

IN THE SUPREME COURT OF THE STATE OF NEVADA

CITY OF LAS VEGAS, A POLITICAL
SUBDIVISION OF THE STATE OF
NEVADA,

Appellant,

vs.

180 LAND CO., LLC, A NEVADA LIMITED-
LIABILITY COMPANY; AND FORE STARS,
LTD., A NEVADA LIMITED-LIABILITY
COMPANY,

Respondents.

180 LAND CO., LLC, A NEVADA LIMITED-
LIABILITY COMPANY; AND FORE STARS,
LTD., A NEVADA LIMITED-LIABILITY
COMPANY,

Appellants/Cross-Respondents,

vs.

CITY OF LAS VEGAS, A POLITICAL
SUBDIVISION OF THE STATE OF
NEVADA,

Respondent/Cross-Appellant.

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LAW OFFICES OF KERMITT L. WATERS

Kermitt L. Waters, Esq.

Nevada Bar No. 2571

kermitt@kermittwaters.com

James J. Leavitt, Esq.

Nevada Bar No. 6032

jim@kermittwaters.com

Michael A. Schneider, Esq.

Nevada Bar No. 8887

michael@kermittwaters.com

Autumn L. Waters, Esq.

Nevada Bar No. 8917

autumn@kermittwaters.com

704 South Ninth Street

Las Vegas, Nevada 89101

Telephone: (702) 733-8877

*Attorneys for 180 Land Co., LLC and
Fore Stars, Ltd.*

LAS VEGAS CITY ATTORNEY'S OFFICE

Bryan K. Scott, Esq.

Nevada Bar No. 4381

bscott@lasvegasnevada.gov

Philip R. Byrnes, Esq.

pbyrnes@lasvegasnevada.gov

Nevada Bar No. 166

Rebecca Wolfson, Esq.

rwolfson@lasvegasnevada.gov

Nevada Bar No. 14132

495 S. Main Street, 6th Floor

Las Vegas, Nevada 89101

Telephone: (702) 229-6629

Attorneys for City of Las Vegas

CLAGGETT & SYKES LAW FIRM

Micah S. Echols, Esq.

Nevada Bar No. 8437

micah@claggettlaw.com

4101 Meadows Lane, Suite 100

Las Vegas, Nevada 89107

(702) 655-2346 – Telephone

*Attorneys for 180 Land Co., LLC and
Fore Stars, Ltd.*

McDONALD CARANO LLP

George F. Ogilvie III, Esq.

Nevada Bar No. 3552

gogilvie@mcdonaldcarano.com

Amanda C. Yen, Esq.

ayen@mcdonaldcarano.com

Nevada Bar No. 9726

Christopher Molina, Esq.

cmolina@mcdonaldcarano.com

Nevada Bar No. 14092

2300 W. Sahara Ave., Ste. 1200

Las Vegas, Nevada 89102

Telephone: (702) 873-4100

LEONARD LAW, PC

Debbie Leonard, Esq.

debbie@leonardlawpc.com

Nevada Bar No. 8260

955 S. Virginia Street Ste. 220

Reno, Nevada 89502

Telephone: (775) 964.4656

SHUTE, MIHALY & WEINBERGER, LLP

Andrew W. Schwartz, Esq.

schwartz@smwlaw.com

California Bar No. 87699

(admitted pro hac vice)

Lauren M. Tarpey, Esq.

ltarpey@smwlaw.com

California Bar No. 321775

(admitted pro hac vice)

396 Hayes Street

San Francisco, California 94102

Telephone: (415) 552-7272

Attorneys for City of Las Vegas

5.5 Planned Circulation Improvements

5.5.1 Master Plan of Streets and Highways

The Master Plan of Streets and Highways as seen in Map 9, delineates the planned major street system within the City of Las Vegas. Major streets and highways consist of:

- All highways designated as federal highways.
- All highways designated as state highways.
- Primary thoroughfares with a 100 foot minimum right-of-way (typically along section lines).
- Secondary thoroughfares with an 80 foot minimum right-of-way (typically along quarter-section lines).

5.5.2 Planned Roadway Improvements

City Roadway Improvements

The City has developed a ten year list of projects based upon the continuation of current funding levels. Currently, the RTC has programmed funding for approximately ninety-two road construction projects located within the Las Vegas metropolitan area totalling \$ 444.9 million. Twenty-one of these projects, totalling \$81 million, are within the City of Las Vegas. Table 4, Committed Roadway Projects, shows the projects currently funded and programmed for funding through Fiscal Year 1995-96.

Appendix 4 contains a list of projects that will be submitted for programming to the RTC by the City and are shown as "currently unfunded" on map 10. There are fifty-five projects totalling more than \$155 million over the next ten years. Funding for these

projects will have to come from future County bond issues or additional sources.

Map 10, Planned Roadway Improvements, presents the committed and planned projects of the City through the year 2000, as well as, NDOT's planned improvements for the same period.

Planned Summerlin Roadway Improvements

Summerlin plans to implement their roadway network in five stages: 1995, 2000, 2005, 2010 -2015, and 2020 - 2025. For the purposes of this General Plan update, only the 1995 and 2000 stages will be addressed.

- **Stage 1 - 1995 -** By 1995, Summerlin will generate approximately 40,000 trips. Development in the southern area of the Summerlin project should have started by this date, therefore linkage of this area with the northern Town Center area will be critical. Town Center Dr. is planned to provide this north/south link. The extension and connection of many east/west arterials (i.e., Charleston Blvd., Sahara Ave., Tropicana Rd.) should increase the effectiveness of the north/south circulation. Map 11 visually represents the planned roadway network for 1995.

Stage 2 - 2000 - This stage will involve modifications and additions to the 1995 network as portrayed in Map 12. The planned changes to the 1995 roadway network are:

- One additional east/west arterial is planned to be added and all east/west arterials are planned to be operating with six lanes.
- Town Center Dr. will be improved to a six lane divided arterial.
- Summerlin Pkwy. will be improved to a full six lanes up to Town Center Dr.

