



Statistical Section and Glossary

In This Section

This section includes additional statistical information such as City salary tables and position grades. A glossary including terms common to the City and municipal financial reports follows.

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Mayor
Michael L. Montandon

Council Members
William E. Robinson
Stephanie S. Smith
Shari Buck
Robert L. Eliason

City Manager
Gregory Rose

Assistant City Managers
Dan Tarwater

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2200 Civic Center Drive • North Las Vegas, Nevada 89030-6307
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The City of North Las Vegas herewith submits the proposed budget for the fiscal year ending June 30, 2005.

This budget contains five funds, including Debt Service, requiring property tax revenues totaling \$39,943,300.

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 one percent. If the final computation requires, the tax rate will be lowered.

This budget contains 15 governmental type funds with estimated expenditures including contingencies of \$297,363,900, net of transfers, and four proprietary funds with estimated expenses of \$77,906,700.

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

CERTIFICATION

I, _____
Philip F. Stoeckinger,
Finance Director,
certify that all applicable
funds and financial operations
of this Local Government
are listed herein.

APPROVED BY THE GOVERNING BOARD:

Michael Montandon, Mayor

William E. Robinson, Mayor Pro Tem

Stephanie S. Smith, Councilman

Shari Buck, Councilman

Robert L. Eliason, Councilman

Dated May 18, 2004

SCHEDULE OF NOTICE OF PUBLIC HEARING:

DATE AND TIME: May 18, 2004; 4:30 p.m.
PUBLICATION DATE: May 10, 2004
PLACE: City Council Chambers, North Las Vegas
City Hall, 2200 Civic Center Drive
North Las Vegas, Nevada

**Salary Tables -
Effective July 1, 2004**

Grade	Position	Salary
Elected¹		
EL-5	Council Member	36,068
EL-6	Mayor	41,295
EL-7	Municipal Judge	128,000

(1) Elected salaries shown as of July 2003. Cost of Living Allowance for July 2004 will be based on annual consumer price index.

Grade	Position	Salary	
Department Director		Minimum	Maximum
DD-32	City Clerk	85,248	125,436
DD-32	Court Administrator		
DD-32	Director of Community Development		
DD-32	Director of Human Resources		
DD-32	Director of Library		
DD-32	Director of Parks and Recreation		
DD-32	Director, Strategic Planning		
DD-33	Chief of Detentions/Corrections	89,734	132,037
DD-33	Chief of Police		
DD-33	Director of Development Services		
DD-33	Fire Chief		
DD-34	Director of Finance	94,456	138,987
DD-34	Director, Public Works		
DD-35	Assistant City Manager	99,429	146,302

Grade	Position	Contract
DD-60	City Manager	147,000
DD-65	City Attorney	140,000



CITY OF NORTH LAS VEGAS

Grade	Position	Salary	
Assistant Department Director		Minimum	Maximum
ADD-24	Assistant City Clerk	64,196	94,370
ADD-24	Assistant Court Administrator	64,196	94,370
ADD-24	Assistant Director of Library	64,196	94,370
ADD-25	Building Official	69,469	102,469
ADD-26	Assistant to the City Manager	75,347	111,513
ADD-26	Asst Director, Engineering Services	75,347	111,513
ADD-26	Asst Director, Land Dev. Services	75,347	111,513
ADD-26	Asst Director, Resource and Facility Svcs	75,347	111,513
ADD-26	Asst Director, Transportation Services	75,347	111,513
ADD-26	Senior Deputy City Attorney	75,347	111,513
ADD-27	Assistant Director of Finance	81,904	121,627
ADD-27	Associate Director of PW & City Engineer	81,904	121,627
ADD-27	Chief Deputy City Attorney	81,904	121,627
ADD-31	Assistant Fire Chief	80,986	119,063
ADD-31	Corrections Captain		
ADD-31	Police Captain	80,986	119,063
ADD-32	Assistant Chief of Detentions/Corrections	85,248	125,436
ADD-32	Assistant Chief of Police	85,248	125,436
ADD-32	Deputy Fire Chief	85,248	125,436

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Appointed										
APT-17	Financial Statistical Analyst	39,357	41,176	43,078	45,065	47,148	49,324	51,602	53,985	56,479
APT-18	Chief of Police Office Manager	41,920	43,876	45,921	48,062	50,304	52,650	55,106	57,676	60,365
APT-18	Detention Corrections Office Manager									
APT-18	Financial Accountant									
APT-18	Human Resources Analyst									
APT-18	Victim Witness Advocate									
APT-19	Executive Assistant	44,752	46,859	49,066	51,376	53,795	56,328	58,981	61,758	64,666
APT-19	Paralegal									
APT-21	Financial Analyst	51,351	53,814	56,398	59,103	61,941	64,912	68,028	71,294	74,714
APT-21	Special Projects Analyst									
APT-21	Utilities Financial Analyst									
APT-22	Manager, Detention & Corrections	55,193	57,866	60,670	63,609	66,690	69,920	73,308	76,858	80,582
APT-22	Records Manager									
APT-23	Deputy City Attorney I	59,458	62,365	65,413	68,611	71,967	75,483	79,176	83,045	87,104
APT-23*	Senior Financial Analyst									
APT-24*	Financial Applications Administrator	64,196	67,364	70,689	74,175	77,835	81,673	85,703	89,933	94,370
APT-24	Fire Protection Engineer									
APT-24	HRIS Customer Services Administrator									
APT-24	Manager Business Services									
APT-25	Auditor	69,470	72,930	76,558	80,371	84,372	88,571	92,982	97,610	102,469
APT-25	Budget Officer									
APT-25	Deputy City Attorney II									
APT-25	Employee Relations Manager									
APT-25	Manager Information Technology									
APT-25	Manager Police Services									
APT-25	Special Project Accountant									

* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Confidential										
CNF-14	Administrative Receptionist	33,023	34,502	36,048	37,664	39,351	41,115	42,956	44,882	46,892
CNF-16	Executive Secretary	37,037	38,730	40,502	42,352	44,290	46,314	48,433	50,645	52,962
CNF-16	Human Resources Assistant									
CNF-16	Legal Secretary									

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Police Non Supervisor										
PNS-50	Bailiff	46,745	49,025	51,421	53,936	56,577	59,348	62,261	67,152	
PNS-50	Corrections Officer									
PNS-50	Crime Scene Investigator									
PNS-50	Detective									
PNS-50	Police Officer									
PNS-54	Senior Bailiff	70,134								
PNS-56	Senior Crime Scene Investigator	75,309								
PNS-56	Senior Detective									

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Police Supervisor										
PS-59	Bailiff Sergeant	81,810								
PS-59	Corrections Sergeant									
PS-61	Police Sergeant	85,204								
PS-63	Corrections Lieutenant	97,238								
PS-65	Police Lieutenant	100,355								

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Appointed Battalion Chief										
ABC-25	Fire Battalion Chief	69,470	72,930	76,558	80,371	84,372	88,571	92,982	97,610	102,469



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Fire Fighters Association										
FFA-50	Fire Fighter	45,529	49,143	51,910	54,845	57,956	61,249	64,162		
FFA-54	Fire Engineer	49,781	53,756	56,799	60,028	63,450	67,074	70,278		
FFA-54	Fire Prevention Inspector									
FFA-60	Fire Captain	56,159	60,676	64,135	67,803	71,690	75,809	79,450		
FFA-61	Fire Training Officer	60,089	64,922	68,624	72,548	76,708	81,116	85,011		
FFA-62	Fire Training Supervisor	63,458	68,563	72,473	76,616	81,010	85,664	89,778		
FFN-53	Fire Fighter Trainee	38,757								
FFN-54	Fire Prevention Inspector	49,781	53,756	56,799	60,028	63,450	67,074	70,278		
FFN-54	Fire Public Education Specialist									
FFN-55	Senior Fire Prevention Inspector	54,033	58,369	61,690	65,210	68,942	72,899	76,393		
FFN-61	Health Care Coordinator	60,089	64,922	68,624	72,548	76,708	81,116	85,011		
FFN-62	Fire Prevention Supervisor	63,458	68,563	72,473	76,616	81,010	85,664	89,778		

Note: Fire Fighters Association salaries are shown as of July 1, 2003 due to current contract negotiations.

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Teamster Administrative										
TA-16	Executive Secretary	37,935	39,669	41,484	43,379	45,364	47,437	49,607	51,873	54,247
TA-16	Golf Clubhouse Supervisor									
TA-17	Crime Prevention Specialist	40,311	42,175	44,122	46,158	48,291	50,521	52,854	55,294	57,848
TA-17	Professional Standards Coordinator									
TA-18	Corrections Systems Coordinator	42,936	44,940	47,034	49,228	51,524	53,927	56,442	59,075	61,829
TA-19	Court Administration Trainer	45,837	47,996	50,255	52,622	55,099	57,694	60,412	63,255	66,234
TA-19	Emergency Management Coordinator									
TA-19	Inmate Programs Coordinator									
TA-20	Community Services Analyst	49,045	51,374	53,817	56,377	59,056	61,864	64,804	67,886	71,115
TA-20	Food Services Supervisor									
TA-20	Human Resources Trainer									
TA-20	Management Analyst									
TA-20	Parks Planner									
TA-20	Planner									
TA-20	Public Services Librarian									
TA-20	Senior Benefits Technician									
TA-20	Senior Recruiter									
TA-20	Senior Workers Compensation Specialist									
TA-20	Strategic Planning Analyst									
TA-21	Building Maintenance Project Coordinator	52,596	55,119	57,766	60,537	63,442	66,486	69,677	73,022	76,526
TA-21	Coordinator of Court Appointed Programs									
TA-21	Corrections Administrative Coordinator									



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
TA-21	Departmental Administrative Manager	52,596	55,119	57,766	60,537	63,442	66,486	69,677	73,022	76,526
TA-21	Engineering Assistant									
TA-21	Labor Relations Liaison									
TA-21	Manager Business License									
TA-21	Manager Crime Analysis									
TA-21	Manager Crime Prevention									
TA-21	Manager Police Communications									
TA-21	Manager Police Records									
TA-21	Manager Professional Standards									
TA-21	Neighborhood Services Coordinator									
TA-21	Structural Plans Examiner									
TA-21	Training Manager									
TA-22	Assistant Manager Roadway Operation	56,531	59,269	62,141	65,152	68,307	71,616	75,085	78,721	82,536
TA-22	Asst Manager Traffic Operations									
TA-22	Economic Development Coordinator									
TA-22	Engineering Associate									
TA-22	Landscape Architect									
TA-22	Network Analyst I									
TA-22	PAC Manager									
TA-22	Plans Examination Supervisor									
TA-22	Redevelopment Coordinator									
TA-22	Senior Business Systems Analyst									
TA-22	System Support Analyst									
TA-23	Benefits Administrator	60,899	63,877	67,000	70,274	73,712	77,314	81,095	85,059	89,217
TA-23	Communications Administrator									
TA-23	Deputy City Surveyor									
TA-23	Human Resources Analyst									
TA-23	Manager Ct Automation and Records									
TA-23	Manager Code Enforcement									
TA-23	Manager I									
TA-23	Principal Planner									
TA-23	Principal Recruiter									
TA-23	Safety Officer Training Administrator									
TA-23	Senior Architect									
TA-23	Senior Engineer									
TA-23	Senior Network Analyst									
TA-24	Database Administrator	65,753	68,997	72,403	75,973	79,722	83,654	87,781	92,114	96,659
TA-24	Information Assurance Specialist									
TA-24	IT Project Manager									
TA-24	Manager II									
TA-24	Manager of Accounting									
TA-25	City Surveyor	71,155	74,699	78,415	82,319	86,417	90,718	95,237	99,977	104,953
TA-25	Manager Fleet Operations									
TA-25	Manager III									
TA-25	Manager Redevelopment									
TA-25	Principal Engineer									
TA-25	Principal Transportation Planner									



