

## Senate

## GOVERNMENT AFFAIRS COMMITTEE

Minutes of Meeting - March 10, 1975

Present: Chairman Gibson  
 Senator Walker  
 Senator Dodge  
 Senator Gojack  
 Senator Foote  
 Senator Hilbrecht  
 Senator Schofield

## Also Present:

Don Paff, Div. of Colorado River Re.  
 Patricia J. Stanley, Auditor, Recorder, Douglas County  
 Major Tony Clark, Nevada Nat'l. Guard Assoc.  
 Bob Gregory, Nevada Nat'l. Guard Assoc.  
 A.G. Floyd L. Edsall, Nevada Military Dept.  
 Col. Oliver F. Pratt, Jr., Nevada Military Dept.  
 Col. Jack LaGrange, Jr., Nev. Air Nat'l Guard  
 Col. Charles S. Peters, Nev. Military Dept.  
 Bob Warren, Nevada League of Cities  
 Richard Arden, Nev. Society of Professional Engineers  
 Robert A. May, Carson Chapter for Nev. Soc. of Professional Engineers  
 Gene Phelps, Nevada Highway Dept.  
 Richard L. Morgan, Nev. State Education Association  
 Don Perry, Nevada State Education Association  
 Jim Lien, Tax Commission  
 Bob L. Kerns, Firefighter & Police  
 Dick Wright, W.C.S.D.  
 Ed Greer, Clark County School District  
 Senator Young, Sponsor of SB-274  
 Bob Best, School districts

The seventeenth meeting of the Government Affairs Committee was called to order at 3:00 P.M. by Chairman Gibson. At that time a quorum was present.

SB-274 Eliminates certain qualifications for appointment to office of adjutant general. (BDR 36-996)

Senator Young, sponsor, indicated that this bill would eliminate restrictive requirements in the law stating that you must have 3 years active service in the National Guard just prior to being commissioned Adjutant General by the Governor.

Adjutant General Floyd Edsel, National Guard & Nevada Military Department, spoke against SB-274. A.G. Edsel indicated that the person being appointed to this position should be very active in the National Guard. Feels that it would take away from the initiative of the men trying to work their way up to the ultimate position.

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Major Tony Clark also spoke against SB-274 and indicated that his feelings were the same as A.G. Edsel. Major Clark feels that the system is working quite well and should remain the same, especially with regards to the requirements for Adjutant General.

Colonel LaGrange indicated that until the position of Adjutant General became a paid position it was difficult to get anyone to take it. Is against SB-274 for the same reasons as A.G. Edsel and Major Clark.

Motion to "Indefinitely Postpone" by Senator Hilbrecht, seconded by Senator Dodge. Voting went as follows: Yea's, Chairman Gibson, Senator Dodge, Hilbrecht and Walker. Na's, Foote, Gojack & Schofield. Motion carried.

AB-268 Permits administrator of the division of Colorado River Resources of the state department of conservation and natural resources to contract for the use, exchange and purchase of power from any source. (BDR 48-948)

Don Paff, Administrator for Colorado River Resources, passed out a copy to each member on the committee of his written testimony indicating why he is in favor of AB-268. (See attached).

There was discussion among the committee about off peak power and the arrangements Nevada had with Arizona and Utah.

Motion of "Do Pass" from Senator Dodge, seconded by Senator Hilbrecht. Motion carried unanimously.

AB-273 Requires board of directors of department of highways to prepare and submit to governor a proposed work program for ensuing fiscal year. (BDR 35-926)

As there was no one present to testify on this bill it was decided by the committee to hold it over for another meeting.

SB-272 Further defines persons exempt from provisions concerning professional engineers. (BDR 54-991)

Richard Arden, President Elect for the Nevada Society of Professional Engineers, spoke in favor of SB-272, indicating that it had the support of all the members of the society. This bill clarifies certain matters within the profession and limits the scope of exceptions that are presently implied.

Motion of "Do Pass" by Senator Foote, seconded by Senator Hilbrecht. Motion carried unanimously.

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SB-273 Requires certain records and controls of property and equipment be kept by local governments. (BDR 31-1033)

Jim Lien, Nevada Tax Commission, spoke in favor of SB-273 indicating that this bill as well as some others was prepared by the Local Govt. Advisory Committee. This committee is made up of representatives from the League of Cities, County Commissioners Association, School Board Trustees, and two C.P.A.'s.

Mr. Lien indicated that SB-273 as amended allows for a new entity and instructs a new entity being created what it is to do regarding property and equipment records. The existing law is silent with regards to a new entity. Also requires an individual be designated by an entity who is going to be responsible for the maintenance of property and equipment records.

Motion of "Do Pass" by Senator Dodge, seconded by Senator Gojack. Motion carried unanimously.

SB-275 Reduces time in which local government annual audits must be concluded and audit reports submitted. (BDR 31-1104)

Jim Lien spoke in favor of this bill also. Mr. Lien indicated that it was felt the time should be shortened in which the independent audit report is to be submitted to the governing body. This means that the report would have to be to the governing body by the end of November. The entity would then have 30 days to submit that report to other agencies. This bill merely moves the process up one month.

Patricia Stanley, Auditor-Reporter, Douglas County, indicated that she is in favor of SB-275. Their county had numerous problems resulting from the six months time limit.

Chairman Gibson suggested that action not be taken until they can get the proper feedback on this bill. Requested Senator Dodge to work on this bill and get a recommendation for amendment.

SB-276 Revises procedures for transferring local government budget appropriations between accounts. (BDR 31-1037)

Jim Lien indicated that this bill allows entities to transfer appropriations between functions and funds in one meeting rather than 2 meetings, as the law presently indicates. This is time consuming and would be most beneficial to have this done in one meeting.

Mr. Henry Etchemendy, Carson City, indicated that they have never had a problem carrying the action between appropriations for functions and funds over to another meeting.

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Mr. Ed Greer, Business Manager for the Clark County School District, indicated that he has had no problems in transferring action on business discussed in one meeting to another meeting at a later date.

Mr. Joe Lattimore, City of Reno, indicated that his situation is similar to that of Mr. Greer but he feels that it would be good to have the action taken care of all in one meeting due to the problem of getting the committee together for a meeting.

Motion of "Do Pass" by Senator Gojack, seconded by Senator Dodge.  
Motion carried unanimously.

SB-277 Provides for approval by secretary of Nevada tax commission on short-term financing resolution of local government and of noncollection in certain circumstances of special tax to reimburse local government funds from which loans have been made for purposes of short-term financing.  
(BDR 31-1039)

Jim Lien indicated that in the last session it transferred approval of short-term financing from the State Board of Finance to the Nevada Tax Commission. The Nevada Tax Commission has suffered the same problems as the State Board of Finance in that the time factor involved in getting the nine member commission together in time to handle short term financing that is the result of an emergency or a real need within the entity to complete the goal that is presented is very difficult.

Chairman Gibson asked Mr. Lien if the board was unanimously in favor of this bill. Mr. Lien indicated that the board was in favor of SB-277.

Motion of "Do Pass" by Senator Dodge, seconded by Senator Gojack.  
Motion carried unanimously.

SB-278 Permits budget augmentation by local governments by majority vote of their governing bodies and shortens time required after publication of notice before vote on augmentation may be taken. (BDR 31-1039)

Jim Lien indicated that the proposal was to allow the governing board by majority vote rather than a unanimous vote to augment its budget. The bill as it now reads is somewhat inconsistent. Also there is a proposal to cut the time period down from 20 days to 10 days as far as publication. This will conform with short-term financing, you are only required to publish notice 10 days prior to the hearing.

Mr. Joe Lattimore, City of Reno, indicating that it would be better for his board to have a majority vote as its most difficult to get all the members there to vote. Is in favor of SB-278.

Mr. Bob Warren, Nevada League of Cities, also feels that the law in its present language is inconsistent to require a unanimous vote for purposes of augmentation. Is in favor of SB-278.

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Motion of "Do Pass" from Senator Dodge, seconded by Senator Gojack.  
Motion carried unanimously.

SB-279 Authorizes local governments to establish and maintain petty cash accounts, imprest accounts and revolving bank accounts.

Mr. Joe Lattimore, City of Reno, indicated that the problem that his city has faced in operating a petty cash fund is that of the small purchases. Feels that it costs the city about \$25.00 to write a check. Wants to maintain a petty cash fund that is later accounted for would simplify the procedure for small purchases.

The committee was in doubt as to what an imprest account was. Mr. Lien and Mrs. Stanley both gave their definition of an imprest account but this seemed to be very close to a petty cash account.

Jim Lien indicated that he would go back to the commission and bring several examples of an imprest account to help the committee understand its purpose in SB-279.

SB-280 Eliminates requirement of prior state board of finance approval of county transfers of dormant funds.

