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FY2019-2020 BUDGET FORMS PACKAGE

Enclosed is the 2019 Calendar of Events, Budget Instructions, Budget Forms, and the Department's Tentative Budget Review Checklist. Please make note of the following critical information:

BUDGET DUE DATES:

Tentative budget: April 15, 2019
Budget Hearings: May 20, 2019 to May 31, 2019
Final budget:
Non-School Districts June 1, 2019
School Districts June 8, 2019

You should rely on the March 25th report for final property tax projections.

Tax Rate Reconciliation (Sch. S-3 with Net Proceeds)

This form has been modified to allow proper accounting of revenues from the Net Proceeds of Minerals tax, which is exempt from abatement. Its use is optional.

Pursuant to NRS 238.100(3), "if the required date for filing . . . is a Saturday, Sunday, or legal holiday, the filing is timely . . . if performed on the next day which is not a Saturday, Sunday, or legal holiday."

Budget Forms and Instructions

The Budget preparation package is being distributed electronically via e-mail.

Property Tax Revenue Projections

The preliminary revenue projection report on February 15, 2019 will be in the same format and use the same types of information as in previous years. The information contained in Section A will show maximum allowed tax rates for property taxes which may be used in the event your jurisdiction is considering an increase in the tax rate. Be aware, however, the preliminary revenue projection report in Section A will not provide an indication of the revenue to be expected after abatements. Sections B, C, and D should be used as they have been in prior years.

Exemption from Budget Reporting

Pursuant to NRS 354.475 any special district with budgeted annual total expenditures / expenses for Fiscal Year 2018-2019 of \$300,000 or more that anticipates its actual annual expenses for this current year to be less than \$300,000 may petition the Department for a conditional exemption from filing budget documents for FY 2019-2020 and an audit for fiscal year 2018-2019 as required by NRS 354.624. (See March 1st on Calendar of Events.)

Lobbying Expense Report

The Lobbying Expense Estimate (Schedule 30) is not required for the FY2019-2020 budget. Please keep in mind that a report of actual lobbying expense is mandatory if your entity spends more than \$6,000 for lobbying during the 2019 Legislative session. Forms for reporting actual lobbying expenditures will be sent toward the close of the legislative session.

We will also send the final revenue projection report on March 15, 2019. This also will be in the same format as in prior years, but again, Section A has limited value. On March 25, 2019, we will send you the Pro Forma Ad Valorem Revenue Projections Report. This report will be based on information from county assessors and county treasurers and will include the effects of abatements if any, and recapture to existing properties in your jurisdiction.

School Districts

Note the section at the top of Schedule B-1 requesting Full Time Equivalent (FTE) employee information.

Note the Analyst assignments on the following page as assignments have recently changed.

**LOCAL GOVERNMENT FINANCE SECTION**

**2019 COUNTY ASSIGNMENTS**

Please work with the analyst assigned to your jurisdiction. The appropriate analyst will handle all the budget and financial information for the local government entities within each of their assigned counties. The list of analysts and relative contact information is listed below. Do not hesitate to call your analyst as you work your way through the enclosed budget package. The Local Government Finance Section looks forward to serving you throughout the year!!

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Please note that all report forms, instructions and most reports that we provide for the entities will be e-mailed by one of the analysts or Chali Spurlock.

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Our goal is to provide you the highest quality service possible. To that end, please feel free to contact any team member in the event the analyst assigned to your entity is not available.



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INTRODUCTION

**PLEASE READ INSTRUCTIONS BEFORE COMPLETING THE FORMS  
BOLD TEXT IS OF HIGH IMPORTANCE**

The following instructions are to be used in preparing your budget for Fiscal Year 2019-2020. The schedules are designed under the Handbook IIR Chart of Accounts currently used by all local school districts. **Two copies** of the completed budget must be submitted to the Department of Taxation.

GENERAL INSTRUCTIONS

1. Operations must be budgeted based on two fund types identified by the National Committee on Governmental Accounting as follows:

(A) Governmental Funds and Expendable Trust Funds (including):

- General
- Special Revenue
- Capital Projects
- Expendable Trust
- Debt Service

(B) Proprietary Funds and Non-expendable Trust Funds (including):

- Enterprise
- Internal Service
- Non-expendable Trust (receiving Property Tax Revenue)

Budgets must be prepared for **all** funds except agency and non-expendable trust funds that do not receive Property Tax.

2. **An explanation is required to be submitted for a budgeted ending fund balance of less than 4% of the actual previous year's expenditures for the general fund. The explanation must include the "manner in which the local government plans to increase the fund balance" [NAC 354.650 (1)].**

3. **Required** revenue and expenditure classifications have been provided for use in preparing the budget. (Refer to instructions for the various BB Schedules.)

