

MEETING NOTICE AND AGENDA

COMMITTEE ON LOCAL GOVERNMENT FINANCE

Date and Time of Meeting: August 6, 2013 9:00 a.m.

Place of Meeting: Legislative Building
401 S. Carson Street, Room 2135
Carson City, Nevada

Video Conference To: Grant Sawyer State Office Building
555 East Washington Avenue, Room 4412
Las Vegas, Nevada

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the call-in number.

Action may be taken on the items indicated in **BOLD**:

1. ROLL CALL AND OPENING REMARKS
2. PUBLIC COMMENT (See Note 2)
In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.
3. **For Possible Action: RECESS FOR ATTENDANCE AT REGULATION WORKSHOP**
The Department of Taxation will hold a workshop on behalf of the Committee on Local Government Finance to receive input on proposed language changes to the Nevada Administrative Code Chapter 354, as follows:

LCB File No. R010-13 regarding the appropriate financial reporting and liability disclosure of health care and disability benefits required by NRS Chapter 617 for local government public safety employees.
4. **For Possible Action: RECONVENE REGULAR MEETING**
5. **FINANCIAL CONDITION REPORTS BY THE DEPARTMENT; CONSIDERATION AND POSSIBLE ADOPTION OF RECOMMENDATIONS AND ORDERS**
 - a.) **For Possible Action: City of Caliente Financial Condition**
 - 1.) Report by City on status of FY 2013 general fund ending fund balance; including plan on treatment of ending fund balance for FY 2014 budget
 - 2.) Request to explain lack of filing of quarterly economic surveys
 - 3.) Report by City on net losses experienced by enterprise fund
 - b.) **For Possible Action: Beatty General Improvement District Financial Condition**
Report concerning Beatty GID regarding lack of compliance in submitting 2013-14 quarterly economic survey reports, and 2011-2012 audit
 - c.) **For Possible Action: City of North Las Vegas Financial Condition**
 - 1.) Report by Department on current year financial status, including revenue, expenditures and cash flow analysis
 - 2.) Report by City on financial condition for FY 2013; status of continuation of FY 2012 labor agreements and concessions; Report on FY 2014 final budget
 - 3.) Financial status of enterprise funds

6. REQUEST FOR APPROVAL OF LOAN OR TRANSFER OF MONEY FROM AN ENTERPRISE FUND PURSUANT TO AB 503, SECTION 1(2013)

1.) City of North Las Vegas

7. For Possible Action: REPORTS ON REGULATORY MATTERS

- a.) Department of Taxation Legislative Overview and Action Plan related to implementation of legislation affecting local government finance**
- b.) Develop and review permanent regulations and quarterly reporting forms related to AB 503, Section 1(3)**

8. BRIEFING TO AND FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE AND LOCAL GOVERNMENT FINANCE STAFF

a.) For Possible Action: Discussion of Matters Affecting Local Governments

- 1.) Report concerning City of Ely**
- 2.) Report on Nye County over-expenditures by departments; payment of medical indigent match to State**
- 3.) Report on Liabilities Associated with Public Safety Employee NRS Chapter 617 Benefits (Budget Form 33)**
- 4.) Report on requests for waivers granted regarding "More Cops" requirements, SB 1, Special Session**

b.) For Possible Action: Discussion by Committee Regarding Matters Affecting the Committee

9. REVIEW AND APPROVAL OF MINUTES

For Possible Action: CLGF Meeting, 05-02-13

10. For Possible Action: Schedule Date and Review Agenda Topics for the Next Meeting

11. Public Comment (See Note 2)

In consideration of others, who may also wish to provide public comment, please avoid repetition and limit your comments to no more than five (5) minutes.

12. For Possible Action: ADJOURNMENT

NOTE 1: Items on this agenda may be taken in a different order than listed. Items may be combined for consideration by the Committee on Local Government Finance. Items may be pulled or removed from the agenda at any time.

NOTE 2: Public comment may be made on any issue and any discussion of those items; provided that comment will be limited to areas relevant to and within the authority of the Committee on Local Government Finance. No action will be taken on any items raised in the public comment period. At the discretion of the Chairman, public comment may be received prior to action on individual agenda items. Public Comment may not be limited based on viewpoint. Prior to the commencement and conclusion of a contested case or a quasi judicial proceeding that may affect the due process rights of an individual, the committee may refuse to consider public comment. See NRS 233B.126.

NOTE 3: We are pleased to make accommodations for members of the public who are disabled. Please notify the Department of Taxation in writing, at 1550 College Parkway, Carson City, Nevada, 89706 or call (775) 684-2180 prior to the meeting.

NOTE 4: Materials and files for items on this agenda are maintained in the offices of the Department of Taxation located in Carson City, Nevada. Requests for copies of materials and files for items on this agenda may be made to:

Terry Rubald
Deputy Executive Director, Department of Taxation
1550 College Parkway
Carson City, NV 89701

Notice of this meeting was posted in the following Carson City, Nevada location: Department of Taxation 1550 College Parkway; Legislative Building, 401 South Carson Street; and Nevada State Library, 100 Stewart Street

Notice of this meeting was emailed for posting to the following locations: Department of Taxation, 4600 Kietzke Lane, Building L, Suite 235, Reno; Department of Taxation, 2550 Paseo Verde, Suite 180, Henderson; Department of Taxation, 555 E. Washington Street; Las Vegas; Clark County Office, 500 South Grand Central Parkway, Las Vegas. Notice of this meeting was also posted on the Internet through the Department of Taxation website at www.tax.state.nv.us

AGENDA ITEM 3

REGULATION WORKSHOP

LCB FILE NO. R010-13



**STATE OF NEVADA
DEPARTMENT OF TAXATION**
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NOTICE OF WORKSHOP

To Solicit Comments on Proposed Regulations

To: To All Interested Parties

From: Terry Rubald, Deputy Executive Director, Department of Taxation

Date: July 22, 2013

Re: Workshop on Proposed Regulations to be adopted by the Committee on Local Government Finance

The Department of Taxation will hold a workshop on behalf of the Committee on Local Government Finance to receive input on proposed language changes to the Nevada Administrative Code Chapter 354. The topic of the proposed permanent regulation, LCB File No. R010-13, is the appropriate financial reporting and liability disclosure of health care and disability benefits required by NRS Chapter 617 for local government public safety employees.

Date and Time of Meeting: August 6, 2013 9:00 a.m.

The workshop will be held at the following locations:

Place of Meeting:
Legislative Building
401 South Carson Street,
Room 2135
Carson City, Nevada

Video Conference To:
Grant Sawyer State Office Building
555 East Washington Avenue, Room 4412
Las Vegas, Nevada

This meeting will also be part of a teleconference. Please call the Department at (775) 684-2100 for the teleconference number. You may also listen and view this meeting by going to the Legislative Counsel Bureau at <http://leg.state.nv.us/>. Click on live meetings. Contact the Department at the Carson City address listed above, or Terry Rubald at (775) 684-2095 for questions about the workshop and for copies of materials that will be part of the record.

All interested parties will have the opportunity to present their ideas for suggested language at this workshop. The Department encourages you to provide your suggestions in writing. Although the Department requests interested parties submit written suggestions at least one week in advance so the ideas can be disseminated to others, written comments may be accepted at any time.

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**PROPOSED REGULATION OF THE
COMMITTEE ON LOCAL GOVERNMENT FINANCE**

LCB File No. R010-13

July 18, 2013

EXPLANATION – Matter in *italics* is new; matter in brackets ~~[omitted material]~~ is material to be omitted.

AUTHORITY: §§ 1-8 and 14, NRS 354.107, 354.594; §§9-13 and 15-16, NRS 354.107, 354.594, 354.596, 354.598 and 354.600.

A REGULATION relating to governmental financial administration; requiring local governments to provide a total discounted estimated actuarial liabilities report concerning certain benefits; providing standards and requirements for actuarial studies; and providing other matters properly relating thereto.

Section 1. Chapter 354 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 16, inclusive, of this regulation.

Sec. 2. *As used in sections 2 to 16, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 3 to 8, inclusive, of this regulation have the meanings ascribed to them in those sections.*

Sec. 3. *“Actuarial study” means a report prepared and signed by an actuary who is designated as an Associate of the Society of Actuaries or has a similar credential from a similar professional organization of actuaries.*

Sec. 4. *“Compensation and medical benefits” means the compensation and medical benefits provided by a local government employer to eligible persons pursuant to NRS 617.453, 617.455, 617.457 and 617.485.*

Sec. 5. *“Funded ratio” means the ratio of the total reserves established by the local government divided by the total discounted estimated actuarial liability for compensation and medical benefits.*

Sec. 6. *“Pay-as-you-go funding” means any amount funded annually by a local government employer that chooses to pay for the current cost of compensation and medical benefits only when the compensation and medical benefits become due and payable.*

Sec. 7. *“Pre-funding plan” means payments to an internal service fund or other designated fund to build reserves to pay for the total discounted estimated actuarial liabilities arising from compensation and medical benefits.*

Sec. 8. *“Public safety employee” means a person subject to an occupational disease described in NRS 617.453, 617.455, 617.457 and 617.485.*

Sec. 9. *The Department shall include in the budget forms required by NAC 354.100 a form requiring information on the compensation and medical benefits provided to eligible persons.*

Sec. 10. *The governing body of a local government which employs public safety employees who are subject to compensation and medical benefits must file a report concerning the local government’s total discounted estimated actuarial liabilities associated with such compensation and benefits on a form prescribed by the Department. The form must be submitted with the tentative budget required by NRS 354.596.*

Sec. 11. *The information submitted by each local government pursuant to section 10 of this regulation must be compiled by the Department in an annual report in summarized form. The Department shall publish the report on its Internet website.*

Sec. 12. *The objective in reporting compensation and medical benefits information on a form attached to the tentative budget is to provide information which will enhance financial transparency and clarity to taxpayers, local government employers and employee groups by providing the true cost of compensation and medical benefits over time. Total discounted estimated actuarial liabilities determined by an actuary are not required to be reported in the financial statements of the local government.*

Sec. 13. 1. *The report filed pursuant to section 10 of this regulation must include, at a minimum:*

(a) How the compensation and medical benefits are funded, such as through a pre-funding plan, a pay-as-you-go funding or payments to an association of self-insured public employers plan or any other private insurer plan;

(b) The number of eligible persons subject to compensation and medical benefits, separately stated;

(c) The number and amount of known and accepted claims paid by the local government net of reinsurance during the immediately preceding 10 years, if available, and separately stated for eligible persons;

(d) The total discounted estimated actuarial liability for compensation and medical benefits, separately stated for eligible persons;

(e) The basis for the total discounted estimated actuarial liability, such as an actuarial study, including the date the actuarial study was prepared, the frequency of preparation of an actuarial study and whether the actuarial study separately reported on eligible persons;

(f) A 10-year history of payments made for compensation and medical benefits and reserves established and identification of the funds from which such payments were made or to which reserves were contributed;

(g) The funded ratio of the present value of contributions plus investment return compared to the present value of the total discounted estimated actuarial liabilities; and

(h) How the full and complete actuarial study may be obtained.

2. A local government having less than 10 years of historical records for purposes of providing the information required by subsection 1 must provide the information for as many years as the records have been maintained. The first report submitted pursuant to this section and each subsequent report must identify the number of years of information reported, if less than 10 years, until 10 years of information is obtained. A local government reporting historical information for less than 10 years must begin maintaining the information required by subsection 1 until 10 years of information is continuously available.

Sec. 14. *A local government employer that participates in an association of self-insured public employers plan must:*

1. Report compensation and medical benefits expenditures and expenses equal to the employer's contractually required contributions using the modified accrual or accrual basis, based on the fund type or the type of entity; and

2. Report where the most recent actuarial study conducted pursuant to section 16 of this regulation and funding report of the association of self-insured public employers plan may be obtained.

Sec. 15. 1. *In order to determine the total discounted estimated actuarial liability associated with compensation and medical benefits made to eligible persons, the best practice for an actuarial valuation must consider and define the following inputs:*

(a) Participant demographic data, including, but not limited to, current age, gender, service retirement, terminations with benefit eligibility, salary increases, percent married and percent survivors of the eligible persons subject to the compensation and medical benefits;

(b) Reasonable assumptions concerning the interest rate, health care inflation rates, general inflation rates and decrement rates, such as the mortality rates for heart disease in the general population; and

(c) Claims experience which considers historical information based on actual claims incurred by the local government, including subsequent employment of public safety employees, and which considers the last injurious exposure rule.

2. As used in this section, “last injurious exposure rule” means full liability being assigned to a single local government employer or insurer for an occupational disease resulting from the claimant’s exposure to injurious stimuli during a local government employer or insurer’s coverage period, even if the most recent exposure was not the primary or triggering cause for the disease.

Sec. 16. 1. *The total discounted estimated actuarial liability for compensation and medical benefits must at a minimum be computed using the probability of occurrence over a 30-year period, using confidence levels of 50 percent and 75 percent.*

2. An actuarial study establishing the total discounted estimated actuarial liability must be performed at least once every 5 years.

3. An actuarial study must identify the type of compensation and medical benefit and the eligible persons subject to the compensation and medical benefit.

4. An actuarial study must document the results of an actuarial valuation of employer-provided compensation and medical benefits to be paid to eligible persons.

5. An actuarial study must include the results of the discount process used to determine the present value of the payments.

6. A projection of new employees that may be hired over the 30-year period is not required for an actuarial study.

Minutes of the Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
November 29, 2012
9:00 a.m.

The meeting was held at the Legislative Building located at 401 South Carson Street, Room 2135 in Carson City and video-conferenced to the Grant Sawyer Office Building at 555 East Washington Avenue, Room 4406, Las Vegas, Nevada.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt, Chairman
Michael Alastuey, Vice Chairman
Andrew Clinger
Alan Kalt
Beth Kohn-Cole
Marty Johnson
John Sherman
Mark Vincent

COUNSEL TO COMMITTEE

Dawn Buoncristiani

DEPT. OF TAXATION STAFF PRESENT:

Terry Rubald
Tom Gransbery
Warner Ambrose
Susan Lewis
Anita Moore
Janie Ware

MEMBERS OF THE PUBLIC PRESENT

Name	Representing
Cecilia Meyer	City of Carson City
Nick Providenti	City of Carson City
Les Lee Shell	Clark County Finance
Janet Houts	Dayton
David Fraser	Nevada League of Cities
Carole Vilardo	Nevada Taxpayers Association
Jill Labbadia	Oliver Wyman
Wayne Carlson	PACT
Ron Dreher	PORAN, WSPA and WCPAA
Charity Cage	RTC of Southern Nevada
Ben Sharit	Tahoe Douglas Fire
Michael Sullivan	Town of Pahrump
Elanie Calderwood	White Pine County

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1. Roll Call and Opening Remarks

Warner Ambrose, Budget Analyst with the Department of Taxation, took roll call.

Terry Rubald, Chief of Local Government Services, Department of Taxation, commented that we have a new member, Deborah Cunningham, whom she was unable to notify in time for this meeting. She was appointed by the Nevada Association of School Boards. She should be able to join us at the next meeting.

2. Public Comment

Jill Labbadia, Consulting Actuarial with Oliver Wyman, gave public comment. They have two primary areas of concern. These concerns stem from the note in Section 17 of the document released on November 29th. That note states that the actuarial accrued liability must be computed using the probability of occurrence over a 30-year period. She asked if there is any reason why the 30-year occurrence period is in place. There reason they are concerned is because liability is generated over the lifetime of a claim.

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Terry Rubald stated that we could address these questions during the regular discussion period, but since this is public comment, we are unable to do that at this time.

3. For Possible Action: Adoption of Temporary Regulation of the Committee on Local Government Finance

This is a Proposed Temporary Regulation concerning appropriate financial reporting and liability disclosure of health care and disability benefits required by NRS Chapter 617 for local government public safety employees, to be applied for the 2013-2014 fiscal year

Terry Rubald explained that if these temporary regulations are adopted, they will automatically expire on November 1, 2013. If you determine, at a later date, that the regulations should continue, then we would go into a permanent regulation process after July 1st of next year. This would entail another workshop and adoption hearing. This regulation, if adopted today, cannot become effective until it is filed with the Secretary of State. By statute, we cannot submit the regulation to the Secretary of State for 35 days, which would be January 3, 2013. The subcommittee worked on these regulations over seven meetings, beginning in November 2010 and ending in October 2012, plus the workshop and the adoption hearing today.

Ms. Rubald briefly reviewed the contents of the regulation. The temporary regulation provides a reporting process for local governments and best practices for preparing actuarial studies. Section 3 through Section 9 are definitions of terms that are used in the body of the regulation. Section 10 requires the Department to include a reporting form in the package of budget forms. Section 11 requires each local government that employs public safety personnel to file a report about the actuarially estimated liabilities associated with NRS Chapter 617 benefits on the form provided by the Department and submit the form with the tentative budget. Section 12 is a new section as a result of the workshop that was held in October. Section 12 requires the Department to compile the information and publish it on the Department's website. Section 13 explains the purpose for reporting the information, which is to enhance the financial transparency about the true costs of the NRS Chapter 617 benefits. It also explains that we are not requiring these estimated liabilities to be reported in the financial statements. Section 14 is the true meat of the regulation. It is the authority for the request for information on the reporting form. First the local government will identify how the benefit is funded, i.e. self-funded, pay-as-you-go plan, payments to PACT, etc. The local government will also identify the number of current and eligible non-current public safety employees subject to the benefit, the number and amount of known and accepted claims, net of re-insurance during the prior ten years, also reported by current employees and by eligible non-current employees. The reporting form will also ask for the total actuarial liability reported by current employees and by eligible non-current employees, the information about the actuarial study, a ten-year history of benefits paid and reserves paid, the funded ratio of the present value of contributions plus investment return compared to the present value of the approved liabilities, and how the actuarial study may be obtained. Subparagraph 2 is a transition statement for those entities which have less than ten years of history to report. At the workshop in October, language was added to say these were the minimum pieces of information required. The intention was, as time goes on, additional information may be needed. Section 15 requires employers that participate in the Association of Self-Insured Public Employers, like PACT, to report the amount of contributions to the Association and report where the Association's actuarial study may be obtained. Section 16 outlines what some of the best practices might be for an actuarial study, including demographic inputs, assumptions about the interest rates, mortality rates, as well as claims experience. To distinguish between Section 16 and Section 17, Section 16 pertains to the best practices while Section 17 pertains to the requirements. The requirements are that certain information be contained in the actuarial study in order to ensure a level of comparability among studies. First, the actuarial study must be computed using the probability of occurrence over a 30-year period, using confidence interval levels of 50% and 75%. The study must be performed at least once every five years. The study must identify which type of Chapter 617 benefit is the subject of the study since each type of benefit has different qualifying criteria, as well as the number of public safety employees subject to the benefit. The actuarial study does not need to project the number and demographic information of new employees that might be hired, but simply will use the existing list of eligible employees. Section 18 states that this temporary regulation applies to the 2013-2014 year.

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Ms. Rubald stated that she believes the questions asked during public comment relate to Section 17.

Chairman Leavitt asked for comment from the members and public comment.

Jill Labbadia from Oliver Wyman gave public comment as follows. Our concerns are with the statement that says the actuarial accrued liability must be computed using the probability of occurrence over a 30-year period using confidence levels of 50% and 75%. Our first concern is using the 30-year period for the occurrence period. From liability studies that we have done, it seems many of the liabilities are driven by participants that are over age 55. The younger employees' liabilities would be cut off using a 30-year occurrence period. Our suggestion would be to take out the 30-year occurrence period. The second concern is regarding confidence levels of 50% and 75%. It seems the intent of the regulation is to require an actuarial analysis at a mean or average level which would be represented by the 50% confidence level or at the higher end estimate which would be represented by a 75% confidence level. From an actuarial standpoint, there are two main sources of risk, statistical and parameter. While confidence level analysis will address statistical risk, it does not address parameter risk. Parameter risk is something that should not be ignored. Our suggestion is rather than requiring confidence level analyses, you instead have the actuary calculate liabilities using three sets of underlying assumptions. The first set would be using assumptions that are reasonable, but on the low end. The second would be on average or mean assumptions. That would essentially equate to the 50% confidence level. The third would be assumptions that are reasonable, but on the higher end. This approach would produce a much more accurate picture of the potential variability of the estimates.

Member Beth Kohn-Cole asked if with the higher-end assumption, it would assume that every firefighter would have a claim.

Jill Labbadia responded that we would never assume that every firefighter would have a claim. There are certain frequency assumptions, and we vary that by every age.

Member Beth Kohn-Cole asked if the frequency should be based on past claims.

Jill Labbadia responded that it is based on the past, but we are working with limited data.

Member John Sherman explained what the Committee is trying to do with the probabilities of 50% and 75% and the 30-year period is to get a uniform reporting of these liabilities. The Committee's concern was that if we allowed too much variability in the calculations, the uniformity of the results across the state amongst all the public safety employers would be so great the information would be rendered meaningless. We felt that coming up with some parameters on the probability of occurrence to get the total liabilities was something that needed to occur. On the 30-year time horizon, we are all aware that these particular liabilities have very long tails to them. We wanted to have a cut-off period so we could have a set of uniform information that could be provided by the local governments. We could report on a low average and a high-end probability, but we still want the 50% and 75% probability of occurrence.

Chairman Leavitt asked if the regulation would preclude an actuary from providing additional information.

Member John Sherman responded that Section 17 could be revised to say "these must be computed, but not be limited to the 30-year parameter and the confidence level of 50% and 75%.

Terry Rubald suggested that this could be taken care of by saying "the actuarially accrued liability must, at a minimum, be computed..."

Chairman Leavitt stated that it could be amended by adding those few words.

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Member Andrew Clinger asked if there was a reason the Subcommittee did not want to go for longer than 30 years. He understands the uniformity, but is there a better time period?

Jill Labbadia commented from an actuarial standpoint, cutting it off at 30 years limits their analysis. She feels that the uniformity would still be addressed if there was no time period. It seems that you are taking the younger employees out of the calculation with the 30-year period.

Member Beth Kohn-Cole asked if we could do both, a 30-year period and based on all employee's lifetime.

Member John Sherman stated that the Subcommittee and the Committee were focused on the pool of retired public safety employees. It might help us if we could get both a 30 year and an unlimited time horizon calculation so that when we get this information, we could decide what time period works best. We derived the 30-year timeframe from the GASB 45, which we recognize is not precise but served as a guideline.

Member Beth Kohn-Cole commented that we will need the current cash flow needs. If we just look at the unlimited amount, we will not be able to get that information.

Jill Labbadia stated that in studies they have done for other cities, they do not limit the time period and also give an accrual for the next couple of years for their books. If the 30-year period addressed the current retirees, we could separate current retiree liabilities and current active employee liabilities.

Chairman Leavitt commented that he thought Beth Kohn Cole's suggestion was a good one.

Terry Rubald reinterpreted what she had just heard to read "the actuarial accrued liability must at a minimum be computed using the probability of occurrence over a 30-year period using a confidence level of 50% and 75%. Other probabilities of occurrence and confidence levels must be identified."

Terry Rubald was asked if this language was intended to cover the whole issue.

Terry Rubald responded that it was intended to cover the whole issue, but it could be bifurcated. We could say "at a minimum it must be computed using the probability of occurrence over a 30-year period. Other probabilities of occurrence must be identified." Then we could add another paragraph saying "the actuarially accrued liability must be computed using confidence levels of 50% and 75%."

Vice Chairman Alastuey stated that the 50% and 75%, particularly since this is a temporary regulation, could be amended later. In addressing the 30-year issue, we could make this a requirement of minimal reporting and allow an extended calculation that would pertain to the very youngest employees.

Member Vincent just joined the teleconference.

Member Clinger stated that the suggestion was acceptable to him. He asked Jill Labbadia how much it adds to the cost of the actuarial study for the different variations.

Jill Labbadia responded that it would be more tedious to limit the occurrence to a 30-year period as opposed to paying everyone out for their estimated length of life, when they will retire and when they might file a claim. There is not that much difference in cost when it comes to providing a mean and a high-end and low-end estimate.

Member Kalt stated that the suggestion was acceptable to him. He asked for comments from Wayne Carlson.

Wayne Carlson of PACT commented that the 30-year period will limit the numbers that are calculated. The unlimited may be a compromise, but maybe instead of 30 years, you should go to 50 years. He understands

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that the GASB 45 was the reason for the 30-year calculation, but this is based on people that retire at normal retirement ages. The profile for lifespan of workers' comp employees is 50 years or longer, in some cases. If a police officer or firefighter starts work at age 21, a 50-year period would take them to 71.

Jill Labbadia asked a question pertaining to the 30-year occurrence period. For example, if an individual that began working at age 25 files a claim at age 55, that claim would be included in that 30-year occurrence period. Would all future liabilities for that claim be included, or would it only be included up to the first year it is filed?

Member Vincent stated that he would assume it would be all claim costs associated with that claim based on the longevity tables.

Member Sherman stated that we did not say we were going to limit the liability after 30 years even if it occurred before. Once the event occurs, you can calculate, with some degree of probability, what that total claim will cost over the life of that individual. We are trying to discount all the costs of those occurrences back to a current period so we can obtain a total number.

Member Vincent commented that he assumes the 30-year window is a recognition that we cannot do this through infinity, since the city never goes away.

Member Sherman stated that we are trying to capture the occurrence of an individual having an event so we can calculate the cost over the life of the individual. The challenge is where we are going to stop the calculation of an event occurring. We arbitrarily picked 30 years.

Member Kohn-Cole commented that the 50 years did not make sense to her, and asked how young they are when they start working?

Jill Labbadia responded that they have seen people start working at age 18.

Member Clinger stated that he liked the suggestion of 50 years and the unlimited calculation. His concern is that by doing 30 years, we potentially under-report the liability.

Member Vincent stated that it is not a real liability. We are forecasting potential incidences that have not occurred. There is not a workers' comp liability until an event happens. It is a forecasting, an informational item; but to think that we are going to have some degree of precision in this, is a false assumption.

Member Clinger responded that in an actuary report, we have to project some sort of probability of what will happen in the future.

Member Vincent stated that it is different than what we are doing with OPEB liabilities where we have obligations to subsidize or pay for retiree premiums. We are not going to have an accounting recognition of a liability on a workers' comp claim that has not occurred. From my own experience in the last four years with our actuaries, the actuary is projecting future instances based upon statistics of the existing population. The liability fluctuates up and down, year by year, because of this. I am not sure how useful this is. It is hard to know what that liability really is because the claims have not occurred yet. The actuary reports are all over the place. I am worried about the assumption of precision.

Member Clinger commented that since this regulation is going to be in place for this year, let's see what it looks like. He asked the actuary's opinion on the difference between 30 and 50 years.

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Jill Labbadia responded that from an actuarial perspective, taking into the account that these claims have not occurred yet, and some may not occur for 30 to 50 or more years, those claims will occur. From the cities we have worked with, they have been getting a handful of claims every year. It has been fairly 'spot on' with how many claims are going to come in. What would be the value of limiting the occurrence period? By limiting the occurrence period, all you are doing is limiting the potential liability. The liability could be much greater than what you are estimating.

Member Sherman stated that his thought is 'the desire for perfection getting in the way of the good.' We wanted to be very clear in the regulation that once computed by a local government, it is not required that they book this as a liability. If a local government desires to start pre-funding this liability, having a timeframe has relevance. The likelihood that they are going to pre-fund that entire liability at once approaches zero. I would encourage the Committee to land on a spot. Some type of period reporting would be appropriate.

Member Kalt concurs with Member Sherman.

Chairman Leavitt stated that we want to look at this in a year and determine what we would like to do on a permanent basis. We may want to have the 30 years and the unlimited, and then in a year determine what the actual differences are between the two. He asked the Committee's opinion.

Member Kohn-Cole liked that option. Other members concurred.

Wayne Carlson agreed that there could be a time period that may or may not be necessary in terms of the ultimate liability, but it may be necessary for consistency. The fundamental purpose of the regulation from the beginning was to identify what that liability is, then to look at it from a budgetary standpoint. One of the big issues that came up in GASB was how much was unknown, unfunded liability. This regulation is not mandating the funding, but it is mandating recognition of the risk and the potential long-term impact on the budget. There is no regulation stating that 1/30th or 1/50th must be funded, but it does bring about that discussion. A conscious decision must be made to fund the liability.

Chairman Leavitt asked the Committee for an opinion about bifurcating the period and the confidence levels.

Member Sherman commented that the initial thought that Terry Rubald had with the statement "the actuarial accrued liability must, at a minimum, be computed using these parameters" leaves the option to do it open-ended.

Chairman Leavitt asked for additional comments from the members or public.

Member Sherman moved to approve the temporary regulation with the change to Section 17 including the language "at a minimum" in that sentence.

Jill Labbadia stated that there was another portion that Terry Rubald added.

Member Sherman explained that we were thinking about bifurcating the 30-year period and including an unlimited period, then having another section on the confidence level. This motion would allow the actuary to pick an unlimited period and something other than a 50% and 75% confidence level when you include the words "at a minimum." So it will read, "The actuarial accrued liability must, at a minimum, be computed using the probability of occurrence over a 30-year period using confidence levels of 50% and 75%." This is the motion.

Member Kohn-Cole made the second to the motion. The motion passed.

November 29, 2012

4. For Possible Action: Adoption of Reporting Form Fulfilling the Requirements of Section 11 of the Proposed Temporary Regulation

Terry Rubald stated we are styling this as Form 33 because it will be part of the budget package. She recommended one change. The form that we handed out and made public begins at the top and says "Pursuant to NAC.XXX, please check the appropriate box." Terry Rubald would like to reference instead "Pursuant to temporary regulation Section 14, please check the appropriate box or provide the requested information." The rest of the form would remain as proposed. During the workshop, we cross-referenced everything that is in the regulation with what is on the form. Everything that is on the form has authority through the regulation.

Deputy Attorney General, Dawn Buoncristiani, questioned if, as a point of identifying the regulation for legal purposes, the date approved or adopted should be added.

Terry Rubald responded that we always do that in the final analysis when we publish it.

Chairman Leavitt asked if there were any questions or comments regarding the form. There were none.

Member Kohn-Cole moved to accept Form 33, *Report of Liabilities Associated with Public Safety Employee NRS Chapter 617 Benefits*, as modified by Terry Rubald. There was a second from Member Kalt. The motion passed.

5. Briefing to and from the Committee on Local Government Finance and Local Government Finance Staff

a.) Discussion of Matters Affecting Local Governments

Terry Rubald stated that we do not have anything to report.

b.) For Possible Action: Discussion by Committee Regarding Matters Affecting the Committee

Terry Rubald stated there is nothing from the Department on this item.

6. For Possible Action: Schedule Date and Review Agenda Topics for the Next Meeting

Chairman Leavitt stated that at the last meeting we tentatively set a meeting date towards the end of January. Terry Rubald agreed, but did not have the date with her.

7. Public Comment

Chairman Leavitt asked for public comment.

Carole Vilardo of the Nevada Taxpayers Association thanked the Subcommittee and the Committee for their hard work. She agreed that, relative to it being a temporary regulation, when we come back, the local governments will have experience, and we can do the fine tuning, as required.

8. For Possible Action: Adjournment

The meeting adjourned at 10:06 a.m.

**PROPOSED REGULATION OF THE
COMMITTEE ON LOCAL GOVERNMENT FINANCE**

LCB File No. R010-13

July 18, 2013

EXPLANATION – Matter in *italics* is new; matter in brackets [omitted material] is material to be omitted.

AUTHORITY: §§ 1-8 and 14, NRS 354.107, 354.594; §§9-13 and 15-16, NRS 354.107, 354.594, 354.596, 354.598 and 354.600.

A REGULATION relating to governmental financial administration; requiring local governments to provide a total discounted estimated actuarial liabilities report concerning certain benefits; providing standards and requirements for actuarial studies; and providing other matters properly relating thereto.

Section 1. Chapter 354 of NAC is hereby amended by adding thereto the provisions set forth as sections 2 to 16, inclusive, of this regulation.

Sec. 2. *As used in sections 2 to 16, inclusive, of this regulation, unless the context otherwise requires, the words and terms defined in sections 3 to 8, inclusive, of this regulation have the meanings ascribed to them in those sections.*

Sec. 3. *“Actuarial study” means a report prepared and signed by an actuary who is designated as an Associate of the Society of Actuaries or has a similar credential from a similar professional organization of actuaries.*

Sec. 4. *“Compensation and medical benefits” means the compensation and medical benefits provided by a local government employer to eligible persons pursuant to NRS 617.453, 617.455, 617.457 and 617.485.*

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LCB Draft of Proposed Regulation R010-13

Sec. 5. *“Funded ratio” means the ratio of the total reserves established by the local government divided by the total discounted estimated actuarial liability for compensation and medical benefits.*

Sec. 6. *“Pay-as-you-go funding” means any amount funded annually by a local government employer that chooses to pay for the current cost of compensation and medical benefits only when the compensation and medical benefits become due and payable.*

Sec. 7. *“Pre-funding plan” means payments to an internal service fund or other designated fund to build reserves to pay for the total discounted estimated actuarial liabilities arising from compensation and medical benefits.*

Sec. 8. *“Public safety employee” means a person subject to an occupational disease described in NRS 617.453, 617.455, 617.457 and 617.485.*

Sec. 9. *The Department shall include in the budget forms required by NAC 354.100 a form requiring information on the compensation and medical benefits provided to eligible persons.*

Sec. 10. *(a) The governing body of a self-insured local government which employs public safety employees who are subject to compensation and medical benefits must file a report concerning the local government’s total discounted estimated actuarial liabilities associated with such compensation and benefits on a form prescribed by the Department. The form must be submitted with the tentative budget required by NRS 354.596.*

Comment [wec1]: Split into subsections; a, b, c

(b) An association of self-insured public agencies that insures public safety employees who are subject to compensation and medical benefits must file a report concerning its local government members’ combined total discounted estimated actuarial liabilities associated with such compensation and benefits on a form prescribed by the Department. The applicable portion of the form required to be completed by its members must be submitted by a date determined by the Department of Taxation.

Comment [wec2]: This clarifies that Form 33 must be submitted by the SIG separately from the members of the SIG who fill out only the top portion of Form 33.

(c) A private insurer, insuring other than a self-insured employer or an association of self-insured public agencies, that insures public safety employees who are subject to compensation and medical benefits must file a report concerning its local government members' combined total discounted estimated actuarial liabilities associated with such compensation and benefits on a form prescribed by the Department. The applicable portion of the form required to be completed by its insureds must be submitted by a date determined by the Department of Taxation.

Comment [wec3]: This clarifies that should a private insurer cover a public agency that is not self-insured or a member of a SIG, that insurer must comply similar to a SIG. As far as I know, there are no such insurers at this time.

Sec. 11. *The information submitted by each local government pursuant to section 10 of this regulation must be compiled by the Department in an annual report in summarized form. The Department shall publish the report on its Internet website.*

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LCB Draft of Proposed Regulation R010-13

Sec. 12. *The objective in reporting compensation and medical benefits information on a form attached to the tentative budget is to provide information which will enhance financial transparency and clarity to taxpayers, local government employers and employee groups by providing the true cost of compensation and medical benefits over time. Total discounted estimated actuarial liabilities determined by an actuary are not required to be reported in the financial statements of the local government.*

Sec. 13. *1. The report filed pursuant to section 10 of this regulation must include, at a minimum:*

(a) How the compensation and medical benefits are funded, such as through a pre-funding plan, a pay-as-you-go funding or payments to an association of self-insured public employers plan or any ~~other~~ private insurer plan;

(b) The number of eligible persons subject to compensation and medical benefits, separately stated;

(c) The number and amount of known and accepted claims paid by the local government net of reinsurance during the immediately preceding 10 years, if available, and separately stated for eligible persons;

(d) The total discounted estimated actuarial liability for compensation and medical benefits, separately stated for eligible persons;

(e) The basis for the total discounted estimated actuarial liability, such as an actuarial study, including the date the actuarial study was prepared, the frequency of preparation of an actuarial study and whether the actuarial study separately reported on eligible persons;

Comment [wec4]: Delete "other" since its inclusion implies that the association of self-insured public agencies is a private insurer plan which it is not. Private insurers may offer fully insured plans, excess insurance over a self-insured retention, a group purchase plan or a reinsurance plan.

Comment [wec5]: Clarify the meaning of separately reported. Does this mean 1) currently active eligible persons and 2) former employees or inactive/retired eligible persons?

(f) A 10-year history of payments made for compensation and medical benefits and reserves established and identification of the funds from which such payments were made or to which reserves were contributed;

(g) The funded ratio of the present value of contributions plus investment return compared to the present value of the total discounted estimated actuarial liabilities; and

(h) How the full and complete actuarial study may be obtained.

2. A local government having less than 10 years of historical records for purposes of providing the information required by subsection 1 must provide the information for as many years as the records have been maintained. The first report submitted pursuant to this section and each subsequent report must identify the number of years of information reported, if less than 10 years, until 10 years of information is obtained. A local government reporting historical information for less than 10 years must begin maintaining the information required by subsection 1 until 10 years of information is continuously available.

Sec. 14. A local government employer that participates in an association of self-insured public employers plan must:

~~1. Report compensation and medical benefits expenditures and expenses equal to the employer's contractually required contributions using the modified accrual or accrual basis, based on the fund type or the type of entity; and~~

~~2.1. Report where the most recent actuarial study conducted pursuant to section 16 of this regulation and funding report of the association of self-insured public employers plan may be obtained.~~

Comment [wec6]: Form 33 requires that Members report contributions, but these are not specific to HLHC only due to broad classifications of risk. Suggest deletion of this requirement since Form 33 accomplishes the necessary HLHC details. Also refer to recommendations to changes to Section 10 to clarify that association SIG's and private insurers must file Form 33.

Sec. 15. *1. In order to determine the total discounted estimated actuarial liability associated with compensation and medical benefits made to eligible persons, the best practice for an actuarial valuation must consider and define the following inputs:*

(a) Participant demographic data, including, but not limited to, current age, gender, service retirement, terminations with benefit eligibility, salary increases, percent married and percent survivors of the eligible persons subject to the compensation and medical benefits;

(b) Reasonable assumptions concerning the interest rate, health care inflation rates, general inflation rates and decrement rates, such as the mortality rates for heart disease in the general population; and

(c) Claims experience which considers historical information based on actual claims incurred by the local government, including subsequent employment of public safety employees, and which considers the last injurious exposure rule.

2. As used in this section, “last injurious exposure rule” means full liability being assigned to a single local government employer or insurer for an occupational disease resulting from the claimant’s exposure to injurious stimuli during a local government employer or insurer’s coverage period, even if the most recent exposure was not the primary or triggering cause for the disease.

Sec. 16. *1. The total discounted estimated actuarial liability for compensation and medical benefits must at a minimum be computed using the probability of occurrence over a 30-year period, using confidence levels of 50 percent and 75 percent.*

2. An actuarial study establishing the total discounted estimated actuarial liability must be performed at least once every 5 years.

3. An actuarial study must identify the type of compensation and medical benefit and the eligible persons subject to the compensation and medical benefit.

4. An actuarial study must document the results of an actuarial valuation of employer-provided compensation and medical benefits to be paid to eligible persons.

5. An actuarial study must include the results of the discount process used to determine the present value of the payments.

6. A projection of new employees that may be hired over the 30-year period is not required for an actuarial study.

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LCB Draft of Proposed Regulation R010-13

AGENDA ITEM 5a

CITY OF CALIENTE FINANCIAL CONDITION



STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
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BRIAN SANDOVAL
Governor
ROBERT R BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

July 15, 2013

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 7006 0100 0002 3081 7302
MS. JO WHITLOCK, CLERK
CITY OF CALIENTE
PO BOX 1006
CALIENTE NV 89008

Date and Time of Meeting: August 6, 2013
9:00 a.m.

Place of Meeting: Legislative Building
401 S. Carson Street, Room 2135
Carson City, Nevada

Video Conference To: Grant Sawyer State Office Building
555 East Washington Avenue, Room 4412
Las Vegas, Nevada

A representative from The City of Caliente is requested to appear before the Committee on Local Government Finance (Committee) regarding the following:

City of Caliente Financial Condition

- Report by City on status of FY 2013 general fund ending fund balance; including plan on treatment of ending fund balance for FY 2014 budget
- Request to explain lack of filing of quarterly economic surveys

The Committee requests that any materials regarding this agenda item be received in the office of the Department at least 5 working days prior to the scheduled meeting to allow the Department and Committee Members an opportunity for review.

If you have any questions, please feel free to call me at 775-684-2095.

Terry E. Rubald, Deputy Executive Director
Department of Taxation

cc: Committee on Local Government Finance

COMMITTEE ON LOCAL GOVERNMENT FINANCE REQUEST FOR APPEARANCE CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

U.S. Postal Service™
CERTIFIED MAIL™ RECEIPT
(Domestic Mail Only; No Insurance Coverage Provided)

For delivery information visit our website at www.usps.com

OFFICIAL USE

Postage	\$	
Certified Fee	\$	
Return Receipt Fee (Endorsement Required)	\$	
Restricted Delivery Fee (Endorsement Required)	\$	
Total Postage & Fees	\$	6.57

Sent To
Street, Ap or PO Box
City, State

MS JO WHITLOCK CLERK
CITY OF CALIENTE
PO BOX 1006
CALIENTE NV 89008

PS Form 3800, June 2002 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p style="text-align: center;">MS JO WHITLOCK CLERK CITY OF CALIENTE PO BOX 1006 CALIENTE NV 89008</p> <p>2. Article Number (Transfer from service label) 7006 0100 0002 3081 7302</p>	<p>A. Signature X <i>[Signature]</i> <input checked="" type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name) Ashley Roberts C. Date of Delivery 7/18/13</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input checked="" type="checkbox"/> No</p> <p>3. Service Type <input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail <input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

Mailed Monday, July 15, 2013 by J. Ware
Jo Whitlock, Clerk, City of Caliente
Tracking #: 7006 0100 0002 3081 7302

Meeting Date: August 6, 2013

ESTIMATED REVENUES AND OTHER RESOURCES

SCHEDULE A - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS AND TAX SUPPORTED PROPRIETARY FUND TYPES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for City of Caliente
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	REVENUE (5)	FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	56,067	131,324	121,843	0.9115	78,500	-	-	387,734
Planning Grant	-	-	-	-	-	-	-	-
Room Tax	11,421	-	-	-	90,000	-	-	101,421
Caliente Centennial	-	-	-	-	-	-	-	-
Meadow Valley Industrial Park	12,745	-	-	-	10,800	-	-	23,545
Streets	1,015,847	-	-	-	187,650	-	-	1,203,497
Municipal Court AA Fees	1,790	-	-	-	2,000	-	-	3,790
Heritage Museum Board	1,378	-	-	-	-	-	-	1,378
Parks and Recreation	-	-	-	-	55,500	-	50,000	105,500
Flood Relief	-	-	-	-	-	-	-	-
Communications Tower	679	-	-	-	2,500	-	-	3,179
Fire Department	10,633	-	-	-	40,000	-	-	50,633
Building Inspection	-	-	-	-	-	-	-	-
Tree Board	-	-	-	-	-	-	-	-
Special Ad Valorem Capital Projects	27,996	-	-	-	6,644	-	-	34,640
DEBT SERVICE								
Subtotal Governmental Fund Types	1,138,556	131,324	121,843	0.9115	473,594	-	50,000	1,915,317
PROPRIETARY FUNDS								
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
SUBTOTAL PROPRIETARY FUNDS	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	131,324	121,843	0.9115	XXXXXXXXXX	XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXX	XXXXXXXXXXXXXX

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Form 5

11/01/12

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for City of Caliente
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND CHARGES ** (3)	CAPITAL OUTLAY *** (4)	AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
General		83,060	31,214	186,700	-	9,029	-	77,731	387,734
Planning Grant	R	-	-	-	-	-	-	-	-
Room Tax	R	-	-	28,000	-	-	50,000	23,421	101,421
Caliente Centennial	R	-	-	-	-	-	-	-	-
Meadow Valley Industrial Park	R	-	-	11,600	-	-	-	11,945	23,545
Streets	R	49,025	23,204	458,008	545,000	-	-	128,260	1,203,497
Municipal Court AA Fees	R	-	-	3,500	-	-	-	290	3,790
Heritage Museum Board	R	-	-	1,378	-	-	-	-	1,378
Parks and Recreation	R	49,656	9,097	32,344	8,700	-	-	5,703	105,500
Flood Relief	R	-	-	-	-	-	-	-	-
Communications Tower	R	-	-	3,179	-	-	-	-	3,179
Fire Department	R	500	100	13,208	30,123	-	-	6,702	50,633
Building Inspection	R	-	-	-	-	-	-	-	-
Tree Board	R	-	-	-	-	-	-	-	-
Special Ad Valorem Capital Projects	C	-	-	-	34,640	-	-	-	34,640
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		182,241	63,615	737,917	618,463	9,029	50,000	254,052	1,915,317

*FUND TYPES:
R-Special Revenue
C-Capital Projects
D-Debt Service
T-Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP except in General Fund

CITY OF CALIENTE, NEVADA
NON-MAJOR UTILITY ENTERPRISE FUND - MOSQUITO ABATEMENT
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current assets:		
Cash	\$ 45,384	\$ 44,573
Accounts receivable, net of allowance for uncollectible accounts (\$653)	1,207	984
Inventories	<u>3,499</u>	<u>-</u>
 Total assets	 50,090	 45,557
<u>LIABILITIES</u>		
Current liabilities:		
Accrued payroll	<u>32</u>	<u>66</u>
 Net assets:		
Unrestricted	<u>\$ 50,058</u>	<u>\$ 45,491</u>

CITY OF CALIENTE, NEVADA
NON-MAJOR UTILITY ENTERPRISE FUND - WASTE COLLECTION
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current assets:		
Cash	\$ 40,599	\$ -
Accounts receivable, net of allowance for uncollectible accounts (\$6,454)	11,916	9,296
Prepaid expenses	-	432
Total current assets	<u>52,515</u>	<u>9,728</u>
Capital assets:		
Land	4,016	4,016
Buildings	26,906	26,906
Machinery, equipment, and plant	256,069	256,069
Accumulated depreciation	<u>(261,427)</u>	<u>(260,486)</u>
Capital assets, net of accumulated depreciation	<u>25,564</u>	<u>26,505</u>
Total assets	<u>78,079</u>	<u>36,233</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	27,003	2,610
Accrued payroll	1,519	1,331
Due to other funds	-	14,176
Accrued compensated absences	<u>4,801</u>	<u>4,797</u>
Total current liabilities	<u>33,323</u>	<u>22,914</u>
Non-current liabilities:		
OPEB obligation payable	689	2,241
Accrued compensated absences	<u>5,807</u>	<u>2,583</u>
Total non-current liabilities	<u>6,496</u>	<u>4,824</u>
Total liabilities	<u>39,819</u>	<u>27,738</u>
Net assets:		
Invested in capital assets, net of related debt	25,564	26,505
Unrestricted	<u>12,696</u>	<u>(18,010)</u>
Total net assets	<u>\$ 38,260</u>	<u>\$ 8,495</u>

SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget for Fiscal Year Ending June 30, 2014

Budget Summary for City of Caliente
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT (6)	
✓ Utility - Water	E	260,000	(334,636)	9,515	(13,697)	-	-	(78,818)
✓ Utility - Sewer	E	195,000	(262,293)	10,015	(51,512)	-	-	(108,790)
✓ Utility - Waste	E	154,000	(130,764)	1,072	-	-	-	24,308
✓ Utility - Electric	E	1,120,000	(1,030,410)	19,727	(20,090)	-	-	89,227
✓ Utility - Mosquito Abatement	E	15,200	(21,656)	168	-	-	-	(6,288)
TOTAL		1,744,200	(1,779,759)	40,497	(85,299)	-	-	(80,361)

*FUND TYPES

E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Including Depreciation

CITY OF CALIENTE, NEVADA
MAJOR FUND - PROPRIETARY FUND - UTILITY ENTERPRISE FUND-ELECTRICITY
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current assets:		
Cash	\$ 158,355	\$ 140,455
Accounts receivable, net of allowance for uncollectible accounts (\$47,065)	87,298	68,385
Prepaid expenses	-	3,809
Due from other funds	26,036	29,030
Interfund receivable	-	176,750
Inventories	3,304	67,318
Total current assets	<u>274,993</u>	<u>485,747</u>
Restricted assets:		
Cash	<u>11,189</u>	<u>11,171</u>
Capital assets:		
Land	4,016	4,016
Buildings	40,304	37,234
Machinery, equipment, and plant	1,862,134	1,677,197
Accumulated depreciation	<u>(929,472)</u>	<u>(860,939)</u>
Capital assets, net of accumulated depreciation	<u>976,982</u>	<u>857,508</u>
Total assets	<u>1,263,164</u>	<u>1,354,426</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	-	73,571
Accrued payroll	4,681	6,173
Accrued compensated absences	14,897	22,491
Notes payable - current	<u>28,707</u>	<u>27,276</u>
Total current liabilities	<u>48,285</u>	<u>129,511</u>
Current liabilities payable from restricted cash:		
Customer deposits	<u>40,413</u>	<u>56,983</u>
Non-current liabilities:		
OPEB obligation payable	20,451	19,619
Accrued compensated absences	18,015	12,111
Note payable, net of current portion	<u>405,759</u>	<u>434,466</u>
Total non-current liabilities	<u>444,225</u>	<u>466,196</u>
Total liabilities	<u>532,923</u>	<u>652,690</u>
Net assets:		
Invested in capital assets, net of related debt	542,516	395,766
Unrestricted	<u>187,725</u>	<u>305,970</u>
Total net assets	<u>\$ 730,241</u>	<u>\$ 701,736</u>

CITY OF CALIENTE, NEVADA
MAJOR FUND - PROPRIETARY FUND - UTILITY ENTERPRISE FUND-SEWER
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current assets:		
Accounts receivable, net of allowance for uncollectible accounts (\$8,113)	\$ 14,981	\$ 9,748
Prepaid expenses	-	179
Total current assets	<u>14,981</u>	<u>9,927</u>
Restricted assets:		
Cash	<u>126,062</u>	<u>125,908</u>
Capital assets:		
Land	262,453	255,129
Buildings	38,473	35,402
Machinery, equipment, and plant	4,339,673	4,312,329
Work in progress	2,559	-
Accumulated depreciation	<u>(1,896,038)</u>	<u>(1,762,622)</u>
Capital assets, net of accumulated depreciation	<u>2,747,120</u>	<u>2,840,238</u>
Total assets	<u>2,888,163</u>	<u>2,976,073</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	31	35
Accrued payroll	1,184	1,064
Due to other funds	26,036	14,854
Accrued compensated absences	3,743	3,835
Accrued interest	5,812	3,344
Bonds payable - current	<u>28,587</u>	<u>27,250</u>
Total current liabilities	<u>65,393</u>	<u>50,382</u>
Non-current liabilities:		
OPEB obligation payable	898	2,486
Accrued compensated absences	4,528	2,065
Revenue bond payable, net of current portion	<u>1,089,682</u>	<u>1,118,436</u>
Total non-current liabilities	<u>1,095,108</u>	<u>1,122,987</u>
Total liabilities	<u>1,160,501</u>	<u>1,173,369</u>
Net assets:		
Invested in capital assets, net of related debt	1,628,851	1,694,552
Restricted for debt service	114,853	114,699
Restricted for capital improvements	11,209	11,209
Unrestricted	<u>(27,251)</u>	<u>(17,756)</u>
Total net assets	<u>\$ 1,727,662</u>	<u>\$ 1,802,704</u>

CITY OF CALIENTE, NEVADA
MAJOR FUND - PROPRIETARY FUND - UTILITY ENTERPRISE FUND-WATER
COMPARATIVE STATEMENTS OF NET ASSETS
June 30, 2012 and 2011

	2012	2011
<u>ASSETS</u>		
Current assets:		
Cash	\$ 58,729	\$ 50,802
Accounts receivable, net of allowance for uncollectible accounts (\$11,087)	20,470	13,641
Prepaid expenses	-	3,589
Due from other governments	-	22,822
Inventories	1,263	2,233
Total current assets	<u>80,462</u>	<u>93,087</u>
Restricted assets:		
Cash	<u>21,998</u>	<u>375,468</u>
Capital assets:		
Land	4,016	4,016
Buildings	31,807	28,737
Machinery, equipment, and plant	2,905,374	2,883,733
Work in progress	206,115	144,167
Accumulated depreciation	<u>(1,471,141)</u>	<u>(1,301,618)</u>
Capital assets, net of accumulated depreciation	<u>1,676,171</u>	<u>1,759,035</u>
Total assets	<u>1,778,631</u>	<u>2,227,590</u>
<u>LIABILITIES</u>		
Current liabilities:		
Accounts payable	3,326	11,054
Accrued payroll	1,507	1,787
Interfund payable	-	353,500
Accrued compensated absences	4,765	6,442
Accrued interest	353	-
Bonds payable - current	3,857	3,688
Notes payable - current	<u>18,180</u>	<u>18,180</u>
Total current liabilities	<u>31,988</u>	<u>394,651</u>
Non-current liabilities:		
OPEB obligation payable	1,207	3,549
Accrued compensated absences	5,762	3,468
Revenue bond payable, net of current portion	275,955	279,810
Note payable, net of current portion	<u>36,360</u>	<u>54,540</u>
Total non-current liabilities	<u>319,284</u>	<u>341,367</u>
Total liabilities	<u>351,272</u>	<u>736,018</u>
Net assets:		
Invested in capital assets, net of related debt	1,341,819	1,402,817
Restricted for debt service	21,968	21,968
Restricted for capital improvements	30	353,500
Unrestricted	<u>63,542</u>	<u>(286,713)</u>
Total net assets	<u>\$ 1,427,359</u>	<u>\$ 1,491,572</u>

AGENDA ITEM 5b

**BEATTY GENERAL IMPROVEMENT DISTRICT
FINANCIAL CONDITION**



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

BRIAN SANDOVAL
Governor

ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

July 15, 2013

**COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE**

CERTIFIED MAIL: 7006 0100 0002 3081 7326
JOE WILKINSON, TREASURER
BEATTY GENERAL IMPROVEMENT DISTRICT
PO BOX 316
BEATTY, NV 89003-0316

Date and Time of Meeting: August 6, 2013
9:00 a.m.