Jim Lien indicated that the county usually is more aware of all the complexities of the issue of transfer of dormant funds within their realm. As the law now reads many counties have had to wait several months for approval from the state. This time wasted waiting for approval could be better used by putting the dormant funds into action.

Motion of "Do Pass" by Senator Foote, seconded by Senator Gojack.  
Motion carried unanimously.

SB-281 Adjusts time limits on publication of notice of public hearings on tentative budgets of local governments and requires copies of certain budget, with proof of such publication, to be submitted to Nevada Tax Commission. (BDR 31-1034)

Jim Lien indicated that on Page 1, line 14 it sets the time frame for the budget hearings. The language of 7 to 14 days gives better notice to the public. Asking to receive the proof of publication to show they did give notice to the public of their hearings.

Motion of "Do Pass" by Senator Dodge, seconded by Senator Gojack.  
Motion carried unanimously.

SB-282 Repeals provision requiring an annual report by county auditor. (BDR 31-1035)

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Jim Lien stated that this bill relieves the county auditors of publishing a separate county auditor's report at the end of the fiscal year and must be filed by the fourth Monday of September. This bill gives the county auditor the alternative to either publish their report or notify the Tax Commission before the end of September that they are going to submit, in lieu of their report a copy of the independent audit report. This is more accurate, economical and to submit both reports would be expensive and repetitious.

Mrs. Stanley agreed with Mr. Lien's statements and supports SB-282.

Motion of "Do Pass" by Senator Dodge, seconded by Senator Hilbrecht. Motion carried unanimously.

Mr. Dick Morgan, N.S.E.A. wanted to comment after the committee had heard the previous eight bills regarding the local budget act. Mr. Morgan stated that he is in favor of most of these bills with the following exceptions.

SB-275 - requested a 90 day, rather than a six months report. Felt that this is still not available to the public until December 31st.

SB-277 - This might not be consistent with the authority given to the Secretary of the Tax Commission with the recommendations supplied by the Governor's Tax Equity Study Committee. Requests that the reports be "cleaner" and submitted at an earlier date.

Mr. Morgan and Mr. Perry, both representing N.S.E.A. wanted to discuss SB-43.

SB-43 Requires local government employer to furnish projected budget to employee organization. (BDR 31-479)

Mr. Morgan felt that this particular piece of legislation has caused numerous problems and would hope that some amendment could possibly be a piece of a package reform as suggested by the eight previous bills to reform the local budget act.

Mr. Morgan passed out a copy of the Mineral County School district showing their own record of budget matters. (See attached) Felt that this example only further indicates the need to have an amendment to SB-43.

Mr. Joe Lattimore, City of Reno, stated that it is a problem and their city has alleviated the problem somewhat by having their auditors come in several months before the end of the year so the report is completed prior to the end of the year.

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Mr. Greer, Clark County School District, Business Manager, indicated that his problems were similar to that of Mr. Lattimore's in Reno with the addition of paying teachers during the 2 months they are not working in the summer.

Mr. Henry Etchemendy stated that the language that begins on line 14, page 2 down through line 23 should be inserted after line 15 on page 1. This would require immediate filing of the report when it is submitted to the governing board. Would only move everything up 30 days.

Ed Greer felt it might be in order to get some feedback from the governing board.

Chairman Gibson requested Mr. Lien to check on filing the report as a public record as soon as it is received.

Mr. Bob Kearns, representing the firefighters and police, prepared an amendment to SB#43. See attached.

Mr. Morgan, N.S.E.A., indicated that he is in favor of the proposed amendment to SB-43.

Mr. Lien, Tax Commission, is in favor to the proposed amendment.

Mr. Joe Lattimore, City of Reno, is in favor to the proposed amendment.

Mr. Best, Nev. State School Board Assn., is in favor to the proposed amendment.

Mr. Warren, Nev. League of Cities, feels that its a good amendment but will check with his people and report back to the committee.

Senator Gojack requested Mr. Lattimore to explain a bill that is requested as a committee introduction.

The bill, as Mr. Lattimore explained, is a tax increment bond issue which provides that the city may issue bonds for improvement within a particular district or area within the city. It is patterned after that legislation of tax increment bonds which was approved for urban renewal projects. This bill provides that the differential that is collected in taxes from the original assessed valuation to the increased assessed valuation could be used to pay off the bonds for improvements.

The committee discussed the proposal and since there was mixed feelings it was decided that they would submit the bill for drafting but would not consider, at this time, a committee introduction.

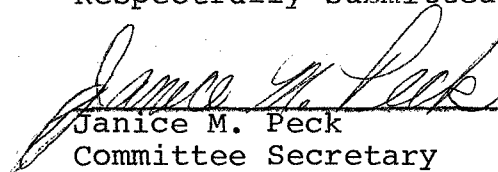
Senate

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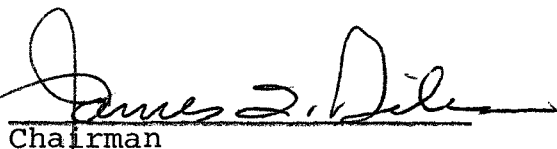
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As there was no further business the meeting was adjourned  
at 5:30 P.M.

Respectfully submitted,

  
Janice M. Peck  
Committee Secretary

Approved:

  
Chairman





DEPARTMENT OF CONSERVATION AND NATURAL RESOURCES  
DIVISION OF COLORADO RIVER RESOURCES

Testimony Regarding Assembly Bill No. 268

Senate Committee on Government Affairs

March 10, 1975

Mr. Chairman and members of the Committee. My name is Don Paff, and I am the Administrator of the Division of Colorado River Resources, formerly known as the Colorado River Commission. My testimony is in support of A.B. 268 and I ask for your favorable consideration.

A.B. 268 was drafted to clarify the existing legislation and to allow the State through the Division to continue to take affirmative action for the acquisition of additional electric power and energy for maximum possible benefit to the people of the State.

This legislation makes use of and builds upon present authorities that relate to the Colorado River resource base and the relationships with the Federal Government and other Colorado River Basin States.

We believe the current and future electric power and energy sources, as well as the economic situation, dictates that every means available should be employed to assist in helping solve this important Statewide resource problem.

Acting on behalf of the State, the Division has current contracts with the Federal Government to purchase and deliver in bulk quantities to users within the State, a portion of the hydropower and energy generated from Colorado River sources. All power and energy acquisitions and deliveries by the Division, acting in behalf of the State, are only in the form of bulk amounts and the transmission and delivery voltages vary from 69,000 to 230,000 volts. These sources presently, and in the future, fall far short of meeting all of the needs of current contractors.

To meet a portion of present and future deficiencies the Division of Colorado River Resources has, using its authorities as clarified by Attorney General's Opinion, acquired supplemental power and energy. Hydro contractors have received a portion of their needs from the Salt River Project, Arizona, and from the Public Service Company of New Mexico. We believe that, using these contractual authorities, such acquisitions should be continued and, where economically feasible, should be vigorously pursued.

A.B. 268 clarifies and explicitly defines the Division's authority to continue in this effort and will permit additional acquisition of bulk quantities of electrical power and energy by contractual arrangement for use in Nevada. ✓

