

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.

No. 84345

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JOINT APPENDIX
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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

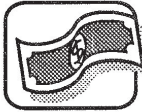
expenditures over the next five years. Public works, sanitation, public safety, and general government account for over 94% of the total expenditures in 1991-92. Figure 3 displays the 1991-92 expenditures by function. Figure 4 displays the total expenditures for the entire 1991-96 CIP. Again, the comparison provides insight into the overall expenditures. Although public works dominates the CIP overall, in 91-92 its percentage is even higher because the City is making large purchases for newly completed infrastructure systems in the Summerlin area. Summerlin property owners will reimburse the City for most of these improvements through special assessments.

As discussed, the majority of capital improvement funds are allocated to the public works function of the city. Below is a description of the functions that receive funding for capital projects, including the capital project funds that are set up to finance these projects.

General Government is responsible for the running of the day to day operations of the City. The principal activities include the Legislative, Elections, Executive, Financial Administration, Engineering, Planning, and Design. Capital outlays include the replacement of office equipment and furniture, and the purchase of computer and other technical equipment.

- **General Capital Projects Fund** - accounts for financing and construction of general purpose public facilities in low income areas. Financing is provided by the Housing and Urban Development/Community Block Grant.
- **City Facilities/Yards Fund** - accounts for the costs of capital improvements which are periodically required at the City's facilities and maintenance yard. Revenues are derived from the Public Improvements and the Las Vegas Convention and Visitors Authority Special Revenue Funds.

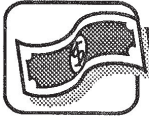
Table 1

 Capital Improvement Plan City of Las Vegas						
Projected Revenues						
Function:	91/92	92/93	93/94	94/95	95/96	Total
Bonds	17,059,000	0	0	0	0	17,059,000
Future Bonds	15,706,000	44,982,929	30,284,501	5,718,648	10,728,335	107,420,413
Contributions	44,412,697	7,041,000	6,011,000	5,000,000	6,371,000	68,835,697
Fuel Tax/MVPT	5,500,000	7,287,500	7,480,000	7,700,000	7,700,000	35,667,500
Service Fees	8,345,300	11,030,700	11,010,563	10,937,562	4,460,000	45,784,125
Room Tax	1,510,000	1,150,330	269,960	142,600	220,000	3,292,890
Impact Fees	4,960,000	5,906,000	1,650,000	3,300,000	2,570,000	18,440,000
Clark County	26,341,000	4,932,000	567,000	945,000	378,000	33,163,000
NDOT	200,000	200,000	200,000	200,000	200,000	1,000,000
RTC	5,285,000	6,071,000	3,999,000	2,755,000	4,560,000	22,670,000
CCRFGD	15,452,000	7,412,000	7,134,000	7,828,000	5,764,000	43,590,000
Local Governments	602,200	1,350,000	963,000	1,555,000	622,000	5,092,200
Land Sales	160,000	640,000	325,000	0	0	1,125,000
Grants	1,220,000	0	0	0	0	1,220,000
Public Improvements SRF	6,075,000	7,560,100	4,700,200	3,715,500	3,426,300	25,477,100
General Fund	80,000	0	0	0	0	80,000
Fund Balance	10,579,017	4,800	0	0	0	10,583,817
Donations	293,563	0	100,000	100,000	100,000	593,563
Unfunded	0	8,192,500	4,806,050	4,336,600	8,067,700	25,402,850
Totals:	163,780,777	113,814,859	79,500,274	54,233,310	55,167,335	466,497,155

Source: City of Las Vegas, 1991-96 Capital Improvements Plan

GP.PF Table 1 CIP Rev expend;DL:pm/10-1-91

Table 2



City of Las Vegas Capital Improvement Plan						
Projected Expenditures						
Function:	91/92	92/93	93/94	94/95	95/96	Total
General Government	6,057,400	6,487,000	3,995,000	3,000,000	2,710,000	22,249,400
Judicial	190,000	200,000	0	0	0	390,000
Public Safety	13,377,938	10,764,929	18,056,186	8,241,648	5,740,335	56,181,036
Public Works	102,133,319	36,601,100	26,371,600	25,420,100	27,304,000	217,830,119
Sanitation	32,736,300	47,957,700	25,280,563	10,937,562	4,460,000	121,372,125
Culture and Recreation	7,995,820	11,804,130	5,796,925	6,634,600	14,953,000	47,184,475
Economic Development	1,220,000	0	0	0	0	1,220,000
Transit	70,000	0	0	0	0	70,000
Totals:	163,780,777	113,814,859	79,500,274	54,233,910	55,167,335	466,497,155