Place of Meeting: Legislative Building
401 S. Carson Street, Room 2135
Carson City, Nevada

Video Conference To: Grant Sawyer State Office Building
555 East Washington Avenue, Room 4412
Las Vegas, Nevada

A representative from Beatty General Improvement District is requested to appear before the Committee on Local Government Finance (Committee) regarding the following:

- **Request explanation for non-compliance with Budget and Financial Act regarding submission of 2013-14 final budget pursuant to NRS 354.598; as well, timely filing of quarterly economic survey reports**

The Committee requests that any materials regarding this agenda item be received in the office of the Department at least 5 working days prior to the scheduled meeting to allow the Department and Committee Members an opportunity for review.

If you have any questions, please feel free to call me at 775-684-2095.

Terry E. Rubald, Deputy Executive Director
Department of Taxation

cc: Committee on Local Government Finance

COMMITTEE ON LOCAL GOVERNMENT FINANCE REQUEST FOR APPEARANCE CERTIFIED MAIL RECEIPT DELIVERY CONFIRMATION

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7006 0100 0002 3081 7326

Department of Taxation

Carson City, NV 89701-9992

USPS

Sent To: **JOE WILKINSON TREASURER**
 Street, Apt. or PO Box: **BEATTY GENERAL IMPROVEMENT DISTRICT**
 City, State: **PO BOX 316 BEATTY NV 89003-0316**

PS Form 3800, June 2002 See Reverse for Instructions

SENDER: COMPLETE THIS SECTION	COMPLETE THIS SECTION ON DELIVERY
<p>■ Complete items 1, 2, and 3. Also complete item 4 if Restricted Delivery is desired.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p> <p>1. Article Addressed to:</p> <p>JOE WILKINSON TREASURER BEATTY GENERAL IMPROVEMENT DISTRICT PO BOX 316 BEATTY NV 89003-0316</p> <p>2. Article Number (Transfer from service label)</p> <p style="text-align: center;">7006 0100 0002 3081 7326</p>	<p>A. Signature</p> <p><i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p> <p>B. Received by (Printed Name)</p> <p><i>[Signature]</i></p> <p>C. Date of Delivery</p> <p>JUL 26 2013</p> <p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No</p> <p>If YES, enter delivery address below.</p> <p>State of Nevada</p> <p>Department of Taxation</p> <p>3. Service Type</p> <p><input checked="" type="checkbox"/> Certified Mail <input type="checkbox"/> Express Mail</p> <p><input type="checkbox"/> Registered <input type="checkbox"/> Return Receipt for Merchandise</p> <p><input type="checkbox"/> Insured Mail <input type="checkbox"/> C.O.D.</p> <p>4. Restricted Delivery? (Extra Fee) <input type="checkbox"/> Yes</p>

PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

Mailed Monday, July 15, 2013 by J. Ware

Joe Wilkinson, Treasurer, Beatty General Improvement District

Tracking #: 7006 0100 0002 3081 7326

Meeting Date: August 6, 2013

Warner Ambrose

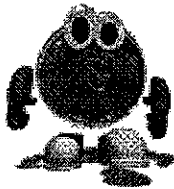
From: Warner Ambrose
Sent: Tuesday, March 05, 2013 3:09 PM
To: 'beatty chamber'
Subject: overdue reports

Contacts: Debbie Wilkinson

Debbie – I am writing to demand an explanation as to why GID has not submitted its quarterly economic survey reports for all of fiscal 2011-12 and for the first two quarters of FY2012-13? I have offered sources of local help in past messages – but still no reports.

Please respond to this message with a delivery date of the reports on or before March 11, 2012.

Warner R. Ambrose
Budget Analyst, Local Gov't Finance
Division of Local Government Services
(775) 684-2077



Warner Ambrose

From: Warner Ambrose
Sent: Monday, July 22, 2013 10:19 AM
To: 'JOE N DEB WILKINSON'
Cc: Terry Rubald; Kelly Langley
Subject: RE: Request for Appearance -- Beatty General Improvement District

No, the department never received the final budget mailed in May. That is why we took the stance that the FY12-13 budget would be used for FY13-14. Now that it has been received the final budget you submitted will be used. However, the department still requests your presence at the CLGF meeting on August 6th to explain the District's delays in filing required reports.

Warner R. Ambrose

NV Dept of Taxation
Division of Local Government Services
Local Government Finance Section
1550 College Parkway # 115
Carson City, NV 89706
(775) 684-2077

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From: JOE N DEB WILKINSON [<mailto:bearbumper@sbcglobal.net>]
Sent: Saturday, July 20, 2013 11:55 AM
To: Warner Ambrose
Subject: Fw: Request for Appearance -- Beatty General Improvement District

Sorry about that....Hit the wrong button. I also understand the we will have the same budget as last year.

Joe & Debbie J Wilkinson
Beatty, Nevada

----- Forwarded Message -----

From: JOE N DEB WILKINSON <bearbumper@sbcglobal.net>
To: Warner Ambrose <wambrose@tax.state.nv.us>
Sent: Saturday, July 20, 2013 11:51 AM
Subject: Re: Request for Appearance -- Beatty General Improvement District

Are you saying that you did not get our final budget? I sent it out the week after our meeting. I am attaching a copy.

Joe & Debbie J Wilkinson
Beatty, Nevada

From: Warner Ambrose <wambrose@tax.state.nv.us>
To: "JOE N DEB WILKINSON (bearbumper@sbcglobal.net)" <bearbumper@sbcglobal.net>

Sent: Monday, July 15, 2013 4:20 PM

Subject: FW: Request for Appearance -- Beatty General Improvement District

Warner R. Ambrose

NV Dept of Taxation
Division of Local Government Services
Local Government Finance Section
1550 College Parkway # 115
Carson City, NV 89706
(775) 684-2077

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From: Jane Ware

Sent: Monday, July 15, 2013 4:16 PM

To: Warner Ambrose

Subject: Request for Appearance -- Beatty General Improvement District

Hi Warner,

I don't seem to have an email address for Mr. Wilkinson. Would you be able to give that to me or forward this on.

Thanks.

Janie Ware

Administrative Assistant IV, Boards and Commissions
Department of Taxation
Division of Local Government Services
1550 College Parkway, No. 115
Carson City, NV 89706
Phone: 775.684.2066
Fax: 775.684.2020
ware@tax.state.nv.us



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <http://tax.state.nv.us>

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4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

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Governor

ROBERT R. BARENGO
Chair, Nevada Tax Commission

CHRISTOPHER G. NIELSEN
Executive Director

LAS VEGAS OFFICE

Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE

2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

July 11, 2013

Mr. Joseph Wilkinson, Treasurer
Beatty General Improvement District
P. O. Box 316
Beatty, NV 89003-0316

Re: Final Budget – Fiscal Year 2013-2014

Dear Mr. Wilkinson:

The Department of Taxation has determined that the final budget for Fiscal Year 2013-2014 was not submitted to the Department in a timely manner. Therefore, in accordance with NRS 354.598 (2), the final budget for fiscal year 2012-2013 has been filed as the final budget for FY2013-14. A copy of the relevant statute is enclosed.

Based upon this determination, the following tax rates were presented to the Nevada Tax Commission on June 25, 2013 for certification:

Operating tax rate	\$ 0.0000
Voter approved rate	0.0000
Legislative override rate	0.0000
Debt service rate	<u>0.0000</u>
Total Tax Rate	\$ 0.0000

If you should have any questions, do not hesitate to call me at (775) 684-2077. My e-mail address is as follows:
wambrose@tax.state.nv.us.

Sincerely,

Warner R. Ambrose, Budget Analyst
Local Government Finance
Division of Local Government Services

cc: Daniel McArthur, CPA

enclosure

NRS 354.598 Final budget: Adoption; budget by default; certification; appropriations; limitations; changes.

(2) At the public hearing, the governing body shall indicate changes, if any, to be made in the tentative budget and shall adopt a final budget by the favorable votes of a majority of all members of the governing body. Except as provided in this subsection, the final budget must be adopted on or before June 1 of each year. ...Should the governing body fail to adopt a final budget that complies with the requirements of law and the regulations of the Committee on Local Government Finance on or before the required date, the budget adopted and used for certification of the combined ad valorem tax rate by the Department of Taxation for the current year, adjusted as to content and rate in a manner as the Department of Taxation may consider necessary, automatically becomes the budget for the ensuing fiscal year. When a budget has been so adopted by default, the governing body may not reconsider the budget without the express approval of the Department of Taxation...

AGENDA ITEM 5c

**CITY OF NORTH LAS VEGAS
FINANCIAL CONDITION**



**STATE OF NEVADA
DEPARTMENT OF TAXATION**

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

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4600 Kietzke Lane
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2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

July 15, 2013

**COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE**

CERTIFIED MAIL: 7006 0100 0002 3081 7333
AL ZOCHOWSKI, FINANCE DIRECTOR
NORTH LAS VEGAS
2250 LAS VEGAS BLVD #710
NORTH LAS VEGAS, NEVADA 89030

Date and Time of Meeting: **August 6, 2013
9:00 a.m.**

Place of Meeting: **Legislative Building
401 S. Carson Street, Room 2135
Carson City, Nevada**

Video Conference To: **Grant Sawyer State Office Building
555 East Washington Avenue, Room 4412
Las Vegas, Nevada**

A representative from the City of North Las Vegas is requested to appear before the Committee on Local Government Finance (Committee) regarding the following:

City of North Las Vegas Financial Condition

- **Report by Department on current year financial status, including revenue, expenditures and cash flow analysis; response by City**
- **Report by City on financial condition for FY 2013; status of continuation of FY 2012 labor agreements and concessions; Report on FY 2014 final budget**
- **Financial status of enterprise funds**

The Committee requests that any materials regarding this agenda item be received in the office of the Department at least 5 working days prior to the scheduled meeting to allow the Department and Committee Members an opportunity for review.

If you have any questions, please feel free to call me at 775-684-2095.

Terry E. Rubald, Deputy Executive Director
Department of Taxation

cc: Committee on Local Government Finance

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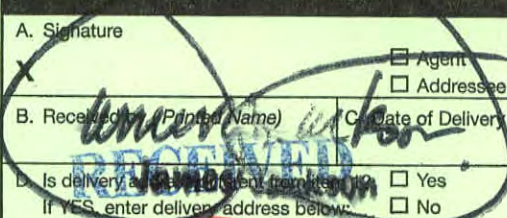
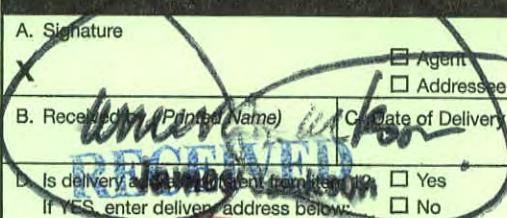
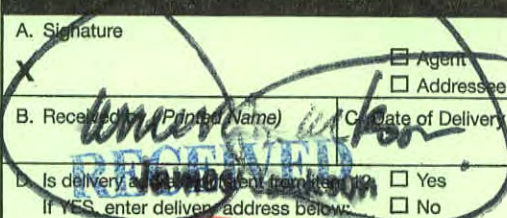
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NORTH LAS VEGAS
2250 LAS VEGAS BLVD #710
NORTH LAS VEGAS NV 89030

PS Form 3800, June 2002 See Reverse for Instructions

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PS Form 3811, February 2004 Domestic Return Receipt 102595-02-M-1540

Mailed Monday, July 15, 2013 by J. Ware

Al Zochowski, Finance Director, City of North Las Vegas

Tracking #: 7006 0100 0002 3081 7333

Meeting Date: August 6, 2013

Mayor
John J. Lee

City Manager
Timothy R. Hacker

Council Members
Anita G. Wood
Pamela A. Goynes-Brown
Wade W. Wagner
Isaac E. Barron



Department of Finance – Al Zochowski, Department Director

2250 Las Vegas Blvd. North, Suite 710 · North Las Vegas, Nevada 89030
Telephone: (702) 633-1462 · Fax: (702) 649-5077 · TDD: (800) 326-6868
www.cityofnorthlasvegas.com

July 29, 2013

Mr. Marvin Leavitt
Chairman, Committee on Local Government Finance
C/O State of Nevada
Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

Dear Mr. Leavitt:

I am in receipt of the Committee on Local Government Finance Request for Appearance for the meeting scheduled for August 6, 2013. In the request the City of North Las Vegas is asked to have a representative appear before the Committee on Local Government Finance regarding the following:

City of North Las Vegas Financial Condition

- **Report by Department on current year financial status, including revenue, expenditures and cash flow analysis; response by City**
- **Report by City on financial condition for FY 2013; status of continuation of FY 2012 labor agreements and concessions; report on FY 2014 final budget**
- **Financial status on enterprise funds**

As your Committee knows, it is at this time of year that our staff is closing out the prior fiscal year, preparing closing entries and preparing for the annual audit. These steps normally take six to eight weeks of intense work by our staff to finally have financial statements that are audit ready. With that in mind I will be able to respond to your inquires but with the stipulation that the FY 2013 is preliminary and subject to modification as we perform the year end closing steps.

Report by Department on Current Year Financial Status, including Revenue, Expenditures

The most recent reliable information which is available to demonstrate the financial condition of the City is the report that was presented to the Department of Taxation as the City's Adopted FY 2014 Budget. The report shows (page 32) that the City's General Fund was projected to end FY 2013 with an 8.04% fund balance ($9,577,266/119,053,838 = 8.04\%$). We believe that after all of the year end closing adjustments are completed and after all accruals of revenues and expenditures are finalized we will meet the objective of an 8% fund balance and may even exceed that goal by a small percentage.

The Public Safety Tax Fund (pages 42 and 43) shows that the Fund was expected to end the fiscal year with a \$1,851,780 fund balance. Again, although we are still in the process of closing out the fiscal year we believe that the fund will end the fiscal year with a balance slightly greater than the \$1.8 million projected.

Cash Flow Analysis

The City of North Las Vegas continues to forward the City's Cash Flow Analysis to the Department of Taxation on a monthly basis although the report for June has not been submitted at the time of preparing this letter. I am attaching a copy of the last completed Cash Flow Analysis which includes actual information through the end of May and a projection for June, 2013. This report shows that the City began the 2013 FY in July of 2012 with a cash balance of just under \$4 million. The actual cash balance as of May 31, 2013 is in excess of \$7.2 million and the end of the year projections are being shown as having an ending cash balance of almost \$7.2 million. The City is making timely payments to all employees and vendors.

Status of continuation of FY 2012 labor agreements and concessions

The following is part of an e-mail provided by our City Attorney, Jeffrey Barr, regarding the status of the 2012 labor agreements which was also shared with the CLGF earlier this year:

Status of FY2012 Labor Agreements and Concessions

In June 2012, the City Council passed Resolution 2475, declaring an emergency and suspending certain pay increases for its public safety bargaining units. The City is currently in litigation with its public safety bargaining units over Resolution 2475 in three different forums: (a) private arbitration; (b) the Employee-Management Relations Board (the "EMRB"); and (c) the District Court. In the private arbitration, the arbitrator has stayed the action pending resolution in either the EMRB or the District Court. In the EMRB, the parties do not anticipate a hearing for several months and have not actively litigated. In the District Court, the parties are beginning the process of substantively litigating the matter.

In addition to the information provided by Mr. Barr I can tell the Committee that the City has entered into a Tentative Settlement Agreement with the Police Officers Association (POA). The settlement agreement must be approved by the members of the POA and the North Las Vegas City Council before the agreement is finalized. A stipulation of this Agreement provides that if the Agreement is approved the POA will dismiss all claims related to the Litigation involving Resolution 2475.

The City has also had a positive response from the International Fire Fighters Association (IAFF), the bargaining unit that represents the City's fire staff. While a settlement agreement has not been reached, at this time, the discussion that are ongoing have been positive and the City believes an agreement will be reached in the near future. That agreement would also resolve any issues pertaining to Resolution 2475.

Report on FY 2014 Budget

At the CLGF meeting that was held on May 2, 2013 several of the Committee members had concerns about CNLV's Tentative Budget. They did not understand why certain line items (mostly Salaries and Wages and Benefits) were increasing when the City did not have the resources to support those increases. They also questions what the large negative expenditures were in the General Fund (\$14.6 Million), Public Safety Tax Fund (\$3.2 Million) and Library District Fund (\$1 Million). As I attempted to explain, the Tentative Budget included all of the terms of the City's Collective Bargaining Agreements which caused the line item increases. The negative amounts were included as negative expenditures in

order to provide a Tentative Budget that met the goals and objectives of our City Council and the State's NRS's.

The goal for the City then became finding a way to cut the budget without the use of those large negative expenditures. In general, those cuts were found by eliminating funding for most positions that were currently vacant. The vacancy cuts totaled more than \$4.6 million. The majority of the rest of the reductions were resolved when the City Council adopted Resolution 2496 which is a resolution similar to Resolution 2475 which suspended certain terms of the existing Collective Bargaining Agreements. By taking those actions the City was able to balance our FY 2014 Budget which continues to maintain a fund balance in the General Fund of 8% of expenditures and other uses.

When the cuts were applied to the Final Adopted Budget the increases in the Salaries and Wages and Benefits line items were reduced and the negative expenditures were removed. In short, the City adopted a balance budget which meets the goals and objectives of the City Council and the State's NRS's. Just as we have during FY 2013 the City will monitor revenues and expenditures very closely throughout the year to make sure we live within those resources available to the City and will result in meeting the intent of our City Council.

Financial Status on Enterprise Funds

Enclosed with this letter is an analysis of the Net Pledged Revenues for the City's Water and Waste Water Utility Funds, (the City's Enterprise Funds). This analysis was also shared with the State Assembly and Senate during discussion regarding AB503. This Bill was introduced by Assemblywoman Marilyn Kirkpatrick, Speaker of the Assembly, passed by both the Assembly and the Senate and signed into law by the Governor on June 10, 2013. The Bill provides that cities, who meet certain requirements, may use resources from enterprise activities to support governmental activities in excess of the caps imposed on the use of those funds during the legislative session in 2011. Prior to the Bill being passed the City of North Las Vegas had to prove to the members of the Assembly and Senate that there were available unreserved resources within the enterprise funds to support the additional transfers. The proof we provided to the elected officials was the analysis of Net Pledged Revenues we are now sharing with the CLGF.

While this letter can not address all of the concerns of the Committee we hope that the information provided will lead to a dialogue that will address all of the concerns of each and every Committee Member. The City of North Las Vegas appreciates the hard work of the Committee on Local Government Finance and looks forward to working closely with the Committee as the City takes all necessary steps to stabilize and improve the City's financial condition.

Respectfully,

Al Zochowski
Finance Director
ZochowskiA@CityofNorthLasVegas.com

Enc: City of North Las Vegas Adopted FY 2013 – 2014 Budget
Cash Flow Projection (General Fund) as of May 31, 2013 projected through June 30, 2013
Water and Waste Water Utility Funds – Net Pledged Revenue Analysis



**FINAL BUDGET
FISCAL YEAR 2013 - 2014**

**CITY OF NORTH LAS VEGAS, NEVADA
NORTH LAS VEGAS REDEVELOPMENT AGENCY
NORTH LAS VEGAS LIBRARY DISTRICT**

CITY OF NORTH LAS VEGAS, NEVADA

NORTH LAS VEGAS REDEVELOPMENT AGENCY
NORTH LAS VEGAS LIBRARY DISTRICT
LOCATED IN THE BACK SECTION OF THIS PUBLICATION



CITY OF
NORTH LAS VEGAS

Your Community of Choice

FINAL BUDGET

FISCAL YEAR 2013 - 2014

Mayor
Shari L. Buck

City Manager
Timothy R. Hacker

Council Members
Pamela A. Goynes-Brown
Robert L. Eliason
Anita G. Wood
Wade W. Wagner



2250 Las Vegas Blvd. North • North Las Vegas, Nevada 89030
Telephone: (702) 633-1462 • Fax: (702) 649-5077
www.cityofnorthlasvegas.com

The City of North Las Vegas herewith submits the final budget for the fiscal year ending June 30, 2014.

This budget contains five funds, including Debt Service, requiring property tax revenues totaling \$44,133,891.

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits, the tax rate will be increased by an amount not to exceed legally authorized limit. If the final computation requires, the tax rate will be lowered.

This budget contains 12 governmental type funds with estimated expenditures of \$254,110,245, net of transfers and excluding contingencies of \$500,000, and five proprietary funds with estimated expenses of \$120,981,407.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I, Dave Empey
Dave Empey
Budget Manager
certify that all applicable funds and
financial operations of this Local
Government are listed herein.

APPROVED BY THE GOVERNING BOARD:

Shari L. Buck
Shari L. Buck, Mayor
Pamela A. Goynes-Brown
Pamela A. Goynes-Brown, Mayor Pro Tem

Robert L. Eliason
Robert L. Eliason, Councilman

ATTEST:

Karen L. Storms
Karen L. Storms, CMC
City Clerk

Anita G. Wood
Anita G. Wood, Councilwoman
Wade W. Wagner
Wade W. Wagner, Councilman

Dated: _____

SCHEDULE OF NOTICE OF PUBLIC HEARING:

DATE AND TIME: May 21, 2013; 5:00 p.m.
PUBLICATION DATE: May 13, 2013
PLACE: City Council Chambers, North Las Vegas
City Hall, 2250 Las Vegas Blvd. North
North Las Vegas, Nevada

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CITY OF NORTH LAS VEGAS - LIBRARY DISTRICT**I. INTRODUCTION**

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Mayor
Shari L. Buck

City Manager
Timothy R. Hacker

Council Members
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Wade W. Wagner



2250 Las Vegas Blvd. North • North Las Vegas, Nevada 89030
Telephone: (702) 633-1462 • Fax: (702) 649-5077
www.cityofnorthlasvegas.com

June 1, 2013

Nevada Department of Taxation
1550 East College Parkway, Suite 115
Carson City, NV 89706-7921

Presented herewith is the final budget for the 2014 fiscal year. The budget was discussed and adopted at a special meeting of the City Council held on Tuesday, May 21 at 5:00 p.m.

The City budget, for all funds including a contingency of \$500,000, is \$375.6 million of which 33.1% is allocated to the Public Safety function, 13.1% to the Public Works function, 20.2% to the Utilities function and 33.7% for all other functions. Expected ending fund balances for all governmental funds total \$57.5 million and are available to offset revenue shortfalls and finance the subsequent year's operations. In addition, expected ending cash balances in the proprietary funds total \$35.6 million and are available to offset revenue shortfalls in those funds.

With respect to General Fund expenditures, the budget is allocated to the functions indicated: General Government 16.7%; Judicial 6.4%; Public Safety 66.1%; Public Works 2.1%; Culture and Recreation 7.2%; and Community Support 1.5%. The expected ending fund balance is \$9,975,425 which is 8.3% of budgeted expenditures and other uses and meets a commitment previously established by Council in 2011.

Included in the Tentative Budget, 'Budget Reduction Plan' credits were shown for \$14,565,000 and reported as 'other uses' of the General Fund and \$3,250,511 in the Special Revenue, Public Safety Tax Fund. You will note that those credits have been removed in the Final Budget. In their place, budget reductions have been applied to various departments as adopted at the City's budget hearing on May 21st.

Development of this financial plan began in January involving all departments. Budget balancing reductions were determined based upon consideration of the city-wide need to identify cost containment and modifications in order to maintain current service levels.

The Redevelopment Agency budgeted expenditures for the 2014 fiscal year are \$2,182,909, of which 25.6% is allocated to personnel costs, 29.8% for capital outlay and 44.6% for other operating costs. The expected ending fund balance is \$6,800,429.

The Library District budgeted expenditures for the 2014 fiscal year are \$2,877,786, of which 50.2% is allocated to personnel costs and 49.8% for other operating costs. The expected ending fund balance is \$115,583.

Sincerely,



Dave Empey
Budget Manager

Budget Summary for THE CITY OF NORTH LAS VEGAS
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/2012	ESTIMATED CURRENT YEAR 06/30/2013	BUDGET YEAR 06/30/2014	PROPRIETARY FUNDS BUDGET YEAR 06/30/2014	TOTAL (MEMO ONLY) COLUMNS 3+4
	(1)	(2)	(3)	(4)	(5)
Property Taxes	\$ 50,591,688	\$ 45,847,966	\$ 44,133,891		\$ 44,133,891
Other Taxes	741,104	550,000	600,000		600,000
Licenses and Permits	26,274,983	26,334,040	25,839,407		25,839,407
Intergovernmental Resources	105,078,335	194,934,361	119,811,438	-	119,811,438
Charges for Services	6,015,231	5,238,222	5,718,096	91,584,414	97,302,510
Fines and Forfeits	7,164,998	6,696,205	6,804,500	1,905,000	8,709,500
Miscellaneous	6,727,574	5,969,145	5,823,695	25,469,765	31,293,460
TOTAL REVENUES	202,593,913	285,569,939	208,731,027	118,959,179	327,690,206
EXPENDITURES-EXPENSES					
General Government	25,366,412	22,513,126	22,110,960	26,551,379	48,662,339
Judicial	8,996,774	9,409,574	7,879,494		7,879,494
Public Safety	134,173,583	125,929,379	124,141,301	-	124,141,301
Public Works	39,557,224	84,845,889	49,199,794		49,199,794
Sanitation	-	-	-		-
Health	-	-	-		-
Welfare	-	-	-		-
Culture and Recreation	19,223,502	52,962,126	23,347,104	2,476,485	25,823,589
Community Support	7,838,501	11,920,437	19,887,935	-	19,887,935
Intergovernmental Expenditures	-	-	-		-
Contingencies	-	-	500,000	-	500,000
Utility Enterprises	143,375	-	-	75,923,043	75,923,043
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	5,277,600	5,593,600	4,640,000		4,640,000
Interest Cost	2,918,011	3,099,690	2,903,657	16,030,500	18,934,157
TOTAL EXPENDITURES-EXPENSES	243,494,982	316,273,821	254,610,245	120,981,407	375,591,652
Excess of Revenues over (under) Expenditures-Expenses	(40,901,069)	(30,703,882)	(45,879,218)	(2,022,228)	(47,901,446)

Budget Summary for THE CITY OF NORTH LAS VEGAS
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/2012	ESTIMATED CURRENT YEAR 06/30/2013	BUDGET YEAR 06/30/2014	PROPRIETARY FUNDS BUDGET YEAR 06/30/2014	TOTAL (MEMO ONLY) COLUMNS 3+4
	(1)	(2)	(3)	(4)	(5)
OTHER FINANCING SOURCES (USES):					
Refunding Bonds Issued	27,070,000	-	-	-	-
Federal Grants				3,257,754	3,257,754
Sales Tax for Infrastructure				2,400,000	2,400,000
Vehicle Replacement Reserves	-	-	-	1,526,040	1,526,040
Refunding Bonds	(27,032,205)	-	-	-	-
	-	-	-	-	-
Budget Reduction Plan		-	-		-
Operating Transfers in	43,773,484	47,670,781	54,731,253	90,000	54,821,253
Operating Transfers (out)	(9,936,414)	(19,333,931)	(22,282,233)	(32,539,020)	(54,821,253)
TOTAL OTHER FINANCING SOURCES (USES)	33,874,865	28,336,850	32,449,020	(25,265,226)	7,183,794
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(7,026,204)	(2,367,032)	(13,430,198)	(27,287,454)	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	80,360,083	73,333,879	70,966,847	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	80,360,083	73,333,879	70,966,847	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	-	-	-	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
	73,333,879	70,966,847	57,536,649	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	73,333,879	70,966,847	57,536,649	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR 06/30/12	ESTIMATED CURRENT YEAR 06/30/13	BUDGET YEAR 06/30/14
General Government	134.6	128.1	124.6
Judicial	78.5	71.5	67.5
Public Safety	874.5	718.5	709.0
Public Works	58.0	48.0	48.0
Sanitation	-	-	-
Health	-	-	-
Welfare	-	-	-
Culture and Recreation	111.8	109.3	114.2
Community Support	19.8	17.3	18.3
TOTAL GENERAL GOVERNMENT	1,277.2	1,092.7	1,081.6
Utilities	134.5	148.0	137.5
Hospitals	-	-	-
Transit Systems	-	-	-
Airports	-	-	-
Other	-	-	-
TOTAL	1,411.7	1,240.7	1,219.1

Note: FTE's for each of the three years has been adjusted to reflect Funded FTE's. Authorized FTE's for FY14 is 1453.

	July 1, 2010	07/01/11	07/01/12
POPULATION (AS OF JULY 1)	217,482	223,873	222,009
SOURCE OF POPULATION ESTIMATE*	Gov Certified Population	Gov Certified Population	Gov Certified Population
Assessed Valuation (Secured and Unsecured Only)	4,434,688,599	3,987,869,401	4,068,384,524
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	4,434,688,599	3,987,869,401	4,068,384,524
TAX RATE			
General Fund	0.1937	0.1937	0.1937
Special Revenue Funds	0.9450	0.9475	0.9525
Capital Project Funds			
Debt Service Funds	0.0250	0.0225	0.0175
Enterprise Fund			
Other			
TOTAL TAX RATE	1.1637	1.1637	1.1637

*Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Page 8
Form 4
11/1/2012

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2, line A)X(4)/100]	AD VALOREM TAX ABATEMENT [(5) - (7)]	AD VALOREM REVENUE WITH CAP	NET PROCEEDS OF MINERAL REVENUE [(2, line B) X (4)/100]	BUDGETED AD VALOREM REVENUE WITH CAP PLUS REVENUE FROM NPM [(7) + (8)]	SEE NOTES
OPERATING RATE:										
A. PROPERTY TAX Subject to Revenue Limitations	0.3618	4,068,384,524	14,717,570	0.1937	7,880,460	(534,294)	7,346,166	xxxxxxxxxxxxx	7,346,166	A
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines					xxxxxxxxxxxxx					
VOTER APPROVED:	0.1800	4,068,384,524	7,323,090	0.1800	7,323,090	(496,503)	6,826,587		6,826,587	B
C. Voter Approved Overrides	0.3500	4,068,384,524	14,239,350	0.3500	14,239,350	(965,431)	13,273,919		13,273,919	C
	0.2000	4,068,384,524	8,136,770	0.2000	8,136,770	(551,673)	7,585,097		7,585,097	C
	0.2175	4,068,384,524	8,848,740	0.2175	8,848,740	(599,944)	8,248,796		8,248,796	D
	0.0050	4,068,384,524	203,420	0.0050	203,420	(13,792)	189,628		189,628	E
LEGISLATIVE OVERRIDES										
D. Accident Indigent (NRS 428.185)										
E. Medical Indigent (NRS 428.285)										
F. Capital Acquisition (NRS 354.59815)										
G. Youth Services Levy (NRS 62B.150, 62B.160)										
H. Legislative Overrides										
I. SCCRT Loss (NRS 354.59813)	0.1023	4,068,384,524	4,161,960	0.0000	-	-				
J. Other:										
K. Other:										
L. SUBTOTAL LEGISLATIVE OVERRIDES	0.1023	4,068,384,524	4,161,960	0.0000	-	-	-		-	
M. SUBTOTAL A, C, L	1.4166	4,068,384,524	57,630,900	1.1462	46,631,820	(3,161,636)	43,470,193		43,470,193	
N. Debt	0.0175	4,068,384,524	711,970	0.0175	711,970	(48,272)	663,698		663,698	F
O. TOTAL M AND N	1.4341	4,068,384,524	58,342,870	1.1637	47,343,790	(3,209,908)	44,133,891		44,133,891	

NOTES:

A. Rate subject to revenue limitations
 B. Approved by voters 11-4-86; included in Public Safety Tax
 C. Approved by voters 5-2-89 and 11-5-96; included in
 Public Safety Tax

D. Approved by voters 6-6-95; and 6-5-01; included in
 Tax Override Fund

E. Approved by voters 11-6-84 (E911) included in Special Revenue Fund
 F. Approved by voters 11-6-90 and 6-8-93; included in Debt Service Fund

CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE S-3 - PROPERTY TAX RATE
 AND REVENUE RECONCILIATION

Page 9
 Form 27R
 1/10/2010

SCHEDULE A - ESTIMATED REVENUES & OTHER RESOURCES - GOVERNMENTAL FUND TYPES, EXPENDABLE TRUST FUNDS & TAX SUPPORTED PROPRIETARY FUND

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for CITY OF NORTH LAS VEGAS
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS	BEGINNING FUND BALANCES (1)	CONSOLIDATED TAX REVENUE (2)	PROPERTY TAX REQUIRED (3)	TAX RATE (4)	OTHER REVENUE (5)	OTHER FINANCING SOURCES OTHER THAN TRANSFERS IN (6)	OPERATING TRANSFERS IN (7)	TOTAL (8)
General	9,577,266	41,156,500	7,346,166	0.1937	40,104,739	-	32,000,000	130,184,671
Community Development	6,725,310				13,292,195		-	20,017,505
Public safety support	2,205,469		189,628	0.0050	1,462,140		769,607	4,626,844
Special purpose	9,652,680		8,248,796	0.2175	4,832,950		3,864,900	26,599,326
Park construction tax	1,883,469				206,750		-	2,090,219
Parks and recreation support	775,933				2,876,120		-	3,652,053
Municipal court support	1,322,969				1,025,000		-	2,347,969
Public safety tax	1,851,780		27,685,603	0.7300	102,970		-	29,640,353
More cops sales tax	5,036,357				9,227,220		539,020	14,802,597
Capital Projects	28,581,822				47,733,397	-	13,216,500	89,531,719
Debt Service No Ad Valorem	3,109,600				2,577,155		4,341,226	10,027,981
Debt Service w/Ad Valorem	244,192		663,698	0.0175	-	-	-	907,890
Subtotal Governmental Fund Types, Expendable Trust Funds	70,966,847	41,156,500	44,133,891	1.1637	123,440,636	-	54,731,253	334,429,127
PROPRIETARY FUNDS								
XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
XXXXXXXXXX	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
Subtotal Proprietary Funds	XXXXXXXXXX				XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX
TOTAL ALL FUNDS	XXXXXXXXXX	41,156,500	44,133,891	1.1637	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX	XXXXXXXXXX

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for CITY OF NORTH LAS VEGAS
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
FUND NAME	*								
General	-	57,212,139	31,423,262	27,655,413	-	500,000	3,418,432	9,975,425	130,184,671
Community Development	R	642,283	306,535	11,884,085	717,900		5,214,000	1,252,702	20,017,505
Public safety support	R	1,014,122	701,023	483,509	-		-	2,428,190	4,626,844
Special purpose	R	2,678,613	1,264,087	5,685,645	-		4,983,901	11,987,080	26,599,326
Park construction tax	R	-	-	113,200	-		261,000	1,716,019	2,090,219
Parks and recreation support	R	1,361,816	219,086	689,181	295,262	-	-	1,086,708	3,652,053
Municipal court support	R	285,521	146,616	8,566	-		300,000	1,607,266	2,347,969
Public safety tax	R	14,174,442	8,555,793	6,265,769	-	-	-	644,349	29,640,353
More cops sales tax	R	5,371,354	3,658,065	805,749	-		-	4,967,429	14,802,597
Capital projects	C	3,440,113	1,496,634	8,332,804	49,667,821		8,104,900	18,489,447	89,531,719
Debt Service - No Ad Valorem	D			6,912,581				3,115,400	10,027,981
Debt service - w/Ad Valorem	D			641,256			-	266,634	907,890
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		86,180,403	47,771,101	69,477,758	50,680,983	500,000	22,282,233	57,536,649	334,429,127

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

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SCHEDULE A-2 PROPRIETARY AND NONEXPENDABLE TRUST FUNDS

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for CITY OF NORTH LAS VEGAS
(Local Government)

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	OPERATING TRANSFERS		NET INCOME (7)
						IN (5)	OUT(6)	
Water utility fund	E	52,335,000	35,724,271	-	709,500	-	22,400,000	(6,498,771)
Wastewater utility fund	E	40,342,000	40,198,772	5,657,754	15,321,000	-	9,600,000	(19,120,018)
Golf course	E	2,184,250	2,476,485	-	-	90,000	-	(202,235)
Self insurance	I	19,295,000	21,170,307	-	-	-	-	(1,875,307)
Motor equipment	I	4,802,929	5,381,072	1,526,040	-	-	539,020	408,877
TOTAL		118,959,179	104,950,907	7,183,794	16,030,500	90,000	32,539,020	(27,287,454)

* FUND TYPES: E - Enterprise
I - Internal Service
N - Nonexpendable Trust

** Include Depreciation

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REVENUES	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Taxes</u>				
Property Taxes				
Current year	8,206,510	7,484,822	7,346,166	7,346,166
Prior year	284,789			
Room Tax				
SUBTOTAL	8,491,299	7,484,822	7,346,166	7,346,166
<u>Licenses and Permits</u>				
Business licenses and permits				
Business licenses	3,912,450	3,817,030	3,741,010	3,741,010
Liquor licenses	320,821	352,150	386,430	386,430
County gaming licenses	1,238,363	1,365,000	1,365,000	1,365,000
City gaming licenses	1,744,945	1,448,730	1,521,167	1,521,167
Franchise fees				
Gas	1,915,514	2,003,900	2,003,900	2,003,900
Electric	9,017,173	8,687,500	8,687,500	8,687,500
Telecommunication	2,124,053	2,375,000	2,375,000	2,375,000
Sanitation	1,244,100	1,223,500	1,223,500	1,223,500
Cable	1,768,173	1,829,500	1,829,500	1,829,500
Ambulance	72,992	73,400	73,400	73,400
Non-business licenses and permits				
Animal licenses	71,575	43,000	43,000	43,000
Engineering Permits	226,969	557,000	340,000	340,000
Building Permits	2,617,855	2,558,330	2,250,000	2,250,000
SUBTOTAL	26,274,983	26,334,040	25,839,407	25,839,407
<u>Intergovernmental Revenues</u>				
Federal Grants	399,020	400,000	400,000	400,000
State Grants				
Other Grants	5,000			
State shared revenues				
Motor vehicle fuel tax 1.75 cents				
Motor vehicle fuel tax 2.35 cents				
Consolidated tax distribution	37,565,290	39,350,000	41,156,500	41,156,500
Motor vehicle fuel tax/county 1.00 cents				
County option 1/4 percent sales and use tax				
Flood control				
Other local government shared revenues				
Other-room and gaming tax LVCVA	2,124,392	2,200,000	2,300,000	2,300,000
County gaming licenses				
Regional Transportation Commission				
Intergovernmental - Library				
Intergovernmental - Redevelopment			300,000	300,000
SUBTOTAL	40,093,702	41,950,000	44,156,500	44,156,500

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CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - GENERAL FUND

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<u>REVENUES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Charges for Services</u>				
General government				
Building and zoning fees	176,986	220,900	220,900	220,900
Special inspector services				
City Clerk fees	50,106	50,000	50,000	50,000
City Attorney Collection Costs Discovery	107	422	422	422
Other fees	2,338			
SUBTOTAL	229,537	271,322	271,322	271,322
Judicial				
Court fees	1,561,099	1,000,000	1,360,000	1,360,000
Other fees	381,452	270,000	370,000	370,000
SUBTOTAL	1,942,551	1,270,000	1,730,000	1,730,000
Public Safety				
Police - other fees	144,866	118,600	121,500	121,500
Public Safety - other fees	32,500	50,000	50,000	50,000
Fire				
Fire Prevention Fees	486,725	450,000	475,000	475,000
Fire Other Fees	828,344	803,000	224,500	224,500
Correction				
Prisoner board	379,268	264,000	147,000	147,000
Correction - other fees				
SUBTOTAL	1,871,703	1,685,600	1,018,000	1,018,000
Culture and recreation				
Swimming pool				
Recreation	2,550			
SUBTOTAL	2,550			
SUBTOTAL CHARGES FOR SERVICE	4,046,341	3,226,922	3,019,322	3,019,322
<u>Fines and Forfeits</u>				
Fines				
Court	6,531,122	6,550,000	6,700,000	6,700,000
Other forfeits	122,726	114,500	104,500	104,500
SUBTOTAL	6,653,848	6,664,500	6,804,500	6,804,500
<u>Miscellaneous</u>				
Interest earnings	596,219	625,000	454,000	454,000
Rents and royalties	452,728	450,000	450,000	450,000
Contributions and donations from private sources	518	200	300	300
Other				
Refunds and reimbursements	685,768	368,910	453,910	453,910
Other miscellaneous revenue	241,167	46,100	83,300	83,300
Inmate payphone commission	97,540			
Indirect Allocation				
SUBTOTAL	2,073,940	1,490,210	1,441,510	1,441,510