**EACH BUDGET MUST BE ACCOMPANIED BY AN INDEX LISTING THE PAGE NUMBER AND DESCRIPTION OF EACH PAGE IN THE BUDGET. THE BUDGET DOCUMENT MUST BE ARRANGED IN THE FOLLOWING ORDER:**

- Transmittal Letter
- Ending Fund Balance Explanation
- Index
- Schedule B-1 or B-1(Alt.)
- Schedule AA or AA(Mod.)
- Schedule AA-1 or AA-1(Mod.)
- Schedule BB (BB-5 to BB-14A)
- Schedule CC
- Schedule C-1
- Schedule J-1
- Schedule J-2
- Schedule I
- Schedule T
- Schedule 30
- Schedule 31
- Schedule 32
- Final Budget (Proof of Publication – NRS 354.598)

**SCHEDULE 1  
TRANSMITTAL LETTER**

**Please copy entity letterhead onto the top of this schedule.**

The entity's name **must** be recorded in the first paragraph.

In Paragraph 2, record only the number of funds that require property tax revenues and the total dollar amount of those property tax revenues. The property tax revenue amount required must agree with property tax resources recorded in Column 4 of Schedule AA.



Paragraph 3 explains that the formula used to calculate your entity's allowed Property tax revenue is dependent upon statewide factors; therefore, it is possible for the allowed tax rate to change after the final budget has been prepared. If this change causes a fractional increase in the tax rate, the higher rate will be certified if Paragraph 3 has been completed and the governing board has approved an increase in tax rate not to exceed 1 percent.

In Paragraph 4, the declaration of the total expenditures of the governmental fund types and expendable trust funds **must agree with the total of Columns 2 - 4 for such funds on Schedule AA-1.** This amount **excludes** all operating transfers, contingencies and ending fund balances. Also, in Paragraph 4, the total expenses of all proprietary funds and non-expendable trust funds should agree with **the total of Columns 2 - 4** for such funds on Schedule AA-1.

Pursuant to NAC 354.140, the tentative budget must be signed by the person who has been assigned the responsibility for the budget preparation. A certification signature is required for all budgets.

**Assembly Bill No. 19 of the 2015 Legislative Session requires the public hearing of the tentative budget be held not sooner than the third Monday in May and not later than the last day in May.** The date, time and place of the public hearing must be recorded at the bottom of this schedule as well as the proposed date of the publication notice. **"NRS 354.596 (3) At the time of filing the tentative budget, the governing body shall give notice of the time and place of a public hearing on the tentative budget and shall cause a notice of the hearing to be published once in a newspaper of general circulation within the area of the local government not more than 14 nor less than 7 days before the date set for the hearing. The notice of public hearing must state:**

- (a) **The date, time and place of the public hearing.**
- (b) **That a tentative budget has been prepared in such detail and on appropriate schedules as prescribed by the department of taxation.**

**(c) The places where copies of the tentative budget are on file and available for public inspection."**

In addition to the certification signature the **final budget** must be approved and signed by a majority of all members of the governing body [NRS 354.598 (3)].

### **SCHEDULE B-1 ENROLLMENT INFORMATION AND BASIC SUPPORT**

Schedule B-1 was developed by the Nevada Department of Education. An alternative schedule, Schedule B-1 (Alt), has also been made available and can be used in place of the existing schedule.

#### Notes:

- a) **Senate Bill 508 of the 2015 Legislative Session removes, effective July 1, 2017, the requirement that pupils enrolled in kindergarten be counted as six-tenths and instead includes those pupils in the regular reporting of average daily enrollment with the pupils enrolled in grade 1 to 12.**
- b) The amount of local school support tax shown on Line 14 should agree with the amount shown on Schedule BB, Line 1120
- c) The amount shown on Line 15 should be equal to one-third of the amount shown on the Local line in Column 4 of Schedule AA. **For school districts that receive taxes from net proceeds of minerals, this amount should equal one third of the combined property tax revenue net of abatement; and the amounts recorded on line (B-2), Tax from Net Proceeds Unavailable for Appropriation for Fiscal Year 2018-2019, on Schedule AA.**
- d) Lines 10 and 10a on Schedule B-1 (Alt) allow for the itemized calculation and recording of amounts for basic and supplemental support, as well as a breakout of the respective amount of state funding being channeled to the General Fund and Special Education Fund.



