



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

City Manager
Gregory E. Rose

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

Finance Department – Philip F. Stoeckinger – Finance Director
2200 Civic Center Drive • North Las Vegas, Nevada 89030
Telephone: (702) 633-462 • Fax: (702) 549-5077
www.cityofnorthlasvegas.com

The City of North Las Vegas herewith submits the final budget for the fiscal year ending June 30, 2007.


This budget contains five funds, including Debt Service, requiring property tax revenues totaling \$58,526,200.

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.

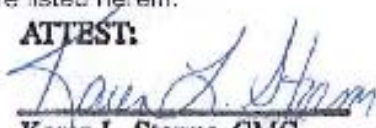
This budget contains twelve governmental type funds with estimated expenditures of \$412,524,277, net of transfers and excluding a contingency of \$2,200,000, and five proprietary funds with estimated expenses of \$71,019,773.

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

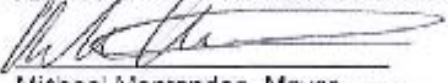
CERTIFICATION

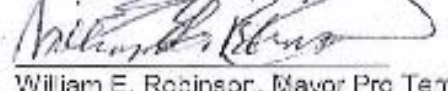
I, 
Philip F. Stoeckinger,
Finance Director,
certify that all applicable
funds and financial operations
of this Local Government
are listed herein.

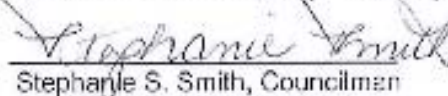
ATTEST:

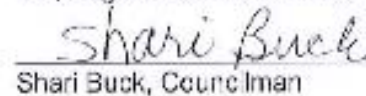

Karen L. Storms, CMC
City Clerk


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, 2006

SCHEDULE OF NOTICE OF PUBLIC HEARING:

DATE AND TIME: May 18, 2006; 4:30 p.m.
PUBLICATION DATE: May 8, 2006
PLACE: City Council Chambers, North Las Vegas
City Hall, 2200 Civic Center Drive
North Las Vegas, Nevada

**Salary Tables -
Effective July 1, 2006**

Note: All salaries are in effect as of July 1, 2006 and reflect Cost of Living Adjustments (COLAs) due to contract or City Ordinance. Teamster Administrative, Teamster Non-Supervisor and Teamster Supervisor salaries shown in this Table are as of July 1, 2004, pending contract approval for COLAs for July 1, 2005 and July 1, 2006.

Grade	Position	Salary
Elected		
EL-5	Council Member	39,123
EL-6	Mayor	44,793
EL-7	Municipal Judge	138,842

Grade	Position	Salary	
Department Director		Minimum	Maximum
DD-32	City Clerk	91,018	133,926
DD-32	Court Administrator		
DD-32	Director, General Services		
DD-32	Director, Information Technology		
DD-32	Director of Communications		
DD-32	Director of Human Resources		
DD-32	Director of Library		
DD-32	Director of Parks and Recreation		
DD-32	Housing & Neighborhood Services Director *		
DD-33	Director, Economic Development	95,806	140,973
DD-33	Director of Planning and Zoning		
DD-33	Fire Chief		
DD-34	Chief of Police	100,849	148,394
DD-34	Director of Finance		
DD-34	Director of Utilities		
DD-34	Director, Public Works		
DD-35	Assistant City Attorney	106,158	156,204
DD-35	Assistant City Manager		

Grade	Position	Contract
DD-60	City Manager	181,578
DD-65	City Attorney	159,851

* New Position - grade projected pending review.



CITY OF NORTH LAS VEGAS

Grade	Position	Salary	
Assistant Department Director		Minimum	Maximum
ADD-24	Assistant City Clerk	68,540	100,757
ADD-24	Assistant Director of Library		
ADD-25	Building Official	74,171	109,404
ADD-26	Assistant Court Administrator	80,446	119,061
ADD-26	Assistant Director, Police Services		
ADD-26	Assistant to the City Manager		
ADD-26	Engineering Services Administrator		
ADD-26	Land Development Services Administrator		
ADD-26	Senior Deputy City Attorney		
ADD-26	State Legislative Affairs Officer		
ADD-26	Transportation Services Administrator		
ADD-27	Assistant Director of Finance	87,447	129,859
ADD-27	Chief Deputy City Attorney		
ADD-27	Deputy Director/City Engineer		
ADD-27	Senior Executive to the City Manager		
ADD-31	Assistant Fire Chief	89,223	131,893
ADD-31	Corrections Captain		
ADD-31	Police Captain		
ADD-32	Assistant Chief of Police	91,018	133,926
ADD-32	Chief Marshal		
ADD-32	Deputy Fire Chief		