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<u>REVENUES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Resources Summary</u>				
Taxes	8,491,299	7,484,822	7,346,166	7,346,166
Licenses and permits	26,274,983	26,334,040	25,839,407	25,839,407
Intergovernmental revenues	40,093,702	41,950,000	44,156,500	44,156,500
Charges for services	4,046,341	3,226,922	3,019,322	3,019,322
Fines and forfeits	6,653,848	6,664,500	6,804,500	6,804,500
Miscellaneous	2,073,940	1,490,210	1,441,510	1,441,510
SUBTOTAL REVENUE ALL SOURCES	87,634,113	87,150,494	88,607,405	88,607,405
OTHER FINANCING SOURCES				
Sale of Equipment				
Operating Transfers In (Schedule T)				
Special Revenue				
Sp. Rev. - Land fund				
Sp. Rev. - Graffiti Fund				
Sp. Rev. - Forensic Services	29,309			
Sp. Rev. - Municipal Crt Assessment	200,000			
Sp. Rev. - Redevelopment	300,000	300,000		
Capital-Tech. Improvements				
Self Insurance fund				
Motor Equipment fund	2,500,000			
Water fund	22,736,536	22,400,000	22,400,000	22,400,000
Wastewater fund	9,263,464	9,600,000	9,600,000	9,600,000
SUBTOTAL OTHER FINANCING SOURCES	35,029,309	32,300,000	32,000,000	32,000,000
TOTAL ALL RESOURCES	122,663,422	119,450,494	120,607,405	120,607,405
BEGINNING FUND BALANCE	7,724,198	9,180,610	9,567,437	9,577,266
Prior Period Adjustment				
TOTAL BEGINNING FUND BALANCE	7,724,198	9,180,610	9,567,437	9,577,266
TOTAL AVAILABLE RESOURCES	130,387,620	128,631,104	130,174,842	130,184,671

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - GENERAL FUND

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>General Government</u>				
Legislative				
MAC - Administration				
Salaries and wages	365,745	363,642	395,126	371,919
Employee benefits	205,987	214,205	282,605	246,599
Services and supplies	71,138	109,073	112,946	112,526
Capital outlay				
	642,870	686,920	790,677	731,044
CM - Legislative Session				
Salaries and wages				
Employee benefits				
Services and supplies	4,221	41,200		
Capital outlay				
	4,221	41,200		
ACTIVITY SUBTOTAL	647,091	728,120	790,677	731,044
Executive				
CM - Administration				
Salaries and wages	731,648	725,835	700,498	516,302
Employee benefits	299,179	299,014	325,565	243,798
Services and supplies	257,353	325,074	320,372	315,927
Capital outlay				
	1,288,180	1,349,923	1,346,435	1,076,027
AS-GS - Administration				
Salaries and wages	371,098	326,655	383,623	323,171
Employee benefits	150,208	134,549	177,932	151,537
Services and supplies	40,446	34,770	48,082	49,304
Capital outlay				
	561,752	495,974	609,637	524,012
AS-IT - Administration				
Salaries and wages	1,791,307	1,899,388	2,242,191	1,906,757
Employee benefits	711,746	719,395	954,093	839,164
Services and supplies	1,452,674	1,686,102	1,875,879	1,864,344
Capital outlay				
	3,955,727	4,304,885	5,072,163	4,610,265
ACTIVITY SUBTOTAL	5,805,659	6,150,782	7,028,235	6,210,304
CC - Elections				
Salaries and wages		3,195	3,100	3,100
Employee benefits		625		
Services and supplies	1,239	256,000	1,000	1,000
Capital outlay				
ACTIVITY SUBTOTAL	1,239	259,820	4,100	4,100

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CITY OF NORTH LAS VEGAS
 (Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - GENERAL GOVERNMENT

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
Finance				
FN - Administration				
Salaries and wages	130,060	200,389	231,844	198,874
Employee benefits	53,731	81,121	103,153	90,534
Services and supplies	38,594	73,527	59,561	58,878
Capital outlay				
	222,385	355,037	394,558	348,286
FN - Budget and CIP				
Salaries and wages	334,250	420,666	559,032	484,283
Employee benefits	146,646	182,918	275,695	240,320
Services and supplies	8,052	28,700	24,773	23,330
Capital outlay				
	488,948	632,284	859,500	747,933
FN - Accounting				
Salaries and wages	661,287	588,016	640,005	552,432
Employee benefits	292,700	260,086	315,964	278,604
Services and supplies	310,568	331,318	336,636	334,718
Capital outlay				
	1,264,555	1,179,420	1,292,605	1,165,754
FN - Business License				
Salaries and wages	351,381	405,530	396,895	356,957
Employee benefits	147,064	154,637	177,591	164,368
Services and supplies	33,432	58,641	62,353	58,469
Capital outlay				
	531,877	618,808	636,839	579,794
ACTIVITY SUBTOTAL	2,507,765	2,785,549	3,183,502	2,841,767
Other				
CA - Administration				
Salaries and wages	260,450	338,103	425,244	364,632
Employee benefits	98,485	136,507	186,986	162,563
Services and supplies	151,348	169,272	175,708	174,613
Capital outlay				
	510,283	643,882	787,938	701,808
CA - Criminal Law				
Salaries and wages	687,566	778,451	871,278	637,562
Employee benefits	299,883	329,921	415,449	312,357
Services and supplies	14,161	19,917	24,905	19,106
Capital outlay				
	1,001,610	1,128,289	1,311,632	969,025
CA - Civil Law				
Salaries and wages	316,092	191,559	371,511	239,042
Employee benefits	128,553	94,996	193,425	123,841
Services and supplies	7,007	6,342	10,494	7,148
Capital outlay				
	451,652	292,897	575,430	370,031

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CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION - GENERAL GOVERNMENT

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
CC - Administration				
Salaries and wages	372,109	384,899	390,109	343,846
Employee benefits	153,495	157,369	174,793	158,087
Services and supplies	90,843	114,035	163,107	162,121
Capital outlay				
	616,447	656,303	728,009	664,054
HR - Administration				
Salaries and wages	850,903	891,839	990,605	745,072
Employee benefits	375,214	388,433	494,338	381,105
Services and supplies	212,761	106,891	112,167	106,199
Capital outlay				
	1,438,878	1,387,163	1,597,110	1,232,376
CSD-PZ - Administration				
Salaries and wages	98,960	100,099	122,435	174,409
Employee benefits	37,948	38,651	51,768	78,402
Services and supplies	35,829	60,416	77,391	75,026
Capital outlay				
	172,737	199,166	251,594	327,837
CSD-PZ - General				
Salaries and wages	431,516	481,032	494,704	369,113
Employee benefits	174,310	185,484	213,053	162,159
Services and supplies	30,051	58,523	53,155	49,615
Capital outlay				
	635,877	725,039	760,912	580,887
CSD-PZ - Advanced				
Salaries and wages	255,280	282,295	290,155	258,410
Employee benefits	101,081	110,229	126,872	117,139
Services and supplies	12,157	25,188	22,674	21,892
Capital outlay				
	368,518	417,712	439,701	397,441
AS-GS - Building Maintenance				
Salaries and wages	679,409	784,423	829,862	773,593
Employee benefits	277,094	303,447	347,612	335,549
Services and supplies	678,316	295,481	333,118	328,838
Capital outlay				
	1,634,819	1,383,351	1,510,592	1,437,980
AS-City Hall Maintenance				
Salaries and wages				
Employee benefits				
Services and supplies	13,643	883,633	883,633	883,633
Capital outlay				
	13,643	883,633	883,633	883,633

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CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION - GENERAL GOVERNMENT

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
AS-GS - Communication				
Salaries and wages	136,686	153,489	157,720	140,634
Employee benefits	58,908	63,122	72,518	66,972
Services and supplies	161,983	168,309	274,096	273,676
Capital outlay				
	357,577	384,920	504,334	481,282
AS-GS - Custodial Services				
Salaries and wages	169,097	181,582	185,953	168,292
Employee benefits	74,120	74,824	87,118	80,638
Services and supplies	119,940	262,141	286,476	280,707
Capital outlay				
	363,157	518,547	559,547	529,637
AS-PURCHASING & RISK MGMT				
Salaries and wages	182,051	234,353	245,021	219,402
Employee benefits	69,139	96,154	111,700	103,379
Services and supplies	46,623	135,661	26,073	25,443
Capital outlay				
	297,813	466,168	382,794	348,224
FN - General Expense				
Salaries and wages				
Employee benefits				
Services and supplies	359,758	592,840	1,211,525	742,575
Capital outlay				
	359,758	592,840	1,211,525	742,575
AS-GS - Fleet Services				
Salaries and wages				
Employee benefits				
Services and supplies	16,071			
Capital outlay	27,982			
	44,053			
Citywide Savings (Estimated)				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
ACTIVITY SUBTOTAL	8,266,822	9,679,910	11,504,751	9,666,790
<u>Function Summary</u>				
Salaries and wages	9,176,895	9,735,440	10,926,911	9,147,802
Employee benefits	3,855,491	4,025,687	5,088,230	4,337,115
Services and supplies	4,168,208	5,843,054	6,496,124	5,969,088
Capital outlay	27,982			
FUNCTION SUBTOTAL	17,228,576	19,604,181	22,511,265	19,454,005

CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION - GENERAL GOVERNMENT

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Judicial</u>				
MC - Administration				
Salaries and wages	3,422,946	3,664,919	3,846,344	3,265,870
Employee benefits	1,466,816	1,548,162	1,818,339	1,585,570
Services and supplies	446,824	537,350	460,631	445,839
Capital outlay				
	5,336,586	5,750,431	6,125,314	5,297,279
MC - Marshals				
Salaries and wages	1,724,968	1,175,904	1,481,445	1,166,933
Employee benefits	1,094,110	784,666	1,008,874	793,236
Services and supplies	190,659	210,772	211,431	181,343
Capital outlay				
	3,009,737	2,171,342	2,701,750	2,141,512
<u>Function Summary</u>				
Salaries and wages	5,147,914	4,840,823	5,327,789	4,432,803
Employee benefits	2,560,926	2,332,828	2,827,213	2,378,806
Services and supplies	637,483	748,122	672,062	627,182
Capital outlay				
FUNCTION SUBTOTAL	8,346,323	7,921,773	8,827,064	7,438,791

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - JUDICIAL

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Public Safety</u>				
Police				
PD - Administration				
Salaries and wages	841,451	768,599	946,438	761,838
Employee benefits	444,256	394,741	483,585	403,075
Services and supplies	230,247	242,387	235,748	221,576
Capital outlay				
	1,515,954	1,405,727	1,665,771	1,386,489
PD - Identification				
Salaries and wages	727,387	776,607	826,675	739,726
Employee benefits	328,693	339,712	397,661	365,720
Services and supplies	135,617	147,162	151,293	153,311
Capital outlay				
	1,191,697	1,263,481	1,375,629	1,258,757
PD - Records				
Salaries and wages	949,554	1,012,151	1,030,906	863,795
Employee benefits	442,698	438,094	499,837	431,883
Services and supplies	60,336	114,915	101,981	97,543
Capital outlay				
	1,452,588	1,565,160	1,632,724	1,393,221
PD - South Area Command				
Salaries and wages	3,022,620	2,872,447	3,516,127	2,620,299
Employee benefits	1,784,290	1,707,599	2,257,317	1,711,816
Services and supplies	236,119	244,026	261,364	231,543
Capital outlay				
	5,043,029	4,824,072	6,034,808	4,563,658
PD - Investigation				
Salaries and wages	2,090,669	2,037,387	2,365,072	2,091,655
Employee benefits	1,203,420	1,157,965	1,416,227	1,278,513
Services and supplies	194,170	234,538	241,798	273,000
Capital outlay				
	3,488,259	3,429,890	4,023,097	3,643,168
PD - Special Operations				
Salaries and wages	1,091,377	1,100,821	1,726,536	1,551,302
Employee benefits	639,379	641,261	1,037,606	937,558
Services and supplies	139,809	182,578	211,590	298,386
Capital outlay				
	1,870,565	1,924,660	2,975,732	2,787,246
PD - Narcotics				
Salaries and wages	129,927	272,547	196,852	179,046
Employee benefits	74,601	146,680	109,269	101,897
Services and supplies	11,139	22,788	18,763	13,105
Capital outlay				
	215,667	442,015	324,884	294,048
PD - Community Services				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				

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CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - PUBLIC SAFETY

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
PD - Communications				
Salaries and wages	567,225	776,478	918,759	708,798
Employee benefits	240,911	323,127	414,828	324,625
Services and supplies	31,750	81,392	67,569	61,770
Capital outlay				
	839,886	1,180,997	1,401,156	1,095,193
PD - Resource Management				
Salaries and wages	343,514	366,394	397,141	350,421
Employee benefits	156,557	157,427	189,220	171,449
Services and supplies	602,399	779,325	1,063,963	1,059,861
Capital outlay				
	1,102,470	1,303,146	1,650,324	1,581,731
PD - Communications Radio Shop				
Salaries and wages	232,730	253,184	265,439	237,527
Employee benefits	95,834	100,994	117,595	108,749
Services and supplies	125,136	213,515	296,988	299,177
Capital outlay				
	453,700	567,693	680,022	645,453
PD - Northwest Area Command				
Salaries and wages	3,156,586	3,076,684	3,524,474	3,072,494
Employee benefits	1,893,240	1,825,054	2,250,291	2,004,630
Services and supplies	257,277	305,872	325,064	320,987
Capital outlay				
	5,307,103	5,207,610	6,099,829	5,398,111
PD - Technology NCIC				
Salaries and wages	338,719	355,509	370,156	331,016
Employee benefits	137,792	138,945	160,682	148,106
Services and supplies	214,759	207,681	205,741	204,086
Capital outlay				
	691,270	702,135	736,579	683,208
PD - Mobile Command Center				
Salaries and wages				
Employee benefits				
Services and supplies	16,849	35,913	35,913	40,041
Capital outlay				
	16,849	35,913	35,913	40,041
PD - Internal Affairs				
Salaries and wages	272,750	301,912	485,913	434,629
Employee benefits	161,167	174,999	299,409	274,619
Services and supplies	32,156	38,958	55,950	69,620
Capital outlay				
	466,073	515,869	841,272	778,868
PD - Traffic				
Salaries and wages	1,202,047	1,248,300	1,216,477	1,085,325
Employee benefits	692,788	736,054	751,662	681,618
Services and supplies	126,114	149,135	167,138	168,114
Capital outlay				
	2,020,949	2,133,489	2,135,277	1,935,057

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
PD - Crime Analysis				
Salaries and wages	165,386	182,363	188,086	168,503
Employee benefits	67,540	71,564	82,266	76,143
Services and supplies	3,625	9,555	9,637	9,155
Capital outlay				
	236,551	263,482	279,989	253,801
PD - Special Assignment Unit				
Salaries and wages	332,954	361,525	376,043	212,491
Employee benefits	190,568	219,344	239,692	137,894
Services and supplies	36,130	78,019	69,538	76,063
Capital outlay				
	559,652	658,888	685,273	426,448
PD - School Crossing Guards				
Salaries and wages	457,061	918,216	676,289	676,289
Employee benefits	50,968	114,318	90,963	90,963
Services and supplies	6,363	6,541	13,082	7,452
Capital outlay				
	514,392	1,039,075	780,334	774,704
PD - N E Area Command				
Salaries and wages				
Employee benefits				
Services and supplies	10,214	23,285		
Capital outlay				
	10,214	23,285		
PD - Training				
Salaries and wages	297,535	325,200	345,697	308,283
Employee benefits	148,076	154,271	181,272	165,392
Services and supplies	283,176	415,753	405,789	398,597
Capital outlay				
	728,787	895,224	932,758	872,272
PD-Savings (Estimated)				
Salaries and wages		(804,241)		
Employee benefits		(216,764)		
Services and supplies				
Capital outlay				
		(1,021,004)		
ACTIVITY SUBTOTAL	27,725,655	28,360,807	34,291,371	29,811,474
Fire				
FD - Administration				
Salaries and wages	751,554	824,548	865,044	642,409
Employee benefits	362,966	378,357	462,044	362,838
Services and supplies	224,710	350,668	288,092	282,940
Capital outlay				
	1,339,230	1,553,573	1,615,180	1,288,187
FD - Fire Spt Operations				
Salaries and wages	17,325,575	15,028,956	16,888,175	14,565,242
Employee benefits	9,014,790	8,941,393	9,865,361	8,994,411
Services and supplies	2,242,980	2,557,521	2,564,967	2,777,743
Capital outlay	7,250			
	28,590,595	26,527,870	29,318,503	26,337,396

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CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - PUBLIC SAFETY

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
FD - Fire Spt Services				
Salaries and wages	906,064	878,065	1,038,755	893,773
Employee benefits	486,187	486,065	571,034	509,997
Services and supplies	306,469	247,469	295,980	293,457
Capital outlay	3,141			
	1,701,861	1,611,599	1,905,769	1,697,227
FD - Community Life Safety				
Salaries and wages	688,276	733,705	810,375	714,310
Employee benefits	327,812	351,719	396,914	365,741
Services and supplies	30,962	42,004	52,391	51,168
Capital outlay				
	1,047,050	1,127,428	1,259,680	1,131,219
FD-Savings (Estimated)				
Salaries and wages		(1,233,128)		
Employee benefits		(363,664)		
Services and supplies				
Capital outlay				
		(1,596,792)		
ACTIVITY SUBTOTAL	32,678,736	29,223,678	34,099,132	30,454,029
Corrections				
PD - Security Control				
Salaries and wages	851,946	11,450		
Employee benefits	371,617	13,835		
Services and supplies	15,647	298		
Capital outlay				
	1,239,210	25,583		
PD -Detention Command				
Salaries and wages	4,138,628	3,151,524	3,559,739	3,161,541
Employee benefits	2,513,183	1,827,756	2,181,894	1,961,555
Services and supplies	168,900	3,654,888	5,104,287	5,065,134
Capital outlay				
	6,820,711	8,634,168	10,845,920	10,188,230
PD - Contracts Inmate Programs				
Salaries and wages	117,853	256,293	283,991	251,995
Employee benefits	46,719	104,519	128,929	116,100
Services and supplies	2,840,043	6,452	7,979	7,309
Capital outlay				
	3,004,615	367,264	420,899	375,404
PD - Warrant Court Services				
Salaries and wages	747,850	629,242	724,257	639,862
Employee benefits	468,759	402,958	466,632	419,214
Services and supplies	34,296	32,724	31,919	31,147
Sustainability Plan				
	1,250,905	1,064,924	1,222,808	1,090,223

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CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - PUBLIC SAFETY

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
PD - Class Laundry Housekeeper				
Salaries and wages	222,615	968		
Employee benefits	96,307	1,091		
Services and supplies	23,655	25		
Capital outlay				
	342,577	2,084		
PD - Inmate Records				
Salaries and wages	799,556	74,523		
Employee benefits	349,421	36,787		
Services and supplies	23,724	1,871		
Capital outlay				
	1,172,701	113,181		
PD - Commissary Resources				
Salaries and wages	71,598	1,534		
Employee benefits	30,296	1,260		
Services and supplies	123,600	40		
Capital outlay				
	225,494	2,834		
PD - Food Services				
Salaries and wages	321,271	5,416		
Employee benefits	141,927	5,624		
Services and supplies	390,048	141		
Capital outlay				
	853,246	11,181		
ACTIVITY SUBTOTAL	14,909,459	10,221,219	12,489,627	11,653,857
Protective Services				
CSD - Building Safety				
Salaries and wages	1,059,461	1,147,540	1,122,768	988,012
Employee benefits	413,541	458,485	510,511	464,393
Services and supplies	243,794	126,055	81,421	106,450
Capital outlay				
	1,716,796	1,732,080	1,714,700	1,558,855
CSD - Code Enforcement				
Salaries and wages	391,333	407,188	481,746	428,766
Employee benefits	171,270	163,331	220,310	202,703
Services and supplies	62,607	83,578	46,788	79,509
Capital outlay				
	625,210	654,097	748,844	710,978

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Public Works</u>				
PW - Roadway Maintenance				
Salaries and wages	647			
Employee benefits	32			
Services and supplies	974			
Capital outlay				
	1,653			
PW - Development Flood Control				
Salaries and wages	279,283	340,963	406,473	361,999
Employee benefits	114,211	130,131	175,506	162,033
Services and supplies	15,800	31,555	33,626	32,532
Capital outlay				
	409,294	502,649	615,605	556,564
PW - Administration				
Salaries and wages	283,688	284,144	339,354	278,596
Employee benefits	112,180	112,411	150,558	127,482
Services and supplies	19,020	25,918	28,417	25,277
Capital outlay				
	414,888	422,473	518,329	431,355
PW - Engineering and Design				
Salaries and wages	149,432	181,630	177,595	117,331
Employee benefits	65,447	53,944	65,729	47,009
Services and supplies	96,247	91,995	102,925	96,112
Capital outlay				
	311,126	327,569	346,249	260,452
PW - Real Property Services				
Salaries and wages	259,979	299,008	306,119	261,243
Employee benefits	115,300	122,099	136,686	122,322
Services and supplies	18,219	35,467	37,563	36,459
Capital outlay				
	393,498	456,574	480,368	420,024
PW - Construction Services				
Salaries and wages	326,630	379,054	358,852	281,473
Employee benefits	144,040	139,201	133,391	109,916
Services and supplies	114,304	106,896	111,621	109,411
Capital outlay				
	584,974	625,151	603,864	500,800
PW - Survey				
Salaries and wages	202,359	215,056	254,415	123,038
Employee benefits	84,265	67,988	96,110	43,887
Services and supplies	85,206	102,183	92,443	89,369
Capital outlay				
	371,830	385,227	442,968	256,294
<u>Function Summary</u>				
Salaries and wages	1,502,018	1,699,855	1,842,808	1,423,680
Employee benefits	635,475	625,774	757,980	612,649
Services and supplies	349,770	394,014	406,595	389,160
Capital outlay				
	2,487,263	2,719,643	3,007,383	2,425,489

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CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND

FUNCTION - PUBLIC WORKS

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Culture and Recreation</u>				
Participant Recreation				
CSD-PR - Aquatics				
Salaries and wages	122,812	73,997	130,070	76,243
Employee benefits	43,905	9,087	38,525	10,110
Services and supplies	247,262	262,152	266,237	264,654
Capital outlay				
	413,979	345,236	434,832	351,007
CSD-PR - Recreational Division				
Salaries and wages	267,756	258,639	271,941	154,202
Employee benefits	116,776	104,345	117,098	57,228
Services and supplies	45,363	42,784	56,270	65,699
Capital outlay				
	429,895	405,768	445,309	277,129
CSD-PR - Neighborhood Rec Center				
Salaries and wages	222,934	174,518	194,355	119,905
Employee benefits	81,642	62,342	74,927	40,182
Services and supplies	95,893	109,080	108,236	106,117
Capital outlay				
	400,469	345,940	377,518	266,204
CSD-PR - Silver Mesa				
Salaries and wages	266,922	398,287	370,100	346,915
Employee benefits	71,367	112,126	122,629	114,875
Services and supplies	89,706	94,213	99,439	98,869
Capital outlay				
	427,995	604,626	592,168	560,659
CSD-PR - Sports				
Salaries and wages	47,559	75,412	94,973	86,491
Employee benefits	21,059	31,354	38,427	35,668
Services and supplies	966	1,885	2,280	2,072
Capital outlay				
	69,584	108,651	135,680	124,231
CSD-PR - Senior Programs				
Salaries and wages	63,963	62,829	44,161	44,161
Employee benefits	8,082	7,803	5,940	5,940
Services and supplies	28,627	30,700	30,400	30,400
Capital outlay				
	100,672	101,332	80,501	80,501
CSD-PR - Safekey				
Salaries and wages	5,906			
Employee benefits	659			
Services and supplies	1,396	2,400		
Capital outlay				
	7,961	2,400		

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CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE B - GENERAL FUND
 FUNCTION - CULTURE AND RECREATION

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
CSD-PR - Special Events				
Salaries and wages	6,374			
Employee benefits	711			
Services and supplies	2,645	5,500	3,000	3,000
Capital outlay				
	9,730	5,500	3,000	3,000
CSD-PR - Skyview				
Salaries and wages				
Employee benefits				
Services and supplies	135,395	156,773	153,950	153,950
Capital outlay				
	135,395	156,773	153,950	153,950
Parks				
CSD-PR - Administration				
Salaries and wages	53,680	210,550	231,307	200,042
Employee benefits	26,148	84,357	103,093	91,308
Services and supplies	5,742	19,716	18,749	18,126
Capital outlay				
	85,570	314,623	353,149	309,476
CSD-PR - Planning & Park Development				
Salaries and wages	(7,254)			
Employee benefits	(1,857)			
Services and supplies	7,323			
Capital outlay				
	(1,788)			
AS-PR - Parks Services				
Salaries and wages	847,802	901,327	871,119	782,297
Employee benefits	374,365	386,870	414,148	383,243
Services and supplies	2,361,816	2,696,289	3,405,479	3,369,825
Capital outlay				
	3,583,983	3,984,486	4,690,746	4,535,365
CSD-PR - Savings (Estimated)				
Salaries and wages		(216,366)		
Employee benefits		(100,967)		
Services and supplies				
Capital outlay				
		(317,332)		
CSD-PR - Craig Ranch Regional Park				
Salaries and wages		280,000	550,000	550,000
Employee benefits				
Services and supplies		70,000	1,150,000	1,150,000
Capital outlay				
		350,000	1,700,000	1,700,000
<u>Function Summary</u>				
Salaries and wages	1,898,454	2,219,194	2,758,026	2,360,256
Employee benefits	742,857	697,317	914,787	738,554
Services and supplies	3,022,134	3,491,492	5,294,040	5,262,712
Capital outlay				
FUNCTION SUBTOTAL	5,663,445	6,408,003	8,966,853	8,361,522

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - GENERAL FUND

FUNCTION - CULTURE AND RECREATION

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Community Support</u>				
CSD-HN - Administration				
Salaries and wages	140,898	219,548	346,403	309,624
Employee benefits	62,344	88,309	150,233	138,883
Services and supplies	179,596	210,067	226,777	225,787
Capital outlay				
	382,838	517,924	723,413	674,294
AS-HN - Beautification				
Salaries and wages	329,405	331,843	345,502	311,643
Employee benefits	151,767	138,507	160,274	148,455
Services and supplies	202,612	165,615	167,321	170,823
Capital outlay				
	683,784	635,965	673,097	630,921
CSD-HN - Outreach				
Salaries and wages	76,084	109,444		96,985
Employee benefits	29,637	39,548		46,680
Services and supplies	10,742	17,720		19,842
Capital outlay				
	116,463	166,712		163,507
CSD-HN - Housing				
Salaries and wages				
Employee benefits				
Services and supplies	99			
Capital outlay				
	99			
CM-ED - Administration				
Salaries and wages	100,355	105,611	117,192	101,084
Employee benefits	43,816	44,889	55,724	49,222
Services and supplies	54,171	45,026	42,647	43,104
Capital outlay				
	198,342	195,526	215,563	193,410
CM - Developer Agreements				
Salaries and wages				
Employee benefits				
Services and supplies	60,120	75,000	75,000	75,000
Capital outlay				
	60,120	75,000	75,000	75,000
<u>Function Summary</u>				
Salaries and wages	646,742	766,446	809,097	819,336
Employee benefits	287,564	311,253	366,231	383,240
Services and supplies	507,340	513,428	511,745	534,556
Capital outlay				
FUNCTION SUBTOTAL	1,441,646	1,591,127	1,687,073	1,737,132

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - COMMUNITY SUPPORT

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CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - GENERAL FUND
FUNCTION - DEBT SERVICE

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<u>EXPENDITURES BY FUNCTION AND ACTIVITY</u>		(1)	(2)	(3)	(4)
		ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
PAGE	FUNCTION SUMMARY				
19	General Government	17,228,576	19,604,181	22,511,265	19,454,005
20	Judicial	8,346,323	7,921,773	8,827,064	7,438,791
26	Public Safety	80,586,257	73,536,039	86,169,232	76,873,875
27	Public Works	2,487,263	2,719,643	3,007,383	2,425,489
29	Culture and Recreation	5,663,445	6,408,003	8,966,853	8,361,522
30	Community Support	1,441,646	1,591,127	1,687,073	1,737,132
31	Debt Service				
	Intergovernmental Expenditures				
TOTAL EXPENDITURES - ALL FUNCTIONS		115,753,510	111,780,766	131,168,870	116,290,814
<u>Function Summary</u>					
	Salaries and wages	63,626,015	57,974,047	67,266,489	57,212,139
	Employee benefits	31,923,475	29,675,477	35,944,556	31,423,262
	Services and supplies	20,165,647	24,131,242	27,957,825	27,655,413
	Capital outlay	38,373			
	Debt Service				
TOTAL EXPENDITURES - ALL FUNCTIONS		115,753,510	111,780,766	131,168,870	116,290,814
OTHER USES :					
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)					
	Contingency			500,000	500,000
	Budget Reduction Plan			(14,565,000)	
Operating Transfers Out (Schedule T)					
	Special purpose-Grant fund	411,300	426,000	769,607	769,607
	PD Dept. Contributions				
	Graffiti / Community Improvement fund	113,090			
	Debt service fund	4,005,553	4,054,605	2,558,825	2,558,825
	Municipal Golf Course	66,010	66,010	90,000	90,000
	ISF Employee Benefits	857,547	1,796,457		
	ISF Health Insurance fund		930,000		
TOTAL EXPENDITURES AND OTHER USES		121,207,010	119,053,838	120,522,302	120,209,246
ENDING FUND BALANCE		9,180,610	9,577,266	9,652,540	9,975,425
TOTAL ENDING FUND BALANCE		9,180,610	9,577,266	9,652,540	9,975,425
TOTAL COMMITMENTS AND FUND BALANCE		130,387,620	128,631,104	130,174,842	130,184,671

7.57%

8.04%

8.01%

8.30%

CITY OF NORTH LAS VEGAS

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SCHEDULE B - GENERAL FUND**SCHEDULE B SUMMARY - EXPENDITURES, OTHER USES AND FUND BALANCE****GENERAL FUND - ALL FUNCTIONS**

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	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>REVENUES</u>				
<u>Intergovernmental Revenues</u>				
Federal grants	6,488,773	16,173,880	13,022,195	13,022,195
Other	30,000			
SUBTOTAL	6,518,773	16,173,880	13,022,195	13,022,195
<u>Miscellaneous</u>				
Refunds and reimbursements	13,806	6,000	10,000	10,000
Other	249,555	260,000	260,000	260,000
SUBTOTAL	263,361	266,000	270,000	270,000
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General fund	113,090			
Community development fund				
SUBTOTAL OTHER FINANCING SOURCES	113,090			
TOTAL ALL RESOURCES	6,895,224	16,439,880	13,292,195	13,292,195
BEGINNING FUND BALANCE	2,411,940	2,565,788	6,725,310	6,725,310
TOTAL BEGINNING FUND BALANCE	2,411,940	2,565,788	6,725,310	6,725,310
Prior period adjustments				
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	9,307,164	19,005,668	20,017,505	20,017,505
<u>EXPENDITURES</u>				
General Government				
Salaries and wages				
Employee benefits				
Services and supplies			4,828	
Capital outlay				
Total General Government			4,828	
Community Support				
Salaries and wages	690,822	772,049	722,322	642,283
Employee benefits	287,667	327,858	338,259	306,535
Services and supplies	5,321,411	8,216,803	11,890,736	11,884,085
Capital outlay		712,600	717,900	717,900
Total Community Support	6,299,900	10,029,310	13,669,217	13,550,803
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
General fund		49,640		
Water fund		769,656		
Parks & Recreation Grants		122,540		
Capital projects HUD-Streets	250,890	1,309,212	5,214,000	5,214,000
Capital projects HUD-Parks	182,186			
ISF-Employee Benefits	8,400			
TOTAL EXPENDITURES AND OTHER USES	6,741,376	12,280,358	18,888,045	18,764,803
ENDING FUND BALANCE	2,565,788	6,725,310	1,129,460	1,252,702
TOTAL ENDING FUND BALANCE	2,565,788	6,725,310	1,129,460	1,252,702
TOTAL COMMITMENTS AND FUND BALANCE	9,307,164	19,005,668	20,017,505	20,017,505

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS
FUND - COMMUNITY DEVELOPMENT

	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>REVENUES</u>				
<u>Taxes</u>				
Property Taxes - Current year	211,850	193,700	189,628	189,628
Property Taxes - Prior year	3,810			
<u>Intergovernmental Revenues</u>				
Federal grants	2,912,726	6,928,166	1,349,465	1,349,465
Other grants				
Regional Transportation Commission				
<u>Charges for Services</u>				
Trust fund deposits				
Other				
<u>Fines and Forfeitures</u>				
Other	510,850	31,605		
<u>Miscellaneous</u>				
Interest earnings	1,916		1,300	1,300
Interest earnings - Change in Value				
Contributions and donations from private sources	24,170	11,575	11,375	11,375
Payphone Commission				
Refunds & Reimbursements	412,177	100,000	100,000	100,000
Other	127,634			
SUBTOTAL	4,205,133	7,265,046	1,651,768	1,651,768
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General fund	411,300	426,000	769,607	769,607
BEGINNING FUND BALANCE	1,905,915	2,522,123	2,205,469	2,205,469
TOTAL BEGINNING FUND BALANCE	1,905,915	2,522,123	2,205,469	2,205,469
Prior period adjustments				
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	6,522,348	10,213,169	4,626,844	4,626,844

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - SPECIAL REVENUE FUNDS

FUND - PUBLIC SAFETY SUPPORT

<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>General Government</u>				
Civil Law				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
Subtotal General Government				
<u>Public Safety</u>				
Police				
Salaries and wages	1,605,971	3,995,204	1,132,923	965,436
Employee benefits	786,214	2,159,422	787,985	674,555
Services and supplies	746,863	1,318,807	384,644	382,048
Capital outlay	531,192	355,567		
Fire				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
Detention				
Salaries and wages	26,041			
Employee benefits	12,943			
Services and supplies	155,260	78,700		
Capital outlay	76,710			
Protective Services				
Salaries and wages			57,465	48,686
Employee benefits			29,592	26,468
Services and supplies	59,031	100,000	101,690	101,461
Capital outlay				
Subtotal Public Safety	4,000,225	8,007,700	2,494,299	2,198,654
<u>Function Summary</u>				
Salaries and wages	1,632,012	3,995,204	1,190,388	1,014,122
Employee benefits	799,157	2,159,422	817,577	701,023
Services and supplies	961,154	1,497,507	486,334	483,509
Capital outlay	607,902	355,567		
Subtotal Public Safety	4,000,225	8,007,700	2,494,299	2,198,654
TOTAL EXPENDITURES	4,000,225	8,007,700	2,494,299	2,198,654
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	4,000,225	8,007,700	2,494,299	2,198,654
ENDING FUND BALANCE	2,522,123	2,205,469	2,132,545	2,428,190
TOTAL ENDING FUND BALANCE	2,522,123	2,205,469	2,132,545	2,428,190
TOTAL COMMITMENTS AND FUND BALANCE	6,522,348	10,213,169	4,626,844	4,626,844

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Property Taxes</u>				
Property taxes - Current year	8,879,214	8,210,143	8,248,796	8,248,796
Property taxes - Prior year	169,259			
Room Tax	358,753	350,000	400,000	400,000
Special Ad Valorem Tax	408,382			
<u>Intergovernmental Revenues</u>				
Federal Grants	970,967	316,785		
Other Grants	49,860			
Motor Veh Fuel Tx 1.75	958,825	935,050	933,460	933,460
Motor Veh Fuel Tx 2.35	768,848	940,200	780,750	780,750
Motor Veh Fuel Tx 1Cent	800,846	838,000	819,500	819,500
CCRFC-Roadway Maint.	1,647,244	1,570,000	1,780,000	1,780,000
Regional Transportation Commission	67,609			
<u>Charges for Services</u>				
Fee-Police Other	39,127		17,000	17,000
<u>Miscellaneous</u>				
Rents & Royalties				
Other	108,649	300,000	100,000	100,000
Interest	273		1,400	1,400
Donations and Contributions	50,271			
Refunds and Reimbursements	840	840	840	840
SUBTOTAL	15,278,967	13,461,018	13,081,746	13,081,746
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Capital Projects - City Hall Other Funding			3,864,900	3,864,900
SUBTOTAL OTHER FINANCING SOURCES			3,864,900	3,864,900
BEGINNING FUND BALANCE	4,954,492	9,662,026	9,652,680	9,652,680
Prior Period Adjustment				
TOTAL BEGINNING FUND BALANCE	4,954,492	9,662,026	9,652,680	9,652,680
TOTAL AVAILABLE RESOURCES	20,233,459	23,123,044	26,599,326	26,599,326

EXPENDITURES	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(4) BUDGET YEAR ENDING 06/30/2014	
			(3) 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>General Government</u>				
Salaries and wages	39,135	61,783		
Employee benefits	13,954	4,896		
Services and supplies	104,483	250,106	86,515	
Capital outlay	40,778			
	198,350	316,785	86,515	
<u>Public Safety</u>				
Salaries and wages	1,137,049	1,269,022	1,498,444	1,323,870
Employee benefits	451,083	496,930	673,750	614,305
Services and supplies	1,104,650	1,685,195	1,697,015	1,644,925
Capital outlay	353,424			
	3,046,206	3,451,147	3,869,209	3,583,100
<u>Public Works</u>				
Salaries and wages	1,504,724	1,854,187	1,518,037	1,354,743
Employee benefits	648,780	765,163	703,721	649,782
Services and supplies	1,785,628	2,036,996	2,867,583	3,087,504
Capital outlay	49,860			
	3,988,992	4,656,346	5,089,341	5,092,029
<u>Culture & Recreation</u>				
Services and supplies	465,950	689,216	853,216	853,216
Capital outlay				
	465,950	689,216	853,216	853,216
<u>Community Support</u>				
Salaries and wages				
Employee benefits				
Services and supplies	96,955	300,000	100,000	100,000
Capital outlay				
	96,955	300,000	100,000	100,000
SUBTOTAL	7,796,453	9,413,494	9,998,281	9,628,345
<u>Function Summary</u>				
Salaries and wages	2,680,908	3,184,992	3,016,481	2,678,613
Employee benefits	1,113,817	1,266,989	1,377,471	1,264,087
Services and supplies	3,557,666	4,961,513	5,604,329	5,685,645
Capital outlay	444,062			
OTHER USES				
Operating Transfers Out (Schedule T)				
General fund	29,309			
Debt service fund	718,700	714,370	1,482,401	1,482,401
Public Safety Tax	8,763			
Capital projects - HUD Streets	266,426			
Capital projects - Streets fund	1,473,782	1,442,500	1,300,000	1,300,000
Capital projects - Public Safety fund	278,000	1,660,000	1,547,500	1,547,500
Capital projects - Parks			654,000	654,000
Motor Equipment Fund		240,000		
TOTAL EXPENDITURES AND OTHER USES	10,571,433	13,470,364	14,982,182	14,612,246
ENDING FUND BALANCE	9,662,026	9,652,680	11,617,144	11,987,080
TOTAL ENDING FUND BALANCE	9,662,026	9,652,680	11,617,144	11,987,080
TOTAL COMMITMENTS AND FUND BALANCE	20,233,459	23,123,044	26,599,326	26,599,326

	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>REVENUES</u>				
<u>Taxes</u>				
Residential park construction tax	382,351	200,000	200,000	200,000
Other				
<u>Miscellaneous</u>				
Interest earnings	8,739	9,810	6,750	6,750
Other				
SUBTOTAL	391,090	209,810	206,750	206,750
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	1,806,939	2,097,659	1,883,469	1,883,469
TOTAL BEGINNING FUND BALANCE	1,806,939	2,097,659	1,883,469	1,883,469
Prior period adjustments				
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	2,198,029	2,307,469	2,090,219	2,090,219
<u>EXPENDITURES</u>				
Culture and Recreation				
Salaries and wages				
Employee benefits				
Services and supplies			113,200	113,200
Capital outlay				
Subtotal			113,200	113,200
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Capital Projects-Parks & Rec fund	100,370	424,000	261,000	261,000
TOTAL EXPENDITURES AND OTHER USES	100,370	424,000	374,200	374,200
ENDING FUND BALANCE	2,097,659	1,883,469	1,716,019	1,716,019
TOTAL ENDING FUND BALANCE	2,097,659	1,883,469	1,716,019	1,716,019
TOTAL COMMITMENTS AND FUND BALANCE	2,198,029	2,307,469	2,090,219	2,090,219

CITY OF NORTH LAS VEGAS

(Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS

FUND - PARK CONSTRUCTION TAX

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REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014		
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED	
<u>Intergovernmental Revenues</u>					
Federal grants	89,904	70,050	91,971	91,971	
Other grants					
<u>Charges for Services</u>					
Recreation fees	211,154	241,900	280,000	280,000	
Safekey	976,675	1,000,000	1,200,000	1,200,000	
Swimming Pool	96,573	89,990	89,000	89,000	
Other	259,870	329,410	1,098,149	664,774	
<u>Fines and Forfeits</u>					
Returned Check Penalties	300				
<u>Miscellaneous</u>					
Interest earnings	1,331	1,525	800	800	
Miscellaneous - Other					
Contributions and donations from private sources	35,434	116,200	116,200	237,200	
P & R Reimbursements	7,525				
Other	8,717			312,375	
SUBTOTAL	1,687,483	1,849,075	2,876,120	2,876,120	
OTHER FINANCING SOURCES					
Operating Transfers In (Schedule T)					
Sp. Rev - Community Development		122,540			
SUBTOTAL OTHER FINANCING SOURCES		122,540			
BEGINNING FUND BALANCE	1,177,044	903,425	775,933	775,933	
TOTAL BEGINNING FUND BALANCE	1,177,044	903,425	775,933	775,933	
Prior period adjustments					
Residual equity transfers					
TOTAL AVAILABLE RESOURCES	2,864,527	2,875,040	3,652,053	3,652,053	

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - SPECIAL REVENUE FUNDS
FUND - PARKS AND RECREATION SUPPORT

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<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
General Government				
Salaries and wages	216			
Employee benefits	127			
Services and supplies	4			
Capital outlay				
Subtotal	347			
Judicial				
Salaries and wages	800			
Employee benefits	40			
Services and supplies				
Capital outlay				
Subtotal	840			
Public Safety				
Salaries and wages	30,649			
Employee benefits	2,771			
Services and supplies				
Capital outlay				
Subtotal	33,420			
Public Works				
Salaries and wages	22,204			
Employee benefits	11,431			
Services and supplies	420			
Capital outlay				
Subtotal	34,055			
Culture and Recreation				
Salaries and wages	1,341,703	1,301,114	1,381,975	1,361,816
Employee benefits	286,006	230,783	225,900	219,086
Services and supplies	257,531	567,210	689,677	689,181
Capital outlay			295,262	295,262
Subtotal	1,885,240	2,099,107	2,592,814	2,565,345
Utilities				
Salaries and wages	6,891			
Employee benefits	309			
Services and supplies				
Capital outlay				
Subtotal	7,200			
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Principal				
Interest				
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	1,961,102	2,099,107	2,592,814	2,565,345
ENDING FUND BALANCE	903,425	775,933	1,059,239	1,086,708
TOTAL ENDING FUND BALANCE	903,425	775,933	1,059,239	1,086,708
TOTAL COMMITMENTS AND FUND BALANCE	2,864,527	2,875,040	3,652,053	3,652,053

	(1)	(2)	(3)		(4)
	ACTUAL PRIOR	ESTIMATED	BUDGET YEAR ENDING 06/30/2014		
REVENUES	YEAR ENDING	CURRENT	4/15/2013	5/21/2013	
	06/30/12	06/30/13	TENTATIVE	FINAL	
			APPROVED	APPROVED	
<u>Charges for Services</u>					
Judicial	385,491	350,000	350,000	350,000	
Trust fund deposits					
<u>Fines and Forfeits</u>					
Other forfeits					
<u>Miscellaneous</u>					
Refunds and reimbursements	582,847	675,000	675,000	675,000	
SUBTOTAL	968,338	1,025,000	1,025,000	1,025,000	
OTHER FINANCING SOURCES					
Operating Transfers In (Schedule T)					
BEGINNING FUND BALANCE	2,267,043	2,085,770	1,322,969	1,322,969	
Prior period adjustments					
TOTAL BEGINNING FUND BALANCE	2,267,043	2,085,770	1,322,969	1,322,969	
Residual equity transfers					
TOTAL AVAILABLE RESOURCES	3,235,381	3,110,770	2,347,969	2,347,969	
<u>EXPENDITURES</u>					
Judicial					
Salaries and wages	324,349	369,891	320,547	285,521	
Employee benefits	149,897	162,042	158,704	146,616	
Services and supplies	175,365	955,868	9,428	8,566	
Capital outlay					
Subtotal	649,611	1,487,801	488,679	440,703	
OTHER USES					
CONTINGENCY (Not to exceed 3% of total expenditures)					
Operating Transfers Out (Schedule T)					
General fund	200,000				
Debt service fund	300,000	300,000	300,000	300,000	
TOTAL EXPENDITURES AND OTHER USES	1,149,611	1,787,801	788,679	740,703	
ENDING FUND BALANCE	2,085,770	1,322,969	1,559,290	1,607,266	
TOTAL ENDING FUND BALANCE	2,085,770	1,322,969	1,559,290	1,607,266	
TOTAL COMMITMENTS AND FUND BALANCE	3,235,381	3,110,770	2,347,969	2,347,969	

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE B - SPECIAL REVENUE FUNDS

FUND - MUNICIPAL COURT SUPPORT

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REVENUES	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			(4) 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Taxes</u>				
Property Taxes - Current year	30,927,263	29,089,300	27,685,603	27,685,603
Property Taxes - Prior year	419,070			
<u>Intergovernmental Revenues</u>				
Federal grants				
Other				
<u>Charges for Services</u>				
Prisoner board			98,000	98,000
Other				
<u>Fines and Forfeitures</u>				
Other				
<u>Miscellaneous</u>				
Interest earnings				
Misc - Refunds and Reimbursement	1,172			
Other	121,772	17,000	4,970	4,970
SUBTOTAL	31,469,277	29,106,300	27,788,573	27,788,573
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Forensic Services	8,763			
Motor Equipment fund		590,402		
BEGINNING FUND BALANCE	6,769,699	4,087,849	1,851,780	1,851,780
TOTAL BEGINNING FUND BALANCE	6,769,699	4,087,849	1,851,780	1,851,780
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	38,247,739	33,784,551	29,640,353	29,640,353

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE B - SPECIAL REVENUE FUNDS

FUND - PUBLIC SAFETY TAX

<u>EXPENDITURES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Public Safety</u>				
Police				
Salaries and wages	13,165,945	13,699,081	15,470,772	13,109,071
Employee benefits	7,383,126	7,454,660	9,203,221	7,932,285
Services and supplies	2,565,707	3,434,090	3,242,168	3,187,866
Capital outlay	19,442			
Safe Streets 2000				
Salaries and wages				
Employee benefits				
Services and supplies	10,676	100,000	100,000	100,000
Capital outlay				
Detention				
Salaries and wages	6,242,872	1,021,846	1,071,017	949,463
Employee benefits	3,613,464	566,916	626,875	565,642
Services and supplies	294,822	3,877,444	2,968,344	2,966,810
Capital outlay				
Animal Control				
Salaries and wages	123,639	137,330	130,615	115,908
Employee benefits	54,500	57,973	63,058	57,866
Services and supplies	19,609	14,490	14,794	11,093
Capital outlay				
SUBTOTAL	33,493,802	30,363,830	32,890,864	28,996,004
<u>Function Summary</u>				
Salaries and wages	19,532,456	14,858,257	16,672,404	14,174,442
Employee benefits	11,051,090	8,079,549	9,893,154	8,555,793
Services and supplies	2,890,814	7,426,024	6,325,306	6,265,769
Capital outlay	19,442			
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
More Cops Sales Tax		590,402		
Capital Projects - Public Safety Police	78,000			
ISF - Employee Benefits	588,088	733,539		
ISF - Health Insurance fund		245,000		
Budget Reduction Plan			(3,250,511)	
TOTAL EXPENDITURES AND OTHER USES	34,159,890	31,932,771	29,640,353	28,996,004
ENDING FUND BALANCE	4,087,849	1,851,780		644,349
TOTAL ENDING FUND BALANCE	4,087,849	1,851,780		644,349
TOTAL COMMITMENTS AND FUND BALANCE	38,247,739	33,784,551	29,640,353	29,640,353