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Teamster Non Supervisor										
TNS-10	Golf Starter	27,641	28,829	30,066	31,359	32,705	34,109	35,574	37,103	38,697
TNS-11	Driver Messenger	28,972	30,229	31,541	32,911	34,341	35,830	37,387	39,009	40,705
TNS-11	Library Assistant I									
TNS-11	Receptionist									
TNS-12	Court Clerk I	30,436	31,772	33,166	34,620	36,139	37,727	39,381	41,111	42,916
TNS-12	Janitor									
TNS-12	Laundry Specialist									
TNS-12	Transportation Services Assistant									
TNS-13	Civilian Community Service Officer	32,048	33,469	34,954	36,504	38,122	39,812	41,578	43,421	45,349
TNS-13	Customer Service Specialist									
TNS-13	Fiscal Specialist									
TNS-13	Legal Assistant									
TNS-13	Library Assistant II									
TNS-13	Meter Services Technician Trainee									
TNS-13	Office Assistant									
TNS-13	Police Communications Call Taker									
TNS-13	Police Records Assistant									
TNS-13	Work Card/Fingerprint Assistant									
TNS-14	Building Support Specialist	33,824	35,339	36,922	38,578	40,305	42,111	43,998	45,970	48,030
TNS-14	Business License Specialist									
TNS-14	Corrections Assistant									
TNS-14	Corrections Housekeeping Specialist									
TNS-14	Court Clerk II									
TNS-14	Inmate Records Specialist									
TNS-14	Mail Messenger									
TNS-14	Meeting and Agenda Specialist									
TNS-14	Parks Maintenance Worker									
TNS-14	Public Works Maintenance Worker									
TNS-14	Security Control Technician									
TNS-14	Senior Legal Assistant									
TNS-14	Senior Office Assistant									
TNS-14	Senior Police Records Assistant									
TNS-14	Senior Work Card/Fingerprint Assistant									
TNS-15	Accounting Technician	35,779	37,398	39,092	40,860	42,711	44,644	46,664	48,778	50,984
TNS-15	Classification Technician									
TNS-15	Database Coordinator									
TNS-15	Evidence Custodian									
TNS-15	Fiscal Technician									
TNS-15	Food Service Specialist									
TNS-15	Interpreter Court Clerk									
TNS-15	Print Technician									
TNS-15	School Crossing Guard Coordinator									
TNS-15	Senior Court Clerk									
TNS-15	Survey Technician									



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
TNS-15	Traffic Operations Worker	35,779	37,398	39,092	40,860	42,711	44,644	46,664	48,778	50,984
TNS-15	Utility Line Locator									
TNS-16	Animal Control Officer	37,935	39,669	41,484	43,379	45,364	47,437	49,607	51,873	54,247
TNS-16	Community Improvement Specialist									
TNS-16	Crime Scene Analyst I									
TNS-16	Deputy City Clerk									
TNS-16	Engineering Technician I									
TNS-16	Help Desk Analyst									
TNS-16	Human Resources Technician									
TNS-16	Materials Technician									
TNS-16	Meter Services Technician									
TNS-16	Multi Trades Assistant									
TNS-16	PAC Specialist									
TNS-16	Planning Assistant									
TNS-16	Sign and Marking Technician									
TNS-16	Training Coordinator									
TNS-16	Pretreatment Inspector I									
TNS-17	Automotive Equipment Mechanic I	40,311	42,175	44,122	46,158	48,291	50,521	52,854	55,294	57,848
TNS-17	Engineering Technician II									
TNS-17	GIS Technician									
TNS-17	Payroll Coordinator									
TNS-17	Police Communications Dispatcher									
TNS-17	Senior Evidence Custodian									
TNS-17	Services and Parts Specialist									
TNS-17	Utilities Field Service Technician									
TNS-18	Accountant	42,936	44,940	47,034	49,228	51,524	53,927	56,442	59,075	61,829
TNS-18	Backflow Technician									
TNS-18	Customer Service Coordinator									
TNS-18	Engineering Technician III									
TNS-18	Heavy Equipment Operator									
TNS-18	Materials Technician									
TNS-18	Meter Mechanic									
TNS-18	Multi Trades Technician									
TNS-18	Parks Equipment Maintenance Mechanic									
TNS-18	Pretreatment Inspector II									
TNS-18	Recreation Programmer									
TNS-18	Senior Meter Services Technician									
TNS-18	Senior Survey Technician									
TNS-18	Traffic Safety Inspector									
TNS-18	Translation and Election Specialist									
TNS-18	Utility Systems Technician									
TNS-18	Water Systems Operator									
TNS-18	Welder									



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
TNS-19	Automotive Equipment Mechanic II	45,837	47,996	50,255	52,622	55,099	57,694	60,412	63,255	66,234
TNS-19	Buyer									
TNS-19	Code Enforcement Officer									
TNS-19	Communications Technician									
TNS-19	Construction Inspector									
TNS-19	Crime Scene Analyst II									
TNS-19	Electronics Technician									
TNS-19	Graphic Artist									
TNS-19	HVAC Technician									
TNS-19	Inspector									
TNS-20	Combination Inspector	49,045	51,374	53,817	56,377	59,056	61,864	64,804	67,886	71,115
TNS-20	Construction Project Inspector									
TNS-20	Plans Examiner									
TNS-20	Senior Code Enforcement Officer									
TNS-20	Senior Crime Scene Analyst									
TNS-20	Senior Electrical Inspector									
TNS-20	Senior Electronics Technician									
TNS-20	Traffic Technician/Electrician									
TNS-21*	Agency Support Specialist	52,596	55,119	57,766	60,537	63,442	66,486	69,677	73,022	76,526
TNS-21	Systems Technician II									

* New Position - grade projected, pending review.

