

Nye County Comprehensive Financial Management Policy

Finance Department Policies & Procedures Manual



Nye County Comprehensive Fiscal Management Policy Information

Document and Contact Information

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Introduction

Purpose

The Comprehensive Financial Management Policies assembles all of the County's financial policies in one document. They are the tools used to ensure that the County is financially able to meet its immediate and long-term service objectives. The individual policies contained herein serve as guidelines for both the financial planning and internal financial management of the County.

Nye County is accountable to its citizens for the use of public dollars. Local government must use resources wisely to ensure adequate funding for the services, public facilities, and infrastructure necessary to meet the community's present and future needs. These policies safeguard the financial stability required to achieve the County's goals and objectives.

Objectives

This fiscal policy will influence the financial management practice of Nye County, Nevada. A fiscal policy that is adopted, adhered to, and regularly reviewed is recognized as the cornerstone of sound financial management. Effective fiscal policy:

- 1) Guides the Board of County Commission and managements policy decisions that have a significant financial impact,
- 2) Contributes to the County's ability to insulate itself from a fiscal crisis,
- 3) Enhances short-term and long-term financial creditability by helping to achieve the highest credit and bond ratings possible,
- 4) Promotes long-term financial stability by establishing clear and consistent guidelines,
- 5) Directs attention to the total financial picture of the County rather than single-issue areas,
- 6) Promotes the view of linking long-run financial planning with day to day operations,
- 7) Provide the County Staff, the County Board of Commissioner and the County citizens a framework for measuring the fiscal impact of government services against established fiscal parameters and guidelines, and
- 8) This policy will be reviewed annually by County Finance staff and any changes approved by the Board of County Commissioners.

Distribution: This policy will be distributed to all members of the County Commission, County departments, and other County employees involved in areas covered by this manual. This policy will also be available on the [Nye County Finance Employee Resources](#) webpage. All recommended changes or corrections should be forwarded in writing to the Comptroller, Nye County Finance Department, 2101 E. Calvada Blvd., Suite 200 Pahrump, NV 89048, or email to the Comptroller at comptroller@co.nye.nv.us.

General Policies

Purpose

The General Policies identify the responsibility of the Finance Department, and details the means with which the department will see success in implementing and managing all aspects of this policy.

Financial Management: The Comptroller is charged with establishing policies and procedures and regulations for the implementation of a sound and efficient financial system for administering the funds of the County.

Finance Department Personnel: Employees performing the functions of accounting, budgeting, contracts, grants, payroll auditing, and purchasing shall be supervised by the Comptroller. All financial books and records, including contracts and grants, are to be maintained under the control of the Comptroller.

Finance Department Employees: Employees are responsible for accounting, accounts payable, budgeting, contracts, fixed assets, grants, payroll auditing, and purchasing for the County and will be held to high professional and ethical standards.

Training and Staffing: Appropriate training and staffing are necessary to provide expected levels of service to County offices and officials. The ability to provide expected and necessary information will be assessed on an annual basis to determine if the needs of the County are being met under present staffing. Changes in needs shall be addressed during the budget-planning process and incorporated into the appropriations request. Annual training will be offered to maintain and improve the skills and knowledge necessary for optimum job performance.

Conflict of Interest: It is a breach of ethical conduct for any employee or official to participate, directly or indirectly, in a contract or procurement when he/she or any immediate family member has a financial interest in the transaction. County officials and employees shall

not solicit, nor may they accept, gratuities, favors of any monetary value from contractors/vendors, potential contractors/vendors, or other parties with a financial interest in any arrangement. This does not include items less than \$5 in value such as pens, coffee mugs, notepads, or other similar items. [Ethics in Government, Chapter 281A of the Nevada Revised Statutes.](#)

Accounting, Auditing, & Financial Reporting, Revenue, Expenditure, and Electronic Payment Policies

Purpose

The purposes of government accounting are: to carry out the financial business of government in a timely, efficient, and reliable manner, subject to necessary financial controls.

General

The objectives of accounting are to provide information for decision making concerning the use of limited resources, effective direction and control of human and material resources, and control of and accountability for expendable financial resources. The primary considerations of the governmental environment are compliance and accountability. Therefore, accounting, reporting, and auditing of the governmental unit are principally tools of compliance control and accountability demonstration.

The Governmental Accounting Standards Board ([GASB](#)) is the authoritative source for governmental accounting and is responsible for establishing accounting standards for activities and transactions of state and local governments.

Accounting, Auditing & Financial Reporting Policies

The County Finance Department shall maintain a system of financial monitoring, control, and reporting for all operations and funds to provide effective means of ensuring that the overall County's goals and objectives are met.

- 1) Accounting Records and Reporting: The County will maintain its accounting records in accordance with state and federal law and regulations, GASB, and generally accepted accounting principles ([GAAP](#)). Budgetary reporting will be in accordance with the state's budget laws and regulations. The County will report its financial condition and results of operations in accordance with state regulations and GAAP applicable to governments.

- 2) Auditing: an external Auditor will perform the County's financial and compliance audit annually pursuant to NRS 354.624. The auditor's opinions will be contained in the County's Comprehensive Annual Financial Report (CAFR). The results of the annual audit shall be provided to the Commission timely and pursuant to statute. An annual audit is required to provide reasonable assurance that the financial statements of Nye County present fairly the financial position, results of operation and cash flows or changes in financial position in accordance with generally accepted accounting principles. Legal compliance is considered an integral part of both managerial responsibility and accountability of the fiscal audit.
- 3) Simplified Fund Structure: The County will minimize the number of funds. The funds will be categorized in accordance with generally accepted accounting principles (GAAP) for reporting purposes, although some funds may be functional classifications but may also be referred to by Nye County fund types.

Revenue Policy

The County will strive to maintain a diverse and stable revenue stream to protect against the short-term volatility of any single revenue source.

- 1) Because revenues, especially those of the General Fund and other tax-supported funds, are sensitive to economic changes, the County will use a conservative approach to revenue forecasting.
- 2) Special and restricted revenues will be segregated with a separate fund, or revenue string, for tracking purposes.
- 3) Volatile and one time revenues shall fund capital improvements, debt reductions, pre-funding of OPEB and other similar liabilities, or increase reserves.
 - a) I.E., net proceeds, one time payments for development agreements.
- 4) Charges for Services: As much as is reasonably possible, County services that provide private benefit should be supported by fees and charges to provide maximum flexibility in the use of general County taxes to meet the cost of services of broader public benefit. Charges for services that benefit specific users

should recover full costs, including all direct costs, capital costs, department overhead, and countywide overhead. Departments that impose fees or service charges should prepare and periodically update cost-of-service studies for such services. A subsidy of a portion of the costs for such services may be considered when consistent with legal requirements to meet other County interests and objectives, such as remaining competitive within the region.

- 5) Periodically, rates shall be reviewed for all services provided, with a goal of full cost recovery for services rendered.
- 6) As a general rule, revenue/cash receipts should post to revenue accounts.
 - a) Exceptions to this rule:
 - i) The revenue is a true reimbursement of expense.
 - (1) I.E., office supplies are purchased and paid for, then returned.
The resulting deposit should reduce the expense account originally charged for the original purchase. If the reimbursement is from a prior, and closed, fiscal year, the reimbursement shall post to a revenue account.
 - b) Revenues resulting from a County department billing outside entities for an expense incurred by that department are not considered reimbursements.
These revenues should post to a revenue account.
- 7) Refunds for overcharged services in governmental funds post to revenue accounts to reduce the overstated revenues.
- 8) Revenues that are expected to be received at a future date shall be entered into the Accounts Receivable module for proper tracking of payment and posting.
- 9) Revenues receipted by departments shall be reconciled and forwarded to the Treasurer's Office no less than weekly and no more frequently than daily. All departments shall reconcile all payments, whether electronic or cash, or check, at the end of the business day. All deposits received in each month are due to the Treasurer's Office no later than the 5th of the month following receipt.
Departments are encouraged to coordinate the process for receipt processing with the Treasurer's Office to facilitate a functional process.

- 10) Initial revenue receipts will be receipted through the following modules: Accounts Receivable, General Ledger – Receipts, and Permits.
- 11) Departments are responsible for journalizing incorrect revenue postings in revenue funds they manage. Corrections made to accounts receivable and permit payments are to be processed in their respective modules, and all other revenue adjustments will be made in the Journal Entry module.

Expenditure Policy

- 1) The County will maintain expenditure categories according to state statute and administrative regulation. Capital expenditures shall meet the requirements of generally accepted accounting principles (GAAP).
- 2) The County shall use major one-time revenues to fund capital improvements, debt reductions, or reserves. The use of one-time revenues to fund operating expenditures is strongly discouraged.
- 3) As a general rule, when an expenditure is incurred for which both restricted and unrestricted fund balance is available, the County will consider the more restricted amounts to have been spent first.
- 4) As a general rule, expenditures shall post to expenditure accounts.
 - a) Exceptions to the rule include:
 - i) Inventory invoices posts to balance sheet accounts; inventory is charged to the department expense funds upon the use of inventory.
 - ii) Tax trust expenses post to revenue accounts.
 - iii) Refunds for overcharged services in governmental funds post to revenue accounts to reduce the overstated revenues.
 - iv) Contracts that run multiple years may be prepaid to secure discounts. The future fiscal year contract payments may post to the prepaid trial balance account for the affected fund. Finance will monitor and manage prepaid accounts.
- 5) Departments are responsible for correcting expenditures that are incorrectly charged in the general ledger regardless of the originating module. All

correcting entries for expenditures shall be processed through the Journal Entry module.

Electronic Payments

- 1) Upon request of the vendor, and approval of the Treasurer's Office, electronic payments can be made via electronic payment.
 - a) Electronic payments are to be generated within the online banking system by the Treasurer's Office following receipt of an approved check run from the Finance Department.
 - b) Electronic payments are to be approved by a representative of both the Treasurer's Office and the Finance Office.
- 2) Upon request of the vendor, and approval of the Treasurer's Office, electronic receipts can be received via electronic payment.
 - a) The department managing the revenue and payment must enter an Accounts Receivable invoice for the revenues to be received and inform the Treasurer's Office of the A.R. invoice number for receipting.

Fund Description and Reserve Policy

Purpose

Fund accounting is used in government to record resources whose use has been limited by the donor, grant authority, governing agency, by law, or other means. It emphasizes accountability rather than profitability and is utilized by all governments.

Fund Descriptions

A governmental accounting system should be organized and operated on a fund basis. A fund is defined as a fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations. Fund financial statements should be used to report detailed information about the primary government, including its blended component units.

1) Fund Types

- a) **General Fund:** Should be used to account for and report all financial resources not accounted for and reported in another fund. NRS 354.534.
- b) **Special Revenue Fund:** Should be used to account for and report the proceeds of specific revenue sources that are restricted or committed to expenditure for specific purposes other than debt service or capital projects. NRS 354.570.
- c) **Debt Service Funds:** Should be used to account for and report financial resources that are restricted, committed, or assigned to expenditure for principal and interest. NRS 354.510.
- d) **Capital Projects Funds:** Should be used to account for and report financial resources that are restricted, committed, or assigned to expenditure for capital outlays including the acquisition or construction

of capital facilities or other capital assets. Capital outlays financed from general obligation bond proceeds should be accounted for through a capital projects fund. Capital project funds exclude those types of capital-related outflows financed by proprietary funds or for assets that will be held in trust for individuals, private organizations, or other governments (private-purpose trust funds). NRS 354.49950.

- e) **Enterprise Funds (Proprietary Funds):** May be used to report any activity for which a fee is charged to external users for goods or services. Enterprise funds are established to account for operations that are financed and conducted like the activities of a private business enterprise. NRS 354.517.
 - f) **Internal Service Funds:** May be used to report any activity that provides goods or services to other funds, departments, or agencies of the government, or to other governments, on a cost-reimbursement basis. NRS 354.543.
 - g) **Pension (OPEB) Trust Funds:** Should be used to report fiduciary activities for the following:
 - i) Pension plans and OPEB plans that are administered through trusts that meet the criteria in paragraphs 3 of [GASB Statement 67](#) or paragraph 3 of [GASB Statement 74](#), respectively.
 - ii) Other employee benefit plans for which (1) resources are held in trust that meets the following criteria: the assets are (a) administered through a trust in which the government itself is not a beneficiary, (b) dedicated to providing benefits to recipients in accordance with the benefit terms, and (c) legally protected from the creditors of the government and (2) contributions to the trust and earnings on these contributions are irrevocable.
- 2) Governments should establish and maintain those funds required by law and sound financial administration. Only the minimum number of funds consistent with legal and operating requirements should be established.

Using numerous funds results in inflexibility, undue complexity, and inefficient financial administration.

Fund Reserve Policy

The Board of County Commissioners has established operating and reporting guidelines for the fund balances of the governmental funds in accordance with Governmental Accounting Standards Board Statement Number 54. The County's Fund Balances shall be classified into five categories based on the strength of the constraints governing how those balances can be spent:

- 1) **Nonspendable Fund Balance:** Represents amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact. Nonspendable criterion includes items that are not expected to be converted to cash, I.E., prepaid amounts, and long term notes receivable.
- 2) **Restricted Fund Balance:** Represents amounts that are restricted to specific purposes, with constraints placed on the use of resources by (a) external creditors, grantors, contributors, or laws or regulations of other governments; or (b) imposed by law through constitutional provisions or enabling legislation.
- 3) **Committed Fund Balance:** Represents amounts that can only be used for specific purposes that have imposed constraints by formal action of the government's highest level of decision-making authority, the Board of County Commissioners. The amounts may not be used for other purposes unless the Commission removes or changes the constraints pursuant to the same type of action used to commit them initially.
- 4) **Assigned Fund Balance:** Represents amounts that are constrained by the government's intent to be used for specific purposes but are neither restricted nor committed. The governing body may delegate its authority to assign amounts to other officials, for example, the County Comptroller. Assignments may occur subsequent to fiscal year-end. Unlike commitments, assignments generally only exist temporarily. Assignments will be made when

necessary to utilize reserves to balance the proposed budget as needed or in the event of unforeseen circumstances that arise and require the expenditure of funds for which there was not an offsetting revenue source to account for the increase in unplanned appropriations. I.E., A catastrophic event.

- 5) **Unassigned Fund Balance:** Represents the residual amount in the general fund that has not been restricted, committed, or assigned to specific purposes.

Reserves:

- 1) In governmental funds other than the General Fund, the assigned fund balance represents the remaining amount that is not restricted or committed.
- 2) **Unassigned General Fund Balance:** comprise funds that remain available for appropriation by the County Board after all considerations for future expenditures, required restrictions defined by State statutes, and previous Board commitments have been calculated. The County will define these remaining amounts as “available fund balances.”
- 3) Governmental Fiscal Officers Association (GFOA) recommends, at a minimum, that general-purpose governments, regardless of size, maintain an unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating revenues or general fund operating expenditures.
- 4) **Committed General Fund Balances:** The Board of County Commissioners took action on October 6, 2015, to repeal Nye County Code Chapter 3.28 to abolish the County’s Payment Equal to Taxes (PETT) policy. On February 16, 2016, the BoCC took further action to collapse the PETT funds into the Nye County General Fund, the Nye County Debt Service Fund, and the Nye County Special Capital Project Fund. Resolution 2016-18 transferred \$5,800,000 into the Nye County General Fund, and these funds have been committed as general fund balance.
- 5) **Total committed and unassigned General Fund balances shall equal at minimum \$5,800,000, or 16.67% of the total budgeted expenditures for the fiscal year, whichever is higher. 16.67% of the total budgeted**

expenditures, including departmental and intergovernmental transfers, equals approximately two months of operational expenditures in the general fund. Government Fiscal Officers Association ([GFOA](#)) recommends, at a minimum, that general-purpose governments, regardless of size, maintain unrestricted budgetary fund balance in their general fund of no less than two months of regular general fund operating expenditures.

- 6) The Board of County Commissioners may utilize fund balances reducing General Fund balances below the 16.67% fund balance policy for a declared fiscal emergency, or other such global purposes as to protect the long-term financial security of Nye County. In such circumstances, after available fund balances have been calculated as part of closing out a fiscal year, the Board will adopt a plan as part of the following year's budget process to restore the available fund adoptions. If restoration cannot be accomplished within the timeframe without severe hardship to the County, then the Board will establish a different and more appropriate timeline.

Budgeting

Purpose

The budget determines which constituents give to the entity and which receive services from the entity, which government activities are supported and which activities are assessed. The force of law backs government budgets, and officials use it to guide and oversee spending. The Budget Policy on the following pages is to provide direction in the compilation and administration of the budget.

Budget Summary

- 1) The budget process will be compliant with the Nevada Local Government Budget statutes, NRS 354-Local Financial Administration.
- 2) The County's fiscal year is July 1 through June 30.
- 3) NRS Chapter 354 directs the budget must be adopted no earlier than the third Monday in May, and no later than May 31 for the upcoming fiscal year.
- 4) The County shall adopt a balanced budget.
- 5) One-time, volatile, or other special revenues, will not be used to finance continuing County operations, but instead will be used for funding special projects, pre-funding OPEB, and capital projects.

General

The annual budgetary process is critical as it is an expression of public policy, strategic planning, and intent. The budget is a financial plan that indicates the proposed expenditures for the next year and the means of financing them. The adoption of the budget implies that decisions have been made, based on a planning process, as to how the County, and each department, is to reach the County's collective objectives and strategic plan.

The most preeminent budget provisions are that County departments must live within the constraints of the County budget, and the specific budget assigned to their department.

Departments may not obligate the County to spend more money than budgeted and must process all budget transfers through the Finance Department. The Finance Department will help facilitate the appropriate reviews and necessary approvals consistent with this policy.

The Board of County Commissioners adopts the budget as the annual appropriation of the County at a regularly scheduled meeting in May, of each fiscal year. When approved by the County Commission, the budgetary expenditure estimates become binding appropriations that both authorize expenditures and limit the amount that can be expended for each specified purpose.

The County shall develop a budget based on actual and anticipated revenues and other financial resources estimated to be available as provided by law on the last day of each fiscal year to fund the proposed budget. The fiscal year of the County spans twelve months from July 1 through June 30.

A significant challenge for the County is not to become dependent upon state or federal funds that could dissipate from one year to the next. The sum of expenditures shall not exceed the sum of stable operating revenues from ad-valorem property taxes and sales taxes combined with a reasonable estimate of operating income. Expenditures shall be budgeted from most significant to least significant, with salaries and benefits of staff being the most significant as the County provides services to citizens first and foremost.

In addressing future goals and objectives, the County shall continually formulate and maintain revenue trends and expenditure forecasts for the current fiscal year at a minimum. Projections shall be based on prior years actual data and projected future economic indicators such as the rate of inflation, growth, the local economy, national and international factors affecting Nye County, the region, along with other relevant known factors.

The Board of County Commissioners may enact a voluntary freeze on hiring, promotions, transfers, operating expenditures, and capital equipment purchases as deemed financially necessary and appropriate. The BoCC may make exceptions to the freeze as considered

necessary. During the budgeting process, the County Comptroller may recommend reducing all department's salary and benefit budgets for position savings as the result of turn over. The percentage of reduction will be based on the average turnover rate for the County in total across 5 years, and that rate will be applied to all County departments in all funds.

Appropriations

During the budgetary process, when allocating resources, funding shall be aligned with strategic goals while simultaneously ensuring that functions and programs within the County continue to provide adequate service levels.

Certain appropriations may not follow the fiscal year calendar due to various constraints on the fund type. Capital project funds are budgeted on a project basis across multiple years until the project is complete. Grant funds are appropriated on a grant-year basis until the end of the grant award period. New grant awards constitute an automatic augment pursuant to NRS 354.598005(3).

The County will integrate performance measurement within the budget process where appropriate and continually strive to improve the budget development and monitoring process through evaluating and utilizing innovative alternative approaches to costing and budgeting. Appropriations, as approved by the Board of County Commissioners, are set up and maintained in the County financial system by the County Comptroller. The following general character level categories are used to appropriate funds annually: Salaries and Benefits, Services & Supplies, and Capital. These categories, along with a lower level of detailed expenditures, are used for overall budgetary planning purposes.

Development, Processes & Timeline

The County shall develop an annual calendar relating to the development of the budget, which includes but is not limited to the following:

- 1) Budget manuals for annual preparation, including forms and necessary instructions, shall be distributed to all County offices and departments.

- 2) All offices and departments must prepare and submit their existing budget justification and proposals or requests for budget increases to the Finance Department.
- 3) Initial proposed budgeted revenue and expenditure estimates are provided by the County Comptroller.
- 4) A proposed and balanced budget will be developed and distributed to the members of Board of County Commissioners.
- 5) County Comptroller continues to revise revenue projections and may update thereafter to reflect the certified tax estimates as well as other relevant revenue data.
- 6) Board of County Commissioners shall adopt a property tax rate annually for all funds which receive property tax funds.

Major Steps in Budget Preparation	
1. Finance meets with departments to discuss budget needs.	January 1
2. Assessor valuation furnished to the Department of Taxation (DTAX) by Assessor on Segregation of Property Report.	January 31
3. DTAX to provide Preliminary Revenue Projections Package.	February 15
4. Last day for local government entities to notify DTAX about proposed tax rate changes.	February 21
5. Department budget meetings end.	February 28
6. County Assessors file the Segregation of Property Report to DTAX.	March 10
7. DTAX Provides Final Revenue Projections Package.	March 15
8. DTAX Provides Final Abated Revenue Projections (Pro-forma).	March 25
9. File tentative budget with DTAX.	April 15
10. Finance meet with all advisory boards to review, amend, and approve tentative budgets.	April 1-30
11. Budget workshop.	April 16-May 31
12. Final budget approval.	No earlier than the 3 rd Monday in May and the end of May
13. Nevada Tax Commission meets to certify tax rates.	June 25*
14. BoCC approves tax levy for all funds.	July 1*
15. Debt management policy, indebtedness report, and CIP plan review and approval.	August 1

****Nevada Tax Commission dates vary year by year, and because of the varying meeting dates, the due date for the BoCC levy of tax will also vary. Typically, tax rate levy approval by the BoCC will occur during the first BoCC meeting in July.***

*****If any date falls on a weekend: if task due date falls on Saturday, the task is due the Friday before, if the task due date falls on Sunday, the task is due the Monday following.***

Department Responsibility

The department is responsible for the following items related to the budget process:

- 1) All departments must submit their existing budget justification by fund.
Departments may also submit proposals and requests for budget increases, whether personnel or service and supplies, to the Finance Department.
- 2) All departments are required to submit a 5-year capital improvement plan for each fund they manage, and for their general capital needs. Capital improvement plans are used to calculate capital needs in upcoming fiscal years and are a requirement pursuant to NRS 354.5945. Departments must prioritize all capital projects, ranking projects for priority by fund and also by fiscal year. All unplanned capital requests will require additional justification from the department and may be denied if the department failed to plan for the capital need properly.
- 3) Should projected economic conditions show a negative impact on the County's ability to meet its financial goals and standards, the Finance Department may ask the department to submit budget justifications that are less than the department's current funding levels. In that event, the department should outline the impact on the department's performance measures of such a reduction in resources.
- 4) Notify the Finance Department on any key fiscal issues or State mandates that will affect their department's budget.

Budget Augments/Increases

The budget is a plan for revenue and expenditure that is adopted in order to provide specific services and, thereby, implement the policies of the Board. It is also the legal authority to receive and expend funds. As it is a plan, it is recognized that changing conditions will require budget adjustments and may require budget augments. The continuing process of reviewing budgeted and actual revenues and comparing appropriations, expenditures, and encumbrances, and revising the budget as needed in view of changing circumstances, is considered good financial management.