CITY OF NORTH LAS VEGAS
(Local Government)
SCHEDULE B - SPECIAL REVENUE FUNDS
FUND - PUBLIC SAFETY TAX

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	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>REVENUES</u>				
<u>Intergovernmental</u>				
More Cops Sales Tax	8,306,728	8,433,530	9,210,000	9,210,000
<u>Miscellaneous</u>				
Interest earnings	19,489	17,220	17,220	17,220
Miscellaneous-Other	2,727			
SUBTOTAL	8,328,944	8,450,750	9,227,220	9,227,220
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Public Safety Tax fund		590,402		
Motor Equipment fund			539,020	539,020
BEGINNING FUND BALANCE	5,586,245	5,165,868	5,036,357	5,036,357
TOTAL BEGINNING FUND BALANCE	5,586,245	5,165,868	5,036,357	5,036,357
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	13,915,189	14,207,020	14,802,597	14,802,597
<u>EXPENDITURES</u>				
<u>Public Safety</u>				
Police				
Salaries and wages	5,055,117	5,139,742	6,295,203	5,371,354
Employee benefits	3,283,386	3,250,586	4,249,775	3,658,065
Services and supplies	410,818	520,335	755,665	805,749
Capital outlay				
	8,749,321	8,910,663	11,300,643	9,835,168
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Operating Transfers Out (Schedule T)				
Motor Equipment fund		260,000		
TOTAL EXPENDITURES AND OTHER USES	8,749,321	9,170,663	11,300,643	9,835,168
ENDING FUND BALANCE	5,165,868	5,036,357	3,501,954	4,967,429
TOTAL ENDING FUND BALANCE	5,165,868	5,036,357	3,501,954	4,967,429
TOTAL COMMITMENTS AND FUND BALANCE	13,915,189	14,207,020	14,802,597	14,802,597

REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014		
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED	
<u>Intergovernmental Revenues</u>					
Federal grants	12,098,530	43,341,500	10,987,587	10,987,587	
Other grants	49,957	7,010,400	25,418,510	25,418,510	
Regional Transportation Commission	23,956,000	21,898,400	5,237,900	5,237,900	
Clark County Flood Control District	5,787,816	44,528,400	5,493,100	5,493,100	
Intergovernmental revenue - Capital fund					
Intergovernmental revenue - Library					
<u>Charges for Services</u>					
Drainage & Traffic Study					
<u>Miscellaneous</u>					
Interest earnings	109,325	64,480	49,400	49,400	
Interest earnings - Change in Value					
Contributions and donations from private sources	108,957	500,000	546,900	546,900	
Refunds and reimbursements	498,815				
Other					
SUBTOTAL	42,609,400	117,343,180	47,733,397	47,733,397	
OTHER FINANCING SOURCES					
Operating Transfers In (Schedule T)					
NSP-Neighborhood Stabilization Program			4,864,000	4,864,000	
Community development fund	433,076	1,309,212	350,000	350,000	
Sp. Rev. - Fuel Taxes - Roadway Operations	250,000				
Sp. Rev. - Library fund	532,250	155,875			
Sp. Rev. - Park District III fund			111,000	111,000	
Sp. Rev. - Park District IV		301,000	113,000	113,000	
Sp. Rev. - Park District V fund	100,370	123,000	37,000	37,000	
Sp. Rev. - Tax Override fund	1,308,200	3,102,500	3,501,500	3,501,500	
Public Safety Tax fund	78,000				
Grant fund - Non-capital	460,008				
Capital Proj-PS 2006A Bonds		3,200,000	2,790,000	2,790,000	
Capital Proj-Parks 2006A Bonds			1,450,000	1,450,000	
Golf Course fund	24,865				
BEGINNING FUND BALANCE	42,488,286	31,709,755	28,581,822	28,581,822	
TOTAL BEGINNING FUND BALANCE	42,488,286	31,709,755	28,581,822	28,581,822	
TOTAL AVAILABLE RESOURCES	88,284,455	157,244,522	89,531,719	89,531,719	

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SCHEDULE B - CAPITAL PROJECT FUNDS

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<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>General Government</u>				
Salaries and wages	110,830	143,389	73,000	73,000
Employee benefits	53,676	95,593	33,000	33,000
Services and supplies	356,811	1,165,562	2,540,775	2,540,775
Capital outlay	7,397,075	1,162,456		
	7,918,392	2,567,000	2,646,775	2,646,775
<u>Judicial</u>				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay				
<u>Public Safety</u>				
Salaries and wages	124,003	9,100	9,125	9,125
Employee benefits	58,733	4,100	4,125	4,125
Services and supplies	63,048	687,800	905,250	905,250
Capital outlay	4,018,568	959,000	1,736,000	1,736,000
	4,264,352	1,660,000	2,654,500	2,654,500
<u>Public Works</u>				
Salaries and wages	1,664,720	2,830,100	3,357,988	3,357,988
Employee benefits	912,889	1,225,800	1,459,509	1,459,509
Services and supplies	2,342,185	2,698,800	4,886,779	4,886,779
Capital outlay	28,127,120	70,715,200	31,978,000	31,978,000
	33,046,914	77,469,900	41,682,276	41,682,276
<u>Utilities</u>				
Salaries and wages	86,424			
Employee benefits	48,044			
Services and supplies	1,707			
Capital outlay				
	136,175			
<u>Culture and Recreation</u>				
Salaries and wages	15,213	1,649,800		
Employee benefits	8,022	730,100		
Services and supplies	1,004,040	1,966,900		
Capital outlay	10,181,592	39,419,000	11,453,821	11,453,821
	11,208,867	43,765,800	11,453,821	11,453,821
<u>Community Support</u>				
Salaries and wages				
Employee benefits				
Services and supplies				
Capital outlay			4,500,000	4,500,000
			4,500,000	4,500,000
SUBTOTAL	56,574,700	125,462,700	62,937,372	62,937,372

Continued to next page

<u>EXPENDITURES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>Function Summary</u>				
Salaries and wages	2,001,190	4,632,389	3,440,113	3,440,113
Employee benefits	1,081,364	2,055,593	1,496,634	1,496,634
Services and supplies	3,767,791	6,519,062	8,332,804	8,332,804
Capital outlay	49,724,355	112,255,656	49,667,821	49,667,821
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Principal				
Debt Service Other				
Operating Transfers Out (Schedule T)				
General fund				
Sp. Rev. - Taxoverride			3,864,900	3,864,900
Sp. Rev. - Park District III				
Sp. Rev. - Public Safety Tax				
Sp. Rev. - Non-Capital Reimbursements				
Capital Projects - IT Proj. 2006A Bonds		3,200,000	4,240,000	4,240,000
Aliante Golf Course				
Debt Service - Operating				
TOTAL EXPENDITURES AND OTHER USES	56,574,700	128,662,700	71,042,272	71,042,272
ENDING FUND BALANCE	31,709,755	28,581,822	18,489,447	18,489,447
TOTAL ENDING FUND BALANCE	31,709,755	28,581,822	18,489,447	18,489,447
TOTAL COMMITMENTS AND FUND BALANCE	88,284,455	157,244,522	89,531,719	89,531,719

CITY OF NORTH LAS VEGAS
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SCHEDULE B - CAPITAL PROJECT FUNDS

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	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>REVENUES</u>				
<u>Miscellaneous</u>				
Interest earnings	575,666	9,495	5,800	5,800
Interest earnings - Change in Value				
Other - Sid Assessments	1,581,776	2,389,790	2,040,855	2,040,855
<u>Intergovernmental Revenue</u>				
Intergovernmental - Library District			530,500	530,500
Other				
<u>Fines and Forfeits</u>				
Other forfeits		100		
SUBTOTAL	2,157,442	2,399,385	2,577,155	2,577,155
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
General fund	4,005,553	4,054,605	2,558,825	2,558,825
Library fund		380,875		
Sp. Rev. - Tax Override fund	718,700	714,370	1,482,401	1,482,401
Sp. Rev. - Court Facility Admin fund	300,000	300,000	300,000	300,000
Refunding Bonds Issued	27,070,000			
BEGINNING FUND BALANCE	3,244,320	3,109,505	3,109,600	3,109,600
TOTAL BEGINNING FUND BALANCE	3,244,320	3,109,505	3,109,600	3,109,600
Prior period adjustments				
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	37,496,015	10,958,740	10,027,981	10,027,981

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
Type: JUDICIAL/PUBLIC SAFETY BLDGS (5/02)				
Principal				
Interest				
Fiscal Agent charges	350	500		
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	350	500		
TOTAL RESERVED (MEMO ONLY)				
Type: JUDICIAL/PUBLIC SAFETY BLDGS (03/03)				
Principal	1,495,000	1,555,000		
Interest	596,850	386,640	324,431	324,431
Fiscal Agent charges	350	750	350	350
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	2,092,200	1,942,390	324,781	324,781
TOTAL RESERVED (MEMO ONLY)				
Type: CITY HALL BUILDING BONDS				
Principal	1,205,000	1,255,000	1,315,000	1,315,000
Interest				
Fiscal Agent charges	4,650	5,100	400	400
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	1,209,650	1,260,100	1,315,400	1,315,400
TOTAL RESERVED (MEMO ONLY)				
TYPE JUDICIAL/PUBLIC SAFETY BLDGS (2007A)				
Principal				
Interest	316,645	316,650	316,645	316,645
Fiscal Agent charges	350	500	350	350
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	316,995	317,150	316,995	316,995
TOTAL RESERVED (MEMO ONLY)				
Type: S.I.A.D. #58 02/01/02 (CRAIG ROAD)				
Principal	165,000			
Interest	3,713			
Fiscal Agent charges	2,380			
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	171,093			
TOTAL RESERVED (MEMO ONLY)				
Type: S.I.A.D. #59				
Principal	24,800	20,700	17,600	17,600
Interest	2,290	1,240	352	352
Fiscal Agent charges	2,335	2,560	1,510	1,510
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	29,425	24,500	19,462	19,462
TOTAL RESERVED (MEMO ONLY)				
Continued to next page				

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
Type: S.I.A.D. #61 Ann Road				
Principal	316,200	598,500	281,200	281,200
Interest	77,055	64,840	42,368	42,368
Fiscal Agent charges	1,707	1,730	2,050	2,050
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	394,962	665,070	325,618	325,618
TOTAL RESERVED (MEMO ONLY)				
Type: S.I.A.D. #62 Clayton Street				
Principal	121,600	126,400	131,200	131,200
Interest	29,636	24,940	20,049	20,049
Fiscal Agent charges	1,690	2,130	2,220	2,220
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	152,926	153,470	153,469	153,469
TOTAL RESERVED (MEMO ONLY)				
Type: S.I.A.D. # 63 (Lamb Blvd)				
Principal	1,190,000	1,240,000	1,290,000	1,290,000
Interest	350,096	300,310	249,706	249,706
Fiscal Agent charges	2,335	6,540	2,600	2,600
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	1,542,431	1,546,850	1,542,306	1,542,306
TOTAL RESERVED (MEMO ONLY)				
Type: Building Projects Bond				
Principal			1,000,000	1,000,000
Interest	714,362	714,370	693,462	693,462
Fiscal Agent charges	4,250	3,650		
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	718,612	718,020	1,693,462	1,693,462
TOTAL RESERVED (MEMO ONLY)				
Type: 2011 Refunding Bonds				
Principal				
Interest	725,661	1,220,740	1,220,738	1,220,738
Fiscal Agent charges		350	350	350
Reserves-Increase or (Decrease)				
Other (Specify)	396,543			
Subtotal	1,122,204	1,221,090	1,221,088	1,221,088
TOTAL RESERVED (MEMO ONLY)				
Continued to next page				

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
Type:				
Principal				
Interest				
Fiscal Agent charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
Type:				
Principal				
Interest				
Fiscal Agent charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
<u>Summary</u>				
Principal	4,517,600	4,795,600	4,035,000	4,035,000
Interest	2,816,308	3,029,730	2,867,751	2,867,751
Fiscal Agent charges	20,397	23,810	9,830	9,830
Reserves-Increase or (Decrease)				
Refunding Bonds Issuance costs	396,543			
Total Expenditures	7,750,848	7,849,140	6,912,581	6,912,581
OTHER USES				
Payment to refunding bond escrow agent	26,573,920			
Premium on refunding bonds issued	61,742			
Operating Transfers Out (Schedule T)				
TOTAL EXPENDITURES AND OTHER USES	34,386,510	7,849,140	6,912,581	6,912,581
ENDING FUND BALANCE	3,109,505	3,109,600	3,115,400	3,115,400
TOTAL ENDING FUND BALANCE	3,109,505	3,109,600	3,115,400	3,115,400
TOTAL COMMITMENTS AND FUND BALANCE	37,496,015	10,958,740	10,027,981	10,027,981

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY OPERATING RESOURCES

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REVENUES	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014		
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED	
<u>Taxes</u>					
Property taxes - Current year	1,071,748	870,001	663,698		663,698
Property taxes - Prior year	9,793				
<u>Miscellaneous</u>					
Interest earnings	51				

CITY OF NORTH LAS VEGAS

(Local Government)

SCHEDULE C - DEBT SERVICE FUND

THE ABOVE DEBT IS REPAYED BY PROPERTY TAXES (DEBT RATE)

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<u>EXPENDITURES AND RESERVES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
TYPE Debt - 2007 Street Refunding Bonds				
Principal	220,000	228,000	240,000	240,000
Interest	36,978	28,450	19,481	19,481
Fiscal Agent charges		500		
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	256,978	256,950	259,481	259,481
TOTAL RESERVED (MEMO ONLY)				
TYPE G.O. Street Refunding 05/01/02				
Principal	540,000	570,000	365,000	365,000
Interest	64,725	41,510	16,425	16,425
Fiscal Agent charges	350	850	350	350
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal	605,075	612,360	381,775	381,775
TOTAL RESERVED (MEMO ONLY)				
Type: G.O. Jail 2004				
Principal				
Interest				
Fiscal Agent charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
TYPE G.O. Street Improvement 12/01/95				
Principal				
Interest				
Fiscal Agent charges				
Reserves-Increase or (Decrease)				
Other (Specify)				
Subtotal				
TOTAL RESERVED (MEMO ONLY)				
<u>Summary</u>				
Principal	760,000	798,000	605,000	605,000
Interest	101,703	69,960	35,906	35,906
Fiscal Agent charges	350	1,350	350	350
Services and supplies				
Reserves-Increase or (Decrease)				
Subtotal	862,053	869,310	641,256	641,256
OTHER USES				
Operating Transfers Out (Schedule T)				
ENDING FUND BALANCE	243,501	244,192	266,634	266,634
TOTAL ENDING FUND BALANCE	243,501	244,192	266,634	266,634
TOTAL COMMITMENTS AND FUND BALANCE	1,105,554	1,113,502	907,890	907,890

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
OPERATING REVENUE				
Charges for Service				
Water Fees	45,287,926	45,377,660	47,529,000	47,529,000
Connection Fees	340,948	40,000	1,378,000	1,378,000
Other Fees	1,730,311	1,698,060	1,706,000	1,706,000
Fines & Forfeits	1,230,393	1,300,000	1,066,000	1,066,000
Other Miscellaneous	693,423	630,900	656,000	656,000
Total Operating Revenue	49,283,001	49,046,620	52,335,000	52,335,000
OPERATING EXPENSE				
Salaries and Wages	6,396,065	7,354,719	7,610,843	6,156,774
Employee Benefits	2,476,685	2,858,065	3,503,442	2,931,347
Services and Supplies				
Water Purchases	14,124,016	17,244,064	15,734,464	15,734,464
Connection Charge				
Pumping				
Other	4,066,601	6,740,173	5,390,193	5,309,686
Capital Outlay				
Depreciation/amortization	5,591,991	5,400,000	5,592,000	5,592,000
Total Operating Expense	32,655,358	39,597,021	37,830,942	35,724,271
Operating Income or (Loss)	16,627,643	9,449,599	14,504,058	16,610,729
NONOPERATING REVENUES				
Interest earnings				
Disposition of Assets	21,156			
Federal Grants				
Contribution from developers	3,706,506			
Total Nonoperating Revenues	3,727,662			
NONOPERATING EXPENSES				
Interest expense	994,465	871,090	709,500	709,500
Contributions to others				
Intergovernmental administrative charges				
Debt issuance costs	(33,517)			
Total Nonoperating Expenses	960,948	871,090	709,500	709,500
Net Income (Loss) before Operating Transfers	19,394,357	8,578,509	13,794,558	15,901,229
Operating Transfers (Schedule T)				
In		769,656		
Out	22,400,000	22,400,000	22,400,000	22,400,000
Net Operating Transfers	(22,400,000)	(21,630,344)	(22,400,000)	(22,400,000)
NET INCOME (LOSS)	(3,005,643)	(13,051,835)	(8,605,442)	(6,498,771)

CITY OF NORTH LAS VEGAS
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SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - WATER UTILITY

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
Cash received from customers	50,568,991	48,415,720	51,679,000	51,679,000
Cash received from interfund services				
Other operating cash receipts		630,900	656,000	656,000
Governmental administrative charges				
Cash paid to employees for services	(8,272,827)	(10,212,784)	(11,114,285)	(9,088,121)
Cash paid to suppliers	(18,210,066)	(23,984,237)	(21,124,657)	(21,044,150)
Cash paid in lieu of taxes				
a. Net cash provided by (or used for) operating activities	24,086,098	14,849,599	20,096,058	22,202,729
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
Intergovernmental revenue	14,856			
Net Operating Transfers In		769,656		
Net Operating Transfers (Out)	(22,400,000)	(22,400,000)	(22,400,000)	(22,400,000)
b. Net cash provided by (or used for) noncapital financing activities	(22,385,144)	(21,630,344)	(22,400,000)	(22,400,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Interest paid on obligations	(1,026,562)	(871,090)	(709,500)	(709,500)
Principal payments on bond obligations	(3,542,000)	(3,707,750)	(3,669,000)	(3,669,000)
Issuance of bond obligations				
Premiums, discounts, costs of issuance				
Proceeds from disposition of assets	21,156			
Acquisition and construction of capital assets	(52,086)	(2,050,742)	(1,193,728)	(1,193,728)
c. Net cash provided by (or used for) capital and related financing activities	(4,599,492)	(6,629,582)	(5,572,228)	(5,572,228)
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,898,538)	(13,410,327)	(7,876,170)	(5,769,499)
CASH AND CASH EQUIVALENTS AT JULY 1	39,683,495	36,784,957	23,374,630	23,374,630
CASH AND CASH EQUIVALENTS AT JUNE 30	36,784,957	23,374,630	15,498,460	17,605,131

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - WATER UTILITY

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
OPERATING REVENUE				
Charges for Service				
Sewer Fees	35,018,796	35,766,280	38,121,000	38,121,000
Connection Fees	1,596,782	865,000	921,000	921,000
Other Fees	212,867	200,000	190,000	190,000
Fines & Forfeits	508,444	533,000	839,000	839,000
Other Miscellaneous	1,565,080	7,105,800	271,000	271,000
Total Operating Revenue	38,901,969	44,470,080	40,342,000	40,342,000
OPERATING EXPENSE				
Salaries and Wages	2,811,721	4,565,824	5,275,741	4,448,046
Employee Benefits	1,070,467	1,765,245	2,403,408	2,082,265
Services and Supplies				
Sewage Treatment	529,993		100,000	100,000
Pumping				
Other	3,707,378	14,064,924	13,596,882	13,595,261
Capital Outlay				
Depreciation/amortization	10,801,024	4,575,000	19,973,200	19,973,200
Total Operating Expense	18,920,583	24,970,993	41,349,231	40,198,772
Operating Income or (Loss)	19,981,386	19,499,087	(1,007,231)	143,228
NONOPERATING REVENUES				
Interest earnings	72,721			
Federal Grants for Capital	3,283,663	3,257,750	3,257,754	3,257,754
Sales Tax for Infrastructure	2,868,794	2,400,000	2,400,000	2,400,000
Contribution from developers	3,728,907			
Disposition of Assets	2,704			
Total Nonoperating Revenues	9,956,789	5,657,750	5,657,754	5,657,754
NONOPERATING EXPENSES				
Interest expense	7,664,031	15,445,870	15,321,000	15,321,000
Contributions to others				
Intergovernmental administrative charges				
Debt issuance costs	(28,329)			
Total Nonoperating Expenses	7,635,702	15,445,870	15,321,000	15,321,000
Net Income (Loss) before Operating Transfers	22,302,473	9,710,967	(10,670,477)	(9,520,018)
Operating Transfers (Schedule T)				
In				
Out	9,600,000	9,600,000	9,600,000	9,600,000
Net Operating Transfers	(9,600,000)	(9,600,000)	(9,600,000)	(9,600,000)
NET INCOME (LOSS)	12,702,473	110,967	(20,270,477)	(19,120,018)

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - WASTEWATER UTILITY

<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from customers	40,582,075	37,364,280	40,071,000	40,071,000
Cash received from interfund services				
Other operating cash receipts		7,105,800	271,000	271,000
Governmental administrative charges				
Cash paid to employees for services	(3,611,988)	(6,331,069)	(7,679,149)	(6,530,311)
Cash paid to suppliers	(7,220,167)	(14,064,924)	(13,696,882)	(13,695,261)
Cash paid in lieu of taxes				
a. Net cash provided by (or used for) operating activities	29,749,920	24,074,087	18,965,969	20,116,428
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Net Operating Transfers In				
Net Operating Transfers (Out)	(9,600,000)	(9,600,000)	(9,600,000)	(9,600,000)
b. Net cash provided by (or used for) noncapital financing activities	(9,600,000)	(9,600,000)	(9,600,000)	(9,600,000)
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations	(15,579,118)	(15,445,870)	(15,321,000)	(15,321,000)
Proceeds from bond issues				
Principal payments on bond obligations	(2,910,000)	(3,037,250)	(4,168,500)	(4,168,500)
Issuance of bond obligations				
Federal Grants for Capital	6,127,457	3,257,750	3,257,754	3,257,754
Sales Tax for Infrastructure		2,400,000	2,400,000	2,400,000
Premiums, discounts, costs of issuance				
Disposition of Assets	2,708			
Acquisition and construction of capital assets	(19,956,445)	(14,972,311)	(13,141,979)	(13,141,979)
c. Net cash provided by (or used for) capital and related financing activities	(32,315,398)	(27,797,681)	(26,973,725)	(26,973,725)
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments	72,717			
d. Net cash provided by investing activities	72,717			
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(12,092,761)	(13,323,594)	(17,607,756)	(16,457,297)
CASH AND CASH EQUIVALENTS AT JULY 1	43,773,898	31,681,137	18,357,543	18,357,543
CASH AND CASH EQUIVALENTS AT JUNE 30	31,681,137	18,357,543	749,787	1,900,246

CITY OF NORTH LAS VEGAS
 (Local Government)
 SCHEDULE F-2 STATEMENT OF CASH FLOWS
 FUND - WASTEWATER UTILITY

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<u>PROPRIETARY FUND</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
OPERATING REVENUE				
Charges for Services				
Golf Course Charges	1,681,234	1,707,090	1,306,039	1,739,414
Other Charges	341,711	426,900	878,211	444,836
Total Operating Revenue	2,022,945	2,133,990	2,184,250	2,184,250
OPERATING EXPENSE				
Salaries and Wages	121,461	1,004,882	212,100	205,711
Employee Benefits	25,741	218,704	63,082	60,803
Services and Supplies	2,042,008	1,506,577	2,200,627	2,200,471
Capital Outlay				
Depreciation/amortization	229,622	229,800	9,500	9,500
Total Operating Expense	2,418,832	2,959,963	2,485,309	2,476,485
Operating Income or (Loss)	(395,887)	(825,973)	(301,059)	(292,235)
NONOPERATING REVENUES				
Reserves for Capital Replacement				
Contribution of Fixed Assets				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest expense				
Total Nonoperating Expenses				
Net Income (Loss) before Operating Transfers	(395,887)	(825,973)	(301,059)	(292,235)
Operating Transfers (Schedule T)				
In	66,010	66,010	90,000	90,000
Out	24,865			
Net Operating Transfers	41,145	66,010	90,000	90,000
NET INCOME (LOSS)	(354,742)	(759,963)	(211,059)	(202,235)

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - GOLF COURSE FUNDS

<u>PROPRIETARY FUND</u>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2014		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED	
A. CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from customers	2,168,770	1,707,090	1,306,039	1,739,414	
Other operating cash receipts		426,900	878,211	444,836	
Cash paid to employees for services	(140,994)	(1,223,586)	(275,182)	(266,514)	
Cash paid to suppliers	(1,911,828)	(1,506,577)	(2,200,627)	(2,200,471)	
Cash paid in lieu of taxes					
a. Net cash provided by (or used for) operating activities	115,948	(596,173)	(291,559)	(282,735)	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating Transfers In	66,010	66,010	90,000	90,000	
Operating Transfers Out	(24,865)				
b. Net cash provided by (or used for) noncapital financing activities	41,145	66,010	90,000	90,000	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Interest paid on obligations					
Proceeds for Capital Replacement					
Proceeds from Bonds					
Proceeds from disposition of assets					
Acquisition and construction of capital assets					
c. Net cash provided by (or used for) capital and related financing activities					
D. CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends earned on investments					
d. Net cash provided by investing activities					
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	157,093	(530,163)	(201,559)	(192,735)	
CASH AND CASH EQUIVALENTS AT JULY 1	873,410	1,030,503	500,340	500,340	
CASH AND CASH EQUIVALENTS AT JUNE 30	1,030,503	500,340	298,781	307,605	

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - GOLF COURSE FUNDS

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PROPRIETARY FUND	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
OPERATING REVENUE				
Intergovernmental Revenue-Library				
Refunds & Reimbursements	18,055,648	13,270,415	21,384,500	19,295,000
Total Operating Revenue	18,055,648	13,270,415	21,384,500	19,295,000
OPERATING EXPENSE				
Salaries and Wages	3,598,218	4,843,876	579,743	474,090
Employee Benefits	3,227,811	4,137,658	251,516	209,372
Services and Supplies	14,629,129	6,428,887	20,738,886	20,486,845
Capital Outlay				
Depreciation/amortization				
Total Operating Expense	21,455,158	15,410,421	21,570,145	21,170,307
Operating Income or (Loss)	(3,399,510)	(2,140,006)	(185,645)	(1,875,307)
NONOPERATING REVENUES				
Total Nonoperating Revenues				
NONOPERATING EXPENSES				
Interest expense				
Total Nonoperating Expenses				
Net Income (Loss) before Operating Transfers	(3,399,510)	(2,140,006)	(185,645)	(1,875,307)
Operating Transfers (Schedule T)				
In	2,049,515	3,730,510		
Out				
Net Operating Transfers	2,049,515	3,730,510		
NET INCOME (LOSS)	(1,349,995)	1,590,504	(185,645)	(1,875,307)

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - SELF INSURANCE RESERVE FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2014	
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES				
Cash received from quasi-external operating transactions with other funds	17,973,054	13,270,415	21,384,500	19,295,000
Cash paid for quasi-external transactions	(440,531)			
Cash paid to employees for services	(5,970,908)	(8,981,534)	(831,259)	(683,462)
Cash paid to suppliers	(15,863,697)	(6,428,887)	(20,738,886)	(20,486,845)
Cash paid in lieu of taxes				
a. Net cash provided by (or used for) operating activities	(4,302,082)	(2,140,006)	(185,645)	(1,875,307)
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES				
Operating Transfers In	2,049,515	3,730,510		
Operating Transfers Out				
b. Net cash provided by (or used for) noncapital financing activities	2,049,515	3,730,510		
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES				
Interest paid on obligations				
Principal payments on bond obligations				
Proceeds from Bonds				
Proceeds from disposition of assets				
Acquisition and construction of capital assets				
c. Net cash provided by (or used for) capital and related financing activities				
D. CASH FLOWS FROM INVESTING ACTIVITIES				
Interest and dividends earned on investments				
d. Net cash provided by investing activities				
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(2,252,567)	1,590,504	(185,645)	(1,875,307)
CASH AND CASH EQUIVALENTS AT JULY 1	15,643,362	13,390,795	14,981,299	14,981,299
CASH AND CASH EQUIVALENTS AT JUNE 30	13,390,795	14,981,299	14,795,654	13,105,992

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - SELF INSURANCE RESERVE FUND

PROPRIETARY FUND	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/2014		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED	
OPERATING REVENUE					
Refunds & Reimbursements	4,486,769	4,036,279	4,802,929	4,802,929	
Miscellaneous Other	15,051				
Total Operating Revenue	4,501,820	4,036,279	4,802,929	4,802,929	
OPERATING EXPENSE					
Salaries and Wages	860,116	769,178	887,612	799,383	
Employee Benefits	313,321	303,329	350,760	321,780	
Services and Supplies	2,575,656	2,470,996	3,302,120	3,299,909	
Capital Outlay					
Depreciation/amortization	2,702,610	1,125,500	960,000	960,000	
Total Operating Expense	6,451,703	4,669,003	5,500,492	5,381,072	
Operating Income or (Loss)	(1,949,883)	(632,724)	(697,563)	(578,143)	
NONOPERATING REVENUES					
Interest earnings					
Replacement Vehicle Reserves	916,620	916,620	2,309,340	1,526,040	
(Loss)/Proceeds from disposition of assets	(16,338)				
Contributions In					
Total Nonoperating Revenues	900,282	916,620	2,309,340	1,526,040	
NONOPERATING EXPENSES					
Interest expense					
Loss from disposition of asset					
Total Nonoperating Expenses					
Net Income (Loss) before Operating Transfers	(1,049,601)	283,896	1,611,777	947,897	
Operating Transfers (Schedule T)					
In		500,000			
Out	3,045,550	590,402	539,020	539,020	
Net Operating Transfers	(3,045,550)	(90,402)	(539,020)	(539,020)	
NET INCOME (LOSS)	(4,095,151)	193,494	1,072,757	408,877	

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES, AND NET INCOME

FUND - MOTOR EQUIPMENT FUND

PROPRIETARY FUND	(1)	(2)	(3)		(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014		
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED	
A. CASH FLOWS FROM OPERATING ACTIVITIES					
Cash received from quasi-external operating transactions with other funds	5,418,724	4,036,279	4,802,929	4,802,929	
Cash paid to employees for services	(1,113,023)	(1,072,507)	(1,238,372)	(1,121,163)	
Cash paid to suppliers	(2,485,325)	(2,470,996)	(3,302,120)	(3,299,909)	
Cash paid in lieu of taxes					
a. Net cash provided by (or used for) operating activities	1,820,376	492,776	262,437	381,857	
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES					
Operating Transfers In		500,000			
Operating Transfers Out	(3,045,550)	(590,402)	(539,020)	(539,020)	
b. Net cash provided by (or used for) noncapital financing activities	(3,045,550)	(90,402)	(539,020)	(539,020)	
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES					
Interest paid on obligations					
Proceeds from disposition of assets					
Proceeds from other funds for capital replacement reserves		916,620	2,309,340	1,526,040	
Acquisition of replacement vehicles		(1,345,000)	(1,509,000)	(1,509,000)	
Acquisition and construction of capital assets	(47,458)	(150,000)	(262,437)	(262,437)	
c. Net cash provided by (or used for) capital and related financing activities	(47,458)	(578,380)	537,903	(245,397)	
D. CASH FLOWS FROM INVESTING ACTIVITIES					
Interest and dividends earned on investments					
d. Net cash provided by investing activities					
Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	(1,272,632)	(176,006)	261,320	(402,560)	
CASH AND CASH EQUIVALENTS AT JULY 1	4,527,106	3,254,474	3,078,468	3,078,468	
CASH AND CASH EQUIVALENTS AT JUNE 30	3,254,474	3,078,468	3,339,788	2,675,908	

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND - MOTOR EQUIPMENT FUND

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type

- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/13	REQUIREMENTS FOR FISCAL YEAR ENDING INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND: Water/Wastewater Utility Operating Resources Funded										
Water Refunding Bonds (BB #R-8)	2	12	8,685,000	11/25/03	11/01/15	4.53	1,445,000	58,630	545,500	604,130
Water & Wastewater Refunding Bonds (BB #R-11)	2	13	14,365,000	05/17/05	12/01/17	5.00	7,730,000	348,000	1,540,000	1,888,000
Water & Wastewater Refunding Bonds, Series B	2	14	10,030,000	07/01/05	08/01/19	3.74	7,425,000	271,600	935,000	1,206,600
Wastewater Reclamation System Bonds	2	30	140,000,000	10/04/06	10/01/36	4.63	129,145,000	5,996,000	3,010,000	9,006,000
Water & Wastewater Refunding Bonds	2	8	5,713,000	03/02/07	09/01/14	3.885	1,646,000	48,270	807,000	855,270
Water & Wastewater Improvement Bonds	2	30	145,000,000	06/17/10	06/01/40	4.222	145,000,000	9,308,000		9,308,000
Wastewater Sloan Channel Loan	5	9	7,000,000	04/01/13	07/01/22	2.00	7,000,000		1,000,000	1,000,000
TOTAL ALL DEBT SERVICE			330,793,000				299,391,000	16,030,500	7,837,500	23,868,000

SCHEDULE C-1 - INDEBTEDNESS

CITY OF NORTH LAS VEGAS Budget Fiscal Year 2013-2014
(Local Government)

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/13	REQUIREMENTS FOR FISCAL YEAR ENDING INTEREST PAYABLE	PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND: Debt Service Operating Resources Funded										
Judicial Public Safety Bonds	2	20	32,500,000	03/01/03	03/01/23	4.17	6,855,000	324,431		324,431
City Hall Facility Bonds	2	30	105,000,000	06/07/06	05/01/36	5.00	97,135,000		1,315,000	1,315,000
Judicial/Public Safety Refunding Bonds	2	16	7,630,000	05/17/07	05/01/23	4.15	7,630,000	316,645		316,645
Assessment District No. 59	3	10	1,289,100	11/25/03	12/01/13	4.00	17,600	352	17,600	17,952
Assessment District No. 61 & 62	3	10	4,500,000	03/28/07	03/01/17	3.829	2,002,100	62,417	412,400	474,817
Assessment District No. 63	3	10	12,680,000	11/01/07	11/01/17	4.003	6,980,000	249,706	1,290,000	1,539,706
Medium-Term Refunding Various Building Projects Bonds	1/5	10	17,090,000	07/01/10	07/01/20	4.18	17,090,000	693,462	1,000,000	1,693,462
Building Refunding Bonds	2	25	27,070,000	10/27/11	06/01/36	4.00	27,070,000	1,220,738		1,220,738
TOTAL ALL DEBT SERVICE			207,759,100				164,779,700	2,867,751	4,035,000	6,902,751

ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type
1 - General Obligation Bonds
2 - G.O. Revenue Supported Bonds
3 - G.O. Special Assessment Bonds
4 - Revenue Bonds
5 - Medium-Term Financing

6 - Medium-Term Financing - Lease Purchase
7 - Capital Leases
8 - Special Assessment Bonds
9 - Mortgages
10 - Other (Specify Type)
11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 07/01/13	INTEREST PAYABLE	REQUIREMENTS FOR FISCAL YEAR ENDING PRINCIPAL PAYABLE	(9)+(10) TOTAL
FUND: Debt Service Property Tax Funded										
Street Bonds - Refunding	1	8	1,530,000	05/17/07	06/01/15	3.931	487,000	19,481	240,000	259,481
Street Bonds - Refunding	1	12	4,915,000	05/01/02	05/01/14	3.98	365,000	16,425	365,000	381,425
TOTAL ALL DEBT SERVICE			6,445,000				852,000	35,906	605,000	640,906

SCHEDULE C-1 - INDEBTEDNESS

CITY OF NORTH LAS VEGAS Budget Fiscal Year 2013-2014
(Local Government)

Transfer Schedule for Fiscal Year 2013-2014

TRANSFERS IN				TRANSFERS OUT			
FUND TYPE	FROM FUND	PAGE	AMOUNT	TO FUND	PAGE	AMOUNT	
GENERAL FUND	Water Fund	15	22,400,000				
	Wastewater Fund	15	9,600,000				
				Special Purpose (Grant)	32	769,607	
				Municipal Golf Course	32	90,000	
				Debt Service Fund	32	2,558,825	
SUBTOTAL			32,000,000			3,418,432	
SPECIAL REVENUE FUNDS							
Community Development							
Neighborhood Stabilization Prog				Capital Projects-HUD Streets	33	350,000	
				Capital Projects-HUD Streets	33	4,864,000	
Public Safety Support (Grant)	General Fund	34	769,607				
Special Purpose (Tax Override)	Cap Proj-City Hall Other Funding	36	3,864,900	Debt Service	37	1,482,401	
Special Purpose (Tax Override)				Capital projects - Streets fund	37	1,300,000	
Special Purpose (Tax Override)				Capital projects - Public Safety fund	37	1,547,500	
Special Purpose (Tax Override)				Capital projects - Parks	37	654,000	
Park Constr Tax (Dist. 3)				Capital Projects-Parks & Rec fund	38	111,000	
Park Constr Tax (Dist. 4)				Capital Projects-Parks & Rec fund	38	113,000	
Park Constr Tax (Dist. 5)				Capital Projects-Parks & Rec fund	38	37,000	
Muni Crt Support				Debt Service	41	300,000	
More Cops Sales Tax Fund	Motor Equipment Fund	44	539,020				
SUBTOTAL			5,173,527			10,758,901	

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

Page 67
Form 23a

CITY OF NORTH LAS VEGAS
(Local Government)

Page 68
Form 23b
11/1/2012

TRANSFERS IN					TRANSFERS OUT		
FUND TYPE	FROM FUND	PAGE	AMOUNT		TO FUND	PAGE	AMOUNT
ENTERPRISE FUNDS							
Water Fund					General Fund	54	22,400,000
Wastewater Fund					General Fund	56	9,600,000
Municipal Golf Course	General Fund	58	90,000				
SUBTOTAL			90,000				32,000,000
INTERNAL SERVICE FUNDS							
Motor Equipment Fund					More Cops Sales Tax	62	539,020
Self Insurance Fund							
SUBTOTAL			-				539,020
RESIDUAL EQUITY TRANSFERS							
SUBTOTAL							
TOTAL TRANSFERS			54,821,253				54,821,253

CITY OF NORTH LAS VEGAS
(Local Government)

SCHEDULE T - TRANSFER RECONCILIATION

**Schedule of Existing Contracts
Budget Year 2013-2014**

Local Government: City of North Las Vegas Purchasing

Contact: Ronald Corbett

E-mail Address: corbett@cityofnorthlasvegas.com

Daytime Telephone: 702-633-2814

Total Number of Existing Contracts: 23

Total Number of Outsource Vendors: 28

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Reason or need for contract:
1	Otis Elevator	12/12/2012	12/12/2016	\$50,000	\$50,000	Elevator service City Hall, Fire and Justice Facility
2	Testmarc	4/2/2013	4/2/2014	\$11,200	\$11,200	Required for service inspections City Hall
3	Mercury Cleaning	7/12/2012	7/12/2016	\$50,000	\$50,000	Pressure wash City Hall grounds
4	Surburban Elevator	12/13/2012	12/13/2016	\$25,000	\$25,000	Elevator service for Bruce police station
5	Sign Pro	2/12/2012	2/12/2016	\$10,000	\$10,000	Signs for City Council and special meetings
6	Evans Recreation	12/28/2012	12/28/2016	\$50,000	\$50,000	Playground repair and replacement services
7	CDM	10/24/2012	10/24/2013	\$25,000	\$25,000	Booster pump repair and service at misc parks
8	Cypress Security	1/2/2012	1/2/2015	\$400,000	\$400,000	Private security for City Hall and misc parks
9	NALCO Company	7/2/2012	7/12/2016	\$50,000	\$50,000	A/C service and repairs to City Hall
10	Red Rock Window Cleaning	8/16/2012	8/16/2016	\$50,000	\$50,000	Window washing services at City Hall
11	Service for the Blind	2/8/2012	2/8/2016	\$10,000	\$10,000	Copier ink replacement service
12	First Choice Tree Service	8/11/2012	8/11/2016	\$50,000	\$50,000	Tree pruning and removal service throughout the city
13	Nevada Division of Forestry	2/12/2012	2/12/2016	\$10,000	\$10,000	Nevada forestry clean up program
14	US Landscape	2/12/2012	2/12/2016	\$127,944	\$127,944	Landscaping services
15	XL Landscape	2/6/2012	2/6/2016	\$207,240	\$207,240	Landscaping services
16	Xerox	7/1/2013	6/30/2014	\$60,000	\$80,000	Print Shop help
17	National Janitorial Service	7/1/2013	6/30/2014	\$24,000	\$24,000	Custodial services for libraries
18	Opportunity Village	11/13/2011	11/13/2015	\$158,496	\$158,496	Custodial services for City Hall
19	Easter Seals	7/1/2013	6/30/2014	\$24,000	\$24,000	Custodial services for Alexander Library
20	US Landscape	2/6/2012	2/16/2017	\$64,000	\$64,000	Park maintenance - Tropical Breeze Park
21	4 Wheel Sound	7/1/2013	6/30/2014	\$3,350	\$6,500	PD vehicle alarm installations
22	Advanced Technology	7/1/2013	6/30/2014	\$10,500	\$10,500	Vehicle upfits/decommissions
23	APCO Equipment	7/1/2013	6/30/2014	\$82,000	\$82,000	Zonar service agreements
24	Blaine Equipment	7/1/2013	6/30/2014	\$19,376	\$16,300	Repair of John Deere equipment
25	BMW Motorcycles of Las Vegas	7/1/2013	6/30/2014	\$41,548	\$25,000	Repair of BMW motorcycles
26	Bobcat of Las Vegas	7/1/2013	6/30/2014	\$3,500	\$2,100	Repair of equipment
27	Cashman Equipment	7/1/2013	6/30/2014	\$31,000	\$25,000	Repair of equipment
28	Centennial Toyota	7/1/2013	6/30/2014	\$500	\$500	Vehicle repair
29	Drake Equipment	7/1/2013	6/30/2014	\$10,000	\$15,000	Repair of tool boxes, service beds, trailers
30	Eagle Service Garage	7/1/2013	6/30/2014	\$22,000	\$15,000	Vehicle alignments, some gas smog overflow
31	Earl's Transmission	7/1/2013	6/30/2014	\$15,000	\$5,000	Vehicle transmissions
32	Fairway Chevrolet	7/1/2013	6/30/2014	\$2,500	\$1,000	Vehicle repair
33	Friendly Ford	7/1/2013	6/30/2014	\$21,000	\$10,000	Vehicle repair
34	H&E Equipment	7/1/2013	6/30/2014	\$30,000	\$5,000	Various equipment and sweeper repairs
35	Haaker Equipment	7/1/2013	6/30/2014	\$130,000	\$8,000	Sweeper repairs
36	Kenworth Sales	7/1/2013	6/30/2014	\$12,000	\$3,000	Vehicle repairs
37	Link Technologies	7/1/2013	6/30/2014	\$100,000	\$100,000	Asset Works software implementation
38	McCandless International	7/1/2013	6/30/2014	\$12,500	\$5,000	Repair fire rescues and vactors, DOT inspections
39	Power Staffing	7/1/2013	12/31/2013	\$2,170	\$2,170	Asset Works implementation for 6 weeks in fiscal year
40	PTO Sales	7/1/2013	6/30/2014	\$2,000	\$1,000	Water truck repairs
41	Red Rock Harley Davidson	8/16/2012	8/16/2017	\$130,960		Police motorcycles (\$26,192 each)
42	Red Rock Harley Davidson	8/16/2012	8/16/2017	\$23,245		Police motorcycle warranties (\$4,649 each)
43	Red Rock Harley Davidson	7/1/2013	6/30/2014	\$1,500	\$1,500	Motorcycle repair not covered under warranty
44	Sierra Truck Body & Equipment	7/1/2013	6/30/2014	\$6,000	\$3,000	Vehicle repairs
45	Silver State Truck & Trailers	7/1/2013	6/30/2014	\$15,000	\$7,000	Vehicle repairs, DOT inspections
46	Super Duty Shop	7/1/2013	6/30/2014	\$32,000	\$10,000	Vehicle repairs, primarily light duty diesel engines
47	Team Ford	7/1/2013	6/30/2014	\$2,000	\$500	Vehicle repairs
48	TEC Equipment	7/1/2013	6/30/2014	\$6,000	\$2,000	Mack truck repairs
49	Ted Wiens Tire & Auto	7/1/2013	6/30/2014	\$35,000	\$25,000	Field service calls for all equipment
50	Vegas Fleet Service	7/1/2013	6/30/2014	\$2,550	\$1,550	Vehicle repairs, DOT inspections
51	W.W. Williams	7/1/2013	6/30/2014	\$41,500	\$20,000	Fire truck repairs
	Total Proposed Expenditures			\$2,303,579	\$1,885,500	

Additional Explanations (Reference Line Number and Vendor):

**Schedule of Privatization Contracts
Budget Year 2013-2014**

Local Government: City of North Las Vegas Purchasing

Contact: Ronald Corbett

E-mail Address: corbett@cityofnorthlasvegas.com

Daytime Telephone: 702-633-2814

Total Number of Privatization Contracts: 23

Total Number of Outsource Vendors: 28

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2013-14	Proposed Expenditure FY 2014-15	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1	Otis Elevator	12/12/2012	12/12/2016	4.	\$50,000	\$50,000	--	--	--	Elevator service City Hall, Fire and Justice Facility
2	Testmarc	4/2/2013	4/2/2014	1.	\$11,200	\$11,200	TNM-18	1	\$38.73	Required for service inspections City Hall
3	Mercury Cleaning	7/12/2012	7/12/2016	4.	\$50,000	\$50,000	TMN-14	10	\$30.08	Pressure wash City Hall grounds
4	Suburban Elevator	12/13/2012	12/13/2016	4.	\$25,000	\$25,000	--	--	--	Elevator service for Bruce police station
5	Sign Pro	2/12/2012	2/12/2016	4.	\$10,000	\$10,000	TMN-21	1	\$47.94	Signs for City Council and special meetings
6	Evans Recreation	12/28/2012	12/28/2016	4.	\$50,000	\$50,000	TNM-17	0	\$25.25	Playground repair and replacement services
7	CDM	10/24/2012	10/24/2014	2.	\$25,000	\$25,000	TNM-17	0	\$25.25	Booster pump repair and service at misc parks
8	Cypress Security	1/2/2012	1/2/2015	3.	\$400,000	\$400,000	--	--	--	Private security for City Hall and misc parks
9	NALCO Company	7/2/2012	7/12/2016	4.	\$50,000	\$50,000	TNM-18	1	\$38.73	A/C service and repairs to City Hall
10	Red Rock Window Cleaning	8/16/2012	8/16/2016	4.	\$50,000	\$50,000	--	--	--	Window washing services at City Hall
11	Service for the Blind	2/8/2012	2/8/2016	4.	\$10,000	\$10,000	--	--	--	Copier ink replacement service
12	First Choice Tree Service	8/11/2012	8/11/2016	4.	\$50,000	\$50,000	TNM-14	10	\$30.08	Tree pruning and removal service throughout the city
13	Nevada Division of Forestry	2/12/2012	2/12/2016	4.	\$15,000	\$15,000	TNM-14	10	\$30.08	Nevada forestry clean up program
14	US Landscape	2/12/2012	2/12/2016	5.	\$127,944	\$127,944	TNM-14	10	\$30.08	Landscaping services
15	XI Landscape	2/6/2012	2/6/2016	5.	\$207,240	\$207,240	TNM-14	10	\$30.08	Landscaping services
16	Xerox	7/1/2013	6/30/2014	1	\$60,000	\$80,000	--	--	--	Print Shop help
17	National Janitorial Service	7/1/2013	6/30/2014	1.	\$24,000	\$24,000	TMN-12	3	\$26.88	Custodial services for libraries
18	Opportunity Village	11/13/2011	11/13/2015	3.	\$158,496	\$158,496	TMN-12	3	\$26.88	Custodial services for City Hall
19	Easter Seals	7/1/2013	6/30/2014	1.	\$24,000	\$24,000	TMN-2	1	\$26.88	Custodial services for Alexander Library
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22	Advanced Technology	7/1/2013	6/30/2014	1.	\$10,500	\$10,500	TMN-19	6	\$43.49	Vehicle upfits/decommissions
23	APCO Equipment	7/1/2013	6/30/2014	1.	\$82,000	\$82,000	--	--	--	Zonar service agreements
24	Blaine Equipment	7/1/2013	6/30/2014	1.	\$19,376	\$16,300	TMN-19	6	\$43.49	Repair of John Deere equipment
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28	Centennial Toyota	7/1/2013	6/30/2014	1.	\$500	\$500	TMN-19	6	\$43.49	Vehicle repair
29	Drake Equipment	7/1/2013	6/30/2014	1.	\$10,000	\$15,000	TMN-19	6	\$43.49	Repair of tool boxes, service beds, trailers
30	Eagle Service Garage	7/1/2013	6/30/2014	1.	\$22,000	\$15,000	TMN-19	6	\$43.49	Vehicle alignments, some gas smog overflow
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32	Fairway Chevrolet	7/1/2013	6/30/2014	1.	\$2,500	\$1,000	TMN-19	6	\$43.49	Vehicle repair
33	Friendly Ford	7/1/2013	6/30/2014	1.	\$21,000	\$10,000	TMN-19	6	\$43.49	Vehicle repair

**Schedule of Privatization Contracts
Budget Year 2013-2014**

Local Government: City of North Las Vegas Purchasing

Contact: Ronald Corbett

E-mail Address: corbett@cityofnorthlasvegas.com

Daytime Telephone: 702-633-2814

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35	Haaker Equipment	7/1/2013	6/30/2014	1.	\$130,000	\$8,000	TMN-19	6	\$43.49	Sweeper repairs
36	Kenworth Sales	7/1/2013	6/30/2014	1.	\$12,000	\$3,000	TMN-19	6	\$43.49	Vehicle repairs
37	Link Technologies	7/1/2013	6/30/2014	1.	\$100,000	\$100,000	TMN-24	1	\$41.19	Asset Works software implementation
38	McCandless International	7/1/2013	6/30/2014	1.	\$12,500	\$5,000	TMN-19	2.5	\$43.49	Repair fire rescues and vactors, DOT inspections
39	Power Staffing	7/1/2013	12/31/2013	1.5 mos.	\$2,170	\$2,170	TMN-15	2	\$31.94	Asset Works implementation for 6 weeks in fiscal year
40	PTO Sales	7/1/2013	6/30/2014	1.	\$2,000	\$1,000	TMN-15	6	\$43.49	Water truck repairs
41	Red Rock Harley Davidson	8/16/2012	8/16/2017	1.	\$130,960		TMN-15	6	\$43.49	Police motorcycles (\$26,192 each)
42	Red Rock Harley Davidson	8/16/2012	8/16/2017	1.	\$23,245		TMN-15	6	\$43.49	Police motorcycle warranties (\$4,649 each)
43	Red Rock Harley Davidson	7/1/2013	6/30/2014	1.	\$1,500	\$1,500	TMN-19	6	\$43.49	Motorcycle repair not covered under warranty
44	Sierra Truck Body & Equipment	7/1/2013	6/30/2014	1.	\$6,000	\$3,000	TMN-19	6	\$43.49	Vehicle repairs
45	Silver State Truck & Trailers	7/1/2013	6/30/2014	1.	\$15,000	\$7,000	TMN-19	6	\$43.49	Vehicle repairs, DOT inspections
46	Super Duty Shop	7/1/2013	6/30/2014	1.	\$32,000	\$10,000	TMN-19	6	\$43.49	Vehicle repairs, primarily light duty diesel engines
47	Team Ford	7/1/2013	6/30/2014	1.	\$2,000	\$500	TMN-19	6	\$43.49	Vehicle repairs
48	TEC Equipment	7/1/2013	6/30/2014	1.	\$6,000	\$2,000	TMN-19	6	\$43.49	Mack truck repairs
49	Ted Wiens Tire & Auto	7/1/2013	6/30/2014	1.	\$35,000	\$25,000	TMN-19	6	\$43.49	Field service calls for all equipment
50	Vegas Fleet Service	7/1/2013	6/30/2014	1.	\$2,550	\$1,550	TMN-19	6	\$43.49	Vehicle repairs, DOT inspections
51	W.W. Williams	7/1/2013	6/30/2014	1.	\$41,500	\$20,000	TMN-19	1.5	\$43.49	Fire truck repairs
Total Proposed Expenditures					\$2,308,579	\$1,890,500				

AFFIDAVIT OF PUBLICATION

STATE OF NEVADA)
COUNTY OF CLARK) SS:

Stacey M. Lewis, being 1st duly sworn, deposes and says: That she is the Legal Clerk for the Las Vegas Review-Journal and the Las Vegas Sun, daily newspapers regularly issued, published and circulated in the City of Las Vegas, County of Clark, State of Nevada, and that the advertisement, a true copy attached for,

NLV-CITY CLERK

6331031NLV

8472851

was continuously published in said Las Vegas Review-Journal and / or Las Vegas Sun in 1 edition(s) of said newspaper issued from 05/13/2013 to 05/13/2013, on the following days:

05/13/2013

CITY OF NORTH LAS VEGAS
- PUBLIC HEARING NOTICE

NOTICE IS HEREBY GIVEN that the City Council of the City of North Las Vegas will conduct a Public Hearing concerning:

TENTATIVE BUDGET FISCAL
YEAR 2013 - 2014

A PUBLIC HEARING, pursuant to NRS 354.596, will be held on the City of North Las Vegas Tentative Budget, the North Las Vegas Redevelopment Agency Tentative Budget, and the North Las Vegas Library District Tentative Budget for the fiscal year beginning July 1, 2013 and ending June 30, 2014.