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Teamster Supervisor										
TS-14	Golf Clubhouse Asst. Supervisor	33,824	35,339	36,922	38,578	40,305	42,111	43,998	45,970	48,030
TS-15	Lead Customer Service Specialist I	35,779	37,398	39,092	40,860	42,711	44,644	46,664	48,778	50,984
TS-16	Inmate Records Supervisor	37,935	39,669	41,484	43,379	45,364	47,437	49,607	51,873	54,247
TS-16	Lead Customer Service Specialist II									
TS-16	Security Control Supervisor									
TS-16	Supervisor I									
TS-16	Supervisor II									
TS-17	Court Clerk Supervisor	40,311	42,175	44,122	46,158	48,291	50,521	52,854	55,294	57,848
TS-17	Food Service Crew Leader									
TS-17	Parks Maint Crew Leader									
TS-17	Police Records Supervisor									
TS-17	Senior Classification Technician									
TS-18	Chief of Janitorial Services	42,936	44,940	47,034	49,228	51,524	53,927	56,442	59,075	61,829
TS-18	Corrections Support Supervisor									
TS-18*	Evidence Vault Supervisor									
TS-18	Inmate Records Bureau Administrator									
TS-18	Office Supervisor									
TS-18	Real Property Agent									
TS-18	Security Control Bureau Administrator									
TS-18	Terminal Agency Coordinator									



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
TS-19	Backflow Crew Leader	45,837	47,996	50,255	52,622	55,099	57,694	60,412	63,255	66,234
TS-19	Court Compliance Coordinator									
TS-19	GIS Analyst									
TS-19	Meter Services Coordinator									
TS-19	Multi Trades Crew Leader									
TS-19	Police Communications Supervisor									
TS-19	Senior Deputy City Clerk									
TS-19	Supervisor III									
TS-19	Supervisor IV									
TS-19	Utilities Field Service Crew Leader									
TS-20	Customer Service Supervisor I	49,045	51,374	53,817	56,377	59,056	61,864	64,804	67,886	71,115
TS-20	Parks Maint Supervisor									
TS-20	Pretreatment Inspection Supervisor I									
TS-20	Senior Real Property Agent									
TS-20	Supervisor V									
TS-20	Utilities Operations Support Supervisor I									
TS-21	Automotive/Equipment Supervisor	52,596	55,119	57,766	60,537	63,442	66,486	69,677	73,022	76,526
TS-21	Code Enforcement Supervisor									
TS-21	Customer Services Supervisor II									
TS-21*	Field Supervisor									
TS-21	Land Development Project Leader									
TS-21	Manager Animal Control									
TS-21	Multi Trades Supervisor									
TS-21	Pretreatment Inspection Supervisor II									
TS-21	Recreation Supervisor									
TS-21	Senior Construction Project Inspector									
TS-21	SID Coordinator									
TS-21	Supervisor VI									
TS-21	Supervisor VII									
TS-21	Technical Services Supervisor									
TS-21	Traffic Operations Supervisor									
TS-21	Utilities Field Service Supervisor									
TS-21	Utilities Operations Support Supervisor II									
TS-21	Utilities Projects Supervisor									
TS-21	Utilities Support Supervisor									
TS-21	Water Systems Supervisor									
TS-22	Construction Project Inspection Supervisor	56,531	59,269	62,141	65,152	68,307	71,616	75,085	78,721	82,536
TS-22	GPS Survey Coordinator									
TS-22	Supervisor Public Works Support									
TS-24	Business Applications Supervisor	65,753	68,997	72,403	75,973	79,722	83,654	87,781	92,114	96,659
TS-24	Network Supervisor									

* New Position - grade projected, pending review.