5.5.3 Planned Transit Improvements

The County Commission approved the Congestion Management Plan (CMP), a transit study done for the RTC. It outlines the public transportation plan for metropolitan Las Vegas. This study addresses public transportation development in the context of an integrated strategy for improving mobility. It proposes recommended actions in four areas: fixed route transit, demand responsive transit, transportation demand management, and high occupancy vehicle.

Senate Bill 112 provides the RTC with funding to begin implementation of these strategies in the future. The RTC will be responsible for implementing the CMP and supplying the public transportation services. Through its planning and policy functions the RTC will decide which services should be furnished. Private carriers will be contracted with for delivery of services and RTC will provide subsidies to carriers that need them. The RTC will be responsible for operating the services through the management of service contracts and will be able to focus attention on mobility issues, notwithstanding mode or technology. In addition, the provision of services by private companies in a competitive market will provide numerous advantages.

Fixed Route Transit

The Transit Technical Study done for the RTC thoroughly documents the need for fixed route transit in the Las Vegas Valley. The goal is to provide service which will make major concentrations of employment such as McCarran International Airport, UNLV, Downtown and the Strip Corridor accessible to residential areas throughout the area. Ideally, with this kind of system, residents will be within a five to ten minute walk to a transit stop and service will be available

every 15 minutes during peak hours. Utilization of routes on arterials can substantially reduce congestion in areas which are experiencing severe growth. In addition, all residents from the Northwest corridor along U.S. 95 to the residents of Henderson will have the opportunity to travel to and from work via transit on express and main line routes.


The CMP indicates that a modified grid network will provide service on each major and minor thoroughfares where demand is high enough to warrant it. Map 13, Proposed Fixed Route Modified Grid System, shows all the routes of the service area. Included in the modified grid fixed route service are four categories of routes:

- Spine. Along the Maryland Parkway corridor one north-south route

will function as the spine operating 15 minute peak service and 30 minute off-peak service.

- Intersecting Routes. Intersecting the spinal route will be eight east-west routes offering 30 minute peak and 60 minute off-peak service.
- Parallel Routes. Completing the grid are four north-south routes running parallel to the spine which

Table 4

 Funded Roadway Projects City of Las Vegas										
Project	From	To	Total Cost	Prior Fiscal Expend.	1990-91	1991-92	1992-93	1993-94	1994-95	1995-96
Buffalo	Overpass	Summerlin Pky	7,000,000		100,000	7,000,000				
Buffalo II	Sahara	Westcliff	4,100,000				265,000	3,815,000		
Charleston	Antelope	Hualapai	4,717,000	2,267,000	2,000,000	450,000				
Cheyenne	Rancho	US 95	4,525,000	2,000	318,000	4,205,000				
Craig	Rainbow	Decatur	5,400,000		400,000	3,500,000	1,500,000			
Durango	Overpass	Summerlin Pky	2,500,000			175,000	2,325,000			
Durango	Charleston	Sahara	2,000,000	900,000	1,100,000					
Lake Mead I	Winwood	I-15	13,360,000	920,000	6,230,000	6,230,000				
Lake Mead II	Winwood	US 95	5,757,000	672,000	1,705,000	3,380,000				
Lamb	Charleston	Owens	6,163,000	1,150,000	5,013,000					
Maryland	Sahara	Stewart	1,424,000	44,000	1,000,000	380,000				
Oakley I	I-15	LV Blvd	1,500,000					105,000	1,395,000	
Oakley II	Decatur	Rainbow	3,500,000					245,000		3,255,000
Owens	Pecos	Nellis	4,140,000	3,674,000	466,000					
Sahara	Durango	Rainbow	5,600,000		100,000	3,500,000	2,000,000			
Traffic Sig	Various		1,000,000		100,000	900,000				
US 95	Jones		300,000		50,000	250,000				
Washington	Lamb	Nellis	4,709,000			375,000	4,334,000			
Washington	ML King	Rancho	1,200,000			1,200,000				
Total			\$81,042,000	\$11,556,000	\$18,582,000	\$31,545,000	\$10,444,000	\$4,165,000	\$1,395,000	\$3,255,000

Source: Regional Transportation Commission

GP.CR Table 4 Comit road;KS;pmv1-8-92

Circulation

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Las Vegas General Plan Circulation Element Map 9 Master Plan of Streets and Highways

ROAD SECTIONS WITH SPECIAL DESIGN

MAP NO.	PROJECT NAME	DESIGN NO.
1	Owens-Vegas Dr.	115-266
2	Decatur-Tonopah Hwy. Intersection	113-121
3	Michael Way to Alta	115-101
4	Casa-Alta Alignment	115-196
5	Second-Charleston Crossing	115-162
6	Fourth-Third St. at Colorado	115-185 & 115-185A
7	Twelfth-Thirtieth at Clark	115-138
8	Superceded by No. 15	115-204
9	Eastern-Twentyfifth Connector	115-181 & 115-143
10	Savannah-Charleston Intersection	115-168
11	Jones-Charleston Intersection	115-175
12	Bonanza, east of Twentyfifth	115-123
13	Decatur, Alta to Bonanza	115-250
14	Owens, Main to Las Vegas Blvd.	107-V-232
15	Alignment, Twelfth & Thirtieth	115-304
16	Antelope Way	
17	Buffalo Dr.	115-291
18	Freeway-East Leg	115-323
19	Alta, Rancho to Tonopah	107-V-210
20	Alta, Highland to Railroad Property	
21	I-15, Bonanza to Owens I-915-I-743	70251-1
22		
23	Eastern, St. Louis to Ballard	115-332
24	Charleston, Main to Twentyfifth	115-226
25	Washington, Main to L. V. Blvd.	107-V-282
26	Valley View, Char. to O.I. Rd.	115-245
27		
28	Morton Dr., Char. to Stewart	115-262
29	Westcott Dr., Rainbow to Buffalo	107-V-257
30	Craig Rd., Decatur to Jones	107-V-259
31	Rancho Dr., Seneca to Char.	115-307
32	Alexander Rd. & Jones Blvd. Inter.	115-256
33	Jones Blvd., Vegas Dr. to Rancho Dr.	115-304A
34	Craig Rd., Torrey Pines to Rancho	115-268
35	Cimarron-Charleston Intersection	115-272A
36	Buffalo-Washington to Cheyenne	115-283