TIME: At or about 5:00 P.M.
DATE: May 21, 2013
PLACE: City Council
Chambers
City Hall, 2250 Las Vegas
Boulevard North
North Las Vegas, Nevada

The public is invited and encouraged to attend and submit written or oral comments.

The TENTATIVE BUDGET, prepared in such detail and on appropriate forms as prescribed by the State of Nevada Department of Taxation, is on file and available for public interest in the following places:

CITY CLERK'S OFFICE,
City of North Las Vegas
FINANCE DEPARTMENT,
City of North Las Vegas
PUBLIC LIBRARY,
City of North Las Vegas
COUNTY CLERK'S OFFICE,
County of Clark

The North Las Vegas City Council Chamber is accessible to all persons. Members of the public who require special assistance or accommodations at the meetings are requested to notify the City's ADA Coordinator at (702) 633-1501 or TDD (800) 326-6868 at least seventy-two (72) hours in advance of the meeting.

Karen L. Storms, CMC
City Clerk

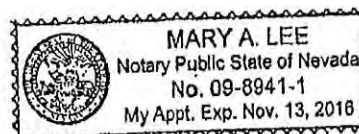
PUB: May 13, 2013
LV Review-Journal

Signed: Stacey M. Lewis

SUBSCRIBED AND SWORN BEFORE ME THIS, THE

13th day of May, 2013.

Mary Lee
Notary Public



NORTH LAS VEGAS REDEVELOPMENT AGENCY



FINAL BUDGET

FISCAL YEAR 2013 - 2014

Mayor
Shari L. Buck

City Manager
Timothy R. Hacker

Council Members
Pamela A. Goynes-Brown
Robert L. Eliason
Anita G. Wood
Wade W. Wagner



2250 Las Vegas Blvd. North • North Las Vegas, Nevada 89030
Telephone: (702) 633-1462 • Fax: (702) 649-5077
www.cityofnorthlasvegas.com

The North Las Vegas Redevelopment Agency herewith submits the final budget for the fiscal year ending June 30, 2014.

This budget contains one fund requiring property tax revenues totaling \$1,217,970.

The budget contains one governmental fund with estimated expenditures of \$2,182,909.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I, Dave Empey
Dave Empey
Budget Manager
certify that all applicable funds and
financial operations of this Local
Government are listed herein.

APPROVED BY THE GOVERNING BOARD:

Shari Buck
Shari L. Buck, Mayor
Pamela Goynes Brown
Pamela A. Goynes-Brown, Mayor Pro Tem

ATTEST:

Karen L. Storms
Karen L. Storms, CMC
City Clerk

Robert L. Eliason
Robert L. Eliason, Councilman

Anita G. Wood
Anita G. Wood, Councilwoman

Wade W. Wagner
Wade W. Wagner, Councilman

Dated: _____

SCHEDULE OF NOTICE OF PUBLIC HEARING:

DATE AND TIME: May 21, 2013; 5:00 p.m.
PUBLICATION DATE: May 13, 2013
PLACE: City Council Chambers, North Las Vegas
City Hall, 2250 Las Vegas Blvd. North
North Las Vegas, Nevada

Budget Summary for NORTH LAS VEGAS REDEVELOPMENT AGENCY
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	\$ 1,451,517	\$ 1,185,950	\$ 1,217,970	\$	\$ 1,217,970
Other Taxes	33,095	-	-		-
Licenses and Permits					-
Intergovernmental Resources	-	120,000	-		-
Charges for Services					-
Fines and Forfeits					-
Miscellaneous	120,090	63,015	39,700		39,700
TOTAL REVENUES	1,604,702	1,368,965	1,257,670	-	1,257,670
EXPENDITURES-EXPENSES					
General Government	23,007	24,903	27,815		27,815
Judicial					
Public Safety					
Public Works	527,595	-	-		-
Sanitation					
Health					
Welfare					
Culture and Recreation					
Community Support	1,381,858	5,522,285	2,155,094		2,155,094
Intergovernmental Expenditures	300,000	300,000	-		-
Contingencies					
Utility Enterprises					
Hospitals					
Transit Systems					
Airports					
Other Enterprises					
Debt Service - Principal			-		
Interest Cost			-		
TOTAL EXPENDITURES-EXPENSES	2,232,460	5,847,188	2,182,909	-	2,182,909
Excess of Revenues over (under) Expenditures-Expenses	(627,758)	(4,478,223)	(925,239)	-	(925,239)

Budget Summary for NORTH LAS VEGAS REDEVELOPMENT AGENCY

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
Proceeds of Long-term Debt					
Sales of General Fixed Assets					
Operating Transfers in	-	-	-		-
Operating Transfers (out)					
TOTAL OTHER FINANCING SOURCES (USES)	-	-	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(627,758)	(4,478,223)	(925,239)	-	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Reserved				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Unreserved	12,890,799	12,203,891	7,725,668	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	12,890,799	12,203,891	7,725,668	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Designated - Interest Change in Value	-			XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Unreserved	12,203,891	7,725,668	6,800,429	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	12,203,891	7,725,668	6,800,429	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR 06/30/12	ESTIMATED CURRENT YEAR 06/30/13	BUDGET YEAR 06/30/14
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support	4.15	4.1	4.1
TOTAL GENERAL GOVERNMENT	4.15	4.1	4.1
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	4.15	4.1	4.1

	July 1, 2010	July 1, 2011	07/01/12
POPULATION (AS OF JULY 1)	217,482	223,873	222,009
SOURCE OF POPULATION ESTIMATE	Gov Certified Population	Gov Certified Population	Gov Certified Population
Assessed Valuation (Secured and Unsecured Only)	53,729,631	44,331,205	43,154,691
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	53,729,631	44,331,205	43,154,691
TAX RATE			
General Fund			
Special Revenue Funds	3.4038	3.4038	3.0280
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	3.4038	3.4038	3.0280

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-2014

	(1)	(2)	(3)	(4)	(5)	(6)	(7)
	ALLOWED TAX RATE	ASSESSED VALUATION	ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	TAX RATE LEVIED	TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	AD VALOREM TAX ABATEMENT	BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	3.0280	43,154,691	1,306,700	3.0280	1,306,700	(88,730)	1,217,970
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as Above			Same as Above			
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	3.0280	43,154,691	1,306,700	3.0280	1,306,700	(88,730)	1,217,970
N. Debt							
O. TOTAL M AND N	3.0280	43,154,691	1,306,700	3.0280	1,306,700	(88,730)	1,217,970

NORTH LAS VEGAS REDEVELOPMENT AGENCY

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for NORTH LAS VEGAS REDEVELOPMENT AGENCY
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS		SALARIES AND WAGES	EMPLOYEE BENEFITS	SERVICES, SUPPLIES AND OTHER CHARGES **	CAPITAL OUTLAY ***	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT	OPERATING TRANSFERS OUT	ENDING FUND BALANCES	TOTAL
FUND NAME	*	(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)
Redevelopment	-	384,642	174,288	973,979	650,000	-		6,800,429	8,983,338
									-
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		384,642	174,288	973,979	650,000	-	-	6,800,429	8,983,338

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

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	(1) ACTUAL PRIOR YEAR ENDING 06/30/12	(2) ESTIMATED CURRENT YEAR ENDING 06/30/13	(3) BUDGET YEAR ENDING 06/30/2014	
			4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>REVENUES</u>				
<u>Taxes</u>				
Property taxes - Current year	1,451,517	1,185,950	1,217,970	1,217,970
Property taxes - Prior year	33,095			
	1,484,612	1,185,950	1,217,970	1,217,970
<u>Intergovernmental</u>				
Federal Grant		120,000		
CNLV Intergovernmental Revenue				
<u>Fines and Forfeitures</u>				
Late Penalties	722			
<u>Miscellaneous</u>				
Interest earnings	59,240	63,015	39,700	39,700
Miscellaneous Other	60,850			
	120,812	183,015	39,700	39,700
Subtotal	1,605,424	1,368,965	1,257,670	1,257,670
OTHER FINANCING SOURCES				
Operating Transfers In (Schedule T)				
Sale of land				
Subtotal Revenue & Other Financing Sources	1,605,424	1,368,965	1,257,670	1,257,670
BEGINNING FUND BALANCE				
	12,890,799	12,203,891	7,725,668	7,725,668
TOTAL BEGINNING FUND BALANCE	12,890,799	12,203,891	7,725,668	7,725,668
TOTAL AVAILABLE RESOURCES	14,496,223	13,572,856	8,983,338	8,983,338

NORTH LAS VEGAS REDEVELOPMENT AGENCY
(Local Government)

SCHEDULE B - REDEVELOPMENT FUND

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<u>EXPENDITURES</u>	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
General Government				
Salaries and wages	16,636	17,822	22,447	19,342
Employee benefits	6,035	6,612	8,939	7,893
Services and supplies	336	469	1,819	580
Subtotal	23,007	24,903	33,205	27,815
Public Safety				
Salaries and wages	129			
Employee benefits	71			
Services and supplies	3			
Subtotal	203			
Public Works				
Salaries and wages	52,032			
Employee benefits	28,268			
Services and supplies	995			
Capital outlay	446,300			
Subtotal	527,595			
Utilities				
Salaries and wages	6,050			
Employee benefits	3,568			
Services and supplies	121			
Subtotal	9,739			
Community Support				
Salaries and wages	362,203	431,809	417,996	365,300
Employee benefits	147,305	171,743	184,660	166,395
Services and supplies	695,721	4,678,733	975,868	973,399
Capital outlay	176,629	240,000	650,000	650,000
Subtotal	1,381,858	5,522,285	2,228,524	2,155,094
TOTAL EXPENDITURES	1,942,402	5,547,188	2,261,729	2,182,909
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)				
Employee Benefits	49,930			
General Fund	300,000	300,000		
TOTAL EXPENDITURES AND OTHER USES	2,292,332	5,847,188	2,261,729	2,182,909
ENDING FUND BALANCE				
	12,203,891	7,725,668	6,721,609	6,800,429
TOTAL ENDING FUND BALANCE	12,203,891	7,725,668	6,721,609	6,800,429
TOTAL COMMITMENTS AND FUND BALANCE	14,496,223	13,572,856	8,983,338	8,983,338

NORTH LAS VEGAS REDEVELOPMENT AGENCY
(Local Government)

SCHEDULE B - REDEVELOPMENT FUND

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NORTH LAS VEGAS LIBRARY DISTRICT



FINAL BUDGET

FISCAL YEAR 2013 - 2014



2300 Civic Center Drive
North Las Vegas, Nevada 89030
phn: 702.633.1070
fax: 702.649.2576

The North Las Vegas Library District herewith submits the final budget for the fiscal year ending June 30, 2014.

This budget contains one fund requiring property tax revenues totaling \$2,396,873.

This budget contains one governmental fund with estimated expenditures of \$2,857,786 net of transfers and excluding contingencies of \$20,000.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance Act).

CERTIFICATION

I, Dave Empey
Dave Empey
Budget Manager
certify that all applicable funds and
financial operations of this Local
Government are listed herein.

APPROVED BY THE GOVERNING BOARD:

Shari L. Buck
Shari L. Buck, Mayor
Pamela A. Goynes-Brown
Pamela A. Goynes-Brown, Mayor Pro Tem

Robert L. Eliason
Robert L. Eliason, Councilman

Anita G. Wood
Anita G. Wood, Councilwoman

Wade W. Wagner
Wade W. Wagner, Councilman

ATTEST:

Karen L. Storms
Karen L. Storms, CMC
City Clerk

Dated:

SCHEDULE OF NOTICE OF PUBLIC HEARING:

DATE AND TIME: May 21, 2013; 5:00 p.m.
PUBLICATION DATE: May 13, 2013
PLACE: City Council Chambers, North Las Vegas
City Hall, 2250 Las Vegas Blvd. North
North Las Vegas, Nevada

Budget Summary for NORTH LAS VEGAS LIBRARY DISTRICT
Schedule S-1

REVENUES	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
Property Taxes	\$ 2,736,503	\$ 2,433,805	\$ 2,396,873		\$ 2,396,873
Other Taxes					-
Licenses and Permits					-
Intergovernmental Resources	5,636	-	-		-
Charges for Services					-
Fines and Forfeits	84,987	64,050	64,050		64,050
Miscellaneous	61,955	60,440	60,440		60,440
TOTAL REVENUES	2,889,081	2,558,295	2,521,363	-	2,521,363
EXPENDITURES-EXPENSES					
General Government					-
Judicial					-
Public Safety					-
Public Works					-
Sanitation					-
Health					-
Welfare					-
Culture and Recreation	2,596,742	2,730,196	1,854,186		1,854,186
Community Support					-
Intergovernmental Expenditures			530,500		530,500
Contingencies	-	-	20,000		20,000
Utility Enterprises					-
Hospitals					-
Transit Systems					-
Airports					-
Other Enterprises					-
Debt Service - Principal	-	335,000	350,000		350,000
Interest Cost	137,751	137,760	123,100		123,100
TOTAL EXPENDITURES-EXPENSES	2,734,493	3,202,956	2,877,786	-	2,877,786
Excess of Revenues over (under) Expenditures-Expenses	154,588	(644,661)	(356,423)	-	(356,423)

Budget Summary for NORTH LAS VEGAS LIBRARY DISTRICT
Schedule S-1

	GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS				
	ACTUAL PRIOR YEAR 06/30/12 (1)	ESTIMATED CURRENT YEAR 06/30/13 (2)	BUDGET YEAR 06/30/14 (3)	PROPRIETARY FUNDS BUDGET YEAR 06/30/14 (4)	TOTAL (MEMO ONLY) COLUMNS 3+4 (5)
OTHER FINANCING SOURCES (USES):					
	-				-
	-		-		-
Operating Transfers in	-	-	-		-
Operating Transfers (out)	(532,250)	(562,264)			-
TOTAL OTHER FINANCING SOURCES (USES)	(532,250)	(562,264)	-	-	-
Excess of Revenues and Other Sources over (under) Expenditures and Other Uses (Net Income)	(377,662)	(1,206,925)	(356,423)	-	XXXXXXXXXXXXXX
FUND BALANCE JULY 1, BEGINNING OF YEAR:				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Reserved				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Unreserved	2,056,593	1,678,931	472,006	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL BEGINNING FUND BALANCE	2,056,593	1,678,931	472,006	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Prior Period Adjustments				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Residual Equity Transfers				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
FUND BALANCE JUNE 30, END OF YEAR				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Designated - Interest Change in Value				XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
Unreserved	1,678,931	472,006	115,583	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX
TOTAL ENDING FUND BALANCE	1,678,931	472,006	115,583	XXXXXXXXXXXXXX	XXXXXXXXXXXXXX

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR 06/30/12	ESTIMATED CURRENT YEAR 06/30/13	BUDGET YEAR 06/30/14
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation	27.00	24.00	22.50
Community Support			
TOTAL GENERAL GOVERNMENT	27.00	24.00	22.50
Utilities			
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	27.00	24.00	22.50

	July 1, 2010	July 1, 2011	07/01/12
POPULATION (AS OF JULY 1)	217,482	223,873	222,009
SOURCE OF POPULATION ESTIMATE	Gov Certified Population	Gov Certified Population	Gov Certified Population
Assessed Valuation (Secured and Unsecured Only)	4,434,688,599	3,987,869,401	4,068,384,524
Net Proceeds of Mines			
TOTAL ASSESSED VALUE	4,434,688,599	3,987,869,401	4,068,384,524
TAX RATE			
General Fund			
Special Revenue Funds	0.0632	0.0632	0.0632
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE	0.0632	0.0632	0.0632

NORTH LAS VEGAS LIBRARY DISTRICT
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

PROPERTY TAX RATE AND REVENUE RECONCILIATION

Fiscal Year 2013-2014

	(1) ALLOWED TAX RATE	(2) ASSESSED VALUATION	(3) ALLOWED AD VALOREM REVENUE [(1) X (2)/100]	(4) TAX RATE LEVIED	(5) TOTAL AD VALOREM REVENUE WITH NO CAP [(2)X(4)/100]	(6) AD VALOREM TAX ABATEMENT	(7) BUDGETED AD VALOREM REVENUE WITH CAP
OPERATING RATE:							
A. PROPERTY TAX Subject to Revenue Limitations	0.0956	4,068,384,524	3,889,400	0.0632	2,571,200	(174,327)	2,396,873
B. PROPERTY TAX Outside Revenue Limitations: Net Proceeds of Mines	Same as Above			Same as Above			
VOTER APPROVED:							
C. Voter Approved Overrides							
LEGISLATIVE OVERRIDES							
D. Accident Indigent (NRS 428.185)							
E. Medical Indigent (NRS 428.285)							
F. Capital Acquisition (NRS 354.59815)							
G. Youth Services Levy (NRS 62B.150, 62B.160)							
H. Legislative Overrides							
I. SCCRT Loss (NRS 354.59813)							
J. Other:							
K. Other:							
L. SUBTOTAL LEGISLATIVE OVERRIDES							
M. SUBTOTAL A, C, L	0.0956	4,068,384,524	3,889,400	0.0632	2,571,200	(174,327)	2,396,873
N. Debt							
O. TOTAL M AND N	0.0956	4,068,384,524	3,889,400	0.0632	2,571,200	(174,327)	2,396,873

NORTH LAS VEGAS LIBRARY DISTRICT

(Local Government)

SCHEDULE S-3 - PROPERTY TAX RATE
AND REVENUE RECONCILIATION

SCHEDULE A-1 ESTIMATED EXPENDITURES AND OTHER FINANCING USES

Budget For Fiscal Year Ending June 30, 2014

Budget Summary for NORTH LAS VEGAS LIBRARY DISTRICT
(Local Government)

GOVERNMENTAL FUNDS AND EXPENDABLE TRUST FUNDS FUND NAME	*	SALARIES AND WAGES (1)	EMPLOYEE BENEFITS (2)	SERVICES, SUPPLIES AND OTHER CHARGES ** (3)	CAPITAL OUTLAY *** (4)	CONTINGENCIES AND USES OTHER THAN OPERATING TRANSFERS OUT (5)	OPERATING TRANSFERS OUT (6)	ENDING FUND BALANCES (7)	TOTAL (8)
Library Fund	-	831,505	612,935	1,413,346		20,000		115,583	2,993,369
TOTAL GOVERNMENTAL FUND TYPES AND EXPENDABLE TRUST FUNDS		831,505	612,935	1,413,346	-	20,000	-	115,583	2,993,369

* FUND TYPES: R - Special Revenue
C - Capital Projects
D - Debt Service
T - Expendable Trust

** Include Debt Service Requirements in this column

*** Capital Outlay must agree with CIP.

	(1)	(2)	(3)	(4)
	ACTUAL PRIOR YEAR ENDING 06/30/12	ESTIMATED CURRENT YEAR ENDING 06/30/13	BUDGET YEAR ENDING 06/30/2014 4/15/2013 TENTATIVE APPROVED	5/21/2013 FINAL APPROVED
<u>REVENUES</u>				
<u>Taxes</u>				
Property taxes - Current year	2,685,952	2,433,805	2,396,873	2,396,873
Property taxes - Prior year	50,551			
Subtotal	2,736,503	2,433,805	2,396,873	2,396,873
<u>Intergovernmental Revenues</u>				
Federal grants				
State grants	5,636			
Subtotal	5,636			
<u>Fines and Forfeits</u>				
Other	84,987	64,050	64,050	64,050
<u>Miscellaneous</u>				
Contributions and donations from private sources		20,000	20,000	20,000
Other	61,955	40,440	40,440	40,440
Subtotal	61,955	60,440	60,440	60,440
SUBTOTAL	2,889,081	2,558,295	2,521,363	2,521,363
OTHER FINANCING SOURCES				
Debt-Refunding Bonds Issued				
Operating Transfers In (Schedule T)				
Subtotal Revenue & Other Financing Sources	2,889,081	2,558,295	2,521,363	2,521,363
BEGINNING FUND BALANCE				
	2,056,593	1,678,931	472,006	472,006
TOTAL BEGINNING FUND BALANCE	2,056,593	1,678,931	472,006	472,006
Prior period adjustments				
Residual equity transfers				
TOTAL AVAILABLE RESOURCES	4,945,674	4,237,226	2,993,369	2,993,369
<u>EXPENDITURES</u>				
Culture and Recreation				
Salaries and wages	1,470,736	1,457,516	1,527,894	831,505
Employee benefits	639,061	599,118	699,375	612,935
Services and supplies	486,945	673,562	592,571	409,746
Intergovernmental expense			530,500	530,500
Interest Expense	137,751	137,760	123,100	123,100
Principal		335,000	350,000	350,000
Subtotal	2,734,493	3,202,956	3,823,440	2,857,786
OTHER USES				
<u>CONTINGENCY</u> (Not to exceed 3% of total expenditures)			20,000	20,000
Transfer Out to Debt Service		380,875		
Transfer Out to Capital Projects - City Hall Bonds	532,250	155,875		
Transfer Out to Employee Benefits fund		25,514		
Budget Reduction Plan			(1,003,809)	
ENDING FUND BALANCE	1,678,931	472,006	153,738	115,583
TOTAL ENDING FUND BALANCE	1,678,931	472,006	153,738	115,583
TOTAL COMMITMENTS AND FUND BALANCE	4,945,674	4,237,226	2,993,369	2,993,369

NORTH LAS VEGAS LIBRARY DISTRICT
(Local Government)

SCHEDULE B - LIBRARY

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ALL EXISTING OR PROPOSED
GENERAL OBLIGATION BONDS, REVENUE BONDS,
MEDIUM-TERM FINANCING, CAPITAL LEASES AND
SPECIAL ASSESSMENT BONDS

* - Type

- 1 - General Obligation Bonds
- 2 - G.O. Revenue Supported Bonds
- 3 - G.O. Special Assessment Bonds
- 4 - Revenue Bonds
- 5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1) NAME OF BOND OR LOAN List and Subtotal By Fund	(2) *	(3) TERM	(4) ORIGINAL AMOUNT OF ISSUE	(5) ISSUE DATE	(6) FINAL PAYMENT DATE	(7) INTEREST RATE	(8) BEGINNING OUTSTANDING BALANCE 07/01/13	(9) (10) REQUIREMENTS FOR FISCAL YEAR ENDING		(11) (9)+(10) TOTAL
								INTEREST PAYABLE	PRINCIPAL PAYABLE	
FUND: Library Debt Service Operating Resources Funded										
Library Facility (Aliante)	1/5	10	3,145,000	05/27/10	04/01/20	4.38	2,810,000	123,100	350,000	473,100
Library Facility (Alexander)	10	11	9,500,000	02/01/08	01/01/19	5.00	6,010,000	300,500	230,000	530,500
TOTAL ALL DEBT SERVICE			12,645,000				8,820,000	423,600	580,000	1,003,600

SCHEDULE C-1 - INDEBTEDNESS

NORTH LAS VEGAS LIBRARY DISTRICT Budget Fiscal Year 2013-2014
(Local Government)

NOTE: Debt Service on Alexander Library paid from Debt Service Fund 311 and is shown as an Intergovernmental expense on the Library Schedule B

CITY OF NORTH LAS VEGAS
Cash Flow Projection (General Fund)
Fiscal Year 2013
AS OF 5/31/2013

CNLV GENERAL FUND CASH FLOW PROJECTIONS FOR FY13
PRESENTED IN THOUSANDS (000's)

		ACTUAL July	ACTUAL August	ACTUAL September	ACTUAL October	ACTUAL November	ACTUAL December	ACTUAL January	ACTUAL February	ACTUAL March	ACTUAL April	ACTUAL May	PROJECTED June	Total Actual + Projected
RECEIPTS														
CTX	\$ 39,080	\$ 3,166	\$ 3,490	\$ 3,004	\$ 3,100	\$ 3,371	\$ 3,143	\$ 3,116	\$ 3,848	\$ 3,018	\$ 2,912	\$ 3,708	\$ 3,204	\$ 39,080
Real Property Tax	\$ 6,707	-	62	1,661	735	1,027	90	385	1,135	685	823	57	47	\$ 6,707
Personal Property	\$ 2,402	195	251	166	15	312	323	125	289	181	25	340	180	\$ 2,402
PILT	\$ 31,500	4,000	-	3,000	4,000	-	5,000	4,000	-	2,250	3,750	2,000	3,500	\$ 31,500
Franchise Fees	\$ 13,774	381	2,728	172	213	4,015	199	274	2,874	203	297	2,237	181	\$ 13,774
Room & Gaming Tax	\$ 2,165	-	574	-	-	527	-	-	567	-	-	497	-	\$ 2,165
Muni Court	\$ 11,303	983	935	995	1,004	869	826	947	1,060	923	930	906	925	\$ 11,303
Bus License	\$ 8,211	1,763	723	340	628	225	134	2,404	446	297	482	324	445	\$ 8,211
Other Charges for Services	\$ 591	12	15	25	85	48	31	40	28	85	72	90	60	\$ 591
Permits	\$ 2,866	210	186	192	250	182	200	193	162	201	202	419	469	\$ 2,866
SID Receipts	\$ -	-	-	-	126	23	11	(160)	-	-	-	-	-	\$ -
Other Transfers In	\$ 300	25	25	25	25	25	25	25	25	25	25	25	25	\$ 300
Other Receipts	\$ 3,801	949	985	(357)	308	210	351	394	(290)	787	417	211	(164)	\$ 3,801
Total Receipts	\$ 122,700	\$ 11,684	\$ 9,974	\$ 9,223	\$ 10,489	\$ 10,834	\$ 10,333	\$ 11,743	\$ 10,144	\$ 8,655	\$ 9,936	\$ 10,814	\$ 8,872	\$ 122,700
Total Receipts Y-T-D		\$ 11,684	\$ 21,658	\$ 30,880	\$ 41,369	\$ 52,203	\$ 62,536	\$ 74,279	\$ 84,423	\$ 93,078	\$ 103,013	\$ 113,827	\$ 122,700	\$ 122,700
EXPENDITURES														
Salaries & Benefits	\$ (89,998)	\$ (7,405)	\$ (10,193)	\$ (7,480)	\$ (6,831)	\$ (6,902)	\$ (7,011)	\$ (9,379)	\$ (7,666)	\$ (6,814)	\$ (6,766)	\$ (6,759)	\$ (6,792)	\$ (89,998)
S&S / Capital	\$ (23,009)	(1,794)	(2,991)	(1,176)	(3,125)	(1,436)	(2,407)	(1,628)	(1,564)	(2,000)	(1,821)	(1,594)	(1,472)	\$ (23,009)
Transfers Out	\$ (6,495)	(560)	(560)	(560)	(560)	(560)	(560)	(560)	(560)	(560)	(243)	(528)	(681)	\$ (6,495)
Total Disbursements	\$ (119,501)	\$ (9,759)	\$ (13,744)	\$ (9,216)	\$ (10,516)	\$ (8,898)	\$ (9,979)	\$ (11,567)	\$ (9,790)	\$ (9,374)	\$ (8,830)	\$ (8,881)	\$ (8,945)	\$ (119,501)
Total Disbursements Y-T-D		\$ (9,759)	\$ (23,504)	\$ (32,720)	\$ (43,236)	\$ (52,134)	\$ (62,113)	\$ (73,680)	\$ (83,471)	\$ (92,845)	\$ (101,675)	\$ (110,556)	\$ (119,501)	\$ (119,501)
CASH BALANCE														
Net change in Cash		\$ 1,925	\$ (3,771)	\$ 6	\$ (28)	\$ 1,936	\$ 354	\$ 175	\$ 354	\$ (720)	\$ 1,106	\$ 1,933	\$ (73)	\$ 3,199
Beginning Cash		3,967	5,892	2,121	2,127	2,100	4,036	4,390	4,565	4,919	4,200	5,305	7,238	\$ 3,967
End Cash Balance		\$ 5,892	\$ 2,121	\$ 2,127	\$ 2,100	\$ 4,036	\$ 4,390	\$ 4,565	\$ 4,919	\$ 4,200	\$ 5,305	\$ 7,238	\$ 7,166	\$ 7,166

NOTE 1: The above includes pass-through activity, which flows into and out of CNLV. As such, Receipt and Disbursement activity will not agree to revenue and expenditure budget activity for the year.

UNAUDITED

8-6-13 CLGF Exhibits Page 145

PROJECTIONS ARE NOT A GUARANTEE OF FUTURE RESULTS

CITY OF NORTH LAS VEGAS, NEVADA WATER AND WASTEWATER UTILITY FUNDS UNRESTRICTED RESERVE BALANCE						
Fiscal Year Ending June 30	Actual 2012	2013	2014	Projected 2015	2016	2017
Water/Wastewater Fund Operating Revenues:						
Charges for Services:						
Water Fees	45,287,925	45,885,725	47,544,604	49,489,992	51,478,133	53,545,902
Wastewater Fees	35,018,795	36,629,485	38,120,682	39,636,475	41,209,928	42,856,953
Connection /construction & Other fees	3,880,908	1,730,000	4,180,202	4,204,704	4,229,451	4,254,446
Fines and Forfeitures	1,738,837	1,835,335	1,904,636	1,980,782	2,059,137	2,140,863
Miscellaneous	2,282,363	900,900	901,801	902,703	903,605	904,509
Total Operating Revenue	88,208,828	86,981,445	92,651,926	96,214,655	99,880,255	103,702,672
Operating Expenses Excluding Depreciation						
Salaries	9,207,787	9,640,553	9,833,364	10,030,031	10,230,632	10,435,244
Benefits	3,547,151	4,433,939	4,523,347	4,613,814	4,706,091	4,800,212
Services & Supplies	6,766,479	16,087,218	16,601,108	17,156,229	17,613,080	18,085,762
Water	14,143,806	14,443,001	15,453,148	16,170,232	17,000,452	17,846,270
Wastewater	529,993	541,551	563,127	585,567	608,903	633,174
Total Operating Expenditures	34,195,215	45,146,262	46,974,095	48,555,873	50,159,158	51,800,662
Operating Income (Loss)	54,013,613	41,835,184	45,677,831	47,658,783	49,721,097	51,902,010
Non-operating Revenues (Expenses)						
Investment Earnings	72,721	-	-	-	-	-
Sales tax	2,868,794	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
IRS BABS Subsidy	3,258,663	3,257,754	3,257,754	3,257,754	3,256,306	3,256,306
Grant	25,000	-	-	-	-	-
Bond Proceeds	-	-	7,000,000	-	-	-
Interest Expense	(16,476,298)	(16,682,841)	(16,383,381)	(16,057,575)	(15,579,408)	(15,225,999)
Principal on debt	(6,452,000)	(6,745,000)	(7,837,000)	(8,109,000)	(7,099,876)	(7,248,072)
Capital expenditures	(24,957,254)	(16,945,200)	(12,178,870)	(5,488,900)	(4,680,800)	(5,028,000)
Cost of Pipeline and repayment of new loan						
CWC Refund	6,014,000	-	-	-	-	-
PILT	(32,000,000)	(32,000,000)	(32,000,000)	(30,500,000)	(30,000,000)	(29,500,000)
Total non-operating revenue(expenses))	(67,646,373)	(66,715,287)	(55,741,497)	(54,497,721)	(51,703,778)	(51,345,765)
Change in cash equivalents	(13,632,760)	(24,880,104)	(10,063,666)	(6,838,938)	(1,982,681)	556,245
Beginning Reserve	81,136,081	67,503,320	42,623,217	32,559,551	25,720,612	23,737,931
Ending Reserve	67,503,320	42,623,217	32,559,551	25,720,612	23,737,931	24,294,176
Restricted Reserve	8,548,804	11,286,565	11,743,524	12,138,968	12,539,790	12,950,165
Ending Unrestricted Reserve	58,954,517	31,336,651	20,816,027	13,581,644	11,198,142	11,344,011

LAS VEGAS SUN

Budget still in the red, NLV declares another state of emergency

By [Brian Nordli](#) ([contact](#))

Wednesday, June 19, 2013 | 10:10 p.m.

The North Las Vegas City Council voted on Wednesday for a measure that would renew last year's resolution to declare a state of emergency to close an \$18 million budget gap.

The issue: "This is just a repetition of what you did last year," city attorney Jeffrey Barr reminded the council during the meeting. Last year the city took an unprecedented step and declared a state of emergency to close a \$30 million budget deficit after stalled negotiations with its unions. This year, the city has an \$18 million budget deficit, and negotiations have once again stalled. With the July 1 deadline to enforce measures to balance the budget looming, the city is voting to declare a state of emergency for the second year in a row.

Decision: Approved, 5-0.

What it means: The city has stopped the bleeding again for at least one more year by again forcing concessions on its unions. Unlike last year, however, the action did not come as a shock to unions. The concessions involve limiting salary increases and certain benefits in the unions' contracts to close the budget deficit, but no one will be laid off.

The North Las Vegas Police Supervisors Union will file a second lawsuit against the city claiming the resolution is illegal. Meanwhile, the city will continue negotiations with the unions to reach a settlement on lawsuits filed after last year's state of emergency. The city and unions will also prepare for

talks to restructure the union contracts in 2014. Hacker said the current contracts reflected a time when the city was growing; he hopes the restructured deals will help the city balance its budget in the future.



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Fitch Downgrades North Las Vegas, NV GO Bonds to 'BB+'; Outlook

Negative Ratings Endorsement Policy

01 Jul 2013 4:14 PM (EDT)

Fitch Ratings-San Francisco-01 July 2013: Fitch Ratings has downgraded to 'BB+' from 'BBB' the following North Las Vegas, NV (the city) obligations:

- \$1.475 million limited tax general obligation (LTGO) bond series 2002B;
- \$136.57 million LTGO bonds (additionally secured by consolidated tax pledged revenues);
- \$298.6 million LTGO water and wastewater improvement bonds (additionally secured by water and wastewater system pledged revenues).

The Rating Outlook is Negative.

SECURITY

The bonds are secured by the full faith and credit of the city, subject to Nevada's constitutional and statutory limitations on the aggregate amount of ad valorem property taxes. Additional security is provided to \$136.57 million of the bonds by an irrevocable pledge of and lien on certain consolidated tax revenues (15% of these revenues) and to \$298.6 million of the bonds by pledged water/wastewater system net revenues.

KEY RATING DRIVERS

BUDGET BALANCE REQUIRES EMERGENCY RESOLUTION: The downgrade and Negative Outlook reflect the city's continued fiscal distress, as evidenced by the second consecutive year with a resolution declaring a state of emergency. The state statute permitting the declaration does not include a fiscal emergency. However, the city contends that in the wake of failed concessions, offsetting layoffs would have created a public safety emergency.

PENDING LAWSUITS: The city is facing lawsuits and grievances related to the fiscal 2013 resolution, and one of the city's four unions declared its intent to file another lawsuit in response to the fiscal 2014 resolution. According to management, the city is in settlement negotiations with three of the four unions.

CONTINUED REVENUE DECLINES: The city's fiscal distress is driven by a steep drop in general fund revenues coupled with costly long-term labor contracts. Reserve levels previously viewed as a cushion against revenue fluctuations have been used to balance the budget and are narrow and illiquid. A recent attempt to refinance a small amount of LTGO bonds to boost liquidity was unsuccessful.

RELIANCE ON UTILITY TRANSFERS TO CONTINUE: The general fund is reliant upon large water/wastewater fund transfers for a quarter of general fund resources. A state law that mandated their reduction was recently overridden by adopted legislation. This practice provides near-term relief but has reduced the financial position of the utility funds, calling into question the longer-term feasibility.

PRESSURED AND NARROW ECONOMY: The city and region's economy were among the hardest hit by the collapse of the housing market, resulting in a combined TAV decline of 52% over the last four years. The regional economy is dominated by tourism and gaming which experienced significant revenue and employment declines but appear to be stabilizing.

GROWING LONG-TERM LIABILITIES: Debt levels are moderate to high with limited additional debt expected. Amortization is extremely slow and debt service is inclining. Carrying costs, including debt and retiree

liabilities, are moderately high and expected to increase with rising pension payments.

NO ENHANCEMENT FOR ADDITIONAL PLEDGES: Fitch's rating reflects the city's LTGO pledge although the city intends to pay a portion of debt service from other pledged revenues. The additional pledges do not enhance the rating because consolidated tax revenues support a high proportion of general fund operations and water/wastewater revenues have historically provided only at or below about 1.0x debt service coverage after transfers to the general fund.

RATING SENSITIVITIES

UNFAVORABLE LEGAL RULING: Failure to gain relief from contractual compensation increases via favorable rulings or settlements with bargaining units may require the city to provide back wages for fiscals 2013 and 2014. This would result in a significant unbudgeted cost on the already highly stressed budget.

FURTHER ECONOMIC DECLINE: Given continued revenue declines, any additional weakening of the city's economic indicators from currently anticipated trends would likely result in negative rating pressure.

INABILITY TO UTILIZE UTILITY TRANSFERS: If the city is unable to obtain approval from the Committee on Local Government Finance (CLGF) as required by legislation for the additional transfers needed to balance the budget, it may face rating pressure given limited expenditure flexibility. However, Fitch views approval as likely.

CREDIT PROFILE

North Las Vegas encompasses approximately 100 square miles in Clark County with a population of 227,585. The city is approximately 43% built out with a large quantity of undeveloped land. The city has nearly doubled in population since 2000 but growth has more recently slowed with the housing and economic downturn.

EMERGENCY RESOLUTION ADOPTED FOR SECOND CONSECUTIVE YEAR

The downgrade reflects the city's ongoing fiscal distress resulting in the city adopting a resolution declaring a state of emergency for the second consecutive year on June 19. Facing an \$18.8 million total deficit, of which the general fund accounts for \$14.6 million (about 12% of general fund spending), the city had been unable to come to agreement with its four unions on concessions including suspension of salary increases, holiday sell backs, merit pay, and uniform allowances. Combined, these concessions total \$11.7 million for fiscal 2014.

In addition, the city expects to receive only a net \$500,000 (less than 1% of general fund revenues) increase in C-tax revenues in fiscal 2014 as a result of legislative action on the state-wide distribution formula versus its requested \$23 million. Improved receipts bring total collections to \$41.5 million, which is \$2 million, or 4.6%, higher, than fiscal 2013. The city estimates an increase of less than 1% in property tax revenue for fiscal 2014.

STEEP REVENUE DECLINES AND RISING COSTS

General fund revenues declined to an estimated \$87.6 million for fiscal 2012 not including utility transfers, a drop of 46.7% since peaking in fiscal 2008. Property taxes continue to decline and now make up only 9.7% of revenues compared to 18% in fiscal 2010.

The city has closed several years of budget gaps by eliminating about 1,000 full-time equivalent positions (45% since the peak in 2009) through attrition and voluntary separation and layoffs. In addition, the city negotiated temporary memoranda of understanding (MOUs) with various unions providing concessions but precluding layoffs through fiscal 2012.

The fiscal 2013 budget had an initial \$33 million imbalance. Following unsuccessful negotiations with bargaining units to extend concessions under the temporary MOUs related to multi-year labor contracts expiring in fiscal 2014 and 2015, city council approved a large number of public safety layoffs, among other ongoing and one-time solutions. The layoffs would have generated savings of \$17 million from public safety and \$3.9 million from general government.

In lieu of following through with the layoffs, city council approved a resolution permitting the city to declare an emergency under Nevada Revised Statue (NRS) 288.15 which permits the one year suspension of labor contracts in 'situations of emergency such as a riot, military action, natural disaster or civil disorder.' The resolution stated that the 'mass layoffs of public safety personnel that would otherwise be required to balance

the budget would result in a public safety emergency.' Pursuant to NRS 288.15, the city would not be required to payback suspended wages. The emergency declaration resulted in about \$9.9 million in fiscal 2013 savings primarily from suspension of the labor contracts through the end of fiscal 2013.

PENDING LITIGATION

The police supervisors' union filed a breach of contract lawsuit and the fire fighters and police officer's unions filed formal grievances following the fiscal 2013 emergency resolution. The police supervisors' union indicated its intent to file again given the fiscal 2014 resolution. The city continues to operate as if the labor contract suspensions hold and estimates resolution could take as long as two years. Management has indicated the city is in negotiations to settle the lawsuits with three of the four unions. Fitch believes the city faces significant financial risks if these issues are not resolved in the city's favor.

LIMITED FINANCIAL CUSHION

The city's financial position has weakened as a result of many years of large net deficits. Fiscal 2012 ended with a slightly improved unrestricted general fund balance of \$8.9 million equal to 7.3% of spending. Results were modestly below expectations. Management expects to end fiscal 2013 with similar results and meet the city's target of 8%, which is well under the original board policy of 18% which was revised downward during fiscal 2011.