**SCHEDULE AA  
ALL FUNDS – BUDGETED RESOURCES**

LINE:

- A. Assessed Valuation (excluding Net Proceeds of Minerals). This figure is taken from Column 2 of the Final Assessed Value by County, page A-1 of the March 15 final Local Government Revenue Projections publication.
- B1. Net Proceeds of Minerals. This figure is taken from Column 3 of the publication noted above.
- B2. Tax from Net Proceeds Unavailable for Appropriation for FY 2018-2019. The amount represents net proceeds tax distributed by the Department in May/June of the current fiscal year and is required to be used for the budget year. Please contact your analyst for this number after April 1 of each year. See EXAMPLE below.
- C. Total Assessed Value. This figure is the total of lines A and B-1.

EXAMPLE SUMMARY OF PROPERTY TAX BASE		
(A)	Assessed Valuation (excluding Net Proceeds of Mines)  See Rev Proj Pg. A-1, col 2	(B2) Tax from Net Proceeds Unavailable for Appropriation for FY 2018/19:  (CY 18) \$ (actual receipts distributed May/June 2019).
(B1)	Net Proceeds of Mines  See Rev Proj Pg. A-1, col 3	
(C)	TOTAL ASSESSED VALUE  =Lines (A) + (B1)	

COLUMN:

- (1) Fund The appropriation funds (General and Debt Service) are preprinted on the upper half of the schedule. Under the caption "Other Funds" (lower half of the schedule), list all other funds. **Note: Every fund** administered by the school district **MUST** be included in Column 1.
- (2) Opening Fund Balance Enter July 1, 2019 Estimated Opening Fund Balance.

- (3) Non-Property Tax Resources Total of all sources of revenue for the particular fund from other than the Property Tax levy. For the General Fund, enter each source and total as developed on Schedule BB.
- (4) Property Tax Resources **The Department recommends that property tax revenue, net of abatement, as provided in the Proforma Ad Valorem Revenue Projections Report, be used (Local line and Debt Service line). Pursuant to NRS 387.195, total property tax resources must include actual revenue from net proceeds of minerals that will be distributed in May of the current fiscal year (line B2).**
- (5) Property Tax Rate Show \$.7500 for the General Fund and the tax rate to be levied for debt service.
- (6) Total Fund Resources Is the sum of Columns 2, 3, & 4 and **must** balance to the Total All Resources for each fund. **The entire schedule must foot and crossfoot.**

NOTES:

- (a) Debt Service reflects consolidated obligations as developed on Schedule CC.
- (b) Obtain the Total Net All Funds by subtracting Interfund Transfers from Total All Funds.
- (c) **Special revenue funds may be combined and presented in summary form on schedule AA only if the summary can be reconciled to the annual independent audit report.**

**ATTACHMENT TO SCHEDULE AA  
CALCULATION OF ALLOWED AD VALOREM**

The "Attachment to Schedule AA" schedule is used to estimate the combined total of property tax, net of abatement, and Net Proceeds of Mineral tax available for school operation and debt service. The sum of these two revenue sources from the 75¢ levy is used to calculate the 25 cent property tax revenue for line 15 of schedule B-1.



**SCHEDULE AA (Mod.)  
ALL FUNDS – BUDGETED RESOURCES**

For school districts supported in part by a property tax levy on the net proceeds of minerals, NRS 387.195 requires net proceeds of minerals tax revenue collected in the current fiscal year be deferred for use in the subsequent fiscal year.

Budget schedule AA(Mod.) and AA-1(Mod.) are being offered as an alternative to the existing schedules AA and AA-1. These optional schedules are designed to facilitate the accounting of the different components of property tax resources. Columns have also been added to accommodate the reporting of transfers and contingency in each fund.

Instructions for schedules AA and AA-1 are applicable to the optional schedules with the following modifications:

COLUMN:

(2) Opening Fund Balance Enter July 1, 2019 Estimated Opening Fund Balance, the reserved portion attributable to NPM in column (4) and the balance in column (2).

(4) Property Tax Resources

LINE:

(A) Property tax revenue, net of abatement, is obtained from the “Net Tax less Redevelopment and LEED Abatement” column of the Pro Forma Ad Valorem Revenue Projections Report.

(B2) Represent actual NPM distributions in the current fiscal year. This revenue is reserved at the end of the current fiscal year and is carried forward to the budget year as reserved beginning fund balance. Updated NPM information can be requested from the Department of Taxation after April 1 each year.

**The combined total of (A) and (B2) in column (4) is used to calculate the 25 cent property tax revenue for line 15 of Schedule B-1.**

(6) Transfers-In Total of this column must agree with total of column (5), Schedule AA-1 (Mod.).

**SCHEDULE AA-1  
ALL FUNDS - FUND APPLICATION**

COLUMN:

(1) Program or Function Allows for enumeration of programs and functions within the General Fund.

(2) Salaries and Wages Anticipated money required for salaries and wages by applicable program and function (Object 100). Enter total for the General Fund on the “General Subtotal” Line. For other funds, enter totals as applicable. Total All Funds is obtained by adding “Subtotal Appropriation Funds” to “Subtotal Other Funds.” Net All Funds is obtained by subtracting “Interfund Transfers” from “Total All Funds.”

