

# Statistical Section and Glossary



## In This Section

This section includes additional statistical information such as six year financial trends of all Funds combined and the General Fund shown separately. City salary tables and position grades for the budget year are included. Finally, 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 E. Rose**

**Finance Department – Philip F. Stoeckinger – Finance Director**  
2200 Civic Center Drive • North Las Vegas, Nevada 89030  
Telephone: (702) 633-1462 • Fax: (702) 649-5077  
[www.cityofnorthlasvegas.com](http://www.cityofnorthlasvegas.com)

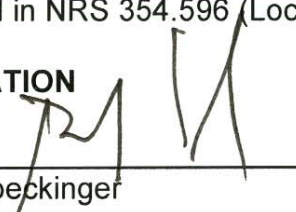
The City of North Las Vegas herewith submits the final budget for the fiscal year ending June 30, 2008.

This budget contains five funds, including Debt Service, requiring property tax revenues totaling \$76,639,000.

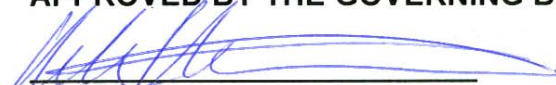
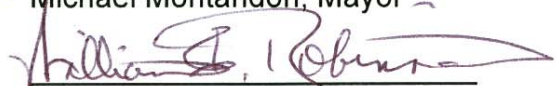
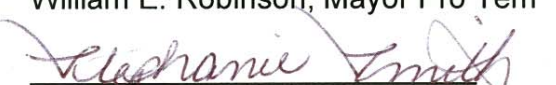
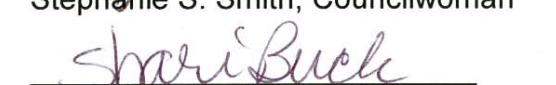
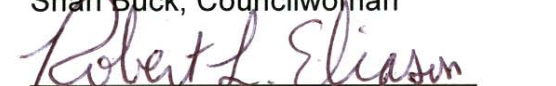
This budget contains 12 governmental type funds with estimated expenditures of \$503,000,237, net of transfers and excluding contingencies of \$3,200,000, and five proprietary funds with estimated expenses of \$84,176,400.

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local Government Budget and Finance 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, Councilwoman  
  
Shari Buck, Councilwoman  
  
Robert L. Eliason, Councilman

#### ATTEST:

  
Karen L. Storms, CMC  
City Clerk

Dated May 15, 2007

#### SCHEDULE OF NOTICE OF PUBLIC HEARING:

DATE AND TIME: May 15, 2007; 4:30 p.m.  
PUBLICATION DATE: May 7, 2007  
PLACE: City Council Chambers, North Las Vegas  
City Hall, 2200 Civic Center Drive  
North Las Vegas, Nevada

## All Funds Revenue, Expenditure Trend 2003 - 2008

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Adopted Budget
<b>Revenues</b>						
Property Taxes	33,281,084	37,569,807	46,309,282	55,803,760	68,464,300	83,507,000
Other Taxes	1,955,293	3,466,846	3,367,365	4,966,674	2,091,500	1,784,100
Licenses and Permits	20,147,865	28,304,794	31,329,076	35,431,853	32,430,000	39,980,000
Intergovernmental Revenue	33,297,080	60,752,647	121,241,867	53,529,300	70,680,959	190,082,039
Consolidated Taxes	31,000,342	37,621,661	47,361,649	53,720,737	54,000,000	58,500,000
Charges for Services	82,881,236	104,589,132	127,533,058	133,899,853	129,697,100	138,118,100
Fines and Forfeitures	5,856,626	6,552,160	6,922,688	7,904,607	8,137,300	8,449,300
Miscellaneous	12,625,280	8,482,522	18,709,694	17,661,508	30,499,229	25,839,250
<b>Total Revenues</b>	<b>221,044,806</b>	<b>287,339,569</b>	<b>402,774,679</b>	<b>362,918,292</b>	<b>396,000,388</b>	<b>546,259,789</b>
<b>Expenditures by Function</b>						
General Government	20,012,483	21,203,620	24,381,685	26,353,079	46,929,891	49,624,709
Judicial	6,224,345	19,549,938	19,237,255	8,176,794	10,276,727	12,372,300
Public Safety	81,477,024	92,911,229	111,957,342	123,202,143	152,156,985	167,590,967
Public Works	35,295,583	49,573,429	72,926,215	49,754,804	76,909,654	202,896,839
Culture and Recreation	10,419,085	12,660,528	71,133,253	22,960,196	31,318,214	50,885,400
Community Support	4,774,006	5,103,750	5,348,224	6,500,816	11,911,957	13,270,322
Utility Enterprises	48,054,251	54,709,073	52,031,521	60,112,005	71,836,844	128,932,900
Internal Services	8,515,766	8,438,333	10,319,342	10,116,201	15,569,445	15,945,300
Debt Service	15,791	88,878	13,146	1,528,243	9,200	5,300
<b>Total Expenditures</b>	<b>214,788,334</b>	<b>264,238,778</b>	<b>367,347,983</b>	<b>308,704,281</b>	<b>416,918,917</b>	<b>641,524,037</b>
<b>Excess (deficit) of Revenues Over Expenditures</b>	<b>6,256,472</b>	<b>23,100,791</b>	<b>35,426,696</b>	<b>54,214,011</b>	<b>(20,918,529)</b>	<b>(95,264,248)</b>
<b>Other Financing Sources (Uses)</b>						
Capital Contr. & Don.					1,551,000	1,151,200
Bond Proceeds	32,995,573	5,107,102		164,143,946	143,425,000	38,089,700
Other Financing	39,165,268	1,755,159	3,541,679	875,540	8,730,200	
Transfers In	4,840,612	14,056,099	56,791,980	72,284,157	76,438,522	71,178,140
Contingency					(723,919)	(3,210,000)
Debt Service Expense	(7,318,979)	(9,112,767)	(9,459,539)	(9,914,904)	(25,364,800)	(31,843,000)
Capital Contributions	(438,398)	(477,986)				
Transfers Out	(4,840,612)	(14,056,098)	(56,791,980)	(72,284,156)	(76,438,522)	(71,178,140)
<b>Total Other Financing Sources (Uses)</b>	<b>64,403,464</b>	<b>(2,728,491)</b>	<b>(5,917,860)</b>	<b>155,104,583</b>	<b>127,617,481</b>	<b>4,187,900</b>
<b>Net Changes in Fund Balance</b>	<b>70,659,936</b>	<b>20,372,300</b>	<b>29,508,836</b>	<b>209,318,594</b>	<b>106,698,952</b>	<b>(91,076,348)</b>
<b>Beginning Fund Balance</b>	<b>87,953,850</b>	<b>158,613,786</b>	<b>178,986,086</b>	<b>206,611,963</b>	<b>* 415,930,557</b>	<b>522,629,509</b>
<b>Ending Fund Balance</b>	<b>158,613,786</b>	<b>178,986,086</b>	<b>208,494,922</b>	<b>415,930,557</b>	<b>522,629,509</b>	<b>431,553,161</b>

\* 2005-06 Beginning Fund Balance As Restated.