Legend

Freeway-Expressway



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 3011



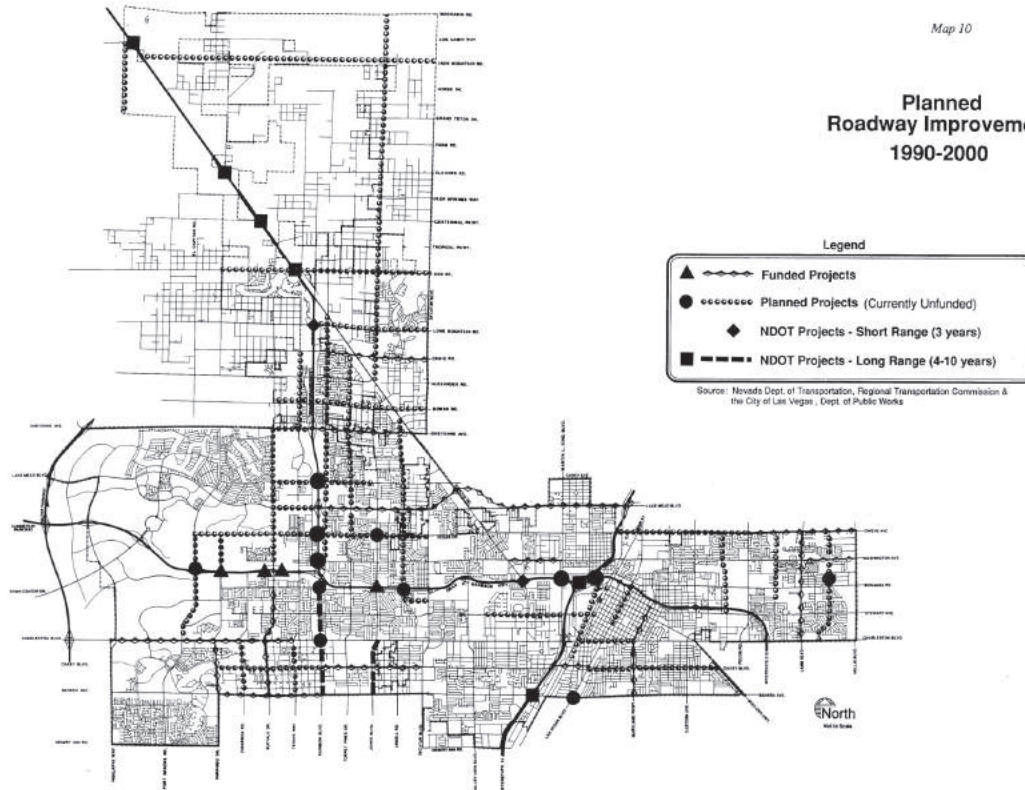
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Map 10