(3) Benefits Anticipated money required for benefits by applicable program and function (Object 200). Enter total for the General Fund on the “General Subtotal” Line. For other funds, enter totals as applicable. Total All Funds is obtained by adding “Subtotal Appropriation Funds” to “Subtotal Other Funds.” Net All Funds is obtained by subtracting “Interfund Transfers” from “Total All Funds.”

(4) Services, Supplies and Other Anticipated moneys required for the purchase of services, supplies, property, and other accounts payable items by applicable program or function (Objects 300 to 999). Enter total for the General Fund on the “General Subtotal” Line. For other funds, enter totals as applicable. Total All Funds is obtained by adding “Subtotal Appropriation Funds” to “Subtotal Other Funds.” Net All Funds is obtained by subtracting “Interfund Transfers” from “Total All Funds.”

(5) Ending Fund Balance Is the result of subtracting from Column 6 of Schedule AA the amounts in Columns 2, 3 & 4 of Schedule AA-1.

(6) Total Fund Requirements Is the sum total of Columns 2, 3, 4 and 5 and **must** balance with



Fund totals in Column 6 of Schedule AA. **The entire schedule must foot and crossfoot.**

and definitions of the fund group listed in this note.

### SCHEDULE AA-1 (Mod.)

#### ALL FUNDS - FUND APPLICATION

##### COLUMN:

- (5) Transfers-Out Total of this column must agree with column (6) of Schedule AA (Mod.).
- (6) Contingency Pursuant to NRS 354.608 the amount set aside for contingency may not exceed 3% of total expenditures, less inter-fund transfers.
- (7) Ending Fund Balance Is the result of subtracting from Column 7 of Schedule AA (Mod.) the amounts in Columns 2 through 6 of Schedule AA-1 (Mod.). Revenue attributable to the projected NPM must be reserved for the subsequent fiscal year and clearly identified.

- (b) A separate accounting of Net Proceeds of Minerals is required pursuant to NRS 387.195. **Net Proceeds of Minerals Tax revenue must flow through the fund balances from current budget year to the next, account numbers 1111 and 1112 in the General Fund should reflect the following information: Column (1) – actual NPM tax received in May/June, 2018; Column (2) – NPM tax distribution anticipated in May/June, 2019; Columns (3)/(4) – projected NPM tax to be distributed in May/June, 2020.**
- (c) **The beginning fund balance in each column should record a reservation of NPM tax received in the immediate prior year: Column (1) – actual NPM tax received in May/June 2017; Column (2) – NPM tax distributed in May/June 2018; Column (3)/(4) – anticipated distribution of NPM tax in May/June 2019.**

### SCHEDULES BB-5 and BB-6

#### RESOURCES BY FUND GROUP

##### COLUMN:

- (1) Actual Prior Year ending June 30, 2018 Enter actual resources received for Fiscal Year 2017-2018. **The amounts entered must agree with the independent audit report.**
- (2) Estimated Current Year ending June 30, 2019 Enter total of actual and accrued revenues for the first 6 months of FY 2018-2019 plus estimated resources for the last 6 months of the fiscal year.
- (3) Tentative Approved Enter **tentative** activity for Fiscal Year 2019-2020. Totals will be brought forward to Schedule AA.
- (4) Final Approved After public hearing enter final budgeted activity for Fiscal Year 2019-2020. Totals will be brought forward to Schedule AA.

### SCHEDULE BB-7 to BB-14A

#### EXPENDITURES BY PROGRAM, FUNCTION AND OBJECT

##### COLUMN:

- (1) Actual Prior Year ending June 30, 2018 Enter actual expenditures for Fiscal Year 2017-2018. **Must agree with the independent audit report.**
- (2) Estimated Current Year ending June 30, 2019 Enter total of actual and accrued expenditures for the first 6 months of FY 2018-2019 plus estimated expenditures for the last 6 months of the fiscal year.
- (3) Tentative Approved Enter **tentative** activity for Fiscal Year 2019-2020. Totals will be brought forward to Schedule AA-1.
- (4) Final Approved After public hearing enter final budgeted activity for Fiscal Year 2019-2020. Totals will be brought forward to Schedule AA-1.

##### NOTES:

- (a) This schedule is required for the following funds: General Fund; Special Revenue Funds; Buildings and Sites Funds; Capital Projects Funds; Trust & Agency Funds; Insurance Funds; and any funds having characteristics





the publication size of School District budgets and eliminate paper waste.