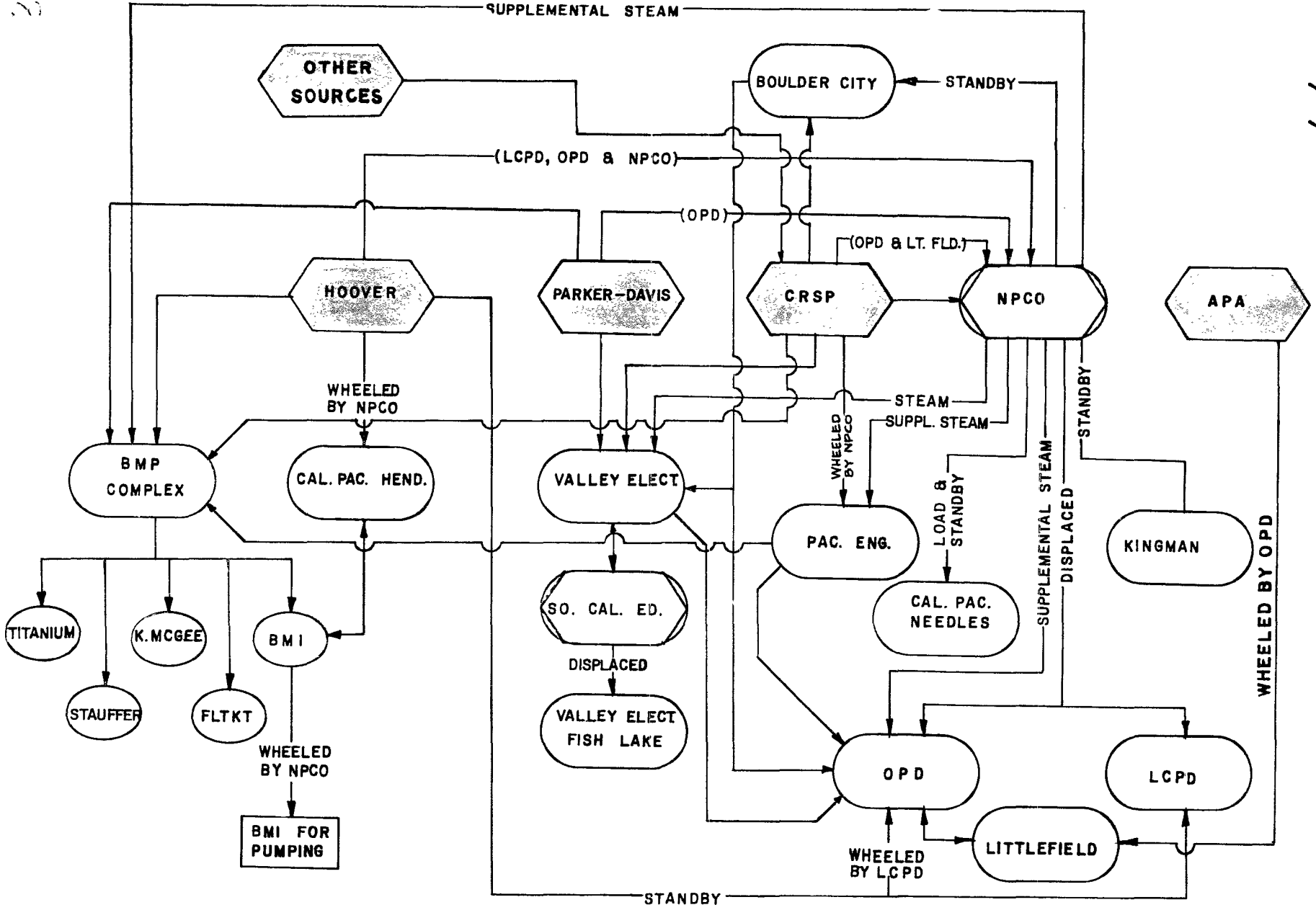
Attached are some exhibits which I would like to briefly review with you, which I hope will help define our activities and the need for additional economic electric power and energy:

1. State of Nevada, Power Contract Obligations -  
Sources and Users

2. Letter dated March 3, 1959, to Mr. A. J. Shaver  
from Mr. John W. Bonner, Special Assistant  
Attorney General
3. State of Nevada, Contractors Energy Projections

I would be pleased to answer any questions you may have.

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1/31/75

STATE OF NEVADA  
POWER CONTRACT OBLIGATIONS

LAW OFFICES  
JOHN W. BONNER  
SUITE 305 NEVADA BUILDING  
109 SOUTH THIRD STREET  
LAS VEGAS, NEVADA  
PHONE DU 2-2310

3-13-59

EXCHANGES  
INTERTE  
OFF-PEAK 2  
380

RECEIVED

MAR 4 - 1959

COLORADO RIVER COMMISSION  
OF NEVADA

March 3, 1959

Mr. A. J. Shaver, Chief Engineer  
Colorado River Commission  
State Building  
Las Vegas, Nevada

Dear Mr. Shaver:

An opinion has been requested as to the duty and authority in obtaining power by the Commission from sources other than at Hoover and Davis for new industries requesting same.

Sec. 538.160 N.R.S. provides, inter alia:

The duties of the Commission shall be: (Emphasis added)

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2. To represent and act for the State of Nevada in the negotiation and execution of contracts, leases or agreements for the use or exchange of power and for the use of electrical generating machinery and power transmission lines both within and outside of the State of Nevada, but solely for use within the State of Nevada, and to present the same to the governor for his information and approval.

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4. To render the friendly cooperation of the State of Nevada to such constructive enterprises as look to the conservation of the waters of the Colorado River and its tributaries and the development of power thereon.

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5. To render friendly cooperation to and to negotiate with, cooperate with, and invite industries for the purpose of establishing the same within the State of Nevada.

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8. To report to the governor such measures and legislative action as may be deemed necessary to secure to the people of

Nevada all possible benefits from the water of the Colorado River allocated to or contracted by the State of Nevada and the power allocated to or contracted by the State of Nevada to be generated at Boulder Dam or elsewhere within the Colorado River stream system or from any private or federal power development upon other rivers in the western United States for use in the State of Nevada.

9. To cooperate with and establish, conduct and maintain, in conjunction with other states or federal agencies, power, water and irrigation projects.

It would appear from the foregoing sections that it is the duty of the Commission to use every reasonable means available to obtain power for new industries requesting same.

A problem which arises in connection with the same inquiry is: Should the Commission obtain out-of-state power for such persons if available, when a local supply is available, although the local supply may carry a higher rate than the out-of-state supply.


It would appear that the Commission has the authority to purchase power from whatever source power is available. However, N.R.S. 538.180 sub-divisions 4 and 5 provide:

4. Before any such sale or lease is made, the same shall be advertised in two papers of general circulation published in the State of Nevada for a period of once a week for 2 weeks; and the Commission shall require any person desiring to make objections thereto to file the objection with the secretary of the Commission within 10 days after the date of the last publication of the notice. If any objection shall be filed pursuant to such notice then the Commission shall set a time and place for a hearing of the objection not more than 30 days after the date of the last publication of the notice.

5. Any such lease, sublease, contract or sale, either of the water or power mentioned in NRS 538.040 to 538.260, inclusive, shall not become binding upon the State of Nevada until ratified and approved by the governor.

If power was purchased from outside the state and a contract entered into with a new contractor for the purchase thereof, then, if the Southern Nevada Power Co., desired to, it would appear that they could file objections to the letting of the contract and the Commission would be required to conduct a hearing on the matter. Any matters affecting the cost, it would appear, could be brought out at the hearing.

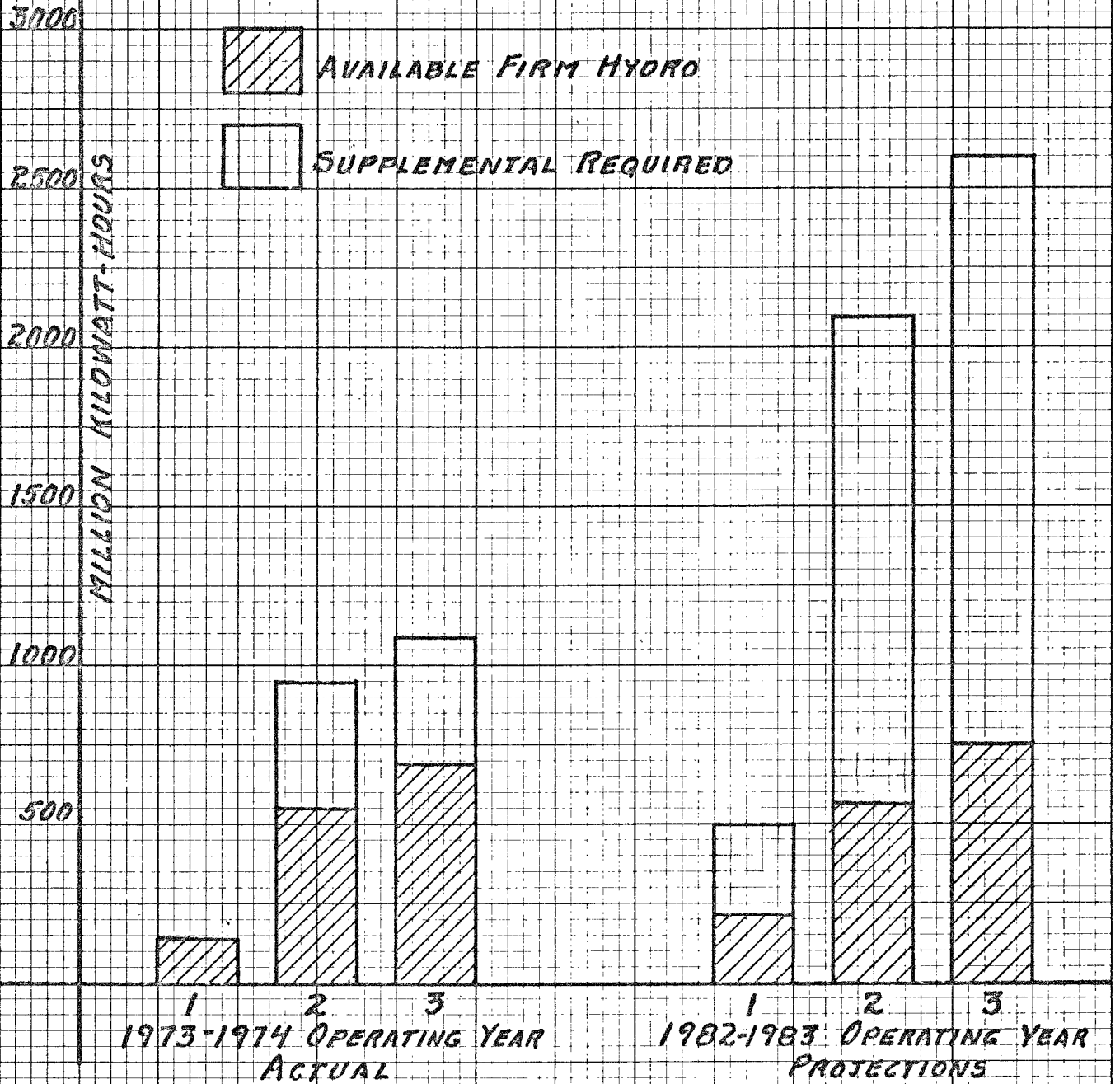
Very truly yours,

  
 JOHN W. BONNER  
 Special Ass't. Attorney General  
 Colorado River Commission

ATTACHMENT III

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- 1- REA CONTRACTORS & BOULDER CITY
- 2- INDUSTRIAL CONTRACTORS
- 3- COMBINED TOTAL