The Finance Department will process these revisions to the budget in the form of a Budget Augment in accordance with the procedures and approvals, as discussed in the following sections. If budgeted revenue resources exceed appropriations in a fund the Finance Department may perform an augmentation pursuant to NRS 354.598005. Departments in receipt of revenues exceeding budget shall inform Finance of those revenues for determination if an augment is necessary or appropriate. The augment of revenue budgets within a fund generates a subsequent augment of expenditure budgets within the same fund. The Finance Department may request an augment for the following reasons:

- 1) Expense(s) identified as unbudgeted in prior fiscal year(s).
- 2) New contracts associated with regular business operations.
- 3) Increased contractual expenditures associated with an existing contract for regular business operations.
- 4) New positions as approved by the BoCC.
- 5) Collective bargaining agreement ratified mid-cycle impacting department(s) budget.
- 6) Emergency items where funding cannot be identified within the department internally and expense cannot be delayed until the next fiscal year without a significant impact on the public.

****Grants are an automatic augmentation of the Grants Fund upon BoCC acceptance of the grant.**

Budget Transfer/Augments/Amendments

All amendments to the adopted budget shall require a submitted request and documented justification for transfer from the respective accounts.

- 1) **Budget Augmentation Required Approvals:** The Board of County Commissioners is the approving authority for budget augmentations that result in an increase or decrease of the total budgeted revenue or expenditure of a fund. Budget augmentations are prepared by Finance and presented by the Comptroller. The impacted department head may be requested to attend the BoCC meeting to explain the augmentation to their department or fund.
- 2) **Function Budget Amendments Required Approvals:** The Board of County Commissioners is the approving authority for budget transfer between

functions. Budget transfer between functions revises budget in departments and functions, moving budget from one department/function to another.

Budget transfers are prepared by Finance and presented by the Comptroller.

- 3) **Department Line Item Budget Amendments Required Approvals:** With the approval of the Department Head and the Comptroller, amendment of line items within a department budget group is authorized, provided there is no net change to the total department budget. Budget groups include: salaries, benefits, and services and supplies. Budget transfers within a department and between groups, require additional justification.

Contingency

Contingency is an account to hold budgeted resources that have been appropriated for unforeseen expenditures, or anticipated expenditures of an uncertain amount. The maximum amount of contingency which may be appropriated is 3% of the month otherwise appropriated to the fund, exclusive of any amounts to be transferred to other funds. NRS 354.608

No expenditure may be made directly from Contingency, except to transfer approved funding from Contingency to the receiving department, pursuant to NRS 354.598005.

Contingency Required Approvals: The Board of County Commissioners is the approving authority for contingency utilization as the action will result in an increase in a department's appropriations. Contingency funding requests are prepared by Finance and presented by the Comptroller. The impacted department head may be requested to attend the BoCC meeting to explain the augmentation to their department or fund.

Finance Department

The Finance Department facilitates the budget and capital planning process. Finance shall establish and approve policies, forms, and documents, procedures, and regulations necessary for the preparation of the annual operating and capital improvement budgets in compliance with the NRS.

Enterprise Funds

Purpose

The County maintains Enterprise Funds (Proprietary Funds) that are self-sustaining for both operational and capital purposes. Enterprise funds represent funds that charge a utility or service fee for services.

Current Enterprise Primary Functions:

- Ambulance services
- Municipal golf course
- Solid waste
- Water
- Wastewater/Sewer

Enterprise funds will adhere to the County's Fiscal Policy with any exceptions reported in this section of the policy.

- These policies will allow for the orderly expansion of services and to allow operation within the financial framework, ensuring efficiency while providing necessary services.
- They promote long-term financial stability.
- They ensure future viability by guaranteeing rates that maintain constant in conjunction with inflation.

Budget Policies

- 1) Departments managing Enterprise Fund services will develop a 10-year capital improvement plan, which will be reviewed and updated annually.
- 2) Any improvements required to meet new regulatory requirements, or to meet changes in service demands, shall be included in the annual budget request.
- 3) Service rates will be reviewed annually by the department as part of the budget process.
- 4) Service rates will be reviewed and assessed by a third party, or a state regulatory agency, at minimum every five years.

- 5) Services rates schedules will have an automatic adjustment built into the fee schedule for the Consumer Price Index increases for goods and services. The fee increase will be effective July 1, and will be based upon the prior years December Consumer Price Index for West Region for All Urban Consumers ([CPI-U](#)).
- 6) Services rates will be adjusted as necessary due to debt service obligations.
- 7) Each Enterprise Fund will maintain a retained earning level that is no less than an amount of 8% of its operating expenses.
- 8) Individual projects costing in excess of \$100,000 will typically be financed. The Comptroller will determine the best course of funding based on the project and present it to the BoCC for approval.
- 9) Individual projects costing under \$100,000 will typically be appropriated from either retained earnings or capital funds or a combination of both funding sources. The Comptroller will determine the best course of funding based on the project.
- 10) Each Enterprise Fund is responsible for its own debt service.

Petty Cash and Change Fund Policy

Purpose

The purpose of a petty cash fund is to allow for the reimbursement or purchase of minor, small-dollar (less than \$100), unanticipated business expense, where the use of alternative means is neither feasible nor cost-effective. The purpose of a change fund is to allow for change to be made within departments that accept cash payments.

General Overview

Definitions

- **Petty Cash Fund:** A set amount of money kept on hand by a department to pay for small, unplanned expenses.
- **Change Fund:** A set amount of money used by a department to make change for customers who are purchasing goods or services. Change funds make change only, they are not to be used in lieu of a petty cash fund and should not request reimbursement unless incorrect and excess change is given.

Departments may request the establishment of a new petty cash or change fund, an increase or reduction to an existing fund, or may request termination of a petty cash or change fund through the Finance Department. The Finance Department will present the resolution for the creation, modification, or termination of a petty cash/change fund to the governing body. The requesting department shall be in attendance at the BoCC meeting to answer questions presented relating to the use of the fund.

Upon approval of a petty cash or change fund, the department is responsible for requesting reimbursement and submitting reporting to the Nye County Finance Department. Each department with a petty cash or change fund is required to assign a custodian of the fund, and the department head is required to sign all reports verifying receipts, reimbursement requests, and other petty cash or change fund related reporting.

Annually, Nye County Finance will physically visit each department with petty cash or a change fund for a physical count of cash on hand

Nye County Petty Cash & Change Fund Accountability Procedures

The Nye County Board of County Commissioners has authorized the use of petty cash and change funds throughout Nye County. The following procedures are required for the Finance Department to administer petty cash and change funds:

- Step 1: Petty Cash slips will be filled out for each expenditure. The slip shall include the following: date, amount, the purpose of the expenditure, name, and signature of the individual making the expenditure. (Form PC-1)
- Step 2: Receipts supporting petty cash expenditures shall be attached to the petty cash slip.
- Step 3: A Fund Accountability report will be prepared monthly, which reconciles the petty cash or change fund balance to the impress balance. The custodian and the department head shall sign off approving this document.
- An electronic signature is sufficient for all signatures required on petty cash reporting.
 - In the event a Fund Accountability report is over or short cash due to improper cash handling or improper receipt handling, the department is to inform the Finance Department immediately to discuss the shortage/overage, to discuss internal controls of the department, and to discuss the timing of the remedy.
 - If cash is short, the department shall request replenishment of the petty cash or change fund through Accounts Payable.
 - If cash is over, the department shall request a deposit fund from the Finance Department.
 - If the loss/gain of cash exceeds 10% of the change fund total, the governing body must approve the reimbursement. Finance will facilitate the agenda item, and the department head, or fund custodian, shall be present to discuss the loss.
- Step 4: Departments are required to submit for expenditure reimbursements when petty cash receipts exceed 20% of the petty cash fund balance, or quarterly, whichever comes first. The following are required as backup when submitting an invoice for petty cash reimbursement:

- Vendor Claim form requesting amount to be reimbursed with allocation to funds/accounts to charge.
- Petty Cash slips (Form PC-1) and receipts
- Reimbursement form (Form PC-2)
- Accountability report (Form PC-3)

Step 5: The Finance Department will audit the requested reimbursements; once approved, the reimbursement check will be processed and sent to the requesting department.

Risk Management

Purpose

Nye County, and sub-entities represented on the County's insurance policy, recognizes its obligations to its employees to provide a safe place to work, and to its constituents to minimize loss exposure. Nye County has developed this plan to address concerns related to risk management.

Employee Safety: Employee safety is best addressed by education and training, which helps to raise awareness and to reduce personal injuries, interruption of job progress, damage to equipment, loss of materials, additional job costs, and increased insurance costs. County employees also have the responsibility of using due care and precaution in the performance of their work.

County personnel must incorporate safety and loss prevention in their daily activities.

Supervisors must ensure that each staff member understands his/her particular job, as well as the possible hazards and safety issues. All staff is encouraged to discuss safety-related matters with their Safety Committee liaison.

Loss of Assets: Loss of assets may result from pilfering, embezzlement and theft, fire, accidental breakage or destruction, and carelessness. Nye County Administration Risk Management Officer shall be notified upon identification of any loss for appropriate action and direction. The Nye County Administration Risk Management Officer will inform the County Comptroller of any theft or embezzlement immediately. Necessary action shall include notification to an insurance carrier, filing of a police report, amendment of the fixed assets listing, etc. Upon completion of the claim Administration will inform the Comptroller and the Fixed Asset Manager of the asset status for proper accounting and asset management.

Accident, Injury, and Property Damage Reporting Procedures: Timely and accurate accident and loss reporting is a requirement of proper record keeping. It is the responsibility of

each employee and supervisor to report all injuries, accidents, damages, and other losses within 24 hours. For risk management and safety reasons, all accidents and losses must be reported even if damage or loss is minimal or immaterial.

Reportable losses fall into one of the following categories:

- 1) Injury to an employee while on the job.
- 2) Losses caused to and by Nye County automobiles, trucks, buses, and heavy equipment.
- 3) Property damage or bodily injury loss to all persons other than County employees.
- 4) Damage and loss to county buildings, contents, and other property.

All losses will be reported and reviewed by the Risk Manager and the Workplace Safety and Training Officer to assess what could have been done to prevent the loss and to determine if processes need clarification or amendment.

Legal Actions: Increasingly, lawsuits and other claims are filed against local governments. Such claims include, but are not limited to, violation of employment laws, contractual actions, actions of government personnel, and claims relating to personal injury and property damage. The County Administration office shall keep the Comptroller apprised of all pending lawsuits, settlements, dismissals, judgments, appeals, et al.

Claims against a government are contingencies and must be recognized in the financial statements if it is probable that the court case will be settled or adjudicated on behalf of the claimant and if the amount of the loss can be reasonably estimated. If the outcome is uncertain or if the amount of the loss cannot be estimated, the contingency is disclosed in the notes to the financial statements.

Sub-Entities Insured on County's Policy

Several sub-entities are insured on the Nye County insurance policy for property, general liability, cyber risk, environmental liability, and workers' compensation.

Liability Policy

The policy costs associated with the County's property, general liability cyber risk, and environmental liability and all expenditures associated with this policy shall be administered through the County's Risk Management Fund. All claims and other expenditures must be processed according to the County's financial policies and in accordance with all applicable laws and shall be approved by the Nye County Comptroller in the same manner as other claims against the County.

All entities insured on the County's policy will cost-share in the policy expense in funds legally allowed to cost-share. Cost-sharing funding levels may vary from year to year based on Board direction, see current and prior fiscal year cost-sharing details below:

- FY20 – 4% of budgeted revenues in all funds legally allowed to cost-share in the policy costs.
- FY21 - 4% of budgeted revenues in all funds legally allowed to cost-share in the policy costs.

In the event, the Nye County Risk Management Fund has an audited ending fund balance in excess of 100% the prior fiscal year policy premium, and the excess funds shall be returned to all cost-sharing funds based on the audited fiscal year contribution rates as a reduction of current fiscal year costs.

Workers Compensation Policy

The Worker's Compensation policy associated with Nye County provides workers compensation insurance coverage to Nye County and several sub-entities. All Worker's Compensation costs are incurred at the time of payroll and are charged to the department incurring the payroll expense, with the exception of volunteers. In May of each fiscal year the Worker's Compensation audit is completed, and the new fiscal year rates are generated based on claims experience, including volunteer rates. Volunteer Worker's Compensation costs shall

be calculated for the upcoming fiscal year and allocated to departments and funds with volunteers.

Annual Review: An annual review shall be made of the County's insurance policies by Administration and the Comptroller to determine if coverage is adequate. Recommendations related to improvements to training, protection, and safety shall be forwarded as appropriate.

Write-Off of Uncollectible Accounts Receivable

Purpose

To establish uniform guidelines pursuant to NRS 354.255 and NRS 354.256 for determining which delinquent accounts, receivable should be considered a bad debt and written off. Also, to provide a fair representation of accounts receivable in Nye County's financial statements.

General

Some situations which may result in writing-off uncollectible receivables include:

- 1) Contractual adjustments based on contracts with insurance payors.
- 2) Accounts receivable submitted to a collection agency are returned to the County as uncollectible.
- 3) Litigation losses involving accounts receivable.
- 4) Receiving notification from the bankruptcy court that a debtor has filed for bankruptcy and that collection of the debt is remote.
- 5) Department advised by the District Attorney's Office that it would not be productive to sue a debtor.

Overview: Various Nye County departments have non-tax accounts receivable resulting from their operations. Some of these receivables become uncollectible after a period of time or an event. When the County determines that a receivable is uncollectible, the receivable is written off for accounting purposes, which does not constitute forgiveness of debt. Contractual adjustments made on medical billings are written off due to the contracts in place with the entity for standardized billing levels.

Policies:

- 1) County agencies with non-tax receivables shall comply with these policies and procedures in order to ensure accounts receivable balances are stated in accordance with Generally Accepted Accounting Principles for presentation in the Nye County's financial statements.
- 2) Contractual adjustments are the result of medical-related billings, and insurance vendors paying their standardized billing levels as directed in existing contracts. These contractual adjustments are based on the contracts with payors, posts to the contractual write-off expense account, and require Comptroller approval only.
- 3) County departments shall prepare and review an Aged Accounts Receivable Balance of their accounts receivable monthly to determine if any delinquent receivables should be forwarded to the County's collection agency or written off as bad debt. This review shall be completed and recorded at least monthly and in July for year-end closing.
- 4) County departments shall review an Aged Collections Report from the County's collection agency quarterly to determine if any accounts should be written off as bad debt. This review shall be completed and recorded at least quarterly and prior to the year-end closing.
- 5) County agencies shall send their requests to write-off receivables as bad debt to the Comptroller. Comptroller will review and, if write-off is approved, forward the write-off request to BoCC for approval. The BoCC must approve all write-offs, except contractual write-offs, regardless of value. The request shall be supported by sufficient evidence of uncollectibility, described below.
 - a) For write-off requests up to \$100, sufficient evidence of uncollectibility shall include records of telephone calls, copies of correspondence between the agency and the debtor, or record of a collection agency's inability to collect the debt.
 - b) For accounts over \$100 but less than \$1,000, sufficient evidence would include copies of documents indicating court action (whether small claims

or district court), or justification for an absence of court action, or attempts by a collection agency to collect on the debt.

- c) For accounts over \$1,000, sufficient evidence of uncollectibility shall include all evidence for lesser amounts, and a response from the collection agency that the debt can no longer be collected on.
- 6) A write-off of uncollectible accounts receivable from the County's accounting records does not constitute forgiveness of the debt. The debt continues to be owed to the County.
- 7) County agencies shall maintain records of accounts written-off in accordance with Federal and/or State records retention rules.

Addendum A - References/NRS related to Financial Policies

Accounting Policy NRS

NRS 354.624 Annual audit: Requirements; designation of auditor; scope and disposition; dissemination; prohibited provision in contract with auditor.

1. Each local government shall provide for an annual audit of all of its financial statements. A local government may provide for more frequent audits as it deems necessary. Except as otherwise provided in subsection 2, each annual audit must be concluded and the report of the audit submitted to the governing body as provided in subsection 6 not later than 5 months after the close of the fiscal year for which the audit is conducted. An extension of this time may be granted by the Department of Taxation to any local government that submits an application for an extension to the department. If the local government fails to provide for an audit in accordance with the provisions of this section, the Department of Taxation shall cause the audit to be made at the expense of the local government. All audits must be conducted by a certified public accountant or by a partnership or professional corporation that is registered pursuant to [chapter 628](#) of NRS.

2. The annual audit of a school district must:

(a) Be concluded and the report submitted to the board of trustees as provided in subsection 6 not later than 4 months after the close of the fiscal year for which the audit is conducted.

(b) If the school district has more than 150,000 pupils enrolled, include an audit of the expenditure by the school district of public money used:

(1) To design, construct or purchase new buildings for schools or related facilities;

(2) To enlarge, remodel or renovate existing buildings for schools or related facilities; and

(3) To acquire sites for building schools or related facilities, or other real property for purposes related to schools.

3. The governing body may, without requiring competitive bids, designate the auditor or firm annually. The auditor or firm must be designated, and notification of the auditor or firm designated must be sent to the Department of Taxation not later than 3 months before the close of the fiscal year for which the audit is to be made.

4. Each annual audit must cover the business of the local government during the full fiscal year. It must be a financial audit conducted in accordance with generally accepted auditing standards in the United States, including findings on compliance with statutes and regulations and an expression of opinion on the financial statements. The Department of Taxation shall prescribe the form of the financial statements, and the chart of accounts must be as nearly as possible the same as the chart that is used in the preparation and publication of the annual budget. The report of the audit must include:

(a) A schedule of all fees imposed by the local government which were subject to the provisions of [NRS 354.5989](#);

(b) A comparison of the operations of the local government with the approved budget, including a statement from the auditor that indicates whether the governing body has taken action on the audit report for the prior year;

(c) If the local government is subject to the provisions of [NRS 244.186](#), a report showing that the local government is in compliance with the provisions of paragraphs (a) and (b) of subsection 1 of [NRS 244.186](#); and

(d) If the local government is subject to the provisions of [NRS 710.140](#) or [710.145](#), a report showing that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

5. Each local government shall provide to its auditor:

(a) A statement indicating whether each of the following funds established by the local government is being used expressly for the purposes for which it was created, in the form required by [NRS 354.6241](#):

(1) An enterprise fund.

(2) An internal service fund.

(3) A fiduciary fund.

(4) A self-insurance fund.

(5) A fund whose balance is required by law to be:

(I) Used only for a specific purpose other than the payment of compensation to a bargaining unit, as defined in [NRS 288.134](#); or

(II) Carried forward to the succeeding fiscal year in any designated amount.

(b) A list and description of any property conveyed to a nonprofit organization pursuant to [NRS 244.287](#) or [268.058](#).

(c) If the local government is subject to the provisions of [NRS 244.186](#), a declaration indicating that the local government is in compliance with the provisions of paragraph (c) of subsection 1 of [NRS 244.186](#).

(d) If the local government is subject to the provisions of [NRS 710.140](#) or [710.145](#), a declaration indicating that the local government is in compliance with the provisions of those sections with regard to the facilities and property it maintains and the services it provides outside its territorial boundaries.

6. The opinion and findings of the auditor contained in the report of the audit must be presented at a meeting of the governing body held not more than 30 days after the report is submitted to it. Immediately thereafter, the entire report, together with the management letter required by generally accepted auditing standards in the United States or by regulations adopted pursuant to [NRS 354.594](#), must be filed as a public record with:

- (a) The clerk or secretary of the governing body;
- (b) The county clerk;
- (c) The Department of Taxation; and
- (d) In the case of a school district, the Department of Education.

7. After the report of the audit is filed by the local government, the report of the audit, including, without limitation, the opinion and findings of the auditor contained in the report of the audit, may be disseminated by or on behalf of the local government for which the report was prepared by inclusion, without limitation, in or on:

- (a) An official statement or other document prepared in connection with the offering of bonds or other securities;
- (b) A filing made pursuant to the laws or regulations of this State;
- (c) A filing made pursuant to a rule or regulation of the Securities and Exchange Commission of the United States;

or

- (d) A website maintained by a local government on the Internet or its successor,

↳ without the consent of the auditor who prepared the report of the audit. A provision of a contract entered into between an auditor and a local government that is contrary to the provisions of this subsection is against the public policy of this State and is void and unenforceable.

8. If an auditor finds evidence of fraud or dishonesty in the financial statements of a local government, the auditor shall report such evidence to the appropriate level of management in the local government.

9. The governing body shall act upon the recommendations of the report of the audit within 3 months after receipt of the report, unless prompter action is required concerning violations of law or regulation, by setting forth in its minutes its intention to adopt the recommendations, to adopt them with modifications or to reject them for reasons shown in the minutes.

(Added to NRS by [1965, 735](#); A [1967, 939](#); [1969, 800](#); [1971, 1344](#); [1973, 184](#); [1975, 451](#), [1688](#), [1801](#); [1977, 547](#); [1981, 313](#), [1768](#); [1987, 1043](#); [1989, 620](#); [1995, 1896](#), [1935](#); [1997, 574](#), [1611](#), [1739](#); [1999, 472](#), [2945](#); [2001, 1810](#); [2003, 1231](#); [2005, 292](#), [1344](#))

Fund Description and Reserve Policy NRS

NRS 354.534 “General fund” defined. “General fund” means the fund used to account for all financial resources except those required to be accounted for in another fund.

(Added to NRS by [1965, 728](#); A [1981, 1762](#))

NRS 354.543 “Internal service fund” defined. “Internal service fund” means a fund used to account for the financing of goods or services furnished by a designated department or agency to governmental units within its own organization or to other departments or agencies on the basis of reimbursement for costs.

(Added to NRS by [1971, 200](#); A [1981, 1762](#))

NRS 354.570 “Special revenue fund” defined. “Special revenue fund” means a fund used to account for specific revenue sources, other than sources for major capital projects, which are restricted by law to expenditure for specified purposes.

(Added to NRS by [1965, 729](#); A [1971, 200](#); [1981, 1763](#); [2001, 1798](#))

NRS 354.4995 “Capital projects fund” defined. “Capital projects fund” means a fund created to account for resources used for the acquisition or construction of designated capital assets by a governmental unit except those financed by proprietary or trust funds.

(Added to NRS by [1983, 1636](#); A [1989, 402](#); [2001, 1798](#))

NRS 354.510 “Debt service fund” defined. “Debt service fund” means a fund to account for the accumulation of resources for and the payment of principal or interest on any general long-term debt or medium-term obligation.

(Added to NRS by [1965, 727](#); A [1981, 1761](#); [2001, 1797](#))

NRS 354.517 “Enterprise fund” defined. “Enterprise fund” means a fund established to account for operations:

1. Which are financed and conducted in a manner similar to the operations of private business enterprises, where the intent of the governing body is to have the expenses (including depreciation) of providing goods or services on a continuing basis to the general public, financed or recovered primarily through charges to the users; or
2. For which the governing body has decided that a periodic determination of revenues earned, expenses incurred and net income is consistent with public policy and is appropriate for capital maintenance, management control, accountability or other purposes.

(Added to NRS by [1971, 200](#); A [1981, 1761](#))

Budgeting NRS

NRS 354.598005 Procedures and requirements for augmenting or amending budget.

1. If anticipated resources actually available during a budget period exceed those estimated, a local government may augment a budget in the following manner:

(a) If it is desired to augment the appropriations of a fund to which ad valorem taxes are allocated as a source of revenue, the governing body shall, by majority vote of all members of the governing body, adopt a resolution reciting the appropriations to be augmented, and the nature of the unanticipated resources intended to be used for the augmentation. Before the adoption of the resolution, the governing body shall publish notice of its intention to act thereon in a newspaper of general circulation in the county for at least one publication. No vote may be taken upon the resolution until 3 days after the publication of the notice.