CITY OF NORTH LAS VEGAS

**ALL FUNDS**  
**Revenue Detail Trend 2003 - 2008**

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Adopted Budget
<b>Taxes</b>						
Property Taxes	33,281,084	37,569,807	46,309,282	55,803,760	68,464,300	83,507,000
Other Taxes	1,955,293	3,466,846	3,367,365	4,966,674	2,091,500	1,784,100
<b>Total Taxes</b>	<b>35,236,377</b>	<b>41,036,653</b>	<b>49,676,647</b>	<b>60,770,434</b>	<b>70,555,800</b>	<b>85,291,100</b>
<b>Licenses &amp; Permits</b>						
Business Licenses	2,990,684	3,473,855	3,958,538	4,404,279	5,500,000	6,050,000
Liquor Licenses	444,708	406,140	444,257	640,755	600,000	600,000
City Gaming Licenses	1,008,720	1,338,236	1,220,667	1,258,344	1,300,000	1,300,000
Utility Franchise Fees	9,453,942	9,954,903	11,761,980	13,778,783	15,990,000	17,890,000
Animal Licenses	10,699	11,256	36,802	30,996	40,000	40,000
Engineering & Bldg Permits	6,239,112	13,120,404	13,906,832	15,318,696	9,000,000	14,100,000
<b>Total Licenses &amp; Permits</b>	<b>20,147,865</b>	<b>28,304,794</b>	<b>31,329,076</b>	<b>35,431,853</b>	<b>32,430,000</b>	<b>39,980,000</b>
<b>Intergovernmental Revenues</b>						
Federal & Local Grants	7,216,583	6,480,036	66,222,922	7,830,293	14,264,040	50,212,900
Motor Vehicle Taxes	1,804,182	2,178,066	2,306,422	2,635,718	2,875,000	3,200,000
Consolidated Tax Distribution	31,000,342	37,621,661	47,361,649	53,720,737	54,000,000	58,500,000
Police Sales Tax				6,360,003	8,700,000	8,961,000
Special Ad Valorem Tax	310,679	645,427	1,027,054	893,905	890,000	970,100
Room and Gaming Taxes - LVCVA	1,093,848	1,277,384	1,503,850	1,857,549	2,000,000	2,200,000
Public Works Indirect Allocation		1,505,400	1,682,918	1,440,000	1,200,000	960,000
Regional Transportation Commission	4,135,464	7,850,913	13,152,164	9,581,726	35,252,300	80,418,933
CC Flood Control	6,011,673	16,416,031	34,146,877	21,748,826	4,299,619	41,959,106
County Gaming Licenses	951,383	1,299,920	1,199,660	1,181,280	1,200,000	1,200,000
Payment in Lieu of Taxes-Utilities	11,773,268	23,099,470				
<b>Total Intergovernmental Revenues</b>	<b>64,297,422</b>	<b>98,374,308</b>	<b>168,603,516</b>	<b>107,250,037</b>	<b>124,680,959</b>	<b>248,582,039</b>
<b>Charges for Services</b>						
Building and Zoning Fees	548,296	1,165,437	1,178,292	1,224,844	970,000	985,000
Special Inspector Services	303,299	661,975	1,494,751	1,704,125	900,000	900,000
Court Fees	835,773	1,544,840	1,560,905	1,463,601	1,740,000	1,840,000
Other Fees & Trust Fund Deposits	1,953,479	1,923,683	3,156,513	1,445,924	3,350,000	3,038,000
Police - Other Fees	192,336	165,185	241,981	221,735	233,000	253,000
Fire Prevention Fees	101,436	165,495	176,934	184,714	200,000	220,000
Prisoner Board	10,861,702	11,330,103	10,340,258	12,027,163	12,300,000	12,300,000
Swimming Pool & Recreation Fees	2,754,798	2,814,229	3,621,942	5,140,569	5,830,200	6,044,100
Water Fees	41,522,402	49,171,650	58,504,995	52,165,171	51,815,000	54,225,000
Sewer Fees	17,155,626	27,398,452	35,001,884	44,799,487	37,570,000	40,065,000
I.S.F. Reimbursements	6,652,089	8,248,083	12,254,603	13,522,520	14,788,900	18,248,000
<b>Total Charges for Services</b>	<b>82,881,236</b>	<b>104,589,132</b>	<b>127,533,058</b>	<b>133,899,853</b>	<b>129,697,100</b>	<b>138,118,100</b>
<b>Other Revenues</b>						
Fines & Forfeitures	5,856,626	6,552,160	6,922,688	7,904,607	8,137,300	8,449,300
Interest Earnings	3,610,398	1,459,382	4,748,563	7,239,252	25,066,200	21,062,500
Refunds & Reimbursements	1,715,544	4,312,353	2,479,644	2,639,661	2,544,000	125,000
Inmate Payphone Commission	213,947	227,393	225,598	234,860	225,000	225,000
Other Miscellaneous Revenue	7,085,391	7,590,496	10,555,061	7,502,507	2,664,029	4,426,750
Other Financing Sources	72,160,841	1,755,159	4,242,507	165,064,714	153,706,200	39,240,900
<b>Total Other Revenues</b>	<b>90,642,747</b>	<b>21,896,943</b>	<b>29,174,061</b>	<b>190,585,601</b>	<b>192,342,729</b>	<b>73,529,450</b>
<b>Transfers from Other Funds:</b>						
General Fund	720,006	9,679,506	23,699,451	26,123,127	13,662,731	11,485,949
Special Revenue Funds	2,305,606	3,186,593	3,328,513	14,594,891	25,791,991	21,176,441
Debt Service Fund		200,000	363,565			
Water & Wastewater Funds	812,000	182,000	28,180,451	31,246,139	32,707,000	33,015,750
Library / Golf Funds	1,000	1,000		320,000		
Capital Projects		305,000	1,200,000		4,200,000	5,500,000
Self Insurance Fund	1,002,000	502,000	20,000		76,800	
<b>Transfers from Other Funds</b>	<b>4,840,612</b>	<b>14,056,099</b>	<b>56,791,980</b>	<b>72,284,157</b>	<b>76,438,522</b>	<b>71,178,140</b>
<b>Total Revenues All Funds</b>	<b>298,046,259</b>	<b>308,257,929</b>	<b>463,108,338</b>	<b>600,221,935</b>	<b>626,145,110</b>	<b>656,678,829</b>