STATE OF NEVADA  
CONTRACTORS ENERGY PROJECTIONS

46 0780

10 X 10 TO THE INCH • 7 X 10 INCHES  
KEUFFEL & ESSER CO. MADE IN U.S.A.



MINERAL COUNTY SCHOOL DISTRICT  
 SUMMARY OF UNDERESTIMATIONS OF OPENING BALANCE,  
REVENUES, FUNDS AVAILABLE, CLOSING BALANCE AND  
OVERESTIMATION OF EXPENDITURES.  
 1969-70 THROUGH 1973-74

Year	Under- estimation Opening Balance	Under- estimation or (Over) of Revenues	Under- estimation Funds Available	Over Estimation Expenditures	Under- estimation Closing Balance
1969-70	136,269.05	(104,786.36)	31,481.69	122,914.02	154,395.91
1970-71	14,851.71	67,159.30	82,732.01	69,488.40	152,220.40
1971-72	25,201.41	200,349.00	225,550.48	83,119.91	308,670.39
1972-73	68,579.39	100,790.90	179,051.62	112,565.16	281,935.45
1973-74	70,451.45	( 28,846.51)	41,604.94	162,226.09	203,831.03

Source: Audit Reports - Mineral County School District  
 1969 - 1970 through 1973 - 1974

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GENERAL FUND ENDING BALANCES  
PROJECTED v. ACTUAL,  
SCHOOL DISTRICTS

Fiscal Year 1972-73

<u>SCHOOL DISTRICT</u>	<u>BUDGET</u>	<u>ACTUAL BALANCE</u>		<u>ACTUAL FUND EQUITY</u> <u>BALANCE IS</u> <u>OVER (UNDER) BUDGET</u>		<u>ACTUAL FUND CASH</u> <u>BALANCE IS</u> <u>OVER (UNDER) BUDGET</u>	
		<u>FUND EQUITY</u>	<u>CASH</u>	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Carson City	34,249	(61,583)	226,186	(95,832)	279.8	191,937	560.4
Churchill County	-0-	37,156	342,554	37,156		342,554	
Clark County	1,000,000	(5,176,819)	632,280	(6,176,819)	(617.7)	(367,720)	(36.8)
Douglas	18,576	(27,020)	217,806	(45,596)	(245.5)	199,230	1,072.5
Elko County	-0-	(67,094)	295,087	(67,094)		295,087	
Esmeralda County	59,507	45,769	45,769	(13,738)	(23.1)	13,738	23.1
Frederick County	-0-	39,199	40,174	39,199		40,174	
Goldfield County	-0-	(18,236)	148,128	(18,236)		148,128	
Lander County	-0-	274,561	301,909	274,561		301,909	
Lincoln County	-0-	53,021	139,013	53,021		139,013	
Lyon County	-0-	(204,853)	101,381	(204,853)		101,381	
Mineral County	68,579	112,545	281,935	43,966	64.1	213,356	311.1
Nye County	-0-	137,321	153,028	137,321		153,028	
Perkins County	-0-	101,467	96,417	101,467		96,417	
Storey County	13,150	65,223	35,895	52,073	396.0	22,745	173.0
Washoe County	100,000	(2,071,767)	116,507	(2,171,767)	(2,171.7)	16,507	16.5
White Pine County	-0-	-0-	72,728	-0-		-0-	
<b>Totals</b>	<b>1,294,061</b>	<b>(6,761,110)</b>	<b>3,246,797</b>	<b>(8,055,171)</b>		<b>1,907,484</b>	

GENERAL FUND ENDING BALANCES  
PROJECTED v. ACTUAL  
SCHOOL DISTRICTS

Fiscal Year 1971-1972

<u>SCHOOL DISTRICT</u>	<u>BUDGET</u>	<u>ACTUAL BALANCE</u>		<u>ACTUAL FUND EQUITY BALANCE IS OVER (UNDER) BUDGET</u>		<u>ACTUAL FUND CASH BALANCE IS OVER (UNDER) BUDGET</u>	
		<u>FUND EQUITY</u>	<u>CASH</u>	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>
son City	223,031	419,643	345,423	196,612	88.2	122,392	54.9
rchill County	-0-	(68,658)	191,114	(68,658)		191,114	
rk County	750,000	(3,419,752)	2,389,347	(4,169,752)	556.0	1,639,347	218.6
gas County	58,458		103,677			45,219	77.4
o County	-0-		297,289			297,289	
eralda County	2,562		43,599			41,037	1601.8
aka County	-0-		59,130			59,130	
rboldt County	-0-		48,153			48,153	
nder County	-0-		258,115			258,115	
acolin County	-0-		93,614			93,614	
von County	-0-		88,403			88,403	
neral County	25,201		308,670			283,469	1124.8
ve County	-0-		82,543			82,543	
ashing County	-0-		86,745			86,745	
ey County	12,530		41,124			28,594	228.2
shoe County	75,000	(1,689,153)	267,755	(1,764,153)	(2,352.2)	192,755	257.0
ite Pine County	-0-		12,445			12,445	
<b>Totals</b>	<b>1,146,782</b>	<b>(4,757,920)</b>	<b>4,717,146</b>	<b>(5,805,951)</b>		<b>3,570,364</b>	

GENERAL FUND ENDING BALANCES  
PROJECTED v. ACTUAL  
SCHOOL DISTRICTS

Fiscal Year 1970-1971

SCHOOL DISTRICT	BUDGET	ACTUAL BALANCE		ACTUAL FUND EQUITY BALANCE IS OVER (UNDER) BUDGET		ACTUAL FUND CASH BALANCE IS OVER (UNDER) BUDGET	
		FUND EQUITY	CASH	AMOUNT	PERCENT	AMOUNT	PERCENT
Arson City	198,316	387,883	353,584	189,567	95.6	155,268	78.3
Burchill County	-0-	(118,607)	153,221	(118,607)		153,221	
Clark County	600,000		422,729			(177,271)	29.5
Douglas County	34,000		92,530			58,530	172.1
Hiko County	23,647		170,915			147,268	622.8
Imperial County	1,281		71,506			70,225	5,482.1
Irwika County	-0-		24,710			24,710	
Knobloch County	-0-		34,341			34,341	
Landers County	-0-		218,452			218,452	
Lincoln County	-0-		100,892			100,892	
Lyon County	-0-		212,725			212,725	
Mineral County	14,852		152,220			137,368	924.9
Myer County	-0-		58,580			58,580	
Nevada County	25,000		114,114			89,114	456.5
Storey County	10,000		39,664			29,664	296.6
Washoe County	-0-	(1,996,630)	406,152	1,996,630		406,152	
White Pine County	30,001		139,047			109,046	363.5
<b>Totals</b>	<b>937,097</b>	<b>(1,727,354)</b>	<b>2,765,382</b>	<b>2,067,590</b>		<b>1,828,285</b>	