**NOTES:**

- (a) Schedule BB-13 has been revised for those local school districts that account for food service operations as a Special Revenue Fund under Function 3100. **For those local school districts who account for food service operations in an Enterprise Fund (Schedule J-1), interfund transfers from the General Fund must be shown under Revenue Code 5200 (separately from other Interfund transfers on Schedule T – Interfund Transfer Schedule.**
- (b) The contingency amount (Object Code 6300) may not exceed 3 percent of the total of expenditures shown on Total All Expenditures line, **less transfers.** (NRS 354.608)
- (c) Total Applications on Schedule BB-14A **must** agree with the Total All Resources on Schedule BB-6.
- (d) **Net Proceeds of Minerals Tax revenue must flow through the fund balances. It should be recorded as a reserved component of the General Fund ending fund balance as follows: Column (1) – NPM tax received in May/June 2018; Column (2) – NPM tax expected to receive in May/June 2019; Column (3)/(4) – NPM tax projected to be distributed in May/June 2020. The amount of Net Proceeds of Minerals tax reserved at the end of each fiscal year should equal the amount reflected in Account #1111 and #1112 in the respective column.**
- (e) **When completing Schedule BB, only submit budget pages that have lines completed.** For example, if only Schedule BB-11 and Schedule BB-14 are used for budgeting food service operations as a Special Revenue Fund, Schedule BB-7,-9,-10,-12 & -13 would not have to be submitted.
- (f) **If at all possible, please design the print programs to eliminate lines that are not used.** The Department is attempting to reduce

**SCHEDULE CC  
DEBT SERVICE FUND****NOTES:**

- (1) Designed to accommodate all current Debt Service activity as enumerated on Schedule C-1.
- (2) Property Tax entries are to be made under "Combined Bonds and Medium-Term Financing." The budgeted total of Property Tax **MUST** agree with the amount reported under Debt Service on Schedule AA.
- (3) Principal and interest amounts for FY 2019-2020 should agree with the appropriate totals on Schedule C-1.
- (4) **The reserve amount may equal up to the total of six month's principal and interest without explanation.**
- (5) Revenues received from voter approved Capital Projects levy (pay-as-you-go) issues are to be deposited directly into a capital projects fund.

**SCHEDULE C-1  
DETAIL OF OUTSTANDING LONG-TERM DEBT****COLUMN:**

- (1) Name of Bond or Loan List all outstanding obligations **by fund.** Subtotal each fund in Columns 4, 8, 9, 10 & 11.
- (2) Type Identify the type of obligation by entering the appropriate number from the listing at the top of the page.
- (3) Term Enter the original term (number of years) for each outstanding obligation.
- (4) Original Amount of Issue Enter the original amount of the obligation.
- (5) Issue Date Enter the date the obligation was incurred by the district.



- (6) Final Payment Date Enter the fiscal year in which the final payment will be made.
- (7) Interest Rate Enter the applicable interest rate. If the rate is variable, list the range of rates.
- (8) Beginning Outstanding Balance Enter the outstanding principal balance as of July 1, 2019.
- (9) Interest Enter the amount of interest payable during Fiscal Year 2019-2020.
- (10) Principal Enter the amount of principal payable during Fiscal Year 2019-2020.
- (11) Total Amount Required The total of Columns 9 & 10. The Grand Total of Column 11 **MUST** agree with the total of principal and interest payments on Schedule CC, Fund Expenditure section.
- (3) Tentative Approved Enter Tentative Budget for Fiscal Year 2019-2020. The total of all Operating Revenues, Non-operating Revenues, and Transfers In from Other Funds must agree with the appropriate line item amount in Column 3 of Schedule AA. (The total of all Operating Expenses, Non-operating Expenses, Transfers Out to Other Funds and Ending Balance should agree with the appropriate line item amounts reported in Columns 2 to 6 of Schedule AA-1.)
- (4) Final Approved After public hearing enter final budgeted activity for Fiscal Year 2019-2020. Final approved figures will be brought forward accordingly into Schedules AA and AA-1.

**NOTES:**

- (a) Outstanding amounts on capital leases should be included on this schedule if the obligation represents sums due on lease/purchase agreements where the benefits and risks of ownership are those of the school district. The total amount entered on the schedule should agree with the amounts reported in the annual independent audit report.
- (b) Debt on capital lease payments must include identification of the applicable fund of activity.

**NOTES:**

- (a) Governmental enterprise funds are operated at a profit or loss similar to comparable private sector enterprises.
- (b) Any debt or lease payments made from enterprise funds must be included on Schedule C-1 and identified as an Enterprise Fund activity in accordance with the instructions for Schedule C-1.
- (c) Those districts that account for food service operations or other enterprise activities as special revenue funds must report these activities on Schedules BB. In this case, a local school district must not combine these activities with those normally combined and reported in the Special Revenue Fund Group.

