

**Business Review, Period ending August 31, 2010 - Introduction (10/01/2010)****Comments****09/29/2010
Ritter, Linda**

This briefing includes data for the period ending August 31, 2010.

In the July, 2010 issue of Nevada Issues, a publication of the Nevada Taxpayers Association, recommendations for spending reforms for Nevada's local governments were presented. In this Business Review we will present several of these recommendations and demonstrate how the performance scorecard effectively implements them.

The Finance Scorecard has been updated for FY 2010/2011. Monthly budgets for the General Fund, Building Fund, Quality of Life Fund, Regional Transportation Fund, Street Maintenance Fund, Ambulance Fund, Water Fund, Sewer Fund and Storm Water Drainage Fund have been developed and will be serve as targets for actual revenues and expenditures in each of those funds. Each month, you will be able to quickly examine actuals against targets in order to determine whether financial course corrections are needed.

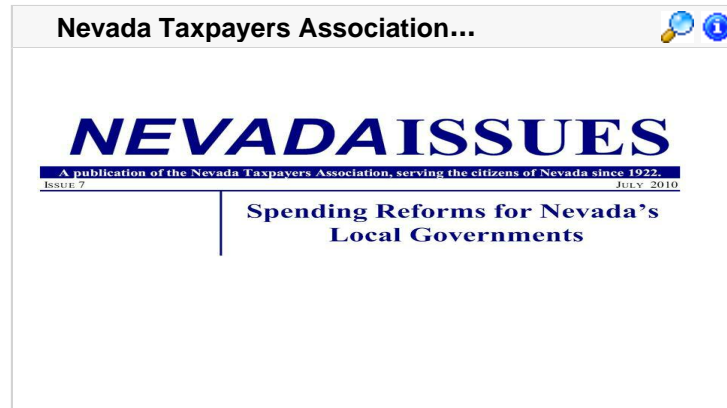
Part of last months Business Review included a report on Ambulance Response Times, which highlighted a spike during the month of July. Upon further investigation, a coding problem was detected which caused a data error. This has been corrected, and revised July data for ambulance response times are included in this report.

Taxable sales graphs are included in this report and provide an indication whether the various categories of taxable sales are meeting our targets which have been established as the amount of sales generated during the same month one year ago.

The current status of transportation projects are also included in this report.

Spending Reforms for Nevada's Local Governments - Nevada Taxpayers Association - Recommended Bu...

Pictures



Comments

**09/29/2010
Ritter, Linda**

Recommendation: Objectives should be established for each program or service to be provided.

Specific objectives to be achieved can be measured to facilitate an evaluation of the effectiveness of the program or service to allow corrective action to be taken if necessary, or provide for the enhancement or elimination of the program of service.

Comments

**09/29/2010
Ritter, Linda**

Recommendation: Performance-based budgets should be utilized when applicable.

Many agencies and departments are responsible for delivering a specific service(s). These departmental budgets should be based on what is necessary to efficiently perform/deliver the service(s) based on specific objectives and required outcomes.

Comments

**09/29/2010
Ritter, Linda**

Recommendation: Outcome-based performance indicators based on the objectives established for the programs and services should be developed and posted on the entity's website.

This would provide the measurement standards for the objectives set for programs or services and allow greater transparency and accountability by taxpayers.

Effective Resource Management - Carson City Financial Scorecard (10/01/2010)

Measures - FYTD View			
	FYTD	FYTD Target	VAR
General fund revenues	\$9,863,695	\$8,134,656	\$1,729,039
↳ Aug 2010			
Building fund revenues	\$67,822	\$47,785	\$20,037
↳ Aug 2010			
Quality of Life Fund revenues	\$32,850	\$34,297	\$(1,447)
↳ Aug 2010			
Regional Transportation Fund revenues	\$6,360	\$42,098	\$(35,738)
↳ Aug 2010			
Streets Fund revenues	\$32,034	\$465	\$31,569
↳ Aug 2010			
Ambulance fund revenues	\$577,937	\$964,352	\$(386,415)
↳ Aug 2010			
Water Fund revenues	\$2,933,280	\$3,451,136	\$(517,856)
↳ Aug 2010			
Sewer fund revenues	\$1,233,661	\$1,259,043	\$(25,382)
↳ Aug 2010			
Stormwater Drainage Fund revenues	\$204,246	\$204,569	\$(323)
↳ Aug 2010			

Measures - FYTD View			
	FYTD	FYTD Target	VAR
General Fund expenditures	\$7,782,526	\$6,755,442	\$1,027,084
↳ Aug 2010			
Building fund expenditures	\$81,211	\$74,294	\$6,917
↳ Aug 2010			
Quality of Life Fund expenditures	\$352,938	\$120,005	\$232,933
↳ Aug 2010			
Regional Transportation Fund expenditures	\$353,466	\$139,723	\$213,743
↳ Aug 2010			
Streets Maintenance Fund expenditures	\$271,272	\$281,370	\$(10,098)
↳ July 2010			
Ambulance fund expenditures	\$466,450	\$691,212	\$(224,762)
↳ Aug 2010			
Water Fund operating expenditures	\$11,644,378	\$11,596,900	\$47,478
↳ Aug 2010			
Sewer fund expenditures	\$693,533	\$849,279	\$(155,746)
↳ Aug 2010			
Stormwater Drainage Fund expenditures	\$89,582	\$91,066	\$(1,484)
↳ Aug 2010			

Effective Resource Management - General Fund Revenues / Expenditures (10/01/2010)

Measures - FYTD View				Measures - FYTD View			
	FYTD	FYTD Target	VAR		FYTD	FYTD Target	VAR
General fund revenues	\$9,863,695	\$8,134,656	\$1,729,039	General government and judicial function expenditures in the General Fund.	\$2,702,470	\$2,285,054	\$417,416
↳ Aug 2010				↳ Aug 2010			
Property tax revenue received in the General Fund	\$5,176,855	\$1,626,064	\$3,550,791	Public works function expenditures in the General Fund.	\$273,357	\$252,308	\$21,049
↳ Aug 2010				↳ Aug 2010			
Intergovernmental revenue received in the General Fund	\$2,602,960	\$3,335,017	\$(732,057)	Public safety function expenditures in the General Fund.	\$3,580,867	\$3,235,245	\$345,622
↳ Aug 2010				↳ Aug 2010			
Licenses and permit revenue received in the General Fund	\$158,795	\$1,210,104	\$(1,051,309)	Health and welfare function expenditures in the General Fund.	\$458,526	\$205,030	\$253,496
↳ Aug 2010				↳ Aug 2010			
Charges for services received in the General Fund	\$1,720,342	\$1,626,064	\$94,278	Culture and recreation function expenditures in the General Fund.	\$767,306	\$777,805	\$(10,499)
↳ Aug 2010				↳ Aug 2010			
Fines and forfeitures received in the General Fund	\$125,850	\$162,224	\$(36,374)				
↳ Aug 2010							
Miscellaneous revenues received in the General Fund	\$78,893	\$175,183	\$(96,290)				
↳ Aug 2010							

Effective Resource Management - General Government / Judicial Function Expenditures (10/01/2010)

Measures - FYTD View

	FYTD	FYTD Target	VAR
<input checked="" type="checkbox"/> General government and judicial function expenditures in the General Fund.	\$2,702,470	\$2,285,054	\$417,416

Comments

09/30/2010 Providenti, Nick Exceeds targets due to one time payments in July for community support grants that were paid out later in past years - basically they are timing differences. One shot costs associated with the Voluntary Separation Program were also paid this year.

Charts



Effective Resource Management - General Fund - Public Safety Function (10/01/2010)

Measures - FYTD View

	FYTD	FYTD Target	VAR
<input checked="" type="checkbox"/> Public safety function expenditures in the General Fund.	\$3,580,867	\$3,235,245	\$345,622

Comments

09/30/2010 Providenti, Nick Exceeds targets due to payments made to firefighters under their new Collective Bargaining Agreement (Sick Leave payoffs) and costs associated with the Voluntary Separation Programs. These costs exceeded \$300,000.