(b) If it is desired to augment the budget of any fund other than a fund described in paragraph (a) or an enterprise or internal service fund, the governing body shall adopt, by majority vote of all members of the governing body, a resolution providing therefor at a regular meeting of the body.

2. A budget augmentation becomes effective upon delivery to the Department of Taxation of an executed copy of the resolution providing therefor.

3. Nothing in [NRS 354.470](#) to [354.626](#), inclusive, precludes the amendment of a budget by increasing the total appropriation for any fiscal year to include a grant-in-aid, gift or bequest to a local unit of government which is required to be used for a specific purpose as a condition of the grant. Acceptance of such a grant and agreement to the terms imposed by the granting agency or person constitutes an appropriation to the purpose specified.

4. A local government need not file an augmented budget for an enterprise or internal service fund with the Department of Taxation but shall include the budget augmentation in the next quarterly report.

5. Budget appropriations may be transferred between functions, funds or contingency accounts in the following manner, if such a transfer does not increase the total appropriation for any fiscal year and is not in conflict with other statutory provisions:

(a) The person designated to administer the budget for a local government may transfer appropriations within any function.

(b) The person designated to administer the budget may transfer appropriations between functions or programs within a fund, if:

- (1) The governing body is advised of the action at the next regular meeting; and
- (2) The action is recorded in the official minutes of the meeting.

(c) Upon recommendation of the person designated to administer the budget, the governing body may authorize the transfer of appropriations between funds or from the contingency account, if:

- (1) The governing body announces the transfer of appropriations at a regularly scheduled meeting and sets forth the exact amounts to be transferred and the accounts, functions, programs and funds affected;
- (2) The governing body sets forth its reasons for the transfer; and
- (3) The action is recorded in the official minutes of the meeting.

6. In any year in which the Legislature by law increases or decreases the revenues of a local government, and that increase or decrease was not included or anticipated in the local government’s final budget as adopted pursuant

to [NRS 354.598](#), the governing body of any such local government may, within 30 days of adjournment of the legislative session, file an amended budget with the Department of Taxation increasing or decreasing its anticipated revenues and expenditures from that contained in its final budget to the extent of the actual increase or decrease of revenues resulting from the legislative action.

7. In any year in which the Legislature enacts a law requiring an increase or decrease in expenditures of a local government, which was not anticipated or included in its final budget as adopted pursuant to [NRS 354.598](#), the governing body of any such local government may, within 30 days of adjournment of the legislative session, file an amended budget with the Department of Taxation providing for an increase or decrease in expenditures from that contained in its final budget to the extent of the actual amount made necessary by the legislative action.

8. An amended budget, as approved by the Department of Taxation, is the budget of the local government for the current fiscal year.

9. On or before January 1 of each school year, each school district shall adopt an amendment to its final budget after the average daily enrollment of pupils is reported for the preceding quarter pursuant to subsection 1 of [NRS 387.1223](#). The amendment must reflect any adjustments necessary as a result of the report.

(Added to NRS by [2001, 1793](#); A [2015, 3731](#))

NRS 354.5945 Capital improvement plan: Preparation and submission; provision to Director of Legislative Counsel Bureau upon request; filing for public inspection; limitation on amount of expenditures; required contents; reconciliation of capital outlay; exemption.

1. Except as otherwise provided in subsection 7, each local government shall annually prepare, on a form prescribed by the Department of Taxation for use by local governments, a capital improvement plan for the fiscal year ending on June 30 of that year and the ensuing 5 fiscal years.

2. On or before August 1 of each year, each local government shall submit a copy of the capital improvement plan of the local government to the:

- (a) Department of Taxation; and
- (b) Debt management commission of the county in which the local government is located.

➤ The Department of Taxation shall provide a copy of a capital improvement plan of a local government to the Director of the Legislative Counsel Bureau upon his or her request.

3. Each local government shall file a copy of the capital improvement plan of the local government for public record and inspection by the public in the offices of:

- (a) The clerk or secretary of the governing body; and
- (b) The county clerk.

4. The total amount of the expenditures contained in the capital improvement plan of the local government for the next ensuing fiscal year must equal the total amount of expenditures for capital outlay set forth in the final budget of the local government for each fund listed in that budget.

5. The capital improvement plan must include the estimated or actual revenues and expenditures for each capital project and the estimated or actual date for completion of each capital project.

6. The capital improvement plan must reconcile the capital outlay in each fund in the final budget for the first year of the capital improvement plan to the final budget in the next ensuing fiscal year. The reconciliation must identify the minimum level of expenditure for items classified as capital assets in the final budget and the minimum level of expenditure for items classified as capital projects in the capital improvement plan. The reconciliation of capital outlay items in the capital improvement plan must be presented on forms created and distributed by the Department of Taxation.

7. Local governments that are exempt from the requirements of the Local Government Budget and Finance Act pursuant to subsection 1 of [NRS 354.475](#) are not required to file a capital improvement plan.

(Added to NRS by [1999, 832](#); A [2001, 1798](#); [2003, 802](#); [2005, 128](#), [1402](#); [2017, 1041](#))

NRS 354.608 Contingency account: Establishment; limit on appropriations; expenditures. A contingency account may be established in any governmental fund. The maximum amount which may be appropriated for such a contingency account is 3 percent of the money otherwise appropriated to the fund, exclusive of any amounts to be transferred to other funds. No expenditure may be made directly from such a contingency account, except as a transfer to the appropriate account, and then only in accordance with the procedure established in [NRS 354.598005](#).

(Added to NRS by [1965, 733](#); A [1981, 1766](#); [2001, 1807](#))

Accounts Receivable Policy NRS

NRS 354.255 Establishment of uniform procedures for collection of accounts and removal of uncollectible accounts:

1) The board of county commissioners of each County shall establish uniform procedures for the collection of accounts receivable owed to the County and the removal of uncollectible accounts receivable from the records of the County. The procedures may provide for the collection of accounts receivable by a centralized collection system established pursuant to [NRS 244.207](#) or by the office of the district attorney.

2) The procedures established pursuant to subsection 1 must provide for:

- (a) The steps a department of the County must follow in collecting an account receivable, including a requirement that a department send a follow-up invoice to each debtor at 30-, 60- and 90-day intervals;
- (b) The transfer of an account receivable to the centralized collection system or the district attorney for collection if the department is unsuccessful in its efforts to collect the account receivable;
- (c) Review by the centralized collection system or the district attorney of each account receivable that is transferred for collection and a determination of whether the account receivable is collectible or uncollectible; and
- (d) Application by the county auditor to the board of county commissioners to have the amount of the account receivable and the name of the debtor removed from the records of the County.

(Added to NRS by [1993, 1199](#))

NRS 354.256 Notification of county auditor concerning uncollectible account; application for removal of information concerning uncollectible accounts from records of County:

1) If at any time, in the opinion of the centralized collection system or the district attorney, it becomes impossible or impractical to collect an account receivable owed to the County because:

- (a) The debtor has filed bankruptcy;
- (b) The debtor has died;
- (c) The amount of the account receivable is less than the amount it would cost to collect it; or
- (d) Of some other reason or circumstance,

the centralized collection system or the district attorney shall notify the county auditor in writing that the account receivable is uncollectible and the reasons therefor.

2) Upon receiving notification that an account receivable is uncollectible; the county auditor may apply to the board of county commissioners to have the amount of the account receivable and the name of the debtor removed from the records of the County.

3) The application must include:

- (a) The amount of the account receivable;
- (b) The name of the debtor;
- (c) A record of the efforts made to collect the account receivable; and
- (d) The written notice provided pursuant to subsection 1.

4) If the board of county commissioners approves the application, the county auditor shall remove the amount of the account receivable and the name of the debtor from the county records.

(Added to NRS by [1993, 1199](#))

Addendum B - Nye County Purchasing Policy

History of Revision – Purchasing Policy

Date	Version	Comments
5/6/2003	1-2003	Resolution 2003-14 Approved and accepted by BOCC
5/20/2013	2-2013	Resolution 2013-22 Approved and accepted by BOCC
7/1/2014	3-2014	Resolution 2014-30 Approved and accepted by BOCC
11/10/2020	4-2020	Resolution 2020-36 Approved and accepted by BoCC



Nye County

Purchasing Policies and Procedures Manual



Nye County Purchasing Policies and Procedures Manual

Document and Contact Information

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PURCHASING POLICIES AND PROCEDURES

MANUAL

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1. PURPOSE:

Establish uniform policies and procedures to be used by Nye County employees in the procurement of supplies, services and equipment.

Establish uniform policies and procedures for vendors who wish to do business with Nye County.

Provide additional controls in the expenditure of public funds. In accordance with NRS 354.520, which is as follows:

NRS 354.520 "Expenditure" defined.

1. "Expenditure" means:

(a) If the accounting records are kept on the modified accrual basis, the cost of goods delivered or services rendered, whether paid or unpaid. Expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term liabilities which should be recognized when due.

(b) If accounts are kept on the cash basis, only cash disbursements for the purposes listed in paragraph (a).

2. Encumbrances are not considered expenditures.

(Added to NRS by [1965, 728](#); A [1981, 1762](#); [2001, 1797](#))

Provide assistance to Nye County employees in matters relating to purchasing.

Ensure that all County employees know and conduct all purchasing-related activities strictly in accordance with all applicable laws, best procurement practices and ethical standards in their acquisition of the goods and services necessary for County operations.

Assure the needs of the citizens of Nye County are satisfied at minimal expense consistent with the suitable quality and reliability of the products procured.

2. POLICY:

The Finance Department will procure needed goods and services in a timely and efficient manner, obtaining the best and most suitable product at least cost to the County and its citizens and in accordance with applicable laws, policies and procedures.

Using/requiring departments are responsible for:

A. Assuring that adequate funds are available for the intended purchase prior to initiating a purchase action and recording in the financial system. It is an inappropriate practice to solicit offers without a firm intent to award a contract or without available funds.

B. Performing the purchasing function for the department's requirements.



- C. Providing complete information on all requisitions, purchase orders, solicitations and contracts, including but not limited to: realistic performance dates, quantity and unit of measure, manufacturer and part number as applicable, description, cost, date prepared, fund, cost center, account code, "ship to" address (consignee), vendor and authorized signature.
- D. Notifying the Finance Department immediately in writing if an incorrect, incomplete or damaged item is received. Such nonconforming delivery must be noted on the freight bill before it is signed, and noted into the financial system.
- E. Processing the receiving copy of the purchase order, shipping document or schedule of work completed promptly after inspecting the product or service provided and noting any exceptions to the Finance Department.
- F. Assuring that quantities of work or materials requested reflect realistic requirements with a reasonable expectation of being used for their intended purpose.
- G. Allowing product substitution at a reasonable price when quality is not sacrificed and compatibility is not a factor.
- H. Providing detailed descriptions, specifications or scope of work or plans sufficient for the intended procurement.
- I. Designating a specific individual(s) within the department to be responsible for all purchasing matters.
- J. Processing all change orders through Finance.
- K. Maintaining all purchasing records applicable to the department's procurements, including retention of packing lists, in a manner suitable for subsequent audit and potential litigation.
- L. Establishing and maintaining lists of responsible bidders.
- M. Properly tracking contracts awarded by Finance for the department, and assisting in enforcing all the terms and conditions of the contract.
- N. Advising the Finance Department of the funding sources for any purchase requiring the formal bid process.
- O. Departments MAY NOT enter in to any contracts without going through Finance or Administration. All contracts MUST be DA approved and Governing Body approved or County Manager approved, if applicable.



- P. Departments MAY NOT enter into any loan, lease or other reoccurring legal agreements backed by the credit of Nye County. All such agreements must go through Finance.
- Q. Departments must ensure that the invoices include proper approvals by department heads to include the following: original signature, electronic signature, and/or email approval. If one of these modes of approval is not included in all invoices submitted for payments, they will be returned to the department to include required approvals.
- R. Departments must provide an invoice with the invoice number, invoice vendor name and address, and an itemized invoice amount to allow the Finance Department to properly review the information entered in the County's financial system. If an invoice with this information is not available from the vendor for any reason, a completed and signed vendor claim form must be provided with the invoice backup available, and the vendor claim form must be signed by the department head.

The Finance Department is responsible for:

- A. Advising and assisting as requested in the purchasing and contracting for all supplies, services, equipment, materials and public works required by the County.
- B. Administering the procurement aspects of the Procurement Card Program.
- C. Reviewing, modifying and standardizing specifications as appropriate. Specifications and scopes of work are the responsibility of the using department.
- D. Expediting delivery or performance and initiating return of improper deliveries for credit or replacement and corrected performance.
- E. Conducting formal advertised bids and requests for proposals as requested.
- F. Providing ongoing assistance to using departments regarding applicable state law, purchasing policies and procedures, bid and contract forms, good procurement practices and vendor sourcing.
- G. Advising Nye County concerning unfair and unethical procurement and trade practices.
- H. Reviewing invoice data entry to verify the following information matches the invoice to the County's financial system: Invoice number, Invoice Vendor name and address, Invoice amount, ensuring invoices are allowable by all statutes and county purchasing requirements, including but not limited to: carry forward balance amounts, which may be rejected if sufficient back up is not made available, items are not allowable purchases or sufficient approvals are not included.



- I. Auditing invoices for payment to ensure they meet the criteria as outlined in NRS 354.486 as follows:

NRS 354.486 "Audit" defined. "Audit" means the examination and analysis of financial statements, accounting procedures and other evidence made in conformity with generally accepted auditing standards in the United States for one or more of the following purposes:

1. Determining the propriety and mathematical accuracy of material financial transactions;
 2. Ascertaining whether financial transactions have been properly recorded;
 3. Ascertaining whether the financial statements prepared from the accounting records fairly present in all material respects the financial position and the results of financial operations and cash flows of the governmental unit in accordance with generally accepted accounting principles in the United States and on a basis which is consistent with that of the preceding year;
 4. Evaluating internal accounting controls over financial reporting of the handling of the public money and public property;
 5. Determining whether the fiscal controls established by law and administrative regulations are being properly applied;
 6. Determining whether there is any evidence that fraud or dishonesty has occurred in the handling of funds or property;
 7. Determining whether the acquisition, depreciation and disposition of property and equipment are accounted for in accordance with generally accepted accounting principles in the United States; and
 8. Determining whether the removal of the uncollectible accounts receivable from the records of a governmental unit is done in accordance with the procedure established by law and administrative regulations.
- (Added to NRS by [1965, 726](#); A [1981, 1760](#); [1993, 1199](#); [2001, 1796](#))

Unlawful Purchases:

- A. Except as otherwise provided, if any department or agency purchases or contracts for any supplies, materials, equipment, or contractual services contrary to the provisions of these Policies and Procedures, such purchase or contract is void. If the County's money has not been used to pay for the purchase, the department or agency making such purchase is liable for the costs involved. If the purchase has previously been paid with the County's money, the amount thereof may be recovered in the name of the County in any appropriate manner.
- B. Bid awards will be approved for award by the Governing Body at a scheduled meeting as a published agenda item as they require. A contract or agreement which is not signed by the Governing Body or County Manager is void, unless otherwise exempted. The signing of a contract or agreement by an unauthorized person is a violation of these Policies and Procedures and may be referred to the County Manager for disciplinary action.
- C. It is a violation of these Policies and Procedures for any department or agency to split its requirements for supplies, materials, equipment and contractual services into estimated lesser amounts in order to avoid the provisions of the Nevada Revised Statutes or these Policies and Procedures or best procurement practices.
- D. It is a violation of these Policies and Procedures for any department or agency to draft its bid specifications in a manner which intentionally precludes more than one vendor from



bidding. Such bid specifications will be deemed an attempt to avoid and violate the intent of the competitive bid requirements of the Nevada Revised Statutes.

- E. No member of the Governing Body, representative of the Board, or any person with purchasing authority may be interested, directly or indirectly, in any contract entered into by Nye County, but the County may purchase supplies, not to exceed \$1,500.00 in the aggregate in any one calendar month from a County Commissioner when not to do so would be of great inconvenience due to a lack of any other local source. Commissioners furnishing supplies may not vote on the allowance of the claim for such supplies. (See NRS 332.800.)
- F. It is a violation of these Policies and Procedures for any department or agency to solicit anything valued in excess of \$10,000 from a single source without first justifying, in writing, in accordance with the Nevada Revised Statutes, the need for that supplier and the absence of any competitive sources.

Gratuities:

- A. The acceptance of any gratuity in the form of cash, merchandise, or any other thing of value by an official or employee of the County from any vendor or contractor is hereby deemed an incompatible activity and is cause for termination or other disciplinary action.
- B. The offer of any gratuity to any official or employee of the County by any vendor or contractor is cause for declaring the vendor or contractor to not be a Responsible bidder as defined in Section 3, and for barring the vendor or contractor from bidding on County contracts for a minimum period of one year or such period as may be specified by the Governing Body.
- C. Conviction of any unlawful act involving any contract with or attempt to contract with Nye County shall result in barring the vendor or contractor from bidding on County contracts for a minimum period of one year or such period as may be specified by the Governing Body.

Penalties:

Violations of these policies and procedures or the Nevada Revised Statutes may result in disciplinary action up to and including personal liability for costs, termination, and prosecution of a misdemeanor. (See NRS 332.800, NRS 332.810)

Under certain circumstances, the employee may be guilty of a gross misdemeanor (see NRS 332.810, NRS 338.1423) .



3. DEFINITIONS:

1. **Addendum**- A change, addition, alteration, correction or revision to a bid or contract document. Synonymous with amendment.
2. **Bid**- The response submitted by a bidder to an invitation for bids (IFB) or Request for Proposal (RFP). Also means the complete bid document. Synonymous with bid response.
3. **Bid opening**- The process of opening, reading and tabulating bid responses at a time and place specified and in the presence of any interested observers. Applies only to invitations for bids (IFB) or Request for Proposals (RFP).
4. **Bidders list**- A categorized list of interested potential suppliers maintained by the local government and used to solicit bids and proposals.
5. **Change order**- A written order, either unilateral or bilateral, directing changes in the requirements, terms or conditions of a contract; especially price, performance and delivery terms.
6. **Contract**- A written understanding between two competent parties under which one party (contractor) agrees to do something and the second party (local government) agrees to compensate the contractor for that performance. This includes equipment leases and rental agreements.
7. **Contract administration**- The process of managing, monitoring and administering contracts to ensure that the contractor meets all requirements of the contract.
8. **Default**- Failure by either party to a contract to comply with the material (major) requirements of the contract.
9. **Encumbrance**- Commitments related to unperformed contracts for goods or services, the accounting for which is used to ensure effective budgetary control and accountability and to promote effective cash planning and control. For reporting purposes, encumbrances outstanding at a year's end represent the estimated amount of the expenditure ultimately to result if the unperformed contracts existing at the year's end are performed. Encumbrances outstanding at a year's end do not constitute expenditures or liabilities.
10. **Evaluation criteria**- Factors relating to management capability, technical capability, financial capability, method of meeting performance requirements, price and other material considerations used to select the most qualified offerors.
11. **Governing body**- The Nye County Board of Commissioners.



12. **Independent contractor**- A supplier of services, who must exercise independent judgment as to the means used to achieve results, is responsible for the results obtained and who must be free from the control or orders of others.
13. **Invitation for bids (IFB)/Requests for Proposals (RFP)**- All documents, whether attached or incorporated by reference, used to solicit competitive or multi-step sealed bids.
14. **Joinder**- A contract provision that allows any Nevada municipality to use (join on) an open contract awarded by any other Nevada municipality instead of soliciting, evaluating and awarding their own contract. Note: This is a highly recommended course of action to consider before taking the time and expense to develop your own procurement action. See NRS 332.195.
15. **Local government**- Any Nevada municipality, county, or related public entity, including individual departments of state government, the university system, community colleges, school districts and general improvement and irrigation districts.
16. **Negotiation**- The interaction between a buyer and seller (local government and offeror) to achieve an agreement acceptable to both parties. Negotiation is prohibited on competitive invitations for bid (IFB's).
17. **Non-responsive bid**- An offer that does not conform to the essential requirements of the solicitation.
18. **Personal services**- Services provided by individual independent contractors rather than by a group of individuals, a business or an organization.
19. **Professional services**- Services performed by an independent contractor within the scope of accounting, medicine, architecture, law, engineering or other licensed professions.
20. **Proposal**- An executed offer submitted by an offeror in response to a request for proposals (RFP) and intended as the basis for negotiations for a contract.
21. **Public work**- New construction, repair or reconstruction of a project financed in whole or in part from public money, as set forth in NRS 338.010. The description of the work to be done is called "plans and specifications."
22. **Qualified bidder**- A responsive bidder meeting established standards of responsibility for providing the contracted performance, as determined by the local government.
23. **Requests for proposals (RFP)**- The document used to solicit proposals from prospective contractors. The RFP usually provides for the negotiation of all terms of the proposal,



including price, prior to award.

24. **Request for Qualifications (RFQ)**- This document is used to solicit a statement of qualifications for professional services in which the amount required to perform the contract is over \$100,000 as defined in NRS 332.065(1)(c). County shall select the awarded contractor based on qualifications only, not price, and may negotiate the terms of the proposal, including price, prior to contract signing.
25. **Responsible bidder/offeror**- A person who has the capability in all respects to perform the contract requirements fully and the moral and business integrity and reliability to assure good faith performance.
26. **Sealed bid**- A response to a solicitation that has been submitted in a sealed envelope to prevent its contents from being revealed before the time and date set for the receipt of such responses.
27. **Services**- Products whose value lies in the performance of an act. Examples include janitorial, laundry, equipment maintenance, training, inspection and testing, imaging and many other labor-oriented performances. The description of the work to be done is called the "scope of work."
28. **Sole source procurement**- Award of a contract to the only known or reasonably available provider. If known before award, must be justified prior to awarding the contract. If other sealed bids are expected in response to an IFB/RFP but not received, the county may then enter into negotiations with the sole bidder.
29. **Solicitation**- An IFB, RFP, telephone calls, internet or any other document or communication used to obtain bids or proposals for the purpose of entering into a contract.
30. **Supplies**- Products whose value lies in their tangible form. Examples include vehicles, equipment, office and maintenance supplies, office machines, software, furniture, uniforms, parts and many other products. The description of the product is called the "specification."

References:

Information found in one chapter may be used as precedence for or be construed together with another chapter that is silent on a specific issue.

NRS Chapter 244.1505, (2)
NRS Chapter 251
NRS Chapter 332
NRS Chapter 333
NRS Chapter 334



NRS Chapter 338
NRS Chapter 339
NRS Chapter 354
NRS Chapter 625.530

4. PROCEDURES:

The issuance of a Purchase Order or contract or purchasing card order and acceptance of the order or signature on the contract by a vendor constitutes a contract between Nye County and the vendor. The following procedures will be followed for the purchase of commodities, services, and public works.

The Nevada Revised Statutes describe, and the County engages in, four categories of purchasing and related activities:

- A. Supplies and Services
- B. Public Works
- C. Professional Services
- D. Travel Procedures

Procedures will be described below for each type.

A. Supplies and Services

1. Purchases with other Nevada government agencies regardless of dollar value.

The use of (joining on) existing contracts for the same or similar supplies and services in accordance with NRS 332.195 is strongly recommended. The advantages are: (1) using an existing contract instead of expending time and labor to create a new procurement for the same or similar product; (2) taking advantage of quantity pricing and (3) increasing the purchasing power of the existing contract thus enhancing future price reductions and improvements in vendor services.

Using departments are expected to first determine, with the assistance of the Finance Department, whether such contracts exist. If so, they must be considered before beginning a new solicitation process.

If an existing contract is used, the Nye County Finance Department will draft a joinder contract for execution by the Governing Body and between the vendor, acknowledging that the vendor agrees to the county entering into the joining contract at the same rate. This agreement shall be approved at a regularly scheduled Governing Body meeting. Once the joinder agreement is approved and fully executed, the Nye County Finance Department shall issue a purchase order to that vendor, citing the existing bid/contract



number correctly entering the data into the financial system.