## General Fund Revenue, Expenditure Trend 2003 - 2008

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Adopted Budget
<b>Revenues</b>						
Property Taxes	10,224,036	11,619,406	14,412,344	16,752,747	19,615,000	24,718,000
Other Taxes	216,294	404,924	279,088	337,299	350,000	385,000
Licenses and Permits	18,738,868	28,303,779	31,329,077	35,431,853	32,430,000	39,980,000
Intergovernmental Revenue	16,180,384	30,265,018	7,839,142	7,900,048	8,191,000	7,995,000
Consolidated Taxes	31,000,342	37,621,661	47,361,646	53,720,737	54,000,000	58,500,000
Charges for Services	12,550,735	15,014,895	15,417,098	17,417,931	17,251,800	16,911,000
Fines and Forfeitures	4,986,519	5,243,329	5,673,785	6,032,092	6,376,000	6,576,000
Miscellaneous	2,611,397	3,434,613	6,147,105	8,766,229	15,811,029	11,282,000
<b>Total Revenues</b>	<b>96,508,575</b>	<b>131,907,625</b>	<b>128,459,285</b>	<b>146,358,936</b>	<b>154,024,829</b>	<b>166,347,000</b>
<b>Expenditures by Function</b>						
General Government	18,065,822	19,819,784	23,229,495	24,318,696	37,696,819	39,535,160
Judicial	3,289,350	3,794,780	4,503,687	5,629,689	7,744,330	8,845,300
Public Safety	63,564,935	71,662,091	81,316,788	90,666,128	104,054,542	109,947,600
Public Works	2,139,976	12,652,774	13,689,509	15,290,929	21,125,239	19,684,500
Culture and Recreation	6,204,623	6,716,820	7,692,760	9,743,871	11,941,473	13,962,700
Community Support	548,218	566,263	666,333	1,072,494	2,653,703	3,321,240
Debt Service Expense	175,443	40,290	40,290			
Contingency					713,919	3,200,000
<b>Total Expenditures</b>	<b>93,988,367</b>	<b>115,252,802</b>	<b>131,138,862</b>	<b>146,721,807</b>	<b>185,930,025</b>	<b>198,496,500</b>
<b>Excess (deficit) of Revenues Over Expenditures</b>	<b>2,520,208</b>	<b>16,654,823</b>	<b>(2,679,577)</b>	<b>(362,871)</b>	<b>(31,905,196)</b>	<b>(32,149,500)</b>
<b>Other Financing Sources (Uses)</b>						
Transfers In	1,975,696	2,328,232	29,051,728	32,429,912	36,756,615	38,515,750
Transfers Out	(720,006)	(9,679,506)	(23,699,451)	(26,123,127)	(13,662,731)	(11,485,949)
<b>Total Other Financing</b>	<b>1,255,690</b>	<b>(7,351,274)</b>	<b>5,352,277</b>	<b>6,306,785</b>	<b>23,093,884</b>	<b>27,029,801</b>
<b>Inc. (Dec.) in Fund Balance</b>	<b>3,775,898</b>	<b>9,303,549</b>	<b>2,672,700</b>	<b>5,943,914</b>	<b>(8,811,312)</b>	<b>(5,119,699)</b>
<b>Beginning Fund Balance</b>	<b>10,929,600</b>	<b>14,705,498</b>	<b>24,009,047</b>	<b>26,284,898 *</b>	<b>32,228,812</b>	<b>23,417,500</b>
<b>Ending Fund Balance</b>	<b>14,705,498</b>	<b>24,009,047</b>	<b>26,681,747</b>	<b>32,228,812</b>	<b>23,417,500</b>	<b>18,297,801</b>

\* 2005-06 Beginning Fund Balance As Restated.



CITY OF NORTH LAS VEGAS

**General Fund  
Revenue Detail Trend 2003 - 2008**

	2002-03 Actual	2003-04 Actual	2004-05 Actual	2005-06 Actual	2006-07 Amended Budget	2007-08 Adopted Budget
<b>Taxes</b>						
Property Taxes	10,224,036	11,619,406	14,412,344	16,752,748	19,615,000	24,718,000
Room Taxes	216,294	404,924	279,088	337,299	350,000	385,000
<b>Total Taxes</b>	<b>10,440,330</b>	<b>12,024,330</b>	<b>14,691,432</b>	<b>17,090,047</b>	<b>19,965,000</b>	<b>25,103,000</b>
<b>Licenses &amp; Permits</b>						
Business Licenses	2,990,684	3,473,855	3,958,538	4,404,279	5,500,000	6,050,000
Liquor Licenses	444,707	406,140	444,257	640,755	600,000	600,000
City Gaming Licenses	1,008,720	1,338,236	1,220,667	1,258,344	1,300,000	1,300,000
Utility Franchise Fees	9,453,942	9,954,904	11,761,981	13,778,783	15,990,000	17,890,000
Animal Licenses	10,699	11,256	36,802	30,996	40,000	40,000
Engineering Permits		2,094,316	3,309,120	2,774,280	2,000,000	2,100,000
Building Permits	4,830,116	11,025,072	10,597,712	12,544,416	7,000,000	12,000,000
<b>Total Licenses &amp; Permits</b>	<b>18,738,868</b>	<b>28,303,779</b>	<b>31,329,077</b>	<b>35,431,853</b>	<b>32,430,000</b>	<b>39,980,000</b>
<b>Intergovernmental Revenues</b>						
Federal & Local Grants	285,503	457,447	652,863	439,368	516,000	435,000
Motor Vehicle Taxes	1,804,182	2,178,066	2,306,423	2,635,718	2,875,000	3,200,000
Consolidated Tax Distribution	31,000,342	37,621,661	47,361,646	53,720,737	54,000,000	58,500,000
Room and Gaming Taxes - LVCVA	1,093,848	1,277,384	1,503,850	1,857,549	2,000,000	2,200,000
Public Works Indirect Allocation		1,505,400	1,682,918	1,440,000	1,200,000	960,000
Regional Transportation Commission	74,405		35,147	42,433		
CC Flood Control	197,794	447,329	458,281	303,700	400,000	
County Gaming Licenses	951,383	1,299,920	1,199,660	1,181,280	1,200,000	1,200,000
Payment In Lieu Of Taxes	11,773,269	23,099,472				
<b>Total Intergovernmental Revenues</b>	<b>47,180,726</b>	<b>67,886,679</b>	<b>55,200,788</b>	<b>61,620,785</b>	<b>62,191,000</b>	<b>66,495,000</b>
<b>Charges for Services</b>						
Building and Zoning Fees	196,527	1,151,836	1,123,744	1,152,844	970,000	985,000
Special Inspector Services	303,299	661,975	1,494,751	1,704,125	900,000	900,000
Court Fees	691,609	1,393,373	1,360,730	1,254,064	1,500,000	1,600,000
Other Fees	70,172	24,560	561,171	748,923	1,028,000	528,000
Police - Other Fees	192,335	165,185	241,981	221,735	233,000	253,000
Fire Prevention Fees	101,436	165,495	176,934	184,714	200,000	220,000
Prisoner Board	10,861,702	11,330,103	10,340,258	12,027,163	12,300,000	12,300,000
Swimming Pool & Recreation Fees	133,655	122,368	117,529	124,363	120,700	125,000
<b>Total Charges for Services</b>	<b>12,550,735</b>	<b>15,014,895</b>	<b>15,417,098</b>	<b>17,417,931</b>	<b>17,251,700</b>	<b>16,911,000</b>
<b>Other Revenues</b>						
Fines & Forfeitures	4,986,519	5,243,329	5,673,785	6,032,091	6,376,000	6,576,000
Interest Earnings	2,105,670	614,332	3,636,824	5,971,155	13,205,000	10,705,000
Refunds & Reimbursements	199,286	2,295,514	1,845,644	2,188,438	2,105,000	105,000
Inmate Payphone Commission	213,947	227,393	225,598	234,860	225,000	225,000
Other Miscellaneous Revenue	92,494	297,374	439,039	371,776	276,129	247,000
<b>Total Other Revenues</b>	<b>7,597,916</b>	<b>8,677,942</b>	<b>11,820,890</b>	<b>14,798,320</b>	<b>22,187,129</b>	<b>17,858,000</b>
<b>Transfers from Other Funds:</b>						
Special Revenue Funds	296,700	500,000	705,900	1,123,414	1,772,815	
Community Development Fund	48,996	80,745	145,377	60,359		
Debt Service Fund		200,000				
Water Fund	630,000		18,151,892	18,265,393	19,240,000	19,659,250
Wastewater Fund			10,028,559	12,980,746	13,467,000	13,356,500
Capital Projects Fund					2,200,000	5,500,000
Self Insurance Fund	1,000,000	500,000	20,000		76,800	
Compensated Absences Transfer		1,047,483				
<b>Transfers from Other Funds</b>	<b>1,975,696</b>	<b>2,328,228</b>	<b>29,051,728</b>	<b>32,429,912</b>	<b>36,756,615</b>	<b>38,515,750</b>
<b>Total Revenues</b>	<b>98,484,271</b>	<b>134,235,853</b>	<b>157,511,013</b>	<b>178,788,848</b>	<b>190,781,444</b>	<b>204,862,750</b>
<b>Beginning Fund Balance</b>	<b>10,929,600</b>	<b>14,705,498</b>	<b>24,009,047</b>	<b>26,284,898</b>	<b>32,228,812</b>	<b>23,417,500</b>
<b>Total Financial Resources</b>	<b>109,413,871</b>	<b>148,941,351</b>	<b>181,520,060</b>	<b>205,073,746</b>	<b>223,010,256</b>	<b>228,280,250</b>