Charts



Effective Resource Management - Quality of Life Fund Expenditures (10/01/2010)

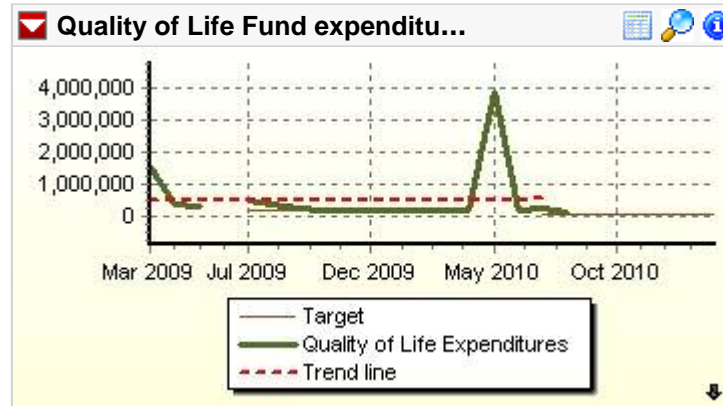
Measures - FYTD View

	FYTD	FYTD Target	VAR
<input checked="" type="checkbox"/> Quality of Life Fund expenditures ↳ Aug 2010	\$352,938	\$120,005	\$232,933

Comments

09/30/2010 Providenti, Nick Exceeds targets due to the payment to the Boys and Grils Club being paid 100% at the beginning of the year rather than later in the year - basically timing differences.

Charts



Effective Resource Management - Regional Transportation Fund expenditures (10/01/2010)

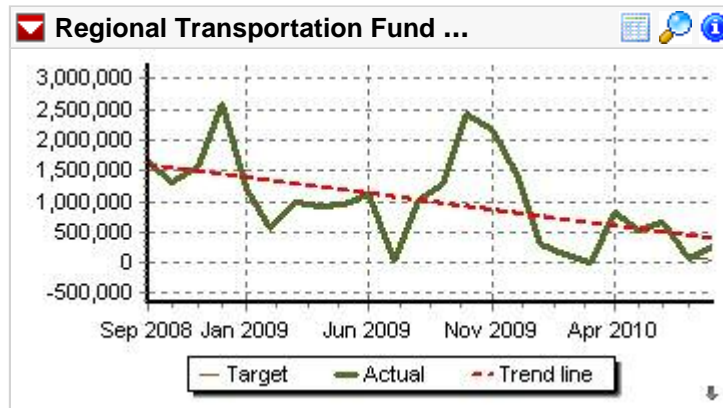
Measures - FYTD View

	FYTD	FYTD Target	VAR
<input checked="" type="checkbox"/> Regional Transportation Fund expenditures	\$353,466	\$139,723	\$213,743

Comments

09/30/2010 Providenti, Nick These amounts exceed targets due to the carry over of construction projects from prior years - specifically the Roop Street Project.

Charts



Effective Resource Management - Ambulance Fund Revenues (10/01/2010)

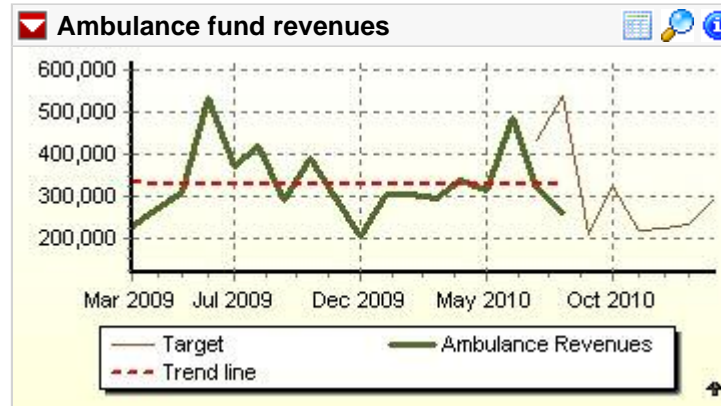
Measures - FYTD View

	FYTD	FYTD Target	VAR
<input checked="" type="checkbox"/> Ambulance fund revenues	\$577,937	\$964,352	\$(386,415)

Comments

09/30/2010 Providenti, Nick There was an issue in August of 2009 which affected the Bad Debt Uncollectible account that was corrected in September of 2009 - the target numbers are skewed as a result. This amount should correct itself in September.

Charts



Effective Resource Management - Water Fund Revenues (10/01/2010)

Measures - FYTD View

	FYTD	FYTD Target	VAR
<input checked="" type="checkbox"/> Water Fund revenues	\$2,933,280	\$3,451,136	\$(517,856)

Comments

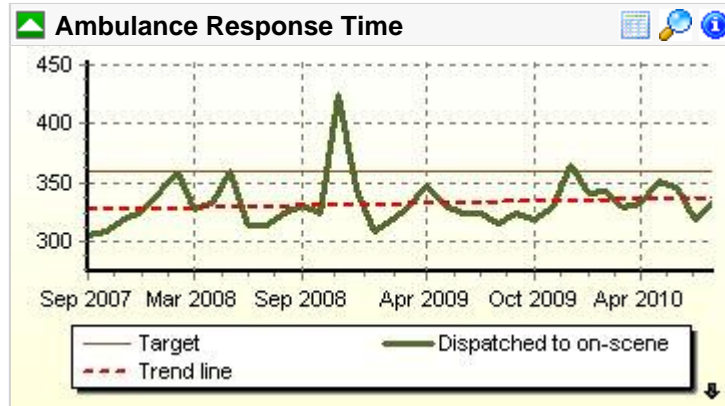
09/30/2010
Providenti, Nick Revenues are down vs targets because the conservation (highest) rate tier will not be implemented until October 2010 and the actual budgeted numbers were not changed to reflect this. Because we issued Build America Bonds, we will experience reduced interest costs that will make up for these lost revenues experienced by not implementing the conservation rate.

Charts

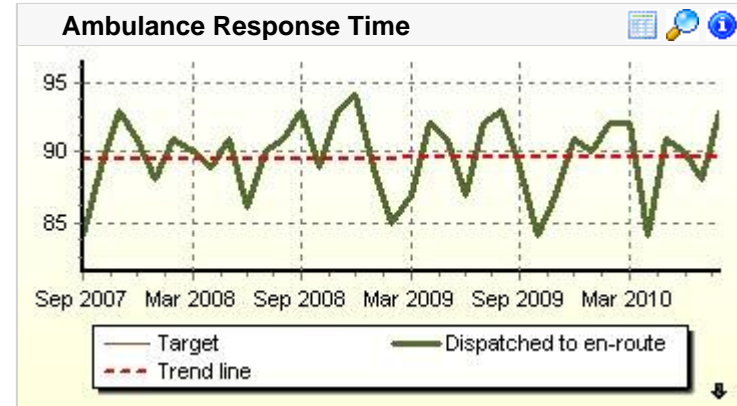


A Healthy Community - Ambulance Response Times (10/01/2010)

Charts



Charts



Comments

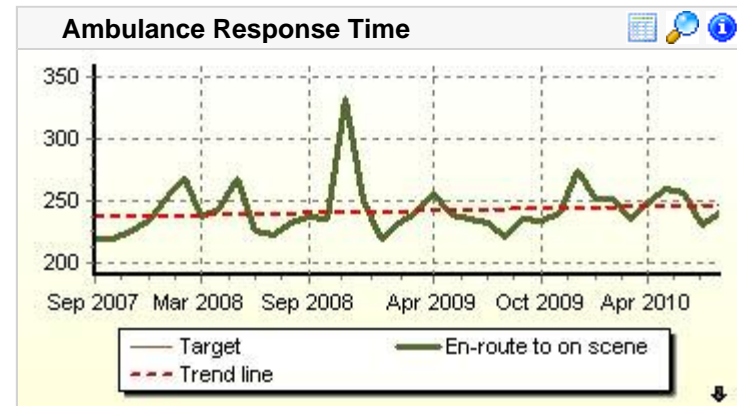
09/29/2010
Ritter, Linda

A coding problem was detected and the data has been corrected. As you can see, Ambulance Response times are below targeted levels.

08/25/2010
Giomi, Stacey











The response times for medical calls has seen a sharp increase. We are presently investigating but believe that we have a flaw in our data collection system. We are pulling this information from various sources and are investigating to determine if the data itself is corrupt or if we have an errant entry that has caused the increase in response times.