2. Emergency Contracts

Competitive bidding procedures are not required for emergency purchases. "Emergency" purchases are only those defined in NRS 332.112.

3. Purchases of \$ 0 - \$10,000

Purchases of \$0 - \$10,000 are left to the discretion of the using department. There is no legal requirement to secure more than one price. However, departments must refer to Nye County Requirements as outlined in this section. Additionally, most items in this price range are readily available and competition must be sought when available.

Purchases of \$0 - \$999.99 no purchase order is required unless the vendor requires one.

Purchases of \$1,000 or more require a purchase order. Utilities are not considered purchases and are not subject to the purchase order requirement, however, it is recommended to encumber utility expenditures.

Purchases of \$2,500 - \$9,999.99 require that at least two oral or written quotes be obtained from qualified vendors unless the purchase is subject to competitive purchasing exemptions.

Purchases under \$50,000 may be approved by the County Manager.

4. Purchases of \$10,000 - \$99,999.

Price quotations must be secured from at least three vendors, capable of providing the commodity or performing the service, unless the purchase is otherwise exempted. The quotations must be documented and attached to the purchase order.

State or Federal Funds- All purchases or contractual services which will be paid from federal or state funds must be made in compliance with Federal and State law. In the majority of cases the more stringent purchasing policies and procedures of local government will prevail.

Exceptions to competitive bidding- Contracts, which by their nature are not adapted to award by competitive bidding, are described in NRS 332.115.

None of the statutory exceptions preclude Nye County from seeking price quotations, Invitation to Bid, Requests for Proposal, or negotiating with providers should there be



more than one possible source. NRS 332.063 requires solicitation of two or more quotes.

5. Purchases in excess of \$100,000.

If the proposed contract exceeds an estimated aggregate sum of \$100,000, the using department or Finance Department shall conduct a formal advertised bid on behalf of the using department, unless the purchase is exempted from the sealed bid process by law or these Policies and Procedures.

Prior to beginning the formal bid process, the using department will forward to the Finance Department a complete scope of work/description of items to be purchased, the date of approval by the Governing Body, if required, and the account number it will be funded from.

The award recommendation will be presented by the Finance Department based upon a written recommendation, analysis, and tabulation of the bidding process.

Bid awards will be approved for award by the Governing Body at a scheduled meeting as a published agenda item as they require.

Only then may the contract be signed by the Governing Body representative.

Non-competitive Procurement- Except as otherwise provided, procurement of items or services of \$50,000 or more which are not adaptable to competitive bidding, and where time is not a factor, shall have prior approval by the Governing Body at a scheduled meeting.

If more than one qualified supplier is solicited, but only one responsive bid is received, the procurement can be considered competitive. Furthermore, negotiations may then be conducted with the one responding bidder.

Notice to bid- Except as otherwise provided by law, notice to bid shall be given in the form of an advertisement published in a newspaper of general circulation within the County on all proposed contracts and purchases having an estimated aggregate amount of more than \$100,000. Such advertisements may be published in adjoining counties or states, as necessary, to ensure competitive bidding. The notice to bid shall be posted every day for not less than seven (7) days on the Nye County Website or other secure website that is established and maintained for the purpose of an on-line solicitation.

The notice must state the nature, character or object of the contract, the time and place where bids will be received and opened and (if applicable) where plans and specifications may be seen. The notice must appear at least once and not less than seven (7) days before the opening of bids. Pending bids shall be available in the Finance Department for public



inspection and preparation.

Bid specifications- Bid specifications established for the purpose of securing needed commodities and equipment must be specific, yet general enough in nature, to allow for competitive bids.

Brand or trade names may be used for the purpose of establishing general features, performance, characteristics, and standard of quality desired, provided that sufficient latitude exists to allow an "or equal" bid response. To comply with Federally funded projects, at least two brand names must be specified.

Submission of bids- Bids must be submitted to the Finance Department in one copy on the original forms provided to the bidder and in a sealed envelope which bears the firm name, address, and bid number on the face of the envelope. All bids must be submitted before the receiving time indicated on the bid document.

An addendum to a bid becomes a part of the general conditions and a bidder must sign and return the addendum with the original bid documents time permitting.

Addenda may be submitted by separate cover if the Bid has already been delivered (mailed). Addenda submitted by separate cover must be identified on the envelope with the bid number and the date/time of the bid opening. Failure to submit an addendum by the date/time set for the bid opening will be cause for bid rejection.

Bidders' bonds- Bonds may be required by the County if deemed necessary to insure bidding and performance. If bonds are required, financial data from the bidders shall NOT also be required. See NRS 332.105.

Withdrawal of bids- A bid may be withdrawn by the bidder only if a written request, telegraphic notice, or oral request upon the personal appearance of the bidder is received by the bid opening office before the time and date set for the bid opening.

Late bids- Bids received by the bid opening office after the time and date for receipt specified in the invitation and bid shall be unopened and subsequently rejected.

Bid opening- Bids which are properly completed and submitted shall be opened and tabulated at the stated time and place, and be publicly announced. Unsigned bids will be deemed non-responsive and will be rejected at the time of opening.

One copy of each of the bids, tabulations, specifications and related documents shall be retained in the contract file for the benefit of public inquiry and inspection. Original copies of the successful bid and contract shall be filed with the Nye County Clerk.



Alternate bids- Alternate bids which propose non-specified goods or materials will be considered, if the alternate is fully described and illustrated by brochures, photographs, literature and written specifications, or any combination thereof, and if the alternate accompanies the bidder's response to the specified goods or materials. Bids submitted in response to "Brand Name or Equal" will be considered provided sufficient documentation is provided to establish the "Or Equal" basis.

Surety- If required, bidders shall furnish surety in the form of a bid bond, certified check, or cashier's check in the amount prescribed. The surety must accompany the bid. If a bid bond is required, the County shall not also require financial data from the bidders.

After an award has been approved by the Governing Body as required, the surety of the unsuccessful bidders shall be returned. The surety of the successful bidder shall be retained in the contract file until satisfactory performance has been rendered.

Liability Insurance- The vendor or contractor may be required to provide proof of liability insurance in an amount specified at the time of the bid solicitation. The Certificate of Insurance shall be delivered to the County within ten days of the notification of the bid award. The Certificate shall name Nye County as additional insured.

Basis and condition of award- In analyzing bids, careful analysis will be exercised to ensure that the quality, utility, value, and performance of goods or services proposed in a bid are at least equal to the specifications called for in the notice to bid. Based upon this analysis, contract awards for which competitive bids have been received will be made to the lowest responsive and responsible bidder. In determining the lowest responsive and responsible bidder, the County shall consider the following:

- A. Price, including discount terms;
- B. Detailed listing of scope of work or specifications
- C. Conformance to scope of work or specifications;
- D. Ability of the bidder to provide the goods or services required by the contract;
- E. Whether the bidder can provide the goods or services within the time specified;
- F. Quality of the bidder's performance under previous contracts;
- G. Ability of the bidder to provide future maintenance services on goods purchased;



- H. Whether the bidder has the financial resources, qualifications and experience to fulfill the requirements of the contract;
- I. Character and integrity of the bidder and his reputation in complying with laws and regulations;
- J. The bidder's ability to perform in compliance with the number and scope of conditions contained in the notice to bid; and
- K. Trade-in allowances as permitted by NRS 332.175.
- L. Any other factor that is pertinent or useful in evaluating a bid.

Recommendation for award- The bids, tabulations, and supporting documents accompanied by a written recommendation shall be submitted to the Governing Body as they require. The County reserves the right to hold the bids for a maximum of sixty days after the date of opening before awarding or rejecting a bid.

The County reserves the right of severability regarding acceptance or rejection of any item or group of items bid unless the bidder has qualified his/her bid by specific limitations. Awards of contracts must be based upon the greatest advantage to Nye County. The award must be made to the lowest responsive, responsible bidder in accordance with NRS 332.065 and NRS 338.1385 or the best bid in accordance with NRS 338.1389. The responsibility of the bidders must be determined in accordance with NRS 332.085.

The decision rendered by the Governing Body to award a contract is final.

Tie Bids- If the acceptable low bids received are for the same total amount or unit price, the Governing Body may authorize the award of the contract to one of the bidders by drawing lots in public, or by negotiating between the lowest bidders provided that the vendors are notified in advance of the procedure which will be used to break the tie.

Rejection of Bids- The Governing Body reserve the right to reject in the public interest any and all bids or any portion thereof for any or all commodities or contractual services, or to request a re-bid on any or all items. See NRS 332.075.

No Responsive Bids Received-

- A. The County, with the consent of the requiring department, may elect to re-bid,

Or;



- B. Publish a notice in the form of an advertisement in a newspaper of general circulation within the county that no responsive bids were received and that if no bids are received within seven days following the date of publication of the notice, the County will enter into negotiations with any vendor(s) deemed capable of supplying the commodity or providing the service. See NRS 332.148.

Accountability – Prior to the release of any payment, the Department Head/Elected Official must approve a written report accompanying each invoice presented. Such report will identify each task, task elements and hours billed for the current and previous periods compared to the total contract amount.

Default - In case of default by a contractor (vendor) receiving a bid award, the County may:

1. Procure the items or services from another source and may hold the contractor liable for any additional costs occasioned thereby;
2. Remove the contractor (vendor) from the bid list for a period of not less than one (1) year; and
3. Take any appropriate legal action against the defaulting contractor (vendor) to compensate the County for damages suffered as a result of the default.

Collusion - Any agreement or collusion among bidders or prospective bidders to bid a fixed price or restrict the competitive bid process in any way shall render the bids of such bidders void. The County may take any action appropriate to a "Default" as enumerated above. (See NRS 332.820.)

Advance Disclosures - Disclosure of information to any bidder which would give that particular bidder an advantage over another interested bidder in advance of the opening of bids, whether in response to a formal or informal request for bids, made or permitted by a member of the Governing Body, or an employee, or representative thereof, shall operate to void all proposals of that particular bid solicitation or request.

A request for proposal that contains a provision that requires negotiation may not be disclosed until the proposal is recommended for award. (See NRS 332.061)

Laboratory Analysis - The County reserves the right to obtain a chemical or physical analysis of any product offered by a vendor, in order to determine quality and conformance to specifications whether the procurement action is by emergency purchase, formal bid, informal bid, or price quotation. Such analysis may be at no cost to



the County.

Severability - If any provision of these Policies and Procedures or any application thereof to any person or circumstances is held invalid in any court of law, such invalidity shall not affect other provisions or applications of these Policies and Procedures which can be given effect without the invalid provisions or applications of these Policies and Procedures are declared to be several.

B. Public Works

1. Projects \$0-\$25,000

If the estimated cost of the public work is \$25,000 or less, the department that is requesting the public work must solicit a bid from at least one properly licensed contractor pursuant to NRS 338.13862(1)(b).

2. Projects between \$25,000 to \$100,000.

If the estimated cost of the public work is more than \$25,000 but not more than \$100,000, the department that is requesting the public work must solicit bids from at least three properly licensed contractors pursuant to NRS 338.13862(1)(a).

2. Projects in excess of \$100,000.

If the proposed project exceeds an estimated aggregate sum of \$100,000, the Finance Department shall conduct a formal advertised bid on behalf of the using department, unless the purchase is exempted from the sealed bid process by law or these Policies and Procedures.

The award recommendation will be presented by the Finance Department based upon a written recommendation, analysis, and tabulation of the bids submitted to the Governing Body.

Bid awards will be approved for award by the Governing Body as a published agenda item and will subsequently be signed by the Governing Body.

State or Federal Funds- All projects which will be paid in whole or part from Federal or State funds must be made in compliance with Federal and State law. In the majority of cases, the more stringent purchasing policies and procedures of local government will prevail.

Bid plans and specifications- Shall be prepared in such as manner so as to not limit or restrict, directly or indirectly, to one specific concern.



Shall be approved, stamped and on file prior to opening of bids See NRS 338.143. An exception is design/build projects allowed under NRS 338.1711.

The bid shall not designate a specific material, product, thing or service by brand or trade name unless necessary to match others in an existing project. The specification must call for comparable brand or trade name, followed by the words "or equal". See NRS 338.140.

Non-competitive Procurement- If more than one qualified contractor is solicited, but only one responsive bid is received, the procurement can be considered competitive. Furthermore, negotiations may then be conducted with the one responding bidder.

Notice to bid- Notice to bid may be given in the form of an advertisement published in a newspaper of general circulation within the County on a proposed contract having an estimated aggregate amount of more than \$20,000 but less than \$100,000. Such advertisements may also be published in adjoining counties or states, as necessary, to ensure competitive bidding.

For projects estimated at over \$100,000, the notice to bid shall be advertised as described above, in accordance with NRS 338.1385.

The notice must state the nature, character or object of the contract, the time and place where bids will be received and opened and (if applicable) where plans and specifications may be seen and obtained, and the Public Work identifying number. The notice must appear at least once and not less than seven days before the opening of bids. Pending bids shall be available in the Finance Department for public inspection and preparation.

Labor Commissioner- For projects estimated at over \$100,000, a "PWP number" must be obtained from the Labor Commissioner's office, prior to advertising the project and the number must be shown on the face of the bid. See NRS 338.013 and NRS 338.080.

For projects estimated at over \$100,000, the County must require the contractor to comply with the Labor Commissioner's prevailing wage requirements in accordance with NRS 338.020 through NRS 338.090.

For projects estimated at over \$100,000, the County is now also responsible for investigating possible violations of the prevailing wage law, determining whether a violation has been committed and informing the Labor Commissioner of any such violations. (See NRS 338.070) (1) (a). Failure to do is a misdemeanor.

Pre-qualification of bidders- Pre-qualification of prospective bidders as described in NRS 338.1373 through 1383 is optional for the County but is NOT recommended. All prospective bidders should be allowed to bid and their bids evaluated for responsiveness and responsibility after bid opening if they are the apparent low bidder in accordance



with NRS 338.140 through 147.

Submission of bids- Bids must be submitted to the Finance Department in one copy on the original forms provided to the bidder and in a sealed envelope which bears the firm name, address, and bid number on the face of the envelope. All bids must be submitted before the receiving time indicated on the bid document. An addendum to a bid becomes a part of the general conditions and a bidder must sign and return the addendum with the original bid documents time permitting.

Addenda may be submitted by separate cover if the bid has already been delivered (mailed). Addenda submitted by separate cover must be identified on the envelope with the bid number and the date/time of the bid opening. Failure to submit an addendum by the date/time set for the bid opening will be cause for bid rejection.

Withdrawal of bids- A bid may be withdrawn by the bidder only if a written request, telegraphic notice, or oral request upon the personal appearance of the bidder is received by the bid opening office before the time and date set for the bid opening.

Late bids- Bids received by the bid opening office after the time and date for receipt specified in the invitation and bid shall be unopened and rejected.

Bid opening- Bids which are properly completed and submitted shall be opened and tabulated at the stated time and place, and publicly announced. Unsigned bids will be deemed non-responsive and will be rejected at the time of opening.

One copy of each of the bids, tabulations, specifications and related documents shall be retained in the contract file for the benefit of public inquiry and inspection. Original copies of the successful bid and contract shall be filed with the Nye County Clerk.

Surety- If required, bidders shall furnish surety in the form of a bid bond, certified check, or cashier's check in the amount prescribed. The surety must accompany the bid. If a bid bond is required, the County shall not also require financial data from the bidders.

After an award has been made by the Governing Body as they require, the surety of the unsuccessful bidders shall be returned. The surety of the successful bidder shall be retained in the contract file until satisfactory performance has been rendered.

Performance and Payment Bonds- A performance bond in the amount of one hundred percent (100%) of the bid award and a labor and materials payment bond in an amount of one hundred percent (100%) of the bid award shall be provided by the vendor or contractor as deemed necessary to Nye County. Such bonds shall be delivered to the County within ten working days of the notification of the bid award and prior to the issuance of a purchase order, notice to proceed, or contract. Bonding requirements shall



be stated at the time of the bid solicitation. Failure to supply the specified bonds within ten working days will result in the forfeiture of the specified surety. The bonds are to be provided by a company licensed to do business in the State of Nevada. See NRS Chapter 339.

Liability Insurance- The vendor or contractor will be required to provide proof of liability insurance in an amount specified at the time of the bid solicitation. The Certificate of Insurance shall be delivered to the County within ten days of the notification of the bid award. The Certificate shall name Nye County as additional insured.

Basis and condition of award- In analyzing bids, careful analysis will be exercised to ensure that the quality, utility, value, and performance of work proposed in a bid are at least equal to the plans and specifications called for in the notice to bid. Based upon this analysis, contract awards for which competitive bids have been received will be made to the lowest responsive and responsible bidder. In determining the lowest responsive and responsible bidder, the County shall consider the following and the requirements of NRS 338.145 and NRS 338.147:

- A. Price;
- B. Conformance to plans and specifications;
- C. Ability of the bidder to provide the products and work required by the contract;
- D. Whether the bidder can complete the project within the time specified;
- E. Quality of the bidder's performance under previous contracts with the County or other government entities;
- F. Whether the bidder has the financial resources, qualifications and experience to fulfill the requirements of the contract;
- G. Character and integrity of the bidder and his reputation in complying with laws and regulations; and
- J. The bidder's ability to perform in compliance with the number and scope of conditions contained in the notice to bid.
- K. Bidder's preference in accordance with NRS 338.147
- L. Any other factor that is pertinent or useful in evaluating the bid.



Recommendation for award- The bids, tabulations, and supporting documents accompanied by a written recommendation shall be submitted to the Governing Body as they require. The County reserves the right to hold the bids for a maximum of sixty days after the date of opening before awarding or rejecting a bid. The decision rendered by the Governing Body to award a contract is final.

Rejection of Bids- The Governing Body reserve the right to reject in the public interest any and all bids or any portion thereof for any or all or contractual services or to request a re-bid. The County must comply with NRS 338.143 (5) if consideration is being given for the County to do the work.

No Responsive Bids Received-

- A. The County, with the consent of the requesting department, may elect to re-bid,
- Or;
- B. Publish a notice in the form of an advertisement in a newspaper of general circulation within the County that no responsive bids were received and that if no bids are received within seven days following the date of publication of the notice, the County will enter into negotiations with any vendor(s) deemed capable of supplying the commodity or providing the service.

Default- In case of default by a contractor (vendor) receiving a bid award, the County may:

- 1. Procure the remaining work from another source and may hold the contractor liable for any additional costs occasioned thereby;
- 2. Remove the contractor (vendor) from the bid list for a period of not less than one (1) year;
- 3. Take any appropriate legal action against the defaulting contractor (vendor) to compensate the County for damages suffered as a result of the default.

Collusion- Any agreement or collusion among bidders or prospective bidders to bid a fixed price or restrict the competitive bid process in any way shall render the bids of such bidders void. The County may take any action appropriate to a "Default" as enumerated above.

Advance Disclosures-Disclosure of information to any bidder which would give that particular bidder an advantage over another interested bidder in advance of the opening



of bids, whether in response to a formal or informal request for bids, made or permitted by a member of the Governing Body, or an employee, or representative thereof, shall void all proposals of that particular bid solicitation or request.

Severability- If any provision of these Policies and Procedures or any application thereof to any person or circumstances is held invalid in any court of law, such invalidity shall not affect other provisions or applications of these Policies and Procedures which can be given effect without the invalid provisions or applications of these Policies and Procedures are declared to be severed.

Progress Payments- The County is responsible for timely payments to the contractor. This includes progress payments for satisfactory work completed and invoiced during the life of the contract in accordance with the schedule of values submitted by the contractor and approved by the architect/engineer. The County must make payments within thirty days of the completion of work and proper invoicing.

The County is also responsible for withholding from progress payments, the retainage specified in the contract, subsequently releasing same, with interest when the project is satisfactorily completed and invoiced.

NRS 338.400 through NRS 338.645 contains detailed instructions that must be followed by the County in the administration of a public works contract.

C. Professional Services

Professional services generally consist of work performed by individuals licensed or certified to do that work. They may work independently or in a firm but the certification is of the individual.

The work, training and expertise distinguish one individual from another and therefore one individual in that profession cannot be accurately compared to another of the same profession and certification. Examples include doctors, dentists, attorneys, architects, engineers, certified public accountants, certain types of consultants and others who are professionally licensed or certified.

Professional services are exempt from competitive bidding by NRS 332.115 (1) (b). Generally, their services should not be solicited competitively because of the difficulty in comparing and evaluating competing bids.

Note that, according to NRS 625.530, "The selection of a professional engineer, professional land surveyor or registered architect...must be made on the basis of competence and qualifications...and not on the basis of competitive fees."



It is County policy to select the most qualified professional individual for the job that is required and then attempt to negotiate a fee acceptable to both parties for the work to be done.

D. Travel Procedures:

When making travel arrangements, be as frugal as possible. The Nye County Personnel Policy Manual (PPM), section 8 is to be referenced for additional information.

Travel Claim Form: A travel claim form must be submitted as back up for all per diem reimbursement requests. The fully completed form shall include the name and address of the employee / person requesting the per diems, the correct per diem rates as noted below, whether an agency vehicle or personal vehicle was used (if personal, a reason for not using a county vehicle,) the dates of travel and a description of where you went and the reason for the trip. Any back up from the training / convention should also be attached. If nothing attached, the Finance Department may kick back for additional information.

Per Diem Rates: Per Diem rates should be checked by going to the GSA Website, www.gsa.gov. Enter your travel location and dates, and it will break down the per diem rates. **Note: Nye County does NOT reimburse the \$5 for Incidental expenses.**

Hotel Reservations / Deposits: A Nye County Credit card may be used to reserve a hotel room, as well as to use as a deposit, however, any additional charges to the room, such as room service, snacks, or drinks, must be charged to the employee's personal credit / debit card. Upon check out, the employee should give the hotel their personal card information for any incidentals.

Please note: Nye County Admin has accounts set up with many commonly visited hotels, which can be made by contacting the Admin office without the need for a Nye County Credit Card. Please see Addendum A for a listing of Hotels with accounts set up.

Mileage Reimbursement: Mileage is to be reimbursed at the amounts lined out at www.gsa.gov. If you are using an agency vehicle, you should try to always use a County Fuel Card. Mileage is not reimbursed when using a County vehicle. If a personal vehicle is used because there is no county vehicle available, use the GSA privately owned automobile reimbursement per mile amount. If using a personal vehicle for convenience or personal preference, then you will use one half (1/2) the GSA privately owned automobile amount.



APPENDIX A

PURCHASING CARD

NOTE: This appendix can also be reproduced separately as a manual for employees who are designated cardholders.

NYE COUNTY PURCHASING CARD PROGRAM CARDHOLDER MANUAL

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NYE COUNTY PURCHASING CARD PROGRAM CARDHOLDER MANUAL

1. INTRODUCTION

Welcome to the Bank of America Purchasing Card Program. This program is designed to help better manage **low-dollar** purchases, traveling, and registration costs and brings many benefits to you, Nye County and your vendors.

The success of the Purchasing Card Program and its continuing use depends on your participation and cooperation. Please be sure to read and follow the program guidelines as specified within this manual.

2. PARTIES INVOLVED

Card Issuer - Bank of America's services include issuing MasterCard Purchasing Cards to Nye County employees, providing electronic transaction authorizations, and billing Nye County for all purchases made on the cards.

Nye County Finance - Arranges with the card issuer, Bank of America, to have Purchasing Cards issued to approved employees and agrees to accept liability for the employees' use of the cards.

County Manager ("CM")/Assistant County Manager ("ACM") – Nye County official with overall administration responsibilities. Approves or recommends disciplinary actions. CM / ACM has approval authority over Department Head credit card receipts.