\* 2005-06 Beginning Fund Balance As Restated.



**Salary Tables -  
Effective July 1, 2007**

NOTE: With the exception of Police and Fire grades, all salaries are shown as of July 1, 2007. The salaries shown for Police and Fire grades are as of July 1, 2006 due to ongoing contract negotiations.

The Steps shown for Teamsters positions in this Table reflect the original 9-step progression, pending the implementation of the new 5-step merit-based progression currently being drafted by the City and coordinated with the Teamsters Union.

Grade	Position	Salary
<b>Elected</b>		
EL-5	Councilman/Councilwoman	40,218
EL-6	Mayor	46,047
EL-7	Municipal Judge	142,730

Grade	Position	Salary	
<b>Department Director</b>			
		<b>Minimum</b>	<b>Maximum</b>
DD-32	City Clerk	93,567	137,676
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-33	Director of Economic Development	98,489	144,920
DD-33	Director of Planning and Zoning		
DD-33	Fire Chief		
DD-34	Assistant City Attorney	103,673	152,549
DD-34	Chief of Police		
DD-34	Director of Finance		
DD-34	Director of Utilities		
DD-34	Director, Public Works		
DD-35	Assistant City Manager	109,130	160,578
Grade	Position	Contract	
DD-60	City Manager	194,289	
DD-65	City Attorney	159,851	

\* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Grade	Position	Salary	
<b>Assistant Department Director</b>		<b>Minimum</b>	<b>Maximum</b>
ADD-24	Chief Deputy City Clerk	70,459	103,578
ADD-24	Assistant Director of Library		
ADD-25	Building Official	76,248	112,467
ADD-26	Assistant Court Administrator	82,698	122,395
ADD-26	Assistant Director, Police Services		
ADD-26	Assistant to the City Manager		
ADD-26	Senior Deputy City Attorney		
ADD-26	State Legislative Affairs Officer		
ADD-27	Assistant Director of Finance	89,896	133,495
ADD-27	Chief Deputy City Attorney		
ADD-27	Deputy Director/City Engineer		
ADD-27	Senior Assistant to the City Manager		
ADD-31	Assistant Fire Chief	91,721	135,586
ADD-31	Corrections Captain		
ADD-31	Police Captain		
ADD-32	Assistant Chief of Police	93,567	137,676
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
<b>Appointed</b>										
APT-14	Interpreter Victim Witness Advocate	36,245	37,868	39,566	41,340	43,190	45,126	47,148	49,262	51,468
APT-18	Chief of Police Office Manager	46,010	48,157	50,402	52,752	55,213	57,787	60,483	63,304	66,255
APT-18	Financial Accountant									
APT-18	Victim Advocate Coordinator									
APT-18	Victim Witness Advocate									
APT-19	Employee Assistance Resource Representative (EARR) Coordinator *	49,119	51,432	53,854	56,389	59,044	61,824	64,736	67,784	70,976
APT-19	Paralegal									
APT-19	Public Information Specialist									
APT-21	Executive Assistant	56,362	59,065	61,902	64,871	67,985	71,247	74,666	78,250	82,005
APT-21	Financial Analyst I									
APT-21	Legal Office Administrator									
APT-21	Utilities Financial Analyst									
APT-22	Financial Analyst II	60,578	63,513	66,590	69,817	73,198	76,743	80,461	84,357	88,445
APT-22	Records Manager									
APT-23	Deputy City Attorney I	65,259	68,450	71,797	75,306	78,989	82,850	86,902	91,149	95,604
APT-23	Financial Analyst III									
APT-23	Oracle Financial Applications Administrator									
APT-23	Senior Utilities Financial Analyst									
APT-24	Business Systems Architect	70,460	73,937	77,586	81,412	85,430	89,643	94,066	98,709	103,579
APT-24	Detention Services Manager									
APT-24	Fire Protection Engineer									
APT-24	Manager Resource Management									

\* 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
<b>Appointed (Continued)</b>										
APT-25	Auditor	76,249	80,046	84,029	88,214	92,604	97,214	102,055	107,135	112,467
APT-25	Benefits Manager									
APT-25	Budget Manager									
APT-25	Deputy City Attorney II									
APT-25	Employee Relations and Development Manager									
APT-25	Employment Services Manager									
APT-25	EMS Chief									
APT-25	Fire Marshal									
APT-25	Manager Accounting									
APT-25	Manager Information Technology									
APT-25	Manager, Business Services									
APT-25	Special Project Accountant									
APT-26	Chief, Labor Relations Manager	82,698	86,852	91,213	95,795	100,608	105,660	110,967	116,541	122,395
APT-26	Engineering Services Administrator									
APT-26	Land Development Services Administrator									
APT-26	Transportation Services Administrator									