Source: City of Las Vegas, 1991-96 Capital Improvements Plan

GP.PF Table 2 CIP expend;DL.pm/9-12-91

The Judicial function is associated with the City's judicial proceedings, such as Municipal Courts. Capital outlays here include the replacement of office equipment and furniture, and the purchase of computer and other technical equipment and renovation of work areas.

Public Safety includes the City's contribution to the Las Vegas Metropolitan Police Department, the City Fire Department, and Detention and Enforcement.

- **Fire Services Capital Project Fund** - accounts for the costs of constructing new fire stations and making improvements to existing stations. Financing is provided by bond proceeds.
- **Detention and Enforcement Capital Project Fund** - accounts for costs incurred in the expansion of the existing Stewart/Mojave Detention Facility. Financing is provided by bond proceeds. A \$9.5 million bond has been approved to build a

new detention facility.

Public Works includes maintaining and developing City infrastructure. Public Works (including Sanitation) has the overall responsibility for construction and maintenance of flood control facilities, roads, traffic control, and wastewater collection and treatment. These activities account for the majority of the City's capital projects.

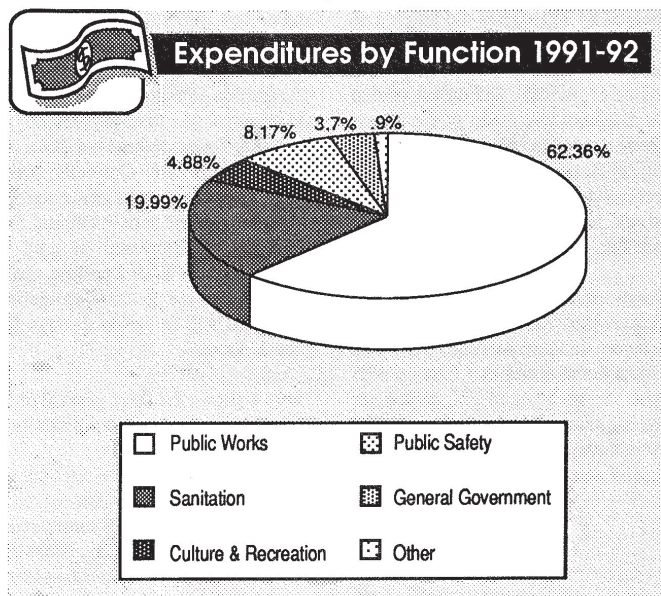
- **Special Assessment Fund** - accounts for the costs of public improvements which primarily benefit taxpayers against whose properties special assessments are levied by the creation of a special improvement district. Typical projects include street paving, street lighting, sidewalks, curbs and gutter construction. Costs of the projects are determined and property owners are assessed their proportionate share.
- **Public Works Fund** - accounts for the financing of street preservation

and rehabilitation programs to City streets, utilizing transfers from the Street Maintenance Special Revenue Fund.

- **Road and Flood Projects Fund** - accounts for costs incurred in construction and improvement of county roads and construction of flood control devices within the boundaries of the City. Financing is provided by road and flood control bonds issue by Clark County, the Clark County Regional Flood Control District, and the Regional Transportation Commission which derives its resources from land proceeds, gas taxes and sales taxes.

Traffic Signals and Street Lighting Fund - accounts for costs incurred by installing street signs, traffic signals, and street lighting. Financing is provided by the State of Nevada Department of Transportation, Clark County, and developer donations.