Department Head - Nye County official who must approve employee's request for a Purchasing Card, assign Departmental Liaison, designate default accounting code for purchases on the Purchasing Card, and submit application to the Purchasing Card Administrator. Department Head approval delegates transaction authority to the Cardholder. Department head must approve all staff members credit card purchase whether by wet signature or e-signature

Departmental Liaison - An employee in each department designated by the Department Head to be responsible for reviewing transactions of individual Cardholders to make sure the transactions are legitimate business expenses and are classified appropriately.

Purchasing Card Administrators - The central Administrators located in the Nye County's Finance Department who coordinate the Purchasing Card program for Nye County and act as Nye County's intermediaries in correspondence with the card issuer.

Cardholder - An employee of Nye County who is approved by his/her Department Head to use the Purchasing Card to execute purchase transactions on behalf of Nye County

Vendor - The merchant from whom a Cardholder is making a purchase.



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3. CARDHOLDER ELIGIBILITY

Criteria to receive a Purchasing Card is as follows:

- His/her Department Head must approve applicant's request for a Purchasing Card.
- Applicant must be assigned a Departmental Liaison selected by his/her Department Head.
- Each individual Cardholder must sign the receipt section of the Cardholder Agreement (Attachment 3).

4. KEY CARDHOLDER RESPONSIBILITIES

CARDHOLDER RESPONSIBILITIES

The Cardholder must use the Purchasing Card for legitimate business purposes only. The Purchasing Card may not be used for cash and other categories as included in the Listing of Blocked Vendors (Attachment 2). Misuse of the card will subject Cardholder to disciplinary action in accordance with Nye County Policies and Procedures relating to disciplinary action and termination for cause. The Cardholder must:

- Ensure the Purchasing Card is used for legitimate business purposes only.
- Comply with all County purchasing and expenditure policies and procedures.
- Maintain the Purchasing Card in a secure location at all times.
- Not allow other individuals to use their Purchasing Card.
- Adhere to the purchase limits and restrictions of the Purchasing Card and ensure the total transaction amount of any single transaction does not exceed the authorized threshold.
- Obtain and reconcile all sales slips, register receipts, and/or Purchasing Card slips to Bank of America's Cardholder statement and provide it to Departmental Liaison for reconciliation, approval and allocation of transactions. If a receipt is missing, the user must fill out a missing credit card receipt form which must be signed by their Department Head and submitted as back up. Using this form more than 3 times subjects the cardholder to termination of the credit card privileges at the discretion of the Nye County Comptroller.
- Attempt to resolve disputes or billing errors within 30 days of charge directly with the vendor and notify Bank of America by faxing Bank of America the required Dispute Form if the dispute or billing error is not satisfactorily resolved.
- Ensure that an appropriate credit for the reported disputed item or billing error appears on a subsequent Cardholder statement.
- Not accept cash in lieu of a credit to the Purchasing Card account.
- Identifying and notifying Departmental Liaison of transactions, that require the submission of use tax to the Department of Revenue.
- Immediately report a lost or stolen card to Bank of America at 1-800-538-8788 (24 hours a day, 365 days a year).
- Immediately notify Departmental Liaison of a lost or stolen Purchasing Card at the first opportunity during normal business hours.



- Return the Purchasing Card to Departmental Liaison upon terminating employment with Nye County or transferring Departments within Nye County

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- If a vendor does not accept MasterCard, contact the Departmental Liaison.
- Report erroneous and emergency transaction needs to the Departmental Liaison during normal business hours.
- Notify and supply vendors of tax-exemption status and/or letter before purchase. This ensures Nye County is not paying for sales/use tax.

Enter credit card receipts into Financial System within 10 days of the close of the statement period, attaching copy of the receipt as back up. Receipt must be signed by the cardholder as well as stamped / written "this purchase was made for official Nye County Business." An ink stamp can be requested from the Finance office at any time. Also, please stamp / write on the receipt that this purchase was made using the county credit card. A stamp can be requested from the Finance office at any time.

5. DEPARTMENTAL LIAISON RESPONSIBILITIES

Each Department Head, if they participate in the purchase card program, must designate one or more Departmental Liaisons for his/her department. The Department Head will assign a Departmental Liaison for each Purchasing Card application approved for his/her employees.

Responsibilities include:

- Reviewing vendor receipts attached to the Bank of America Cardholder statements.
- Retaining all Cardholder charge slips and receipts for audit.
- Resolving any disputes with vendor not resolved by Cardholder.
- Notifying Purchasing Card Administrator in 3 to 5 days of any unresolved disputes, noting the reason for dispute. The dispute should take place within 30 days of the charge.
- Identifying and notifying Purchasing Card Administrator of transactions, which require the submission of use tax to the Department of Revenue.
- Notifying Purchasing Card Administrator of lost or stolen cards.
- Requesting Purchasing Card Administrator to cancel a Cardholder's card (e.g. terminated employees, transferring departments, and loss of purchasing card privileges) as approved by Department Head.
- Collecting canceled cards from Cardholders and forwarding to Purchasing Card Administrator.
- Notifying the Purchasing Card Administrator of Cardholder request(s) to set up new credit card vendors in the financial system.
- Assisting Cardholders with erroneous declines and emergency transactions.



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Entry into Financial System:

- All Credit Card Transactions must be entered into the financial system within 10 business days of the close of the statement period, however, it is recommended and preferred that they be entered as soon as possible after the purchasing card is used. Billing statements will be paid in their entirety. Disputes/fraudulent charges shall be resolved within 30 days of the charge.
- All Credit Card Transactions that are greater than \$500, must be entered as a requisition and purchased through the Nye County Finance County Credit Card. The exception to this will be travel, training and utilities.
- Charges placed on the credit card, that include taxes and fall under the sales and use tax exemption, need to be disputed with the vendor before invoices are processed. Should the vendor not uphold the credit of taxes, the taxes need to be included on the payment. Usually all vendors will uphold the credit of taxes.
- Credit Card invoices are audited to ensure the backup includes the following:
 - Vendor Name
 - Transaction / Invoice / Document Date
 - Amount of payment
 - Last 4 digits of credit card number
 - Itemized list of purchased goods
- If the receipt uploaded in the back up does NOT include the above, additional information must be included, such as a copy of the BofA statement listing the transaction, or a screenshot from the BofA online portal. All of this must be attached in the financial system linked to the invoice for payment.

6. PURCHASING CARD ADMINISTRATOR RESPONSIBILITIES

The Finance Office will assign a Purchasing Card Administrator to be responsible for the over-all Purchasing Card program. Responsibilities include:

- Nye County liaison with Bank of America.
- Utilizing "Works" On-line program from Bank of America.
- Reviewing Department approved applications for completeness of required information.
- Submitting completed application to Bank of America and receiving Purchasing Card from Bank of America.
- Training Departmental Liaisons before releasing Purchasing Cards.
- Having Cardholder sign the Cardholder Agreement (Attachment 3), signifying agreement with the terms of the Purchasing Card program.
- Handling disputed charges/discrepancies not resolved by Cardholder or Departmental Liaison.
- Securing revoked Purchasing Cards and submitting information to Bank of America.
- Reviewing Bank of America bill.
- Reviewing usage of Purchasing Card data for appropriateness.
- Ensuring that lost or stolen cards have been blocked by Bank of America.
- Assisting the Departmental Liaison with erroneous declines and emergency transactions.



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6.1 Requirements for Receiving a Purchasing Card

Before receiving a Purchasing Card, you are required to sign the Nye County Purchasing Card Cardholder Agreement (Attachment 3). By signing this agreement, you indicate that you understand the intent of the program, and will comply with all guidelines of this Manual as well as Nye County Policies and Procedures relating to the expenditure of Nye County funds.

6.2 Purchasing Card Maintenance and Closure

All contact with Bank of America for card set up, maintenance and closure (except for reporting lost or stolen cards) will be handled by the Purchasing Card Administrator who is located in the Finance Department.

The Purchasing Card Administrator is required to close an account if a Cardholder: (a) transfers to a different department where their purchasing card is no longer needed or authorized, (b) moves to a new job in which a Purchasing Card is not required, (c) terminates employment or (d) for any of the following reasons which will also subject Cardholder to disciplinary action in accordance with Nye County Policies and Procedures relating to disciplinary action and termination for cause:

- The Purchasing Card is used for personal or unauthorized purposes.
- The Purchasing Card is used to purchase alcoholic beverages or any substance, material, or service which violates policy, law or regulation pertaining to Nye County
- The Cardholder allows the card to be used by another individual.
- The Cardholder splits a purchase to circumvent the limitations of the Purchasing Card.
- The Cardholder uses another Cardholder's card to circumvent the purchase limit assigned to either Cardholder or the limitations of the Purchasing Card.
- The Cardholder fails to provide Departmental Liaison with required receipts. After 3 times the cardholder will be subject to termination of credit card privileges at the direction of the Nye County Comptroller.
- The Cardholder fails to provide, when requested, information about any specific purchase.
- The Cardholder does not adhere to all of the Purchasing Card policies and procedures.

A request for closing a Cardholder account will be submitted to Bank of America by the Purchasing Card Administrator. ***If your Purchasing Card account is closed for any reason, you should return your credit card to your Departmental Liaison immediately.***

6.3 Purchasing Card Use

The card works just like your personal credit card, except Nye County pays all charges in full. It is to be used only for the purchase of small dollar items. Nye County spending parameters for each Purchasing Card issued are set at a specific amount per transaction with a maximum spending of set at a specific amount per month per card. Nye County will adjust limits as determined by demonstrated need.



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Nye County requires that certain types of vendors be blocked from Purchasing Card use. Among these are cash transactions. Please refer to the listing in the back of this manual for the types of vendors at which the Purchasing Card cannot be used (See Attachment 1). Transactions will be blocked at the point-of-sale level.

Using a personal credit card for county business is not authorized unless there is an emergency circumstance where the County purchasing card declines or will not work. Emergency circumstances include travel expenses.

6.4 Purchasing Card/Account Number Security and Storage

Cardholders should always treat the Nye County Purchasing Card with at least the same level of care as one does their own personal credit cards. The card should be maintained in a secure location and the card account number should be carefully guarded. The only person entitled to use the card is the person whose name appears on the face of the card. The card may not be lent to another person for any reason.

The Departmental Liaison assigned to each Purchasing Card will maintain the Cardholder's vendor receipts/packing slips/charge slips. The Purchasing Card Administrator located in the Nye County Finance Department will maintain all other documentation concerning the Purchasing Card program. This documentation includes, but is not limited to, applications, Cardholder Agreements, agency-billing statements, reconciliation of accounting statements, and copies of transmittals and correspondence with Bank of America.

6.5 Cardholder Liability

The Purchasing Card is a corporate charge card and will not affect your personal credit. It is your responsibility to ensure that the card is used within stated guidelines of this Manual. Under no circumstances is the County card to be used for personal purchases. Failure to comply with program guidelines may result in permanent revocation of the card, notification of the situation to management, and disciplinary action in accordance with Nye County Policies and Procedures relating to disciplinary action and termination for cause.

6.6 Lost, Misplaced or Stolen Purchasing Cards

Report any lost or stolen Purchasing Card immediately to Bank of America toll-free at 1-800-538-8788. Bank of America representatives is available to assist you 24 hours a day, 365 days a year. Be sure to notify your Department Liaison about the lost or stolen card at the first opportunity during normal business hours.

6.7 Completing a Purchasing Card Transaction

Follow these general guidelines when using your card or account number to make a purchase:

- Determine if the intended supply purchase is within spending and vendor guidelines.
- For face to face transactions provide the vendor with your Purchasing Card plastic or for mail, fax, Internet and telephone orders give the vendor your account number and expiration date.
- Ask the vendor for any appropriate or previous discounts given to the County.



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- Obtain a copy of the charge slip, sales receipt and/or packing slips and reconcile to the Bank of America Cardholder statement.
- For mail, telephone, fax and internet orders, advise the supplier the delivery will be rejected unless the charge slip, sales receipt and packing slip all accompany the shipment.
- Provide Cardholder statement with attached receipts to Departmental Liaison.
- If order is by mail, Internet telephone or fax, provide Departmental Liaison with a copy of the order blank or description of the order and maintain a transaction log (sample attached).

6.8 Erroneous Declines

There may be certain situations when a vendor receives a decline message when processing your Purchasing Card transaction. If you do not know the reason for the decline, contact Bank of America at 1-800-538-8788 for an explanation. If the decline was in error, the Cardholder should immediately contact the Purchasing Card Administrator for assistance. If purchase is being made outside of normal business hours, the employee must find an alternate payment method or terminate the purchase and contact the Purchasing Card Administrator during normal hours.

6.9 Emergency Transactions

Emergency transactions over your authorized limit may not be handled with the Purchasing Card. For any transaction, which does not meet the spending controls, assigned to the card, the Cardholder must contact the Purchasing Office for assistance.

6.10 Credits

The vendor should issue a credit to your card account for any item that they have agreed to accept for return. This credit will appear on a subsequent statement. ***Under no circumstances should you accept cash in lieu of a credit to the Purchasing Card account.***

6.11 Disputes & Billing Errors

You should always attempt to resolve any disputes or billing errors directly with the vendor. In most cases, the vendor will issue a credit to the card account. If an agreement cannot be reached with the vendor, you should contact Bank of America at 1-800-538-8788. Bank of America may request you to mail or fax to 1-800-253-5846 a signed Dispute Form to document the reason for the dispute. The Bank of America Dispute Form is included as an attachment to this manual (Attachment 2).

Nearly all issues can be resolved using this process. If you are unable to obtain an acceptable resolution, the Cardholder must contact the Departmental Liaison for assistance. The total amount billed by Bank of America will be charged to the individual departmental accounts and credits for disputed transactions will be posted to departmental accounts when credit appears on the Bank of America billing.



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6.12 Sales and Use Tax

The Nevada Revised Statutes have granted Nye County sales/use tax exempt status. Direct purchases of tangible personal property made by Nye County are exempt from sales/use tax. Therefore, **DO NOT AGREE** to pay sales/use tax.

The County's tax-exempt ID # is embossed on the face of the card. If a vendor requests verification of the County's exempt status at the time of purchase or when setting up an account, you must provide a copy of the letter from the State of Nevada Department of Taxation, dated November 5, 1997, copy enclosed.

6.14 Audit Assistance

Your Departmental Liaison and the Purchasing Card Administrator will perform periodic audits of your compliance with the guidelines of the Purchasing Card program, Nye County policies and procedures relating to the expenditure of Nye County funds as well as Cardholder statements and other required documentation.

7. Customer Service

Bank of America Customer Service is available 24 hours a day, 365 days a year at 1-800-538-8788 for:

- Reporting a lost or stolen card
- Disputes or billing errors
- Account information

For all other questions or issues, please contact the Departmental Liaison.



ATTACHMENT 1

LISTING OF BLOCKED VENDORS

4011	Railroads
4111	Local/Suburban Commuter Passenger Transportation, Including Ferries
4411	Steamship/Cruise Lines
4829	Wire Transfer - Money Orders
6010	Financial Institutions - Manual Cash Disbursements
6011	Financial Institutions - Automated Cash Disbursements
6012	Financial Institutions - Merchandise & Services.
6051	Non-Financial Institutions -- Foreign Currency, Money Orders (not wire transfer), and Travelers Cheques
6211	Security Brokers/Dealers
6300	Insurance Sales & Underwriting
6381	Insurance Premiums
6399	Insurance (Not Elsewhere Classified)
6611	Overpayments
6760	Savings Bonds
7012	Timeshares
7273	Dating and Escort Services
7276	Tax Preparation Service
7277	Debt, Marriage, Personal Counseling Service
7297	Massage Parlors
7298	Health and Beauty Spas
8651	Organizations, Political
8661	Organizations, Religious
9211	Court Costs including Alimony and Child Support
9222	Fines
9223	Bail and Bond Payments
9311	Tax Payments
5309	Duty Free Stores
5681	Furriers and Fur Shops
5698	Wig and Toupee
5921	Package Stores, Beer, Wine, Liquor
5932	Antique Shops—Sales, Repairs and Restoration Services
5933	Pawn Shops
5937	Antique Reproduction Stores
5960	Direct Marketing—Insurance services
5963	Door-to-Door Sales
5971	Art Dealers and galleries
5972	Stamp and Coin Stores Philatelic and Numismatic
5993	Cigar Stores and Stands
7995	Betting (Including Lottery Tickets, Casino Gaming Chips, Off-track Betting & Wagers)

Group VI - International



ATTACHMENT 2

Authorized by: _____

Cardholder Signature: _____

Bank of America

Phone 1-800-538-8788

Fax 1-800-253-5846

Attn: Commercial Card Svcs

Cardholder Statement of Disputed Item

Business Name: _____

Cardholder Name: _____

Cardholder Account

Number: _____

Statement Date	Transaction Date	Merchant Name/Description
Amount	Posting Date	Reference Number

Check the description most appropriate to your dispute. If you have any questions, contact Bank of America at 1-800-538-8788.

- ____ 1. **Alteration of Amount:**
The amount of the sales draft has been altered from \$ _____ to \$ _____
(Please include copy of sales draft)
- ____ 2. **Unauthorized Mail or Phone Order:**
I certify the charge listed above was not authorized by me or any person authorized by me to use this account. I have not ordered merchandise by phone or mail, or received goods and services as represented above.
- ____ 3. **Cardholder Dispute:**
I did participate in the above transaction; however, I dispute the entire charge, or a portion, in the amount of \$ _____ because: _____

- ____ 4. **Credit Not Received:**
The merchant has issued me a credit slip for the transaction listed above; however, the credit has not posted to my account. The date on the voucher is between 30 and 90 days old. (Please include a copy of the credit voucher.)



- _____ 5. **Imprinting of Multiple Slips:**
The above transaction represents multiple billing to my account. I only authorized one charge from this merchant for \$ _____. I am still in possession of my card.
- _____ 6. **Merchandise Not Received:**
My account has been charged for the above transaction, but I have not received this Merchandise. I have contacted the merchant.
- _____ 7. **Merchandise Not Received:**
My account has been charged for the above transaction, but I have since contacted this merchant and canceled the order. I will refuse delivery should the merchandise still be sent.
- _____ 8. **Merchandise Returned:**
My account has been charged for the transaction listed above, but the merchandise has been returned. Provide a description of the circumstances. (Please include postal receipt if applicable.)
- _____ 9. **Inadequate Description/Unrecognized Charge:**
I do not recognize this charge, please supply a copy of the sales draft for my review.
- _____ 10. **I am no longer disputing this charge.**



Attachment 3
NYE COUNTY PURCHASING CARD PROGRAM
CARDHOLDER AGREEMENT

NYE COUNTY IS PLEASED TO PRESENT YOU WITH THE PURCHASING CARD. IT REPRESENTS THE COUNTY'S CONFIDENCE IN YOU AS A RESPONSIBLE EMPLOYEE OF THE COUNTY.

AS A CARDHOLDER, I AGREE TO COMPLY WITH THE TERMS AND CONDITIONS OF THIS AGREEMENT AND THE COUNTY'S PURCHASING POLICIES AND PROCEDURES. I UNDERSTAND THAT NYE COUNTY IS LIABLE TO THE ISSUING BANK FOR ALL CHARGES MADE BY ME.

AS THE HOLDER OF THIS PURCHASING CARD, I AGREE TO ACCEPT RESPONSIBILITY FOR THE PROTECTION AND PROPER USE OF THIS CARD AS OUTLINED IN THE AGREEMENT AND THE PURCHASING POLICIES AND PROCEDURES MANUAL. I UNDERSTAND THAT NYE COUNTY WILL AUDIT MY USE OF THIS PURCHASING CARD. IF ORIGINAL INVOICES ARE NOT AVAILABLE IT IS MY RESPONSIBILITY TO OBTAIN COPIES AND PAY ASSOCIATED CHARGES FOR THOSE COPIES. I UNDERSTAND THAT I CANNOT USE THE PURCHASING CARD FOR THE PURCHASE OF GOODS NOT AUTHORIZED BY MY AGENCY AND THAT PURCHASE OF SUCH GOODS SHALL BE DEEMED AN IMPROPER USE OF THE PURCHASING CARD.

I FURTHER UNDERSTAND THAT IMPROPER OR FRAUDULENT USE OF THIS PURCHASING CARD MAY RESULT IN DISCIPLINARY ACTION, UP TO AND INCLUDING TERMINATION OF EMPLOYMENT, AND/OR PERSONAL LIABILITY. SHOULD I FAIL TO USE THIS PURCHASING CARD PROPERLY, I AUTHORIZE NYE COUNTY TO DEDUCT FROM MY SALARY OR FROM ANY OTHER AMOUNTS PAYABLE TO ME, AN AMOUNT EQUAL TO THE TOTAL OF THE IMPROPER PURCHASES. I ALSO AGREE TO ALLOW NYE COUNTY TO COLLECT ANY AMOUNTS OWED BY ME, EVEN IF I AM NO LONGER EMPLOYED BY THE COUNTY. IF NYE COUNTY INITIATES LEGAL PROCEEDINGS TO RECOVER AMOUNTS OWED BY ME UNDER THIS AGREEMENT, I AGREE TO PAY LEGAL FEES OR COLLECTION COSTS INCURRED BY THE COUNTY IN SUCH PROCEEDINGS.

I UNDERSTAND THAT NYE COUNTY MAY TERMINATE MY RIGHT TO USE THE PURCHASING CARD AT ANY TIME FOR ANY REASON OR WITHOUT CAUSE. I AGREE TO RETURN THE CARD TO THE COUNTY IMMEDIATELY UPON REQUEST OR UPON TERMINATION OF EMPLOYMENT.

APPLICANT:

SIGNATURE: _____

DATE: _____

PRINT NAME: _____

DEPARTMENT: _____

PHONE #: _____

NAME OF DEPARTMENTAL LIAISON: _____

I APPROVE THE ISSUANCE OF A PURCHASING CARD TO THIS STAFF MEMBER AND ASSUME OVERALL RESPONSIBILITY FOR THE CARD.

APPROVED BY: _____, DEPARTMENT HEAD/ELECTED OFFICIAL

APPROVED BY: _____, PURCHASING CARD ADMINISTRATOR

CARD # _____

SIGN YOUR CARD IMMEDIATELY UPON RECEIPT FROM THE PURCHASING CARD ADMINISTRATOR.



PURCHASING SUMMARY

Supplies and Services

- \$0 - \$499: no purchase order required unless deemed necessary by the vendor.
- \$0 - \$10,000 Purchase good/services at the discretion of the department following guidelines as outlined in this policy. All purchases above the purchase order threshold must be documented via purchase order.
- \$2,500 - \$9,999: obtain at least two oral or written quotes and award by purchase order.
- \$10,000 - \$99,999: obtain at least three written quotes and award on a purchase order.
- \$100,000 and up: must advertise and use formal sealed bid forms and process with public bid opening. Award on bid forms or purchase order. May use Request for Proposal procedure if requirements are incomplete.

Public Works

- \$0 - \$25,000: informal, must solicit at least one properly licensed contractor.
- \$25,000 - \$100,000: informal, must solicit at least three properly licensed contractors.
- \$100,000 and up: must advertise in local newspaper and use formal sealed bid forms and process with public bid opening. Prevailing wages will apply to these bids. Award on purchase order and contract bid forms.

Professional Services

- \$0 and up: competitive soliciting not required by statute but recommended. May negotiate with the professional of choice. Award a contract on one of the two professional service agreement forms provided.



Acknowledgment of Nye County Purchasing Policies and Procedures Manual

This form is used to acknowledge receipt of, and compliance with, the “Nye County Purchasing Policies and Procedures Manual”.

Procedure

Nye County employees shall complete the following steps:

- Read the “Nye County Purchasing Policies and Procedures Manual”, (this Policy).
- Sign and date in the spaces provided below.
- Return this page only to the Nye County Finance Department.