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Appointed										
APT-14	Interpreter Victim Witness Advocate	35,258	36,837	38,488	40,214	42,014	43,897	45,864	47,920	50,066
APT-18	Chief of Police Office Manager	44,757	46,845	49,029	51,315	53,709	56,213	58,836	61,580	64,450
APT-18	Financial Accountant									
APT-18	Victim Advocate Coordinator *									
APT-18	Victim Witness Advocate									
APT-19	Paralegal	47,781	50,031	52,387	54,853	57,436	60,140	62,973	65,938	69,043
APT-19	Public Information Specialist									
APT-21	Executive Assistant	54,827	57,456	60,216	63,104	66,133	69,306	72,632	76,119	79,771
APT-21	Financial Analyst									
APT-21	Utilities Financial Analyst									
APT-22	Budget Analyst	58,928	61,783	64,776	67,915	71,204	74,653	78,269	82,059	86,036
APT-22	Records Manager									
APT-23	Deputy City Attorney I	63,482	66,586	69,841	73,255	76,838	80,593	84,535	88,666	93,000
APT-23	Oracle Financial Applications Administrator									
APT-23	Senior Financial Analyst									
APT-23	Senior Utilities Financial Analyst									
APT-24	Business Systems Architect	68,541	71,923	75,473	79,195	83,103	87,201	91,504	96,020	100,758
APT-24	Detention Services Manager									
APT-24	Fire Protection Engineer									
APT-24	Manager, Resource Management									
APT-25	Auditor	74,172	77,866	81,740	85,811	90,082	94,566	99,275	104,217	109,404
APT-25	Budget Manager									
APT-25	Deputy City Attorney II									
APT-25	EMS Chief *									
APT-25	Employee Relations Manager									
APT-25	Fire Marshal *									
APT-25	Labor Relations Manager									
APT-25	Manager Information Technology									
APT-25	Manager, Business Services									
APT-25	Neighborhood Services Manager *									
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	35,258	36,837	38,488	40,214	42,014	43,897	45,864	47,920	50,066
CNF-16	Executive Secretary	39,544	41,351	43,243	45,218	47,288	49,449	51,711	54,073	56,547
CNF-16	Human Resources Assistant									
CNF-16	Legal Secretary									
CNF-20	Human Resources Analyst	51,125	53,553	56,099	58,767	61,561	64,487	67,552	70,765	74,130
CNF-20	Human Resources Specialist *									
CNF-21	Senior Human Resources Specialist *	54,827	57,456	60,216	63,104	66,133	69,306	72,632	76,119	79,771

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	Corrections Officer	50,559	53,025	55,618	58,337	61,194	64,191	67,341	72,632	74,448
PNS-50	Crime Scene Investigator									
PNS-50	Deputy Marshal (Step 8 Max)									
PNS-50	Police Officer									
PNS-56	Detective	80,403	81,892	83,381						
PNS-56	Senior Crime Scene Investigator									
PON-50	Deputy Marshal (Step 8 Max)	50,684	53,158	55,756	58,483	61,346	64,351	67,510	72,814	

Grade	Position	Step 1	Step 2
Police Supervisor			
PS-59	Corrections Sergeant	88,485	
PS-61	Police Sergeant	92,156	96,764
PS-61	Sergeant Marshal		
PS-63	Corrections Lieutenant	105,173	
PS-65	Police Lieutenant	108,544	113,971

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
Fire Battalion Chief										
ABC-25	Fire Battalion Chief	74,059	77,747	81,615	85,679	89,945	94,421	99,124	104,058	109,237

* 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
Fire Fighters Association								
FFA-50	Fire Fighter	50,478	54,486	57,554	60,808	64,257	67,908	71,137
FFA-50	Fire Equipment Service Specialist *							
FFA-54	Fire Engineer	55,193	59,600	62,974	66,554	70,348	74,366	77,918
FFA-54	Fire Prevention Inspector							
FFA-60	Fire Captain	62,265	67,273	71,108	75,174	79,484	84,051	88,087
FFA-60	Fire Investigator *							
FFA-60	Fire Protection Specialist *							
FFA-61	Fire Training Officer	66,622	71,980	76,085	80,436	85,048	89,934	94,253
FFA-62	Fire Training Supervisor	70,358	76,016	80,352	84,946	89,817	94,977	99,539
FFN-53	Fire Fighter Trainee	43,078						
FFN-54	Fire Prevention Inspector	55,331	59,749	63,131	66,720	70,524	74,552	78,114
FFN-55	Senior Fire Prevention Inspector	60,058	64,876	68,568	72,480	76,629	81,026	84,910
FFN-61	Health Care Coordinator	66,789	72,160	76,275	80,637	85,260	90,159	94,489
FFN-62	Fire Prevention Supervisor	70,533	76,207	80,552	85,158	90,041	95,214	99,788