Alphabetical Listing of Positions

Position	Grade	Position	Grade
Accountant	TNS-18	Chief of Police Office Manager	APT-18
Accounting Technician	TNS-15	City Attorney	DD-65
Administrative Receptionist	CNF-14	City Clerk	DD-32
Agency Support Specialist	TNS-21*	City Manager	DD-60
Animal Control Officer	TNS-16	City Surveyor	TA-25
Assistant Chief of Detentions/Corrections	ADD-32	Civilian Community Service Officer	TNS-13
Assistant Chief of Police	ADD-32	Classification Technician	TNS-15
Assistant City Clerk	ADD-24	Code Enforcement Officer	TNS-19
Assistant City Manager	DD-35	Code Enforcement Supervisor	TS-21
Assistant Court Administrator	ADD-24	Combination Inspector	TNS-20
Assistant Director of Finance	ADD-27	Communications Administrator	TA-23
Assistant Director of Library	ADD-24	Communications Technician	TNS-19
Assistant Fire Chief	ADD-31	Community Improvement Specialist	TNS-16
Assistant Manager Roadway Operation	TA-22	Community Services Analyst	TA-20
Assistant to the City Manager	ADD-26	Construction Inspector	TNS-19
Associate Director of PW and City Engineer	ADD-27	Construction Project Inspection Superviso	TS-22
Asst Manager Traffic Operations	TA-22	Construction Project Inspector	TNS-20
Asst PW Director, Engineering Services	ADD-26	Coordinator of Court Appointed Programs	TA-21
Asst PW Director, Land Development Services	ADD-26	Corrections Administrative Coordinator	TA-21
Asst PW Director, Resource and Facility Services	ADD-26	Corrections Assistant	TNS-14
Asst PW Director, Transportation Services	ADD-26	Corrections Housekeeping Specialist	TNS-14
Auditor	APT-25	Corrections Lieutenant	PS-63
Automotive Equipment Mechanic I	TNS-17	Corrections Officer	PNS-50
Automotive Equipment Mechanic II	TNS-19	Corrections Sergeant	PS-59
Automotive/Equipment Supervisor	TS-21	Corrections Support Supervisor	TS-18
Backflow Crew Leader	TS-19	Corrections Systems Coordinator	TA-18
Backflow Technician	TNS-18	Council Member	EL-5
Bailliff	PNS-50	Court Administration Trainer	TA-19
Bailliff Sergeant	PS-59	Court Administrator	DD-32
Benefits Administrator	TA-23	Court Clerk I	TNS-12
Budget Officer	APT-25	Court Clerk II	TNS-14
Building Maintenance Project Coordinator	TA-21	Court Clerk Supervisor	TS-17
Building Official	ADD-25	Court Compliance Coordinator	TS-19
Building Support Specialist	TNS-14	Crime Prevention Specialist	TA-17
Business Applications Supervisor	TS-24	Crime Scene Analyst I	TNS-16
Business License Specialist	TNS-14	Crime Scene Analyst II	TNS-19
Buyer	TNS-19	Crime Scene Investigator	PNS-50
Chief Deputy City Attorney	ADD-27	Customer Service Coordinator	TNS-18
Chief of Detentions/Corrections	DD-33	Customer Service Specialist	TNS-13
Chief of Janitorial Services	TS-18	Customer Service Supervisor I	TS-20
Chief of Police	DD-33	Customer Services Supervisor II	TS-21

* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Database Administrator	TA-24	Fire Fighter	FFA-50
Database Coordinator	TNS-15	Fire Fighter Trainee	FFN-53
Departmental Administrative Manager	TA-21	Fire Prevention Inspector	FFA-54
Deputy City Attorney I	APT-23	Fire Prevention Inspector	FFN-54
Deputy City Attorney II	APT-25	Fire Prevention Supervisor	FFN-62
Deputy City Clerk	TNS-16	Fire Protection Engineer	APT-24
Deputy City Surveyor	TA-23	Fire Public Education Specialist	FFN-54
Deputy Fire Chief	ADD-32	Fire Training Officer	FFA-61
Detective	PNS-50	Fire Training Supervisor	FFA-62
Detention Corrections Office Manager	APT-18	Fiscal Specialist	TNS-13
Director of Community Development	DD-32	Fiscal Technician	TNS-15
Director of Development Services	DD-33	Food Service Crew Leader	TS-17
Director of Finance	DD-34	Food Service Specialist	TNS-15
Director of Human Resources	DD-32	Food Services Supervisor	TA-20
Director of Library	DD-32	GIS Analyst	TS-19
Director of Parks and Recreation	DD-32	GIS Technician	TNS-17
Director, Public Works	DD-34	Golf Clubhouse Asst. Supervisor	TS-14
Director, Strategic Planning	DD-32	Golf Clubhouse Supervisor	TA-16
Driver Messenger	TNS-11	Golf Starter	TNS-10
Economic Development Coordinator	TA-22	GPS Survey Coordinator	TS-22
Electronics Technician	TNS-19	Graphic Artist	TNS-19
Emergency Management Coordinator	TA-19	Health Care Coordinator	FFN-61
Employee Relations Manager	APT-25	Heavy Equipment Operator	TNS-18
Engineering Assistant	TA-21	Help Desk Analyst	TNS-16
Engineering Associate	TA-22	HRIS Customer Services Administrator	APT-24
Engineering Technician I	TNS-16	Human Resources Analyst	APT-18
Engineering Technician II	TNS-17	Human Resources Analyst	TA-23
Engineering Technician III	TNS-18	Human Resources Assistant	CNF-16
Evidence Custodian	TNS-15	Human Resources Technician	TNS-16
Evidence Vault Supervisor	TS-18*	Human Resources Trainer	TA-20
Executive Assistant	APT-19	HVAC Technician	TNS-19
Executive Secretary	CNF-16	Information Assurance Specialist	TA-24
Executive Secretary	TA-16	Inmate Programs Coordinator	TA-19
Field Supervisor	TS-21*	Inmate Records Bureau Administrator	TS-18
Financial Accountant	APT-18	Inmate Records Specialist	TNS-14
Financial Analyst	APT-21	Inmate Records Supervisor	TS-16
Financial Applications Administrator	APT-24*	Inspector	TNS-19
Financial Statistical Analyst	APT-17	Interpreter Court Clerk	TNS-15
Fire Battalion Chief	ABC-25	IT Project Manager	TA-24
Fire Captain	FFA-60	Janitor	TNS-12
Fire Chief	DD-33	Labor Relations Liaison	TA-21
Fire Engineer	FFA-54	Land Development Project Leader	TS-21

* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Landscape Architect	TA-22	Municipal Judge	EL-7
Laundry Specialist	TNS-12	Neighborhood Services Coordinator	TA-21
Lead Customer Service Specialist I	TS-15	Network Analyst I	TA-22
Lead Customer Service Specialist II	TS-16	Network Supervisor	TS-24
Legal Assistant	TNS-13	Office Assistant	TNS-13
Legal Secretary	CNF-16	Office Supervisor	TS-18
Library Assistant I	TNS-11	PAC Manager	TA-22
Library Assistant II	TNS-13	PAC Specialist	TNS-16
Mail Messenger	TNS-14	Paralegal	APT-19
Management Analyst	TA-20	Parks Equipment Maintenance Mechanic	TNS-18
Manager Animal Control	TS-21	Parks Maint Crew Leader	TS-17
Manager Business License	TA-21	Parks Maint Supervisor	TS-20
Manager Business Services	APT-24	Parks Maintenance Worker	TNS-14
Manager Code Enforcement	TA-23	Parks Planner	TA-20
Manager Crime Analysis	TA-21	Payroll Coordinator	TNS-17
Manager Crime Prevention	TA-21	Planner	TA-20
Manager Ct Automation and Records	TA-23	Planning Assistant	TNS-16
Manager Detention & Corrections	APT-22	Plans Examination Supervisor	TA-22
Manager Fleet Operations	TA-25	Plans Examiner	TNS-20
Manager I	TA-23	Police Captain	ADD-31
Manager II	TA-24	Police Communications Call Taker	TNS-13
Manager III	TA-25	Police Communications Dispatcher	TNS-17
Manager Information Technology	APT-25	Police Communications Supervisor	TS-19
Manager of Accounting	TA-24	Police Lieutenant	PS-65
Manager Police Communications	TA-21	Police Officer	PNS-50
Manager Police Records	TA-21	Police Records Assistant	TNS-13
Manager Police Services	APT-25	Police Records Supervisor	TS-17
Manager Professional Standards	TA-21	Police Sergeant	PS-61
Manager Redevelopment	TA-25	Pretreatment Inspection Supervisor I	TS-20
Materials Technician	TNS-16	Pretreatment Inspection Supervisor II	TS-21
Materials Technician	TNS-18	Pretreatment Inspector I	TNS-16
Mayor	EL-6	Pretreatment Inspector II	TNS-18
Meeting and Agenda Specialist	TNS-14	Principal Engineer	TA-25
Meter Mechanic	TNS-18	Principal Planner	TA-23
Meter Services Coordinator	TS-19	Principal Recruiter	TA-23
Meter Services Technician	TNS-16	Principal Transportation Planner	TA-25
Meter Services Technician Trainee	TNS-13	Print Technician	TNS-15
Multi Trades Assistant	TNS-16	Professional Standards Coordinator	TA-17
Multi Trades Crew Leader	TS-19	Public Services Librarian	TA-20
Multi Trades Supervisor	TS-21	Public Works Maintenance Worker	TNS-14
Multi Trades Technician	TNS-18	Real Property Agent	TS-18



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Receptionist	TNS-11	Sign and Marking Technician	TNS-16
Records Manager	APT-22	Special Project Accountant	APT-25
Recreation Programmer	TNS-18	Special Projects Analyst	APT-21
Recreation Supervisor	TS-21	Strategic Planning Analyst	TA-20
Redevelopment Coordinator	TA-22	Structural Plans Examiner	TA-21
Safety Officer Training Administrator	TA-23	Supervisor I	TS-16
School Crossing Guard Coordinator	TNS-15	Supervisor II	TS-16
Security Control Bureau Administrator	TS-18	Supervisor III	TS-19
Security Control Supervisor	TS-16	Supervisor IV	TS-19
Security Control Technician	TNS-14	Supervisor Public Works Support	TS-22
Senior Architect	TA-23	Supervisor V	TS-20
Senior Bailiff	PNS-54	Supervisor VI	TS-21
Senior Benefits Technician	TA-20	Supervisor VII	TS-21
Senior Business Systems Analyst	TA-22	Survey Technician	TNS-15
Senior Classification Technician	TS-17	System Support Analyst	TA-22
Senior Code Enforcement Officer	TNS-20	Systems Technician II	TNS-21
Senior Construction Project Inspector	TS-21	Technical Services Supervisor	TS-21
Senior Court Clerk	TNS-15	Terminal Agency Coordinator	TS-18
Senior Crime Scene Analyst	TNS-20	Traffic Operations Supervisor	TS-21
Senior Crime Scene Investigator	PNS-56	Traffic Operations Worker	TNS-15
Senior Deputy City Attorney	ADD-26	Traffic Safety Inspector	TNS-18
Senior Deputy City Clerk	TS-19	Traffic Technician/Electrician	TNS-20
Senior Detective	PNS-56	Training Coordinator	TNS-16
Senior Electrical Inspector	TNS-20	Training Manager	TA-21
Senior Electronics Technician	TNS-20	Translation and Election Specialist	TNS-18
Senior Engineer	TA-23	Transportation Services Assistant	TNS-12
Senior Evidence Custodian	TNS-17	Utilities Field Service Crew Leader	TS-19
Senior Financial Analyst	APT-23*	Utilities Field Service Supervisor	TS-21
Senior Fire Prevention Inspector	FFN-55	Utilities Field Service Technician	TNS-17
Senior Legal Assistant	TNS-14	Utilities Financial Analyst	APT-21
Senior Meter Services Technician	TNS-18	Utilities Operations Support Supervisor I	TS-20
Senior Network Analyst	TA-23	Utilities Operations Support Supervisor II	TS-21
Senior Office Assistant	TNS-14	Utilities Projects Supervisor	TS-21
Senior Police Records Assistant	TNS-14	Utilities Support Supervisor	TS-21
Senior Real Property Agent	TS-20	Utility Line Locator	TNS-15
Senior Recruiter	TA-20	Utility Systems Technician	TNS-18
Senior Survey Technician	TNS-18	Victim Witness Advocate	APT-18
Senior Work Card/Fingerprint Assistant	TNS-14	Water Systems Operator	TNS-18
Senior Workers Compensation Specialist	TA-20	Water Systems Supervisor	TS-21
Services and Parts Specialist	TNS-17	Welder	TNS-18
SID Coordinator	TS-21*	Work Card/Fingerprint Assistant	TNS-13

* New Position - grade projected, pending review.