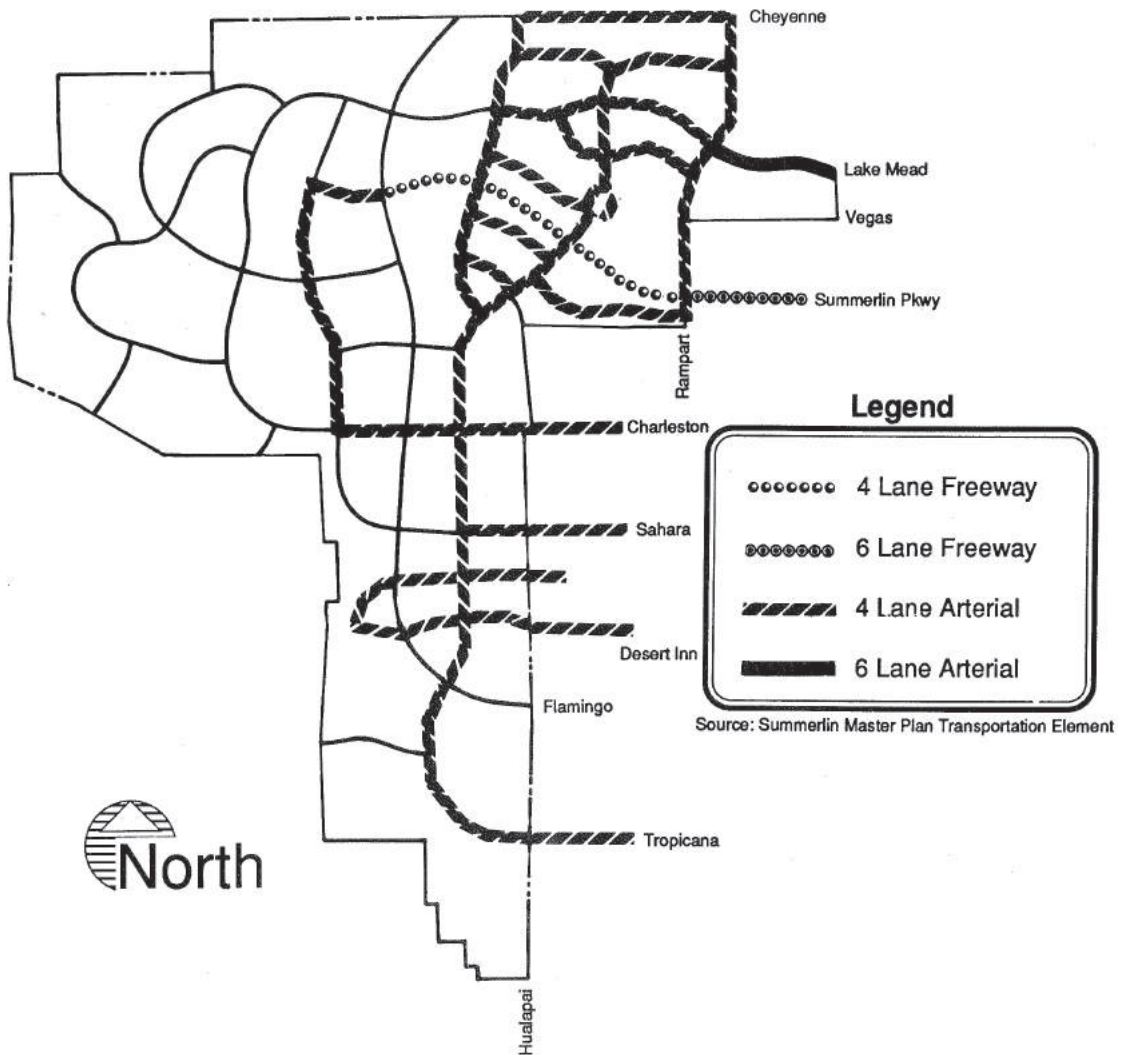
Planned Roadway Improvements 1990-2000



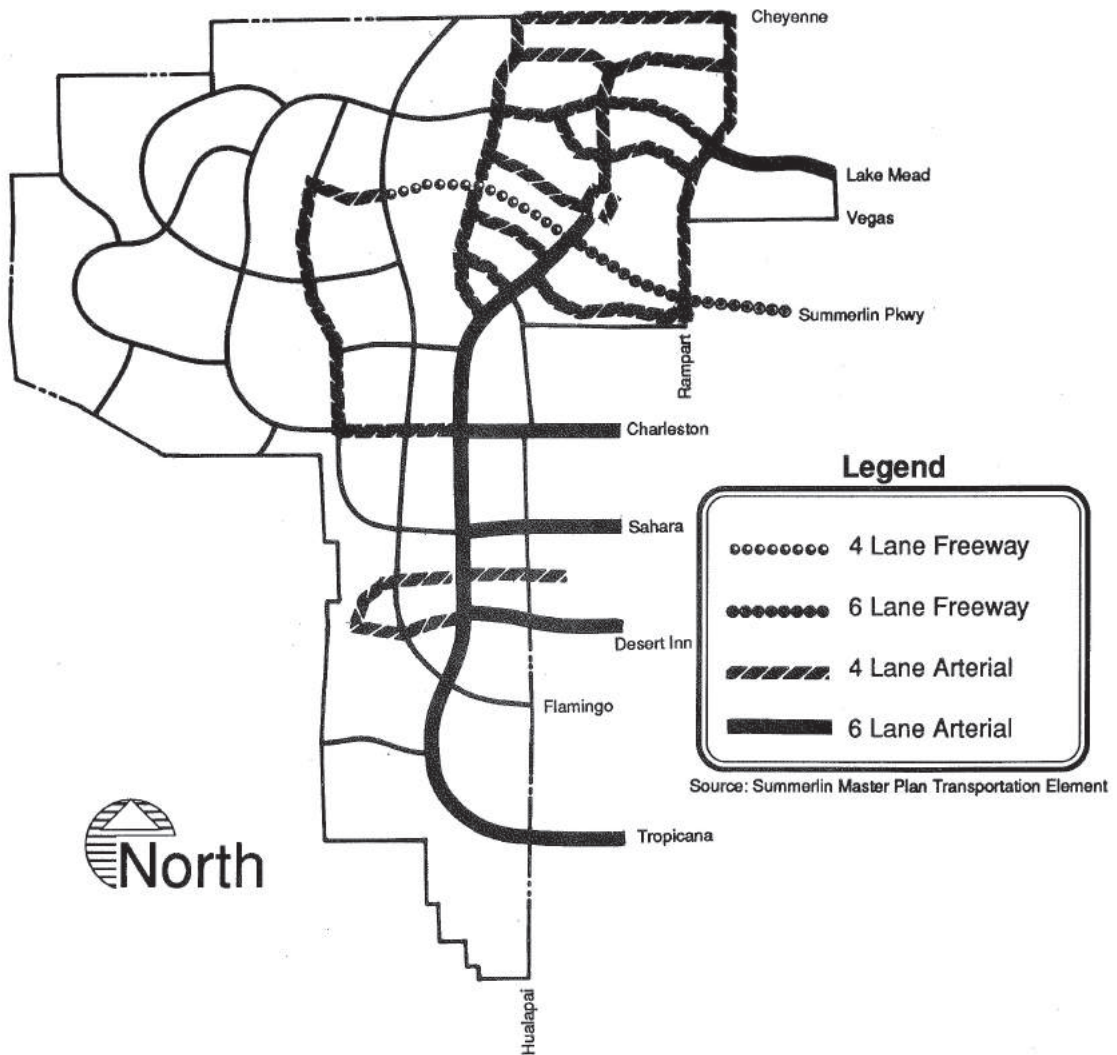
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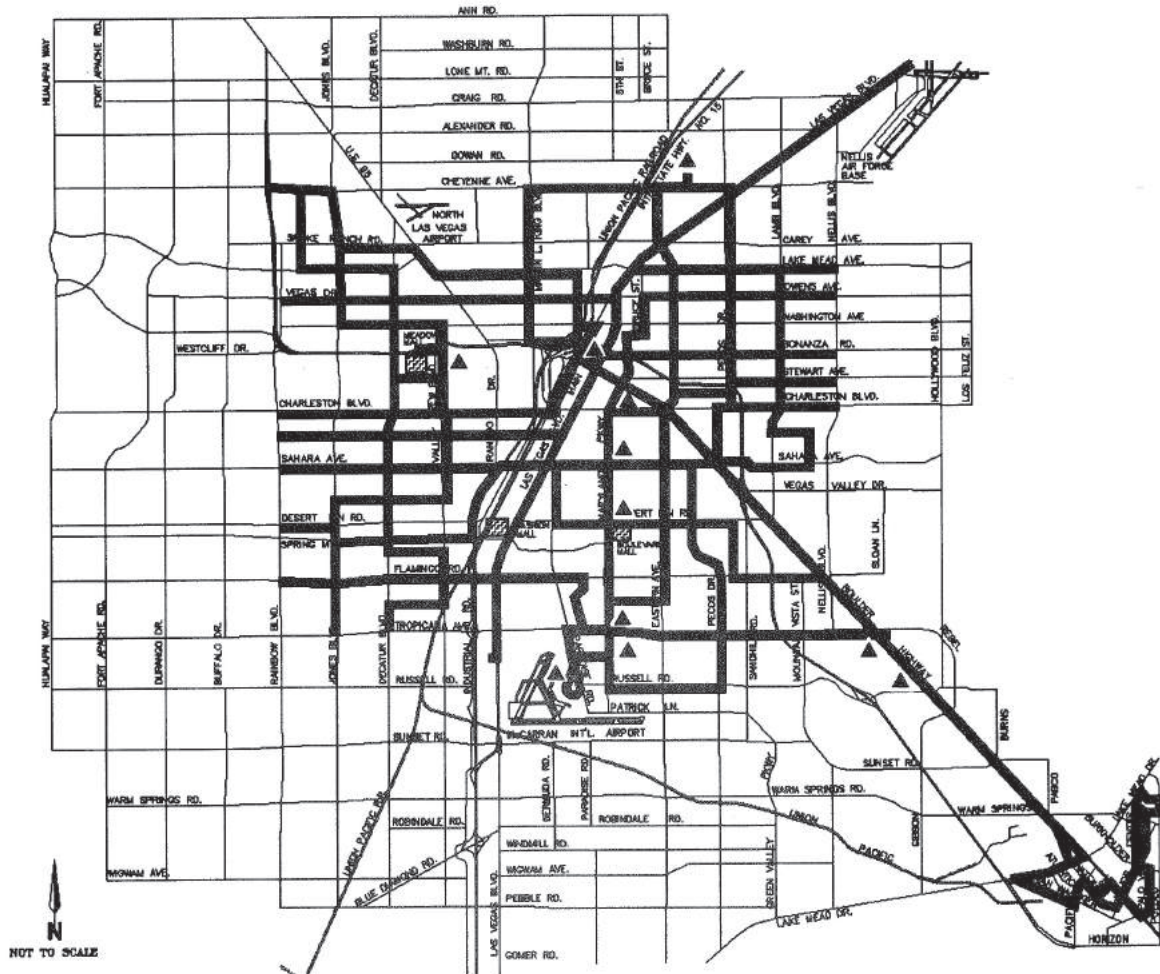
Planned 1995 Roadway Network