**SCHEDULES J-1 AND J-2  
PROPRIETARY FUNDS****COLUMN:**

- (1) Actual Prior Year Ending June 30, 2018 Enter Actual Operating and Non-Operating Revenues, Resources and Expenses for Fiscal Year 2017-2018. **All totals must agree with the annual independent audit report.**
- (2) Estimated Current Year Ending June 30, 2019 Enter total of Actual and Accrued Operating Revenues, Non-operating Revenues, Resources and Expenses for the first 6 months of Fiscal Year 2018-2019 plus estimated amounts for the last 6 months of FY 2018-2019.

**SCHEDULE J-2 (Additional instructions for J-2 only)  
STATEMENT OF CASH FLOWS**

Schedule J-2, Statement of Cash Flows, is to be completed. **None of the amounts shown on this schedule are to be transferred to Schedules AA or AA-1.**

The Statement of Cash Flows, Schedule J-2, reports net cash provided or used in each of the following four categories:

- (1) Cash Flow from Operating Activities;
- (2) Cash Flow from Non-capital Financing Activities;



- (3) Cash Flow from Capital and Related Financing Activities; and
- (4) Cash Flow from Investing Activities.

**CASH OUTFLOWS SHOULD BE SHOWN IN [BRACKETS].**

The following shows each category with some examples. In and Out flows may vary depending on the entity type.

CASH FLOW FROM OPERATING ACTIVITIES

Cash flows from operating activities are the cash effects of transactions and other events that enter into the determination of operating income. Operating activities generally result from providing goods and services.

Examples:

- IN Cash received from customers  
Other operating revenue
- OUT Cash payments to suppliers for goods and services  
Cash payment to employees for services

CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES

Non-capital financing activities include borrowing money for purposes **other than** to acquire, construct, or improve capital assets and repaying the principal and interest on those amounts borrowed. Also included are operating transfers and grants **in and out**.

Examples:

- IN Operating transfers in  
Operating grant revenue  
Rental income  
Intergovernmental revenue (i.e., Consolidated Tax)  
Other non-operating revenue
- OUT Operating transfers out  
Operating grant expenditures

CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES

Capital and related financing activities would include the proceeds of loans to be used for the purpose of acquiring, constructing or improving capital assets and the payments of principal and interest on capital asset loans.

Examples:

- IN Proceeds of loans for acquisition of property and equipment  
Bond proceeds for capital assets  
Proceeds of medium-term financing  
Proceeds from sales of capital assets  
Contributed capital
- OUT Acquisition costs of property, plant and equipment  
Principal and interest paid on bonds  
Payments on capital leases  
Principal and interest paid on medium-term financing loan  
Bond issuance costs

CASH FLOWS FROM INVESTING ACTIVITIES

Investing activities include making and collecting loans and acquiring and disposing of debt or equity instruments.

Examples:

- IN Interest on investments  
Proceeds from sale of investment securities
- OUT Purchase of investment securities

**SCHEDULE I  
INTERDISTRICT PAYMENTS, ALL FUNDS**

PAYMENTS TO/FROM SCHOOL DISTRICTS IN NEVADA:

COLUMN:

- (1) Tuition Enter budgeted revenues and expenditures for tuition for FY 2019-2020 with other school districts IN-STATE as described by revenue codes and expense object codes by program.
- (2) Transportation Enter budgeted revenues and expenditures for FY 2019-2020 with other school districts IN-STATE as described by revenue codes and expense object codes by program.
- (3) Tuition Enter budgeted revenues and expenditures for tuition for FY 2019-2020 with other school districts OUT-OF-STATE as described by revenue codes and expense object codes by program.



- (4) Transportation Enter budgeted revenues and expenditures for FY 2019-2020 with other school districts OUT-OF-STATE as described by revenue codes and expense object codes by program.

**NOTES:**

- (a) The above information, together with all other budgeted data, is used by the Nevada Department of Education in responding to various national education statistical reports.
- (b) Only include amounts budgeted for Fiscal Year 2019-2020.
- (c) Although most activity occurs in the General Fund, combine the totals of all funds on the schedule by the codes described.

**SCHEDULE T  
TRANSFER RECONCILIATION**

This transfer schedule summarizes all operating and residual equity transfers planned for FY 2019-2020.  
**Total transfers in must equal total transfers out.**

**COLUMN:**

- (1) Enter the name of the fund that receives or makes an operating transfer.
- (2) Enter the name of the fund from which the transfer was made.
- (3) Enter the budget page number on which the transfer was recorded.
- (4) Enter the amount of the transfer **in**.
- (5) Enter the name of the fund to which the transfer was made.
- (6) Enter the budget page number on which the transfer was recorded.
- (7) Enter the amount of the transfer **out**.