Figure 3



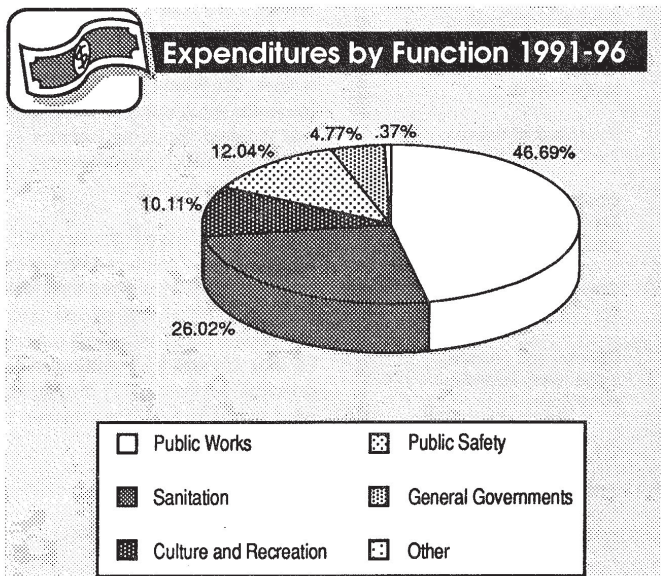
Source: CLV '91-'96 CIP

- **State Highway Construction Fund** - accounts for costs incurred in constructing and improving state highways that are located in the City limits. Financing is provided by the State of Nevada Department of Transportation.

Culture and Recreation provides cultural, recreational, and senior citizen activities. Parks and Leisure capital outlays include land acquisition, buildings, facility upgrading, office equipment, computers, and park equipment.

- **Parks and Leisure Activities Fund** - accounts for the costs of constructing recreation centers and parks, making improvements to existing recreational facilities and constructing senior citizen facilities. Financing is provided from transfers from the Las Vegas Convention and Visitors Authority Commission and Grant, various local grants, and Park Impact Fees.

Figure 4



Source: CLV '91-'96 CIP

Economic Development is directed toward furthering the economic development of the City. Capital outlays include office equipment and computers.

Transit is the planning, operation, and maintenance of transportation services and equipment within the City and downtown transportation complex.

- **Downtown Master Development Fund** - accounts for costs incurred in the construction of the Downtown Transportation Center and related off-site improvements. Financing is provided by a variety of revenue sources including the municipal parking enterprise fund.

6.1.7 Enterprise Funds

Enterprise funds have been created to move the costs of certain functions from the City's general fund budget.

The costs of the service are recovered through user charges. Table 3 displays the City's Enterprise Funds.

6.1.8 Debt Financing Capacity

Debt financing refers to the accumulation of debt through bonds. The funds are obtained through a bond issue to obtain monies to develop needed projects, and the borrowed monies are repaid in the future.

There are two major types of bonds, general obligation bonds and revenue bonds. General obligation bonds (G.O.s) are secured by the full faith and credit of the issuer and when is-

sued by local units of government it is secured by a pledge of the issuer's *ad valorem* taxation power. Revenue bonds are repayable from a specific source of revenue, and do not pledge the full faith and credit of the issuer. Thus, the holder of the bond cannot require the borrower to impose taxation to repay the bond. Nationwide revenue bonds have become increasingly popular.

Bonds are an important source of long-term monies. Since these monies need to be repaid there are limits set on the total amount a city can finance with debt. Some types of obligations are not considered in determining the debt limit, these are: certain revenue bonds, special assessment bonds, short-term

securities repaid with property taxes and certain interim warrants. Once a bond has been issued, the City is responsible for paying periodic interest (the coupon amount) and for repaying the principal (the maturity amount) of the bond. Together these liabilities are called debt service. Currently, about 3.2% of the City's total governmental funds are devoted to debt service. For 1992, \$9.3 million will be used to service a debt of \$289.2 million. Only \$17,810,000 are general obligation bonds that will be repaid through the general fund.

Table 4 shows the three general obligation bond issues that are outstanding.

The total debt limit, set by the State of Nevada in 1991, was 20% of total assessed value. Table 5 summarizes the debt position of the City. Since the City is not near its debt limit, bonds are a viable source of funds in the near future. Obviously, with such a low dependence on long-term debt, the City of Las Vegas is in good financial condition.

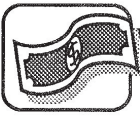
Standard and Poor's bond rating system which ranges from the very best rating of AAA to D, rates Las Vegas a solid A. The A rating is only two levels below the AAA rating. The information required for rating includes demographics, debt burden, economy and management structure.