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	38,030	39,768	41,588	43,488	45,478	47,556	49,732	52,003	54,382
TA-17	Crime Prevention Specialist	40,412	42,281	44,223	46,274	48,411	50,647	52,986	55,432	57,993
TA-17	Professional Standards Coordinator									
TA-19	Court Administration Trainer	45,952	48,115	50,381	52,753	55,237	57,839	60,563	63,413	66,400
TA-19	Emergency Management Coordinator									
TA-19	Inmate Programs Coordinator									
TA-20	Community Services Analyst	49,168	51,503	53,952	56,518	59,204	62,019	64,966	68,056	71,293
TA-20	Food Services Supervisor									
TA-20	Human Resources Trainer									
TA-20	Management Analyst									
TA-20	Neighborhood Outreach Coordinator *									
TA-20	Parks and Recreation 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-21	Branch Manager	52,727	55,257	57,910	60,688	63,601	66,653	69,851	73,205	76,717
TA-21	Building Maintenance Project Coordinator									
TA-21	Coordinator of Court Appointed Programs									

* 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
TA-21	Departmental Administrative Manager	52,727	55,257	57,910	60,688	63,601	66,653	69,851	73,205	76,717
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	Project Coordinator *									
TA-21	Structural Plans Examiner									
TA-21	Training Manager									
TA-21	Transportation Coordinator/Modeler									
TA-22	Assistant Manager Roadway Operation	56,672	59,418	62,287	65,315	68,478	71,795	75,273	78,918	82,742
TA-22	Asst Manager Traffic Operations									
TA-22	Economic Development Coordinator									
TA-22	Engineering Associate									
TA-22	Landscape Architect									
TA-22	Network Analyst									
TA-22	PAC Manager									
TA-22	Plans Examination Supervisor									
TA-22	Redevelopment Coordinator									
TA-22	Senior Business Systems Analyst									
TA-22	Senior Planner									
TA-22	System Support Analyst									
TA-22	Senior Business System Analyst - Utilities *									
TA-22	Urban Designer									
TA-22	Water Reclamation Plant Superintendent									
TA-23	Benefits Administrator	61,052	64,037	67,167	70,450	73,896	77,507	81,298	85,271	89,440
TA-23	Communications Administrator									
TA-23	Deputy City Surveyor									
TA-23	Major Project Coordinator *									
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 Human Resources Analyst									
TA-23	Senior Network Analyst									
TA-24	Database Administrator	65,917	69,170	72,584	76,163	79,922	83,863	88,001	92,345	96,900
TA-24	Information Assurance Specialist									
TA-24	IT Project Manager									
TA-24	Manager II									
TA-25	City Surveyor	71,333	74,885	78,611	82,525	86,633	90,945	95,475	100,227	105,216
TA-25	Manager Fleet Operations									
TA-25	Manager III									
TA-25	Manager Redevelopment									
TA-25	Principal Engineer									
TA-25	Principal Transportation Planner									

* 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
Teamster Non Supervisor										
TNS-10	Civilian Police Service Rep	27,710	28,901	30,142	31,437	32,787	34,194	35,663	37,196	38,794
TNS-10	Golf Starter									
TNS-10	Roadway Operations Worker									
TNS-11	Driver Messenger	29,044	30,305	31,620	32,993	34,427	35,920	37,480	39,107	40,807
TNS-11	Library Assistant I									
TNS-11	Receptionist									
TNS-12	Building Custodian	30,513	31,852	33,249	34,707	36,229	37,821	39,479	41,213	43,023
TNS-12	Community Improvement Assistant									
TNS-12	Court Clerk I									
TNS-12	Laundry Specialist									
TNS-12	Scanner Operator									
TNS-13	Billing Assistant *	32,128	33,553	35,042	36,595	38,217	39,912	41,682	43,530	45,462
TNS-13	Billing Representative *									
TNS-13	Civilian Community Service Officer									
TNS-13	Customer Service Specialist									
TNS-13	Field Service Customer Service Rep Trainee									
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	33,908	35,427	37,014	38,674	40,406	42,217	44,108	46,085	48,150
TNS-14	Business License Specialist									
TNS-14	Corrections Assistant									
TNS-14	Corrections Housekeeping Specialist									
TNS-14	Court Clerk II									
TNS-14	Golf Course Recreation Leader									
TNS-14	Inmate Records Specialist									
TNS-14	Land Development Processor									
TNS-14	Library Assistant III									
TNS-14	Mail Messenger									
TNS-14	Parks Maintenance Worker									
TNS-14	Public Works Maintenance Worker									
TNS-14	Recreation Leader									
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-14	Transportation Services Assistant									
TNS-15	Accounting Technician	35,869	37,491	39,190	40,962	42,818	44,756	46,781	48,900	51,112
TNS-15	Classification Technician									
TNS-15	Database Coordinator									
TNS-15	Evidence Custodian									
TNS-15	Fiscal Technician									
TNS-15	Food Service Specialist									
TNS-15	HRIS Representative I									
TNS-15	Inventory Control Specialist *									