FY 2004-05 Benefit Rates

Holiday Pay:

Police - 4.5%
Fire - 3%
All Other Employees - 2%

Retirement:

Police and Fire - 28.5%
All Others - 20.25%

Health Insurance:

Police employees - \$5,850 Per Year
Other City employees who elect Teamster coverage - \$6,300 Per Year
Other City employees who elect Sierra City coverage - \$7,550 Per Year

Worker's Compensation:

Police - 5.9%
Fire - 5.6%
All Other Employees - 1.9%

Unemployment Benefits:

All Employees - 2.5%

Social Security:

Employees not covered undered PERS retirement (Above) - 6.20%

Medicare:

All employees hired after April 1, 1986 - 1.45%

Liability Self-Insurance:

All employees - 2.5%



Glossary of Terms

Accrual Basis of Accounting

The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

Ad Valorem In proportion to value, a basis for levy of taxes on property.

Adopted Budget The proposed budget as initially formally approved by the City Council.

Americans with Disabilities Act (ADA)

Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities and transportation. It also mandates the establishment of TDD/telephone relay services.

Annualization Taking changes that have occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation An official government value placed upon real estate or other property as a basis for levying taxes.

Available (Undesignated) Fund Balance

Refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

Beginning Balance The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending balance).

Bond A written promise to pay a sum of money at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Refinancing The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Bond Proceeds Funds derived from the sale of bonds for the purpose of constructing major capital facilities.

Bond Rating A methodology used to measure the fiscal health of the City. Generally, analyst firms such as Standard and Poor's, Moody's Investor Service and Fitch Ratings provide bond ratings to municipalities. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including "+" or "1" designate the strongest bonds in the rating category. Generally, highly rated bonds result in lower interest rates.

Budget Proposed plan of expenditure and revenue over a given period of time.

Budgetary Basis This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.



Budget Calendar The schedule of major events in the development of the annual budget, including community budget forums, proposed budget, budget hearings, budget deliberations and adoption of the annual budget.

Budgetary Control The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Budget Document The instrument utilized to present the City's comprehensive financial plan to the City Council and the public.

Capital Improvements Program (CIP)

Authorized expenditures for tangible and long-term physical improvements or additions of a fixed or permanent nature (e.g., an additional police or fire station, or a new street).

Capital Improvement Project

A capital improvement is generally a large construction project such as the development of park land, the construction of an overpass, the installation of a traffic signal, the acquisition of land or the construction or remodeling of a City building. Funds for these projects are derived largely from the issuance of bonds, water and sewer fees, regional transportation commission taxes, grants and developer impact fees.

Capital Outlay This expenditure category includes purchases of capital equipment such as furniture, vehicles, large machinery, and other capital items.

Capital Projects Funds Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Cash Basis of Accounting

The basis of accounting under which revenues are recorded when received in cash and expenditures (or expenses) are recorded when cash is disbursed. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles (GAAP), local governments must use the accrual basis rather than the cash basis of accounting.

Charges for Current Services

This revenue from user fees for various City services. Library charges, golf course fees, filing fees for planning services, charges for engineering and fire and police services are included.

City Manager's Budget Message

The City Manager's memorandum to the City Council summarizing the most important aspects of the budget, including changes from the current fiscal year and the goals, themes and priorities that are encompassed within the City's budget.

Community Development Block Grant

(CDBG) Funds Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

Comprehensive Annual Finance Report

(CAFR) This report is prepared by the City Finance Director's Office. It is usually referred to by its abbreviation and summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance and an operating statement that compares revenues with expenditures.



Contingency Reserve This reserve was established to fund major emergencies and to assist in maintaining a favorable bond rating. No specific legal guidance or policy restrictions have been placed on the use of these funds.

Continuing Appropriations Funding approved in the current budget but not expended during that current budget year. These appropriations are carried forward into the next fiscal year for their intended purpose.

Contractual Service A written agreement or legal instrument whereby the City of North Las Vegas is committed to expend, or does expend, public funds in consideration for work, labor, services or equipment or any combination of the foregoing.

Cost Allocation Assignment of applicable costs and charges from one fund to another required by treating each fund as an independent entity.

Cost of Living Adjustment (COLA)

An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service Payment of interest and principal on an obligation resulting from the issuance of bonds.

Debt Service Funds Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs (except the debt service accounted for in the Special Revenue Funds) and Enterprise Funds.

Department A basic organizational unit of government which may be sub-divided into divisions, programs, activity groups and/or activities.

Deferred Maintenance Backlog of needed repairs to the City facilities, including roof replacement, heating and cooling system upgrades, painting, floor covering repair and structural repairs.

Division An organizational component of a department, possibly sub-divided into programs and activities, e.g. General Accounting Division within the Finance Department.

Discretionary Fund Funds for which there are no restrictions on the use of the fees or taxes collected.

Encumbrance An encumbrance designates or reserves funds for a specific purpose as approved by the appropriate authority. When the goods and services are received, the encumbrance is released and an expenditure is recorded for the actual costs.

Enterprise Funds Funds established to account for specific services funded directly by fees and charges to users. These funds, including the water/waste water fund and golf course fund, are intended to be self-supporting. For more information about enterprise funds, refer to the Enterprise Funds Section.

Estimated Revenue and Expense

The revenue or expense projected to be received or expended during a specific time period, usually a fiscal year.

Expenditure Funds spent in accordance with budgeted appropriations on assets or goods and services obtained.

Expenditure Category Expenditure categories are groupings of similar types of expenditures. The City uses four major expenditure categories: salaries and wages; salary related expenses (fringe benefits); supplies and services; and capital outlay.



Expense Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Federal Grant Funds These funds were established to account for revenue from the federal government and expenditures as prescribed by grant provisions/agreements.

Fees A general term for any charge levied by the City associated with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include business licenses, fines and user charges.

Final Budget The City Council-approved plan for the City's financial operations, which includes an estimate of expenditures and revenues for a given fiscal year. According to NRS 354.598, this budget must be adopted on or before June 1 of each fiscal year.