The debt service funds account for the accumulation of resources for, and the payment of, general long-term debt principal, interest and related costs. The budget for 91-92 is \$5.5 million. Of that amount \$1.7 million is for principal payment, \$2.3 million for interest, and \$1.5 million to remain as the fund balance.

6.1.9 Operating Costs

Operating costs generally increase as the result of the expansion to capital

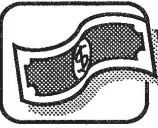
Table 3

 Enterprise Funds City of Las Vegas		
<i>Fund Name</i>	<i>Balance</i>	<i>Purpose</i>
Lower Court Counseling	\$119,382	Provide a counseling program for those that have been referred by the courts
Municipal Golf Course	\$35,000	Operate and maintain the City's golf course
Sanitation	\$7,360,563	Operate and maintain the City's Sanitary System
Woodlawn Cemetery	\$38,864	Operate and maintain the City's Cemetery
Industrial and Business Park	\$2,610,000	Develop and provide areas ready for industry to locate
Municipal Parking	\$972,269	Provide parking enforcement in the downtown area and leasing of two municipal ramps

Source: CLV Budget 90-91

GP.PF Table 3 enterprise;DL:pm/9-12-91

Table 4

 Bonds Outstanding Debt Service Summary City of Las Vegas				
The City currently has three General Obligation bonds that are outstanding				
Bond Name	Date Issued	Original Issue	Current Balance	Purpose
Fire Protection	June 1987	\$5.5 million	\$4,180,000	To construct three new fire stations
Jail Facility	Aug 1989	\$9.5 million	\$8,630,000	To expand the current jail
Property Acquisition	Nov 1989	\$5 million	\$5,000,000	To purchase land
Totals:		\$20 million	\$17,810,000	

Source: CLV Budget '90-'91

facilities. These costs result from the yearly maintenance of the various capital projects, such as road repavement and sewer repair. Funding for these yearly maintenance costs are obtained from the general fund, where property taxes and sales taxes are the major sources of revenue.

The general fund is the principal operating fund of the city. The fund is broken into nine basic functions with appropriations of \$130,317,793 for FY 91-92. Expenditures are dominated by public safety, which accounts for 55%, public works 9%, general government 19%, culture and recreation 8%, judicial 5%, and all others 4%. Funding is provided by, property taxes 17%, sales taxes 44%, license and permits 19%, fines and fees 4%, and all others account for 16% of revenues.

6.1.10 Coordination of Programs

Often Capital projects not only benefit the City, but also the entire Valley. Projects that are intended to solve larger problems such as crime prevention, flooding and transportation have been

placed under the authority of regional organizations.

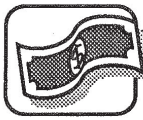
Since these types of projects benefit more than just City residents, Valley-wide cooperation is needed. These organizations include: Clark County, Regional Transportation Commission, Clark County Regional Flood Control

District and the Las Vegas Metropolitan Police Department.

6.1.11 Financing Cooperation

Since other organizations are responsible for developing and constructing their own projects, they also need funds.

Table 5

 Debt Margin Summary City of Las Vegas		
Assessed Value:		\$3,135,946,601
Debt Limit 20% of Assessed Value:		\$627,189,230
Debt applicable to the limit:		
Total applicable debt	\$76,835,000	
Less amount available in Debt Service Fund for repayment	\$1,510,347	
Total debt applicable to limitation		\$75,324,653
Legal Debt Margin		\$551,864,667

Source: CLV Budget '90-'91

GP,PF Table 5 Debt;DL:pmv/9-12-91

Table 6 displays the variety of different governmental units that receive money from property taxes alone. Other sources are available to these organizations, such as bonds and intergovernmental funds from the City of Las Vegas, Clark County, the State of Nevada, and the Federal government.

The Nevada State Constitution sets the maximum property tax limit at \$5.0 per \$100 of assessed value. In 1981 the state legislature established a statutory limit of 3.64. The current property tax rate is \$2.9227 per \$100 of assessed value. Thus, a home valued at \$100,000 would be assessed at the current assessment rate of 35% for a tax bill of \$1,023.