General fund liquidity declined significantly from an average of \$15.5 million from 2006 to 2009 to just \$1.28 million at the end of fiscal 2011. It has since increased to \$3.97 million in fiscal-year end 2012, equal to just 0.5x liabilities. Management expects to increase liquidity moderately to \$6 million for fiscal 2013. An attempt to refinance \$6.855 million in general obligation bonds in April to provide liquidity was unsuccessful. Fitch views this as both an indication of, and a contributor to, the city's financial stress.

The city retains 20% flexibility under the tax rate cap. However, Fitch believes the city council's decision not to increase the rate despite declaring emergency supports management's assertion that an increase is politically infeasible.

TRANSFERS FROM WATER/WASTEWATER SYSTEM PRESSURED

The general fund is highly dependent on transfers, including payments in lieu of taxes (PILT), from the water and wastewater systems representing 26% of general fund revenues in fiscal 2012. City council passed a resolution in 2012 to reduce the \$32 million annual transfer by \$500,000 annually to comply with state law limiting transfers to \$17 million by 2021. However, recently adopted state legislation allows the transfers to continue at their higher levels. In addition, the city is permitted to transfer above the cap for certain purposes subject to the approval of the state's CLGF. Management estimates a total of \$11.4 million above the current \$32 million limit available for transfer from the utility funds through 2017.

Water and wastewater system unrestricted cash reserves continue a declining trend. Fitch believes increased transfers could accelerate this decline, creating uncertainty regarding availability of cash for future transfers. Days cash on hand fell from \$179 million, or 1,367 days cash on hand in fiscal 2009, to \$48.7 million, or 499 days in fiscal 2012.

Combined water/wastewater debt service coverage (DSC) equaled 2.6x in fiscal 2012. Coverage incorporating transfers out was 1.2x, an improvement after two years of less than 1.0x. Projections from October 2012 assuming 3% annual increases in water and wastewater rates and transfers of \$32 million annually show coverage declining to 0.6x in 2013 net of transfers before increasing to just over 1.0x by 2017. Coverage may in fact be lower due to the increased level of transfers.

Given the general fund's reliance on the utility transfers and the strain they are putting on the utility system, Fitch does not believe the water and wastewater revenues provide additional credit enhancement for such LTGO bonds additionally secured by these revenues. Furthermore, sustained draws on reserves could further pressure the general fund's credit quality.

POTENTIAL INCREASED STATE INVOLVEMENT

State law authorizes the Department of Taxation (Taxation) to take over the management of a local government if the entity is not able to successfully deal with budget shortfalls. Taxation has broad financial powers, including approving all expenditures, negotiating with creditors, negotiating contracts and collective bargaining

agreements, and increasing the ad valorem tax rate available to pay local government obligations from \$3.64 to \$4.50 per \$100 of AV.

According to city management, thus far Taxation has requested monthly updates on financial status and has not indicated any intention of significant additional steps, including taking control of the city's financial management.

ELEVATED DEBT LEVELS

Overall debt levels are moderate to high at \$2,747 per capita and 5.6% of market value not including water/wastewater debt. Amortization is low with a 10-year principal pay out of only 33% through fiscal 2024 and an ascending debt service schedule in the intermediate term. The city's five-year capital improvement plan through fiscal year 2018 includes about \$244 million in projects, down from \$300 million the prior year. The majority of projects have identified outside funding sources.

Carrying costs, net of GO debt paid by the water and wastewater funds, are currently in the moderate range at 22% of noncapital governmental spending. Fitch believes this ratio will increase as both debt service and post-retirement benefit costs rise. Pension payments make up the majority of those costs at 15%. Contributions rates to the Nevada Public Employees' Retirement System are statutorily determined and were 23.75% for regular employees and a high 39.75% of public safety salaries in fiscal 2012. The plan's funded ratio is somewhat weak at a Fitch-estimated 63.9% using a 7% rate of return, making future rate increases likely. The city's other post-employment benefits liability as of year-end fiscal 2012 was a relatively modest \$29.4 million.

STRESSED ECONOMY

The city's tax base grew rapidly through fiscal 2008 before declining precipitously by 53% between 2009 and 2012. It has ticked up 3% in fiscal 2013 and 2% in 2014. The city's housing market continues to experience high foreclosure rates. North Las Vegas housing prices are still down more than 50% from their peak in April 2006; however, there are some positive signs with an increase of 32.1% as of May 2013 year over year to \$126,300. State-wide figures are similar with prices up 23.2% year over year to \$152,900. Given the small share of revenue that property taxes now contribute, Fitch believes sizable TAV increases would be needed to have a meaningful impact on the budget.

The city's economy is reliant upon gaming; most major employers and taxpayers are hotel/casinos. The top 10 taxpayers, of which three are hotel/casinos, make up 7% of TAV. Unemployment of 11.4% as of April 2013 is down from 13.7% year over year based on 2.2% employment growth. The city's rate is well above the county (9.6%), state (9.5%), and nation (7.1%). Median household income is 6% above the state's and 14% above the nation's, but per capita income is 20% below both state and national average.

Tourism is beginning to recover with the Las Vegas Convention and Visitors Authority reporting an increase in visitors of 0.5% as of April 2013 year over year. Average daily room rates are up 6.9% over the same time period.

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Additional information is available at 'www.fitchratings.com'.

In addition to the sources of information identified in Fitch's Tax-Supported Rating Criteria, this action was additionally informed by information from Creditscope, University Financial Associates, S&P/Case-Shiller Home Price Index, IHS Global Insight.

Applicable Criteria and Related Research:

- 'Tax-Supported Rating Criteria' (Aug. 14, 2012);
- 'U.S. Local Government Tax-Supported Rating Criteria' (Aug. 14, 2012).
- 'Revenue-Supported Rating Criteria' (June 3, 2013);
- 'U.S. Water and Sewer Revenue Bond Rating Criteria' (Aug 3, 2012);
- '2013 Water and Sewer Medians' (Dec. 4, 2012);
- '2013 Water and Sewer Sector Outlook' (Dec. 4, 2012).

Applicable Criteria and Related Research:

Tax-Supported Rating Criteria
U.S. Local Government Tax-Supported Rating Criteria
Revenue-Supported Rating Criteria
U.S. Water and Sewer Revenue Bond Rating Criteria
2013 Water and Sewer Medians
2013 Outlook: Water and Sewer Sector

Additional Disclosure

Solicitation Status

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AGENDA ITEM 6

**CITY OF NORTH LAS VEGAS
REQUEST FOR APPROVAL OF LOAN OR TRANSFER OF
MONEY FROM AN ENTERPRISE FUND PURSUANT TO
AB 503, SECTION 1(2013)**

Mayor
John J. Lee

Council Members
Anita G. Wood
Pamela A. Goynes-Brown
Wade W. Wagner
Isaac E. Barron



City Manager
Timothy R. Hacker

RECEIVED

JUL 15 2013

State of Nevada
Department of Taxation

Finance Department – Al Zochowski, Director

2250 Las Vegas Boulevard, North · Suite 710 · North Las Vegas, Nevada 89030
Telephone: (702) 633-1460 · Fax: (702) 649-5077 · TDD: (800) 326-6868
www.cityofnorthlasvegas.com

July 8, 2013

Mr. Marvin Leavitt
Chairman, Committee on Local Government Finance
C/O State of Nevada
Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937

Dear Mr. Leavitt:

I am writing to the Committee on Local Government Finance as is a requirement of AB 503. AB 503 is the legislation passed by the State Assembly and Senate that was signed by the Governor on June 10, 2013. This legislation allows local governments to use money, in certain circumstances, in an enterprise fund, once approved by the Committee on Local Government Finance, in excess of the current allowable amounts. This letter includes information provided to the Committee on Governmental Affairs which supports the City of North Las Vegas' needs for a transfer of monies from the City's Water and Wasterwater Enterprise Funds to the City's General Fund and Library District Fund.

The first requirement of AB 503 that must be met in order for a local government to seek approval from the CLGF to transfer the monies is that the City's annual financial statements have been audited and that the General Fund balance in the City's General Fund is less than 9% of expenditures. The Department of Taxation has on file the City's Comprehensive Annual Financial Report (CAFR) for the year ended June 30, 2012 (the latest information available at this time). The CAFR has been audited and the Certified Public Accounting Firm of Piercy Bowler Taylor and Kern has issued an unqualified report for the financial statements presented in the CAFR. The ending fund balance in the General Fund was \$9,180,610 which is 8% of total expenditures.

The next requirement is that the local government adopts a resolution requesting the approval of the CLGF to transfer money from an enterprise fund. At the City Council meeting of July 3, 2013 the City Council approved Resolution No. 2500, "A resolution to request approval from the Committee on Local Government Finance to allow the transfer of funds from the City's Water and Wastewater Funds to the City's General Fund and the North Las Vegas Library District Fund." (A copy of the approved resolution is enclosed)

AB 503 also sets priorities for how the funds that are transferred must be used. The first priority is that the funds must be used to restore police and fire services. The next priority is that the funds must be used to restore operations of libraries, parks and other recreational services. The final priority is that the funds can be used to settle any legal claim outstanding on the date on which the transfer is made.

The City provided to the Committee on Governmental Affairs a detailed list of how the City anticipates using these funds. The list includes:

1. Provide \$780,000 to restore police services by retaining 13 Police Officer positions which were due to be eliminated as grant funding expired.
2. Provide \$850,000 to restore fire services which would ensure all eight City Fire Stations be operational 365 days a year.
3. Provide \$1,003,000 to restore library services which would allow all three City libraries to operate 5 days weekly and prevent the closing of any of the libraries.
4. Provide \$1,700,000 to allow for start-up cost of Craig Ranch Regional Park as well as increasing existing pool and recreation operations thereby restoring both parks and recreational services to the community.

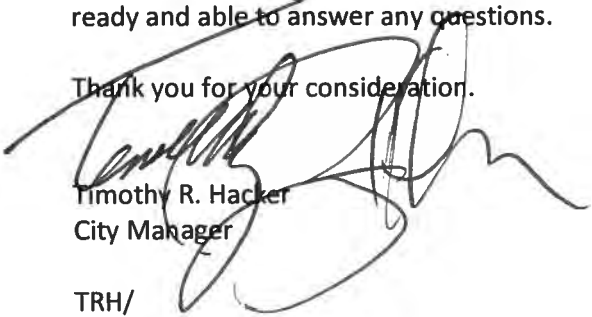
In addition to the four items noted above the City is in the process of settling several outstanding legal claims. The claims are a response of our collective bargaining groups impacted by the Council's approval of the "Emergency Resolutions" to balance the FY 2012 – 2013 and FY 2013 – 2014 budgets. Those Resolutions required the City to suspend certain terms of the collective bargaining agreements with the Police Officers Association (POA), the Police Supervisors Association (PSA), the International Association of Fire Fighters (IAFF) and Teamsters Local 14. City representatives have been meeting with representatives of the unions in hopes this will lead to the settlement of the actions taken by the unions against the City. While we feel settlement talks are positive and they will be beneficial, the City will need a source of funds to make the settlements reality. Because the City does not have any available resources to make these settlements we are requesting the use of funds allowed by AB 503, when needed, at the amounts the City will be able to report to the CLGF when settlements are achieved.

Enclosed with this request for approval is a document which details the funds available in the City's Water and Wastewater Funds. This document anticipates Operating Revenues, Operating Expenses and Non-operating Revenues and Expenses through FY 2017. It also takes into account the requirements of a bond covenant that states the City's Water and Wastewater Funds must maintain an unrestricted reserve equal to, or greater than, 25% of Operating Expenses. This document shows that the Ending Unrestricted Reserve Balance at June 30, 2013 is anticipated to be \$31,336,648.

It is the intent of the City of North Las Vegas to only transfer funds from the enterprise funds to the City's General Fund or North Las Vegas Library District Fund as needed. Should the City require additional transfers in the future, the City will document its needs and reappear before the CLGF for permission to use those funds. In addition, the City's intention is to comply with any reporting requirements established by the CLGF as is required by AB 503.

The City of North Las Vegas seeks approval from the CLGF to move forward with this plan. Should you or your staff need any further information please contact Al Zochowski, Finance Director, at (702) 633-1463. He will be ready and able to answer any questions.

Thank you for your consideration.



Timothy R. Hacker
City Manager

TRH/
Enclosures

c: Al Zochowski

RESOLUTION NO. 2500

A RESOLUTION TO REQUEST APPROVAL FROM THE COMMITTEE ON LOCAL GOVERNMENT FINANCE TO ALLOW THE TRANSFER OF FUNDS FROM THE CITY'S WATER AND WASTEWATER ENTERPRISE FUNDS TO THE CITY'S GENERAL FUND AND THE NORTH LAS VEGAS LIBRARY DISTRICT FUND AS AUTHORIZED BY AB 503 (2013).

WHEREAS, in June 2013, the Nevada Legislature passed and the Governor signed AB 503 (2013) into law;

WHEREAS, AB 503 (2013) temporarily revises provisions governing a local government's use of money in an enterprise fund allowing a local government, by resolution, to transfer money from an enterprise fund to the general fund for the following purposes: (1) to restore police and fire services; (2) to restore the operation of libraries, parks and other recreational services; and (3) to settle any legal claim outstanding on the date on which the transfer is made;

WHEREAS, Section 1 of AB 503 (2013) requires the approval of the Committee on Local Government Finance prior to any transfer;

NOW, THEREFORE, BE IT RESOLVED, based upon the foregoing recitals and findings which are incorporated by referenced, that:

1. It is in the best interest of the citizens of North Las Vegas to effectuate certain transfers from the City's Water and Wastewater Enterprise Funds as follows:

- (a) To provide funds to restore Fire Department operations at all eight City fire stations every day of the year--\$850,000;
- (b) To provide funds to maintain 13 Police Officer positions that are currently being funded through grants that expire on December 30, 2013--\$780,000;
- (c) To provide funds to restore the operations of library services to all three of the City's libraries 5 days per week and prevent the closing of at least one of the City's libraries--\$1,003,000;
- (d) To provide funds for the operations and maintenance of Craig Ranch Regional Park after the completion of construction--\$1,700,000.

2. The City requests the approval of the Committee on Local Government Finance for the above-referenced transfers.

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3. The City reserves the right to make transfers of additional funds and seek approval of said transfers at any time for any municipal purposes listed in AB 503 (2013), and nothing in this Resolution No. 2500 shall be deemed to limit or impair the City's right to make additional transfers as permitted by law.

PASSED AND ADOPTED THIS 3RD DAY OF JULY, 2013.

/s/John J. Lee
John J. Lee, Mayor

Attest:

/s/Karen L. Storms
Karen L. Storms, CMC, City Clerk

**CITY OF NORTH LAS VEGAS, NEVADA
WATER AND WASTEWATER UTILITY FUNDS
UNRESTRICTED RESERVE BALANCE**

Fiscal Year Ending June 30	Actual 2012	2013	2014	Projected 2015	2016	2017
Water/Wastewater Fund Operating Revenues:						
Charges for Services:	45,287,925	45,885,735	47,544,606	49,489,994	51,478,133	53,545,901
Water Fees	35,018,795	36,629,473	38,120,684	39,636,474	41,209,929	42,856,955
Wastewater Fees	3,880,908	1,730,000	4,180,202	4,204,704	4,229,451	4,254,446
Connection /construction & Other fees	1,738,837	1,835,335	1,904,636	1,980,782	2,059,137	2,140,863
Fines and Forfeitures	2,282,363	900,900	901,801	902,703	903,605	904,509
Miscellaneous	88,208,828	86,981,442	92,651,929	96,214,657	99,880,256	103,702,673
Total Operating Revenue						
Operating Expenses Excluding Depreciation						
Salaries	9,207,787	9,640,553	9,833,364	10,030,031	10,230,632	10,435,244
Benefits	3,547,151	4,433,939	4,523,347	4,613,814	4,706,091	4,800,212
Services & Supplies	6,766,479	16,087,218	16,601,108	17,156,229	17,613,080	18,085,762
Water	14,143,806	14,443,001	15,453,148	16,170,232	17,000,452	17,846,270
Wastewater	529,993	541,551	563,127	585,567	608,903	633,174
Total Operating Expenditures	34,195,215	45,146,262	46,974,095	48,555,873	50,159,158	51,800,662
Operating Income (Loss)	54,013,613	41,835,180	45,677,834	47,658,785	49,721,098	51,902,011
Non-operating Revenues (Expenses)						
Investment Earnings	72,721	-	-	-	-	-
Sales tax	2,868,794	2,400,000	2,400,000	2,400,000	2,400,000	2,400,000
IRS BABS Subsidy	3,258,663	3,257,754	3,257,754	3,257,754	3,256,306	3,256,306
Grant	25,000	-	-	-	-	-
Bond Proceeds	-	-	7,000,000	-	-	-
Interest Expense	(16,476,298)	(16,682,841)	(16,383,381)	(16,057,575)	(15,579,408)	(15,225,999)
Principal on debt	(6,452,000)	(6,745,000)	(7,837,000)	(8,109,000)	(7,099,876)	(7,248,072)
Capital expenditures	(24,957,254)	(16,945,200)	(12,178,870)	(5,488,900)	(4,680,800)	(5,028,000)
Cost of Pipeline and repayment of new loan						
CWC Refund	6,014,000	-	-	-	-	-
PILT	(32,000,000)	(32,000,000)	(32,000,000)	(30,500,000)	(30,000,000)	(29,500,000)
Total non-operating revenue(expenses))	(67,646,373)	(66,715,287)	(55,741,497)	(54,497,721)	(51,703,778)	(51,345,765)
Change in cash equivalents	(13,632,760)	(24,880,107)	(10,063,663)	(6,838,936)	(1,982,681)	556,246
Beginning Reserve	81,136,081	67,503,320	42,623,213	32,559,550	25,720,614	23,737,934
Ending Reserve	67,503,320	42,623,213	32,559,550	25,720,614	23,737,934	24,294,180
Restricted Reserve	8,548,804	11,286,565	11,743,524	12,138,968	12,539,790	12,950,165
Ending Unrestricted Reserve	58,954,517	31,336,648	20,816,027	13,581,646	11,198,144	11,344,014

CHAPTER.....

AN ACT relating to local financial administration; revising temporarily provisions governing the use by a local government of money in an enterprise fund; requiring the Committee on Local Government Finance to adopt certain regulations; providing a penalty; and providing other matters properly relating thereto.

Legislative Counsel’s Digest:

Existing law restricts the use by a local government of money in an enterprise fund, money collected from fees imposed for the purpose for which an enterprise fund was created or any income or interest earned on money in an enterprise fund under certain circumstances. (NRS 354.613) **Section 1** of this bill authorizes temporarily the governing body of a local government to loan or transfer such money if the ending fund balance of the general fund of the local government at the end of a fiscal year is less than 9 percent of the total expenditures of the local government from the general fund during that fiscal year. Any such loan or transfer requires the prior approval of the Committee on Local Government Finance. Any money loaned or transferred by the governing body pursuant to **section 1** must be used only, in order of priority: (1) to restore police and fire services; (2) to restore the operation of libraries, parks and other recreational services; and (3) to settle any legal claim outstanding on the date on which the loan or transfer is made. **Section 1** requires the governing body of a local government that loans or transfers money pursuant to that section to make certain quarterly reports to the Committee on Local Government Finance concerning the loan or transfer. **Section 1** also requires the Committee to adopt regulations specifying the procedure for obtaining the approval of the Committee required by that section.

Section 9.5 of this bill requires the governing body of any local government which makes such a loan or transfer to report certain information to the Director of the Legislative Counsel Bureau on or before January 15, 2015, for transmittal to the Audit Division of the Bureau and to the Legislature.

EXPLANATION – Matter in *bolded italics* is new; matter between brackets ~~omitted material~~ is material to be omitted.

THE PEOPLE OF THE STATE OF NEVADA, REPRESENTED IN
SENATE AND ASSEMBLY, DO ENACT AS FOLLOWS:

Section 1. Chapter 354 of NRS is hereby amended by adding thereto a new section to read as follows:

1. Except as otherwise provided in this section and notwithstanding any provision of NRS 354.613 to the contrary, if the ending fund balance of the general fund of a local government at the end of a fiscal year is less than 9 percent of the total expenditures of the local government from the general fund during that fiscal year, as reflected in the report of the annual audit prepared for the local government pursuant to NRS 354.624,



the governing body of the local government may, during the following fiscal year, by resolution and with the prior approval of the Committee on Local Government Finance, loan or transfer money from an enterprise fund, money collected from fees imposed for the purpose for which an enterprise fund was created or any income or interest earned on money in an enterprise fund.

2. Any money loaned or transferred by the governing body of a local government pursuant to subsection 1 may be used only for the purposes listed in this subsection, in the following order of priority:

(a) To restore police and fire services;

(b) To restore the operation of libraries, parks and other recreational services; and

(c) To settle any legal claim outstanding on the date on which the loan or transfer authorized by subsection 1 is made.

3. The governing body of a local government that loans or transfers any money pursuant to subsection 1 shall submit a quarterly report to the Committee on Local Government Finance which includes all of the information required pursuant to subsections 4 and 5.

4. Each report submitted by the governing body of a local government pursuant to subsection 3 must include, without limitation:

(a) Information about any increase in a fee described in subsection 1 imposed by the local government;

(b) Any change to salaries or benefits paid to employees of the local government;

(c) Any change to a collective bargaining agreement negotiated pursuant to chapter 288 of NRS to which the local government is a party; and

(d) Any information prescribed by regulation of the Committee on Local Government Finance pursuant to subsection 6.

5. In addition to the requirements set forth in subsection 4, if, for any fiscal year, the difference between budgeted and actual general fund revenues or expenditures for the local government is more than 5 percent for any category of revenues or expenditures, as provided in the report of the annual audit prepared for the local government pursuant to NRS 354.624, in addition to the requirements set forth in subsection 4, the first quarterly report submitted to the Committee on Local Government Finance after the audit report is submitted to the local government must include an explanation of the difference.

6. The Committee on Local Government Finance:



(a) Shall adopt regulations specifying the procedure for obtaining the approval of the Committee required by subsection 1; and

(b) May prescribe by regulation any additional information which must be included in the reports submitted by the governing body of a local government pursuant to subsection 3.

7. The provisions of this section:

(a) Apply only to a local government which has, during each of the 5 fiscal years immediately preceding the effective date of this act, loaned or transferred:

(1) Money from an enterprise fund;

(2) Money collected from fees imposed for the purpose for which an enterprise fund was created; or

(3) Any income or interest earned on money in an enterprise fund.

(b) Do not apply to an enterprise fund created for an airport owned and operated by a local government.

Sec. 2. NRS 354.470 is hereby amended to read as follows:

354.470 NRS 354.470 to 354.626, inclusive, *and section 1 of this act* may be cited as the Local Government Budget and Finance Act.

Sec. 3. NRS 354.472 is hereby amended to read as follows:

354.472 1. The purposes of NRS 354.470 to 354.626, inclusive, *and section 1 of this act* are:

(a) To establish standard methods and procedures for the preparation, presentation, adoption and administration of budgets of all local governments.

(b) To enable local governments to make financial plans for programs of both current and capital expenditures and to formulate fiscal policies to accomplish these programs.

(c) To provide for estimation and determination of revenues, expenditures and tax levies.

(d) To provide for the control of revenues, expenditures and expenses in order to promote prudence and efficiency in the expenditure of public money.

(e) To provide specific methods enabling the public, taxpayers and investors to be apprised of the financial preparations, plans, policies and administration of all local governments.

2. For the accomplishment of these purposes, the provisions of NRS 354.470 to 354.626, inclusive, *and section 1 of this act* must be broadly and liberally construed.



Sec. 4. NRS 354.474 is hereby amended to read as follows:

354.474 1. Except as otherwise provided in subsections 2 and 3, the provisions of NRS 354.470 to 354.626, inclusive, *and section 1 of this act* apply to all local governments. For the purpose of NRS 354.470 to 354.626, inclusive ~~[:]~~, *and section 1 of this act*:

(a) “Local government” means every political subdivision or other entity which has the right to levy or receive money from ad valorem or other taxes or any mandatory assessments, and includes, without limitation, counties, cities, towns, boards, school districts and other districts organized pursuant to chapters 244A, 309, 318 and 379 of NRS, NRS 450.550 to 450.750, inclusive, and chapters 474, 541, 543 and 555 of NRS, and any agency or department of a county or city which prepares a budget separate from that of the parent political subdivision.

(b) “Local government” includes the Nevada Rural Housing Authority for the purpose of loans of money from a local government in a county whose population is less than 100,000 to the Nevada Rural Housing Authority in accordance with NRS 354.6118. The term does not include the Nevada Rural Housing Authority for any other purpose.

2. An irrigation district organized pursuant to chapter 539 of NRS shall fix rates and levy assessments as provided in NRS 539.667 to 539.683, inclusive. The levy of such assessments and the posting and publication of claims and annual financial statements as required by chapter 539 of NRS shall be deemed compliance with the budgeting, filing and publication requirements of NRS 354.470 to 354.626, inclusive, *and section 1 of this act*, but any such irrigation district which levies an ad valorem tax shall comply with the filing and publication requirements of NRS 354.470 to 354.626, inclusive, *and section 1 of this act* in addition to the requirements of chapter 539 of NRS.

3. An electric light and power district created pursuant to chapter 318 of NRS shall be deemed to have fulfilled the requirements of NRS 354.470 to 354.626, inclusive, *and section 1 of this act* for a year in which the district does not issue bonds or levy an assessment if the district files with the Department of Taxation a copy of all documents relating to its budget for that year which the district submitted to the Rural Utilities Service of the United States Department of Agriculture.

Sec. 5. NRS 354.476 is hereby amended to read as follows:

354.476 As used in NRS 354.470 to 354.626, inclusive, *and section 1 of this act*, unless the context otherwise requires, the



words and terms defined in NRS 354.479 to 354.578, inclusive, have the meanings ascribed to them in those sections.

Sec. 6. NRS 354.590 is hereby amended to read as follows:

354.590 Whenever the terms of NRS 354.470 to 354.626, inclusive, *and section 1 of this act* require or refer to action of a governing body by resolution, the governing body may at its discretion act by ordinance, if it is otherwise authorized by law to adopt ordinances.

Sec. 7. NRS 354.594 is hereby amended to read as follows:

354.594 The Committee on Local Government Finance shall determine and advise local government officers of regulations, procedures and report forms for compliance with NRS 354.470 to 354.626, inclusive ~~[]~~, *and section 1 of this act*.

Sec. 8. NRS 354.613 is hereby amended to read as follows:

354.613 1. Except as otherwise provided in this section ~~[]~~ *and section 1 of this act*, the governing body of a local government may, on or after July 1, 2011, loan or transfer money from an enterprise fund, money collected from fees imposed for the purpose for which an enterprise fund was created or any income or interest earned on money in an enterprise fund only if the loan or transfer is made:

(a) In accordance with a medium-term obligation issued by the recipient in compliance with the provisions of chapter 350 of NRS, the loan or transfer is proposed to be made and the governing body approves the loan or transfer under a nonconsent item that is separately listed on the agenda for a regular meeting of the governing body, and:

(1) The money is repaid in full to the enterprise fund within 5 years; or

(2) If the recipient will be unable to repay the money in full to the enterprise fund within 5 years, the recipient notifies the Committee on Local Government Finance of:

(I) The total amount of the loan or transfer;

(II) The purpose of the loan or transfer;

(III) The date of the loan or transfer; and

(IV) The estimated date that the money will be repaid in full to the enterprise fund;

(b) To pay the expenses related to the purpose for which the enterprise fund was created;

(c) For a cost allocation for employees, equipment or other resources related to the purpose of the enterprise fund which is approved by the governing body under a nonconsent item that is



separately listed on the agenda for a regular meeting of the governing body; or

(d) Upon the dissolution of the enterprise fund.

2. Except as otherwise provided in this section, the governing body of a local government may increase the amount of any fee imposed for the purpose for which an enterprise fund was created only if the governing body approves the increase under a nonconsent item that is separately listed on the agenda for a regular meeting of the governing body, and the governing body determines that:

(a) The increase is not prohibited by law;

(b) The increase is necessary for the continuation or expansion of the purpose for which the enterprise fund was created; and

(c) All fees that are deposited in the enterprise fund are used solely for the purposes for which the fees are collected.

3. Upon the adoption of an increase in any fee pursuant to subsection 2, the governing body shall, except as otherwise provided in this subsection, provide to the Department of Taxation an executed copy of the action increasing the fee. This requirement does not apply to the governing body of a federally regulated airport.

4. The provisions of subsection 2 do not limit the authority of the governing body of a local government to increase the amount of any fee imposed upon a public utility in compliance with the provisions of NRS 354.59881 to 354.59889, inclusive, for a right-of-way over any public area if the public utility is billed separately for that fee. As used in this subsection, "public utility" has the meaning ascribed to it in NRS 354.598817.

5. This section must not be construed to:

(a) Prohibit a local government from increasing a fee or using money in an enterprise fund to repay a loan lawfully made to the enterprise fund from another fund of the local government; or

(b) Prohibit or impose any substantive or procedural limitations on any increase of a fee that is necessary to meet the requirements of an instrument that authorizes any bonds or other debt obligations which are secured by or payable from, in whole or in part, money in the enterprise fund or the revenues of the enterprise for which the enterprise fund was created.

6. The Department of Taxation shall provide to the Committee on Local Government Finance a copy of each report submitted to the Department on or after July 1, 2011, by a county or city pursuant to NRS 354.6015. The Committee shall:



(a) Review each report to determine whether the governing body of the local government is in compliance with the provisions of this section; and

(b) On or before January 15 of each odd-numbered year, submit a report of its findings to the Director of the Legislative Counsel Bureau for transmittal to the Legislature.

7. A fee increase imposed in violation of this section must not be invalidated on the basis of that violation. The sole remedy for a violation of this section is the penalty provided in NRS 354.626. Any person who pays a fee for the enterprise for which the enterprise fund is created may file a complaint with the district attorney or Attorney General alleging a violation of this section for prosecution pursuant to NRS 354.626.

8. For the purposes of paragraph (c) of subsection 1, the Committee on Local Government Finance shall adopt regulations setting forth the extent to which general, overhead, administrative and similar expenses of a local government of a type described in paragraph (c) of subsection 1 may be allocated to an enterprise fund. The regulations must require that:

(a) Each cost allocation makes an equitable distribution of all general, overhead, administrative and similar expenses of the local government among all activities of the local government, including the activities funded by the enterprise fund; and

(b) Only the enterprise fund's equitable share of those expenses may be treated as expenses of the enterprise fund and allocated to it pursuant to paragraph (c) of subsection 1.

9. Except as otherwise provided in subsections 10 and 11, if a local government has subsidized its general fund with money from an enterprise fund for the 5 fiscal years immediately preceding the fiscal year beginning on July 1, 2011, the provisions of subsection 1 do not apply until July 1, 2021, to transfers from the enterprise fund to the general fund of the local government for the purpose of subsidizing the general fund if the local government:

(a) Does not increase the amount of the transfers to subsidize the general fund in any fiscal year beginning on or after July 1, 2011, above the amount transferred in the fiscal year ending on June 30, 2011, except for loans and transfers that comply with the provisions of subsection 1; and

(b) Does not, on or after July 1, 2011, increase any fees for any enterprise fund used to subsidize the general fund except for increases described in paragraph (b) of subsection 5.

10. On or before July 1, 2012, a local government to which the provisions of subsection 9 apply shall adopt a plan to eliminate, on



or before the fiscal year beginning on July 1, 2021, all transfers from any enterprise funds to subsidize the general fund that are not made in compliance with subsection 1. A copy of the plan must be filed with the Department of Taxation on or before July 15, 2012.

11. On and after July 1, 2012, the provisions of subsection 9 do not apply to a local government that fails to comply with the provisions of subsection 10.

Sec. 9. NRS 354.626 is hereby amended to read as follows:

354.626 1. No governing body or member thereof, officer, office, department or agency may, during any fiscal year, expend or contract to expend any money or incur any liability, or enter into any contract which by its terms involves the expenditure of money, in excess of the amounts appropriated for that function, other than bond repayments, medium-term obligation repayments and any other long-term contract expressly authorized by law. Any officer or employee of a local government who willfully violates NRS 354.470 to 354.626, inclusive, *and section 1 of this act* is guilty of a misdemeanor and upon conviction thereof ceases to hold his or her office or employment. Prosecution for any violation of this section may be conducted by the Attorney General or, in the case of incorporated cities, school districts or special districts, by the district attorney.

2. Without limiting the generality of the exceptions contained in subsection 1, the provisions of this section specifically do not apply to:

(a) Purchase of coverage and professional services directly related to a program of insurance which require an audit at the end of the term thereof.

(b) Long-term cooperative agreements as authorized by chapter 277 of NRS.

(c) Long-term contracts in connection with planning and zoning as authorized by NRS 278.010 to 278.630, inclusive.

(d) Long-term contracts for the purchase of utility service such as, but not limited to, heat, light, sewerage, power, water and telephone service.

(e) Contracts between a local government and an employee covering professional services to be performed within 24 months following the date of such contract or contracts entered into between local government employers and employee organizations.

(f) Contracts between a local government and any person for the construction or completion of public works, money for which has been or will be provided by the proceeds of a sale of bonds,



medium-term obligations or an installment-purchase agreement and that are entered into by the local government after:

(1) Any election required for the approval of the bonds or installment-purchase agreement has been held;

(2) Any approvals by any other governmental entity required to be obtained before the bonds, medium-term obligations or installment-purchase agreement can be issued have been obtained; and

(3) The ordinance or resolution that specifies each of the terms of the bonds, medium-term obligations or installment-purchase agreement, except those terms that are set forth in subsection 2 of NRS 350.165, has been adopted.

↪ Neither the fund balance of a governmental fund nor the equity balance in any proprietary fund may be used unless appropriated in a manner provided by law.

(g) Contracts which are entered into by a local government and delivered to any person solely for the purpose of acquiring supplies, services and equipment necessarily ordered in the current fiscal year for use in an ensuing fiscal year and which, under the method of accounting adopted by the local government, will be charged against an appropriation of a subsequent fiscal year. Purchase orders evidencing such contracts are public records available for inspection by any person on demand.

(h) Long-term contracts for the furnishing of television or FM radio broadcast translator signals as authorized by NRS 269.127.

(i) The receipt and proper expenditure of money received pursuant to a grant awarded by an agency of the Federal Government.

(j) The incurrence of obligations beyond the current fiscal year under a lease or contract for installment purchase which contains a provision that the obligation incurred thereby is extinguished by the failure of the governing body to appropriate money for the ensuing fiscal year for the payment of the amounts then due.

(k) The receipt by a local government of increased revenue that:

(1) Was not anticipated in the preparation of the final budget of the local government; and

(2) Is required by statute to be remitted to another governmental entity.

(l) An agreement authorized pursuant to NRS 277A.370.

Sec. 9.5. 1. The governing body of any local government that loans or transfers money from an enterprise fund pursuant to section 1 of this act on or before December 1, 2014, shall, on or before January 15, 2015, submit a report to the Director of the



Legislative Counsel Bureau for transmittal to the Audit Division of the Bureau. The report must include:

(a) A copy of the audit report prepared for the local government pursuant to NRS 354.624 for the fiscal years ending on June 30, 2013, and June 30, 2014; and

(b) A copy of each quarterly report previously submitted by the governing body to the Committee on Local Government Finance pursuant to section 1 of this act.

2. The Audit Division shall review the report submitted by the governing body pursuant to subsection 1 and transmit the report, with the comments of the Audit Division, to the 78th Session of the Legislature.

Sec. 10. This act becomes effective upon passage and approval and expires by limitation on June 30, 2017.



**Before the
COMMITTEE ON LOCAL GOVERNMENT FINANCE
August 6, 2013**

TOPIC: #6 *Request for approval of loan or transfer of money from an enterprise fund pursuant to AB503, Section 1 (2013)*

1. City of North Las Vegas

AUTHORITY: Pursuant AB503 (2013) local governments are allowed to use money, under certain circumstances, in an enterprise fund, once approved by the Committee on Local Government Finance in excess of current allowable amounts.

EXPLANATION: The Local Government Finance Section, Division of Local Government Services of the Department of Taxation noted the following in the review of the City's submission:

1. In the City's calculation of ending fund balance percentage, the City included transfer amounts; which the Department does not use in its calculations of ending fund balance percentages;
2. The four uses of the proposed transfers may comply with the requirements of Section 1, subsection 2 of the legislation, yet the Department notes the following:
 - a) The public library standards mandate each facility be open for no less than 20 hours per week – with some of these hours to include evenings and weekends. Additional information is needed about whether the libraries will be kept open for more than the minimum; (\$1,003,000)
 - b) The Craig Ranch Regional Park – the City's submission indicates the proposed funds are for start-up costs for the park rather than restoration of services as the statute requires. If the facility has been opened and its operations curtailed during the recent economic woes, then the transfer to restore operations appears valid. (\$1,700,000)

RECOMMENDATION:

The Department recommends the Committee approve the transfer of the funds for the public safety issues (\$1,630,000); but defer a decision on the library and park request until more definitive information is considered by the Committee.

AGENDA ITEM 7a

REPORTS ON REGULATORY MATTERS

**DEPARTMENT OF TAXATION LEGISLATIVE OVERVIEW AND
ACTION PLAN RELATED TO IMPLEMENTATION OF
LEGISLATION AFFECTING LOCAL GOVERNMENT FINANCE**



NEVADA DEPARTMENT OF TAXATION

Division of Local Government Services

2013 Legislative Overview

NEVADA DEPARTMENT OF TAXATION

2013 Legislative Overview

Department of Taxation
Division of Local Government Services
1550 East College Parkway • Suite 115
Carson City, Nevada 89706
Phone 775.684.2100 • Fax 775.684.2020
In State Toll Free 1.800.992.0900

July 15, 2013

2013 LEGISLATION

ASSEMBLY BILLS

BILL	NRS	EFFECTIVE	DESCRIPTION	Responsible Section of LGS	PAGE
<u>AB 1,</u> <u>Special</u> <u>Session</u> <u>(fka AB</u> <u>38)</u>	274 360 361 372 374 701A	7/1/2013	Establishes qualifications for abatements granted by Office of Economic Development and Office of Energy; and establishes duration and amount of property tax and sales and use tax abatements	PUBS & EDUC LGF CA	7
<u>AB 31</u>	239	10/1/2013	State agencies must adhere to records policies and procedures promulgated by the State Library and Archives regarding public books and records.	Admin	6
<u>AB 33</u>	701A	Passage and Approval (6/10/2013)	Amends standards for green buildings; amends application of property tax abatement for existing buildings.	Pub & Educ LGF	6
<u>AB 46</u>	New Chpt In Title 32	Passage and Approval (6/6/2013)	Authorizes Washoe County Board of County Commissioners to impose new sales and use tax and property tax for use by Washoe County School District to fund capital projects, if passed by a two-thirds vote	LGF	8
<u>AB 50</u>	279 271A	Passage and Approval (6/6/2013)	Modifies requirements for redevelopment plans adopted by Las Vegas redevelopment agencies and modifies requirements for reports to the public by Las Vegas redevelopment agencies.	LGF	8
<u>AB 65</u>	241	7/1/2013	Amends Open Meeting Law requirements	Boards & Commissions	9
<u>AB 66</u>	361	7/1/2013	Amends notice requirements of the State Board of Equalization in equalization actions	Boards & Commissions	10
<u>AB 68</u>	360	Passage and Approval (3/14/2013)	Amends CTX distribution formula	LGF	10
<u>AB 138</u>	360	7/1/2013	Provides a new economic development abatement of property tax for a new or existing business that makes a capital investment in UNR, UNLV or Desert Research Institute	Pub & Educ LGF CA	11

BILL	NRS	EFFECTIVE	DESCRIPTION	Responsible Section of LGS	PAGE
<u>AB 239</u>	701A 704	7/1/2013	Authorizes collection of a fee by Office of Energy; repeals authority for renewable energy abatement for transmission facilities, and restores the distribution of property taxes based on tax rates for revenue received after renewable energy abatement.	CA PUBS & EDUC LGF	11
<u>AB 335</u>	354 375	Passage and Approval (6/10/2013)	Authorizes creation of UNLV Campus Authority	LGF	12
<u>AB 388</u>	701A	None listed	Revises provisions governing geothermal as a renewable energy eligible for the renewable energy abatement and provides for an approval process by boards of county commissioners. <i>See also AB 239.</i>	CA PUBS & EDUC LGF	13
<u>AB 413</u>	373	Various	Authorizes Clark County to impose additional taxes on fuels for motor vehicles if a ballot question is approved by voters	LGF	13
<u>AB 418</u>	354	7/1/2013	Revises the formula for distributing the proceeds of the 5-cent property levied by county commissioners	LGF	13
<u>AB 466</u>	Title 32	Passage and Approval (6/10/2013)	Requires the Department to prepare and send a report of tax expenditures to the Governor and Legislature	PUBS & EDUC LGF	14
<u>AB 503</u>	354	Passage and Approval (6/10/2013)	Revises temporarily provisions governing the use by a local government of money in an enterprise fund	LGF /CLGF	14

SENATE BILLS

BILL	NRS	EFFECTIVE	DESCRIPTION	Responsible Section of LGS	PAGE
<u>SB 1, Special Session</u>	Clark S&U Tax Act of 2005	Passage and Approval (6/11/2013)	SB 1, Special Session, allows the Clark County Commission to increase the sales and use tax imposed under the "More Cops" statute; and certain provisions of the "More Cops" statute are temporarily suspended.	LGF /CLGF	15
<u>SB 3</u>	428	7/1/2013	Limits the amount of Medical Indigent funds to be remitted to Department of Health and Human Services by counties to an amount equivalent to 8 cents per \$100 of assessed value.	LGF	15
<u>SB 7</u>	360, 233B	Passage and Approval (5/22/2013)	Permits technical bulletins relating to administration of taxes by the Department and certain AGOs to be published without being subject to requirements of the APA, NRS 233B.038	Admin	16

SENATE BILLS

BILL	NRS	EFFECTIVE	DESCRIPTION	Responsible Section of LGS	PAGE
<u>SB 21</u>	361	Passage and Approval (6/10/2013)	Makes various changes to provisions governing debt collection by State Controller, including Section 13 requiring property tax appraiser applicants to provide information as to whether they have state business licenses	ACB	16
<u>SB 79</u>	354	7/1/2013	Repeals NRS 710.600. The net profits of a municipal utility owned by incorporated cities will no longer be allowed to be used for general municipal purposes.	LGF	17
<u>SB 123</u>	704	Passage and Approval (6/11/2013)	Requires electric company to plan for the replacement of the capacity of coal-fired electric generating plants with increased capacity from renewable energy facilities.	CA	17
<u>SB 215</u>	361 371	7/1/2013	Revises education requirements for property tax appraisers; authorizes the county assessor to waive penalties resulting from failure to report the purchase of a mobile or manufactured home; provides for modification of an affidavit regarding veteran's exemption; and makes permanent the assessor's technology fund.	LA/ACB	17
<u>SB 216</u>	361	7/1/2013	Permits tax receivers to send tax bills electronically if requested by taxpayer; and changes certain procedures regarding tax sales.	CA LGF	18
<u>SB 236</u>	354	Passage and Approval (5/29/2013)	Requires all administrative forms of the Department to be placed on the Department's website. The forms must be in a format that allows a person to complete the form electronically and send it back electronically. Provides for sharing of records among state agencies if information is not confidential.	PUB & EDUC	19
<u>SB 272</u>	354	Upon adoption of ordinance by counties	Revises boundary line between Storey and Washoe Counties.	LGF /CA	19
<u>SB 281</u>	361	7/1/2013	Exempts property of the Thunderbird Lodge Preservation Society	PUB & EDUC LA	19
<u>SB 301</u>	361	7/1/2013	Requires the county treasurer to assign a tax lien against real property if an assignment is authorized by agreement between the owner of the property and the assignee; and revises the tax lien process	LGF	20

SENATE BILLS

BILL	NRS	EFFECTIVE	DESCRIPTION	Responsible Section of LGS	PAGE
SB 400	Title 32	11/25/2014	Transition legislation regarding administration of the net proceeds of minerals tax in the event SJR 15 is passed by the public	LGF / CA	20
SB 452	428	Passage and Approval (6/11/2013)	Amends the process of administration of the Medical Indigent Fund	LGF	22
SB 475	362	Passage and Approval (6/12/2013)	Extends the sunset on the prepayment of net proceeds of minerals taxes	CA	22

Action Plan Summary Starts on Page 23.

NRS CHAPTER REFERENCE

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239	Public Records
241	Meetings Of State And Local Agencies
244	Counties: Government
244A	Counties: Financing Of Public Improvements
250	County Assessors
265	Incorporation And Disincorporation Of Cities And Towns
266	General Law For Incorporation Of Cities And Towns
268	Powers And Duties Common To Cities And Towns Incorporated Under General Or Special Law
269	Unincorporated Towns
271	Local Improvements
278	Planning And Zoning
279	Urban Renewal And Redevelopment Of Communities
280	Metropolitan Police Departments
293	Elections
315	Housing Authorities
318	General Improvement Districts
332	Purchasing: Local Governments
338	Public Works Projects
350	Municipal Obligations
350A	Purchase Of Municipal And Revenue Securities By State
353	State Financial Administration
354	Local Financial Administration
360	Revenue And Taxation General Provisions
361	Property Tax
361A	Taxes On Agricultural Property And Open Space
362	Taxes On Patented Mines And Proceeds Of Minerals
363A	Taxes On Financial Institutions
363B	Business Tax
364	License Taxes
365	Taxes On Certain Fuels for Motor Vehicles and Aircraft
366	Tax On Special Fuel
368A	Tax On Live Entertainment
369	Intoxicating Liquor: Licenses And Taxes
370	Tobacco: Licenses And Taxes
371	Governmental Services Tax
372	Sales And Use Taxes
372A	Tax on Controlled Substances
373	County Taxes on Fuel
374	Local School Support Tax
375	Tax On Transfers Of Real Property
377	City-County Relief Tax
379	Public Libraries
387	Financial Support Of School System
393	School Property
403	County Roads, Highways And Bridges
444A	Programs for Recycling
450	County Hospitals And Hospital Districts
482	Motor Vehicles and Trailers: Licensing, Registration, Sales And Leases
489	Manufactured Homes; Mobile Homes And Similar Vehicles, Factory-Built Housing
541	Water Conservancy Districts
547	Agricultural Districts And Associations
617	Occupational Diseases
680B	Insurance Fees And Taxes
701	Energy Policy
701A	Energy-Related Tax Incentives
701B	Renewable Energy Programs

SUMMARY OF LEGISLATION ENACTED BY THE 2013 SESSION

The 2013 Legislature enacted the following bills into law affecting the Division of Assessment Standards administration of NRS Title 32 Revenue and Taxation. For details of the effects a bill may have, refer to the bill itself. The full text of all bills introduced during the 2013 Legislature is available through the Internet at <http://leg.state.nv.us/Session/77th2013/> or <http://leg.state.nv.us/Session/27th2013Special/> or you may click on the link at the beginning of each bill.

ASSEMBLY BILLS

Assembly Bill No. 31

Section 1 of the bill requires the head of each state agency to designate one or more employees to act as the records official for the agency. The records official is responsible for carrying out the duties prescribed in State Library and Archives regulations regarding forms and procedures for requesting copies of agency books and records.