Charts



A Vibrant and Sustainable Economy - Local Taxable Sales (10/01/2010)

Measures - FYTD View

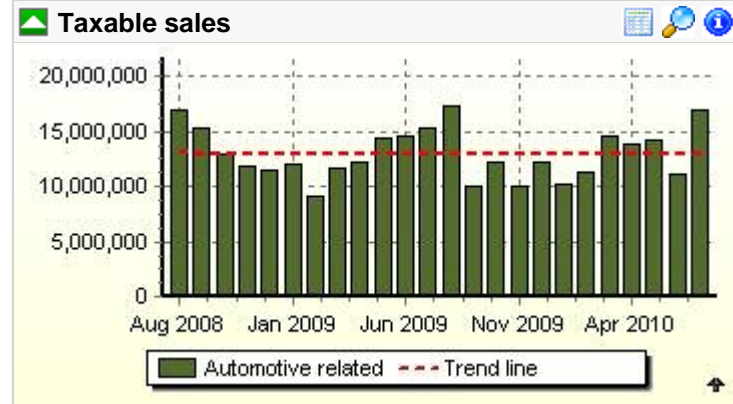
	FYTD	FYTD Target	VAR
 Local taxable sales	\$61,987,038	\$61,948,479	\$38,559
↳ July 2010			
 Taxable sales - automotive related	\$17,021,245	\$15,377,921	\$1,643,324
↳ July 2010			
 Taxable sales - retail	\$17,336,390	\$18,006,680	\$(670,290)
↳ July 2010			
 Taxable sales - recreation, food and drink, amusement related	\$7,474,907	\$7,978,302	\$(503,395)
↳ July 2010			
 Taxable sales - manufacturing related	\$3,217,885	\$2,531,717	\$686,168
↳ July 2010			
 Taxable sales - construction related	\$716,992	\$1,748,450	\$(1,031,458)
↳ July 2010			
 Taxable sales - wholesale good related	\$4,383,567	\$4,473,000	\$(89,433)
↳ July 2010			
 Taxable sales - durable goods (non-automotive related)	\$7,554,039	\$7,961,031	\$(406,992)
↳ July 2010			
 Taxable sales - services related	\$2,114,143	\$2,103,344	\$10,799
↳ July 2010			
 Taxable sales - other	\$2,167,870	\$1,768,034	\$399,836
↳ July 2010			

A Vibrant and Sustainable Economy - Local Taxable Sales (10/01/2010)

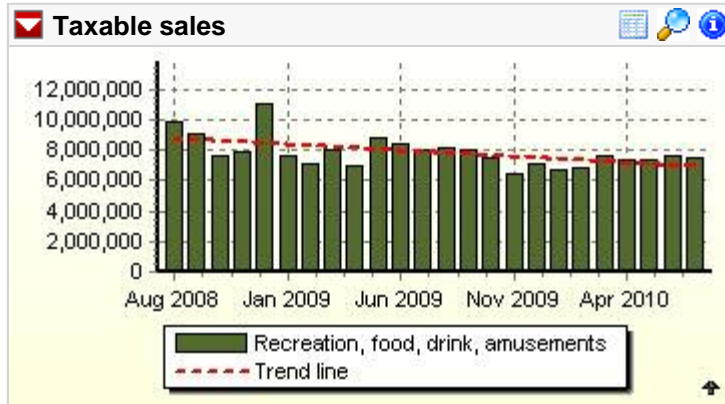
Charts



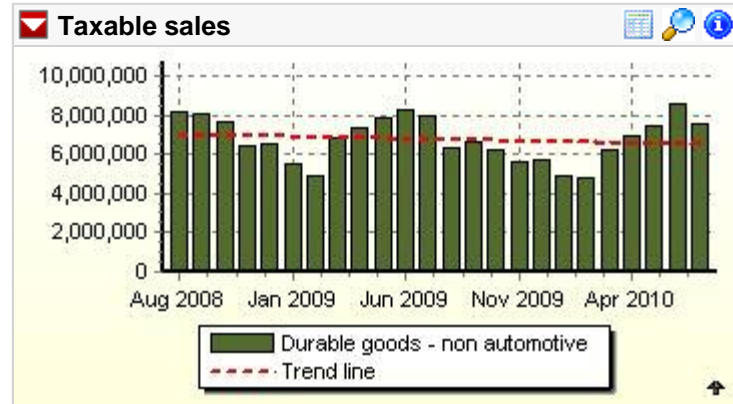
Charts



Charts

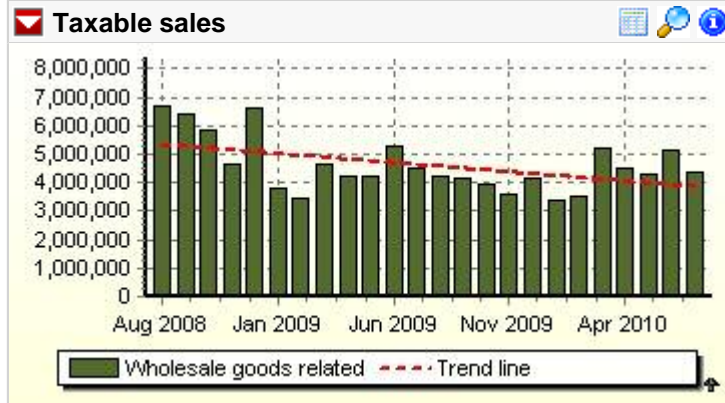


Charts

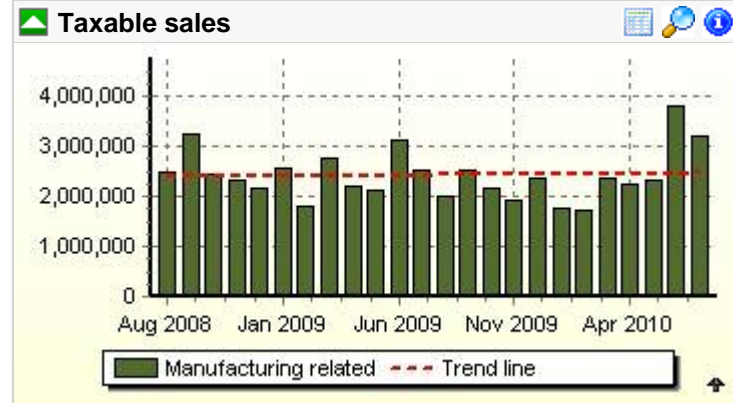


A Vibrant and Sustainable Economy - Local Taxable Sales (10/01/2010)

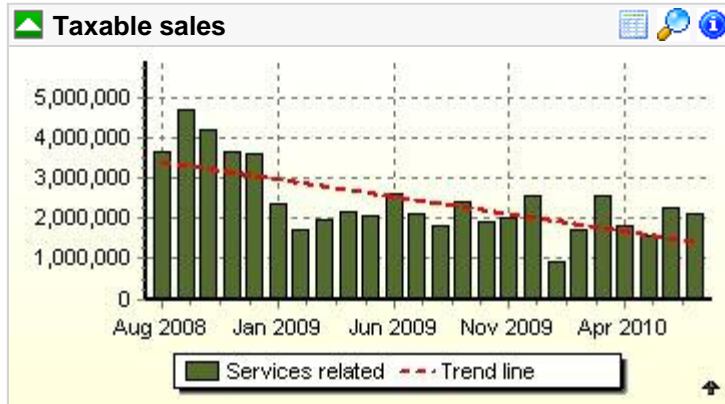
Charts



Charts
















Charts



Charts



A Physically Connected Community - Adequate roadways accommodate vehicular traffic. (10/01/2010)

Initiatives				Comments
	    	%	Status	
Silver Oak and North Carson Street Intersection ↳ Aug 2010	 	50%	In Progress	<p>09/30/2010 Ritter, Linda</p> <p>Silver Oak and North Carson Street Intersection Description: Connect Silver Oak Drive with US 395 and complete intersection improvements which may include installing conduit for future traffic signal. **Project under construction and will be completed in September, 2010.</p> <p>Roop Street Widening - Washington Street to Beverly Drive Description: Widening of Roop Street from Washington Street, north to Beverly Drive. **Project under construction, scheduled completion 11/26/10.</p> <p>Snyder Avenue - Carson Street - East Description: Realignment of the existing roadway, creating a new intersection with Carson Street aligned with the recently constructed W. Appion Way connection. **Phase I: Intersection re-alignment and modifications complete. Finalizing punch list items.</p> <p>Gateways at North / East / South Provide visitor signage at gateways into community. **Project under design</p>
Roop Street Widening - Washington Street to Beverly Drive ↳ Sept 2010	 	80%	In Progress	
Snyder Avenue - Carson Street - East ↳ Sept 2010	 	99%	In Progress	
Gateways at North / East / South ↳ Sept 2010	 	24%	In Progress	

SCORECARD DETAIL-Carson City Operations Scorecard
























Details - Base View

None Initiatives Processes





This scorecard includes city-wide objectives necessary to accomplish goals set by the Board of Supervisors.