* 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
TNS-15	Print Technician	35,869	37,491	39,190	40,962	42,818	44,756	46,781	48,900	51,112
TNS-15	School Crossing Guard Coordinator									
TNS-15	Senior Court Clerk									
TNS-15	Survey Technician									
TNS-15	Traffic Operations Worker									
TNS-15	Utility Line Locator									
TNS-16	Animal Control Officer	38,030	39,768	41,588	43,488	45,478	47,556	49,732	52,003	54,382
TNS-16	Assistant Terminal Agency Coordinator *									
TNS-16	Community Improvement Crew Leader									
TNS-16	Community Improvement Specialist									
TNS-16	Crime Scene Analyst I									
TNS-16	Deputy City Clerk									
TNS-16	Engineering Technician I									
TNS-16	Field Customer Service Representative *									
TNS-16	Help Desk Analyst									
TNS-16	HRIS Representative II									
TNS-16	Interpreter Court Clerk									
TNS-16	Meter Services Technician									
TNS-16	Multi Trades Assistant									
TNS-16	PAC Specialist									
TNS-16	Planning & Zoning Agenda Specialist									
TNS-16	Planning Assistant									
TNS-16	Roadway Operations Crew Leader									
TNS-16	Senior Accounting Technician									
TNS-16	Sign and Marking Technician									
TNS-16	Sweeper Operator									
TNS-16	Water Systems Operator I									
TNS-17	Automotive Equipment Mechanic I	40,412	42,281	44,233	46,274	48,411	50,647	52,986	55,432	57,993
TNS-17	Engineering Technician II									
TNS-17	GIS Technician									
TNS-17	Payroll Coordinator									
TNS-17	Pretreatment Inspector I									
TNS-17	Senior Evidence Custodian									
TNS-17	Senior Utilities Line Locator									
TNS-17	Services and Parts Specialist									
TNS-17	Traffic Signs & Markings Technician II *									
TNS-17	Utilities Field Service Technician									
TNS-18	Accountant	43,044	45,052	47,152	49,351	51,653	54,062	56,583	59,223	61,983
TNS-18	Backflow Technician									
TNS-18	Community Service Program Coordinator									
TNS-18	Construction Financial Coordinator									
TNS-18	Construction Management Inspector I									
TNS-18	Customer Service Coordinator									
TNS-18	Engineering Technician III									
TNS-18	Heavy Equipment Operator									
TNS-18	Inspector - Entry Level									
TNS-18	Interpreter/Translator *									
TNS-18	Materials Technician									
TNS-18	Meter Mechanic									
TNS-18	Multi Trades Technician									
TNS-18	Parks Equipment Maintenance Mechanic									
TNS-18	Planning Examiner II									
TNS-18	Pretreatment Inspector II									

*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
TNS-18	Recreation Programmer	43,044	45,052	47,152	49,351	51,653	54,062	56,583	59,223	61,983
TNS-18	Senior Meter Services Technician									
TNS-18	Senior Survey Technician									
TNS-18	Systems Coordinator									
TNS-18	Traffic Safety Inspector									
TNS-18	Training Coordinator									
TNS-18	Translation/Passport Specialist									
TNS-18	Utility Mapping Specialist									
TNS-18	Utility Systems Technician									
TNS-18	Water Systems Operator II									
TNS-18	Welder									
TNS-19	Automotive Equipment Mechanic II	45,952	48,115	50,381	52,753	55,237	57,839	60,563	63,413	66,400
TNS-19	Buyer									
TNS-19	Child Abuse/Neglect Specialist *									
TNS-19	Code Enforcement Officer									
TNS-19	Communications Technician									
TNS-19	Construction Inspector									
TNS-19	Construction Management Inspector II									
TNS-19	Crime Scene Analyst II									
TNS-19	Electronics Technician									
TNS-19	GIS Analyst									
TNS-19	Graphic Artist									
TNS-19	HVAC Technician									
TNS-19	Inspector									
TNS-19	Offsite Construction Inspector Trainee									
TNS-19	Senior Pretreatment Inspector II									
TNS-19	Systems Technician I									
TNS-19	Utilities Inspector I									
TNS-20	Agency Support Specialist	49,168	51,503	53,952	56,518	59,204	62,019	64,966	68,056	71,293
TNS-20	Combination Inspector									
TNS-20	Construction Project Inspector									
TNS-20	Mobile Systems Technician									
TNS-20	Plans Examiner									
TNS-20	Senior Buyer *									
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	Lead Code Enforcement Officer *	52,727	55,257	57,910	60,688	63,601	66,653	69,851	73,204	76,717
TNS-21	Offsite Constructions									
TNS-21	Systems Technician II									
TNS-21	Utilities Inspector II									