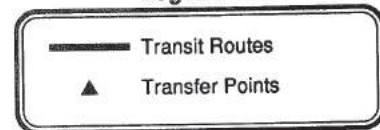
Planned 2000 Roadway Network



Proposed Fixed Route Modified Grid System



Legend



Source: Regional Transportation Commission

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complete the grid.

- **Radial Routes.** Crosstown service is provided by two radial, interlined routes focused on the Downtown area.

The current Strip Corridor routes, due to their success, will not be changed except, perhaps, for incremental adjustments.

The modified grid transit network is intended to dramatically expand the capacity of the transit system. The expanded capacity will be the result of the increased number of buses in operation, doubled service frequency on most routes, and the creation of new capacity for two-way passenger flows on linear routes which are not workable on the current loop routes.

Demand Responsive Transit

Providing paratransit service coordinated with fixed route service is the goal of the Congestion Management Plan. The plan proposes that fixed route service include areas of medium and higher densities and that areas of lower population density have paratransit service offered to the public. This does not necessarily prevent paratransit service in higher density regions but it is recommended it be limited to those persons who are physically unable to utilize fixed route transit and possibly the able-bodied elderly.

Map 14 shows the proposed paratransit system zones. Zones one through four include most of the medium and high density areas of the Valley while zones five through eight include the suburban and rural areas. As fixed route service is not planned to operate within zones five through eight, paratransit service could be attractive to the public.

Transportation Demand Management

The focus of the Transportation Demand Management (TDM) program is to get automobile users to carpool voluntarily with friends and neighbors.

The program will establish incentives for ridesharing and, if successful, increase the longevity of the transportation system, maintain higher levels of service and reduce air pollution.

The program elements to be funded through the RTC and federal sources include: assisting employers, citizen groups and other institutions in developing ridesharing match lists; working with local government jurisdictions to adopt guidelines that promote incentives for carpools and vanpools; entering into public-private joint ventures that seek to create innovative transportation services for major developments such as park and ride facilities, vanpools and financial incentives.

The intent of the CMP is to implement TDM programs at three levels:

- **General Commuting Public** - It is planned to serve the general commuting public through non-employer based services and marketing efforts. To promote ridesharing to the general public, incentives are marketed to expand utilization of ridesharing information numbers and to encourage rideshare matching.
- **Individual Employer** - This program is devised to aid employers in preparing and implementing in-house rideshare programs to satisfy the demand of their employees. This can be done through the use of incentive and recognition programs.
- **Employment Center** - Employees who work for different employers but work within the same employment center are served through a multi-employer association or Transportation Management Association (TMA). The benefit is that small employers which would be unable to support their own TDM program can participate in this joint effort.

High Occupancy Vehicle (HOV) Corridor Development

This program recommends both the retro-fitting of the existing roadways and the design of future roadways to efficiently accommodate the use of carpools, vanpools and public transit through the use of high occupancy vehicle corridors. An HOV corridor study has been recommended to identify a strategic plan for HOV corridor development, which would be conducted in conjunction with highway development efforts.

Definitions

AADT - Annual Average Daily Traffic. The total volume passing a point or segment of highway, in both directions, for one year, divided by the number of days in the year.

Arterial - Signalized streets that serve primarily through-traffic and provide access to abutting properties as a secondary function, having signal spacings of usually 2 miles or less and turning movements at intersections that usually do not exceed 20 percent of total traffic.

Beltway - A controlled access, high capacity roadway designed to route traffic around the metropolitan area.

Capacity - The maximum rate of flow at which persons or vehicles can be reasonably expected to traverse a point or uniform segment of a lane or roadway during a specified time period under prevailing roadway, traffic, and control conditions; usually expressed as vehicles or persons per hour.

Channelization - The movement of traffic into specific lanes using various devices.

Collector - Surface streets providing access and traffic circulation service within residential, commercial, and industrial areas.

Facility - Transportation infrastructure such as roads, mass transit lines, bikeways, and sidewalks.

Freeway - A divided highway with access restricted to interchanges and with grade-separations at all intersections.

High Occupancy Vehicle (HOV) Lanes - Roadway travel lanes exclusively reserved for carpools, buses, and any other vehicles with high occupancy.

Headways - The time between two successive buses on a transit route.

Interlining - Bus operation in a manner which maximizes the matching of bus trips with passenger origin and destination demands and therefore, alternating routes between one set of neighborhoods and another. A method of running buses, from one transfer point, on separate routes to different destinations.