Default

1.0 A Safe and Secure Community

Name	Actual	Target	YTD Actual	YTD Target	As of
<u>Residents and visitors are safe in the built environment.</u>					
 <u>Injuries sustained in fire and other emergences involving structures (FA)</u>	1	0	 3	0	Aug 2010
<u>Residents and visitors are safe when traveling throughout Carson City.</u>					
 <u>Traffic - Total Accidents (SO)</u>	64 Accidents	70 Accidents	 502 Accidents	589 Accidents	Aug 2010
 <u>Traffic - Total Accidents With Injury (SO)</u>	15 Accidents	17 Accidents	 111 Accidents	136 Accidents	Aug 2010
 <u>Traffic - Total Fatal Accidents (SO)</u>	0 Fatalities	0 Fatalities	 0 Fatalities	0 Fatalities	Aug 2010
 <u>Traffic - Total Property Damage Only Accidents (SO)</u>	49	58	 391	454	Aug 2010
<u>Residents and visitors are safe from criminal activity.</u>					
 <u>Crime - UCR Crime Rate (SO)</u>	23.32 per 1,000	25.13 per 1,000	n/a	n/a	2009
 <u>Compstat - Total Crime Report (SO)</u>	357	385	 2,733	2,795	Aug 2010
<u>Dispatched Calls - Sheriff (CCCC)</u>	2,461 Calls	n/a	17,372 Calls	n/a	Aug 2010
 <u>Sheriff's Average Response Time</u>	11 Minutes	10 Minutes	 10 Minutes	11 Minutes	Aug 2010
<u>Property is secure from criminal activity</u>					
 <u>Crime - Vandalism (SO)</u>	56	75	 442	600	Aug 2010
 <u>Crime - Burglary Offenses (SO)</u>	22	24	 172	192	Aug 2010
<u>Property is safe from damage.</u>					
<u>Fire supression activity - number of buildings damaged</u>	5	n/a	31	n/a	Aug 2010
 <u>Fire supression activities - value of building loss</u>	\$62,550	\$603,060	 \$945,925	\$1,482,310	Aug 2010
<u>Dispatched Calls - Fire (CCCC)</u>	82 Calls	n/a	517 Calls	n/a	Aug 2010
 <u>Fire response time (minutes)</u>	7 Minutes	9 Minutes	 8 Minutes	9 Minutes	Aug 2010

5.0 A Healthy Community

Name	Actual	Target	YTD Actual	YTD Target	As of
<u>Disease in the community is prevented and controlled</u>					
 <u>Influenza</u>	0	49	28	n/a	Aug 2010
 <u>Vaccine Preventable Disease (non-STD)</u>	0	0	0	n/a	Aug 2010
 <u>Non-Vaccine Preventable Disease (Non-STD)</u>	0	0	34	n/a	Aug 2010
 <u>Sexually Transmitted Communicable Disease</u>	17	15	116	n/a	Aug 2010

	<u>Vectorborne Communicable Disease</u>	0	0	0	n/a	Aug 2010	
<u>Public infrastructure contributes to the health of the community.</u>							
	<u>Water Tank Levels-AVERAGE (PW)</u>	72.41 %	70.00 %		61.40 %	55.63 %	Aug 2010
	<u>Water consumption per capita - total</u>	n/a	(n/a - n/a)		n/a	(n/a - n/a)	n/a
	<u>Water consumption per capita - residential</u>	n/a	(n/a - n/a)		n/a	(n/a - n/a)	n/a
	<u>Percentage of water quality tests meeting federal requirements (PW)</u>	100 %	100 %		100 %	100 %	Aug 2010
<u>Public health services are available.</u>							
	<u>Community Health nursing caseload</u>	1,116	n/a		7,550	n/a	Aug 2010
	<u>Ambulance average emergency call response time - dispatched to on-scene (FA)</u>	333 Seconds	360 Seconds		337 Seconds	360 Seconds	Aug 2010
	<u>Dispatched Calls - Ambulance (CCCC)</u>	532 Calls	n/a		4,350 Calls	n/a	Aug 2010
<u>Programs that provide short term assistance to those in need are offered.</u>							
	<u>Families short-term assistance ratio</u>	24 %	23 %		25 %	23 %	Aug 2010
	<u>Single persons short-term assistance ratio</u>	88 %	33 %		52 %	33 %	Aug 2010

10.0 A Vibrant, Diverse and Sustainable Economy

Name	Actual	Target	YTD Actual	YTD Target	As of		
<u>Local businesses are supported</u>							
	<u>Business license applications processed - new businesses (PW)</u>	81 Licenses	n/a	742 Licenses	n/a	Aug 2010	
	<u>Business license applications processed - renewals (PW)</u>	6 Renewals	n/a	2,861 Renewals	n/a	Aug 2010	
	<u>Businesses classified as "out of business" (PW)</u>	0 Businesses	(n/a - n/a)	n/a	(n/a - n/a)	Aug 2010	
	<u>Local taxable sales</u>	\$61,987,038	\$61,948,479		\$392,241,314	\$409,403,071	July 2010
	<u>Businesses provided assistance by the Office of Business Development</u>	n/a	(n/a - n/a)	n/a	(n/a - n/a)	n/a	
<u>Growth in defined sectors of the economy is encouraged.</u>							
	<u>Employment in Carson City</u>	42,138	n/a	n/a	n/a	2008	
	<u>Personal earnings per job by industry</u>	\$38.94	n/a	n/a	n/a	2008	
	<u>Gross Domestic Products - Carson City MSA</u>	\$3,036 Millions	n/a	n/a	n/a	2008	
<u>Employment opportunities for Carson City citizens are encouraged.</u>							
	<u>Total employment in the Carson City MSA.</u>	24,960	26,353		24,960	26,353	Aug 2010
	<u>Total unemployment within the Carson City MSA.</u>	3,762	3,463		3,762	3,463	Aug 2010

15.0 A Clean and Healthy Environment

Name	Actual	Target	YTD Actual	YTD Target	As of
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Solid waste is reduced through recycling.

	<u>Percent of Solid Waste Recycled - Annual Amount</u>	34.40 %	25.00 %	n/a	n/a	2009
	<u>Estimated life span of the Carson City Landfill.</u>	46 Years	15 Years	n/a	n/a	2009
	<u>Total curbside recycling results (Quarterly)</u>	n/a	(n/a - n/a)	n/a	(n/a - n/a)	n/a
	<u>Total solid waste delivered to the Carson City Landfill (Quarterly)</u>	n/a	(n/a - n/a)	n/a	(n/a - n/a)	n/a
	<u>Percent of solid waste generated from out-of-county sources</u>	n/a	(n/a - n/a)	n/a	(n/a - n/a)	n/a

Wastewater is safely and effectively treated and disposed of.

	<u>Wastewater plant inflow as a percentage of plant capacity.</u>	68 %	85 %		70 %	85 %	July 2010
	<u>Wastewater effluent quality test results.</u>	100 % meet tests	100 % meet tests		n/a	n/a	July 2010
	<u>Average wastewater reclamation plant outflow (effluent)(PW)</u>	4,402,407.00 MGD	(n/a - n/a)		1,271,293.86 MGD	(n/a - n/a)	July 2010

Reduce non-renewable energy use in City facilities.