Signature

By signing below, I agree to the following terms:

- I have received and read a copy of the “Nye County Purchasing Policies and Procedures Manual” and agree to address any questions to the Purchasing and Contracts Administrator.

Employee signature: _____

Employee name: _____

Date: _____

Department: _____



Addendum A
Hotel Accounts Listing

Name	Vendor #	City	Phone #	Acct #
<u>Longstreet Inn –</u>	-	Amargosa	775-372-1777	10062
<u>Motel 6</u>	-	Beatty	775-553-9090	410002-8
<u>Stage Coach –</u>	-	Beatty	775-553-2419	111222
<u>Exchange Club -</u>	-	Beatty	775 553-2333	10062
<u>Carson Tahoe Hotel</u>	<u>#011824</u>	Carson City	775-882-5535	none
<u>Wyndham Garden</u>	<u>#011797</u>	Carson City	775-883-0900	990869
<u>Park Inn Hardman House –</u>	-	Carson City	775-882-7744	135
<u>Gold Dust West Casino & Hotel</u>	-	Carson City	775-885-9000	2300
<u>Best Value Gold Country Inn</u>	<u>#013349</u>	Elko	775-738-8421	Nye County
<u>Red Lion Inn and Casino</u>	-	Elko	775-738-2111	Nye County
<u>Stockman's – In Active</u>	-	Elko	775-777-0707	87
<u>Home2Suites - Hilton Elko</u>	-	Elko	775-777-0707	87
<u>Bristlecone Motel</u>	-	Ely	775-289-8838	Nye County
<u>Jailhouse Motel</u>	-	Ely	800-841-5430	Nye Co. Admin
<u>Best Western</u>	<u>#016638</u>	Fallon	702-767-1908	Nye County
<u>Red Rock Station</u>	-	Las Vegas		Nye Co. Admin
<u>Palace Station –</u>	-	Las Vegas	e-mail reservations	1704
<u>Sunset Station</u>	-	Las Vegas	e-mail reservations	85768
<u>The Palms Hotel and Casino</u>	-	Las Vegas	e-mail reservations	
<u>Best Western Baugh Motel –</u>	-	Logan, Ut	435-752-5220	101185
<u>Best Western Station –</u>	<u>#005090</u>	Pahrump	775-727-5100	600021
<u>Holiday Inn Express - Pahrump</u>	<u>#015806</u>	Pahrump	775-727-9100	
<u>Pahrump Nugget –</u>	-	Pahrump	866-751-6500	16
<u>Airport Plaza BW –</u>	-	Reno	775-348-6370	FL
<u>Eldorado Hotel & Casino –</u>	-	Reno	775-786-5700	10335
<u>Peppermill –</u>	-	Reno	775-826-2121	400054
<u>Best Western Airport Plaza –</u>	-	San Jose	408-243-2400	Nye Co. Admin
<u>John Ascuaga's Nugget –</u>	-	Sparks	800-648-1177	901347
<u>Mizpah Hotel</u>	-	Tonopah	775-482-3030	7
<u>Best Western Hi Desert –</u>	<u>#007130</u>	Tonopah	775-482-3511	Nye Co. Admin
<u>Comfort Inn -</u>	<u>#018305</u>	Tonopah	775-482-8883	2380338
<u>Jim Butler</u>	-	Tonopah	775-482-3577	Nye Co. Admin
<u>Station House –</u>	-	Tonopah	775-482-9777	8NADM
<u>3232 Golden Mountain Lane</u>	<u>na</u>	Tonopah	County Owned Property	
<u>3504 Seibert Mountain Court -</u>	<u>na</u>	Tonopah	County Owned Property	
<u>Yerington Inn –</u>	-	Yerington	775-463-5310	Nye Co. Admin



Addendum C – Reserved for the Nye County Fixed Asset Policy

History of Revision – Fixed Asset Policy

Date	Version	Comments
TBD	TBD	TBD

Finance expects to have this policy before the BoCC at a future meeting.

Addendum D - Nye County Debt Management Policy

This policy will change annually as it is a statutorily required document due by August 1. Policy included within this document will be updated following Board approval in June-July of each fiscal year.

History of Revision – Debt Management Policy

Date	FY	Comments
06/02/2020	FY21	FY21 Debt Management Policy BoCC Approval.



Nye County

Debt Management Policy Fiscal Year 2021

Prepared May 2020

Affordability of Existing, Authorized and Proposed General Obligation Debt

NRS 350.013 1.(c)(1) A discussion of its ability to afford existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;

NRS 350.013 1.(c)(6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt and proposed future general obligation debt;

Outstanding, Authorized and Proposed General Obligation Debt

As of June 30, 2020, the County currently carries general obligation bond debt in the amount of \$19,475,000, medium-term obligations in the amount of \$951,686, and pending medium-term obligations of \$950,000. The County's total outstanding debt as of June 30, 2020, is \$20,426,686.

Outstanding General Obligation Debt June 30, 2020				
Issue	Issue Date	Maturity Date	Amount Issued	Amount Outstanding
<u>MEDIUM-TERM G.O. FINANCING</u>				
Ambulance Replacement Loan - FY18	4/13/2018	8/2/2022	320,516	195,546
Motorola - 911 and Dispatch Center Upgrade	9/12/2014	9/12/2019	696,479	-
RLF Medium Term Obligation - Brownsfield Cleanup at Public Works Building in Tonopah (#2-FY18)	3/1/2018	7/1/2022	200,000	123,528
RLF Medium Term Obligation - Brownsfield Cleanup at Tonopah Airport (#1-FY17)	5/1/2017	1/1/2022	200,000	83,563
Enterprise Lease FY18-19	6/1/2018	5/1/2023	866,000	549,049
TOTAL MEDIUM-TERM GENERAL OBLIGATION DEBT				951,686
<u>GENERAL OBLIGATION BONDS</u>				
Series 2010B Bond - Jail Bond	8/19/2010	8/1/2040	21,830,000	19,475,000
TOTAL G.O. BOND DEBT				19,475,000
TOTAL GENERAL OBLIGATION DEBT				20,426,686

SOURCE: The County's Final Budget FY 2020-2021

The County's debt service ad valorem tax rate for Fiscal Year 2019-2020 is .00 cents per \$100 assessed valuation. The County's tax base, i.e., the total assessed valuation within the County, is \$2,248,151,058.

General Obligation Bonds & Medium-Term General Obligation Bonds Source of Funding

NRS 350.013 1.(c)(6) A discussion of its sources of money projected to be available to pay existing general obligation debt, authorized future general obligation debt, and proposed future general obligation debt;

The County is not currently levying a tax rate to repay outstanding bonds. In Fiscal Year 2016 the Nye County Board of County Commissioners collapsed the Capital Projects Endowment fund (10493) and those remaining funds were budgeted to be transferred to the Debt Service fund (10391) for future years' debt payments. Traditionally the County's general debt obligations are paid via ad valorem property taxes and net proceeds, this is true FY18 through FY21. FY21 net proceeds are budgeted as an operating transfer from the County General Fund into the County Capital Fund (10401) to fund capital projects, as well as maintain funding levels for debt payments. It should be recognized that changing circumstances require flexibility and revision to the standard operating procedure.

The following table details the cashflows in the County's Capital Fund.

County Capital Fund (10401)			
	2019 Audited	2020 Estimated	2021 Budgeted
Property Tax Revenues	23	-	611,841
Operating Transfer - GF (Net Proceeds)	1,805,799	1,219,031	1,450,000
Sale from Surplus Property	799,497	-	-
Other Revenue - Bond Recall Proceeds		3,423,863	-
Earnings on Investments	372,036	260,399	75,000
Total Revenues	2,977,355	4,903,293	2,136,841
Budgeted/Actual Capital	1,320,894	1,915,000	4,122,647
Bond Recall Related Expenditures			3,423,863
Transfers Out - Debt Service	1,572,941	1,847,116	1,853,062
Total Expenditures	2,893,835	3,762,116	9,399,572
Net Cashflow	83,520	1,141,177	(7,262,731)
Beginning Fund Balance	10,630,598	10,714,118	11,855,295
Ending Fund Balance	10,714,118	11,855,295	4,592,564

SOURCE: The County's 2019 Comprehensive Annual Financial Report and 2021 Final Budget

General Obligation Debt Limit

NRS 350.013 1.(c)(2) A discussion of its capacity to incur authorized and proposed future general obligation debt without exceeding the applicable debt limit;

Pursuant to NRS 244A.059, the County's debt limit is \$224,815,106. This figure equals 10% of the FY19-20 total assessed valuation of taxable property in the County (\$2,248,151,058). The County's remaining debt capacity is \$203,438,420 including pending medium-term obligation debt.

General Obligation Debt Limit**Based on Fiscal Year 2019-2020 Assessed Value**

Total Assessed Value	2,248,151,058
General Obligation Debt Limit (10% of Assessed Value)	224,815,106
Outstanding General Obligation Debt	20,426,686
Proposed General Obligation Debt	950,000
Available General Obligation Debt Limit	203,438,420

SOURCE: Nevada Department of Taxation, Fiscal Year 2019-2020 Property Tax Rates for Nevada Local Governments.

General Obligation Debt Comparisons

NRS 350.013 1.(c)(3) A discussion of its general obligation debt that is payable from property taxes per capita as compared with such debt of other municipalities in this state;

NRS 350.013 1.(c)(4) A discussion of its general obligation debt that is payable from property taxes as a percentage of assessed valuation of all taxable property within the boundaries of the municipality;

The following table shows a comparison of the County's outstanding debt with other comparable local governments.

General Obligation Debt Comparison

As of June 30, 2020

County	Overall Direct Tax Supported & Self Supported Debt FY19 (1)	Population 2019 (2)	FY 2019 Assessed Value (3)	GO Debt per Capita	GO Debt as a % of Assessed Value
Douglas County	\$23,911,282	49,537	\$3,076,916,940	\$482.70	0.78%
Nye County	\$22,413,545	48,472	\$1,999,579,546	\$462.40	1.12%
Churchill County	\$14,550,298	25,832	\$840,079,069	\$563.27	1.73%
Pershing County	\$782,103	6,935	\$338,541,572	\$112.78	0.23%
Elko County	\$293,340	55,116	\$2,191,111,161	\$5.32	0.01%
Lincoln County	\$384,157	5,264	\$281,018,607	\$72.98	0.14%
Mineral County	\$187,444	4,730	\$181,445,849	\$39.63	0.10%
Average:				\$248.44	0.59%

Sources:

1. SOURCE: Tax Supported Debt: Schedule of Indebtedness as of FYE 06/30/2016 submitted to the Department of Taxation.
2. SOURCE: Population: Population as certified by Governor located here: http://tax.nv.gov/Publications/Population_Statistics_and_Reports/
3. SOURCE: Nevada Department of Taxation, Fiscal Year 2018-2019 Property Tax Rates for Nevada Local Governments.

Per Assessed Valuation:

The County's general obligation debt as a percentage of assessed valuation of all taxable property within the boundaries of the County equals 1.12% for FY19.

Method of Sale

NRS 350.013 1.(c)(5) Policy regarding the manner in which the municipality expects to sell its debt;

The County does not expect to sell any new debt in FY 2020-21, and expects to refinance existing jail bond debt to secure a reduced interest rate.

Bonds can generally be sold at a competitive sale, negotiated sale, or privately placed.

Competitive Sale - Offering documents are sent to any firm interested in purchasing the bonds. A day and time are chosen for the sale and bonds are awarded to the firm offering the lowest true interest cost ("TIC") on the bonds. The TIC is the discount rate which results in a present value of the future debt service payments equal to the amount bid for the bonds.

Negotiated Sale - One firm, or group of firms, is chosen in advance to offer the bonds for sale. At the time of sale, interest rates and other terms of the bonds are negotiated with the Underwriter.

Private Placement - A purchaser, usually an individual or bank, is identified and the bonds are placed directly. Interest rates and other terms of the bonds are negotiated with the purchaser.

NRS 350 generally requires bonds issued by the County to be sold at competitive sale. For most County general obligation bonds a competitive sale will usually result in the lowest true interest cost on the bonds. There are certain circumstances under which the County would consider a negotiated sale or private placements. Such circumstances include, but are not limited to:

- 1) Bonds issued with a variable rate of interest
- 2) Bonds rated below A- or not rated
- 3) Very small or very large bond issues
- 4) Unstable or highly volatile markets
- 5) Bonds with unusual security or structure

The County will follow the requirements of NRS 350.155 in choosing a method of sale for its bonds. If the County determines that a negotiated sale is warranted for a general obligation bond or a bond secured by an excise tax, it will distribute a request for proposal to underwriting firms. The selection of an underwriter(s) will be based on a determination of the firm that demonstrates its ability to obtain the overall best interest rate for County. Consideration in making this determination will be given to the firm's experience with similar financings, proposed compensation structure, and marketing plan.

Operational Costs of Future Capital Projects

NRS 350.013 1.(c)(7) A discussion of its operational costs and revenue sources, for the ensuing 5 fiscal years, associated with each project included in its plan for capital improvement submitted pursuant to paragraph (d), if those costs and revenues are expected to affect the property tax rate.

The County has prepared a Capital Improvement Plan, which is attached as Appendix B. The operational costs for the County capital improvement plan are paid from both the County Capital Fund (10401) and the County Special Capital Fund (10402). The County Capital Fund (10401) generates revenues from Ad Valorem taxes, an operating transfer out of the County General Fund for Net Proceeds revenues, and investment income. The tax rate for the support of capital projects from fund 10401-Nye County Capital was reinstated for the FY21 year with a tax rate of \$0.035 per \$100 of the assessed valuation, this tax rate was not established by raising the overall property tax rate but from a reallocation of the existing property tax rates within Nye County's purview. The County Special Capital Fund (10402) receives revenue from Ad Valorem taxes, and investment income. The tax rate for the support of the County's capital purchases in fund 10402-Nye County Special Capital Fund is set by NRS 354.59815 at \$0.025 per \$100 of the assessed valuation. As such, any capital costs incurred by the County are not expected to affect the tax rate.

Capital Improvement Plan

NRS 350.013 1.(d) Either:

(1) Its plan for capital improvement for the ensuing 5 fiscal years, which must include any contemplated issuance of general obligation debt during this period and the sources of money projected to be available to pay the debt; or

(2) A statement indicating that no changes are contemplated in its plan for capital improvement for the ensuing 5 fiscal years.

A summary of the County's five-year Capital Improvement Plan (CIP) is attached as Appendix B. The County currently utilizes Ad Valorem as a funding source for capital projects - interest income, governmental services tax revenues, and net proceeds. These funds are generally used for major repairs, remodeling, and additions to County facilities. Funding for larger capital projects has traditionally been funded with voter-approved general obligation bonds.

Chief Financial Officer of the County

NRS 350.013 1.(c) A statement containing the name, title, mailing address, and telephone number of the chief financial officer of the municipality.

The chief financial officer of the County is:

Savannah Rucker, Comptroller
2101 E. Calvada Blvd., Suite 200
Pahrump, Nevada 89048
(775) 751-6391
srrucker@co.nye.nv.us
comptroller@co.nye.nv.us

Board of County Commissioners Approval

Approved on this 2nd day of June 2020.

NYE COUNTY BOARD OF COMMISSIONERS

A handwritten signature in blue ink, reading "Linda A. Wichman", is written over a horizontal line.

John Koenig, Chairman

Attest:

A handwritten signature in blue ink, reading "Sandra L. Merlino", is written over a horizontal line.

Sandra L. Merlino, Nye County Clerk And
Ex-Officio Clerk of the Board

APPENDIX A
DEBT SERVICE SCHEDULES

Debt Service Summary

Series 2010B Bond - Jail Bond

FY	Payment Amount	Principal	Interest	Subsidy	Balance
2015					21,830,000
2016	865,929		1,270,621	(404,692)	21,830,000
2017	1,429,188	570,000	1,260,731	(401,543)	21,260,000
2018	1,425,096	580,000	1,240,054	(394,957)	20,680,000
2019	1,424,493	595,000	1,217,157	(387,665)	20,085,000
2020	1,422,116	610,000	1,191,660	(379,544)	19,475,000
2021	1,423,062	630,000	1,163,701	(370,639)	18,845,000
2022	1,422,613	650,000	1,133,695	(361,082)	18,195,000
2023	1,420,129	670,000	1,100,704	(350,574)	17,525,000
2024	1,415,846	690,000	1,065,072	(339,225)	16,835,000
2025	1,415,760	715,000	1,028,261	(327,501)	16,120,000
2026	1,412,738	740,000	987,143	(314,405)	15,380,000
2027	1,406,711	765,000	941,616	(299,905)	14,615,000
2028	1,404,552	795,000	894,426	(284,875)	13,820,000
2029	1,406,052	830,000	845,270	(269,218)	12,990,000
2030	1,401,212	860,000	794,148	(252,936)	12,130,000
2031	1,400,032	895,000	741,059	(236,027)	11,235,000
2032	1,396,616	930,000	684,690	(218,074)	10,305,000
2033	1,395,828	970,000	624,840	(199,012)	9,335,000
2034	1,393,323	1,010,000	562,470	(179,147)	8,325,000
2035	1,389,101	1,050,000	497,580	(158,479)	7,275,000
2036	1,388,054	1,095,000	430,013	(136,959)	6,180,000
2037	1,379,795	1,135,000	359,200	(114,405)	5,045,000
2038	1,379,200	1,185,000	284,960	(90,760)	3,860,000
2039	1,376,425	1,235,000	207,520	(66,095)	2,625,000
2040	1,371,469	1,285,000	126,880	(40,411)	1,340,000
2041	1,369,223	1,340,000	42,880	(13,657)	-
TOTAL	35,934,562	21,830,000	20,696,348	(6,591,786)	

Debt Service Summary**RLF Brownsfield Cleanup Loan #1 – FY17 – Tonopah Airport Project**

FY	Payment Amount	Principal	Interest	Balance
2017				200,000
2018	43,671	37,671	6,000	162,329
2019	43,671	38,801	4,870	123,528
2020	43,671	39,965	3,706	83,563
2021	43,671	41,164	2,507	42,399
2022	43,671	42,399	1,272	-
TOTAL	218,355	200,000	18,355	

Debt Service Summary**RLF Brownsfield Cleanup Loan - #2 - FY18 - Tonopah Public Works Buildings**

FY	Payment Amount	Principal	Interest	Balance
2018				200,000
2019	43,671	37,671	6,000	162,329
2020	43,671	38,801	4,870	123,528
2021	43,671	39,965	3,706	83,563
2022	43,671	41,164	2,507	42,399
2023	43,671	42,399	1,272	-
TOTAL	218,355	200,000	18,355	

Debt Service Summary**Ambulance Replacement FY18**

FY	Payment Amount	Principal	Interest	Balance
2018				320,516
2019	69,395	63,786	5,609	256,730
2020	69,395	61,184	8,211	195,546
2021	69,395	63,141	6,254	132,405
2022	69,395	65,160	4,235	67,244
2023	69,395	67,244	2,151	-
TOTAL	346,975	320,516	26,459	

Debt Service Summary

Enterprise Fleet Lease Agreement FY19

Payment	Due Date	FY	Payment Amount	Interest	Principal	Balance
						866,000.00
1	7/1/2018	19	16,666.67	4,178.45	12,488.22	853,511.78
2	8/1/2018	19	16,666.67	4,118.19	12,548.47	840,963.31
3	9/1/2018	19	16,666.67	4,057.65	12,609.02	828,354.29
4	10/1/2018	19	16,666.67	3,996.81	12,669.86	815,684.44
5	11/1/2018	19	16,666.67	3,935.68	12,730.99	802,953.45
6	12/1/2018	19	16,666.67	3,874.25	12,792.42	790,161.03
7	1/1/2019	19	16,666.67	3,812.53	12,854.14	777,306.89
8	2/1/2019	19	16,666.67	3,750.51	12,916.16	764,390.73
9	3/1/2019	19	16,666.67	3,688.19	12,978.48	751,412.25
10	4/1/2019	19	16,666.67	3,625.56	13,041.10	738,371.14
11	5/1/2019	19	16,666.67	3,562.64	13,104.03	725,267.12
12	6/1/2019	19	16,666.67	3,499.41	13,167.25	712,099.87
13	7/1/2019	20	16,666.67	3,435.88	13,230.78	698,869.08
14	8/1/2019	20	16,666.67	3,372.04	13,294.62	685,574.46
15	9/1/2019	20	16,666.67	3,307.90	13,358.77	672,215.69
16	10/1/2019	20	16,666.67	3,243.44	13,423.23	658,792.46
17	11/1/2019	20	16,666.67	3,178.67	13,487.99	645,304.47
18	12/1/2019	20	16,666.67	3,113.59	13,553.07	631,751.40
19	1/1/2020	20	16,666.67	3,048.20	13,618.47	618,132.93
20	2/1/2020	20	16,666.67	2,982.49	13,684.18	604,448.76
21	3/1/2020	20	16,666.67	2,916.47	13,750.20	590,698.55
22	4/1/2020	20	16,666.67	2,850.12	13,816.55	576,882.01
23	5/1/2020	20	16,666.67	2,783.46	13,883.21	562,998.80
24	6/1/2020	20	16,666.67	2,716.47	13,950.20	549,048.60
25	7/1/2020	21	16,666.67	2,649.16	14,017.51	535,031.09
26	8/1/2020	21	16,666.67	2,581.53	14,085.14	520,945.95
27	9/1/2020	21	16,666.67	2,513.56	14,153.10	506,792.85
28	10/1/2020	21	16,666.67	2,445.28	14,221.39	492,571.46
29	11/1/2020	21	16,666.67	2,376.66	14,290.01	478,281.45
30	12/1/2020	21	16,666.67	2,307.71	14,358.96	463,922.49
31	1/1/2021	21	16,666.67	2,238.43	14,428.24	449,494.25
32	2/1/2021	21	16,666.67	2,168.81	14,497.86	434,996.39
33	3/1/2021	21	16,666.67	2,098.86	14,567.81	420,428.58
34	4/1/2021	21	16,666.67	2,028.57	14,638.10	405,790.48
35	5/1/2021	21	16,666.67	1,957.94	14,708.73	391,081.76
36	6/1/2021	21	16,666.67	1,886.97	14,779.70	376,302.06
37	7/1/2021	22	16,666.67	1,815.66	14,851.01	361,451.05
38	8/1/2021	22	16,666.67	1,744.00	14,922.67	346,528.38
39	9/1/2021	22	16,666.67	1,672.00	14,994.67	331,533.72
40	10/1/2021	22	16,666.67	1,599.65	15,067.02	316,466.70
41	11/1/2021	22	16,666.67	1,526.95	15,139.71	301,326.99

Debt Management Policy

Nye County, Nevada

42	12/1/2021	22	16,666.67	1,453.90	15,212.76	286,114.22
43	1/1/2022	22	16,666.67	1,380.50	15,286.17	270,828.06
44	2/1/2022	22	16,666.67	1,306.75	15,359.92	255,468.13
45	3/1/2022	22	16,666.67	1,232.63	15,434.03	240,034.10
46	4/1/2022	22	16,666.67	1,158.16	15,508.50	224,525.60
47	5/1/2022	22	16,666.67	1,083.34	15,583.33	208,942.27
48	6/1/2022	22	16,666.67	1,008.15	15,658.52	193,283.75
49	7/1/2022	23	16,666.67	932.59	15,734.07	177,549.68
50	8/1/2022	23	16,666.67	856.68	15,809.99	161,739.69
51	9/1/2022	23	16,666.67	780.39	15,886.27	145,853.41
52	10/1/2022	23	16,666.67	703.74	15,962.92	129,890.49
53	11/1/2022	23	16,666.67	626.72	16,039.95	113,850.54
54	12/1/2022	23	16,666.67	549.33	16,117.34	97,733.21
55	1/1/2023	23	16,666.67	471.56	16,195.10	81,538.10
56	2/1/2023	23	16,666.67	393.42	16,273.25	65,264.86
57	3/1/2023	23	16,666.67	314.90	16,351.76	48,913.09
58	4/1/2023	23	16,666.67	236.01	16,430.66	32,482.43
59	5/1/2023	23	16,666.67	156.73	16,509.94	15,972.49
60	6/1/2023	23	16,049.56	77.07	15,972.49	0.00
TOTAL		TOTAL	999,383	133,383	866,000	