Level of Service - A qualitative measure describing operational conditions within a traffic stream; generally described in terms of such factors as speed and travel time, freedom to maneuver, traffic interruptions, comfort and convenience, and safety.

Modal - The various forms of circulation such as, automobile, bus, bicycle, walking, etc.

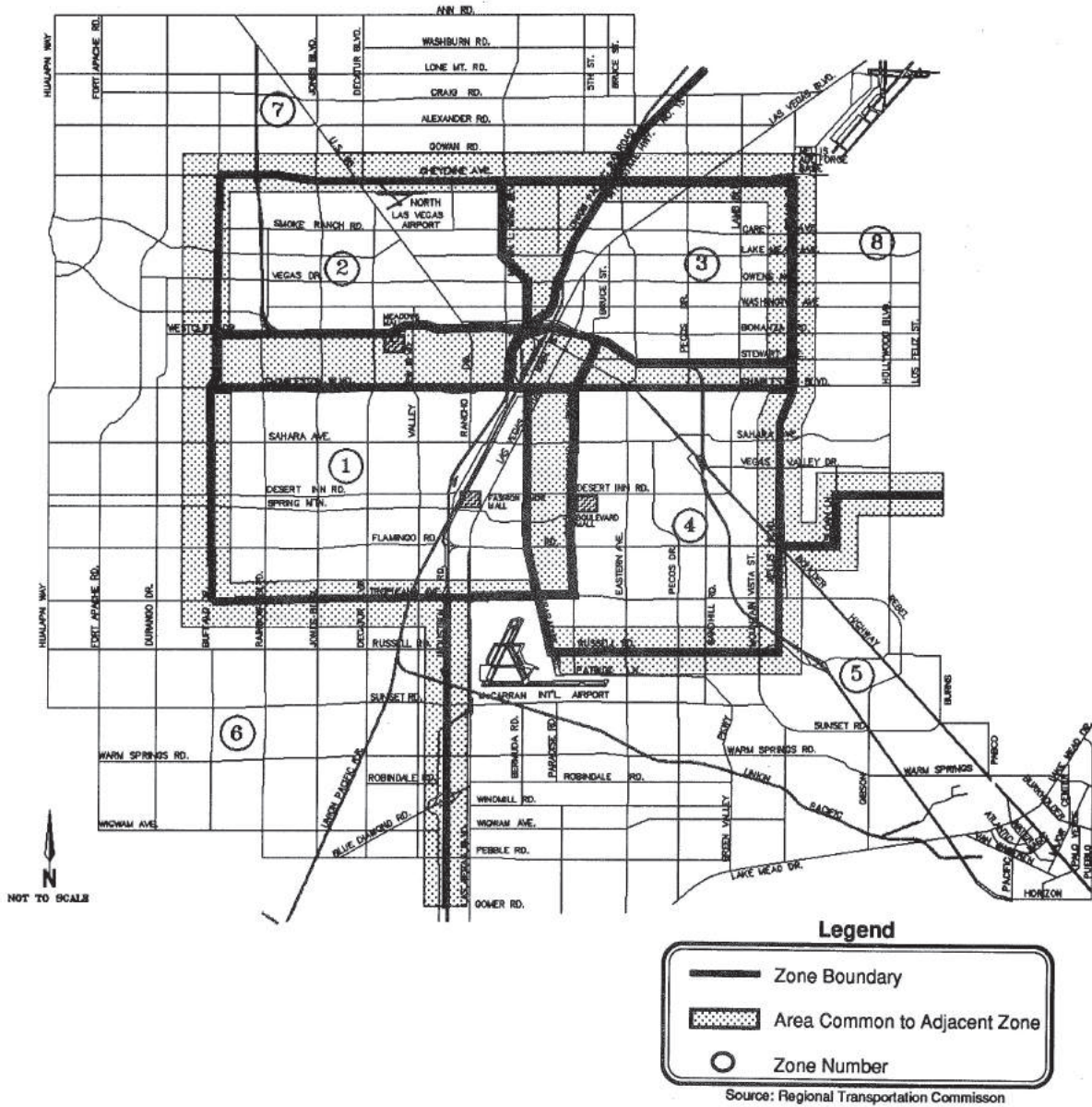
Paratransit - Other forms of transit rather than buses, light rail, etc. Examples are taxis, transit on demand such as EOB.

Right-of-Way - The publicly-owned land to be occupied by a roadway, drainage channel, electrical transmission lines, pipeline, water main, sanitary sewer main, or for another special use.

V/C ratio - The ratio of demand flow rate to capacity for a roadway.

VMT - Vehicle miles traveled. A measure of the amount of usage of a section of highway; obtained by multiplying the average daily traffic by the length in miles.

Proposed Demand Responsive Service Zones



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Endnotes

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- 2.Letter from Larry Lund, Research Division Chief, Nevada Department of Transportation, April 1991.
- 3.Transportation Research Board, *Highway Capacity Manual, Special Report 209*, (Washington D.C.: GPO, 1985), p. 1-3.
- 4.Ibid.,pp. 1-3 - 1-4.
- 5.Ibid, pp. 11-2 - 11-8.
- 6.BRW, Inc., *Regional Transportation Plan Update Inventory and Analysis*, pp. 83-89.
- 7.Ibid.
- 8.Regional Transportation Commission, *Annual Report, 1990*, p. 11.
- 9.Ibid.
- 10.Bruce Woodbury, "Traffic: A Prime Concern For Southern Nevada", *Open Line*, October 1990, pp. 6-8.
- 11.Ibid., p 11.
- 12.City of Las Vegas, Community Planning and Development, Statistics Division.
- 13.Summerlin, *1991 Planning Report*, July 15, 1991, pp. 8-16.
- 14.Ibid.
- 15.City of Las Vegas, Department of Public Works, *Public Works 2000*, 1990, p. 15.
- 16.BRW, Inc., *Traffic Circulation Study, Downtown Las Vegas*, May 9, 1990, p. 35.
- 17.Ibid., pp. 49-61.
- 18.SR Associates, *Interim Report on Transit Technical Study*, May 15, 1990, pp. III-9 - III-18.