	<u>Total kilowatt hours used by City facilities.</u>	2,321,763 Kwh	2,451,112 Kwh		11,237,843 Kwh	11,199,171 Kwh	June 2010
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Reduce use of fossil fuels in City equipment

	<u>Total Gallons of Fuel Used (PW)</u>	10,792.27 Gallons	10,997.00 Gallons		54,387.99 Gallons	53,153.00 Gallons	June 2010
	<u>Average number of gallons of unleaded fuel used per vehicle</u>	n/a	n/a		n/a	n/a	n/a

20.0 An Active and Engaged Community



Name	Actual	Target	YTD Actual	YTD Target	As of		
<u>Public spaces and facilities are used for public activities.</u>							
<u>Community Center Gymnasium usage (PROS)</u>	24 days in use	(n/a - n/a)	207 days in use	(n/a - n/a)	Aug 2010		
<u>Theater-Bob Boldrick usage (PROS)</u>	8 days in use	(n/a - n/a)	118 days in use	(n/a - n/a)	Aug 2010		
<u>Community Center meeting rooms reservations/use (PROS)</u>	144	(n/a - n/a)	1,158	(n/a - n/a)	Aug 2010		
<u>Mills Park soccer league usage-number of games (PROS)</u>	28	(n/a - n/a)	n/a	(n/a - n/a)	Aug 2010		
<u>Centennial Park league usage-number of games (PROS)</u>	159	(n/a - n/a)	652	(n/a - n/a)	Aug 2010		
<u>Centennial Park tournament usage-number of games (PROS)</u>	75	(n/a - n/a)	608	(n/a - n/a)	Aug 2010		
<u>Recreation programs offered to the public are utilized.</u>							
<u>Adult sports-number of participants (PROS)</u>	730	(n/a - n/a)	7,885	(n/a - n/a)	Aug 2010		
<u>Youth sports-number of participants (PROS)</u>	0	(n/a - n/a)	1,545	(n/a - n/a)	Aug 2010		
	<u>Sports Program cost recovery percentage</u>	140 %	(100 % - 150 %)		232 %	(100 % - 150 %)	Aug 2010

	<u>Swimming lessons -number of participants (PROS)</u>	435	(n/a - n/a)	1,181	(n/a - n/a)	July 2010
❌	<u>Swimming Lessons cost recovery percentage</u>	450 %	(100 % - 150 %)	❌ 432 %	(100 % - 150 %)	Aug 2010
	<u>Youth enrichment latch key-number of participants (PROS)</u>	433	(n/a - n/a)	4,177	(n/a - n/a)	Aug 2010
▲	<u>Latchkey Program cost recovery percentage</u>	150 %	(100 % - 150 %)	▲ 122 %	(100 % - 150 %)	Aug 2010
	<u>Movers/doors-number of participants (PROS)</u>	20	(n/a - n/a)	564	(n/a - n/a)	Aug 2010
❌	<u>Movers and Doors Program cost recovery percentage</u>	278 %	(100 % - 150 %)	❌ 278 %	(100 % - 150 %)	Aug 2010
	<u>Seasonal Break Kamp Weeks-number of participants (PROS)</u>	0	(n/a - n/a)	82	(n/a - n/a)	Aug 2010
■	<u>Seasonal Break Kamp Program cost recovery percentage</u>	169 %	(100 % - 150 %)	■ 169 %	(100 % - 150 %)	Aug 2010
	<u>Summer kamp field trip-number of participants (PROS)</u>	40	(n/a - n/a)	228	(n/a - n/a)	Aug 2010
■	<u>Summer Kamp Program cost recovery percentage</u>	154 %	(100 % - 150 %)	■ 154 %	(100 % - 150 %)	Aug 2010
	<u>Carson City is served by strong community based organizations.</u>					
▲	<u>Community support grants (CMO)</u>	\$373,336	\$373,336	n/a	n/a	FY 10/11
	<u>Recreational opportunities offered by non-profit organizations are supported.</u>					
	<u>Activity in non-City operated recreation programs (PROS)</u>	65,655	(n/a - n/a)	n/a	(n/a - n/a)	FY 08/09

25.0 A Physically Connected Community

Name	Actual	Target	YTD Actual	YTD Target	As of
<u>Adequate roadways accomodate vehicular travel.</u>					
▲ <u>Level of service ratings for surface transportation (PW)</u>	68.2 %	67.0 %	n/a	n/a	2006
<u>Public transportation is convenient and accessible.</u>					
<u>JAC ridership</u>	13,955 Riders	n/a	98,726 Riders	n/a	Aug 2010
<u>Pathways and other non-vehicular routes connect neighborhoods, business districts and public facilities.</u>					
<u>Pathways completed (PROS)</u>	5.87 miles	n/a	n/a	n/a	FY 09/10
<u>Transportation planning efforts are coordinated with neighboring counties.</u>					

30.0 A Community Rich in History, Culture and the Arts

Name	Actual	Target	YTD Actual	YTD Target	As of
<u>Historic resources are preserved (PW).</u>					

Historic Resources Commission applications received (PW)

2 application (s) (n/a - n/a)

17 application (s) (n/a - n/a) July 2010

Private cultural assets are preserved and expanded.

Public cultural assets are preserved and expanded.



35.0 A Community Where Information is Available to All

Name	Actual	Target	YTD Actual	YTD Target	As of
<u>Carson City's website is used to provide community information</u>					
<u>Web hits-pageviews- monthly total (CC)</u>	53,339 Pageviews	n/a	54,854 Pageviews	n/a	Aug 2010
<u>Various City facilities house information regarding Carson City.</u>					
<u>News media is used to provide community information to the public.</u>					
<u>Access to free wireless networks are encouraged throughout Carson City.</u>					

40.0 Open and Accessible Government

Name	Actual	Target	YTD Actual	YTD Target	As of
<u>The "people's business" is done in open session with ample opportunity for input.</u>					
<u>Information related to city activities and performance is made available to the public.</u>					

42.0 Effective Resource Management

Name	Actual	Target	YTD Actual	YTD Target	As of
<u>Revenues and expenditures will be managed to insure future financial viability.</u>					
 <u>Sales tax collections</u>	\$1,245,635	\$1,245,635	 \$8,363,555	\$9,672,624	July 2010

[Scorecard Exception Report](#) [Business Plan Report](#)

Scorecard Owners: [Werner, Larry](#)

Linked Objects

[Hide All](#)

Child Scorecards

There are no scorecards linked at this time.


Parent Scorecards

[Community Scorecard](#)

Owners

[Werner, Larry](#)

Objectives

	Owners
 (CC01) Residents and visitors are safe in the built environment.	Burnham, Andrew Giomi, Stacey Werner, Larry
 (CC02) Residents and visitors are safe when traveling throughout Carson City.	Burnham, Andrew Furlong, Kenny Werner, Larry
(CC03) Residents and visitors are safe from criminal activity.	Furlong, Kenny Rombardo, Neil Werner, Larry
(CC04) Property is secure from criminal activity	Furlong, Kenny Rombardo, Neil Werner, Larry
(CC05) Property is safe from damage.	Giomi, Stacey Werner, Larry
(CC08) Disease in the community is prevented and controlled	Werner, Larry
 (CC07) Public infrastructure contributes to the health of the community.	Burnham, Andrew Werner, Larry
(CC010) Public health services are available.	Works,arena
(CC042) Programs that provide short term assistance to those in need are offered.	Works,arena
(CC046) Local businesses are supported	Werner, Larry
(CC021) Growth in defined sectors of the economy is encouraged.	Werner, Larry
Employment opportunities for Carson City citizens are encouraged.	Supervisors, Board of Werner, Larry
(CC015) Solid waste is reduced through recycling.	Burnham, Andrew
(CC016) Wastewater is safely and effectively treated and disposed of.	Burnham, Andrew Werner, Larry
(CC017) Reduce non-renewable energy use in City facilities.	Werner, Larry
(CC020) Reduce use of fossil fuels in City equipment	Burnham, Andrew Werner, Larry
(CC011) Public spaces and facilities are used for public activities.	Werner, Larry
(CC013) Recreation programs offered to the public are utilized.	Werner, Larry
(CC014) Carson City is served by strong community based organizations.	Werner, Larry
(CC031) Adequate roadways accomodate vehicular travel.	Werner, Larry
(CC032) Public transportation is convenient and accessible.	Werner, Larry
(CC033) Pathways and other non-vehicular routes connect neighborhoods, business districts and public facilities.	Burnham, Andrew Moellendorf, Roger Werner, Larry
(CC034) Transportation planning efforts are coordinated with neighboring counties.	Burnham, Andrew Werner, Larry
(CC14) Historic resources are preserved (PW).	Werner, Larry
(CC024) Private cultural assets are preserved and expanded.	Werner, Larry
(CC025) Public cultural assets are preserved and expanded.	Werner, Larry
(CC035) Carson City's website is used to provide community information	Werner, Larry
(CC036) Various City facilities house information regarding Carson City.	Werner, Larry
(CC037) News media is used to provide community information to the public.	Werner, Larry
(CC038) Access to free wireless networks are encouraged throughout Carson City.	Werner, Larry
(CC039) The "people's business" is done in open session with ample opportunity for input.	Werner, Larry
(CC040) Information related to city activities and performance is made available to the public.	Werner, Larry
(CC041) Revenues and expenditures will be managed to insure future financial viability.	Werner, Larry
Recreational oppotunities offered by non-profit organizations are supported.	Werner, Larry

Program Groups

There are no program groups linked at this time.