**NOTES:**

- (a) Subtotal both Columns 4 & 7 by fund type.
- (b) The total transfer amounts **MUST** agree with the totals of Column 6 in Schedule AA for

transfers **in** and Column 6 in Schedule AA-1 for transfers **out**.

**SCHEDULE 30 NRS 354.600 & NRS 354.59803  
LOBBYING EXPENSE ESTIMATE**

For use in Legislative Session years.

**SCHEDULE OF EXISTING CONTRACTS AND  
SCHEDULE OF PRIVATIZATION CONTRACTS**

NRS 354.5965

Report existing contracts separately from privatization contracts. Use Schedule 31 for Existing Contracts and Schedule 32 for Privatization Contracts. A privatization contract is defined as a contract executed by or on behalf of a local government which authorizes a private entity to provide public services which are:

- (a) Substantially similar to the services provided by the public employees of the local government; **and**
- (b) In lieu of the services otherwise authorized or required to be provided by the local government.

Include only contracts with persons or temporary employment services on Schedule 31 or Schedule 32. Do not include contracts which involve only the purchase or procurement of goods and supplies. On Schedule 32, list only those contracts which meet both conditions listed in the definition above.

For example, if a government is authorized to construct a building but it does not normally employ public employees to construct buildings, the construction contract would not be listed as a privatization contract. Another example would be if a government is required to provide police services and the service is substantially similar to the services already provided by public employees, the contract should be listed as a privatization contract.

**Schedule 31  
Existing Contracts**

This schedule summarizes existing contracts with persons or temporary employment services along with the proposed expenditures for such contracts for the next two fiscal years and the reasons for the use of such persons or services.

Step 1: Enter the name of the entity and the contact information of the person procuring and/or administering contracts.

Step 2: Enter in the space provided the vendor name and the following information:



- 1) Effective date of contract;
- 2) Termination date of contract;
- 3) Proposed expenditure in FY2019-2020;
  
- 4) Proposed expenditure in FY2020-2021; and
- 5) A brief explanation of the reasons or needs for the contract;

Step 2: Enter in the space provided the vendor name and the following information:

- 1) Effective date of contract;
- 2) Termination date of contract;
- 3) Duration;
- 4) Proposed expenditure in FY2019-2020;
- 5) Proposed expenditure in FY2020-2021;
- 6) The number of FTES employed by Position Class or Grade. Add as many lines as may be necessary under each vendor to list the Position Class or Grade categories for each contract;
- 7) The equivalent hourly wage of FTEs by Position Class or Grade. Calculate the average hourly wage of the Position Class or Grade; and
- 8) A brief explanation of the reasons or needs for the contract. Use additional sheets if necessary to list contracts or to provide additional explanation of the contract. If additional explanation is needed for a contract, be sure to reference the line number and vendor listed on the first page of the Schedule.

Step 3: Summarize the total number of existing contracts on the top right of the schedule and the total estimated expenditures for such contracts for the next two fiscal years on line 20 or at the end of the listing. A summary of FTEs is not required for existing contracts.

Use additional sheets if necessary to list contracts or to provide additional explanation of the contract. If additional explanation is needed for a contract, be sure to reference the line number and vendor listed on the first page of the Schedule.

**Schedule 32  
Privatization Contracts**

This schedule itemizes those contracts considered to be "privatization" contracts, in which a private entity provides services substantially similar to services provided by public employees and are in lieu of services otherwise required to be provided by the local government. See complete definition in NRS 354.5965(3).

Step 3: Summarize the total number of privatization contracts on the top-right of Schedule 32. Summarize the total estimated expenditures for such contracts for the next two fiscal years, and the total full-time equivalent positions expected in the privatization contracts at the end of the listing.

Step 1: Enter the name of the entity and the contact information of the person procuring and/or administering contracts.

Step 4: Attach the completed schedules to the budget package and return to the Department of Taxation on or before April 15 with the tentative budget submission.

Example for Schedule of Existing Contracts

City B desires to have an economic development study performed on the effects on revenue and the social and environmental costs of a proposed new manufacturing plant to be built in 2020 and a renewable energy facility to be built in 2021. City B contracts with R & A Economic Development to perform the study. The agreement, effective as of October 1, 2018, calls for Part I of the study to be completed in 2019 and Part II of the study to be completed in 2020. Each part of the study will cost \$10,000. One economic development expert will perform the study.

