

**NAC 354.660 Certain percentage of ending fund balance not subject to negotiations.**  
**(NRS 354.107)**

1. Except as otherwise provided in this section, for the purposes of [chapter 288](#) of NRS, a budgeted ending fund balance of not more than 25 percent of the total budgeted expenditures, less capital outlay, for a general fund:

(a) Is not subject to negotiations with an employee organization; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

2. A budgeted ending fund balance of not more than 8.3 percent of the total budgeted expenditures, less capital outlay, for a school district general fund or a local government special revenue fund which receives revenue from property taxes or the Local Government Tax Distribution Account:

(a) Is not subject to negotiations with other local governments or employee organizations; and

(b) Must not be considered by a fact finder or arbitrator in determining the financial ability of the local government to pay compensation or monetary benefits.

[Tax Comm'n, Local Gov't Reg. part No. 13, eff. 1-11-73; A 2-29-80] — (NAC A 1-10-84; A by Com. on Local Gov't Finance by R201-01, 4-5-2002; R053-16, 9-21-2017)