Section 3 requires all agency books and records to be public and available for copying, except records associated with NRS 360.247 regarding information of a proprietary or confidential nature in a hearing before the Tax Commission. In addition records and files of the Department concerning the administration or collection of any tax or assessment, except those associated with NRS 360.250, or records held for at least 30 years for which a court order has been obtained, are also confidential and excepted from the requirements of Section 3. Confidential proprietary information of a business receiving an Office of Economic Development abatement obtained during an audit thereof is also confidential and not subject to Section 3. Proprietary information concerning a taxpayer must be kept confidential by county assessors under NRS 361.044; and the records and documents concerning a claim of excess proceeds in a tax sale are confidential and not subject to Section 3.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: (1) Identify and prepare a list of books and records of the Division which are proprietary and confidential and not available for copying by the public; (2) Obtain AG advice on certain taxpayer reports.

Assembly Bill No. 33

Section 1 requires the Office of Energy to use the LEED Rating system or equivalent in determining eligibility for the green building abatement. Section 1(2) provides an approval process by county commissioners for proposed abatements; Section 1(4) requires the Department to forward certificates of eligibility to affected local governments; and Section 1(5)(b) provides a LEED abatement for eligible existing buildings for up to five years, not to exceed \$100,000 in any year.

Effect on Department: Yes, tracking additional LEED abatements for purposes of revenue forecasting

Effect on Local Government: Yes, effect on property tax revenue stream

Action Plan: (1) Provide guidance letters to treasurers on implementing the LEED abatements, tracking cost of abatements; **(2)** Develop regulations requiring reporting without netting abatements.

Assembly Bill No. 1, 27th Special Session, fka AB 38, regular session

Section 2 repeals qualifications for the abatement that apply solely to a business that furthers the development and refinement of intellectual property.

Section 3 softens the payroll, investment, insurance, and timing criteria required for qualification for the abatement under NRS 360.750 for new and existing businesses. However, the employee or capital investment requirements used to qualify for the abatement must be retained at the location of the business for the first 5 years.

Section 4 mirrors the amendments made in Section 3 for purposes of NRS 361.0687.

Section 5 reduces the amount of capital investment required for purposes of qualifying for the abatement. Section 5 also increases the amount of the abatement up to 75 percent of the taxes on personal property, if the business is located in a foreign trade zone, except for businesses engaged in recycling which remain at 50 percent abatement. The duration of the abatement for businesses in foreign trade zones is from one to five years.

Sections 6, 6.5, and 7 make similar amendments for qualifying abatements of sales and use tax.

Sections 7.3, 7.7, and 8 amend Chapter 274 governing zones for economic development. Section 7.3 provides a definition of a “data center” which is eligible for abatement for a duration up to 15 years if the business invests a minimum of \$100,000,000 in an historically underutilized business zone.

Section 9 (5)(b) permits the Office of Economic Development to grant a property tax abatement up to 75 percent for businesses applying for abatement through Chapter 274, Zones for Economic Development.

Section 10 amends NRS 701A.365, which provides abatements for utility-scale renewable energy facilities. In order to qualify for the abatement, the facility currently must make a capital investment of at least \$10,000,000 in certain counties and cities with higher populations, or \$3,000,000 for counties less than 100,000 in population or cities less than 60,000 in population. This has been amended to require that such capital assets be retained at the location of the facility for at least 5 years.

Section 13 provides any abatements granted after July 1, 2013 and before July 1, 2032, expire after June 30, 2032.

Effect on Department: Yes, tracking additional GOED abatements for purposes of revenue forecasting; new auditing requirements

Effect on Local Government: Yes, effect on property tax revenue stream

Action Plan: (1) Advise county officials on the changes affecting the qualifications for abatement. (2) Assist in the development of regulations for auditing purposes.

Assembly Bill No. 46

AB 46 authorizes the Washoe County Board of County Commissioners, by a two-thirds vote, to impose a new sales and use tax at the rate of one-quarter of 1 percent of the gross receipts of retailers and a new property tax at the rate of 5 cents per \$100 of assessed value. The revenue so obtained would be used for Washoe County School District capital projects.

Section 2 authorizes the board of county commissioners of Washoe County to impose additional taxes for use by the school district for capital projects; and require administration of the new sales and use tax in the same manner as the LSST.

Sections 3-6 provide the procedures for collection, penalties and interest, and distribution of the tax by the Department the Department is entitled to a 1.75 percent collection fee.

Section 9 exempts the 5 cent property tax increase from the \$3.64 limit provided in NRS 361.453.

Section 9.5 exempts any increase in taxes from the partial abatement of taxation.

Section 10 amends Chapter 387 by allowing a 5 cent levy on assessed value for purposes of raising revenue for capital projects by the Washoe County School District.

Section 11 allows the allocation of the governmental services tax on the basis of the amount of the property tax levy attributable to debt service

Effect on Department: Yes

Effect on Local Government: Yes, effect on revenue stream

Action Plan: The Department will have to modify its centrally-assessed billing programs to include a change in the tax rates and the distribution thereof. Incorporate new levy of Washoe County School District into Redbook with separate line "capital projects levy."

Assembly Bill No. 50

The bill only applies to redevelopment agencies in the City of Las Vegas.

Section 1.5 modifies the termination date of a redevelopment agency: at the end of the fiscal year in which the principal and interest of the last maturing securities are paid, or 60 years after the date on which the original redevelopment was adopted, whichever is later.

Section 2 requires a Las Vegas redevelopment agency to provide a detailed report to the public concerning proposed expenditures for land or improvements at least 14 days before the expenditure is approved.

Section 3 requires a Las Vegas redevelopment agency to include in the detailed report a statement of all revenues and expenditures of the agency and a statement of the efforts by the agency to promote the goals of the regional development authority.

Section 3.5 requires 18% of revenues received after October 1, 2011 but before March 6, 2031 be set aside to improve or preserve the operating viability of low-income dwelling units and after March 6, 2031, to be used to improve existing public educational facilities near the redevelopment area.

Section 5 permits redevelopment revenue to be directed toward projects of tourism improvements districts created before October 1, 2009 and thereafter to projects of either the tourism improvement district or the redevelopment agency.

Effect on Department: No

Effect on Local Government: Yes, effect on reporting requirements and distribution of revenue

Action Plan: Monitor the activities of the Las Vegas redevelopment agencies; obtain copies of the redevelopment agency reports.

Assembly Bill No. 65

AB 65 amends Chapter 241, Open Meeting Law, requirements.

Section 2 exempts certain quasi-judicial meetings of certain state agencies from the Open Meeting Law requirements. None of the Title 32 boards and commissions were exempted.

Section 3 allows a member of a public body to designate a substitute if such action is expressly authorized by the creating documents of the public body and if the substitution is put in writing.

Section 4 allows a public body to correct alleged Open Meeting Law violations within 30 days without prosecution by the Attorney General. Actions taken by a public body to correct an alleged violation of the Open Meeting Law is effective prospectively.

Section 5 requires members of a public body appearing telephonically or by video-conference can be seen or heard by the public. **Section 6** provides "electronic communication" is subject to the requirements of the Open Meeting Laws.

Section 7 requires notice of meetings include contact information for the person from whom supporting material may be requested; the section also requires supporting materials to be placed on the internet website of certain counties and cities, and the governing body may provide a link to the supporting materials on its website to interested parties via electronic mail.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: Ensure Department meeting notices include contact information and place supporting materials on website. Make sure that members of boards appearing telephonically or by videoconference can be heard by the public.

Assembly Bill No. 66

AB 66 changes the notice requirements in equalization actions by the State Board of Equalization.

Section 1 amends NRS 361.395 that notice of equalization actions where an increase in value is proposed must be given 30 days in advance to interested persons by first-class mail. Hearing notices for contested cases remain at 10 days in advance by certified mail or personal service.

Section 1.5 amends NRS 361.405 and requires decision letters advising of an increase in value in a contested case must be sent by certified mail, but a decision letter in an equalization action where value is increased may be sent by first class mail.

Effect on Department: Yes

Effect on Local Government: No

Action Plan: Ensure Department properly notices interested parties on behalf of the State Board of Equalization.

Assembly Bill No. 68

AB 68 amends the distribution of consolidated tax revenues as provided in NRS 360.285 and 360.680. It also provides that if two or more local governments enter into an inter-local agreement that provides for a distribution different than that provided by the CTX formula, notice will be provided to the Department of the intent to enter into such agreement.

Section 1 clarifies that each apportioned payment attributable to a fiscal year must be based upon the Governor's certification made on or before March 1 immediately preceding the fiscal year for which the payment will be made.

Sections 2-4 of this bill establish different formulas to calculate the distribution of the CTX tax proceeds.

Section 5 requires a nonbinding notice of intent to adopt a cooperative agreement which changes the CTX distribution, must be sent to the Department by March 1. A copy of the final cooperative agreement must be transmitted to the Department not later than April 1 of the initial year of distribution.

Effect on Department: Yes

Effect on Local Government: Yes, effect on revenue stream

Action Plan: (1) Monitor modifications made by distribution section of the Department; (2) Incorporate CTX distribution changes in revenue forecast analyses, including tentative and final revenue projections; (3) Develop a form to be used to give notice of intent to enter into a cooperative agreement, pursuant to Section 5(2)(b).

Assembly Bill No. 138

AB 138 provides a new abatement of personal property taxes for a business which makes a capital investment of at least \$1,000,000 in a program at the University of Nevada, Reno, the University of Nevada, Las Vegas, or the Desert Research Institute or \$500,000 in the Nevada State College or other state college for the support of research, development or training related to the field of endeavor of the business, and which meets certain other requirements.

Section 2 provides the terms which a qualifying business is obligated to fulfill in order to receive an abatement, including continuing in operation for at least 5 years. In addition to making a capital investment in one of the institutions of higher learning, the business must employ 15 or more full-time employees for the duration of the abatement, and two or more graduate students from the program in which the capital investment is made. Other requirements also apply.

The Office of Economic Development must supply a copy of the application to county commissioners and must request a letter of acknowledgment from any affected county school district, or city. A Board of County Commissioners has 30 days to respond. A failure to respond is deemed to be approval of the application.

Section 2(4) provides that the abatement must not exceed 50% of the taxes imposed on personal property or 50% of the amount of capital investment, whichever is less, for a duration of 5 years.

Section 2(8) is a claw-back provision authorizing the county treasurer to distribute taxes received from claw-back to a fund for construction of capital projects or a stabilization fund pursuant to NRS 354.6113 or 354.6115.

Section 7 provides that any abatement granted after July 1, 2013 expires after June 30, 2023.

Effect on Department: Yes

Effect on Local Government: Yes, effect on revenue stream

Action Plan: (1) Determine which division will be auditing this abatement, since it only applies to property taxes; (2) Propose regulations for NTC as necessary to carry out the provisions of the abatement, including whether a net or gross AV should be reported for purposes of segregation reports; (3) Notify local governments about abatement approval process and claw-back provisions; (4) Track effects of the abatement from local governments.

Assembly Bill No. 239

AB 239 authorizes the Director of the Office of Energy to charge and collect certain fees from applicants for LEED abatements; changes provisions relating to eligibility for renewable energy abatements; requires land use permits for renewable energy utilities; and establishes the Economic Development Electric Rate Rider Program.

Sections 1, 2 permit the Director of the Office of Energy to charge and collect an application fee for various types of LEED abatements. In addition, **Section 7** permits an application fee for renewable energy abatements. The sections do not affect the Department of Taxation.

Section 2.5 amends NRS 701A.340 to include geothermal energy as a type of renewable energy. **Section 3** eliminates the renewable energy abatement for electric transmission facilities. Geothermal facilities will still be eligible as they are now defined as a renewable energy facility in Section 2.5. Applicants may submit their applications to boards of county commissions anytime after submitting same to the Office of Energy.

Section 4 amends eligibility requirements in NRS 701A.365; including requiring at least 50 percent of the 75 full-time employees to be residents of Nevada and wages to be 175% of the statewide average hourly wage. Applications must be approved by boards of county commissioners; and are deemed approved if the board does not respond within 30 days. County commissioners must consider a cost/benefit analysis.

Section 6 amends NRS 701A.385 and removes the distribution formula for property taxes after the abatement is applied. The remaining amount of taxes after the abatement (45%) will then be distributed to each tax entity based on the proportionate amount represented by each entity's tax rate. No distribution will be made to the Renewable Energy Fund.

Section 7.5 revises the permissible uses by the Office of Energy for monies in the Renewable Energy Fund.

Sections 10 through 21 establish the Economic Development Electric Rate Rider Program to be administered by the Public Utilities Commission. The sections do not affect the Department of Taxation.

Sections 23 through 27.9 affect the permitting process for a utility facility by the Public Utilities Commission and do not affect the Department of Taxation.

Effect on Department: Yes

Effect on Local Government: No, same effect on revenue stream

Action Plan: (1) Programming changes for centrally assessed billing programs will be necessary; (2) Revenue projections will have to reflect the revised distributions to local governments.

Assembly Bill No. 335

AB 335 creates the University of Nevada, Las Vegas, Campus Improvement Authority as a political subdivision of the State. **Sections 16-24.7** create the Authority and the governing body; and outline the duties and authority granted to the Board.

Section 23 specifies that the Authority is not subject to the Local Government Budget and Finance Act (NRS 354.470 to 354.626), except for subsection 1 of NRS 354.626.

Section 24 specifies that the Authority shall not own any land or improvements to any land.

Effect on Department: No

Effect on Local Government: Yes

Action Plan: (1) Monitor status of Authority; (2) Because the Authority may not own land or improvements, it will not be included in the list of local governments exempt from RPTT because no tax could ever accrue.

Assembly Bill No. 388

AB 388 revises provisions governing the renewable energy abatement with regard to geothermal facilities. It also revises the approval process by boards of county commissioners. It reinserts the eligibility of electric transmission facilities deleted by AB 239. *See also AB 239.*

Effect on Department: No

Effect on Local Government: Yes, effect on revenue stream

Action Plan: Read in conjunction with AB 239.

Assembly Bill No. 413

AB 413 authorizes Clark County to impose additional taxes on fuels for motor vehicles if a ballot question is approved by voters.

Sections 2-2.7 and 4 through 11.3 require the administration, allocation, disbursement and use of these taxes in the same manner as certain existing fuel taxes.

Effect on Department: Yes

Effect on Local Government: Yes, effect on revenue stream

Action Plan: (1) Include in revenue projections for Clark County

Assembly Bill No. 418

Existing law authorizes the board of county commissioners of each county to levy an additional 5-cent property tax on all taxable property in the county. (NRS 354.59815) For any county whose population is 700,000 or more (currently Clark County), the formula for distributing the proceeds of the tax among the county and the cities in the county is revised.

Section 1 amends NRS 354.59815(2)(c) such that 40% of the proceeds of the 5 cent property tax levied by county commissioners is distributed to the county and cities and 60% is distributed to the State Highway Fund. The county treasurer will retain 30% of the 40% and distribute the remaining 70% in proportion of the projected assessed value of the county and cities to the total projected assessed value.

Effect on Department: Yes, tracking revenue for purposes of revenue forecasting and budgeting

Effect on Local Government: Yes, effect on revenue stream

Action Plan: (1) Monitor budget to account for change in distribution.

Assembly Bill No. 466

This bill requires the Director of the Department of Taxation to prepare and send a report of tax expenditures to the Governor and the Legislature in November of each even-numbered year, including estimates of: (1) the fiscal impact of the tax expenditure on both the State and local governments; (2) the number of taxpayers benefiting from the tax expenditure; and (3) the revenue that would result from repeal of the tax expenditure.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: (1) Identify all tax expenditures, including all exemptions and abatements; (2) Design and develop reporting forms/formats for information from county assessors and county treasurers; (3) Compile information; (4) Analyze fiscal impacts.

Assembly Bill No. 503

Existing law restricts the use by a local government of money in an enterprise fund, money collected from fees imposed for the purpose for which an enterprise fund was created or any income or interest earned on money in an enterprise fund under certain circumstances. (NRS 354.613) **Section 1** amends NRS 354.613 by authorizing an exception, allowing a local government enterprise fund to loan or transfer money to a local government's general fund. The qualifying condition is the ending fund balance of the general fund of the local government at the end of a fiscal year is less than 9 percent of the total expenditures. In addition, the exception may only apply to a local government which has, during each of the five past fiscal years loaned or transferred money from an enterprise fund, collected fees for the enterprise fund, or earned income or interest on the enterprise fund. Any such loan or transfer requires the prior approval of the Committee on Local Government Finance. Currently, only North Las Vegas would likely qualify.

Section 1 requires the governing body of a local government that loans or transfers money pursuant to that section to make certain quarterly reports to the Committee on Local Government Finance (CLGF) concerning the loan or transfer. **Section 1** also requires CLGF to adopt regulations specifying the procedure for obtaining the approval of CLGF, as well as prescribe any additional information which must be included in the reports submitted by the local government.

Section 9.5 of this bill requires the governing body of any local government which makes such a loan or transfer to report certain information to the Director of the Legislative Counsel Bureau on or before January 15, 2015, for transmittal to the Audit Division of the Bureau and to the Legislature. This statute expires on June 30, 2017.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: (1) Draft reporting regulations for CLGF and initiate the regulatory workshop process; (2) Draft quarterly reporting form

SENATE BILLS

Senate Bill 1, 27th Special Session

SB 1 amends the Clark County Sales and Use Tax Act of 2005, commonly known as the “More Cops” bill.

Section 1 creates Section 13.3 to be added to the Clark County Sales and Use Tax Act of 2005. The section temporarily suspends some of the requirements of the “More Cops” bill, such as the requirement that proposed uses of the proceeds from the sales tax will not replace or supplant existing funding for the police department. The temporary suspension applies to the period from July 1, 2013 to July 1, 2016.

Section 3 increases the rate of tax imposed by .15 of 1%. The current rate of the tax imposed is one-quarter of one percent, so the total revised tax is .40 of 1%. The increase goes into effect upon passage of an ordinance by a two-thirds majority of the Clark County Board of County Commissioners. The earliest date the tax could first be imposed is October 1, 2013.

Section 3.5 requires the County Treasurer to not disburse the proceeds of the tax unless he/she is satisfied that the police department meets the requirements of Section 3.7. Funds not disbursed by the County Treasurer may become available to other eligible police departments.

Section 3.7 requires a police department to fill an equal number of vacant budgeted positions using money other than proceeds from this tax before it can expend an allotment from the tax on new positions. If the police department does not have a sufficient number of unfilled positions to match all of the positions available for funding with the proceeds of the increase in the rate of tax, the police department may apply for a waiver from the Committee on Local Government Finance (CLGF). CLGF must submit a report to the Legislative Commission on or before September 1 of each year on the number of waivers granted by the Committee during the preceding fiscal year.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: (1) Modify “More Cops” reporting forms as necessary. (1) Track and report requests for waivers from police departments to CLGF. (3) Prepare reports on behalf of CLGF.

Senate Bill 3

Under existing law, for each fiscal year, each board of county commissioners is required to allocate money in its budget for medical assistance to indigent persons. County Commissioners must levy a tax rate for that purpose between 6 and 10 cents per \$100 of assessed valuation, and the tax so levied must be excluded in computing the maximum amount of money the county may receive from property taxes.

SB 3 requires counties with a population of less than 100,000 to include in the medical indigent payment to the Department of Health and Human Resources an amount representing the

nonfederal share of expenditures set forth in NRS 422.272 for the State Plan for Medicaid. However, the total amount to be remitted must not exceed an amount equivalent to 8 cents per \$100 of assessed valuation.

Effect on Department: No

Effect on Local Government: Yes

Action Plan: (1) Revise future revenue projections taking into account the “tax cap” for medical indigent payments. (2) Ensure that the medical indigent tax rate is not included in calculations for maximum tax rates allowed; (3) Prepare reporting form for medical indigent.

Senate Bill 7

Senate Bill 7 requires the Executive Director of the Department of Taxation to prepare technical bulletins to educate the public on issues related to their businesses and the taxes administered by the department. The technical bulletins may include information and guidance concerning specific issues or topics, examples for clarification purposes, and any other information determined by the Executive Director or the Tax Commission to be beneficial to the public.

The technical bulletins are intended for informational purposes only and each technical bulletin or revised technical bulletin must be approved by the Nevada Tax Commission prior to being published on the department’s Internet website.

Effect on Department: Yes

Effect on Local Government: No

Action Plan: (1) Determine whether guidance letters currently issued by the Division would be subject to approval by the Tax Commission

Senate Bill 21

SB 21 provides tools for the State Controller to collect debts owed to the State. One of the tools is a requirement that licensing agencies be prohibited from renewing licenses and certifications if the person owes a debt to a state agency which has been assigned to the State Controller for collection or the person has not provided to the licensing agency certain information relating to state business licenses.

Section 13 amends NRS Chapter 361 to require applicants for the renewal of a certificate as a property tax appraiser to indicate whether the applicant has a state business license. If so, the applicant must include the state business license number on the application for renewal of the certificate. A certificate may not be renewed by the Department if the information requested is not submitted or the State Controller has informed the Department that the applicant owes a debt which has not been satisfied.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: (1) Notify assessors and certified appraisers of the new requirement for certification; (2) Modify application forms to obtain necessary information; (3) Monitor applications and prepare reports listing those with business licenses.

Senate Bill 79

SB 79 repeals the existing law which authorizes an incorporated city having the commission form of government to use for general municipal purposes all net profits earned from any utility owned and operated by the city.

Section 1 repeals NRS 710.600. It is intended to close any loop-holes that might allow the transference of funds from an enterprise fund (utility fund) for purposes not related to the utility. The bill is consistent with the limitations imposed by NRS 354.613 (AB 471, 2011).

Effect on Department: No

Effect on Local Government: Yes

Action Plan: (1) Monitor budgets of affected cities; (2) Notify affected cities of the limitation on the use of net profits from utilities owned and operated by the city.

Senate Bill 123

SB 123 requires NV Energy or other electric utility serving Clark County to submit a comprehensive plan for the reduction of emissions from coal-fired electric generating plants and the replacement of the capacity of such plants with increased capacity from renewable energy facilities and other electric generating plants. The plan at a minimum must include the retirement or elimination of not less than 800 MW of coal-fired electric generating capacity on or before 12-31-19; the construction or acquisition of 350 MW from renewable energy facilities and the construction or acquisition of 550 MW from other electric generating plants.

Section 9 provides that an electric utility shall, upon completion of construction or acquisition of facilities pursuant to the plan for emissions reduction and capacity replacement, begin recording in a regulatory asset, with carrying charges, an amount that reflects a return on the electric utility's investment in the facility, depreciation of the utility's investment in the facility and the cost of operating and maintaining the facility.

Section 11 provides for recovery of amounts related to the implementation of an emissions reduction and capacity replacement plan. If approved by the PUC, the utility shall record any deferred revenue in a regulatory asset account and may calculate carrying charges on the unamortized balance of the regulatory asset.

Effect on Department: No

Effect on Local Government: No

Action Plan: Monitor the effects of Sections 9 and 11 on the book costs and depreciation reported to Centrally-assessed for purposes of establishing the value of the utility.

Senate Bill 215

SB 215, the Assessor's Omnibus bill, amends various provisions in NRS Chapter 361.

Section 1 changes the continuing education requirement for completing 36 hours in five years to completing 36 hours in 3 years. Section 2 authorizes the county assessor to waive the penalty required when a person who purchases, repossesses or brings into this State a mobile or manufactured home fails to report same to the assessor. The waiver may be granted if the assessor finds extenuating circumstances sufficient to justify the waiver.

Sections 3 and 4 amend NRS 371.103 and 371.104. The sections provide that the affidavit required when a veteran transfers his exemption to his spouse be made before an employee of the Department of Motor Vehicles rather than the county assessor.

Sections 5 and 6 repeal the statutes which cause the assessor's technology fund to expire.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: (1) Prepare guidance letter advising state and local property tax appraisers of new continuing education requirements as well as their current status of completion under the new law. (2) Prepare future budgets to include funds for training at an accelerated pace; (3) Prepare revenue forecasts noting the commission to the assessor's technology fund is taken prior to distribution to the local governments.

Senate Bill 216

SB 216 amends various provisions in NRC Chapter 361.

Section 1 amends NRS 361.480 to permit the ex officio tax receiver to send tax bills electronically if so authorized by a property owner or the holder of a mortgage. Electronic delivery shall be deemed to have been mailed, regardless of whether the electronic transmission was actually received.

Section 2 amends NRS 361.585 Property which is being held in trust by a county treasurer as a result of a property tax delinquency must be re-conveyed to the appropriate person if the accrued taxes, costs, penalties and interest are paid before the county treasurer issues public notice of the sale of the property to recover the delinquent taxes. **Section 2** extends the period for the receipt of such a payment until 5 p.m. on the third business day before the day of the sale specified in the notice of sale.

Section 3 requires such a notice of sale to specify the day, time and place of the sale, and revises the publication of the sale in a newspaper published in the county to at least once a week for 4 consecutive weeks rather than for 20 days.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: (1) Begin program of notifying centrally-assessed taxpayers that bills may be sent electronically if so requested in writing; (2) Prepare guidance letter for county treasurers regarding changes to tax sale procedures.

Senate Bill 236

SB 236 requires all administrative forms to be placed on the Department's website, and to be in such a format that allows the form to be completed electronically and returned to the Department electronically.

Section 3 requires the availability of administrative forms on the Internet no later than June 30, 2015. The format must allow a person to complete or prepare the form electronically, download and save an electronic copy and submit the form securely via the Internet. A state agency may utilize any program, software or technology that accomplishes this purpose.

A state agency may apply to the Interim Finance Committee for a waiver of the requirements if there are extenuating circumstances.

Section 4 allows a state agency to provide a copy of any record to a requesting state agency, if the record is not confidential.

Effect on Department: Yes
Effect on Local Government: No

Action Plan: (1) Develop all forms of the Division to comply with the requirements of the statute; and (2) Notify interested parties of the availability of the forms.

Senate Bill 272

SB 272 revises a boundary line between Storey and Washoe Counties upon adoption of resolutions by the respective boards of county commissioners.

Effect on Department: No
Effect on Local Government: Yes

Action Plan: (1) Monitor changes and ensure the Department receives revised tax district boundary maps as necessary; (2) Notify centrally-assessed taxpayers in Storey and Washoe Counties that the boundaries have changed and the wire-mileage reports should reflect the new boundary.

Senate Bill 281

SB 281 exempts the property of the Thunderbird Lodge Preservation Society in Washoe County from property taxes.

Effect on Department: No
Effect on Local Government: Yes

Action Plan: (1) Revise list of exemptions in Department publications

Senate Bill 301

SB 301 amends NRS 361.731 through 361.733 regarding the process by which a county treasurer sells a tax lien against a parcel of real property upon which taxes have become delinquent. Instead of selling a tax lien, a county treasurer may now assign a tax lien to a third party if the property owner and the assignee enter into a written agreement, and the assignee pays to the county treasurer an amount equal to the delinquent taxes and accrued penalties, interest, fees, and costs.

Section 4 allows the owner to authorize the county treasurer to assign the tax lien on the property. The authorization must be made pursuant to an agreement between the owner and the assignee. The agreement must include provisions for allowing the owner to redeem the tax lien from the assignee and requires the assignee to release the tax lien within 20 days after payment. To redeem the tax lien, the owner may pay the assignee back the amount paid by the assignee to the county treasurer plus up to \$600 for recording fees and other expenses, if the property is a single family residence, interest not to exceed 15% annually, and costs incurred by the assignee. There is no limitation for other types of property with regard to recording fees and other expenses. If the owner fails to pay the assignee the amounts owed, the assignee may initiate an action for collection, and action as provided by NRS 361.625 to 361.730 except those requiring action by the district attorney. The agreement must be recorded.

Sections 5 through 22 amend various provisions in NRS Chapter 361 regarding the mailing of notice of delinquent taxes and the duties of the tax receiver; how the county treasurer issues a trustee's certificate; the evidentiary effect of a list of delinquent taxes and certificate of assignment, rather than certificate of purchase; the venue and jurisdiction of actions authorized by NRS 361.635, as well as notices and affidavits required by NRS 361.685 and the pleadings of the defendant, and the tax lien assignment process.

In particular, **Section 12** amends NRS 361.7312 requiring the treasurer to assign a tax lien if the assignee presents written authorization from the property owner, posts a bond in the amount of \$500,000, or an affidavit showing the assignee is exempt from the bond requirement, and tenders the full amount of delinquent taxes, penalties, interest, fees, and costs. An assignment of a tax lien does not affect the priority of the tax lien. Section 13 provides for additional requirements of the assignee to perfect the assignment.

Effect on Department: No

Effect on Local Government: Yes

Action Plan: (1) Initiate regulatory process for information to be contained on affidavit and bond forms; (2) Provide information about the process on the Department's website.

Senate Bill 400

SB 400 anticipates passage of SJR 15 to repeal the constitutional provision establishing a separate tax on the net proceeds of minerals (NPM). In general, SB 400 designates the existing tax upon minerals and royalties as an excise tax upon mineral extraction and royalties. An excise tax is a tax imposed for the privilege of carrying on a business or engaging in an

activity as opposed to a property tax which is based on the value and ownership of the property.

Sections 1.5, 2, 7-9 and 13-48 make conforming changes to existing law to implement the tax as an excise tax rather than a property tax. These sections maintain, without change, how the State and local governments must treat the net proceeds from mineral extraction and royalties in making various tax, revenue and spending calculations under existing law.

For example, in the distribution formula for CTX referenced in **Section 1.5** (NRS 360.690) and **Section 2** (NRS 360.695), the law currently requires exclusion of “net proceeds of minerals” from the calculation of average percentage change in assessed value of the local jurisdiction. Section 1.5 now references the “net proceeds from mineral extraction and royalties subject to the excise tax”. The new reference will not change that calculation.

Section 2.5 exempts extracted minerals and royalties from property taxes, as measured by gross yield and net proceeds, if they are subject to the excise tax.

Section 2.7 exempts geothermal land from property taxes, but still subjects improvements to property taxes.

Section 3 removes the definition that gold and silver bearing ores are not personal property.

Section 3.5 amends NRS 361.157 by providing that mining claims are exempt from being a taxable possessory interest.

Section 4 amends NRS 361.227 by providing that the value of the mineral deposit must not be included in the value of the land.

Section 9 amends NRS 361.405 to allow changes in assessed value to property to come from both the State Board of Equalization and now also the Tax Commission. This presumes the Tax Commission will be making changes to the “value” of net proceeds through audits. Section 9(2)(a) allows the value of minerals determined for the excise tax to be placed on the property tax roll, and to be treated as part of assessed value for purposes of calculating tax rates.

Section 10 makes clear that the net proceeds of minerals tax is no longer a property tax but is instead an excise tax upon mineral extraction by each extractive operation and upon all royalties paid by each extractive operation.

Section 11 defines an extractive operation as a geographically separate extractive location as defined by the mine plan provided in NRS 519A.200 to 519A.260. In addition, mineral extraction is defined as any act, process, system, or method by, through or from which ores, coal or other mineral substances are extracted, included drilling wells. The definitions for royalty are placed in a new section.

Section 12 also makes clear that the provisions for calculating a tax in NRS Chapter 362 is for purposes of an excise tax, not a property tax. All taxes, interest, and penalties are to be deposited in the State General Fund, however, distribution to local governments will continue as before.

Effect on Department: Yes, upon passage of SJR 15

Effect on Local Government: Yes, upon passage of SJR 15

Action Plan: (1) Monitor whether SJR 15 passes; (2) determine whether any changes in procedures will be necessary to calculate the new Net Proceeds of Minerals *Excise Tax*; minerals *excise tax*; (3) Upon passage of SJR 15, notify local governments about changes in net proceeds of minerals *excise tax* revenues; (4) Determine how net proceeds *excise tax* revenues will be incorporated into revenue projections.

Senate Bill 452

SB 452, **Section 2**, allows the Board of Trustees of the Fund for Hospital Care to Indigent Persons to commit money from the fund to obtain higher rates of reimbursement for hospital care provided to recipients of Medicaid at certain hospitals and also allows the Board to commit money from the Fund to satisfy the obligation of counties to pay certain matching funds for the nonfederal share of expenditures for certain persons who receive long-term care.

Section 7(4) provides that the board of county commissioners in each county must remit to the State Controller an amount equal to the amount collected by the county board pursuant to NRS 439B.340, which is 1 cent on each \$100 of assessed valuation. The amount so collected must be placed in the Intergovernmental Transfer Account of the State's General Fund.

Section 8 provides that in a county whose population is 100,000 or more, the board of county commissioners may allocate money from its fund for medical assistance to indigent persons to make an intergovernmental transfer of money to the Division of Health Care Financing and Policy of the Department of Health and Human Services.

Effect on Department: No

Effect on Local Government: Yes

Action Plan: (1) Monitor changes and determine whether there is any effect on revenue forecasting for local governments; (2) Prepare guidance letter for local governments.

Senate Bill 475

SB 475 extends the sunsets on various tax types, including net proceeds pre-payment system.

Effect on Department: Yes

Effect on Local Government: Yes

Action Plan: (1) Continue the current administration of the prepayment system for net proceeds of minerals taxes.

Summary of Action Plans by Section of the Division of Local Government Services

ALL – All Sections

AUD – Audit Section

BC – Boards and Commissions

CA – Centrally Assessed Section

LA – Locally Assessed Section

LGF – Local Government Finance Section

PE– Publications and Education Section

Sec	Bill Number	Prelim. Date Due	Action
ALL	AB 31	7-1-13 and 10-31-13	(1) Adhere to new records policies & procedures promulgated by State Library and Archives; (2) Identify and prepare a list of books and records of the Division which are proprietary and confidential and not available for copying by the public. (3) Obtain AG advice on certain taxpayer reports.
	SB 7	As needed	(1) Determine whether guidance letters currently issued by the Division would be subject to approval by the Tax Commission
AUD	AB 1, Spec. Session	11-1-13	(1) Develop audit procedures regarding GOED abatements of property taxes <i>See also LGF and PE.</i>
	AB 138	9-1-13	(1) Determine which division of the Department will be auditing this new abatement, since it only applies to property taxes. <i>See also LGF and PE.</i>
	AB 335	As needed	(1) Because the Authority may not own land or improvements, it will not be included in the list of local governments exempt from RPTT because no tax could ever accrue. <i>See also LGF.</i>
BC	AB 65	7-1-13	(1) Include contact information for the person from whom supporting materials for Boards and Commissions may be requested. (2) Make sure members of boards appearing telephonically or by videoconference can be heard by the public. (3) Adhere to other Open Meeting Law requirements as necessary.
	AB 66	7-1-13	(1) Adhere to noticing requirements for equalization actions of the State Board of Equalization.
	SB 21	8-1-13	(1) Notify assessors and certified appraisers of the new requirement for certification; (2) Modify application forms to obtain necessary information; (3) Monitor applications and prepare reports listing those with business licenses.
	SB 215	8-1-13	(1) Prepare guidance letter advising state and local property tax appraisers of new continuing education requirements as well as their current status of completion under the new law. <i>See also LA and LGF.</i>
CA	AB 46	7-1-14	(1) Incorporate new levy of Washoe County School District into CA billing programs.
	AB 239	7-1-14	(1) Incorporate renewable energy abatement changes into CA billing programs. <i>See also LGF. See also AB 388.</i>
	AB 388	7-1-14	(1) Incorporate renewable energy abatement changes with regard to geothermals into CA billing programs. <i>See also AB 239. See LGF.</i>
	SB 123	As needed	(1) Monitor the effects of Sections 9 and 11 on the book costs and depreciation reported to Centrally-assessed for purposes of establishing the value of the utility.
	SB 216	8-1-13	(1) Notify centrally-assessed taxpayers that bills may be sent electronically if so requested in writing. <i>See also LGF.</i>

	SB 272	9-1-13	(1) Notify centrally-assessed taxpayers in Storey and Washoe Counties that the boundaries have changed and the wire-mileage reports should reflect the new boundary. <i>See also LGF.</i>
	SB 400	11-4-14	(1) Monitor whether SJR 15 passes; determine whether any changes in procedures will be necessary to administer the new Net Proceeds of Minerals <i>Excise Tax</i> . <i>See also LGF.</i>
	SB 475	7-1-13	(1) Continue the current administration of the prepayment system for net proceeds of minerals taxes.
LA	SB 215	3-1-14	(1) Prepare future budgets to include funds for training at the accelerated pace.
LGF	AB 1, Spec Session	2-1-14	(1) Incorporate PE tracking reports of GOED and Renewable Energy abatements into revenue projections. <i>See also AUD and PE.</i>
	AB 46	As needed	(1) Incorporate new levy of Washoe County School District into Redbook with separate line, "capital projects levy." <i>See also CA.</i>
	AB 50	As needed	(1) Monitor the activities of the Las Vegas redevelopment agencies; (2) Obtain copies of the redevelopment agency reports.
	AB 68	As needed	(1) Monitor modifications to CTX distribution made by distribution section of the Department; (2) Incorporate CTX distribution changes in revenue forecast analyses, including tentative and final revenue projections; (3) Develop a form to be used to give notice of intent to enter into a cooperative agreement which would change the distribution formula, pursuant to Section 5(2)(b).
	AB 138	9-1-13	(1) Notify local governments about abatement approval process and claw-back provisions. (2) Determine whether NTC regulations are needed regarding reporting a gross or net AV, or show abatements separately. (3) Revise segregation reports to reflect abatements. <i>See AUD and PE.</i>
	AB 239	2-1-14	(1) Incorporate revised local government distributions after renewable energy abatements into revenue projections. <i>See also CA. See also AB 388.</i>
	AB 335	As needed	(1) Monitor status of University of Nevada Las Vegas Campus Improvements Authority. <i>See also AUD.</i>
	AB 388	As needed	(1) Incorporate revised local government distributions after renewable energy abatements for geothermals into revenue projections. <i>See also CA. See also AB 239.</i>
	AB 413	As needed	(1) Incorporate new motor vehicle fuel taxes imposed by Clark County in revenue projections.
	AB 418	As needed	(1) Monitor budget recognizing change in distribution of 5 cent property tax.
	AB 503	10-1-13	(1) Draft reporting regulations for CLGF and initiate the regulatory workshop process regarding loans or transfer of money to a local government's general fund from a local government enterprise fund.; (2) Draft quarterly reporting form
	SB 1, Special Session	10-1-13	(1) Modify "More Cops" reporting forms as necessary. (2) Track and report requests for waivers from police departments to CLGF. (3) Prepare reports on behalf of CLGF.
	SB 3	2-1-14	(1) Revise future revenue projections taking into account the "tax cap" for medical indigent payments. (2) Ensure that the medical indigent tax rate is not included in calculations for maximum tax rates allowed. (3) Prepare reporting form for medical indigent.
	SB 79	8-1-13	(1) Monitor budgets of affected cities; (2) Notify affected cities of the limitation on the use of net profits from utilities owned and operated by the city.
	SB 215	2-1-14	(1) Prepare revenue forecasts noting the commission to the assessor's

			technology fund is taken prior to distribution to the local governments. <i>See also BC and LA.</i>
	SB 216	9-1-13	(1) Prepare guidance letter for county treasurers regarding changes to tax sale procedures.
	SB 272	10-1-13	(1) Monitor changes and ensure the Department receives revised tax district boundary maps as necessary. <i>See also CA.</i>
	SB 301	9-1-13	(1) Initiate regulatory process for information to be contained on affidavit and bond forms; (2) Provide information about the process on the Department's website.
	SB 400	11-4-14	(1) Upon passage of SJR 15, notify local governments about changes in net proceeds of minerals <i>excise tax</i> revenues; (2) Determine how net proceeds <i>excise tax</i> revenues will be incorporated into revenue projections. <i>See also CA.</i>
	SB 452	2-1-14	(1) Monitor changes to Funds for Hospital care to Indigent Persons administered by local governments; (2) Determine whether there is any effect on revenue forecasting for local governments (3) Prepare guidance letter for local governments.
PE	AB 1, Special Session	10-1-13	(1) Track cost of GOED abatements, including new 75% abatement for businesses applying for abatement through Chpt 274. <i>See also AUD and LGF.</i>
	AB 33	9-1-13	(1) Track cost of LEED abatements per AB 466; (2) Develop reporting forms for treasurers to report LEED abatements; (3) Guidance letter to treasurers on reporting LEED abatements; (4) Develop regulations requiring reporting without netting abatements.
	AB 138	9-1-13	(1) Track cost of "higher education" abatements granted by GOED. <i>See AUD and LGF.</i>
	AB 466	11-1-14	(1) Identify all tax expenditures, including all exemptions and abatements; (2) Design and develop reporting forms/formats for information from county assessors and county treasurers; (3) Compile information; (4) Analyze fiscal impacts.
	SB 236	11-1-13	(1) Develop all forms of the Division to comply with the requirements of the statute; (2) Notify interested parties of the availability of the forms.
	SB 281	4-1-14	(1) Revise list of exemptions in Department publications to include exemption of the Thunderbird Lodge Preservation Society; (2) Track cost of exemption for AB 466.

AGENDA ITEM 8a 1

**DISCUSSION OF MATTERS AFFECTING
LOCAL GOVERNMENTS**

REPORT CONCERNING CITY OF ELY

City Council votes to remove Alworth

By Lukas Eggen Ely Times Staff Writer | Posted: Thursday, July 4, 2013 8:00 am

The Ely City Council voted to remove Jim Alworth from the position of City Clerk pursuant to Ely City Code 1-6A-5 during its meeting last Thursday. The code states the city clerk may be removed from his or her position with a unanimous vote from the City Council.

“When the new city council is appointed, they have the right to hire their own city clerk,” Councilman Dale Derbidge said. “It’s not a matter of what he’s done wrong or what he hasn’t done. It’s what the city council wants as a city clerk and who they feel best to run the city clerk.”

The city will advertise for the open position. Mayor Jon Hickman will then make an appointment, which must be approved by the city council. Alworth was not in attendance, but attorney Scott Husbands spoke on his behalf.

“From the concept of fairness, I don’t know how this body can consider removal of Mr. Alworth when Mr. Alworth is not here,” Husbands said. “He had a previously planned vacation. It’s not as if Mr. Alworth is trying to avoid this body and discussion of this item....The fairness question goes not only to Mr. Alworth as an individual, but to the members of the public who are here tonight and the members of the public who are not here tonight such that this council can have a full discussion with Mr. Alworth about some of the council’s concerns and response to those... What prejudice the council would suffer I don’t know from tabling this for another two weeks.

“The prejudice Mr. Alworth suffers is immeasurable. He loses his job, which is quite possibly the greatest prejudice you could possibly suffer as an employee.”

Husbands also expressed concerns about removing someone from his or her post without talking about competence, which would require a personnel session and said Alworth deserves a chance to address concerns about his performance.

“I don’t know how you can have a discussion about removing anybody without getting into competence,” Husbands said.

Councilman Derbidge said the council doesn’t have to show cause according to city code and other councilman also took issue with Husbands comments.

“You’re insinuating that we have something against him,” Councilman Sam Hanson said. “What Mr. Derbidge has pointed out, that may or may not enter into it what so ever. It’s our right to have that opportunity to select through the mayor to nominate those with whom we would want to work. I think you already tried to change the atmosphere of the discussion by the words that you’re using.”

Husbands final point dealt with addressing the candidates about transparency in government.

“There’s quite a big deal about transparency in politics these days,” Husbands said. “You see it on CNN, you see it on Fox News, MSNBC and certainly from the people that ran in this campaign and won spoke about transparency. So I guess the rhetorical question I would ask on Mr. Alworth’s behalf and the public here today is what is transparent about removing somebody and then saying, ‘We don’t have to say why we’re removing them, we’re just going to remove them?’”

The City Council also voted on the following items:

- Approval to elect Derbidge as mayor pro tem, who also serves as chairman of the Nevada Northern Railway Board of Trustees.
- Approval to elect Hanson as vice-chairman of the NNRy Board of Trustees.
- Approval of resolution 2013-04 to exchange real property between the City of Ely, the railroad and Mike Lemich.
- Approval to accept renewal proposals from the Nevada Public Agency Insurance Pool and Public Agency Compensation Trust and approval for payment from fiscal year 2013-14 funds.
- Tabling consideration to send notice to lessees of Corral No. 23 for violations of paragraph 16, which requires lessee to use the leased property so as to avoid interfering with the quiet enjoyment and use by others.
- Took no action to consider the White Pine County Commission’s request that the City of Ely pay an additional \$19,000 for police protection under the proposed FY 2014 inter-local agreement for police/fire/animal control.
- Approval to extend the length of time between capturing and putting down animals to 10 days, using volunteers to help adopt our dogs and cats and to post photos of animals to eliminate citizens going to the animal control building.
- Approval to extend the notice to delinquent landfill customers another 60 days because of confusion surrounding the notice.
- Approval to allow 15 minutes for dispersal of the public following the City meetings.
- Quashing selection of an engineer for the Landfill survey.
- Approval of the concept of a valley gutter on Ave. M between 10th and 11th Street East.
- Appointing Hanson to head and appoint a committee to re-evaluate the organization of the City administration.

- Tabling consideration to amend Ely City Code 1-6A-4 to mirror the wording within NRS 266.415.
- Approval to appoint Councilmen Derbidge and Randy Lee to be placed on the signature cards for the City of Ely checking accounts at Bank of America and First National Bank of Ely.

Mayor vetoes removing Alworth as City Clerk

Posted: Friday, July 5, 2013 3:48 pm

Ely City Mayor Jon Hickman vetoed the City Council's decision to remove City Clerk Jim Alworth, which was passed unanimously on June 27. In a notice of veto, Hickman stated:

"My reason to veto is because City Clerk Alworth was unable to attend (the) meeting because of a pre-scheduled vacation. Mr. Alworth's attorney Scott Husbands asked the council to table the item until City Clerk Alworth returned from his vacation. The City Council refused. Although a City (Clerk) can be removed without reason, in my opinion Mr. Alworth, a city employee for thirteen years should have the right to be present at the city council to at least voice his opinion and/or have supporters voice their opinions during public comment."

It takes four of five City Councilmen to overturn Mayor Hickman's veto.

A more detailed story will appear in next week's edition of The Ely Times.

City votes to override Mayor's veto to remove Alworth as City Clerk

By Lukas Eggen Ely Times Staff Writer | Posted: Friday, July 19, 2013 8:00 am

The Ely City Council voted unanimously to override Mayor Jon Hickman's veto to remove Jim Alworth as City Clerk during its meeting last Thursday. The city council also voted to cap the amount of money being spent on an outside attorney looking for ethics violations against Councilman Marty Westland.

Westland did not take part in the discussion or vote.

Attorney Scott Husbands was hired by the city to look into three possible ethics violations and billed the City for \$1,380 for work already performed.

"I didn't put it on the agenda to stop it, so I make a motion to put a cap of \$1,380 on the money that we spend on an attorney to investigate the ethics violations against Councilman Westland," Councilman Bruce Setterstrom said. "If you want to continue the investigation and use your money and not the city's money, that's fine. I don't agree with spending the city's money on an investigation that anybody can call the ethics board and make an ethics charge and they'll investigate it."

Comments from the public supported this stance and also called into question the motives behind the original motion to hire outside council to investigate three possible ethics violations.

Husbands said the decision "effectively ties our hands in the investigation" and attempts to schedule interviews with Westland were postponed twice because of scheduling conflicts with Westland's attorney.

"Had we done that, we wouldn't be assessing a cap right now, we'd be assessing our findings," Husbands said.

But Setterstrom reiterated he's not trying to stop an investigation.

"I don't think the city needs to spend any more money on this," Setterstrom said. "That's my point. Not that you're not doing a good job. Not that he's guilty or innocent or that he's my friend. I don't think the citizens of Ely want to spend money on frivolous things like this when they can do it for free."

The City Council also voted on the following items:

- Approval to hire within for a Public Works Director to be in charge of and to direct the following departments: Water, sewer, street parts and recreation.