GENERAL FUND ENDING BALANCES  
PROJECTED v. ACTUAL  
SCHOOL DISTRICTS

Fiscal Year 1969-1970

<u>SCHOOL DISTRICT</u>	<u>BUDGET</u>	<u>ACTUAL BALANCE</u>		<u>ACTUAL FUND EQUITY BALANCE IS OVER (UNDER) BUDGET</u>		<u>ACTUAL FUND CASH BALANCE IS OVER (UNDER) BUDGET</u>	
		<u>FUND EQUITY</u>	<u>CASH</u>	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Carson City	250,000	977,887	359,089	727,887	291.2	109,089	43.6
Churchill County	37,699	172,721	47,912	135,022	358.2	10,213	27.1
Clark County	50,000	-0-	250,789	-0-		200,789	401.6
Douglas County	34,000	-0-	113,069	-0-		79,069	232.6
Elko County	-0-	-0-	226,261	-0-		226,261	
Esmeralda County	3,400	-0-	41,280	-0-		37,880	1114.1
Eureka County	-0-	-0-	24,059	-0-		24,059	
Humboldt County	-0-	-0-	30,015	-0-		30,015	
Lander County	-0-	-0-	241,617	-0-		241,617	
Lincoln County	-0-	-0-	117,732	-0-		117,732	
Leon County	29,000	-0-	231,333	-0-		202,333	697.7
Mineral County	-0-	-0-	154,396	-0-		154,396	
Nye County	-0-	-0-	100,517	-0-		100,517	
Pershing County	24,000	-0-	114,903	-0-		90,903	37.9
Storey County	8,520	-0-	38,712	-0-		30,192	706.5
Washoe County	188,010	(1,075,383)	1,150,933	(1,263,393)	(672.0)	962,923	512.2
White Pine County	-0-	-0-	167,078	-0-		167,078	
Totals	624,629	75,225	3,409,695	(400,484)		2,785,066	

GENERAL FUND ENDING BALANCES  
PROJECTED v. ACTUAL  
SCHOOL DISTRICTS

Fiscal Year 1968-1969

<u>SCHOOL DISTRICT</u>	<u>BUDGET</u>	<u>ACTUAL BALANCE</u>		<u>ACTUAL FUND EQUITY BALANCE IS OVER (UNDER) BUDGET</u>		<u>ACTUAL FUND CASH BALANCE IS OVER (UNDER) BUDGET</u>	
		<u>FUND EQUITY</u>	<u>CASH</u>	<u>AMOUNT</u>	<u>PERCENT</u>	<u>AMOUNT</u>	<u>PERCENT</u>
Carson City	-0-	-0-	292,393	-0-		292,393	
Churchill County	-0-	-0-	82,534	-0-		82,534	
Clark County	34,524	-0-	25,248	-0-		(4,276)	(26.9)
Douglas County	83,216	-0-	83,216	-0-		-0-	
Elko County	-0-	-0-	100,105 <sup>2/</sup>	-0-		100,105	
Emeralda County	153,355	-0-	40,534	-0-		(113,001)	(73.7)
Eureka County	8,918	-0-	42,746 <sup>1/</sup>	-0-		33,828	379.3
Harboldt County	-0-	-0-	81,698	-0-		81,698	
Lander County	-0-	-0-	109,852	-0-		109,852	
Lincoln County	-0-	-0-	69,066	-0-		69,066	
Lyon County	-0-	-0-	137,056	-0-		137,056	
Mineral County	122,280	-0-	326,485	-0-		204,205	167.0
Nye County	-0-	-0-	100,096 <sup>1/</sup>	-0-		100,096	
Perishing County	575,500	-0-	103,592	-0-		(471,908)	(82.0)
Storey County	-0-	-0-	14,794	-0-		14,794	
Washoe County	-0-	(208,715)	1,518,564	(208,715)		1,518,564	
White Pine County	1	-0-	97,739	-0-		97,739	
<b>Totals</b>	<b>977,794</b>	<b>(208,715)</b>	<b>3,225,718</b>	<b>(208,715)</b>		<b>2,252,745</b>	

<sup>1/</sup> Fourth Quarterly Report. Audit N/A

<sup>2/</sup> Opening Balance, 1969-70 Audit Report, 1968-69 Audit Report N/A

## Suggested Amendments to S.B. 43

Page 1. Insert between lines 14 and 15.

(d) with any employee organization upon the written request of the employee organization recognized by such entity.

Page 1. Strike lines 15 through 23 and insert:

In addition to the report required by subsection 1, the local governing board of each local government employer shall supply a copy of preliminary budget reports, and all such other fiscal reports pertaining to the financial status of the local government, as they are prepared for use and consideration by the local government in the preparation of the budget or its amendments. The reports shall be superceded as to the period covered by any final budget or amendment thereof.

## S. B. 274

## SENATE BILL NO. 274—SENATOR YOUNG

FEBRUARY 28, 1975

Referred to Committee on Government Affairs

SUMMARY—Eliminates certain qualifications for appointment to office of adjutant general. Fiscal Note: No. (BDR 36-996)

EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

AN ACT relating to the office of adjutant general; eliminating the requirement of previous service in the Nevada National Guard for eligibility to appointment as adjutant general; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

- 1 SECTION 1. NRS 412.044 is hereby amended to read as follows:  
 2 412.044 1. The governor shall appoint an adjutant general who shall  
 3 hold office for a 4-year term or until relieved by reason of resignation,  
 4 withdrawal of federal recognition or for cause to be determined by a  
 5 court-martial. The current term of an adjutant general shall continue until  
 6 its prescribed expiration date while such adjutant general is serving in a  
 7 federal active duty status under an order or call by the President of the  
 8 United States.  
 9 2. To be eligible for appointment to the office of adjutant general, a  
 10 person must be an officer of the Nevada National Guard, federally recog-  
 11 nized in the grade of lieutenant colonel or higher. [ , and must have com-  
 12 pleted at least 6 years' service in the Nevada National Guard as a federally  
 13 recognized officer, 3 years of which must be immediately prior to his  
 14 appointment.]  
 15 3. The adjutant general may be appointed in the grade of lieutenant  
 16 colonel or higher, but not exceeding that of major general. If appointed  
 17 in a lower grade, he may be promoted by the governor to any grade not  
 18 exceeding that of major general.



## A. B. 268

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 ASSEMBLY BILL NO. 268—COMMITTEE ON  
 GOVERNMENT AFFAIRS
 

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FEBRUARY 14, 1975

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 Referred to Committee on Government Affairs
 

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SUMMARY—Permits administrator of the division of Colorado River resources of the state department of conservation and natural resources to contract for the use, exchange and purchase of power from any source. Fiscal Note: No. (BDR 48-948)

EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

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AN ACT relating to interstate waters; permitting the administrator of the division of Colorado River resources of the state department of conservation and natural resources to contract for the use, exchange and purchase of power from any source; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

- 1 SECTION 1. NRS 538.161 is hereby amended to read as follows:  
 2 538.161 The duties of the administrator shall be:  
 3 1. To collect and arrange all data and information connected with the  
 4 Colorado River and its tributaries which may affect or be of interest to  
 5 the State of Nevada.  
 6 2. To represent and act for the State of Nevada in the negotiation and  
 7 execution of contracts, leases or agreements for the use, [or] exchange  
 8 and purchase of power from any source and for [the use of] participation  
 9 in electrical generating [machinery] and power transmission [lines]  
 10 capability, both within and outside of the State of Nevada, [but for use  
 11 within] for maximum possible benefit to the State of Nevada, and to pre-  
 12 sent the same through the director to the governor for his information and  
 13 approval. The administrator may contract for the supply of electric energy  
 14 to any corporation or cooperative created under the laws of the State of  
 15 Nevada that is being operated principally for service to Nevada citizens  
 16 and may be serving incidental energy to citizens of other states contiguous  
 17 to its service area in the State of Nevada.  
 18 3. To represent the State of Nevada in such interstate or other confer-  
 19 ences or conventions as may be called for the consideration of the devel-  
 20 opment of reclamation and power projects connected with the Colorado  
 21 River or its tributaries, or in connection with Hoover Dam or other fed-  
 22 erally operated dams.

— 2 —

- 1 4. To render the friendly cooperation of the State of Nevada to such  
2 constructive enterprises as look to the conservation of the waters of the  
3 Colorado River and its tributaries and the development of power thereon.
- 4 5. To render friendly cooperation to and to negotiate with, cooperate  
5 with, and invite industries for the purpose of establishing the same within  
6 the State of Nevada.
- 7 6. To negotiate with the representatives of other states and the United  
8 States in an endeavor to settle equitably and define the rights of the states  
9 and of the United States in the water of the Colorado River and its tribu-  
10 taries.
- 11 7. To make and enter into agreements, compacts or treaties between  
12 the State of Nevada and the States of Arizona, California, Colorado,  
13 New Mexico, Utah, Washington, Oregon, Idaho and Wyoming, either  
14 jointly or severally, which agreements, compacts or treaties, however, will  
15 not become binding upon the State of Nevada until ratified and approved  
16 by the legislature and governor of the State of Nevada.
- 17 8. To report through the director to the governor such measures and  
18 legislative action as may be deemed necessary to secure to the people of  
19 Nevada all possible benefits from the water of the Colorado River allo-  
20 cated to or contracted by the State of Nevada and the power allocated to  
21 or contracted by the State of Nevada to be generated at Hoover Dam or  
22 elsewhere within the Colorado River stream system or from any [private  
23 or federal] power development [upon other rivers] in the western United  
24 States for [use in] *maximum possible benefit* to the State of Nevada.
- 25 9. To cooperate with and to establish, conduct and maintain, in con-  
26 junction with other states or federal agencies, power, water and irrigation  
27 projects.