Debt Service Summary

Enterprise Fleet Lease Agreement FY20 (Anticipated)

Payment	Due Date	FY	Payment Amount	Interest	Principal	Balance
						950,000.00
1	7/1/2020	21	18,375	4,742	13,633	936,367
2	8/1/2020	21	18,375	4,674	13,701	922,666
3	9/1/2020	21	18,375	4,606	13,769	908,897
4	10/1/2020	21	18,375	4,537	13,838	895,059
5	11/1/2020	21	18,375	4,468	13,907	881,152
6	12/1/2020	21	18,375	4,398	13,977	867,175
7	1/1/2021	21	18,375	4,329	14,046	853,129
8	2/1/2021	21	18,375	4,259	14,116	839,012
9	3/1/2021	21	18,375	4,188	14,187	824,825
10	4/1/2021	21	18,375	4,117	14,258	810,567
11	5/1/2021	21	18,375	4,046	14,329	796,239
12	6/1/2021	21	18,375	3,975	14,400	781,838
13	7/1/2021	22	18,375	3,903	14,472	767,366
14	8/1/2021	22	18,375	3,830	14,545	752,821
15	9/1/2021	22	18,375	3,758	14,617	738,204
16	10/1/2021	22	18,375	3,685	14,690	723,514
17	11/1/2021	22	18,375	3,612	14,763	708,750
18	12/1/2021	22	18,375	3,538	14,837	693,913
19	1/1/2022	22	18,375	3,464	14,911	679,002
20	2/1/2022	22	18,375	3,389	14,986	664,016
21	3/1/2022	22	18,375	3,315	15,060	648,956
22	4/1/2022	22	18,375	3,239	15,136	633,820
23	5/1/2022	22	18,375	3,164	15,211	618,609
24	6/1/2022	22	18,375	3,088	15,287	603,322
25	7/1/2022	23	18,375	3,012	15,363	587,959
26	8/1/2022	23	18,375	2,935	15,440	572,518
27	9/1/2022	23	18,375	2,858	15,517	557,001
28	10/1/2022	23	18,375	2,780	15,595	541,407
29	11/1/2022	23	18,375	2,703	15,672	525,734
30	12/1/2022	23	18,375	2,624	15,751	509,983
31	1/1/2023	23	18,375	2,546	15,829	494,154
32	2/1/2023	23	18,375	2,467	15,908	478,246
33	3/1/2023	23	18,375	2,387	15,988	462,258
34	4/1/2023	23	18,375	2,307	16,068	446,190
35	5/1/2023	23	18,375	2,227	16,148	430,043
36	6/1/2023	23	18,375	2,147	16,228	413,814

Debt Management Policy

Nye County, Nevada

37	7/1/2023	24	18,375	2,066	16,309	397,505
38	8/1/2023	24	18,375	1,984	16,391	381,114
39	9/1/2023	24	18,375	1,902	16,473	364,642
40	10/1/2023	24	18,375	1,820	16,555	348,087
41	11/1/2023	24	18,375	1,738	16,637	331,449
42	12/1/2023	24	18,375	1,654	16,721	314,729
43	1/1/2024	24	18,375	1,571	16,804	297,925
44	2/1/2024	24	18,375	1,487	16,888	281,037
45	3/1/2024	24	18,375	1,403	16,972	264,065
46	4/1/2024	24	18,375	1,318	17,057	247,008
47	5/1/2024	24	18,375	1,233	17,142	229,866
48	6/1/2024	24	18,375	1,147	17,228	212,638
49	7/1/2024	25	18,375	1,061	17,314	195,325
50	8/1/2024	26	18,375	975	17,400	177,925
51	9/1/2024	27	18,375	888	17,487	160,438
52	10/1/2024	28	18,375	801	17,574	142,864
53	11/1/2024	29	18,375	713	17,662	125,202
54	12/1/2024	30	18,375	625	17,750	107,452
55	1/1/2025	31	18,375	536	17,839	89,613
56	2/1/2025	32	18,375	447	17,928	71,685
57	3/1/2025	33	18,375	358	18,017	53,668
58	4/1/2025	34	18,375	268	18,107	35,561
59	5/1/2025	35	18,375	178	18,197	17,364
60	6/1/2025	36	17,450	87	17,364	0
TOTAL		TOTAL	1,101,575	151,575	950,000	

APPENDIX B

FIVE-YEAR CAPITAL IMPROVEMENT PLAN

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Per NRS 354.5945)

ENTITY: Nye County
DATE: July 01, 2020

Minimum level of expenditure for items classified as capital assets
Minimum level of expenditure for items classified as capital projects

\$3,000
\$3,000

Fund:	Road Fund - 10205	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:							
	3/4 ton 4wd pickup with tool box & fuel tank	6/30/2021	40,000	35,000	35,000	35,000	35,000
	3/4 ton 4wd crew cab pickup truck with tool box & tank	6/30/2021	48,000				
	25 ton tilt trailer	6/30/2021	55,000				
	Small double drum roller	6/30/2021	22,000				
	Semi 550 hp w/Cozad ramps	6/30/2021	160,000			160,000	
	40 foot belly dump trailer	6/30/2021	75,000				75,000
	140M Grader 3 ea. @ \$100,000 each due to buy back	6/30/2021	100,000	200,000			
	4000 gallon water truck	6/30/2021		130,000			
Funding Source:	Charges for services, fuel tax, investment income						
Fund Total			500,000	365,000	35,000	195,000	110,000

Fund:	Emergency Systems 10213	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:							
	Microwave Backhaul upgrade from TDMA to Hybrid IP/TDMA Including Engineering and FCC licensing	6/30/2021	282,000	103,000	106,090	109,273	112,550
Funding Source:	Property tax and charges for services						
Fund Total			282,000	103,000	106,090	109,273	112,550

Fund:	Juvenile Probation Fund 10230	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:							
	Department Vehicle	6/30/2021	35,651				
Funding Source:	Property tax						
Fund Total			35,651				

List of Funding Sources:

Property Tax - Gen. Revenues
Charges for Services
Debt
Grants
Other (Please Describe)

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Per NRS 354.5945)

ENTITY: Nye County
DATE: July 01, 2020

Minimum level of expenditure for items classified as capital assets
Minimum level of expenditure for items classified as capital projects

\$3,000
\$3,000

Fund:	County PSST - Sheriff 10234	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:	Dispatch Improvement project	6/30/2021	35,000				
	Viridian Gun Cameras	6/30/2021	30,000				
	Driving Training Simulator	6/30/2021	20,000				
	Additional equipment	6/30/2021	15,000	75,000	75,000	75,000	75,000
Funding Source:	Public Safety Sales Tax						
Fund Total			100,000	75,000	75,000	75,000	75,000

Fund:	County Public Safety Sales Tax Fund - 10235	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:	TBD	6/30/2021	300,000				
Funding Source:	Public Safety Sales Tax						
Fund Total			300,000	-	-	-	-

Fund:	Impact Fees - 10250	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:	Basin (Blagg to SR 160)	6/30/2021	380,000				
	Anvil / Powerline	6/30/2021	950,000				
	Charleston Park (Leslie to SR 372)	6/30/2021	445,000				
	TBD	6/30/2021	525,000				
	Gamebird (Malibu to SR 160)	6/30/2022		1,500,000			
	Calvada (Pahrump Valley to Dandelion)	6/30/2022		1,000,000			
Funding Source:	Charges for services						
Fund Total			2,300,000	2,500,000	-	-	-

List of Funding Sources:

Property Tax - Gen. Revenues
Charges for Services
Debt
Grants
Other (Please Describe)

Nye County, Nevada
Capital Improvement Plan FY20

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Per NRS 354.5945)

ENTITY: Nye County
DATE: July 01, 2020

Minimum level of expenditure for items classified as capital assets
Minimum level of expenditure for items classified as capital projects

\$3,000
\$3,000

Fund:	Ambulance & Health - 10282	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:	Ambulances	6/30/2021	400,000	200,000	-	-	-
	Ambulance Software & Hardware replacement	6/30/2021	125,000	137,500	-	-	-
	Tonopah Health Nurse Repairs/Replacement						
Funding Source:	Charges for services						
Fund Total			525,000	337,500	-	-	-

Fund:	County Owned Buildings - 10291	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:	Walk in freezers	6/30/2021	15,000	15,000	16,500	-	-
	HVAC	6/30/2021	31,319	110,000	35,000	38,500	42,350
Funding Source:	Charges for services						
Fund Total			46,319	125,000	51,500	38,500	42,350

Fund:	Grants - 10340	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Improvement:	FAA CARES ACT - Gabbs	6/30/2021	20,000				
	FAA CARES ACT - Tonopah	6/30/2021	20,000				
	FAA CARES ACT - Beatty	6/30/2021	20,000				
	TBD	6/30/2021	515,000				
Funding Source:	Grants						
Fund Total			575,000	-	-	-	-

List of Funding Sources:

Property Tax - Gen. Revenues
Charges for Services
Debt
Grants
Other (Please Describe)

Nye County CIP FY21

FIVE YEAR CAPITAL IMPROVEMENT PLAN

(Per NRS 354.5945)

ENTITY: Nye County

DATE: July 01, 2020

Minimum level of expenditure for items classified as capital assets
Minimum level of expenditure for items classified as capital projects

\$3,000
\$3,000

Fund:	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Capital Project - 10401						
Capital Facility Repairs - B&G	Ongoing	900,000	1,500,000	1,500,000	1,500,000	1,500,000
Citizen Services Software - Licensing, Permitting, CE	6/30/2021	200,000	-	-	-	-
Devnet Project	6/30/2021	270,000	159,000	-	-	-
Enterprise Lease Payments FY19	6/30/2023	200,000	200,000	200,000	-	-
Enterprise Lease Payments FY20	6/30/2024	230,000	230,000	230,000	230,000	-
Jail Camera System	6/30/2021	750,000	-	-	-	-
New ERP and Software	6/30/2022	-	500,000	500,000	500,000	500,000
Pioneer Benchmark - Courts	6/30/2022	6,000	-	-	-	-
Police Vehicle Upfitting - FY20 In Process Project	6/30/2021	275,000	-	-	-	-
Siemens Energy Saving Project (FY22 estimated)	6/30/2021	100,000	4,000,000	-	-	-
Public Safety Radio System Upgrade and Replacement	Ongoing	500,000	1,000,000	1,000,000	1,000,000	1,000,000
Software - DA, Justice Courts	6/30/2021	200,000	50,000	-	-	-
Various Projects - TBD	6/30/2021	21,647	-	-	-	-
Various security projects in County	Ongoing	250,000	100,000	100,000	100,000	-
Vehicle Replacement & Upfitting (loan or purchase)	Ongoing	-	1,000,000	750,000	750,000	750,000
Property tax and possibly debt						
Fund Total		3,902,647	8,739,000	4,280,000	4,080,000	3,750,000

Fund:	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Special Capital Projects - 10402						
FAA Grant Matching - Beatty, Gabbs, Tonopah Airports	Ongoing	99,825	109,808	120,788	132,867	146,154
Systems Upgrade - IT Various	6/30/2019	135,700	149,270	250,000	275,000	302,500
Computers / Laptops - Annual PC Replacement	Ongoing	46,330	50,034	51,537	53,083	0
TBD		244,443	430,000	300,000	300,000	300,000
Property tax and investment income						
Fund Total		526,298	739,112	722,325	760,950	748,654

List of Funding Sources:

Property Tax - Gen. I
Charges for Services
Debt
Grants
Other (Please Describe)

5/22/2020 2:30 PM

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Nye County CIP FY21

FIVE YEAR CAPITAL IMPROVEMENT PLAN
 Minimum level of expenditure for items classified as capital assets
 Minimum level of expenditure for items classified as capital projects

(Per NRS 354.5945)
 \$3,000
 \$3,000

ENTITY: Nye County
 DATE: July 01, 2020

Fund:	Completion Date	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
Bonds - County Jail 2010 - 10451						
Capital Improvement: One Stop Shop	6/30/2022	998,824				
Funding Source: Ending Fund Balance, Investment Income						
Fund Total		998,824	0	0	0	0

List of Funding Sources:
 Property Tax - Gen. Revenues
 Charges for Services
 Debt
 Grants
 Other (Please Describe)

Grand Total by FY

Fund:	FY 2020-2021	FY 2021-2022	FY 2022-2023	FY 2023-2024	FY 2024-2025
All Funds					
Capital Improvement: Total Funds	10,091,739	12,983,612	5,269,915	5,258,723	4,838,554

APPENDIX C

**NYE COUNTY INDEBETEDNESS REPORT
FY21**

INDEBTEDNESS REPORT**DEBT MANAGEMENT COMMISSION ACT (NRS 350.013)**

1. Has your local government issued any new General Obligation Bond issues since July 1, 2019? Yes () No (X)

If so, amount: \$ _____ Date: _____

2. Has your local government approved any new Medium-Term Obligation issues since July 1, 2019? Yes (X) No ()

If so, amount:

3. Has your local government updated its debt management policy? (Per NRS 350.013) Yes (X) No () N/A ()
If Yes, submit updated policy with Indebtedness Report or prepare a statement discussing the following areas:

- A. Discuss the ability of your entity to afford existing and future general obligation debt.
- B. Discuss your entity's capacity to incur future general obligation debt without exceeding the applicable debt limit.
- C. Discuss the general obligation debt per capita of your entity as compared with the average for such debt of local governments in Nevada.
- D. Discuss general obligation debt of your entity as a percentage of assessed valuation of all taxable property within the boundaries of your entity. (REDBOOK FY 2019-2020)
- E. Present a policy statement regarding the manner in which your entity expects to sell its debt.
- F. Discuss the sources of money projected to be available to pay existing and future general obligation debt.
- G. Discuss the operating costs and revenue sources with each project.

If No, please provide a brief explanation.

4. Has your local government updated its five-year capital improvement plan? Yes (X) No () N/A ()
(Required pursuant to NRS 350.013, 354.5945 & 354.5947)

Submitted By: Savannah Rucker, Nye County Comptroller
(signature)

SCHEDULE OF INDEBTEDNESS AS OF JUNE 30, 2019

CHECK HERE IF YOUR ENTITY HAS NO OUTSTANDING DEBT

☐**GENERAL OBLIGATION BONDS**

1. General obligation	_____	
2. General obligation/revenue	20,085,000	
3. General obligation special assessment	_____	
Total general obligation bonded debt		<u>20,085,000</u>

MEDIUM-TERM OBLIGATIONS

1. General Obligation bonds	2,328,545	
2. Negotiable notes or bonds	_____	
3. Capital lease purchases	0	
Total medium-term obligation debt		<u>2,328,545</u>

REVENUE BONDS**OTHER DEBT**

1. Capital lease purchases-MTO not required or prior to law change	_____	
2. Mortgages	_____	
3. Warrants	_____	
4. Special Assessments	_____	
5. Other (specify) _____		
6. Other (specify) _____		
Total other debt		_____

TOTAL INDEBTEDNESS22,413,545

Authorized but unissued general obligation bonds _____

Note: Please explain and provide documentation for any differences between the amounts reported on this schedule and those reported on Schedule C-1 of your Final Fiscal Year 2020-2021 budget.

SCHEDULE OF FIVE YEAR DEBT SERVICE REQUIREMENTS AS OF JUNE 30, 2020

For the next five years, list the total dollar requirement for principal and interest broken down for each indebtedness the entity currently has outstanding.

	<u>2020-2021</u>	<u>2021-2022</u>	<u>2022-2023</u>	<u>2023-2024</u>
G/O Bonds				
G/O Revenue	1,423,062	1,422,613	1,420,129	1,415,846
G/O Special Assessment				
Medium-Term Obligation				
G/O Bonds				
Notes/Bonds	156,737	156,737	113,066	-
Leases/ Purchases	420,500	420,500	419,883	220,500
Revenue Bonds				
Other Lease Purchases				
Mortgages				
Warrants				
Special Assessments				
Other Debt				
TOTAL	2,000,299	1,999,850	1,953,078	1,636,346

SCHEDULE OF DEBT REPAYMENT AS OF JUNE 30, 2020

The repayment schedules should start with the payment of principal and interest due after June 30, 2020 and continue until any particular issue is retired.

Series 2010B Bond					
Fiscal Year:	Payment Amount	Principal	Interest	Subsidy	Balance
2020	1,422,116	610,000	1,191,660	(379,544)	19,475,000
2021	1,423,062	630,000	1,163,701	(370,639)	18,845,000
2022	1,422,613	650,000	1,133,695	(361,082)	18,195,000
2023	1,420,129	670,000	1,100,704	(350,574)	17,525,000
2024	1,415,846	690,000	1,065,072	(339,225)	16,835,000
2025	1,415,760	715,000	1,028,261	(327,501)	16,120,000
2026	1,412,738	740,000	987,143	(314,405)	15,380,000
2027	1,406,711	765,000	941,616	(299,905)	14,615,000
2028	1,404,552	795,000	894,426	(284,875)	13,820,000
2029	1,406,052	830,000	845,270	(269,218)	12,990,000
2030	1,401,212	860,000	794,148	(252,936)	12,130,000
2031	1,400,032	895,000	741,059	(236,027)	11,235,000
2032	1,396,616	930,000	684,690	(218,074)	10,305,000
2033	1,395,828	970,000	624,840	(199,012)	9,335,000
2034	1,393,323	1,010,000	562,470	(179,147)	8,325,000
2035	1,389,101	1,050,000	497,580	(158,479)	7,275,000
2036	1,388,054	1,095,000	430,013	(136,959)	6,180,000
2037	1,379,795	1,135,000	359,200	(114,405)	5,045,000
2038	1,379,200	1,185,000	284,960	(90,760)	3,860,000
2039	1,376,425	1,235,000	207,520	(66,095)	2,625,000
2040	1,371,469	1,285,000	126,880	(40,411)	1,340,000
2041	1,369,223	1,340,000	42,880	(13,657)	-
	35,934,562	21,830,000	20,696,348	(6,591,786)	

SCHEDULE OF DEBT REPAYMENT AS OF JUNE 30, 2020

The repayment schedules should start with the payment of principal and interest due after June 30, 2020 and continue until any particular issue is retired.

Note Payable - RLF Medium Term Obligation - #1 - FY17 - Tonopah Airport Project

FUND:		10402	Int Rate:		3%	
FY	Pyt Due Date	Pyt Amt	Principal	Interest	Balance	
2020	1/1/2020	43,670.91	39,965.07	3,705.84	83,562.98	
2021	1/1/2021	43,670.91	41,164.02	2,506.89	42,398.96	
2022	1/1/2022	43,670.93	42,398.96	1,271.97	-	
		218,354.57	200,000.00	18,354.57		

Note Payable - RLF Medium Term Obligation - #2 - FY18 - Tonopah Public Works Buildings

FUND:		10402	Int Rate:		3%	
FY	Pyt Due Date	Pyt Amt	Principal	Interest	Balance	
2020	7/1/2019	43,670.91	38,801.04	4,869.87	123,528.05	
2021	7/1/2020	43,670.91	39,965.07	3,705.84	83,562.98	
2022	7/1/2021	43,670.91	41,164.02	2,506.89	42,398.96	
2023	7/1/2022	43,670.93	42,398.96	1,271.97	-	
		218,354.57	200,000.00	18,354.57		

Note Payable - Ambulance Replacement - Republic First National

FUND:		10401	Int Rate:		3%	
FY	Pyt Due Date	Pyt Amt	Principal	Interest	Balance	
2020	8/1/2019	69,395.04	61,184.33	8,210.71	195,546.04	
2021	8/1/2020	69,395.04	63,141.12	6,253.92	132,404.92	
2022	8/1/2021	69,395.04	65,160.49	4,234.55	67,244.43	
2023	8/1/2022	69,395.04	67,244.43	2,150.61	-	
		346,975.20	320,516.00	26,459.20		

Enterprise Fleet Lease Agreement FY19

FY	Payment Amount	Interest	Principal	Balance
FY20	200,000.00	36,948.73	163,051.27	549,048.60
FY21	200,000.00	27,253.46	172,746.54	376,302.06
FY22	200,000.00	16,981.69	183,018.31	193,283.75
FY23	199,382.89	6,099.15	193,283.74	0.00
TOTAL	999,382.89	133,382.89	866,000.00	

SCHEDULE OF DEBT REPAYMENT AS OF JUNE 30, 2020

The repayment schedules should start with the payment of principal and interest due after June 30, 2020 and continue until any particular issue is retired.

Enterprise Fleet Lease Agreement FY20-FY21 (Anticipated)

FY	Payment Amount	Interest	Principal	Balance
				950,000.00
FY21	220,500.00	52,338.06	168,161.94	781,838.06
FY22	220,500.00	41,983.96	178,516.04	603,322.02
FY23	220,500.00	30,992.34	189,507.66	413,814.36
FY24	220,500.00	19,323.94	201,176.06	212,638.30
FY25	219,575.39	6,937.09	212,638.30	-
TOTAL	1,101,575.39	151,575.39	950,000.00	

Addendum E - Nye County Grant Policy

History of Revision – Grants Policy

Date	Version	Comments
10/6/2020	1-2020	Resolution 2020-31 Adopted and approved by the BoCC. Initial establishment of policy.

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Purpose

Government grants help fund ideas and projects providing public services and stimulating the economy. The Nye County Grants Policy addresses the process for facilitating grants internally, and the procedures for grant management.

Objectives

A grant is an award of financial assistance for which the County has made application to an entity and is subject to requirements imposed by the awarding agencies. Policy and procedures are developed to ensure Nye County compliance as obligatory by the awarding agencies and to safeguard future grant opportunities. Failure to follow the Nye County Grant Policy & Procedures may result in the Board of County Commissioners suspending departments from applying for grants until corrective measures have been fulfilled. This policy supersedes all internal department procedures that may be in place.

Policy

It is the purpose of this policy to support creativity and innovation in identifying and addressing problems that cannot be resolved with existing resources but might be suitable areas for seeking grant funds. It is important to emphasize the need for adequate planning and quality control in all activities related to the administration of grants that involve resources and personnel of Nye County.

General Policy

Projects funded in whole or in part with grant money are not independent of County operations and should not be created simply in reaction to a notice of the availability of funds, whatever the source. It is the practice of the County to be proactive in its pursuit of supplemental funding sources. County personnel should identify problems that cannot be solved with current resources, engage in broad-based planning to address those problems, and carefully consider whether grants are an appropriate resource to pursue, given their temporary nature.

For the purpose of the policy, a grant is an award of financial assistance for which the County or a department thereof, has made application to a public or private entity and is subject to requirements imposed by the awarding agency. These requirements include, but may not be

limited to, implementing an agreed-upon program, being accountable for the use of those funds awarded to the County to accomplish said program, and providing cash or in-kind matching funds or other contribution of County resources.

The Finance and Administrative Department will be the agent through which all accounts must be established, and all transactions processed for all grants where a County Department is the applicant and County personnel are the primary participants in the planned project. The only exception to this may be projects in which the County is one of several partners or, where the County, because of its status as a government entity, is not the most appropriate applicant for a particular funding source. Such exceptions will be considered on a case-by-case basis; however, exceptions will be granted only in the instance where County personnel and resources are not the primary implementers of a project, and no County funding is involved with the project.