*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
Teamster Supervisor										
TS-15	Lead Customer Service Specialist I	35,869	37,491	39,190	40,962	42,818	44,756	46,781	48,900	51,112
TS-16	Inmate Records Supervisor	38,030	39,768	41,588	43,488	45,478	47,556	49,732	52,003	54,382
TS-16	Lead Customer Service Specialist II									
TS-16	Security Control Supervisor									
TS-16	Supervisor I									
TS-16	Supervisor II									
TS-17	Construction Project Inspection Scheduler	40,412	42,281	44,233	46,274	48,411	50,647	52,986	55,432	57,993
TS-17	Court Clerk Supervisor									
TS-17	Food Service Crew Leader									
TS-17	Legal Assistant Supervisor									
TS-17	Parks Maint Crew Leader									
TS-17	Police Records Supervisor									
TS-18	Building Custodian Supervisor	43,044	45,052	47,152	49,351	51,653	54,062	56,583	59,223	61,983
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									
TS-19	Backflow Crew Leader	45,952	48,115	50,381	52,753	55,237	57,839	60,563	63,413	66,400
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	49,168	51,503	53,952	56,518	59,204	62,019	64,966	68,056	71,293
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	52,727	55,257	57,910	60,688	63,601	66,653	69,851	73,204	76,717
TS-21	Code Enforcement Supervisor									
TS-21	Customer Services Supervisor II									
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									

* 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
Teamster Supervisor										
TS-21	Supervisor VI	52,727	55,257	57,910	60,688	63,601	66,653	69,851	73,204	76,717
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	Building Inspection Manager *	56,672	59,418	62,297	65,315	68,478	71,795	75,273	78,918	82,742
TS-22	Construction Project Inspection Supervisor									
TS-22	GPS Survey Coordinator									
TS-22	Supervisor Public Works Support									
TS-22	Utilities Inspection Supervisor									
TS-23	Police System Support Supervisor	61,052	64,037	67,167	70,450	73,896	77,507	81,298	85,271	89,440
TS-24	Business Applications Supervisor	65,917	69,170	72,584	76,164	79,922	83,863	88,001	92,345	96,900
TS-24	Network Supervisor									
TS-24	Technology Support Supervisor *									

Alphabetical Listing of Positions

Position	Grade
Accountant	TNS-18
Accounting Technician	TNS-15
Administrative Receptionist	CNF-14
Agency Support Specialist	TNS-20
Animal Control Officer	TNS-16
Assistant Chief of Police	ADD-32
Assistant City Attorney	DD-35
Assistant City Clerk	ADD-24
Assistant City Manager	DD-35
Assistant Court Administrator	ADD-26
Assistant Director of Finance	ADD-27
Assistant Director of Library	ADD-24
Assistant Director, Police Services	ADD-26
Assistant Fire Chief	ADD-31
Assistant Manager Roadway Operation	TA-22
Assistant Terminal Agency Coordinator *	TNS-16
Assistant to the City Manager	ADD-26
Asst Manager Traffic Operations	TA-22

Position	Grade
Auditor	APT-25
Automotive Equipment Mechanic I	TNS-17
Automotive Equipment Mechanic II	TNS-19
Automotive/Equipment Supervisor	TS-21
Backflow Crew Leader	TS-19
Backflow Technician	TNS-18
Benefits Administrator	TA-23
Billing Assistant *	TNS-13
Billing Representative *	TNS-13
Branch Manager	TA-21
Budget Analyst	APT-22
Budget Manager	APT-25
Building Custodian	TNS-12
Building Custodian Supervisor	TS-18
Building Inspection Manager *	TS-22
Building Maintenance Project Coordinator	TA-21
Building Official	ADD-25
Building Support Specialist	TNS-14

*New Positions - projected grade, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Business Applications Supervisor	TS-24	Court Clerk Supervisor	TS-17
Business License Specialist	TNS-14	Court Compliance Coordinator	TS-19
Business Systems Architect	APT-24	Crime Prevention Specialist	TA-17
Buyer	TNS-19	Crime Scene Analyst I	TNS-16
Chief Deputy City Attorney	ADD-27	Crime Scene Analyst II	TNS-19
Chief Marshal	ADD-32	Crime Scene Investigator	PNS-50
Chief of Police	DD-34	Customer Service Coordinator	TNS-18
Chief of Police Office Manager	APT-18	Customer Service Specialist	TNS-13
Child Abuse/Neglect Specialist *	TNS-19	Customer Service Supervisor I	TS-20
City Attorney	DD-65	Customer Services Supervisor II	TS-21
City Clerk	DD-32	Database Administrator	TA-24
City Manager	DD-60	Database Coordinator	TNS-15
City Surveyor	TA-25	Departmental Administrative Manager	TA-21
Civilian Community Service Officer	TNS-13	Deputy City Attorney I	APT-23
Civilian Police Service Representative	TNS-10	Deputy City Attorney II	APT-25
Classification Technician	TNS-15	Deputy City Clerk	TNS-16
Code Enforcement Officer	TNS-19	Deputy City Surveyor	TA-23
Code Enforcement Supervisor	TS-21	Deputy Director/City Engineer	ADD-27
Combination Inspector	TNS-20	Deputy Fire Chief	ADD-32
Communications Administrator	TA-23	Deputy Marshal	PNS-50/PON-50
Communications Technician	TNS-19	Detective	PNS-56
Community Improvement Assistant	TNS-12	Detention Services Manager	APT-24
Community Improvement Crew Leader *	TNS-16	Director of Communications	DD-32
Community Improvement Specialist	TNS-16	Director of Economic Development	DD-33
Community Service Program Coordinator	TNS-18	Director of Finance	DD-34
Community Services Analyst	TA-20	Director of General Services	DD-32
Construction Financial Coordinator	TNS-18	Director of Human Resources	DD-32
Construction Inspector	TNS-19	Director of Information Technology	DD-32
Construction Management Inspector I	TNS-18	Director of Library	DD-32
Construction Management Inspector II	TNS-19	Director of Parks and Recreation	DD-32
Construction Project Inspection Scheduler	TS-17	Director of Planning and Zoning	DD-33
Construction Project Inspection Supervisor	TS-22	Director of Public Works	DD-34
Construction Project Inspector	TNS-20	Director of Utilities	DD-34
Coordinator of Court Appointed Programs	TA-21	Driver Messenger	TNS-11
Corrections Assistant	TNS-14	Economic Development Coordinator	TA-22
Corrections Captain	ADD-31	Electronics Technician	TNS-19
Corrections Housekeeping Specialist	TNS-14	Emergency Management Coordinator	TA-19
Corrections Lieutenant	PS-63	Employee Relations Manager	APT-25
Corrections Officer	PNS-50	EMS Chief *	APT-25
Corrections Sergeant	PS-59	Engineering Assistant	TA-21
Corrections Support Supervisor	TS-18	Engineering Associate	TA-22
Council Member	EL-5	Engineering Program Analyst*	TS-21
Court Administration Trainer	TA-19	Engineering Services Administrator	ADD-26
Court Administrator	DD-32	Engineering Technician I	TNS-16
Court Clerk I	TNS-12		
Court Clerk II	TNS-14		