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
<b>Confidential</b>										
CNF-14	Administrative Receptionist	36,245	37,868	39,566	41,340	43,190	45,126	47,148	49,262	51,468
CNF-16	Executive Secretary	40,651	42,509	44,454	46,484	48,612	50,834	53,159	55,587	58,130
CNF-16	Human Resources Assistant									
CNF-16	Legal Secretary									
CNF-20	Employment Development Specialist	52,557	55,052	57,670	60,412	63,285	66,293	69,443	72,746	76,206
CNF-20	Human Resources Analyst									
CNF-20	Human Resources Specialist - Trainer									
CNF-21	Senior Human Resources Analyst	56,362	59,065	61,902	64,871	67,985	71,247	74,666	78,250	82,005

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9
<b>Police Non Supervisor</b>										
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									
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	

\* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

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

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

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7
<b>Fire Fighters Association</b>								
FFA-50	Fire Equipment Service Specialist	50,478	54,486	57,554	60,808	64,257	67,908	71,137
FFA-50	Fire Fighter							
FFA-54	Fire Engineer	55,193	59,600	62,974	66,554	70,348	74,366	77,918
FFA-54	Fire Prevention Inspector							
FFA-56	Firefighter/Paramedic	58,049	62,057	65,125	68,379	71,828	75,479	78,708
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-60	Training Captain *							
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	41,622						
FFN-54	Fire Prevention Inspector	55,331	59,749	63,131	66,720	70,524	74,552	78,114
FFN-55	Fire Accreditation/ISO Coordinator *	60,058	64,876	682,568	72,480	76,629	81,026	84,910
FFN-55	Senior Fire Prevention Inspector							
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

\* 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
<b>Teamster Administrative</b>										
TA-16	Executive Secretary	42,778	44,734	46,781	48,718	51,157	53,493	55,942	58,496	61,172
TA-17	Crime Prevention Specialist	45,457	47,560	49,756	52,052	54,455	56,971	59,601	62,353	65,235
TA-17	Professional Standards Coordinator									
TA-19	Court Administration Trainer	51,690	54,124	56,672	59,340	62,134	65,061	68,125	71,332	74,691
TA-19	Emergency Management Coordinator									
TA-19	Inmate Programs Coordinator									
TA-20	Benefits Analyst	55,307	57,934	60,688	63,575	66,596	69,763	73,079	76,553	80,195
TA-20	Community Services Analyst									
TA-20	Employee Development Specialist									
TA-20	Food Services Supervisor									
TA-20	Human Resources Analyst									
TA-20	Management Analyst									
TA-20	Parks and Recreation Analyst									
TA-20	Planner									
TA-20	Public Services Librarian									
TA-20	Senior Workers Compensation Specialist									
TA-21	Assistant Manager, Communications *	59,310	62,157	65,140	68,267	71,543	74,976	78,573	82,345	86,296
TA-21	Branch Manager									
TA-21	Building Maintenance Project Coordinator									
TA-21	Coordinator of Court Appointed Programs									
TA-21	Departmental Administrative Manager									
TA-21	Engineering Assistant									
TA-21	Engineering Program Analyst									
TA-21	Labor Relations Liaison									
TA-21	Manager Crime Analysis									
TA-21	Manager Police Communications									
TA-21	Manager Police Records									
TA-21	Manager, Business License									
TA-21	Manager, Community Services									
TA-21	Manager, Community Services									
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	63,749	66,838	70,076	73,471	77,029	80,760	84,672	88,772	93,074
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	Senior Management Analyst									
TA-22	Senior 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
<b>Teamster Administrative (Continued)</b>										
TA-22	System Support Analyst	63,749	66,838	70,076	73,471	77,029	80,760	84,672	88,772	93,074
TA-22	Urban Designer									
TA-22	Water Reclamation Plant Superintendent									
TA-23	Communications Administrator	68,675	72,032	75,554	79,247	83,123	87,184	91,449	95,918	100,609
TA-23	Deputy City Surveyor									
TA-23	Major Projects Coordinator									
TA-23	Manager Ct Automation and Records									
TA-23	Manager I									
TA-23	Principal Benefits Analyst									
TA-23	Principal Human Resources Analyst									
TA-23	Principal Planner									
TA-23	Safety Officer Training Administrator									
TA-23	Senior Architect									
TA-23	Senior Engineer									
TA-23	Senior Network Analyst									
TA-24	Database Administrator	74,148	77,807	81,646	85,673	89,902	94,335	98,989	103,876	108,999
TA-24	Information Assurance Specialist									
TA-24	IT Project Manager									
TA-24	Manager II									
TA-25	City Surveyor	80,239	84,235	88,426	92,829	97,450	102,301	107,397	112,741	118,354
TA-25	Manager Fleet Operations									
TA-25	Manager III									
TA-25	Manager Redevelopment									
TA-25	Manager, Code Enforcement									
TA-25	Manager, Neighborhood Outreach									
TA-25	Principal Engineer									
TA-25	Principal Transportation Planner									

**Teamster Non-Supervisor**

TNS-10	Civilian Police Service Representative	31,170	32,509	33,906	35,362	36,880	38,463	40,117	41,840	43,638
TNS-10	Golf Starter									
TNS-10	Roadway Operations Worker I									
TNS-11	Driver Messenger	32,671	34,089	35,568	37,113	38,725	40,405	42,160	43,990	45,902
TNS-11	Library Assistant I									
TNS-11	Receptionist									
TNS-12	Building Custodian	34,323	35,829	37,400	39,041	40,752	42,543	44,408	46,359	48,395
TNS-12	Community Improvement Assistant									
TNS-12	Court Clerk I									
TNS-12	Laundry Specialist									
TNS-12	Transportation Services Assistant									
TNS-13	Billing Assistant	36,140	37,743	39,418	41,164	42,989	44,895	46,886	48,965	51,138
TNS-13	Civilian Community Service Officer									
TNS-13	Customer Service Specialist									
TNS-13	Field Service Customer 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									

\* 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
<b>Teamster Non Supervisor (Continued)</b>										
TNS-14	Building Support Specialist	38,142	39,851	41,636	43,503	45,451	47,488	49,739	51,839	54,162
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	Land Development Processor									
TNS-14	Library Assistant III									
TNS-14	Mail Messenger									
TNS-14	Parks Maintenance Worker									
TNS-14	Recreation Leader									
TNS-14	Roadway Operations Worker II									
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	40,348	42,173	44,084	46,076	48,164	50,344	52,622	55,006	57,493
TNS-15	Billing Representative									
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									
TNS-15	Print Technician									
TNS-15	School Crossing Guard Coordinator									
TNS-15	Senior Court Clerk									
TNS-15	Survey Technician									
TNS-15	Traffic Operations Worker									
TNS-15	Utilities Line Locator									
TNS-16	Animal Control Officer	42,778	44,734	46,781	48,918	51,157	53,493	55,942	58,496	61,172
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 Service Customer 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 I									
TNS-16	Senior Accounting Technician									
TNS-16	Sign and Marking Technician									
TNS-16	Street Sweeper Operator									
TNS-16	Water Systems Operator I									