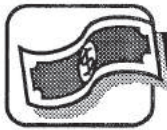
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VI. Public Finance

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VI. PUBLIC FINANCE

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6.1 Background

6.1.1 Purpose and Goal of the Public Finance Element

Nevada Revised Statutes (N.R.S.) recommend that a General Plan for a city include an Economic Plan to assist in the allocation and expenditure of public funds to provide for an economical and timely execution of the various components of the General Plan. The recommended Economic Plan is incorporated into this Public Finance Element.

Public Finance refers to the long-term investments made by the city. These long term asset investments include a variety of projects including road construction and repavement, fire station construction and furnishing, and park development.

The goal of the Public Finance Element is to help implement a realistic and feasible schedule of improvements needed to meet the City's needs for both new growth and the replacement of worn and/or obsolete facilities. This element affects the existing Capital Improvement Plan process by developing priorities and criteria for evaluating spending proposals. The definition of "capital improvements" used by the City Finance Department is "any undertaking to construct, renovate, improve, equip, furnish or acquire any building, structure or facility, or any physical improvement to land, provided the title will rest with the City of Las Vegas and the project has an estimated useful life in excess of five years and an estimated cost of \$20,000 or more."

Capital budget decisions should be centralized and based on a variety of information such as available funds,

land use plans, population projections, and economic base studies.

Both residential and non-residential uses depend on local services. The information gathered from the above studies is helpful in determining what type of services and levels need to be placed in certain areas, now and in the future.

6.1.2 Overview of the Capital Improvement Planning Process

The City of Las Vegas annually prepares a five-year Capital Improvement Plan (CIP). The current CIP is for the Fiscal Years 1991-1996. This document is a multi-year planning process that identifies and prioritizes the needs for a variety of public improvements, and coordinates their financing and construction time frames to provide order and continuity to the repair, replacement, construction, or expansion of the City's capital assets.

Capital projects are grouped into the following categories:

1. **Public Improvement Projects:** These include all types of new buildings and renovation projects, non-structural improvements, and land acquisition.
2. **Public Improvements - Original Furnishing and Equipment:** These include purchases of original furniture and equipment for furnishing completed public improvement projects.
3. **Major Maintenance and Repair:** Maintenance and repairs consist of normal upkeep or restoration work done to keep a building, structure, or non-structural improvement in its present condition or state of usefulness, to prevent its deterioration, or to restore its previous conditions. Major maintenance and repairs costing in excess of \$20,000

are to be budgeted as capital projects under this title.

The capital improvements process begins with a needs assessment survey, and with each department submitting its individual project requests. These requests include information on cost, time frame, impact on operating budget, and an overall justification for the project. The Budget Office reviews each project for completeness and accuracy and identifies available funding sources. The Budget Office then compiles a preliminary document and makes its funding recommendations to the City Manager.

The projects are reviewed and priorities reexamined by a Capital Projects Committee headed by the Deputy City Manager for Community Affairs. The City Manager either accepts the Committee's recommendations or changes the Budget Office's funding or project priorities to fit the view of what will best meet the needs of the community. Finally, the plan is submitted to the City Council for its acceptance and approval. The entire process takes about 21 weeks to complete and is repeated yearly.

A more detailed description of the CIP as a tool to manage growth is found in the General Plan Appendix Volume, Section VI.

6.1.3 Revenue Sources

Revenues include all monies that are collected, or received through governmental transfers, by the City. In Nevada, entities are limited as to which revenue sources can be utilized to fund capital projects. Ad valorem (property taxes) funds cannot be used directly for capital projects unless legislative action or voter approval has taken place. The City depends on several types of monies to fund long-term projects. Nearly 20 sources can be identified, including:

City Bonds: Both voter approved general obligation bonds and revenue bonds are used for major public safety and sanitation facilities.

Clark County Bonds: Voter approved general obligation bonds for road construction. These bonds are paid by taxes levied by Clark County but revenues are distributed to other entities through interlocal agreements.

Regional Transportation Commission (RTC): Bond money for street construction with repayment of the debt paid by gasoline taxes and a 1/4 cent sales tax levied specifically for transportation projects.

Special Assessment Districts/Contributions: Property owners who benefit directly from special assessment districts pay a prorated share of the project cost.

Motor Vehicle Related Taxes: This includes both motor vehicle privilege tax and motor fuel tax.

Service Fees: Charges to individuals based on their usage of special services not funded through operations.

Impact Fees: Fees imposed to pay for constructing capital improvements to particular service areas. These fees are collected by the City and expended through various funds, such as the Parks and Leisure Activities Capital Projects Fund.

Clark County Regional Flood Control District (CCRFCD): Voters approved a 1/4 cent sales tax to repay bonds issued to design and construct flood projects.

Real Property Transfer Tax (RPTT): Revenue received on the value of all real property that is transferred by deed to another person(s).

Room Taxes: Commission monies returned to the City by the Las Vegas

Convention and Visitors Authority are primarily used for recreation projects. A one percent levy is dedicated to transportation program projects.

Other Governments: Reimbursements from other governmental entities per interlocal agreements. An example, the agreement with North Las Vegas to provide sanitation facilities.

Land Sales: A one-time source received through the sale of City-owned property.

Grants: Federal monies received from Housing and Urban Development/Community Development Block Grant or UMTA programs. Some State grants are also available.

General Funds: The General Fund is the basic operating fund of the City. The City attempts to hold transfers to the capital improvement fund to a minimum. Monies transferred will not include property taxes, but rather sales taxes, license and permit or fines and forfeits monies.

Fund Balance: Reserve monies accumulated from prior appropriations for work-in-progress projects. The limit for the reserve is 8% of the General Fund.

Donations: Businesses or individuals donate to a special funds category to have a project completed, e.g., road surfacing.

Contributions and bonds make up the majority of the available funding, about 47%, in 1991-92. Clark County bonds, service fees, fuel taxes, and the regional flood control and transportation commission sources provide another 37% in 1991-92. Figures 1 and 2 display the major revenue sources for fiscal year 1991-1992 and the five year CIP period of 1991-1996.