A. B. 273

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ASSEMBLY BILL NO. 273—COMMITTEE  
ON TRANSPORTATION

FEBRUARY 14, 1975

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Referred to Committee on Government Affairs

**SUMMARY**—Requires board of directors of department of highways to prepare and submit to governor a proposed work program for ensuing fiscal year. Fiscal Note: No. (BDR 35-926)



**EXPLANATION**—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

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AN ACT relating to highways and roads law; requiring the board of directors of the department of highways to prepare and submit to the governor a proposed work program for the ensuing fiscal year; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly,  
do enact as follows:*

- 1 SECTION 1. NRS 408.280 is hereby amended to read as follows:  
2 408.280 1. On or before July 15 of each year the board shall have  
3 prepared and presented to the governor a detailed [budget,] , *proposed*  
4 *work program, the form and content to be determined by the board,* for  
5 the fiscal year ending the following June 30, stating therein the amount,  
6 character, and nature of the construction, reconstruction [.] and  
7 improvements [ studies and maintenance work] to be [performed]  
8 *initiated* on the highways within the respective counties of the state  
9 during the ensuing fiscal year, together with an estimate of the cost [of]  
10 *to complete* such work.  
11 2. The board shall cause a copy of [such budget] *the proposed work*  
12 *program* to be printed and a copy mailed to the chairman of the board  
13 of county commissioners of the several counties of the state, and a copy  
14 shall be furnished to all news media in the state.

## S. B. 272

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 SENATE BILL NO. 272—COMMITTEE ON  
 GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

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 Referred to Committee on Government Affairs

 SUMMARY—Further defines persons exempt from provisions concerning  
 professional engineers. Fiscal Note: No. (BDR 54-991)

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 EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is  
 material to be omitted.
 

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AN ACT relating to professional engineers and surveyors; further defining persons exempt from the provisions concerning professional engineers; restating applicability of provisions on professional engineers and surveyors to employees of public utility companies; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

- 1 SECTION 1. NRS 625.480 is hereby amended to read as follows:  
 2 625.480 The following persons [shall be] *are* exempt from the pro-  
 3 visions of this chapter [:] *concerning the practice of professional engi-*  
 4 *neering:*  
 5 1. A person not a resident of and having no established place of busi-  
 6 ness in this state, or who has recently become a resident of this state, prac-  
 7 ticing or offering to practice the profession of engineering in this state for  
 8 more than 30 days in any calendar year, if:  
 9 (a) He shall have filed an application with the board for a certificate  
 10 of registration and paid the fee required by this chapter, or filed an appli-  
 11 cation with and received from the board a permit for a definite period of  
 12 time for each job on which he works, and paid the fee required by this  
 13 chapter; and  
 14 (b) He is legally qualified to practice the profession in his own state or  
 15 country in which the requirements and qualifications for obtaining a certifi-  
 16 cate of registration are not lower than those specified in this chapter.  
 17 The exemption shall continue only for such time as the board requires  
 18 for the consideration of the application for registration.  
 19 2. [An employee or a subordinate of a person holding a certificate  
 20 of registration under this chapter, or an employee of a person exempted  
 21 from registration by subsections 1 or 2 of this section, if his practice does  
 22 not include responsible charge of design or supervision.] *Any subordinate*

## S. B. 273

SENATE BILL NO. 273—COMMITTEE ON  
GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

Referred to Committee on Government Affairs

SUMMARY—Requires certain records and controls of property and equipment be kept by local governments. Fiscal Note: No. (BDR 31-1033)

EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

AN ACT relating to property and equipment records and inventory controls of local governments; requiring local governments to establish and maintain certain records and controls and to notify the Nevada tax commission of the person designated as responsible for such maintenance; repealing a provision requiring counties to make and file a complete inventory; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

- 1 SECTION 1. NRS 354.625 is hereby amended to read as follows:  
 2 354.625 The governing body of every local government shall: [cause  
 3 to be established adequate property and equipment records and, where  
 4 appropriate, adequate inventory controls. These records and controls shall  
 5 be established by not later than June 30, 1968, unless the Nevada tax  
 6 commission grants an extension of time, which shall not extend beyond  
 7 June 30, 1969.]  
 8 1. *Cause to be established and maintained adequate property and*  
 9 *equipment records and, where appropriate, adequate inventory controls.*  
 10 *Any local government created after July 1, 1975, shall establish such*  
 11 *records and controls within 1 year after its creation unless the Nevada*  
 12 *tax commission grants an extension of time.*  
 13 2. *Require that all such property, equipment and inventory records*  
 14 *clearly indicate specific ownership.*  
 15 3. *Designate, by entry in the minutes of the governing body, the*  
 16 *officer, employee or officers or employees responsible for the maintenance*  
 17 *of property and equipment records and, where appropriate, inventory*  
 18 *records, and notify the Nevada tax commission of such designation.*  
 19 SEC. 2. NRS 244.295 is hereby repealed.

S. B. 275

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SENATE BILL NO. 275—COMMITTEE ON  
GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

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Referred to Committee on Government Affairs

**SUMMARY**—Reduces time in which local government annual audits must be concluded and audit reports submitted. Fiscal Note: No. (BDR 31-1104)

  
**EXPLANATION**—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

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AN ACT to amend NRS 354.624, relating to audits of funds and accounts of local governments; reducing the time in which annual audits must be concluded and audit reports submitted; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

1       **SECTION 1.** NRS 354.624 is hereby amended to read as follows:

2       354.624 1. Each local government shall provide for an annual audit  
3 of all funds, accounts and separate bank accounts, established under NRS  
4 354.603, of that local government, and may provide for more frequent  
5 audits as it deems necessary. Each annual audit shall be concluded and  
6 the audit report [filed] submitted to the governing body as provided in  
7 subsection 4 not later than [6] 5 months from the close of the fiscal  
8 year for which the audit is conducted. An extension of this time may be  
9 granted by the Nevada tax commission to any local government which  
10 makes application for such extension. If the local government fails to pro-  
11 vide for an audit in accordance with the provisions of this section, the  
12 Nevada tax commission shall cause such audit to be made at the expense  
13 of the local government. All audits shall be made by a public accountant  
14 certified or registered or by a partnership registered under the provisions  
15 of chapter 628 of NRS.

16       2. The governing body may, without requiring competitive bids, des-  
17 ignate such accountant or firm annually. The accountant or firm shall be  
18 designated not later than 3 months prior to the close of the fiscal year  
19 for which the audit is to be made.

20       3. Each annual audit shall cover the business of the local government  
21 during the full fiscal year. It shall be a comprehensive audit of the affairs  
22 of the local government, including comment on the balance sheets  
23 accounts, results of operations, compliance with statutes and regulations,  
24 recommendations for improvements, and any other comments deemed

1 pertinent by the auditor, and including his expression of opinion as to the  
2 adequacy of the financial presentation. The form of the financial state-  
3 ment shall be prescribed by the Nevada tax commission, and the chart of  
4 accounts shall be as nearly as possible the same as that used in the prep-  
5 aration and publication of the annual budget. The audit shall compare  
6 operations of the local government with the approved budget. Included  
7 shall be a statement from the auditor that previously noted deficiencies in  
8 operations and previously made recommendations for improvements con-  
9 tained in previous audit reports have been acted upon by adoption as  
10 recommended, adoption with modifications, or rejection.

11 4. The recommendation and the summary of the narrative comments  
12 of the audit report shall be read in full at a meeting of the governing  
13 body held not more than 30 days after the report is [filed.] submitted.  
14 Immediately thereafter, the entire audit report shall be filed as a public  
15 record with:

- 16 (a) The clerk or secretary of the governing body;  
17 (b) The county clerk;  
18 (c) The Nevada tax commission;  
19 (d) In the case of school districts, the state department of education;  
20 and  
21 (e) In the case of general improvement districts subject to the jurisdic-  
22 tion of the public service commission of Nevada pursuant to NRS 318.140  
23 and 318.144, to the commission.

24 5. The governing body shall act upon the audit recommendations by  
25 setting forth in its minutes its intention to adopt the recommendations, to  
26 adopt them with modifications or to reject them for reasons shown in the  
27 minutes. Such action shall be taken within 6 months following receipt of  
28 the audit.