The existence of grant funds does not exempt County personnel or project staff from conducting project activities in accordance with County policies and procedures which govern fiscal processes, procurement of services, hiring of personnel, employee travel, etc. Regulations and reporting requirements of the funding agency are in addition to, not replacement for, County policies and procedures.

The County recognizes the additional effort that must go into grant projects at all stages of the process to ensure their proper implementation and ultimate success. This policy and the procedures that follow are intended to clarify and streamline that process where possible.

County personnel are encouraged to contact the Nye County Grant Administrator and/or Comptroller as early in the grant program planning as possible.

Procedures

Approval to apply for any grant must be obtained from the County Manager prior to the submittal of any grant application. All grant applications shall go to the District Attorney's office for legal review of terms and conditions prior to County manager approval. The Application Packet, which includes, but is not limited to, the Grant Application Approval Form, the grant application (typically provided by the grantor), confirmation of review from the District Attorney's Office of terms and conditions, the scope of work, and the proposed budget including any County cash or in-kind match.

For grants that reoccur on an annual or more frequent basis and do not require unbudgeted County personnel resources, cash, or in-kind match, the department may reapply and accept the grant award each year with County Manager approval on both application and acceptance. However, if there are changes to the grant terms or conditions or the grant change, the County Manager shall approve the application, and the BoCC must approve the grant award.

Application Process

- 1) Email the entire grant application, including the granting agency Notice of Available Funding (if applicable) to the Nye County Grant Administrator.
- 2) For any grant that requires County cash or in-kind match, indicate the source of funding on the Grant Application Approval Form.
- 3) For Federal Grants, include the indirect cost rate on the application. If an indirect cost rate has not been negotiated, Nye County will use the de minimis rate of 10%.
- 4) Nye County Grant Administrator will obtain County Manager approval to apply by submitting the Grant Application Approval Form, the application, confirmation of review from the District Attorney's Office of terms and conditions, the scope of work, and the proposed budget.
- 5) Should the grant application require a letter from the Commissioner's office, supply the document in electronic format to the Administrative Office, to be printed on Commissioner letterhead.

- 6) Grant applications that require the highest-ranking official sign the application shall be signed by the Chair or designee of the BoCC. The Nye County Grant Administrator shall submit the completed application to the Administration Office to obtain the appropriate signature. For all other applications, the Nye County Manager may sign.

These procedures apply to all grant applications, regardless of application mechanism (online, in person, or email). To obtain the BoCC Chair or County Manager signature for documentation purposes, print the online application and submit to Administration for proper signature.

Application Resources

- 1) **Catalog of Federal Domestic Assistance (CFDA #)** The Catalog of Federal Domestic Assistance website contains the most current published information on federally funded programs and the number assigned to the program.
- 2) **Fact Finder** (Census Bureau's website).
- 3) **OMB Uniform Guidance Code of Federal Regulations.**

Award Process

Once a grant has been awarded, it shall be presented to the BoCC for acceptance, excluding grants for reapplication with no change in terms or cost to the County. Approval to accept any grant must be obtained from the BoCC prior to the allocation of any grant funds.

If not listed on the Grant Award, a signatory block for the Chairman of the Board of County Commissioners or County Manager will need to be added.

- 1) Email the entire grant award, including any special conditions, regulations, contracts, report forms, revised budgets or other

requirements of the funding agency to the Nye County Grant Administrator.

- 2) The Nye County Grant Administrator will forward the award document to the District Attorney's Office for review of terms and conditions.
- 3) The Nye County Grant Administrator facilitates BoCC approval to accept the grant award by submitting an agenda to the Administrative Office for the next available Board meeting.
- 4) For any grant that requires County cash or in-kind match, indicate the source of funding on the BoCC agenda.
- 5) Grant awards that require the highest-ranking official signature shall be signed by the Chair or designee of the BoCC, submit the complete award to the Administration Office to obtain the appropriate signature.
- 6) The Grant Administrator assigns a project number and sets up an account for each grant. **No expenses may be incurred until the grant project, and expense/revenue accounts are in place.** This process will vary depending upon the source of grant funds and the department monitoring the program.

Award Amendments

Amendments to Awards must receive BoCC approval under the following conditions:

- 1) Grant extension, I.E., grant originally to expire June 30, requesting an extension from the grantor to December 30.
- 2) Significant budget change. I.E., the department received the award for personnel costs and requesting from grantor permission to use for equipment costs.
- 3) Significant scope of work change. I.E., the department received an award to hire an employee and requesting from grantor permission to use grant funds to purchase a vehicle instead.

- 4) Return of award if it's determined that grant can not/will not be used as originally intended.

Grant amendments that require the highest-ranking official signature shall be signed by the Chair or designee of the BoCC. The Nye County Manager may sign all other Award Amendments not required to be BoCC approved.

Grant Implementation

1) Fiscal Related:

- a) Fiscal records will be maintained by the Nye County Grant Administrator.
- b) All encumbrances, purchases, and payments are processed and submitted in accordance with the Nye County Purchasing Policy. The department inputs requisitions, and the Nye County Grant Administrator approves. No purchases are allowed prior to the purchase order number being issued.
- c) The use of County credit cards for purchases with grant funds is discouraged. In the event a credit card must be used, i.e. for travel arrangements, the department shall enter the invoice for payment in a grant A.P. queue, referencing the proper grant project and fund, and also forward a copy of the invoice to the Nye County Grant Administrator as soon as available
- d) Use of outside checking accounts or petty cash accounts are prohibited for making grant purchases.
- e) All grants will be reconciled at the applicable year-end period by the Nye County Grant Administrator. Grant revenue will then be de-obligated to the appropriate funding agency where applicable.
- f) All grants are subject to audits by the Nye County external audit team and any audits which the funding agency may require. All departments that apply for and receive a grant must comply with the

external audit staff and supply any requested information to them in a timely manner.

- g) Any revenue collection received in conjunction with the grant shall be paid to Nye County and be processed through the Nye County Grant Administrator. Therefore, all grant reimbursements must be made payable to Nye County.

2) Personnel Related

- a) Positions for any personnel to be hired with grant funds must be posted and filled according to Nye County Personnel Policies and Procedures.
- b) Employee(s) must be advised in their offer of employment letter that grant-funded positions are only funded for the duration of the grant funding.

3) Computer/Technology Related:

- a) All computer-related equipment and software purchases must be approved by the I.T. Department.
- b) Equipment shall be quoted by IT and may be ordered by the I.T. Department under the grant account, allowing sufficient time for delivery and arrangements made for installation.

4) Relative to Procurement of Goods or Services:

- a) Procurement of goods or services must be made in accordance with the Nye County Purchase Department as well as any conditions outlined in the grant agreement/guidelines and in compliance with NRS 332.
- b) Federally funded grant procurement of goods or services must also comply with conditions outlined under “Procurement Standards” in the Uniform Guidance Code of Federal Regulations Title 2 Subtitle A Chapter II Part 200 Subpart D [Uniform Guidance Code of Federal Regulations Procurement Standards](#). All construction contracts over \$2,000 must adhere to the Davis Bacon Related Act and if over

\$100,000 with the Nevada State Prevailing Wage requirements (*the higher of the two per classification must be paid to the workers*).

If the contract is part of a federally funded grant agreement, check the subrecipient organization or vendor against the [Excluded Parties List \(EPLS\)](#). To search this site, you will need the organization's exact name or DUNS Number. The [System for Award Management \(SAM\)](#) provides further information on how to complete a search.

This site is provided by the General Services Administration (GSA) for the purpose of efficiently and conveniently disseminating information on parties that are excluded from receiving Federal contracts, certain subcontracts, and certain Federal financial and nonfinancial assistance and benefits.

- i) If the organization/vendor is identified as an excluded entity in the EPLS, you must review the 'effect' section of the exclusion record to determine exactly how you should apply the exclusion; the language in this section will indicate if the entity is excluded from procurement actions and/or non-procurement (e.g., grants, financial assistance) actions.
- c) To maintain proper accounting controls over capital assets, all capital assets purchased with grant funding should be made in accordance with the County's Fixed Asset guidelines.

5) Relative to Reporting:

- a) Programmatic reporting is the responsibility of the grantee department and must be submitted to the Nye County Grant Administrator in accordance with the funding agency's format, content requirements, and deadlines. Requests for grant funds or reimbursements must be processed through the Nye County Grant Administrator to ensure accurate financial reporting and accounting.

- b) Time and effort should be based on actual time spent on the grant project based on signed timesheets. Timesheets must be electronically signed by the employee and their respective supervisor and be retained in the County's financial system for auditing purposes. For additional information on the distribution of time and effort for federal awards, please refer to Uniform Guidance Code of Federal Regulations Title 2 Subtitle A Chapter II Part 200 Subpart E Section 200.430, Compensation for Personal Services. (**Uniform Guidance Code of Federal Regulations Title 2 Subtitle A Chapter II Part 200 Subpart E Section 200.430**)
- c) Copies of all reports, budget revisions, and evaluations must be sent to the Nye County Grant Administrator.

Responsibilities

Nye County Grant Administrator is responsible for the following relative to program grants:

- 1) Preparation and/or review of financial reports for accuracy and compliance with grant accounting policies and procedures.
- 2) In coordination with the department grant project manager, coordinate the grant application, award, approvals, including all agenda items ensuring timely submission through each approval channel.
- 3) Review/preparation of accounting spreadsheets, journal entries, and reports as needed.
- 4) Preparation of indirect cost schedules and submit journal entry adjustments to accounting.
- 5) Communications with Federal, State, and other granting agencies when necessary to coordinate all grants financial processes.

- 6) Preparation of year-end audit requirements; reviewing grant applications for grant terms and county funding requirements prior to submission for County Manager approval, if required.
- 7) Maintaining accurate and up-to-date records on current and pending grants. Including, but not limited to:
 - a) Quarterly reconciliation of grant fund.
 - b) Monthly reconciliation of individual grant projects.
 - c) Monthly review of pending AR related to grants, and subsequent followup or research to locate overdue payments.
 - d) Generation and submission of request for funds (drawdowns) to grantors.
- 8) Monitoring the grant process and de-obligate grants when complete.
- 9) Approve grant-related requisitions and invoices.
- 10) Maintain the central grant file that includes:
 - a) BoCC agenda items:
 - i) acceptance of grant
 - ii) any grant amendments that require BoCC approval
 - b) Notice of Funding Availability
 - c) Completed grant application
 - d) Grant award documents
 - e) Bid packets (if any)
 - f) Vendor quotes
 - g) Invoices
 - h) Copy of:
 - i) Nye County checks
 - ii) Nye County credit card charges
 - i) Copy of funders reimbursement checks
 - j) All administrative correspondence:
 - i) Notes, emails, minutes of meetings, phone calls, etc.
 - k) Reports
 - i) quarterly

- ii) monthly
 - iii) property
 - iv) assignment
 - v) transfer
 - vi) inventory
 - vii) disposal
 - viii) fixed asset
- l) Financial statements
- m) Project:
 - i) modifications
 - ii) extensions
 - iii) closeouts
- n) Personnel payroll sheets (if applicable)
- o) All other pertinent documents

The County Department Head/Project Manager or his/her designated representative is responsible for:

- 1) Department Head must assign a department grant project manager who will monitor the grant, generate progress reporting, and coordinate all grant-related activities with the Nye County Grant Administrator.
- 2) Generate the scope, content, and direction of a grant initiative to ensure that it is in keeping with the goals of the department and vision of the County.
- 3) Verify that there are sufficient County resources (IE. staff, office space) to accomplish the project.
- 4) Review the Board of County Commissioners agenda item with the Grant Administrator and attend the scheduled Board of County Commissioners meeting to answer any questions regarding the grant award.
- 5) After board approval, coordinate all purchases/encumbrment of funds, budget revisions, or any other required grant documentation, assuring that all terms and conditions specified by the grantor are met.

- 6) Responsible for the administration and operations of the grant-funded project or property, reviews award terms, and conditions, regulations, billing requirements, budget limitations, etc.
- 7) Identifying problem areas that might be addressed using grant funds.
- 8) Engaging in broad-based planning that will ensure that the operational personnel and cooperating agencies essential to implementing the program are involved in the earliest stages.
- 9) Designing projects in such a way that activities can be institutionalized in the future should they result in successful programs, since grants are usually a source of temporary funding or for primarily starting or testing new initiatives.
- 10) Working with the Nye County Grant Administrator throughout the entire planning, application, and implementation process.
- 11) Reviewing applications with the Nye County Grant Administrator.
- 12) Providing a copy of the final grant application and, if awarded, fully executed agreement to the Nye County Grant Administrator.
- 13) Managing grant funds in accordance with the same policies and procedures as those required of County funds and in accordance with funding agency guidelines/requirements.
- 14) Review requests for funds with the Nye County Grant Administrator.
- 15) Provide Nye County Grant Administrator all applicable backup and progress reports for each grant if completed within the department.

Researching

Both County departments and the Nye County Grant Administrator are encouraged to seek new grant opportunities actively. The Nye County Grant Administrator will inform the department head of any new grant opportunities that may be applicable to the department. Department heads are encouraged to forward new grant opportunities to the Nye County Grants Administrator for further investigation of the potential application.

Writing Grant Proposals

Grant proposals may be written in house, or if the applications are more technical in nature, the grant writing process may be contracted out to a grant writer specific to that type of grant for optimal success.

Developing and Writing Federal Grant Proposals: From the Catalog of Federal Domestic Assistance - This is an online tutorial for project and proposal development.

Federal

- 1) **CFDA:** The Catalog of Federal Domestic Assistance website contains the most current published information on the federally funded program and the number assigned to the program.
- 2) **Grants.gov:** An electronic grant application system. Most federal grants can be found and/or applied for online at this site. Some applications may be electronically submitted at the funding agency's website.
- 3) **Uniform Guidance Code of Federal Regulations:** Instructions or information issued by the Office of Management and Budget (OMB) to Federal agencies.

Glossary of Grant & Contract Terms

The following list of definitions for common grant and contract terms is being provided for general reference only. In some grant programs, the words may have more specific definitions and meanings.

When applying for grant funding, definitions in the related program and/or grant guidance documents should be utilized.

Allocation

The process of assigning a cost to one or more objectives.

Allowable Cost

A cost that the funding agency will reimburse under the terms of the grant or contract being awarded.

They must be:

- 1) reasonable,
- 2) allocable to the sponsored agreement,
- 3) given consistent treatment appropriate w/General Accepted Accounting Principles (GAAP) and conform to the limitations set forth in the agreement.

Applicant

The person or organization submitting a request to obtain funding.

Appropriation

The amount of funds Congress (for Federal funding) or any other government, public or private entity makes available for a grant program in a fiscal year.

Asset (Capital)

An item of economic value that has a cost of three thousand or more dollars per expenditure or a combined cost of several same items that is or exceeds three thousand dollars.

Assurances

Legally binding statements signed by the applicant, which states the applicant will do or will refrain from doing certain things.

Authorization

The funding ceiling Congress (for Federal funding) or any other government, public or private funding entity sets aside for each grant program.

Authorized Funding

The amount of funds a grantee may spend during the project period.

Award Letter/Notification of Award (NOA)

Notification in writing that a grant or contract has been awarded; usually includes amount and award period.

Award Period (Grant Period)

The length of time a grant is active. This may include one or more budget periods and identify the start and end dates for spending the grant funds and conducting project activities.

Block Grant

Funds provided chiefly to general-purpose governmental units in accordance with a statutory formula for use in a broad functional area, largely at the recipient's discretion.

Budget

A budget identifies the type of expenses and revenue needed to complete the project. The budget must be approved by the funding agency. This budget will be the basis for authorizing all expenditures on the project and the basis for seeking payment (reimbursement) from the funding agency.

Budget Period

The period of time during which a particular increment of funding can be expended.

Budget Narrative

To detail and define the financial information presented in the budget summary; to include how each figure was calculated and determined.

Budget Summary

The sum totals, subtotaled by category, of the costs associated with the performance or implementation of a project.

Capital Grant

Funding for construction or capital equipment.

Catalog of Federal Domestic Assistance (CFDA Number)

The identifying number assigned to each federal grant program by the Catalog of Federal Domestic Assistance. The CFDA website, <http://www.cfda.gov>, contains the most current published information.

Competitive Grants

Grants for which federal or other funding agencies solicit proposals and rate them on a competitive basis to determine which proposals are worthy of funding. In the Catalog of Federal Domestic Assistance, these grants are identified as "project grants."

Contract

A written agreement that defines how a business relationship will be managed.

Direct Costs

Expenditures associated with grants and contracts that are necessary for and can be specifically identified with the performance of a sponsored project and can, therefore, be charged to it. In order for an expense to be eligible for reimbursement against a grant or contract as a direct cost, it must be allowable, reasonable, allocable and timely; and must meet all documentation requirements.

Discretionary Grants

Competitive grant programs in which the applicant designs the proposal and the funding agency ranks the proposals received. This gives the funding agency the discretion to determine which recipients will receive funding. Also known as competitive grants or project grants.

Drawdown

The method by which a grantee requests payment from the funding agency.

E-Application

An electronic grant application system. Most federal grants can be found and/or applied for online at <http://grants.gov/>. Some applications may be electronically submitted at the funding agency's website.

Federal Register (F.R.)

The official journal of the United States federal government, published daily, in which all federal grants approved by Congress, are published.

Fiscal Year

A twelve-month period for which an organization plans the use of its funds; for the Federal government, the fiscal year runs from October 1 through September 30; for Nye County, the fiscal year runs from July 1 through June 30.

Formula Grant

Funds made available based on a formula prescribed in legislation, regulations, or policies of the agency; formula grants are non-competitive. These grants are sent directly to the state, who disburses the monies according to a formula.

FTE (Full-Time Equivalent)

The amount of time, credit, or cost associated with one full-time person or student.

Grant (Cooperative Agreement)

Per the Federal Grant and Cooperative Agreement Act of 1977, the primary beneficiary under a grant or cooperative agreement is the public, as opposed to the Federal Government. The distinguishing factor between assistance in the form of a grant or a cooperative agreement is the degree of Federal participation or involvement during the performance of the work activities.

If the federal agency, usually the Project Officer, participates in project activities, then a cooperative agreement is the proper funding mechanism. If the funded activities meet the

definition of assistance and no substantial involvement by the funding agency is anticipated, a grant must be used to fund the project.

Grantee (recipient)

The person or entity that receives funding for a particular service or activity and is accountable for the use of these funds.

Grantor (sponsor/organization)

An external agency/organization that provides funding for an activity or service program.

Guidelines

A set of general principles used in judging proposals.

Indirect Costs

Expenditures that cannot be associated with a specific grant or contract, but are inherently needed for the support, development and maintenance of the institution in order for the project to proceed (overhead).

These expenses include, but are not limited to, the maintaining of buildings, grounds and equipment, accounting services, and general administrative services.

Indirect Cost Recovery

An approved amount/percentage charged to a specific project/grant to facilitate the administrative functions of the institution coordinating the program. Indirect cost recovery is generally calculated as either a percentage of direct project salary and fringe expenditures or a percentage of total direct costs minus any capital or equipment expenses.

Intergovernmental Review

Federal requirement that applicants notify their states of any proposals being submitted to a federal agency and allow the state to review and comment on the proposals.

Letter of Support

A letter attached as an addendum to a grant proposal from an outside agency or organization expert or supporter of the project that states why he/she believes the project should be funded.

Letter of Commitment

A letter attached as an addendum to a grant proposal from an outside agency or organization expert that not only supports the project, but also commits resources to achieve the project goal(s) and describes the roles and responsibilities of the organization and/or partner.

Matching Funds

The dollar amount that the grantee or other outside party agrees to contribute to the project.

Cash Match (Hard Match)

Cash Match is the actual accumulated funds/dollars expended and recorded in the general ledger for support of a specific grant or contract.

- All cash match must be documented, and the records retained in the specific project files for audit purposes. These records must show how the values placed on the match were derived.

In-Kind Match (Soft Match)

In-kind contributions may consist of services, equipment, or products that contributed to the enhancement of a specific project/grant. In-kind matches are not usually included in the project budget and are, therefore, not recorded in the general ledger. These contributions may come from either internal or external resources.

- All in-kind match must be documented, and the records retained in the specific project files for audit purposes. These records must show how the values placed on the match were derived.

Cost-Sharing

Cost-sharing is the portion of total project costs not borne by the sponsor (granting agency/organization).

They are resources contributed above the support provided by the external sponsor of the project. Other terms used are matching, third party, and in-kind contributions. Cost-sharing may or may not be mandatory, but should be minimized whenever possible.

Project Directors/Department Heads are responsible for identifying cost-share/Match requirements, the Comptroller or the Budget Analyst can make a recommendation if funding is unknown, and the Comptroller or the Budget Analyst should confirm funding is appropriate and available prior to the grant moving forward for County Manager and BoCC approval. Appropriate documentation must be submitted and approved prior to the proposal's submission.

Cost-sharing is recorded in an unrestricted fund for each agreement. This fund is identified with the sponsored fund in its title and numbering system:

- Costs used to satisfy matching requirements are subject to the same policies governing allowability as the other costs under the approved budget.
- Cost-share/match can be either in the form of cash or in-kind. This may also be referred to as "hard" or "soft" match, respectively.
- If cost-share is mentioned in the budget narrative, but not in the budget, it MUST be documented.
- Cost-share listed in the narrative must also be listed and labeled cost-share in the budget.
- All cost-share or match must be documented, and the records retained in the specific project file for audit purposes. These records must show how the value(s) placed on the cost-sharing amounts reported to the funding agency were derived.

- Un-recovered Indirect Costs may be included as part of the cost-sharing commitment only with prior approval of the awarding agency.
- **NOTE:** Federal funds CANNOT be used as grant match for other projects that involve Federal funding.

Memorandum of Understanding (MOU), Memorandum of Agreement (MOA), Letter of Agreement (LOA)

A contract to provide/secure deliverables.

Notice of Federal Funding Availability (NOFA)

This notice addresses information on the program's purpose, eligibility requirements, application deadline, award amounts, and applicable compliance requirements.

OMB Uniform Guidance Code of Federal Regulations

Government-wide policies set by the Office of Management and Budget to regulate the use of federal grant funds.

Project

The proposed plan for which the grant funds are being requested.

Project Coordinator/Director/Manager

The individual designated by the grantee to be responsible for the administration of a project including project management, submission of all required documents, communicating with the grantor and other appropriate agencies, and carrying out of all project activities.

Project Period

The total time for which project activities will occur.

Proposal

The formal written document identifying and defining the components and costs of a specific program or project for consideration.

Regulations

Rules set by federal agencies to guide implementation of grant and other programs.

Renewal

To re-apply or obtain new or additional funding for a previously existing program.

Request for Application (RFA)

A call for grant applications in a simpler format than RFP (Request for Proposal).

Request for Proposal (RFP)

A publicized announcement asking for proposals targeted at a problem or program; it lists the project specifications, application procedures, and often includes the required forms.

Scope of Work

Part of a contract detailing the range of work to be completed by the grantee.

SF 424 (Standard Form 424)

The standard application form used by federal agencies for grants.

SF 425 (Standard Form 425) – Federal Financial Report

A standard report for reporting federal grant revenue, expenditures, and program income.

Sub-award/Sub-grant

Formula or competitive grants made from larger grants.

Sub-grantee (sub-recipient)

A recipient of pass-through funds from a grantee and not directly from the grantor. The sub-grantee is accountable to the grantee for the use of funds provided.

Unallowable Cost

A cost (expense) for which a funding agency will not reimburse.

Vendor

A dealer, distributor, merchant, or other seller providing goods or services that are required for the conduct of a program. These goods or services may be for an organization's own use or for the use of beneficiaries of the grant program.