*New Positions - projected grade, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Engineering Technician II	TNS-17	Human Resources Trainer	TA-20
Engineering Technician III	TNS-18	HVAC Technician	TNS-19
Evidence Custodian	TNS-15	Information Assurance Specialist	TA-24
Evidence Vault Supervisor	TS-18	Inmate Programs Coordinator	TA-19
Executive Assistant	APT-21	Inmate Records Bureau Administrator	TS-18
Executive Secretary	CNF-16	Inmate Records Specialist	TNS-14
Executive Secretary	TA-16	Inmate Records Supervisor	TS-16
Field Service Customer Service Representative *	TNS-16	Inspector	TNS-19
Field Service Customer Service Rep Trainee *	TNS-13	Inspector - Entry Level	TNS-18
Financial Accountant	APT-18	Interpreter Court Clerk	TNS-16
Financial Analyst	APT-21	Interpreter Victim Witness Advocate	APT-14
Fire Battalion Chief	ABC-25	Interpreter/Translator *	TNS-18
Fire Captain	FFA-60	Inventory Control Specialist *	TNS-15
Fire Chief	DD-33	IT Project Manager	TA-24
Fire Engineer	FFA-54	Labor Relations Liaison	TA-21
Fire Equipment Service Specialist *	FFA-50	Labor Relations Manager	APT-25
Fire Fighter	FFA-50	Land Development Processor	TNS-14
Fire Fighter Trainee	FFN-53	Land Development Project Leader	TS-21
Fire Investigator *	FFA-60	Land Development Services Administrator	ADD-26
Fire Marshal *	APT-25	Landscape Architect	TA-22
Fire Prevention Inspector	FFA-54/FFN-54	Laundry Specialist	TNS-12
Fire Prevention Supervisor	FFN-62	Lead Code Enforcement Officer *	TNS-21
Fire Protection Engineer	APT-24	Lead Customer Service Specialist I	TS-15
Fire Protection Specialist *	FFA-60	Lead Customer Service Specialist II	TS-16
Fire Training Officer	FFA-61	Legal Assistant	TNS-13
Fire Training Supervisor	FFA-62	Legal Assistant Supervisor	TS-17
Fiscal Specialist	TNS-13	Legal Secretary	CNF-16
Fiscal Technician	TNS-15	Library Assistant I	TNS-11
Food Service Crew Leader	TS-17	Library Assistant II	TNS-13
Food Service Specialist	TNS-15	Library Assistant III	TNS-14
Food Services Supervisor	TA-20	Mail Messenger	TNS-14
GIS Analyst	TS-19	Major Project Coordinator *	TA-23
GIS Technician	TNS-17	Management Analyst	TA-20
Golf Course Recreation Leader	TNS-14	Manager Animal Control	TS-21
Golf Starter	TNS-10	Manager Business License	TA-21
GPS Survey Coordinator	TS-22	Manager Business Services	APT-25
Graphic Artist	TNS-19	Manager Code Enforcement	TA-23
Health Care Coordinator	FFN-61	Manager Crime Analysis	TA-21
Heavy Equipment Operator	TNS-18	Manager Crime Prevention	TA-21
Help Desk Analyst	TNS-16	Manager Ct Automation and Records	TA-23
Housing and Neighborhood Services Director *	DD-32	Manager Fleet Operations	TA-25
HRIS Representative I	TNS-15	Manager I	TA-23
HRIS Representative II	TNS-16	Manager II	TA-24
Human Resources Analyst	CNF-20	Manager III	TA-25
Human Resources Assistant	CNF-16	Manager Information Technology	APT-25
Human Resources Specialist *	CNF-20		