	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2019-20	Proposed Expenditure FY 2020-21	Reason or Need for Contract
1	R&A Economic Development	10/1/18	10/1/20	\$10,000	\$10,000	Impact study on revenue & social & environmental costs of new mfg plant

Example for Schedule of Privatization Contracts:

City B builds a new detention center. The City Council determines it needs to hire an outside employment service which can provide the necessary expertise to run a much larger facility. Personnel Service A agrees to provide 20 persons to City B to serve as Detention Officers beginning on July 1, 2019 and will end on October 1, 2024. Personnel Service A will charge the following for wages. Other costs for associated benefits are not included:

Hourly wage of Jailor I position: \$15.00 per hour      Number of FTE positions: 16  
 Hourly wage of Jailor II position: \$18.00 per hour      Number of FTE positions: 3  
 Hourly wage of Supervisor: \$22.00 per hour      Number of FTE positions: 1



The supervisor provided by Personnel Service A will report to and take direction from the City's police chief. The contract for services was dated July 1, 2017 and will expire unless renewed on October 1, 2022.

Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure		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 the Contract
				FY 19-20	FY 20-21				
Personnel Service A	7-1-19	10-1-24	5 years, 4 months	\$45,760	\$45,760	Supv	1	\$22.00/hr	Contract will provide trained personnel with special expertise to run large facility
				\$112,320	\$112,320	Jailor II	3	\$18.00/hr	
				\$499,200	\$499,200	Jailor I	16	\$15.00/hr	

**DEFINITION OF TERMS**

**FUND TYPES**

**Governmental Type Funds and Debt Service Funds**

**General Fund** NRS 354.534

A fund used to account for all financial resources except those required to be accounted for in another fund.

**Special Revenue Fund** NRS 354.570

A fund used to account for specific revenue sources, other than special assessments, expendable trusts, or sources for major capital projects, which are restricted by law to expenditures for specified purposes. Federal revenue sharing should be budgeted as a special revenue fund.

**Capital Projects Fund** NRS 354.4995

A fund created to account for all resources used for the acquisition or construction of designated fixed assets by a governmental unit except those financed by special assessment, proprietary or trust funds.

**Debt Service Fund** NRS 354.510

A fund to account for the accumulation of resources for and the payment of principal or interest on any general long-term debt.

**Proprietary funds and Fiduciary Funds**

**Enterprise Fund** NRS 354.517

A fund established to account for operations:

- A. Which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users; or
- B. For which the governing body has decided that a periodic determination of revenues earned, expenses incurred and net income is consistent with public policy and is appropriate for capital maintenance, management control, accountability or other purposes.

**Internal Service Fund** NRS 354.543

A fund used to account for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursements for costs.



### Expendable Trust Funds

Funds where principal and income may be expended in the course of their designated operations. Expendable trust funds are most often used to account for income amounts transferred to them from non-expendable trust funds. Expendable trust funds may also be used to account for endowments whose principal may be expended in the course of their designated operations. However, under Statement 1, the use of expendable trust funds should generally be limited to instances where legally mandated or where a formal legal trustee relationship exists. Expendable trust funds are accounted for essentially in the same manner as governmental type funds.

### Non-Expendable Trust Fund

A trust fund, the principal of which may not be expended. Non-expendable trust funds are accounted for in essentially the same manner as proprietary funds. These funds need not be budgeted for unless they receive Property Tax or Supplemental City/County Relief Taxes or there are Inter-fund transfers to or from.

### Fund Balance NRS 354.533

The excess of assets over liabilities and reserves in a governmental fund.

### Function NRS 354.529

A group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible. For example, public safety is a function.

### Quasi-External Transactions

Transactions that would be treated as revenues, expenditures, or expenses if they involved organizations external to the governmental unit. Examples include payments in lieu of taxes from an enterprise fund to the general fund; internal service fund billings to departments; routine employer contributions from the general fund to a pension trust fund; and routine service charges for inspection, engineering, utilities, or similar services provided by a department financed from one fund to a department financed from another fund.

### Reserve NRS 354.560

In accounting and reporting of government funds, a portion of the fund balance which is not available for appropriation for expenditures or is segregated by law or contract for a specific future use.

### Residual Equity Transfers

These are nonrecurring or non-routine transfers of equity between funds. Examples include contribution of capital by the general fund to an enterprise fund or internal service fund, then subsequent return of all or part of such contribution to the general fund, and transfers of residual balances of discontinued funds to the general fund or to a debt service fund. Residual equity transfers are all reported at the bottom of the resource section of the funds affected.

### Operating Transfers

All inter-fund transactions except loans or advances, **and** quasi-external transactions are accounted for as transfers. **Schedules BB** must be filed for all funds involved in transfers; this includes transfers to or from trust funds: Examples include legally authorized transfers from a fund receiving revenue to the fund through which the resources are to be expended. Operating transfers are reported in the "other sources and uses" sections of the various schedules immediately preceding the total columns. This is to emphasize they are neither revenues nor expenditures of the entity as a whole.