Another increasingly important technique for obtaining funding is requiring developers to provide infrastructure as a condition of development. A development creating the need for additional infrastructure must comply with minimum improvements as a condition for developing a site. In this way, service levels are maintained as development takes place.

6.1.12 Practices Guiding Capital Project Timing and Expansion

Many policies are followed in the timing and expansion of capital projects. The planning process, through the General Plan, begins the procedure for consolidating the many current policies and practices into a coherent overall policy to guide the City. The basic purpose of the City is to provide services to respond to the needs of health, safety and welfare of the public. The four major functions presented below account for over 99% of the five-year CIP, they include: public works (46.7%) and sanitation (26%), public safety (12%), general government (4.7%), and culture and recreation (10.1%).

Public Works provides for the construction of public improvements as economically as possible and to utilize conservative financial and management policies to comply with all appropriate federal, state and local requirements.

The first priority for Public Works has been to provide services to any development that is proposed. However, there has not been an overall policy for the guidance of facility construction. To manage growth there must be a policy to guide infrastructure planning rather than just following the development.

The second priority for Public Works is streets and highways. The City's goal is to maintain a safe, serviceable, and effective road network.

Public Safety has been and continues to be the City's highest priority. In this CIP several public safety projects are being planned to increase response time.


The Las Vegas Fire Department will expand to continue to provide class 1 service to the entire City, maintaining response times of three minutes for 95% of the City. Detention and Judicial services are constructed to serve the demand.

The Metropolitan Police Department is jointly funded by Las Vegas and Clark County and is expanding to preserve the safety of the community. The goal is to reduce response times for calls.

Culture and Recreation generally develops land as it becomes available and when park impact fees for a particular zone are available to develop facilities. Recreation activities are created to provide a full array of activities to the various segments of the community.

General Government serving the public is a priority. Many different needs are satisfied by adding computer equipment or personnel to meet increased workloads, or to increase efficiency. The many departments within general government have their own agendas which they strive to meet.

Table 6

 Combined Property Tax Rate All Overlapping Governments '90-'91	
City of Las Vegas	0.6935
City of Las Vegas-LVMPD	0.0681
Clark County	0.8053
Clark County School District	1.1935
Library District	0.0641
State of Nevada	0.1010
Metro - 911	0.0050
Las Vegas Artesian Basin	0.0022
Combined Tax Rate	2.9227

Source: 1991 CLV Budget

GP.PF Table 6 taxrate;DL;pm/9-12-91

6.1.13 Techniques for Planning Capital Improvements

Growth management techniques are related to formulating strategies for expansion. Techniques which were developed as tools to promote planned, efficient growth include: Fiscal Impact Analysis, Urban Service Areas, Redevelopment and Infill, and Cost Recovery System.

Fiscal Impact Analysis

Fiscal impact analysis (FIA) determines the financial effects of development by projecting the public expenditures and revenue associated with the development. Thus, it enables a local government to analyze the net cash flow of a project or annexation, and address a number of short and long term planning, budget, and finance issues.

Urban Service Areas

Urban service areas establish a growth boundary area. These growth areas are generally projected to accommodate growth over a 10 to 20 year time frame. Urban service areas (USA) serve two major purposes. First, they promote compact and contiguous development patterns that can be more efficiently served by public services. Second, they preserve open space.

Redevelopment and Infill

Redevelopment and infill take place in areas easily served by existing services, thus being more cost-effective for the City. The redevelopment of older areas and infill of small tracts should be encouraged, however, increased land prices may require higher densities for new residential development.

A major application of redevelopment and infill development will be the implementation of the Downtown Development Plan, as described in the Land Use element.

Cost Recovery System

A cost recovery system identifies costs associated with expanded levels of population and economic activity, and develops a fee structure for those services. The underlying principle of the system is that the costs of providing services are borne by those using the service in proportion to their usage. Development impact fees are calculated to reflect this policy.

Las Vegas 2000 and Beyond

This General Plan update springs from several requirements. Among them are the requirement for timely data, the requirement to keep up with changing issues and their focus and the requirement to develop strategic planning for resources. This last requirement was addressed in the 1990 "Las Vegas 2000 and Beyond" strategic plan which is described in the Introduction Section of this Plan. The "2000" document contained "Actions" specified to be accomplished.