Initiatives

	Type	As Of	\$	🏆	✓	!	🎯	%	Status	Owners
Brownfields Assessment Grant	📅 Grants	08/31/2010	📈					n/a	In Progress	Eskew-Herrmann, Heidi

Processes

There are no processes linked at this time.

REFERENCE CENTER

Action Items

[Show Details](#) 📄 ↕

Due Date	Status	Action	Owners
📅 10/31/2010	In Progress	Update each perspective and re-evaluate all measures under each perspective.	Ritter, Linda Werner, Larry
📅 Open	🚩 Overdue		

Comments

📄 ↕

Author/Date	Comment	Show All
	There are no comments at this time.	

External Links



Attached Documents



Last Updated Checked Out By

NEVADA ISSUES

A publication of the Nevada Taxpayers Association, serving the citizens of Nevada since 1922.

ISSUE 7

JULY 2010

Spending Reforms for Nevada's Local Governments

Overview

For several years members of the Nevada Taxpayers Association have observed government officials, both elected and those employed within the local government, working to create responsible budgets in good and in bad economic times. It has not been an easy task, and even in the best of times there are competing forces and policies driving decisions to spend surplus funds. In periods of economic downturn those same forces and policies put even greater pressure on local officials to preserve services by protecting the level of expenditure.

In what is being called “the great recession,” the need to reduce expenditures to balance budgets has exacerbated the pressure on local government officials as they look to make additional cuts and face the reality these cuts will not be easily restored in the near future. Most elected officials recognize they have no choice but to reduce or totally eliminate some programs and services and have done so for the budgets that were put in place July 1 of this year. For some, this is the third year of cuts. Next budget year (2011-2012) is a total unknown and elected officials are hoping it will not bring another round of cuts. In some instances, and to their credit, some local governments have already enacted various recommendations contained herein, which in part were contained in our 2005 Report, *Towards Sound Fiscal Policy - Local Recommendations*.

In an effort to address current and future budget issues facing local governments, these recommendations, which constitute Part 2 of our spending reforms, are presented for consideration by elected officials and other policymakers, and you the taxpayer. Please note that some of these recommendations also appear in the *June, 2010, Nevada Issues - State Spending Reforms*, as they are applicable to both state and local governments.

As you review these recommendations, we would also include a thought about unanticipated revenue increases and employee compensation. These recommendations encourage strong fiscal responsibility. In many of our suggestions we have recommended that higher-than-projected revenues be set aside for use in specific categories and not be used to expand or start new programs that place enormous demands on future budgets. In fact, before new or enhanced services or programs or collective bargaining agreements are considered and finalized, there should be an analysis done to determine if the expansion of the program, service or collective bargaining agreement is sustainable over time and changing economic periods, but for at least five years. While the adoption of the recommendations contained in this *Nevada Issues* for local government spending reforms is not a cure-all for the current revenue shortfall, their adoption will go a long way in minimizing impacts on local government budgets in future downturns. These are not revolutionary recommendations. They are, in fact, evolutionary and many are based on best practices being utilized in both government and the private sector.

“There are scores of opportunities for retrenchment which can be made without serious injury to the public welfare, expenditures that are made for good enough purposes but which are in the nature of luxuries that can be dispensed with in times of public stress. All unnecessary work and all duplication of effort should be cut from public offices and institutions.”

Excerpted from
“Respect the Burden”

The Nevada Tax Review
January 1931

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BUDGET REFORMS

The following recommendations regarding local government budgets are focused on providing solutions that more efficiently identify expenditures, and also provide additional accountability and transparency to residents about where and how their tax dollars are spent.

1. Prioritize the expenditure of funds.

Reason: When the need arises for fiscal “belt-tightening,” all too frequently a vocal constituency argues for retaining nonessential programs*. The order of priority should be established for programs and services based on their critical contribution to the well-being of the general public and on whether they carry direct financial penalties to the local entity for noncompliance. Prioritization of department budgets would also identify what programs or services should be maintained during an economic downturn vs. those that should be cut.

*Nonessential programs are generally those that are not mandated by federal law, the Constitution or court order, nor carry penalties for noncompliance.

Action Required: Implementation by the Governing Board and Legislature. (Statute should be changed, otherwise the local government will need to prepare two budgets.)

2. Performance-based budgets should be utilized when applicable.

Reason: Many agencies and departments are responsible for delivering a specific service(s). These departmental budgets should be based on what is necessary to efficiently perform/deliver the service(s) based on specific objectives and required outcomes.

Action Required: Implementation by the Governing Board.

3. Objectives should be established for each program or service to be provided.

Reason: Specific objectives to be achieved can be measured to facilitate an evaluation of the effectiveness of the program or service to allow corrective action to be taken if necessary, or provide for the enhancement or elimination of the program of service.

Action Required: Implementation by Governing Board.

4. Outcome-based performance indicators based on the objectives established for the programs and services should be developed and posted on the entity’s website.

Reason: This would provide the measurement standards for the objectives set for programs or services and allow greater transparency and accountability by taxpayers.

Action Required: Implementation by Governing Board.

5. The general fund ending balance should have a sufficient balance to provide for the delivery of services and programs based on historical data and to maintain credit ratings.

Reason: Having a sufficient ending balance in the general fund is essential for sound budget policy. For example, one of the benefits is that it ensures sufficient cash flow between the property tax revenue received in March and the next payment, which is not received until August, in addition to covering any unexpected revenue shortfalls.

Action Required: Implementation by Governing Board.

6. ***Enterprise funds, internal service funds and similar service funds, that are supported by fees should have those fees reviewed at least every two years to make sure that the service or program being provided is self-supporting and reflects the actual cost of providing the service or program.***

Reason: If a specific service or program is provided to a targeted group and is to be supported by that group, the fees should reflect the cost of the service or program being provided. A periodic review should be conducted at least once every two years and, with justification, the fee(s) should be either increased or decreased as determined by the cost to provide the service or program.

Note: Fees that are collected for a specific service or program, which are paid for by the recipient of the service or program, but are deposited in whole or part to the General Fund are not fees, they are de facto taxes.

Action Required: Implementation by Governing Board and Legislature if the fee is statutorily authorized.

7. ***Budget augmentations of unanticipated revenue should be restricted to non on-going expenditures.***

Reason: Surplus revenue increases can occur for many reasons, but cannot be guaranteed to recur the following year. Budget augmentations should be prioritized to be used for such purposes as:

- a. Increasing the amount to be deposited in the Fund to stabilize the operation of local Government and mitigate effects of natural disaster (A.K.A. rainy day fund). (NRS 354.6115)
- b. Depositing a portion into the account to pay down the unfunded costs of retiree health care.
- c. Providing technology improvements, both hardware and software.
- d. Providing employee training.
- e. Establishing and/or increasing the amount to be deposited in the Fund for capital projects. (NRS 354.6113)

Note: Replacement of capital equipment or construction of capital projects should require that existing revenue covers any maintenance contracts or operating costs.

Action Required: Implementation by Governing Board.

8. ***The budget office should utilize “allotment budgeting” (quarterly reporting) to determine cash flow, expenditures for the quarter against budgeted expenses.***

Reason: This allows administrators and elected officials to make timely decisions.

Action Required: Implementation by direction of Governing Board.

9. ***“Sweep” salary savings realized by any department because of employee absences or departures at the end of every quarter.***

Reason: Salary savings that result from employee absenteeism or the departure of an employee during a quarter represents a monetary commitment to an expense that did not occur. In these instances, there is no justifiable reason to leave all of the money committed to pay that compensation in the department’s budget. A percentage of the money swept could be used to:

- a. Buy down the retirees’ health care liability.
- b. Add to the rainy day fund.
- c. Allow the agency/department to obtain technology enhancements with the swept funds.