A comparison between the time periods displayed indicates which revenues are most important in FY 91-92 and which are most important over the en-

tire period of the 91-96 CIP. Noticeable Bonds replace contributions as the major source of revenue over time, but, along with contributions, still account for 41% of the expected CIP revenues. Figure 2 indicates that less than six percent of the projects remain to be funded through these revenue sources over the 91-96 period.

6.1.4 Special Revenue Funds

Special Revenue Funds are used to account for specific revenue sources that are legally restricted to expenditures for a specified purpose. These are separate from the capital improvement funds since the monies can be used for both the operating and capital budgets of those departments. The

following describes some of these funds:

- Multipurpose Fund - to account for monies received from various sources and which are to be used for specific functions.
- Las Vegas Convention and Visitors Authority Fund - to account for monies received from the Authority, part of which must be used for recreational purposes.
- Park Construction Program Fund - to account for monies received by developers and other builders that will be used to construct neighborhood parks.

Figure 1

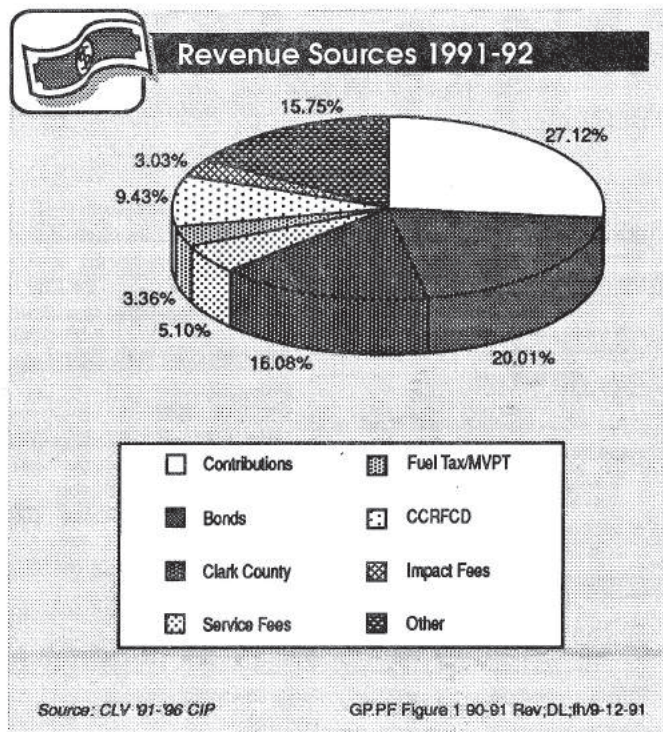
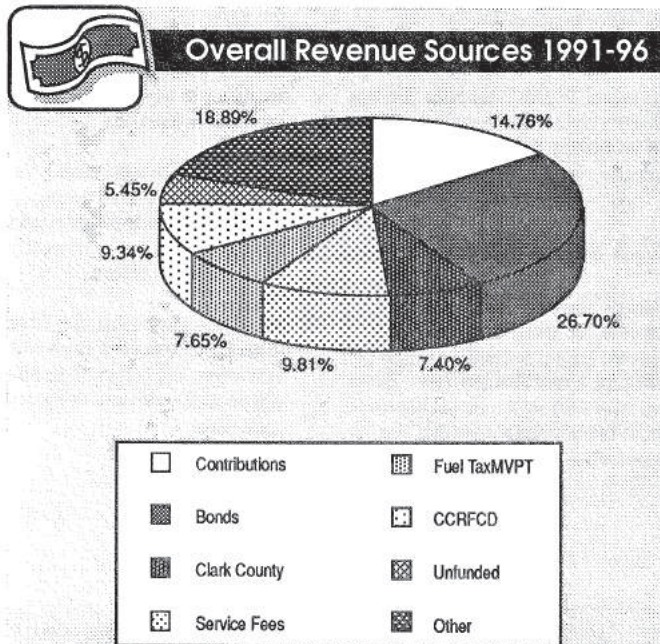


Figure 2



Source: CLV '91-'96 CIP

GP:PF Figure 2 90-95 Rev:DL, 11/9-12-91

- City of Las Vegas Downtown Redevelopment Agency Fund - to account for the financial activity of the Agency which derives its revenue from bond proceeds and property taxes and will be used to rehabilitate and develop the defined Redevelopment area.
- Street Maintenance Fund - to account for monies received from the City's portion of the motor vehicle fuel tax to be used for maintenance of existing streets and roadways.
- Housing and Urban Development Fund - to account for monies received by the City as a grantee participant in the Federal Community Development Block Grant Program which must be used for qualifying projects.
- Downtown Development Fund - to account for monies received from the Urban Mass Transit Agency, State of Nevada, and the City of Las Vegas to be used in a Downtown Master Development Plan which includes a downtown mass transportation system.
- Special Revenue Funds provide monies that show up in the "Other Governments" and "Grant" categories sources of revenue. They are collected from a variety of sources.

6.1.5 Expected Revenues

Since the Capital Improvement Plan is oriented to the future, an essential

component is the forecast of revenues over a specified period of time. This forecast is the foundation for spending policies, and is a crucial step. If revenues are overestimated and projects are begun a shortfall may result causing fiscal strain since projects will be underfunded or unfunded.

Future revenues may be projected by studying past data on existing revenue sources. Projections should be made using current taxation rates and expected growth of the tax base. In analyzing past trends, it is improper to simply extend the trends in total revenue. Rather, the analysis must determine the effects of natural economic growth in the tax base and effects of tax rates, and the impacts of Federal and State legislation. For example, past increases in revenue could have been caused as a result of tax rates, a change in the assessment levels, or the enactment of new tax laws. A detailed analysis to determine revenue levels is essential for an effective capital improvement plan to be implemented.

Overall \$466,497,155 are expected to be raised over the next five years from revenue sources. With the expected funding level determined, a variety of projects have been selected to be undertaken, roughly equalling the level of revenues. Table 1 displays the expected revenue, by source, over the five year CIP process.

6.1.6 Expenditures

Once revenues have been forecasted, a variety of projects can be selected and funding priorities established. Forecasting expenditures require that outlays are grouped into categories, separating operating expenditures from capital expenditures and debt service charges. The Capital Improvement Plan for the next five years has budgeted \$466,497,155 for a variety of functions. Table 2 displays the planned