Fines and Forfeitures This revenue results from violations of various City and state laws and from damage to City property.

Fiscal Year (FY) Twelve-month term designating the beginning and ending period for recording financial transactions. The City of North Las Vegas has specified July 1 through June 30 as the fiscal year.

Fringe Benefits This expenditure category consists of the costs to provide employee benefits. Typical employee benefits include health insurance, retirement (PERS), workers compensation and medicare.

Full Time Equivalent (FTE)

The decimal equivalent of a part-time position converted to a full time basis, i.e., one person working half time would count as 0.50 FTE.

Fund A fiscal and accounting entity with a self-balancing set of accounts to record revenue and expenditures. For more information about funds, refer to the User's Guide section of the Budget Document.

GASB Governmental Accountant Standards Board established in 1985 is the current standards setting board for governmental GAAP.

Generally Accepted Accounting

Principles (GAAP) Uniform minimum standards used by state and local governments for financial recording and reporting that have been established by the accounting profession through the GASB.

General Fund The City's main operating fund that is used to pay for basic City services that utilize most tax dollars and is also supported by fees from licenses and permits, fines and investment earnings. For more information about the General Fund, refer to the General Fund section in the Budget Document.

General Obligation (G.O.) Bond

This type of bond is backed by the full faith, credit and taxing power of the government.

Government Finance Officer's Association (GFOA) Distinguished Budget Award

Highest form of recognition in governmental budgeting. Its attainment represents a significant accomplishment by the management, staff and elected officials of recipients. Budgets are evaluated for effectiveness as a policy document, a financial plan, an operations guide and as a communication device.

Grant A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block.

Growth Rate The level at which expenditures and revenues are expected to increase annually.

Infrastructure Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Interfund Transfers A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.



Intergovernmental Revenue This category includes revenues from federal grants, state grants and allocations including consolidated taxes and motor vehicle fuel taxes, gaming taxes from the LVCVA and county gaming licenses and reimbursement from the water/wastewater fund.

Interlocal Agreement A contractual agreement between two or more governmental entities.

Internal Service Funds A fund created to finance and account for a department's work or a division's work for other departments. The fund's expenses are repaid from fees or fund transfers, thus keeping the original fund capital intact. For more information about internal service funds, refer to the Proprietary section of the Budget Document.

Levy To impose taxes, special assessments or charges for the support of City activities.

Licenses and Permits This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to ensure compliance with the law.

Lid Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Long Term Debt Debt with a maturity of more than one year after the date of issuance.

Mandated Program A requirement by the State or Federal government that the City perform a task, perform a task a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

Miscellaneous Revenue The account which provides for accumulation of revenues

not specifically identified in other accounts. This includes interest, rents and incidentals.

Modified Accrual Basis of Accounting

Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are recognized at the time a liability is incurred pursuant to appropriation authority.

Modified Cash Basis of Accounting

Sometimes known as Modified Accrual Basis, it is a plan under which revenues are recognized on the cash basis while expenditures are recognized on the accrual basis.

Non-Personnel Expense Expenditures related to supplies, services and capital outlay.

Onetime Expenditures and/or Revenues

These are expenditures and/or revenues for onetime projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

Operating Budget An operation plan, expressed in financial terms, by which a program is funded. It should include: (1) the mission; (2) the services provided; (3) impact on future years; and (4) current year operations.

Operating Expense Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization.

Operating Revenue Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.



Per Capita A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Based Budgeting (PBB)

A system of budgeting that lists services by activities, identifies the resources that are applied to these activities and describes how efficiently and effectively the City performs these services.

Performance Measure A performance measure measures work performed and results achieved. Types of measures include: input, output, efficiency and internal or external outcomes.

PERS Public Employees Retirement System provided for governmental employees in the State of Nevada.

Personnel Expense Expenditures related to employee compensation including wages and salaries, fringe benefits, retirement and special pay such as shift differential.

Prior Year Transactions that are posted in the current year for previous years' contracts or commitments for service. Encumbrances from the previous year are carried into the next year's appropriation.

Program Indicator A unit of work accomplished without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made or number of burglary arrests made). Program indicators do not reflect the effectiveness or efficiency of the work performed.

Property Tax An "ad valorem" tax on real property, based upon the value of the property.

Reserve An account used to indicate that a portion of a fund's balance is legally restricted for a specific purpose and is therefore not available for general appropriation.

Resolution A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources Total amounts available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenue Funds received from various sources and treated as income to the City. This income is used to finance expenditures.

Revenue Bonds Bonds issued pledging future revenues, usually water, sewer, garbage or drainage charges, to cover debt payments in addition to operating costs.

Revenue Categories / Intergovernmental

The major categories of revenue are property taxes, licenses and permits, fines and forfeitures, charges for services, miscellaneous revenue and transfers from other funds.

Salaries and Wages This expenditure category includes salaries, hourly wages, overtime and special pay expenses.

Special District A designated geographic area established to provide a specialized service usually petitioned for by the citizenry and approved by the City Council (e.g., Park Services Districts).

Special Revenue Funds These funds account for revenues received that have specific purposes for which they can be used. For more information about special revenue funds, refer to the Special Revenue Fund section in the Budget Document.

Supplies and Services This expenditure category consists of materials, supplies, contractual services, fees and other services.

Tax Levy The resultant product when the tax per one hundred dollars is multiplied by the tax base.



Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tentative Budget The plan for the City's financial operations which includes an estimate of revenues and expenditures for a given fiscal year. NRS 354.596 requires a copy to be submitted to the Department of Taxation on or before April 15 and that a public hearing be held on the Tentative Budget on the third Tuesday in May.

Unreserved Fund Balance The portion of a specific fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Working Capital The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

Workload Indicator A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service or the number of burglaries to be investigated).





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