

For June 30, 2016

Postmark deadline 8/01/2016

**DEBT MANAGEMENT COMMISSION ACT-- NRS 350.013**

Please indicate **No** or **None** if applicable on any forms and return all forms to the Department.

**To be submitted by all entities:**

1. Indebtedness Report-even if no outstanding debt (pages 1-5)
2. 5-Year Capital Improvement Plan - forms attached - see instructions
3. Debt Management Policy - update annually if any kind of new debt
4. Chief Financial Officer or financial representative for the governing body  
\*Name, Title, Address, Phone Number, Fax Number and e-mail address

**Exceptions:****Debt Management Policy**

If the governing body of the municipality is **not proposing** to issue general obligation debt, **has no outstanding general obligation debt, other general or special obligations, or is not levying or proposing to levy any special elective tax, it does not have to submit an updated Debt Management Policy.**

**Capital Improvement Plan**

Special Districts, granted "**Exempt Status**" pursuant to NRS 354.475, **do not have to file a 5-Year Capital Improvement Plan.**

**Inclusions:**

The plan must include any **contemplated issuance of general obligation debt** during this period and the sources of money projected to be available to pay the debt. This requirement complies with NRS 350.013 (1) (d).

**General Obligation Bonds**

If your local government has issued General Obligation Bonds, please attach a copy of the information relative to the issuance of the debt.

**Capital Improvement Plan**

Capital improvement plan must include the estimated or actual revenues and expenditures for each capital project and the estimated or actual completion date of each capital project.

Total expenditures of the plan for the **new budget year** must equal the total expenditures for capital outlay in the final budget for each fund.

**Please submit the completed package to:**  
**(send only one set of forms to each)**

**DEPARTMENT OF TAXATION**  
**- Local Government Finance**  
**COUNTY CLERK**

**TYPE OF INDEBTEDNESS****GENERAL OBLIGATION BONDS**

1. General Obligation Bonds  
Include only those bonds approved by the voters to be retired solely by an ad valorem tax levy.
2. General Obligation/Revenue Bonds  
Include bonds issued as general obligations that are being repaid in whole or in part from non-ad valorem revenues and/or issues sold as general obligations and additionally secured with pledged revenues.
3. General Obligation Special Assessment Bonds  
Include bonds payable from the proceeds of special assessments and additionally secured by the full faith and credit of the government.

**MEDIUM-TERM OBLIGATIONS** (More than one year but not more than ten years)

4. Negotiable Notes/Bonds (including General Obligation bonds) and Capital Leases  
Include all medium-term indebtedness that has been incurred whether approved or not, pursuant to the provisions of NRS Chapter 350.087-095, Municipal Obligations.

**REVENUE BONDS**

5. Bonds that pledge specific revenues for the repayment of the obligation. These revenues are the sole source of repayment of the obligation, and are not backed by the full faith and credit of the government entity, and do not count against the statutory debt limit.

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**OTHER DEBT****6. Other Lease Purchases**

This category includes capital leases entered into prior to the law change requiring capital leases to be approved under the medium-term obligation requirements. Also, include capital leases that are not counted against debt limit under NRS 350.800 and are less than the minimum amount for approval under the medium-term financing requirement (i.e.: less than \$100,000 for a local government in a county whose population is 100,000 or more; or less than \$50,000 for a local government whose population is less than 100,000.)

"A transaction whereby a municipality acquires real or personal property and another person acquires or retains a security interest in that property creates a general obligation of the municipality which must be counted against any limit upon its debt unless:

- a) The obligation by its terms is extinguished by failure of the governing body to appropriate money for the ensuing fiscal year for payment of the amounts then due; or
- b) The budget of the municipality for the fiscal year in which the transaction occurs includes a provision for the discharge of the obligation in full."

Include Certificates of Participation, which are repaid through annual appropriations from general revenue similar to lease payments.

**7. Mortgages**

Enter amount of any USBR, RUS, or FHA or other mortgage.

**8. Warrants**

List any outstanding warrants.

**9. Special Assessment Bonds**

Enter amount of special assessments outstanding as of June 30, 2016.

**10. Other Debt**

Interim debentures and other debt not detailed in any of the above categories. USDA loans over 10 years.

**TOTAL INDEBTEDNESS: SUM OF ALL DEBT****Authorized but unissued General Obligation Bonds**

Enter amount unissued but approved

**SCHEDULE OF FIVE YEAR DEBT SERVICE REQUIREMENTS (page 3)**

The first fiscal year must agree with the budget documents for the same fiscal year, unless new debt has been incurred. This schedule includes both principal and interest. The categories must agree with entries on Page (2).

**SCHEDULE OF DEBT REPAYMENT AS OF JUNE 30, 2016 (page 4)**

Submit repayment schedule that begins with principal and interest due after June 30 until retirement; totaled year by year, by category. (This facilitates summarization and compilation of 5-year debt service requirements.) You may attach a computerized amortization schedule.

**SCHEDULE OF GENERAL OBLIGATION DEBT OR SPECIAL ELECTIVE TAXES CONTEMPLATED DURING FISCAL YEAR 2016-2017 (page 5)**

Detail any general obligation debt and/or special elective taxes contemplated to be presented to the Debt Management Commission during the fiscal year 2016-2017, pursuant to the requirements of NRS 350.013.