Action Required: Implementation by Governing Board.

10. Grants should be more aggressively pursued in the future, with the caveat that #11 below be followed.

Reason: According to all reports regarding the percentage of federal dollars received by states, Nevada ranks at the bottom. Even the final report, issued by the Governor's Task Force on Tax Policy (ACR1) in 2005 addressed the issue in section 8, page 8-9.

Action Required: Implementation by Governing Board.

11. Require an initial and renewal review of any federal funds, including grant funds, to ensure the entity is not committing to an ongoing expenditure with one-time funds.

Reason: It is tempting to take what can be perceived as "free" money to add or enhance programs. However, if those funds are for a limited duration, the local government and ultimately the taxpayers are on the hook to continue the expenditure.

Action Required: Implementation by Governing Board.

12. Provide a summary of all grants received in the budget document.

Reason: To provide for: (a) a review of matching fund grants, (b) better coordination of similar programs funded by grants in different departments, (c) an evaluation to determine if the funding match/commitment has remained the same, and (d) if the program funded by the grant should be continued.

Action Required: Implementation by Governing Board.

Note: See recommendation 13 below

13. All budgets and audits should be posted on the local entity's website. These postings should also include supplemental reports on the following.

Reason: Making this information available to the public would allow more scrutiny and provide an additional level of accountability. The information should show:

- a. The number and percentage of employees receiving overtime and the total amount of overtime paid by a department for each month of the prior fiscal year.
- b. The number of vacant positions (in FTE equivalents by department) that are reflected in the proposed annual budget.
- c. A list of the independent auditor's recommendations made as the result of the last two audits, with the status of those recommendations.
- d. A summary of all grants received by each agency and department including the purpose of the grant.

Notes: While there are some entities that already post some of the information, this should be statutorily required.

Action Required: Implementation by Governing Board and Legislature.

14. Require a "yellow page" test by departments to determine if new or expanded programs/services are currently being provided by business or nonprofit organizations.

Reason: Government should not displace business, but should take advantage of the expertise of business or nonprofit organizations which provide services. (Examples: Culvert cleaning or janitorial services to be provided by a private sector business; a nonprofit organization to provide latchkey services.)

Action Required: Implementation by Governing Board.

15. *In conjunction with recommendation 14, if a program/service is considered for outsourcing, also allow the department to submit a bid.*

Reason: Services and programs should be provided in the most cost-effective manner possible.

Action Required: Implementation by Governing Board. (Statutory changes may be required.)

16. *Provide an incentive to those departments whose employees develop cost-saving measures.*

Reason: Generally, the employees of a department are in the best position to know the efficiencies that can be achieved. In almost all cases, these efficiencies will result in cost savings.

Note: Local governments that have established this policy provide a specific percentage allowed to be used by the department, generally for equipment enhancements. In some cases an individual is the recipient. The remaining percentage of savings have generally been used for capital improvements.

Action Required: Implementation by Governing Board.

17. *Work with other jurisdictions to create purchasing consortiums.*

Reason: It is easier to obtain lower prices or discounts when there is the potential for quantity purchases.

Action Required: Implementation by Governing Boards.

18. *Within urban county areas, consolidate or regionalize functions that are duplicated by other governmental units in a service area, including but not limited to:*

- | | |
|--|---|
| <i>a. business licensing</i> | <i>e. building code and enforcement</i> |
| <i>b. detention facilities</i> | <i>f. water delivery and treatment.</i> |
| <i>c. planning</i> | <i>g. public safety services</i> |
| <i>d. municipal and justice courts</i> | <i>h. internal service functions, i.e.,
janitorial, parking enforcement</i> |

Reason: Provides seamless delivery of the service or program to the users of the service or program in addition to providing efficiencies.

Action Required: Implementation by Governing Board. (Statutory changes may be required to allow certain services and programs to be regionalized or to harmonize statutory differences between jurisdictions.)

19. *Within non-urban areas, regionalize functions that are duplicated by other governmental units, both intra- and inter-county, such as land-fills, detention facilities, wildfire suppression, etc.*

Reason: Provides seamless delivery of the service or program to the users of the service or program in addition to providing efficiencies.

Action Required: Implementation by Governing Body. (Statutory changes may be required to allow certain services and programs to be regionalized.)

EMPLOYEE COMPENSATION

Employee compensation - - - wages and benefits - - - tends to make up 75 to 85 percent of a local government budget. It has become all too obvious that in an economic downturn, prior increases in compensation provided during the good times cannot be sustained unless there are significant reductions in programs and services, layoffs, or bargaining agreement concessions..

Changes will have to be made so that in the future, even during economic downturns, compensation levels can be sustained. Various statutory changes are needed to provide local governing boards the ability to manage employee compensation, particularly during economic downturns.

20. *Both the employer and the employee should share all retirement contributions.*

Reason: In Nevada, the Public Employee Retirement System (PERS) functions in place of Social Security for government employees. State employees make their employee contribution either through a payroll deduction reflected on their pay stub, or by being placed on a lower salary scale. *The same is not true for local government employees* who collectively bargain and are permitted to declare their employee contribution as being “in lieu of equivalent basic salary increases or cost-of-living increases, or both.” This effectively shields local government employees from sharing the cost of their retirement, contrary to the intent of the law.

Notes:

1. The rate of contribution to PERS has increased substantially since the 2002 contribution rate of 18.65% for all employees and 28.5% for police and firefighters. The current rates are 21% for all employees and 37% for police and firefighters.

2. Suggested Amendment:

NRS 286.421, section 3, subsection (a) (1) delete.

NRS 286.421 section 8, amend to delete the following language: “*For the purposes of adjusting salary increases and cost-of-living increases or of salary reduction, . . .*”

(Section 8 would now read: “*The total contribution must be equally divided between employer and employee.*”)

Action Required: Implementation by Legislature.

21. *Eliminate buy backs for accumulated vacation time and sick leave.*

Reason: “Buy backs” are phenomena of government. They cannot be budgeted for, but have budgetary impacts when taken. Further, they are not “bought back” at the salary the person was earning at the time the vacation or sick leave accrued. At the very least, buy-backs should be calculated at the salary respective to the period the vacation time or sick leave was accrued and not taken. With current computer capability, that should not be a problem.

Action Required: Implementation by Governing Board. This recommendation should be a formally adopted policy of the Governing Board. Legislative implementation to change NRS 288.

Note: Also see recommendation 22 below.

22. *Provide specific conditions when sick leave or vacation time may be extended beyond the year in which it should have been taken, including how it may be “banked” for another employee to use during an extended illness.*

Reason: A policy should be adopted that provides for specific conditions when sick leave or vacation time may be extended beyond the year in which the benefit accrues.

Action Required: Implementation by Governing Board. This recommendation should be a formally adopted policy of the Governing Board. Legislative implementation to change NRS 288.

23. ***Change the procedures by which compensation is increased: (a) eliminate longevity pay; and (b) change “merit pay” to a “merit bonus” awarded in the year the achievement occurs (i.e. for increased productivity, or attainment of goals, or performing “above and beyond”).***

Reason: Longevity pay and merit pay, as with pay increases associated with “colas,” when combined with step-pay increases create “salary-creep.” Additionally, longevity pay has nothing to do with how well an employee is performing or the level of skill required to perform the job. Also, a monetary reward based on merit should have a relationship to the attainment of specific goals. A bonus acknowledges achievement for a specific time period; it does not assume the achievement will be ongoing with no further attainment of increased performance or productivity.

Action Required: Implementation by Governing Board. This recommendation should be a formally adopted policy of the Governing Board. Legislative implementation to change NRS 288.

24. ***Eliminate the subsidies for retiree health care. (New hires.)***

Reason: The current liability of approximately \$2.5 billion dollars (State and local) will continue to grow and does not have a funding mechanism to buy down the liability.

Note: Retirees should still be able to purchase health care insurance through the provider used by the local government if they are not eligible for Medicare.

Action Required: Implementation by Governing Board. This recommendation should be a formally adopted policy of the Governing Board. Legislative implementation to change NRS 288.