- Approval to allow the White Pine Historical Railroad Foundation to use the City of Ely weed sprayer when it is available for spraying weeds on railroad property.
- Tabling discussion/possible action of the request by Ferrel Hansen and DeMont Hansen to terminate their lease of 18,83 acres at the Georgetown Ranch from the City of Ely.
- Approval to waive water and sewer connection fees for the White Pine County Aquatics Center.
- Approval to raise the water testing rates the City of Ely charges the McGill-Ruth Consolidated Sewer and Water General Improvement District to \$20 for each additional sample after the first.
- Tabling consideration of White Pine County regional Transportation Commission's street paving priority list within the City of Ely, including future plans for paving High Street from the Convention Center up to First Street.
- Approval of review of the City of Ely Policy on standards for patching utility digs in the City Streets.
- Approval to pay the City of Ely's FY 2013-14 membership dues to the Nevada League of Cities in the amount of \$1,626.40.
- Approval to award bids of surplus vehicles, equipment and material as advertised in The Ely Times.
- Approval of modifications to the City of Ely Corral lease agreement.
- Quashed consideration to retain the present baseball backstop at Broadbent Park and re-install the baseball diamond. New, portable backstops will be purchased.
- Approval to hire two full-time temporary employees who will work through Sept. 30 in order to complete the street department's seasonal summer work, The employees are expected to be paid between \$12 and \$15 an hour.
- Tabling possible approval to get needed hot asphalt patching of utility digs in the City of Ely done as soon as possible.
- Approval to do pave backs tentatively scheduled in the City of Ely at an estimated cost of approximately \$118,896.07. The city council ordered Street Supervisor Stork and City Engineer B.J. Almberg to use cold mix where possible instead of hot mix, which Councilman Setterstrom will save the City significant amounts of money.
- Approval of consideration of the use of city vehicles, including taking vehicles home and using them for personal errands. The city forbade the use of city vehicles for personal use.
- Approval to receive monthly reports regarding the number and type of new business license applications.

- Approval to receive an annual review of Home Occupation and Special Use permits.
- Approval of the first reading of Ordinance 661, Bill No. 2013-07 which amends Ely City Code 1-5-5A to indicate that the date and time of Ely City Council regular meetings may be changed by resolution.
- Approval for the Ely City Council to apply to the Nevada Department of Transportation Adopt A Highway litter removal program.
- Approval of the second reading of Ordinance No. 658, Bill No. 2013-04, which establishes a cross connection control for all but residential users of the City of Ely's water system to prevent backflow and backsiphonage into the City of Ely's water system.
- Approval of the second reading of Ordinance 659, Bill No. 2013-05, which amends Ely City Code Chapter 4-2-5 and Ordinance 648 by amending paragraph A to indicate that a person may receive a complete credit from his or her obligation to pay landfill fees to the City of Ely when said person takes his or her refuse to another landfill and pays fees to said landfill for the time period in which he paid fees to the other landfill.
- Approval of the second reading of Ordinance 660, Bill No. 2013-06, which amends the C-2 zone to allow for hospitals and other related medical facilities without a Special Use permit.

The next City Council meeting is 4 p.m. July 25.

AGENDA ITEM 8a 2

**DISCUSSION OF MATTERS AFFECTING
LOCAL GOVERNMENTS**

**REPORT ON NYE COUNTY
OVER-EXPENDITURES BY DEPARTMENTS;
PAYMENT OF MEDICAL INDIGENT MATCH TO STATE**



**Office of the Comptroller
Finance Department
Tonopah, Nevada**

Tonopah Office
Nye County Courthouse
William P. Beko Justice Facility
PO Box 153
Tonopah, NV 89049
Phone (775) 482-8186
Fax (775) 482-8198

RECEIVED

JUL 26 2013

**State of Nevada
Department of Taxation**

July 23, 2013

State of Nevada
Department of Taxation
1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Attn: Terry Rubald

Dear Ms. Rubald,

Nye County has received the letter from you dated July 15, 2013, requesting a representative from Nye County appear before the Committee on Local Government Finance (Committee) to report on the Nye County Financial Condition. Of specific interest, is a report on over expenditures by county departments, and a report on delinquent payments to the state for indigent services. I followed up with a phone call to you to ask if it would be acceptable for Nye County to respond to your questions in writing, or if an appearance would be necessary on August 6, 2013 at 9:00 am. You indicated a letter would be acceptable.

I would like to report that at this time, the over expenditure situation from fiscal year 2011-2012 has been resolved in fiscal year 2012-2013, with no departments over expending allocated budgets at this time.

In addition, the payment of the 50/50 match for indigent care, was paid by check number 1016144, issued 7/17/2013 in the amount of \$387,091.56, representing the balance due for FY 12-13. A copy is attached as requested.

I have spoken with Kim Lara, the Chief Deputy Treasurer regarding the status of the reconciliations for FY12-13. They are currently working through the second quarter of fiscal year 2012-2013, and are on schedule to complete the reconciliations and investment allocations in accordance with our audit plan for fiscal year 2013.

If you have any questions, please contact me.

Sincerely,

A handwritten signature in cursive script, reading "Susan G. Paprocki".

Susan G. Paprocki
Nye County Comptroller

SP/

INVOICE NUMBER	DATE	P.O. NUMBER	DESCRIPTION	DISCOUNT	AMOUNT
ny1304final	07/31/2013		COUNTY MATCH INVOICE	0.00	387,091.56
					387,091.56

PLEASE DETACH BEFORE DEPOSITING



NYE COUNTY, NEVADA
 NYE COUNTY TREASURER
 P.O. BOX 473
 TONOPAH, NEVADA 89049

NEVADA STATE BANK
 P.O. BOX 313
 TONOPAH, NEVADA 89049

84-77
 1224

VENDOR NUMBER	DATE	CHECK NUMBER	CHECK AMOUNT
014612	07/17/2013	1016144	387,091.56

PAY Three Hundred Eighty Seven Thousand Ninety One Dollars and Fifty Six Cents

TO THE
 ORDER
 OF

DIVISION OF HEALTH CARE, FINANCING AND
 1100 E WILLIAM ST # 116
 CARSON CITY, NV 89701-3710

NON-NEGOTIABLE

NON-NEGOTIABLE

COPY

COPY

COPY

COPY

COPY



BRIAN SANDOVAL
Governor
ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

1550 College Parkway, Suite 115
Carson City, Nevada 89706-7937
Phone: (775) 684-2000 Fax: (775) 684-2020

LAS VEGAS OFFICE
Grant Sawyer Office Building, Suite 1300
555 E. Washington Avenue
Las Vegas, Nevada 89101
Phone: (702) 486-2300 Fax: (702) 486-2373

RENO OFFICE
4600 Kietzke Lane
Building L, Suite 235
Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

HENDERSON OFFICE
2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

July 15, 2013

COMMITTEE ON LOCAL GOVERNMENT FINANCE
REQUEST FOR APPEARANCE

CERTIFIED MAIL: 7006 0100 0002 3081 7319
PAM WEBSTER, COUNTY MANAGER
NYE COUNTY ADMINISTRATION
2100 E. WALT WILLIAMS DR. #100
PAHRUMP, NV 89048

Date and Time of Meeting: August 6, 2013
9:00 a.m.

Place of Meeting: Legislative Building
401 S. Carson Street, Room 2135
Carson City, Nevada

Video Conference To: Grant Sawyer State Office Building
555 East Washington Avenue, Room 4412
Las Vegas, Nevada

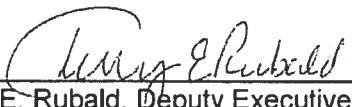
A representative from Nye County is requested to appear before the Committee on Local Government Finance (Committee) regarding the following:

Nye County Financial Condition

- Report by county on over expenditures by county departments
- Report by county on delinquent payments to state – indigent services

The Committee requests that any materials regarding this agenda item be received in the office of the Department at least 5 working days prior to the scheduled meeting to allow the Department and Committee Members an opportunity for review.

If you have any questions, please feel free to call me at 775-684-2095.


Terry E. Rubald, Deputy Executive Director
Department of Taxation

cc: Committee on Local Government Finance

AGENDA ITEM 8a 4

**DISCUSSION OF MATTERS AFFECTING
LOCAL GOVERNMENTS**

**REPORT ON REQUESTS FOR WAIVERS GRANTED
REGARDING “MORE COPS” REQUIREMENTS,
SB 1, SPECIAL SESSION**



BRIAN SANDOVAL
Governor

ROBERT R. BARENGO
Chair, Nevada Tax Commission
CHRISTOPHER G. NIELSEN
Executive Director

STATE OF NEVADA
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>

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4600 Kietzke Lane
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Reno, Nevada 89502
Phone: (775) 687-9999
Fax: (775) 688-1303

HENDERSON OFFICE

2550 Paseo Verde Parkway, Suite 180
Henderson, Nevada 89074
Phone: (702) 486-2300
Fax: (702) 486-3377

August 1, 2013

Mrs. Laura Fitzpatrick
Clark County Treasurer
P. O. Box 551220
Las Vegas, NV 89155-1220

Re: Compliance with SB 1 (2013 Special Session)

Dear Laura:

Pursuant to the requirements of Senate Bill 1, enacted during the 27th Special Session of the Nevada Legislature, the Las Vegas Metropolitan Police Department, as well as the police departments of the other four cities in Clark County may request a waiver of certain funding requirements from your office.

Please provide to the undersigned a listing of any requests received by your office from the aforementioned police departments. The Department would request a response by Friday, August 9, 2013 in order to include it in the report we are required to make to the Legislative Commission pursuant to the legislation.

Thank you for your prompt attention to this request. If you should have any questions, do not hesitate to call me at (775) 684-2073. My e-mail address is as follows: klangley@tax.state.nv.us.

Sincerely yours,

Kelly S. Langley, Supervisor
Local Government Finance Section
Division of Local Government Services

AGENDA ITEM 9

REVIEW AND APPROVAL OF MINUTES

CLGF MEETING OF MAY 2, 2013

DRAFT
Minutes of the Meeting
COMMITTEE ON LOCAL GOVERNMENT FINANCE
May 2, 2013
9:00 a.m.

The meeting was held at the Nevada Department of Education Boardroom located at 700 East Fifth Street, Carson City, Nevada, and video-conferenced to the Nevada Department of Education located at 9890 South Maryland Parkway, Suite 228, Las Vegas, Nevada.

COMMITTEE MEMBERS PRESENT:

Marvin Leavitt, Chairman
Michael Alastuey, Vice Chairman
Andrew Clinger
Alan Kalt
Beth Kohn-Cole
Deborah Cunningham
Jeff Weiler
Mark Vincent
Mary Walker
John Sherman

COUNSEL TO COMMITTEE

Dawn Buoncristiani

DEPT OF TAXATION STAFF PRESENT:

Terry Rubald
Tom Gransbery
Warner Ambrose
Heidi De'Angelo
Jeff Mitchell
Penny Hampton
Susan Lewis
Janie Ware

MEMBERS OF THE PUBLIC PRESENT:

Name	Representing
Al Zochowski	City of North Las Vegas
Dave Empey	City of North Las Vegas
Jan Fullmer	City of North Las Vegas
Jeff Barr	City of North Las Vegas
Will Riggs	City of North Las Vegas
Michael Sullivan	Town of Pahrump
Jeffrey Share	Clark County
Cash Minor	Elko County
Joni Eastley	Nye County
Brian Kunzi	Nye County
Kim Lara	Nye County
Susan Paprocki	Nye County
William Becht	Nye County Sheriff's Office
Gregg Titus	Bank of America
Scott Nash	Bank of America
Jeff Church	DRS Law Enforcement Consulting
Kirk Hooten	LVPPA/SNCOPS
Jeff Allen	NLVPOA
Michael Yarter	NLVPOA
Leonard Cardinali	NLVPSA/We Are Nevada
Wayne Carlson	PACT
Ron Dreher	PORAN/WSPA/WCPAA
Rusty McAllister	Professional Firefighters of Nevada
Genosee Martin	The Mirror
Mark Waite	The Pahrump Valley Times
Janet Houts	Resident of Dayton
Mark Joseph Phillips	Resident of Storey County
Gunther Prosser	Resident of Storey County
Will Crespo	

Agenda Item 1: Roll Call

Warner Ambrose, Budget Analyst, Department of Taxation, took roll call and stated there was a quorum present. Member Vincent stated that he will have to leave at 10:30 a.m. Member Cunningham stated that she will have to leave shortly before 11:00 a.m. and Vice Chairman Alastuey stated that he will have to leave shortly before noon.

Agenda Item 2: Public Comment

Jeffrey Church came forward for public comment. He stated that he is a Reno resident, a retired police sergeant from Reno and owns various pieces of property in the City of Reno. He has various issues with the City of Reno. He is asking the Committee to formally ask the Attorney General for review and opinion on these issues. Chairman Leavitt referred him to the Attorney General. The Attorney General will not talk to him. They give the Committee advice, but will not give him advice and would not accept his complaint. The issues Mr. Church wanted to discuss are the Safety 88 Police Tax Levy, unfunded lifetime healthcare and the Reno Fire Ballot Issue. Mr. Church also provided a handout to the Committee of his public comments and the ballot measure on the fire ballot issue. Mr. Church gave a review of these issues.

Mark Joseph Phillips, Storey County resident, came forward for public comment. He thanked the Committee for making the permanent regulation, R005-12, effective. This regulation requires that certified financial statements be posted on official websites of counties. This matter has been placed on the May 7, 2013 agenda of the Storey County Board of Commissioners. Mr. Phillips stated that Storey County is facing a financial state of emergency in many respects. He submitted the Comstock Chronicle for the record today. The newspaper tells about a school board that just approved a bond without a definite amount on the bond – a blank check. It also tells about Comstock Residents' Association successfully suing Storey County in District Court. There is also a former County Commissioner who is facing felony battery by strangulation charges. The Attorney General's Office will bill Storey County for the prosecution of this case. Lastly, the Fair and Rec Board, the Virginia City Tourism Commission, has failed to provide for an audit this fiscal year. Mr. Phillips will be asking the Department of Taxation to designate a different auditor.

Agenda Item 3a): Financial Condition Reports by the Department; Consideration and Possible Adoption of Recommendations and Orders: City of North Las Vegas Financial Condition

Member Kohn-Cole recused herself regarding the City of North Las Vegas due to a conflict of interest.

Warner Ambrose presented the financial overview of the City of North Las Vegas. The Department has compared the final numbers in their final budgets for FY 2013 against the column in the FY 2014 budget which is called estimated FY 2013. We have noted that their revenues are down a little over \$4.1 million. Expenditures are also down about \$4.2 million. Mr. Ambrose expressed some concerns of the Department. If you look in the general fund for FY 2014, you will see that a year ago at this time, the City has put in a plug number for the general fund to balance

Tom Gransbery, Supervisor, Local Government Finance, discussed the waste water fund. They are running out of cash in this fund. We would like to have a discussion on when we will get the cost allocation study.

Member Sherman stated there was revenue analysis to determine whether the utility funds were meeting the bond covenants. We need more detail on the bond covenants.

Chairman Leavitt stated it looks like there is a fairly substantial increase in expenditures in the general fund. He does not understand what is going on.

Member Sherman stated that he noticed this, too. He also noticed that salaries, wages and benefits cost categories are going up across the board. There was mention that they are still under agreement with their employees' association for cost of living and other wage and benefit increases. Mr. Sherman would like to hear about the plan they have for reduction of force.

Warner Ambrose stated that there is ongoing litigation. They have four different unions that they deal with. Two of these are subject to litigation.

Member Alastuey stated that some of the audio has been breaking up in Las Vegas.

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Member Walker stated that we have to have a balanced budget by law. She asked how they are going to achieve their budget reduction plan if they have not put it into the computer program for their department's budget.

Chairman Leavitt stated that he was going to ask Tom to place an item on the next agenda that relates to budget instructions indicating when you file a tentative or final budget, you do not put in a balancing number that offsets your functional activities. The balancing number is so large, it runs the ending fund balance into a deficit.

Tom Gransbery stated that in that last two or three years we have seen budgets that had this.

Terry Rubald, Chief, Division of Local Government Services, Department of Taxation, stated that many people on the teleconference are having difficulty hearing. She asked the participants to please speak louder.

Member Sherman stated that they were forecasting revenue increases for the two utility funds. They have rate increases for both water and waste water, but their revenue actually declined. Basic rate increases do not necessarily yield the revenue anticipated. We need a better understanding of the basis of the forecasted revenue increases in both utilities.

Chairman Leavitt invited the North Las Vegas representatives to discuss their tentative budget.

Al Zochowski, Finance Director of North Las Vegas, came forward to speak. Their tentative budget has a plug figure. It was done this way last year. Between April 15th and June 1st, they did make adjustments within the different functions of their budget to bring it into balance. That is their plan for this year as well. Once the City adopts the final budget, it will be balanced, the functions will have the correct expenditures for each of the different functions and the City will plan on having a general fund ending fund balance of more than 8% of the total expenditures from FY 2011-12. It is a work in progress that is changing on a day-by-day basis as they strategize on different ways to provide a balanced budget for the City of North Las Vegas.

Member Sherman made note that they also included the estimate for the current fiscal year and asked about the timing for getting this resolved.

Al Zochowski responded that they will strategize and end up with an 8% fund balance.

Chairman Leavitt expressed concern that the utility funds are running out of cash. This pertains to their overall financial condition rather than the tentative budget. Chairman Leavitt asked that the matter be addressed.

Al Zochowski stated that he did not understand the question in that when they started the current fiscal year their cash was somewhere around four million dollars. Their cash flow projections indicate that they will end the year with about six million dollars in cash.

Chairman Leavitt stated that he was referring to utility funds not the general fund. There is a similar situation on Page 55 of the meeting packet as it relates to the water utility where they are going from \$39 million at the beginning of this period down to \$15 million at the end of this next fiscal year.

Al Zochowski stated that he is at a disadvantage because the audio is breaking up so substantially that they are hearing about every other word. Also, he has not reviewed these reports since the close of the fiscal year. He asked his utilities manager to come forward. He stated they never took the reserves down below 25%.

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Chairman Leavitt again referred to Page 55 which shows operating transfers from each one of three years and cash going down. He then referred to Page 57. Chairman Leavitt asked how they can continue when they show declining cash in every one of those years and continuing operating transfers of \$30 million per year.

Will Riggs, Utilities Financial Manager, City of North Las Vegas, stated that the cash has been going down because of construction of their reclamation facility. They have borrowed money. That cash has been sitting on their books and has been used every year on construction. The reclamation facility is substantially complete with a little left to finish. Those funds will not be going down as much in the next few years.

Chairman Leavitt asked if he was being given assurance that they have the ability to stop the \$30 million plus transfers out of the utility funds to the general fund in the future without harming the utility operations.

Al Zochowski stated that they did provide the Committee with the report and gave further explanation regarding the transfers.

Vice Chairman Alastuey stated that he did not see how this could be sustained.

Will Riggs stated that the drop in their cash position was due to the fact that they have been making capital improvement payments on the waste water plant. If only the operations utilities funds were considered, they believe their cash position would continue to increase over the years. It does look high because of the capital project, but now the final payments on this project are coming through.

Member Weiler referred to Page 123. It shows an increase through 2017. He asked for any other assumptions behind the numbers.

Will Riggs stated that currently the municipal code allows a 3% rate increase every year on the utilities to help cover CPI costs. In addition, they have some growth, 1% to 2% per year, in some of the future years. Those are generated. Other than that, they have taken their annual revenue and sources of those revenues to project out what those future rates would be.

Member Walker stated that when they talk about their operations and the cash for their operations, she has a concern about Page 57 of the tentative budget. Looking at their operating and non-operating costs, it is about \$56 million. But their cash equivalent at the end of next year in their tentative budget is \$749,000. Their cash is somewhere around 1.5%. That will not last but a few days of cash flow. She does not understand how they can maintain a positive cash balance with 1.5% of their expenditures being in their cash fund on a day-to-day basis. They must be going through negative cash balances at some point.

Member Weiler again referred to Page 123, noting that there was expenditure for water. He asked how they purchased water, what the assumptions were behind that and if they had a locked in contract.

Will Riggs stated that on the tentative budget that was filed, their estimated expenses and revenue are based on their budget. At the end of the year, their expenses should be less. Their cash should be better than what is in the budget. They have some projects underway that, until the end of the year, they do not know where they will end up other than they will be under the budget. Their cash balance will be higher next year than what is on the budget. The City of North Las Vegas purchases about 90% of its water from the Southern Nevada Water Authority. They pay a wholesale water cost. This cost has historically gone up about \$10 per year. They have met with the Southern Nevada Water Authority, and they have given them the projections of what the costs will be over the next three years. Those costs are included in the budget. For further years, they have gone to about \$10 per acre foot purchase price. They have talked with their engineers. Based on their population and growth, the engineers have given them what they believe is going to be the used water that they will have to purchase. They calculate the cost based on that. So as the wholesale water costs go up,

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they have that in this model. As they have growth, they have additional water they would purchase. Historically, this number has come in lower, in reality, than what the projections are. The projection they are using is very conservative and fully loaded. They believe that if they stay within this, they will be fine.

Al Zochowski responded to the comment that the school districts' water cost has gone up. The City's water bills have gone up too, but those are within their operating departments. As they use water and as they have different connection costs that have increased this year, that is within the operating budget, not the water and sewer budget.

Member Clinger had questions on the net pledge revenue schedule on Page 123. It shows by 2017, there is a positive cash flow. Member Clinger asked about the status of the cost allocation study. The legislation allows them to continue to make these transfers through 2021. The delta between the cost allocation and the transfer payments becomes vitally important. Providing they can reach a positive cash flow by 2017, if their cost allocation numbers are not equivalent to those transfers a few years later, they will really be in trouble. Member Clinger asked how they plan to get to the 2021 date.

Al Zochowski responded to Member Clinger's questions. Applied Analysis is doing a cost allocation study for them. They began the study back in December. There have been several meetings with Applied Analysis. They are planning to meet in June to semi-finalize the information so they can understand what their true charges to the utility funds should be – not just the utility funds, but to all functions within the City. It is a very comprehensive study, and it is taking longer than they had hoped. They believe the outcome of the study will be very beneficial. As they wean themselves from the PILT transfer and move to a charge for service, they have eight more years to do that. They do not want to take eight years, but if it takes that long to get the City into a stable financial position – it would be up to the City Council – but he believes the City Council's goal is to return the City to financial stability with whatever tools they have. If it extends using the PILT through 2021, he thinks they might do that.

Member Clinger expressed concern that in the schedule it shows, after 2014, transfers of \$31 million but, in the budget documents, it shows \$32 million. It appears that they are falling behind on their projections within the next year.

Al Zochowski stated that they put their budget together based on the information they had at the time. Although they budgeted for a \$31.5 million transfer in the current year, in order to meet their 8% fund balance, they may go back to the City Council and ask for an augmentation so they can get the full \$32 million. This way their general fund will end up with the 8% fund balance they need to have.

Member Vincent stated that in 2014, a difference appears in the tentative budget, cash and cash equivalents in this projection. They were looking to do a \$7 million bond issue, but this does not appear in the tentative budget. Member Vincent asked for an explanation.

Will Riggs responded that the \$7 million is the agreement that the City settled with Clark County on the channel. Clark County is issuing that money. They put that money in there, and the expense in there as the building of that pipeline. The projections show the payments back to the County.

Member Clinger stated that he knew it was very difficult to project out to 2021. He commented that what we do not see is a plan that gets them off of these transfers. He, and he believes other members of the Committee, would like to see this. The cost allocation is critical, and Member Clinger asked when that would be available.

Al Zochowski responded that the cost allocation may be done in the next three or four months. That does not mean they will implement the results of the cost allocation study at that particular time.

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Member Walker asked if they could take the schedule on Page 123, and break it out between the two funds. Her concern is that, while their water is in a little bit better shape, the wastewater utility is not. It does not have the 25% of restricted assets which is required by their bond covenants.

Will Riggs responded that they will get that for the Committee.

Chairman Leavitt stated that, until we have a final budget, we have gone about as far as we can go. The intent of questioning is not to be a thorn in their side, but we are obviously concerned about their long-term viability. We want to be certain that they have that ability. We all recognize that they have a lawsuit pending that is worth roughly \$10 million per year. We are not going to have resolution of this in the near future, and he will not ask them any more about that today. If they lose the lawsuit, there is another \$30 million to deal with. After they file the final budget, we will have to have another in depth conversation. Chairman Leavitt recognized that Al Zochowski, since he has arrived, has done everything possible to bring this situation under control. They do not have any violation of statutes relating to their audits. Chairman Leavitt expressed personal appreciation to Al Zochowski for the work he has done since arriving there. He inherited a very difficult situation that has been building for a number of years. We recognize the great work he has done there in trying to get this resolved.

Vice Chairman Alastuey commented that he believes Mr. Zochowski and his staff have already addressed every issue brought up today. He commended Mr. Zochowski for his candor and his efforts. We wish the best for the future. There is a lot of work to do.

Member Sherman agreed with Chairman Leavitt's and Vice Chairman Alastuey's comments regarding the administration. We all recognize one of the critical issues that needs resolution is the financial situation in the two utility funds. Member Sherman agreed with Member Walker that it would be beneficial to the Committee and the policy makers to have the cash flow forecasts of the two funds broken apart between relative revenues and expenditures. Because the utility funds have a combined annual debt obligation of roughly \$24 million, he would like to see, at least at a summary level, what are the bond covenants of the debt being paid by those two utility funds. He would like to see how these calculations and amounts shown on the pledge revenue sheet jive with those covenants.

Member Clinger stated that Al Zochowski and Manager Hacker are doing an outstanding job with very difficult circumstances, dealing with extremely difficult labor agreements and following revenues. He had one follow-up question regarding the levy of an additional three cents. In the tentative document, that did not show up.

Al Zochowski stated that it was his understanding that they needed to notify the Department of Taxation of what they might do with property taxes if the City Council decided to make any changes whatsoever. During discussions with the City Manager, they discussed possibilities of trying to maximize the type of revenue they could get from property taxes. They thought it would be about 3 ½ cents of the property tax rate. The City Council has not made the decision to do this. Even though they have notified the Department of Taxation that this might happen, their projections on the tentative budget are reflective of the tax rate that has been in place for the City of North Las Vegas for the last several years.

Warner Ambrose asked if that was going to be considered at the public hearing or some time before so a decision will be made that will reflect in the final budget regarding that increase.

Al Zochowski answered that this will be the City Council's decision, and it will happen before the final budget is adopted. Mr. Zochowski thanked the Committee members for their positive comments. It has been a tedious and hard job. He stated that it is a challenge that he, the City Manager, the City Attorney, the department directors and the City of North Las Vegas staff are taking seriously. There will be some big things that need to take place over the next couple of years in order for them to say that they will not continue to use PILT dollars

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to balance their general fund budget. These changes will be happening over the next couple of years. They will not happen next month or next year. There are hard decisions that need to be made. The City of North Las Vegas will do their best to find financial stability for their citizens.

Before going on to the next agenda item, Chairman Leavitt had comments regarding financial reports and the Budget Act. He has been involved in this for a long time. The Budget Act has many great flows and controls built into it. It provides for the issuance of a tentative budget. The tentative budgets are reviewed by the Department of Taxation for compliance with statutes and regulations. Based on that, the governments all file a final budget. As a result of filing the final budget, the governments appropriate money for expenditures during the year. Then they actually implement that budget. At the end, there is an audit report due, which is a final report on what they have done with what they said they would do. That audit report should be filed quickly enough at the end of the year so that the citizens of the community, the legislature that meets every other year and the Department of Taxation can review it. We can determine that the local governments and their officials have complied with the law in how they have spent their money. If we have a situation where audit reports are not completed and not filed, particularly if they are not filed before we get to the tentative budget and final budget for the next year, the citizens have no knowledge of what happened in the prior year. We do not know if any functions are over-expended or if we have interfund loans without proper approvals. We do not know if statutes have been violated. We have no knowledge of any of these things as we go into the next fiscal year, and it even relates to the prior fiscal year. This is a big problem. The local governments have excuses as to why these things are not done. They need to get past these excuses. We are ten months from the end of the last fiscal year, and we are missing financial reports. Chairman Leavitt stated that he was very irritated that we are having this problem with local governments at this time. The Budget Act has been in effect for a long period of time, and everyone knows they have an audit responsibility. They need to get it straightened out and do it.

Terry Rubald stated that the Chairman's remarks are accurate. The Department has asked Elko County and Nye County to appear this morning to discuss the problems associated with not sending in the audits that are required by NRS 354.624. This particular statute states that annual audit must be submitted to the governing body no later than five months after the close of the fiscal year being audited, with a copy to the Department. The Department understands that issues come up that delay the completion of audits by the required due date. We freely give extensions when they are warranted. Warner Ambrose is here to answer your questions about the circumstances of the requests for extensions and how and when they were granted. The problem facing the Department is that next week we are required to approve or disapprove tentative budgets as to compliance with law and regulations. Tentative budgets are supposed to be prepared on Department forms. Those forms require the use of final audited numbers for FY 2011/2012. The Department is in a difficult position. Elko County and Nye County are asking us to approve tentative budgets without providing the audited numbers for FY 2011/2012. This means a major component of compliance would be ignored. Terry Rubald stated that the remedy for this situation is found in NRS 354.598 §2. It states that should the governing body fail to adopt a final budget that complies with the requirements of law and the regulations of the Committee on Local Government Finance, the budget adopted and used for certification of the combined ad valorem tax rate by the Department automatically becomes the budget for the ensuing fiscal year. No one wants this remedy. We are hopeful, with your encouragement, these two local governments will comply in time for us to provide the necessary approvals of the tentative budgets.

Member Sherman clarified that extensions were granted to Elko County and Nye County, and their financial statements are yet to be received by the Department of Taxation.

Terry Rubald stated that this is correct.

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Agenda Item 3(b): Financial Condition Reports by the Department; Consideration and Possible Adoption of Recommendations and Orders: Elko County Financial Condition

Warner Ambrose reviewed the financial condition of Elko County. He referred to the extension requested by Elko County on Page 127, dated November 29, 2012. The extension is normally granted for 30 days, for the submission of the audit report to the governing board. On Page 128 is Mr. Ambrose's response, dated November 30, 2012, where an extension was granted to Elko County. It goes on to state that this extension is contingent on submission of two copies of the audit report to the Department no later than January 31, 2013. We normally provide 30 days for the county to schedule a meeting with their board to formally accept the audit report. Sometime around the middle of February, Mr. Ambrose contacted Elko County to inquire why the audit report had not been received. They stated that a problem had arisen relative to grants administration. There was still no indication as to when we might get the audit. Part of this was due to a problem they were having a year ago. Mr. Ambrose referred to the letter on Page 129 where it mentions delays in the FY 2011 audit which were not the fault of the county. They were having trouble with the actuarial study on their OPEB benefits. They had indicated to us that they did not expect a problem in submitting the FY 2012 audit. This problem arose. We had no contact from them about this until we asked. We indicated, because of the problems in FY 2011, if another extension was requested, it would probably be denied. So, they have not submitted a second extension request. To date, the only thing we have received from the County relative to the audit is a draft copy of the general fund numbers. We needed this information to complete a report for LCB prior to session. The same holds true for Nye County relative to this, also.

Cash Minor, Elko County Comptroller and Assistant County Manager, came forward to address these matters. He said there were no excuses. The June 30, 2012 audit will be on the Commission's agenda for May 9, 2013, to be approved. In trying to get it in compliance, they have taken steps with their auditors to actually start their process in May rather than October in hopes to speed this up. Whatever the County can do to increase their work papers, they will do that.

Member Kalt related his auditing experience. In the auditing world, there are a limited number of firms. When scheduling the audit, particularly in September and October, you are given a window of opportunity of when they will be doing their field work. That is when they schedule all their various clients. They are doing significantly more of their interim work in May and June so when they come out to do their field work at the end, they can complete their audits. With the change in governmental accounting, there are one or two major firms that conduct audits in the rurals. If you are not prepared and miss your window of opportunity, you will have scheduling issues. They will go on to their next clients. It is very difficult to get back on the schedule. It is very important for the individual entities to be ready.

Agenda Item 3(c): Financial Condition Reports by the Department; Consideration and Possible Adoption of Recommendations and Orders: Nye County Financial Condition

Warner Ambrose gave an overview of Nye County's financial condition. On Page 137 of the meeting packet is the original letter requesting an extension for Nye County and its relative component units, which are three of the towns within the County. This is dated November 28, 2012. The County one is in there because a lot of this problem ties back to problems in the Treasurer's Office. We also received requests for extensions for 15 other entities within the county. We received the school district audit on time, and one other entity. The other remaining entities in the County filed extension requests, and we did grant them on November 29th. Some of the smaller entities came in right around that time, and the letters to them were dated either November 29th or 30th or the first couple of days in December. We did grant them an extension. They had indicated, if you will notice in the County's letter, problems they were having with the implementation of a new accounting system. In discussing it with their auditor, it was suggested that they should ask for slightly more than the normal 30 days. You will see on Page 139, the extension was granted. Instead of only being until December 31st, we actually gave them an extra 60 days. We granted them until February 28th for those audits to be completed and submitted to the governing board with the idea that we would receive the audit reports from those entities, including the County, no later than March 15th of 2013. March 15th came and went. Again, we called to find

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out what was going on. We had some telephone conversations including Ms. Rubald, Mr. Gransbery, the auditor and Ms. Paprocki, subsequent to March 15th. Subsequent to that, we did actually receive, at the direction of Mr. McArthur, who is the auditor for the County and all these other entities. Some of the entities sent him a secondary request for an extension clear into May, which was denied. We have covered that in the letter, which is on Page 145 in your packet, dated April 17th, to Mr. McArthur, regarding the status of the Nye County audit reports. We attached with that letter a copy of the statute that Ms. Rubald referred to which provides for the action we can take if we do not receive properly completed budgets that include audit information. He believes Ms. Paprocki is here to make comments regarding this issue.

Susan Paprocki, Comptroller, Nye County, came forward to speak. She stated that their audit is scheduled to be heard by the Board of County Commissioners at their May 7th meeting, and will be approved at that time.

Chairman Leavitt asked if there was assurance that this situation would not be repeated.

Susan Paprocki responded that they have already begun to schedule pre-audit meetings for next year, with a schedule in place for working through next year's audit. The Treasurer's Office has undergone staffing changes which will enable them to work through the issues that they had this year with the Treasurer, since the Treasurer has resigned his position.

Vice Chairman Alastuey asked if the County and the entities would be retaining the same auditor for year ended 2013.

Susan Paprocki responded yes.

Member Sherman noted in their letter that prior audit reports indicated internal control weaknesses over financial reporting due to the lack of bank and investment account balance reconciliations. They are maintaining about 170 funds. According to the letter from the County, they have only done reconciliations through June 2011 as of January 2012. He asked what the status was of these reconciliations.

Susan Paprocki replied that the reconciliations are now complete through June 30, 2012.

Chairman Leavitt stressed the importance of these. We have had problems in the past where these things have not been done. We then have interfund loans that are not approved because there is no cash. You then borrow from another fund because you do not reconcile all of these cash accounts. We end up having illegal loans that get people in trouble. This needs to be done on a regular basis so you do not end up in this situation.

Warner Ambrose asked if the FY 2013 reconciliations are current.

Susan Paprocki responded that they are not current at this time

Warner Ambrose asked where we are on FY 2013. He needs to know what to anticipate.

Susan Paprocki responded that she does not know the exact status at this time, but will contact the Treasurer's Office and find out exactly where they are.

Warner Ambrose asked Ms. Paprocki if she was aware of the status relative to the presentation of audit reports of some of the entities that the County is not responsible for. He asked if she has heard anything from Mr. McArthur or gotten an update relative to that.

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Susan Paprocki stated that the only thing she knew was that their audit reports were on their Board of County Commissioners meeting on May 7th. She is not aware of any of the other entities.

Warner Ambrose stated that he would follow up with the other entities.

Chairman Leavitt stated that the provisions in the statute are a safeguard for the people that are doing the work. When you do not follow those, you end up in trouble. Chairman Leavitt read a paragraph in the statute relating to over-expenditure. Some people have treated this very lightly.

“Any officer or employee of a local government who willfully violates NRS 354.470 to 354.626, inclusive, is guilty of a misdemeanor and upon conviction thereof ceases to hold his or her office or employment. Prosecution for any violation of this section may be conducted by the Attorney General or, in the case of incorporated cities, school districts or special districts, by the district attorney.”

Chairman Leavitt stated that the statute takes over-expenditures very seriously, yet we continue to have them. He knows that sometimes these are accounting problems, such as incorrect estimations. You need to be really careful about these. There is a method in the statute, if you need to spend more money than previously authorized, that allows you to get augmentation. This can be done to stay in compliance. That way, you do not run into problems with this particular statute. There are many people concerned about government at this time that are willing to press these issues. If you follow the statutes, they are for your protection, and your lives will be much easier.

Brian Kunzi, Nye County District Attorney, addressed some of these concerns. He wanted the Committee to be very informed of what they have done. This has been an on-going problem for the County. Mr. Kunzi assured the Committee that they are taking this very, very seriously. Last year, the Sheriff's Office overran their budget by \$1.2 million. The County Commissioners undertook it, examined it and made a determination that there was a willful violation. They have, in fact, referred this matter to the Attorney General's Office for prosecution. One of the problems in getting this submitted was the fact that they did not have an audit for the previous year. They did not have a final audited number. He would also like to report – this is all a matter of public record – that they have dealt with this issue numerous times at Commission meetings. Initially, they were not getting any monthly reports from the County Treasurer. They finally had a public hearing in which this was specifically addressed, and communications with the Treasurer with regard to what his legal obligations were. They then started getting those reports. Unfortunately, it became very clear, as the audit was progressing, that the reports were not close to accurate because of the fact that there were not reconciliations going on. Again, the County Commissioners, in particular, have been very engaged in this process to try to bring everybody into compliance. Unfortunately, we run into a situation where we have major problems created by two elected officials who are beyond the control of the County Commissioners. When you have officials who are not doing what they are required to do, it is very, very difficult for them to try to get compliance. They have taken all the measures that the law has allowed them to do to address these. Mr. Kunzi emphasized that they have taken these things very seriously. They understand where the problem is. With respect to the reports, the County Commissioners hired an individual to come in. He is actually a former county treasurer who has been responsible over the past few months for getting all of the bank reconciliations done, which is why Mr. McArthur has now been able to complete his audit. He is continuing through that process. He hopes that the Committee understands that the County does take this very seriously. He thinks the County has probably taken extraordinary steps, probably more than any other county has probably ever done. He does not think a referral has ever been given to the Attorney General's Office. They are working very closely with them because this is something that they want to do. They have been engaged throughout this entire process of trying, and even himself from the District Attorney's Office, the number of emails, the communications, warnings of what the consequences were of not complying with obligations, totally went unheeded, which has forced them into a very bad situation. They are taking it seriously and are moving forward very aggressively.

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Chairman Leavitt stated that he appreciates this. He asked that, as soon as the reconciliations are done, notify the Department of Taxation that those are complete and up-to-date, so that we have assurance that this has been taken seriously. As we talked about before, if you do not keep those up-to-date, they can cause more than accounting problems. They cause legal problems regarding these interfund loans. So, notify the Department as soon as those get done. And the next thing, we expect the audit report on November 30th of this year for the 2013 year.

Susan Paprocki responded yes sir.

Agenda Item 4: Review and Approval of Minutes, CLGF Meeting, 11-29-2012 and 1-23-2013

Vice Chairman Alastuey made note of corrections to the November 29, 2012 minutes. On Page 157 of the meeting packet, as indicated by the question marks, the two statements were made by Member Vincent, not Vice Chairman Alastuey. The November 29, 2012 minutes were then approved as amended, and the January 23, 2013 minutes were approved as written.

Agenda Item 5(a): Report on Regulatory Matters – Report by Department on Feedback Related to T003-12, Heart Lung Liability Reporting

Tom Gransbery stated that in the meeting packet was the new Form 33 which was required with the tentative budgets for FY 2014. These forms are for reporting the heart and lung liability. He believes private insurers were not discussed when the workshops were held. Local governments that have private insurers do not have a liability. They make a yearly payment and then the liability, from the first dollar to when the claim closes, would be the liability of the insuring company. Also, both Clark County and Washoe County school districts have made statements that their security employees are not recognized as police officers. Therefore, these school districts have not filed a form.

Member Sherman commented that he was interested to see the few forms that have been turned in so far. He asked if the information provided was consistent and if it made sense.

Tom Gransbery responded that they have not looked at them closely, yet. The reports have been filed. They will compile a report from these. He believes that will be done in early summer after the final budgets have been submitted and reviewed.

Member Sherman stated that the summary report is what the Committee is interested in. He would like to see a copy of all the forms filed in addition to the summary.

Tom Gransbery stated that they could do that.

Agenda Item 5(b): Report on Regulatory Matters – Schedule Workshop for Permanent Regulations Related to T003-12

Terry Rubald brought to the Committee's attention that we have an outstanding set of temporary regulations that will expire November 1st. We need to get right on it. Her plan is to resubmit as adopted to LCB to get them to do a permanent draft. We will need to hold a workshop in early July, if possible, and if that is consistent with what the Committee would like to do.

Chairman Leavitt asked if the full Committee had to be present at the workshop.

Terry Rubald responded that they do not. The Department can conduct the workshop on their behalf.

Chairman Leavitt would like Member Sherman to attend since he has taken such an active role in it, and of course, anyone else who would like to attend.

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Member Sherman asked about the date of the workshop.

Terry Rubald responded that a date has not yet been set, but she would like to set the date for early July – perhaps late in the week of July 8th or the week of July 15th. It also depends on when LCB can get to us, so perhaps we should set a final date a little later.

Agenda Item 5(c): Report on Regulatory Matters – Report on Legislative Bills by Department

Terry Rubald referred to Page 177 of the meeting packet for the list of legislative bills that they have been watching. She brought the Committee's attention to SB 400, and the summary of potential effects on Page 182. Should SB 400 pass, it would provide transitional direction to maintain the net proceeds of minerals tax. It is her understanding that it would bring about transitioning from the concept of net proceeds being a property tax to a severance or production tax. As seen in the summary, there are concerns about some of the unintended consequences related to using net proceeds as part of the assessed value that can be levied against, not only for property tax but as part of the formula for other taxes.

Chairman Leavitt commented that we have run into problems with similar situations in the past – when one definition is changed, it relates to all kinds of other things down the line.

Member Walker commented that in some of the hearings there have been comments by Speaker Kirkpatrick about how difficult it is to access the agenda and backup for CLGF. Member Walker also has found it difficult and wanted to discuss how we could make it easier.

Terry Rubald responded that she appreciated the feedback. She stated that the Department is currently going through a process of revamping the entire website. She will pass these comments along.

Agenda Item 6(a)(1): Briefing to and from the Committee On Local Government Finance and Local Government Finance Staff: Discussion of Matters Affecting Local Government – Report Concerning City of Caliente; Fund Balances for FY 2013 and FY 2014

Heidi De'Angelo, Budget Analyst, Department of Taxation, stated that she contacted Jo Whitlock in early April regarding reports for the current year. They were told their accounting program was not working currently so they could not provide the information for us. She has not received any quarterly economic surveys for this year.

Chairman Leavitt recalled that the City of Caliente gave us all kinds of assurances at the last CLGF meeting. He recalls that they said they had resolved all of these problems, and we should not expect any more problems from the City of Caliente.

Heidi De'Angelo responded that this was correct. From what she understands, they implemented a new or more current accounting program.

Chairman Leavitt asked if the accounting program was working.

Heidi De'Angelo responded that it apparently was not.

Chairman Leavitt commented that if we slide that forward a few months, we will have another one of these audit report incidents. He stated that we need to have some discussion with the City of Caliente. Chairman Leavitt asked if their tentative budget was good.

Heidi De'Angelo responded that their tentative budget looks reasonable. They fall well within the 4% ending fund balance for their general fund.

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Chairman Leavitt asked Ms. De'Angelo to contact the City of Caliente to see if they are able to resolve these problems. If not, he would like them to appear before this Committee at the next meeting. He does not want this to get out of hand.

Tom Gransbery stated that at the last meeting, we thought we would give them a break, but they would have to come in front of the CLGF after filing their final budget. We will make sure they are on the next agenda. We have been promised more than once that those quarterly economic surveys would be filed, and yet today we have none.

Vice Chairman Alastuey stated that the City's enterprise fund has a net loss of \$80,361.00. We need to have the City of Caliente comment on this.

Tom Gransbery stated that we know what we need the City of Caliente to bring to the next meeting.

Agenda Item 6(b): Briefing to and from the Committee on Local Government Finance and Local Government Finance Staff: Discussion by Committee Regarding Matters Affecting the Committee

Member Sherman commented that the Committee has many matters that it deals with that take a lot of effort on the part of staff to prepare that information, provide insight and answer our questions. Before the start of the meeting, he was informed that the Department would be losing one of its key staff positions. He wanted to give recognition to Tom Gransbery, who will be retiring soon. Member Sherman expressed his appreciation to Tom for all of his hard work and insight and said that he will be missed. He asked him to drop in and visit once in a while.

Tom Gransbery thanked the Committee members and stated that they all deserved a pat on the back. He thanked them for sharing their expertise and knowledge. He and his staff have benefited from it.

Chairman Leavitt expressed his appreciation to Tom. He has asked him to do hundreds of things over the years. Tom has faithfully and accurately done them. He is a government public servant that performs his work well and has performed over a long period of time. He should be congratulated.

Member Clinger echoed the same comments. He stated that he has had the opportunity to work with Tom as a member of this Committee, but also in his other position as State Budget Director. He knows how much this Committee will miss him but also how much Terry Rubald and the rest of the Department will miss him. He has done great work in all of the instances that he has worked with him. Member Clinger really appreciates the work that Tom has done.

Member Walker supported everything the others said. Tom has been such a professional. The work that he has done with local governments has raised the bar for local government finance in Nevada.

Vice Chairman Alastuey added that what he has always valued in a lengthy public servant is being candid and able to dig up stuff. Tom has fulfilled both of these attributes to his full satisfaction. He has never run across anyone as responsive as Tom and his staff.

Beth Kohn-Cole stated that from an auditor's perspective, Tom is so responsive and helpful. All of your staff is responsive and helpful. The auditor's appreciate that when they are trying to get things done. We can see that the local governments benefit from his expertise. He is doing an excellent job and will be greatly missed.

Tom Gransbery stated that he has great staff that know the ins and outs of local government. Good work will continue. We have a good Chief. With the hours and effort that Terry puts in, we get behind her and do the best we can. Again, he thanked the Committee members.

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Chairman Leavitt stated that he has been on the Committee for a long time. He remembers Tom in a number of different positions over the years as he has moved up to where he is now. It has always been appreciated.

Agenda Item 7: Schedule Date and Review Agenda Topics for the Next Meeting

Chairman Leavitt suggested the middle of July. Sometimes it is difficult to get a quorum in summer months. He would like to have a substantial discussion with North Las Vegas after the final budgets are done.

Member Walker stated that she will be gone in mid-July, but late July works for her.

Member Sherman stated that he was unavailable in early August. July would work.

Chairman Leavitt stated that we will plan for the latter part of July, and we will work on exact dates.

Terry Rubald stated that she will poll everyone when we have some alternatives.

Agenda Item 8: Public Comment

There was no public comment in Carson City or Las Vegas.

Agenda Item 9: Adjournment

The May 2, 2013 Committee on Local Government Finance meeting adjourned at 11:07 a.m.