29 SEC. 2. This act shall become effective upon passage and approval.

## S. B. 276

SENATE BILL NO. 276—COMMITTEE ON  
GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

Referred to Committee on Government Affairs

SUMMARY—Revises procedures for transferring local government budget appropriations between accounts. Fiscal Note: No. (BDR 31-1037)

EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

AN ACT relating to local government budgets; revising the procedures for the transfer of budget appropriations between accounts; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

- 1 SECTION 1. NRS 354.606 is hereby amended to read as follows:  
 2 354.606 1. Whenever such action does not increase the total appro-  
 3 priation for any fiscal year and is not in conflict with other statutory  
 4 provisions, the budget appropriations may be transferred between  
 5 accounts in the following manner:  
 6 (a) The person designated to administer the budget for a local govern-  
 7 ment may transfer appropriations within governmental functions as  
 8 defined by NRS 354.538, if:  
 9 (1) The governing body is advised of such action at the next regular  
 10 meeting; and  
 11 (2) Such action is recorded in the official minutes of such meeting.  
 12 (b) Upon recommendation of the person designated to administer the  
 13 budget, the governing body may authorize the transfer of appropriations  
 14 between governmental functions and between funds [ ], if:  
 15 (1) The governing body announces publicly at a regular meeting its  
 16 intention to transfer appropriations and sets forth the exact amounts to be  
 17 transferred and the accounts, functions and funds affected;  
 18 (2) The transfer is made at the next regular meeting, without change  
 19 in the amounts, accounts, functions and funds so announced;  
 20 (3) The governing body sets forth its reasons for the transfer; and  
 21 (4) Such action is recorded in the official minutes of such meetings.]  
 22 *if the governing body, at any one regular meeting, adopts a resolution*  
 23 *which sets forth the exact amounts to be transferred and the accounts,*



— 2 —

- 1 *functions and funds affected and states the reasons for the transfer. Such*  
2 *action shall be recorded in the official minutes of the regular meeting.*  
3 (c) The governing board may authorize the transfer of appropriations  
4 from the contingency account as provided in NRS 354.608 by resolution  
5 adopted at any regular meeting.  
6 2. Nothing in NRS 354.470 to 354.626, inclusive, shall preclude the  
7 amendment of a budget by increasing the total appropriation for any  
8 fiscal year to include a grant-in-aid, gift or bequest from a private donor  
9 to a local unit of government which is required to be used for a specific  
10 purpose as a condition of the grant. Acceptance of such grant and agree-  
11 ment to the terms imposed by the granting agency or person shall con-  
12 stitute an appropriation to the purpose specified.

S. B. 277

SENATE BILL NO. 277—COMMITTEE ON GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

Referred to Committee on Government Affairs

SUMMARY—Provides for approval by secretary of Nevada tax commission of short-term financing resolution of local government and of noncollection in certain circumstances of special tax to reimburse local government funds from which loans have been made for purposes of short-term financing. Fiscal Note: No. (BDR 31-1038)



EXPLANATION—Matter in italics is new; matter in brackets [ ] is material to be omitted.

AN ACT relating to short-term financing of local governments; designating the secretary of the Nevada tax commission to approve or disapprove resolutions of local governments authorizing short-term financing; providing for appeals from such decisions to the commission; providing that the secretary of the Nevada tax commission, instead of the commission itself, may approve dispensing with collection of any special tax to reimburse local government funds from which loans have been made under certain circumstances; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

1 SECTION 1. NRS 354.430 is hereby amended to read as follows:  
2 354.430 1. Upon the adoption of a short-term financing resolution,  
3 as provided in NRS 354.618, by a local government as defined in NRS  
4 354.474, a certified copy thereof shall be forwarded to the secretary of  
5 the Nevada tax commission. As soon as is practicable, the secretary of the  
6 Nevada tax commission shall [submit the resolution, together with a fac-  
7 tual report] , *after consideration* of the tax structure of the political sub-  
8 divisions concerned and the probable ability of the political subdivision to  
9 repay the requested short-term financing, [to the Nevada tax commission  
10 for its approval.] *either approve or disapprove the resolution in writing to*  
11 *the governing board.* No such resolution [shall be] is effective until  
12 approved by the *secretary of the Nevada tax commission.* [The resolu-  
13 tion] *The written approval of the secretary of the Nevada tax commis-*  
14 *sion shall be recorded in the minutes of the governing board.*  
15 2. *If the secretary of the Nevada tax commission does not approve*  
16 *the short-term financing resolution, the governing board of the political*  
17 *subdivision may appeal the secretary's decision to the Nevada tax com-*  
18 *mission.*

— 2 —

1     SEC. 2. NRS 354.450 is hereby amended to read as follows:

2     354.450 1. After short-term financing has been authorized as pro-  
3     vided in NRS 354.430 and if, in the judgment of the governing board of  
4     the political subdivision, the fiscal affairs of the political subdivision can  
5     be carried on without impairment and there is sufficient money in the gen-  
6     eral fund or a surplus in any other fund, with the exception of the bond  
7     interest and redemption fund, of the political subdivision, the governing  
8     board is authorized to transfer from the general fund or from the surplus  
9     appearing in any fund, with the exception of the bond interest and  
10    redemption fund, money sufficient to meet the purpose of the short-term  
11    financing.

12    2. When such a transfer is made, the governing board of the political  
13    subdivision shall comply with the provisions of NRS 354.460, and when  
14    the special tax is thereafter collected the amount so collected shall be  
15    placed immediately in the fund from which the loan was made.

16    3. In cases where the fund from which the loan was made, at the time  
17    of the transfer of funds therefrom, contains a surplus that in the judgment  
18    of the *secretary of the* Nevada tax commission is or will not be needed for  
19    the purposes of the fund in the ordinary course of events, then the special  
20    tax need not be levied, collected and placed in the fund from which the  
21    loan was made, but such transfer shall be deemed refunded for all pur-  
22    poses of NRS 354.430 to 354.460, inclusive.

23    4. Interest accounts come within the jurisdiction of the Nevada tax  
24    commission and may be approved or disapproved, in whole or in part, by  
25    it.

26    SEC. 3. This act shall become effective upon passage and approval.

## S. B. 278

SENATE BILL NO. 278—COMMITTEE ON  
GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

## Referred to Committee on Government Affairs

SUMMARY—Permits budget augmentation by local governments by majority vote of their governing bodies and shortens time required after publication of notice before vote on augmentation may be taken. Fiscal Note: No. (BDR 31-1039)

EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

AN ACT to amend NRS 354.615, relating to budget augmentation by local governments, by permitting augmentation by a majority vote of the governing body; shortening the time required after publication of notice of proposed augmentation before a vote may be taken.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

- 1 SECTION 1. NRS 354.615 is hereby amended to read as follows:  
 2 354.615 If resources actually available during a budget period exceed  
 3 those estimated, a local government may institute a budget augmentation  
 4 proceeding in the manner provided below:  
 5 1. If it is desired to augment the appropriations of an appropriation  
 6 fund, the governing board shall, by ~~[unanimous vote,]~~ *majority vote of*  
 7 *all members of the governing board*, adopt a resolution reciting the appro-  
 8 priations to be augmented, and the nature of the unbudgeted resources  
 9 intended to implement the augmentation.  
 10 2. Before the adoption of such resolution, the governing board shall  
 11 publish notice of its intention to act thereon in a newspaper of general  
 12 circulation in the county for at least one publication. No vote may be  
 13 taken upon such budget augmentation resolution until ~~[20]~~ *10* days  
 14 after the publication of the notice.  
 15 3. If it is desired to augment the budget of any other fund, the gov-  
 16 erning board shall adopt, ~~[unanimously,]~~ *by majority vote of all members*  
 17 *of the governing board*, a resolution providing therefor at a regular  
 18 meeting of the board.  
 19 4. A budget augmentation shall become effective upon delivery to  
 20 the Nevada tax commission of a certified copy of the resolution providing  
 21 therefor.  
 22 SEC. 2. This act shall become effective upon passage and approval.

## S. B. 279

SENATE BILL NO. 279—COMMITTEE ON  
GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

Referred to Committee on Government Affairs

SUMMARY—Authorizes local governments to establish and ~~maintain~~ petty cash accounts, imprest accounts and revolving bank accounts. Fiscal Note: No. (BDR 31-1042).

EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

AN ACT relating to local government budgets; authorizing local governments to establish and maintain petty cash accounts, imprest accounts and revolving bank accounts; regulating payments from and reimbursements of such accounts; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

- 1 SECTION 1. NRS 354.609 is hereby amended to read as follows:  
 2 354.609 1. The governing body of any local government may, by  
 3 resolution, establish one or more petty cash accounts [for], imprest  
 4 accounts or revolving bank accounts to assist in the administration of any  
 5 activities in which such local government is authorized by law to engage.  
 6 [in.]  
 7 2. Such resolution establishing any petty cash account, imprest  
 8 account or revolving bank account shall, in detail, set forth the following:  
 9 (a) The object and purpose of such account.  
 10 (b) The source of money to be used to establish and maintain such  
 11 account.  
 12 (c) The method of controlling expenditures from such account.  
 13 (d) *The maximum dollar amount of any single expenditure.*  
 14 3. [Expenditures from any petty cash account shall be made for  
 15 items of a minor nature only and no single expenditure shall exceed \$25.  
 16 4. Payments out of any petty cash account may be made directly with-  
 17 out prior approval of the governing body of any local government.] *Pay-*  
 18 *ments made out of any such accounts in accordance with the establishing*  
 19 *resolution may be made directly without approval of the governing body*  
 20 *of any local government.*  
 21 4. *Reimbursement of such petty cash, imprest or revolving accounts*  
 22 *shall be effected no less often than monthly. Such reimbursement shall be*

— 2 —

- 1 *supported by proper evidences of expenditures made from the account*
- 2 *and shall be approved by the governing body in the same manner as other*
- 3 *claims against the fund to which such reimbursement is to be charged.*
- 4 SEC. 2. This act shall become effective upon passage and approval.

S. B. 280

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SENATE BILL NO. 280—COMMITTEE ON  
GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

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Referred to Committee on Government Affairs

**SUMMARY**—Eliminates requirement of prior state board of finance approval of county transfers of dormant funds. Fiscal Note: No. (BDR 31-1040)

**EXPLANATION**—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

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AN ACT to amend NRS 354.150, relating to transfers of county dormant funds, by eliminating the requirement that a board of county commissioners obtain prior approval from the state board of finance for such transfers.

*The People of the State of Nevada, represented in Senate and Assembly,  
do enact as follows:*

- 1 SECTION 1. NRS 354.150 is hereby amended to read as follows:  
2 354.150 1. Subject to the provisions of [subsections 2 and 3,] sub-  
3 section 2, a board of county commissioners is authorized to order the  
4 transfer of any balance which is dormant in any fund to the county general  
5 fund whenever the money remaining in such fund is no longer required  
6 for the purpose for which the fund was established.  
7 2. [Before the adoption of any order, the board of county commis-  
8 sioners shall forward a certified copy thereof to the state board of finance  
9 for its approval, and no such order shall become effective until approved  
10 by the state board of finance.  
11 3.] When the dormant fund accrued from taxes levied upon the tax-  
12 payers of a fire protection district, road district, cemetery district, unin-  
13 corporated city or town, or other type of special assessment or taxing  
14 district, such fund shall be transferred only to the general fund thereof  
15 and not to the county general fund.

## S. B. 281

SENATE BILL NO. 281—COMMITTEE ON  
GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

Referred to Committee on Government Affairs

SUMMARY—Adjusts time limits on publication of notice of public hearing on tentative budgets of local governments and requires copies of certain budgets, with proof of such publication, to be submitted to Nevada tax commission. Fiscal Note: No. (BDR 31-1034)



EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is material to be omitted.

AN ACT relating to local government budgets; adjusting the time limits on publication of the notice of public hearing on tentative budgets; requiring that copies of final and default budgets, with proof of publication of notice of public hearing, be submitted to the Nevada tax commission; and providing other matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly, do enact as follows:*

- 1 SECTION 1. NRS 354.596 is hereby amended to read as follows:  
 2 354.596 1. On or before February 20 of each year, the officer  
 3 charged by law shall prepare, or the governing body shall cause to be pre-  
 4 pared, on appropriate forms prescribed by the Nevada tax commission for  
 5 the use of local governments, a tentative budget for the ensuing fiscal year.  
 6 The tentative budget shall be filed for public record and inspection in the  
 7 office of:  
 8 (a) The clerk or secretary of the governing body; and  
 9 (b) The county clerk.  
 10 2. At the time of filing the tentative budget, the governing body shall  
 11 give notice of the time and place of a public hearing on the tentative  
 12 budget and shall cause a notice of such hearing to be published once in a  
 13 newspaper of general circulation within the area of the local government  
 14 [at least] *not more than 14 nor less than 7* days prior to the date set for  
 15 such hearing. The notice of public hearing shall state:  
 16 (a) The time and place of the public hearing.  
 17 (b) That a tentative budget has been prepared in such detail and on  
 18 appropriate forms as prescribed by the Nevada tax commission.  
 19 (c) The places where copies of the tentative budget are on file and  
 20 available for public inspection.



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1 3. Budget hearings shall be held:

2 (a) For county budgets, on the 4th Monday in March;

3 (b) For cities, on the 4th Tuesday in March;

4 (c) For school districts, on the 4th Wednesday in March; and

5 (d) For all other local governments, on the 4th Thursday in March,

6 except that the board of county commissioners may consolidate the

7 hearing on all local government budgets administered by the board of

8 county commissioners with the county budget hearing.

9 4. On or before February 20, a copy of the tentative budget and  
10 notice of public hearing shall be submitted:

11 (a) To the Nevada tax commission; and also

12 (b) In the case of school districts, to the state department of education.

13 5. The Nevada tax commission shall examine the submitted docu-

14 ments for compliance with law and with appropriate regulations and shall

15 submit to the governing body at least 3 days prior to the public hearing a

16 written certificate of compliance or a written notice of lack of compliance.

17 The written notice shall indicate the manner in which the submitted docu-

18 ments fail to comply with law or appropriate regulations. The notice or

19 certificate shall be read at the public hearing.

20 6. Whenever the governing body receives from the Nevada tax com-

21 mission a notice of lack of compliance, the governing body shall forthwith

22 proceed to amend the tentative budget to effect compliance with the law

23 and with the appropriate regulation.

24 SEC. 2. NRS 354.598 is hereby amended to read as follows:

25 354.598 1. At the time and place advertised for public hearing, or at

26 any time and place to which such public hearing is from time to time

27 adjourned, the governing body shall hold a public hearing on the tentative

28 budget, at which time interested persons shall be given an opportunity to

29 be heard.

30 2. At the public hearing, the governing body shall indicate changes, if

31 any, to be made in the tentative budget, and shall adopt a final budget by

32 the favorable votes of a majority of all members of the governing body.

33 The final budget shall be adopted on or before April 10 of each year.

34 Should the governing body fail to adopt a final budget that complies with

35 the requirements of law and the regulations of the Nevada tax commission

36 on or before the required date, the budget adopted and approved by the

37 Nevada tax commission for the current year, adjusted as to content and

38 rate in such manner as the Nevada tax commission may consider neces-

39 sary, shall automatically become the budget for the ensuing fiscal year.

40 When a budget has been so adopted by default, the governing body may

41 not reconsider such budget without the express approval of the Nevada

42 tax commission. If such a default budget creates a combined ad valorem

43 tax rate in excess of the constitutional limit, the Nevada tax commission

44 shall adjust such budget as provided in NRS 361.455.

45 3. The final budget shall be certified by a majority of all members of  
46 the governing body [.] and a copy thereof, together with an affidavit

47 of proof of publication of the notice of the public hearing, shall be trans-

48 mitted to the Nevada tax commission. If a tentative budget is adopted

49 by default as provided in subsection 2, the clerk of the governing body

50 shall certify the budget [.] and transmit to the Nevada tax commission a

— 3 —

- 1 *copy of the budget, together with an affidavit of proof of the notice of*  
2 *the public hearing, if such notice was published. Certified copies of the*  
3 *final budget* shall be distributed as determined by the Nevada tax commis-  
4 sion.
- 5 4. Upon the adoption of the final budget or the amendment of the  
6 budget in accordance with NRS 354.606, the several amounts stated  
7 therein as proposed expenditures shall be and become appropriated for  
8 the purposes indicated in the budget.
- 9 5. No governing body shall adopt any budget which appropriates  
10 for any fund any amount in excess of the budget resources of that fund.

S. B. 282

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SENATE BILL NO. 282—COMMITTEE ON  
GOVERNMENT AFFAIRS

FEBRUARY 28, 1975

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Referred to Committee on Government Affairs

SUMMARY—Repeals provision requiring an annual report by  
county auditor. Fiscal Note: No. (BDR 31-1035)



EXPLANATION—Matter in *italics* is new; matter in brackets [ ] is  
material to be omitted.

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AN ACT relating to county, city and district finances; repealing a provision which  
requires the county auditor to submit an annual financial report to the board of  
county commissioners and the Nevada tax commission; and providing other  
matters properly relating thereto.

*The People of the State of Nevada, represented in Senate and Assembly,  
do enact as follows:*

- 1 SECTION 1. NRS 354.310 is hereby amended to read as follows:  
2 354.310 NRS 354.270 to [354.300,] 354.290, inclusive, shall be  
3 considered mandatory, and any county treasurer or county auditor failing  
4 to comply with the provisions thereof [shall be] *is* guilty of malfeasance,  
5 misfeasance or nonfeasance in office.  
6 SEC. 2. NRS 354.300 is hereby repealed.  
7 SEC. 3. This act shall become effective upon passage and approval.