25. ***Limit to five years the time of post-employment eligibility for occupational diseases related to heart and lung for firefighters, police officers and arson investigators.***

Reason: Under current law (NRS 617.457) a firefighter, police officer or arson investigator who has been continuously employed for 5 or more years before the date of disablement, and suffers a heart or lung disease is presumed to have a work-related disease and is entitled to lifetime eligibility to collect disability benefits. This creates a huge uncertainty in trying to determine the potential liability that the State (and local governments) will incur. Limiting this presumption to a period of 5 years from the date of last employment would provide a time certain period for budgeting the risk and the manifestation of the disease.

Note: It is suggested that the statutory language be changed as follows. *Notwithstanding any other provision of NRS 616.453, 617.455, 617.457 and 617.485, diseases of the heart, diseases of the lung, cancer or Hepatitis of a person who, for 5 years or more, has been employed in a full-time continuous, uninterrupted and salaried occupation as a firefighter, arson investigator or police officer in this State before the date of disablement are conclusively presumed to have arisen out of and in the course of the employment for a period not to exceed 5 years following the last date of employment in such qualifying occupation.*

Action Required: Implementation by Legislature to change 617.457 and NRS 288.

26. ***Eliminate the requirement that sick leave and work hours and days be mandatory subjects of bargaining.***

Reason: As this economy has shown, local governments must have the flexibility to meet the restraints that are required from reductions in revenue.

Note: Section 2 of NRS 288.150 should be amended to delete (b), (g) and (h).

Action Required: Implementation by Legislature.

27. *Allow a local governing board to suspend all collective bargaining agreements during a financial emergency.*

Reason: During periods of substantial revenue shortfalls (and high unemployment) local Governing Boards need the ability to manage their resources. Many collective bargaining agreements do not contain reopening clauses and the refusal by employee groups to reopen contracts to discuss monetary issues which range from wage increases to uniform allowances preclude the Governing Body from considering anything but reductions to programs and services.

Note: It is suggested that section 4 of NRS 288.150 be amended to add “financial emergency.” The language would read as follows: *Notwithstanding the provisions of any collective bargaining agreement negotiated pursuant to this chapter, a local government employer is entitled to take whatever actions may be necessary to carry out its responsibilities in situations of emergency such as a riot, military action, natural disaster or civil disorder or **financial emergency**. Those actions may include the suspension of any collective bargaining agreement for the duration of the emergency. Any action taken under the provisions of this subsection must not be construed as a failure to negotiate in good faith. (Bolded language is addition.)*

Action Required: Implementation by Legislature.

PERSONNEL REFORMS

28. *Personnel functions, recruiting, dispute resolution etc. should be consolidated under the Department of Personnel /Human Resources and integrated with the entities administrative functions.*

Reason: There should be consistency, not fragmentation, along with accountability in the administration of personnel functions. It is critical that there be an integration with administrative functions for, among other purposes, budget preparation.

Action Required: Implementation by Governing Board.

29. *Cross train employees.*

Reason: To provide a pool of employees that can “step in” when the need arises (i.e., covering vacations or leaves of absence). This would also allow “teams” of employees to provide a service.

Action Required: Implementation by Governing Board.

30. *Create a uniform policy for the assignment of positions to unclassified and classified service.*

Reason: There should be consistency in the administration of personnel functions.

Action Required: Implementation by Governing Board.

31. *Allow elected officials to reduce their salaries without the approval of the Committee on Local Government Finance.*

Reason: If an elected official chooses not to take a pay increase or longevity pay, that should be their right alone.

Note: Chapter 445, Statutes of Nevada needs to be amended to delete Section 4. (According to the “Reviser’s Note” contained in NRS 245.030, this language is not contained in statute.)

Action Required: Implementation by Legislature.

MISCELLANEOUS

The following categories of Technology and Property Assets are representative of respectively providing a more efficient and cost effective manner to service the customers of the local government and to minimize expense and potentially receive one-time revenue.

TECHNOLOGY**32. *Develop common email and web platforms to be used by all departments.***

Reason: This would improve the sharing of information between departments, and reduce costs associated with maintaining different platforms.

Action Required: Implementation by Governing Board.

Note: See recommendation 7 for use of surplus revenue.

33. *Establish priority scheduling for technology enhancements and employee training for the enhancements for all departments.*

Reason: The use of technology can enhance employee productivity, but only if employees are trained in the correct use of hardware and software.

Action Required: The schedule should be developed by the entity manager and any potential related funding needs included in the budget. The Governing body would need to support any funding requirements.

Note: See recommendation 7 for use of surplus revenue.

34. *All departments should have the ability to take payments by electronic funds transfers.*

Reason: In today's technological environment it is more efficient to allow electronic payments. Electronic funds transfers (EFT) minimize concerns about lost cash or checks and bank deposits not being made in a timely manner. EFTs allow revenue collections to be maximized and expenditures to be minimized. In conjunction with this recommendation, electronic reporting and filing should be utilized. Electronic fund transfers would allow additional interest income to be generated.

Action Required: Implementation by Governing body.

35. *Email lists should be developed for the purpose of notifying interested parties of on-line reports, meetings, business impact workshops, ordinances, etc.*

Reason: This would minimize the costs associated with printing and mailing notices.

Action Required: Implementation by Governing body.

36. *Where possible, Compact Discs (CDs) should be used for the publication of reports.*

Reason: The use of CDs eliminates all the costs associated with printing and minimizes mailing costs.

Action Required: Implementation by Governing Board.

PROPERTY ASSETS

37. *All departments must be required to maintain a listing of all personal property owned, which is inventoried annually. These inventory lists should be submitted to a specific person or department for the purposes of compiling a "master list."*

Reason: All equipment, whether a desk, computer or a back-hoe is an investment of taxpayer dollars, and as such should be accounted for accurately.

Action Required: Implementation by Governing body.

38. *There should be a comprehensive review and analysis (justification) of all real estate owned by the by the local government to determine if the property, including land, buildings and water-rights, should be retained or sold.*

Reason: Selling property which is determined to be unneeded or obsolete will reduce the costs associated with caring for and maintaining the property. Putting previously tax exempt property on the tax rolls also has the benefit of generating additional tax revenue.

Action Required: Implementation by Governing body.

Note: Property sold by the local government should *not* be leased back. Leasing back property that was sold defeats the purpose of this recommendation. While the entity recognizes the short-term benefit of cash, the long-term consequence is that of incurring inter-generational debt for the use of a property that was previously paid for - - - not sound fiscal policy. Additionally, revenue generated from the sale of any property is one-time revenue, and as such should not be spent for ongoing expenditures.

39. *Evaluate the use of all telecommunications devices and services.*

Reason: Enhanced telecommunications services may be acquired without the prior service or lines being eliminated. For instance, cell phones may be replaced without canceling service on the old phone. High-speed data lines may be added, yet bills are still being paid for unused phone lines.

Action Required: Implementation by Governing body.

40. *Establish a schedule to evaluate equipment. Reassign or remove and sell equipment and vehicles that are no longer needed. Special emphasis should be placed on heavy equipment (particularly for building maintenance and roads).*

Reason: When equipment is purchased that will not be used to maximum efficiency, it takes away money that could go into other projects. An evaluation should be done to determine whether leasing, renting or purchasing is the most cost effective manner to acquire the equipment. Today it is generally more efficient to rent or lease heavy equipment. If leasing heavy equipment is the chosen path for highly utilized tools*, equipment dealers generally offer shorter term leases (2-4 years) freeing the agencies from dealing with major component rebuilds to ensure that an up-to-date fleet is maintained. These shorter term leases allow for guaranteed buy-back rates from the equipment dealers so that the exact cost of ownership can be determined at the initial purchase.

*Highly utilized machinery is generally used for more than 1,200 operating hours per year.

Action Required: Such a review can be developed by the manager. Where leasing or renting is determined to be the preferred alternative, then a schedule can be established for the replacement and sale of the equipment and any necessary budget changes.

OTHER ISSUES

41. *Remove statutory barriers that do not allow local governments to establish office hours for some of their departments (e.g. marriage licenses).*

Reason: One size does not fit all situations. Some local governments may not have the same service demands as others. In some cases the seasonality of the service may warrant shorter or longer hours.

Action Required: Implementation by Legislature.

42. *Remove the sunset from AB 2 of the 26th special session to continue to allow Clark and Washoe to establish the hours of their marriage license bureaus.*

Reason: If recommendation 41 above is not considered, this will at least allow the flexibility to those counties for this particular bureau.

Action Required: Implementation by Legislature.

NEVADA TAXPAYERS ASSOCIATION

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