\* 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
<b>Teamster Non-Supervisor (Continued)</b>										
TNS-17	Automotive Equipment Mechanic I	45,457	47,560	49,756	52,052	54,455	56,971	59,601	62,353	65,235
TNS-17	Engineering Technician II									
TNS-17	GIS Technician									
TNS-17	Investigative Specialist									
TNS-17	Payroll Coordinator									
TNS-17	Police Communications Dispatcher									
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 Tech II									
TNS-17	Utilities Field Service Technician									
TNS-18	Accountant	48,419	50,677	53,040	55,513	58,103	60,812	63,648	66,618	69,722
TNS-18	Backflow Technician									
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	IA Pro Systems Coordinator									
TNS-18	Inspector Trainee									
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									
TNS-18	Pretreatment Inspector II									
TNS-18	Recreation Programmer									
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	Utilities Mapping Specialist									
TNS-18	Utility Systems Technician									
TNS-18	Water Systems Operator II									
TNS-18	Welder									
TNS-19	Automotive Equipment Mechanic II	51,690	54,124	56,672	59,340	62,134	65,061	68,125	71,332	74,691
TNS-19	Buyer									
TNS-19	Child Abuse/Neglect Specialist									
TNS-19	Code Enforcement Officer									
TNS-19	Communications Technician									
TNS-19	Construction Management Inspector II									
TNS-19	Crime Analyst									
TNS-19	Crime Scene Analyst II									
TNS-19	Electronics Technician									
TNS-19	Graphic Artist									
TNS-19	HVAC Technician									
TNS-19	Inspector									
TNS-19	Offsite Construction Inspector Trainee									
TNS-19	Senior Pretreatment Inspector									
TNS-19	Systems Technician I									
TNS-19	Traffic Analyst *									

\* 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
<b>Teamster Non Supervisor (Continued)</b>										
TNS-20	Agency Support Specialist	55,307	57,934	60,688	63,575	66,596	69,763	73,079	76,553	80,195
TNS-20	Combination Inspector									
TNS-20	Construction Project Inspector									
TNS-20	Mobile Systems Technician									
TNS-20	Plans Examiner									
TNS-20	Police Systems Specialist									
TNS-20	Senior Buyer									
TNS-20	Senior Crime Scene Analyst									
TNS-20	Senior Electrical Inspector									
TNS-20	Senior Electronics Technician									
TNS-20	Traffic Technician/Electrician									
TNS-21	Offsite Construction Inspector	59,310	62,157	65,140	68,267	71,543	74,976	78,573	82,345	86,296
TNS-21	Systems Technician II									
<b>Teamster Supervisor</b>										
TS-15	Lead Customer Service Specialist I	40,348	42,173	44,084	46,076	48,164	50,344	52,622	55,006	57,493
TS-16	Inmate Records Supervisor	42,778	44,734	46,781	48,918	51,157	53,493	55,942	58,496	61,172
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	45,457	47,560	49,756	52,052	54,455	56,971	59,601	62,353	65,235
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	48,419	50,677	53,040	55,513	58,103	60,812	63,648	66,618	69,722
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	51,690	54,124	56,672	59,340	62,134	65,061	68,125	71,332	74,691
TS-19	Court Compliance Coordinator									
TS-19	Executive Assistant to the Planning Commission									
TS-19	GIS Analyst									
TS-19	Multi Trades Crew Leader									
TS-19	Police Communications Supervisor									
TS-19	Supervisor III									
TS-19	Supervisor IV									
TS-19	Utilities Field Service Crew Leader									
TS-20	Customer Service Supervisor I	55,307	57,934	60,688	63,575	66,596	69,763	73,079	76,553	80,195
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									

\* 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
<b>Teamster Supervisor (Continued)</b>										
TS-21	Automotive/Equipment Supervisor	59,310	62,157	65,140	68,267	71,543	74,976	78,573	82,345	86,296
TS-21	Construction Management Inspection Supervisor									
TS-21	Customer Service Supervisor II									
TS-21	Land Development Project Leader									
TS-21	Lead Code Enforcement Officer									
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	Special Improvement District 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	Building Inspection Manager	63,749	66,838	70,076	73,471	77,029	80,760	84,672	88,772	93,074
TS-22	Construction Project Inspection Supervisor									
TS-22	GPS Survey Coordinator									
TS-22	Supervisor Public Works Support									
TS-23	Major Projects Coordinator	68,675	72,032	75,554	79,247	83,123	87,184	91,449	95,918	100,609
TS-23	Police Support System Supervisor									
TS-24	Business Applications Supervisor	74,148	77,807	81,646	85,673	89,902	94,335	98,989	103,876	108,999
TS-24	Network Supervisor									
TS-24	Technology Support Supervisor									

**Alphabetical Listing of Positions**

Position	Grade	Position	Grade
Accountant	TNS-18	Asst Manager Traffic Operations	TA-22
Accounting Technician	TNS-15	Auditor	APT-25
Administrative Receptionist	CNF-14	Automotive Equipment Mechanic I	TNS-17
Agency Support Specialist	TNS-20	Automotive Equipment Mechanic II	TNS-19
Animal Control Officer	TNS-16	Automotive/Equipment Supervisor	TS-21
Assistant Chief of Police	ADD-32	Backflow Crew Leader	TS-19
Assistant City Attorney	DD-34	Backflow Technician	TNS-18
Assistant City Manager	DD-35	Benefits Analyst	TA-20
Assistant Court Administrator	ADD-26	Benefits Manager	APT-25
Assistant Director of Finance	ADD-27	Billing Assistant	TNS-13
Assistant Director of Library	ADD-24	Billing Representative	TNS-15
Assistant Director, Police Services	ADD-26	Branch Manager	TA-21
Assistant Fire Chief	ADD-31	Budget Manager	APT-25
Assistant Manager Roadway Operation	TA-22	Building Custodian	TNS-12
Assistant Terminal Agency Coordinator	TNS-16	Building Custodian Supervisor	TS-18
Assistant to the City Manager	ADD-26		

\* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade
Building Inspection Manager	TS-22
Building Maintenance Project Coordinator	TA-21
Building Official	ADD-25
Building Support Specialist	TNS-14
Business Applications Supervisor	TS-24
Business License Specialist	TNS-14
Business Systems Architect	APT-24
Buyer	TNS-19
Chief Deputy City Attorney	ADD-27
Chief Deputy City Clerk	ADD-24
Chief Marshal	ADD-32
Chief of Police	DD-34
Chief of Police Office Manager	APT-18
Chief, Labor Relations Manager	APT-26
Child Abuse/Neglect Specialist	TNS-19
City Attorney	DD-65
City Clerk	DD-32
City Manager	DD-60
City Surveyor	TA-25
Civilian Community Service Officer	TNS-13
Civilian Police Service Representative	TNS-10
Classification Technician	TNS-15
Code Enforcement Officer	TNS-19
Combination Inspector	TNS-20
Communications Administrator	TA-23
Communications Technician	TNS-19
Community Improvement Assistant	TNS-12
Community Improvement Crew Leader	TNS-16
Community Improvement Specialist	TNS-16
Community Services Analyst	TA-20
Construction Financial Coordinator	TNS-18
Construction Management Inspector I	TNS-18
Construction Management Inspector II	TNS-19
Construction Project Inspection Scheduler	TS-17
Construction Project Inspection Supervisor	TS-22
Construction Project Inspector	TNS-20
Coordinator of Court Appointed Programs	TA-21
Corrections Assistant	TNS-14
Corrections Captain	ADD-31
Corrections Housekeeping Specialist	TNS-14
Corrections Lieutenant	PS-63
Corrections Officer	PNS-50
Corrections Sergeant	PS-59
Corrections Support Supervisor	TS-18
Councilman/Councilwoman	EL-5
Court Administration Trainer	TA-19