*New Positions - projected grade, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Manager Police Communications	TA-21	Police Lieutenant	PS-65
Manager Police Records	TA-21	Police Officer	PNS-50
Manager Professional Standards	TA-21	Police Records Assistant	TNS-13
Manager Redevelopment	TA-25	Police Records Supervisor	TS-17
Manager Resource Management	APT-24	Police Sergeant	PS-61
Materials Technician	TNS-18	Police Support System Supervisor	TS-23
Mayor	EL-6	Pretreatment Inspection Supervisor I	TS-20
Meter Mechanic	TNS-18	Pretreatment Inspection Supervisor II	TS-21
Meter Services Technician	TNS-16	Pretreatment Inspector I	TNS-17
Meter Services Technician Trainee	TNS-13	Pretreatment Inspector II	TNS-18
Mobile Systems Technician	TNS-20	Principal Engineer	TA-25
Multi Trades Assistant	TNS-16	Principal Planner	TA-23
Multi Trades Crew Leader	TS-19	Principal Recruiter	TA-23
Multi Trades Supervisor	TS-21	Principal Transportation Planner	TA-25
Multi Trades Technician	TNS-18	Print Technician	TNS-15
Municipal Judge	EL-7	Professional Standards Coordinator	TA-17
Neighborhood Outreach Coordinator *	TA-20	Project Coordinator	TA-21
Neighborhood Services Coordinator	TA-21	Public Information Specialist	APT-19
Neighborhood Services Manager *	APT-25	Public Services Librarian	TA-20
Network Analyst	TA-22	Public Works Maintenance Worker	TNS-14
Network Supervisor	TS-24	Real Property Agent	TS-18
Office Assistant	TNS-13	Receptionist	TNS-11
Office Supervisor	TS-18	Records Manager	APT-22
Offsite Construction Inspector	TNS-21	Recreation Leader	TNS-14
Offsite Construction Inspector Trainee	TNS-19	Recreation Programmer	TNS-18
PAC Manager	TA-22	Recreation Supervisor	TS-21
PAC Specialist	TNS-16	Redevelopment Coordinator	TA-22
Paralegal	APT-19	Roadway Operations Crew Leader	TNS-16
Parks and Recreation Analyst	TA-20	Roadway Operations Worker	TNS-10
Parks Equipment Maintenance Mechanic	TNS-18	Safety Officer Training Administrator	TA-23
Parks Maint Crew Leader	TS-17	Scanner Operator	TNS-12
Parks Maint Supervisor	TS-20	School Crossing Guard Coordinator	TNS-15
Parks Maintenance Worker	TNS-14	Security Control Bureau Administrator	TS-18
Parks Planner	TA-20	Security Control Supervisor	TS-16
Payroll Coordinator	TNS-17	Security Control Technician	TNS-14
Planner	TA-20	Senior Accounting Technician	TNS-16
Planning and Zoning Agenda Specialist	TNS-16	Senior Architect	TA-23
Planning Assistant	TNS-16	Senior Benefits Technician	TA-20
Planning Examiner *	TNS-18	Senior Business Systems Analyst	TA-22
Plans Examination Supervisor	TA-22	Senior Business Systems Analyst - Utilities *	TA-22
Plans Examiner	TNS-20	Senior Buyer *	TNS-20
Police Captain	ADD-31	Senior Code Enforcement Officer	TNS-20
Police Communications Call Taker	TNS-13	Senior Construction Project Inspector	TS-21
Police Communications Dispatcher	TNS-17	Senior Court Clerk	TNS-15
Police Communications Supervisor	TS-19		