Position	Grade
Court Administrator	DD-32
Court Clerk I	TNS-12
Court Clerk II	TNS-14
Court Clerk Supervisor	TS-17
Court Compliance Coordinator	TS-19
Crime Analyst	TNS-19
Crime Prevention Specialist	TA-17
Crime Scene Analyst I	TNS-16
Crime Scene Analyst II	TNS-19
Crime Scene Investigator	PNS-50
Customer Service Coordinator	TNS-18
Customer Service Specialist	TNS-13
Customer Service Supervisor I	TS-20
Customer Service Supervisor II	TS-21
Database Administrator	TA-24
Database Coordinator	TNS-15
Departmental Administrative Manager	TA-21
Deputy City Attorney I	APT-23
Deputy City Attorney II	APT-25
Deputy City Clerk	TNS-16
Deputy City Surveyor	TA-23
Deputy Director/City Engineer	ADD-27
Deputy Fire Chief	ADD-32
Deputy Marshal	PON-50
Deputy Marshal	PNS-50
Detective	PNS-56
Detention Services Manager	APT-24
Director of Communications	DD-32
Director of Economic Development	DD-33
Director of Finance	DD-34
Director of Human Resources	DD-32
Director of Library	DD-32
Director of Parks and Recreation	DD-32
Director of Planning and Zoning	DD-33
Director of Utilities	DD-34
Director, General Services	DD-32
Director, Information Technology	DD-32
Director, Public Works	DD-34
Driver Messenger	TNS-11
Economic Development Coordinator	TA-22
Electronics Technician	TNS-19
Emergency Management Coordinator	TA-19
Employee Assistance Resource Rep (EARR) Coord *	APT-19
Employee Development Specialist	TA-20
Employee Relations and Development Manager	APT-25
Employment Development Specialist	CNF-20

\* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Employment Services Manager	APT-25	Graphic Artist	TNS-19
EMS Chief	APT-25	Health Care Coordinator	FFN-61
Engineering Assistant	TA-21	Heavy Equipment Operator	TNS-18
Engineering Associate	TA-22	Help Desk Analyst	TNS-16
Engineering Program Analyst	TA-21	HRIS Representative I	TNS-15
Engineering Services Administrator	APT-26	HRIS Representative II	TNS-16
Engineering Technician I	TNS-16	Human Resource Senior Specialist	CNF-21
Engineering Technician II	TNS-17	Human Resources Analyst	CNF-20
Engineering Technician III	TNS-18	Human Resources Analyst	TA-20
Evidence Custodian	TNS-15	Human Resources Assistant	CNF-16
Evidence Vault Supervisor	TS-18	Human Resources Specialist - Trainer	CNF-20
Executive Assistant	APT-21	HVAC Technician	TNS-19
Executive Assistant to the Planning Commission	TS-19	IA Pro Systems Coordinator	TNS-18
Executive Secretary	TA-16	Information Assurance Specialist	TA-24
Executive Secretary	CNF-16	Inmate Programs Coordinator	TA-19
Field Service Customer Rep Trainee	TNS-13	Inmate Records Bureau Administrator	TS-18
Field Service Customer Representative	TNS-16	Inmate Records Specialist	TNS-14
Financial Accountant	APT-18	Inmate Records Supervisor	TS-16
Financial Analyst I	APT-21	Inspector	TNS-19
Financial Analyst II	APT-22	Inspector Trainee	TNS-18
Financial Analyst III	APT-23	Interpreter Court Clerk	TNS-16
Fire Accreditation/ISO Coordinator	FFN-55	Interpreter Victim Witness Advocate	APT-14
Fire Battalion Chief	FBC-25	Interpreter/Translator	TNS-18
Fire Captain	FFA-60	Inventory Control Specialist	TNS-15
Fire Chief	DD-33	Investigative Specialist	TNS-17
Fire Engineer	FFA-54	IT Project Manager	TA-24
Fire Equipment Service Specialist	FFA-50	Labor Relations Liaison	TA-21
Fire Fighter	FFA-50	Land Development Processor	TNS-14
Firefighter/Paramedic	FFA-56	Land Development Project Leader	TS-21
Fire Fighter Trainee	FFN-53	Land Development Services Administrator	APT-26
Fire Investigator	FFA-60	Landscape Architect	TA-22
Fire Marshal	APT-25	Laundry Specialist	TNS-12
Fire Prevention Inspector	FFA-54	Lead Code Enforcement Officer	TS-21
Fire Prevention Inspector	FFN-54	Lead Customer Service Specialist I	TS-15
Fire Prevention Supervisor	FFN-62	Lead Customer Service Specialist II	TS-16
Fire Protection Engineer	APT-24	Legal Assistant	TNS-13
Fire Protection Specialist	FFA-60	Legal Assistant Supervisor	TS-17
Fire Training Officer	FFA-61	Legal Office Administrator	APT-21
Fire Training Supervisor	FFA-62	Legal Secretary	CNF-16
Fiscal Specialist	TNS-13	Library Assistant I	TNS-11
Fiscal Technician	TNS-15	Library Assistant II	TNS-13
Food Service Crew Leader	TS-17	Library Assistant III	TNS-14
Food Service Specialist	TNS-15	Mail Messenger	TNS-14
GIS Analyst	TS-19	Major Projects Coordinator	TA-23
GIS Technician	TNS-17	Management Analyst	TA-20
Golf Starter	TNS-10	Manager Accounting	APT-25
GPS Survey Coordinator	TS-22	Manager Animal Control	TS-21

\* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Manager Crime Analysis	TA-21	Planning & Zoning Agenda Specialist	TNS-16
Manager Ct Automation and Records	TA-23	Planning Assistant	TNS-16
Manager Fleet Operations	TA-25	Planning Examiner	TNS-18
Manager I	TA-23	Plans Examination Supervisor	TA-22
Manager II	TA-24	Plans Examiner	TNS-20
Manager III	TA-25	Police Captain	ADD-31
Manager Information Technology	APT-25	Police Communications Call Taker	TNS-13
Manager Police Communications	TA-21	Police Communications Dispatcher	TNS-17
Manager Police Records	TA-21	Police Communications Supervisor	TS-19
Manager Professional Standards	TA-21	Police Lieutenant	PS-65
Manager Redevelopment	TA-25	Police Officer	PNS-50
Manager Resource Management	APT-24	Police Records Assistant	TNS-13
Manager, Business License	TA-21	Police Records Supervisor	TS-17
Manager, Business Services	APT-25	Police Sergeant	PS-61
Manager, Code Enforcement	TA-25	Police Support System Supervisor	TS-23
Manager, Community Services	TA-21	Police Systems Specialist	TNS-20
Manager, Neighborhood Outreach	TA-25	Pretreatment Inspection Supervisor I	TS-20
Marshal Sergeant	PS-61	Pretreatment Inspection Supervisor II	TS-21
Marshal Lieutenant	PS-65	Pretreatment Inspector I	TNS-17
Materials Technician	TNS-18	Pretreatment Inspector II	TNS-18
Mayor	EL-6	Principal Benefits Analyst	TA-23
Meter Mechanic	TNS-18	Principal Engineer	TA-25
Meter Services Technician	TNS-16	Principal Human Resources Analyst	TA-23
Meter Services Technician Trainee	TNS-13	Principal Planner	TA-23
Mobile Systems Technician	TNS-20	Principal Transportation Planner	TA-25
Multi Trades Assistant	TNS-16	Print Technician	TNS-15
Multi Trades Crew Leader	TS-19	Professional Standards Coordinator	TA-17
Multi Trades Supervisor	TS-21	Project Coordinator	TA-21
Multi Trades Technician	TNS-18	Public Information Specialist	APT-19
Municipal Judge	EL-7	Public Services Librarian	TA-20
Neighborhood Services Coordinator	TA-21	Real Property Agent	TS-18
Network Analyst I	TA-22	Receptionist	TNS-11
Network Supervisor	TS-24	Records Manager	APT-22
Office Assistant	TNS-13	Recreation Leader	TNS-14
Office Supervisor	TS-18	Recreation Programmer	TNS-18
Offsite Construction Inspector	TNS-21	Recreation Supervisor	TS-21
Offsite Construction Inspector Trainee	TNS-19	Redevelopment Coordinator	TA-22
Oracle Financial Applications Administrator	APT-23	Roadway Operations Crew Leader I	TNS-16
PAC Manager	TA-22	Roadway Operations Worker I	TNS-10
PAC Specialist	TNS-16	Roadway Operations Worker II	TNS-14
Paralegal	APT-19	Safety Officer Training Administrator	TA-23
Parks and Recreation Analyst	TA-20	School Crossing Guard Coordinator	TNS-15
Parks Equipment Maintenance Mechanic	TNS-18	Security Control Bureau Administrator	TS-18
Parks Maint Crew Leader	TS-17	Security Control Supervisor	TS-16
Parks Maint Supervisor	TS-20	Security Control Technician	TNS-14
Parks Maintenance Worker	TNS-14	Senior Accounting Technician	TNS-16
Payroll Coordinator	TNS-17	Senior Architect	TA-23
Planner	TA-20	Senior Assistant to the City Manager	ADD-27

\* New Position - grade projected, pending review.



CITY OF NORTH LAS VEGAS

Position	Grade	Position	Grade
Senior Business Systems Analyst	TA-22	Supervisor VI	TS-21
Senior Buyer	TNS-20	Supervisor VII	
Senior Construction Project Inspector	TS-21		
Senior Court Clerk	TNS-15	Survey Technician	TNS-15
Senior Crime Scene Analyst	TNS-20	System Support Analyst	TA-22
Senior Crime Scene Investigator	PNS-56	Systems Coordinator	TNS-18
Senior Deputy City Attorney	ADD-26	Systems Technician I	TNS-19
Senior Deputy City Clerk	TS-19	Systems Technician II	TNS-21
Senior Electrical Inspector	TNS-20	Technical Services Supervisor	TS-21
Senior Electronics Technician	TNS-20	Technical Support Supervisor	TS-24
Senior Engineer	TA-23	Terminal Agency Coordinator	TS-18
Senior Evidence Custodian	TNS-17	Traffic Operations Supervisor	TS-21
Senior Fire Prevention Inspector	FFN-55	Traffic Operations Worker	TNS-15
Senior Human Resources Analyst	CNF-21	Traffic Safety Inspector	TNS-18
Senior Legal Assistant	TNS-14	Traffic Signs & Markings Tech II	TNS-17
Senior Management Analyst	TA-22	Traffic Technician/Electrician	TNS-20
Senior Meter Services Technician	TNS-18	Training Coordinator	TNS-18
Senior Network Analyst	TA-23	Training Manager	TA-21
Senior Office Assistant	TNS-14	Translation/Passport Specialist	TNS-18
Senior Planner	TA-22	Transportation Coordinator/Modeler	TA-21
Senior Police Records Assistant	TNS-14	Transportation Services Administrator	APT-26
Senior Pretreatment Inspector	TNS-19	Transportation Services Assistant	TNS-12
Senior Real Property Agent	TS-20	Urban Designer	TA-22
Senior Survey Technician	TNS-18	Utilities Field Service Crew Leader	TS-19
Senior Utilities Financial Analyst	APT-23	Utilities Field Service Supervisor	TS-21
Senior Utilities Line Locator	TNS-17	Utilities Field Service Technician	TNS-17
Senior Work Card/Fingerprint Assistant	TNS-14	Utilities Financial Analyst	APT-21
Senior Workers Compensation Specialist	TA-20	Utilities Line Locator	TNS-15
Services and Parts Specialist	TNS-17	Utilities Mapping Specialist	TNS-18
Sign and Marking Technician	TNS-16	Utilities Operations Support Supervisor I	TS-20
Special Improvement District (SID) Coordinator	TS-21	Utilities Operations Support Supervisor II	TS-21
Special Project Accountant	APT-25	Utilities Projects Supervisor	TS-21
State Legislative Affairs Officer	ADD-26	Utilities Support Supervisor	TS-21
Street Sweeper Operator	TNS-16	Utility Systems Technician	TNS-18
Structural Plans Examiner	TA-21	Victim Advocate Coordinator	APT-18
Supervisor I	TS-16	Victim Witness Advocate	APT-18
Supervisor II	TS-16	Water Reclamation Plant Superintendent	TA-22
Supervisor III	TS-19	Water Systems Operator I	TNS-16
Supervisor IV	TS-19	Water Systems Operator II	TNS-18
Supervisor Public Works Support	TS-22	Water Systems Supervisor	TS-21
Supervisor V	TS-20	Welder	TNS-18
		Work Card/Fingerprint Assistant	TNS-13

\* New Position - grade projected, pending review.



## FY 2007-08 Benefit Rates

### Holiday Pay:

Police - 4.5%

Fire - 3%

All Other Employees - 2%

### Public Employees Retirement System (PERS)

Police and Fire - 33.5%

All Others - 20.5%

### Health Insurance:

Employees with Teamster coverage - \$9,600 Per Year

Employees with PacifiCare coverage - \$9,200 Per Year

### Worker's Compensation:

Police and 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

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

**SNACC (Southern Nevada Area**

**Communications Council)** A wireless, IP based network that will allow interoperable communications between public safety entities in Southern Nevada and all other major public safety networks operating in the state.

**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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