*New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Senior Crime Scene Analyst	TNS-20	Systems Technician II	TNS-21
Senior Crime Scene Investigator	PNS-56	Technical Services Supervisor	TS-21
Senior Deputy City Attorney	ADD-26	Technology Support Supervisor *	TS-24
Senior Deputy City Clerk	TS-19	Terminal Agency Coordinator	TS-18
Senior Electrical Inspector	TNS-20	Traffic Operations Supervisor	TS-21
Senior Electronics Technician	TNS-20	Traffic Operations Worker	TNS-15
Senior Engineer	TA-23	Traffic Safety Inspector	TNS-18
Senior Evidence Custodian	TNS-17	Traffic Signs & Markings Tech II *	TNS-17
Senior Executive to the City Manager	ADD-27	Traffic Technician/Electrician	TNS-20
Senior Financial Analyst	APT-23	Training Coordinator	TNS-18
Senior Fire Prevention Inspector	FFN-55	Training Manager	TA-21
Senior Human Resources Analyst	TA-23	Translation/Passport Specialist	TNS-18
Senior Human Resources Specialist *	CNF-21	Transportation Services Administrator	ADD-26
Senior Legal Assistant	TNS-14	Transportation Services Assistant	TNS-14
Senior Meter Services Technician	TNS-18	Urban Designer	TA-22
Senior Network Analyst	TA-23	Utilities Field Service Crew Leader	TS-19
Senior Office Assistant	TNS-14	Utilities Field Service Supervisor	TS-21
Senior Planner	TA-22	Utilities Field Service Technician	TNS-17
Senior Police Records Assistant	TNS-14	Utilities Financial Analyst	APT-21
Senior Pretreatment Inspector	TNS-19	Utilities Inspection Supervisor	TS-22
Senior Real Property Agent	TS-20	Utilities Inspector I	TNS-19
Senior Recruiter	TA-20	Utilities Inspector II	TNS-21
Senior Survey Technician	TNS-18	Utilities Mapping Specialist	TNS-18
Senior Utilities Financial Analyst	APT-23	Utilities Operations Support Supervisor I	TS-20
Senior Utilities Line Locator	TNS-17	Utilities Operations Support Supervisor II	TS-21
Senior Work Card/Fingerprint Assistant	TNS-14	Utilities Projects Supervisor	TS-21
Senior Workers Compensation Specialist	TA-20	Utilities Support Supervisor	TS-21
Sergeant Marshal	PS-61	Utility Line Locator	TNS-15
Services and Parts Specialist	TNS-17	Utility Systems Technician	TNS-18
Sign and Marking Technician	TNS-16	Victim Advocate Coordinator *	APT-18
Special Project Accountant	APT-25	Victim Witness Advocate	APT-18
Special Projects Analyst	APT-21	Water Reclamation Plant Superintendent	TA-22
State Legislative Affairs Officer	ADD-26	Water Systems Operator I	TNS-16
Structural Plans Examiner	TA-21	Water Systems Operator II	TNS-18
Supervisor I	TS-16	Water Systems Supervisor	TS-21
Supervisor II	TS-16	Welder	TNS-18
Supervisor III	TS-19	Work Card/Fingerprint Assistant	TNS-13
Supervisor IV	TS-19		
Supervisor Public Works Support	TS-22		
Supervisor V	TS-20		
Supervisor VI	TS-21		
Supervisor VII	TS-21		
Survey Technician	TNS-15		
Sweeper Operator	TNS-16		
Systems Support Analyst	TA-22		
Systems Coordinator	TNS-18		
Systems Technician I	TNS-19		

*New Position - grade projected, pending review.



FY 2006-07 Benefit Rates

Holiday Pay:

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

Public Employees Retirement System (PERS)

Police and Fire - 32.0%
All Others - 19.75%

Health Insurance:

Employees under Teamster coverage - \$8,700 Per Year
Employees under City coverage - \$8,100 Per Year

Worker's Compensation:

Police - 5.8%
Fire - 5.8%
All Other Employees - 2%

Unemployment Benefits:

All Employees - 2.5%

Social Security:

Employees not covered under PERS retirement discussed above - 6.20%

Medicare:

All employees hired after April 1, 1986 - 1.45%

Liability Self-Insurance:

All employees - 2.5%



List of Acronyms

ADA	Americans with Disabilities Act
AV	Assessed Valuation
BCCRT	Basic City/County Relief Tax
BLM	Bureau of Land Management
CAFR	Comprehensive Annual Financial Report
CDBG	Community Development Block Grant
CIP	Capital Improvement Program
CNLV	City of North Las Vegas
COLA	Cost of Living Adjustment
COPS	Community Oriented Policing Services Grant
CTX	Consolidated Tax
DOT	Department of Transportation
EFB	Ending Fund Balance
ERP	Enterprise Resource Planning
FTE	Full Time Equivalent
FY	Fiscal Year
GAAP	Generally Accepting Accounting Principles
GASB	Governmental Accounting Standards Board
GFOA	Government Finance Officers Association
GOB	General Obligation Bonds
LID	Local Improvement District
LVCVA	Las Vegas Convention and Visitors Authority
NDOT	Nevada Department of Transportation
NRS	Nevada Revised Statutes
PAC	Permit Application Center
PERS	Public Employees Retirement System
PILT	Payment in lieu of Taxes
RFCD	Regional Flood Control District
RTC	Regional Transportation Commission
SID	Special Improvement District
SNPLMA	Southern Nevada Planning and Land Management Act
VOCA	Victims of Crime Act Grant



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 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.

Bureau of Land Management (BLM)

An agency of the Department of the Interior, which regulates economic management of much of the nation's public forests, mineral resources and grazing lands.

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 revenue 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.

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.

Public Employees Retirement System (PERS)

The retirement system provided for governmental employees in the State of Nevada.

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.

SNPLMA (Southern Nevada Public Land Management Act) This Act, passed in 1998, provides Federal funds to be used through sale of public lands to improve parks, trails and natural areas, support conservation initiatives, and improve Federally-managed facilities.

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 result when the tax per one hundred dollars of assessed value 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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