Develop a public awareness campaign which will educate the public on costs for capital improvements

- Obtain the legislative ability to generate new revenues to be spent in Southern Nevada.
- Obtain adequate resources to meet capital needs through political leadership at the state legislature committed to returning funds to Southern Nevada.
- Continue to find ways for the government to become more efficient through consolidations and joint ventures with public and private sectors.
- Develop a matrix to educate the public and other Las Vegas 2000 committees on how much additional revenue can be generated by various increases in taxes and user fees.

6.2 Issues

Issue 1: Relationship Between the General Plan and the Capital Improvement Plan

A link needs to be created between planning and the capital improvements Plan. This can be best accomplished if some type of service standards were followed by the various departments. Then those standards would become the benchmark for adding new equipment or facilities in the planning process.

Land use allocation, population and economic studies provide the basic database. This information can be used to site public facilities. Tying the Capital Improvements Plan and the General Plan together aids in the effective implementation of both. The link between planning and fiscal policy is crucial.

In the 1993 General Plan update, the goal of the Public Finance Element will be to allocate funds according to the recommendations of the elements within the plan.

Issue 2: Providing Adequate Facilities

Service needs, such as sewers and streets, must be provided at adequate levels for residential and non-residential uses. The quality of life of any city is determined, in part, by the type and quality of services provided. The City of Las Vegas must continue to provide a basic level of services to its residents.

Deviations from the land use plan affect capital improvement planning. Since the focus of an expected land use is changed it causes either an over or under sizing of capacity, both of which are costly. Maintaining conformity with the plan can eliminate the inadequacy

of facilities and lead to a more efficient system.

Current levels of services (LOS) must be established and maintained in the face of extreme growth pressure. By determining the existing levels of service, future guidelines for expansion can be established on a LOS basis. The use of per capita standards can be effectively utilized for determining service levels.

Issue 3: Selection and Evaluation Methods:

Rapid growth may cause the costs of providing services to be inequitably distributed. Sporadic growth results in a reactive service system to fit a particular situation. Coordinated planning can be used to help promote efficiency and save dollars in the process. The use of various analytical techniques will establish a more equitable system for funding these service systems.

A fiscal policy to address these problems will provide guidance to the various City Departments when considering capital improvements. These policies should, at a minimum, address: maximum amount of debt the City will incur, types of revenue sources that will or will not be used by the City, annual amount of debt service the City budget will absorb, the specific facilities or projects that must be made self-sufficient through user fees or other charges.

There are a variety of tools that can be used in the evaluation process. As growth pressures continue, a method for efficiently providing new services needs to be developed. Fiscal impact analysis, infill and redevelopment, cost recovery, and urban service areas are tools that can be an effective method for implementing management policies.

Issue 4: Advantageous Economic Development Position

Capital improvements can be used to promote economic development. The City can take advantage of its low debt position to finance infrastructure which will expand and diversify the local economy.

6.3 Goal, Objectives, Policies and Programs

Goal: The City of Las Vegas shall provide and maintain, in a timely and efficient manner, adequate public facilities for both existing and future population, consistent with available resources.

Objective A: Provide the capital improvements necessary to correct existing deficiencies, to accommodate desired future growth and to replace obsolete and worn out facilities, in accordance with the City's adopted Capital Improvement Plan (CIP).

Policy A1: Update the CIP annually, examining revisions, addressing replacement, construction, and funding; while being consistent with relevant plan elements, eliminating public hazards, eliminating system deficiencies, examining the overall impact on CIP budget.

Program A1.1: Define city planning and service areas. Reflect a growth pattern which will result in a more efficient and equitable provision of services and public facilities.

Program A1.2: Establish guidelines with the other governmental entities to better allocate services.

Program A1.3: Coordinate land use and infrastructure planning of all jurisdictions with utility companies and other regional and local providers of public services.

Policy A2: Capital improvement prioritization should be based on the establishment of a level of service (LOS) for capital facilities and be considered in the following order:

1. Repair, renovate, or replace obsolete facilities;
2. New facilities that reduce or eliminate deficient systems;
3. New facilities needed to serve the city in the next five years.

Program A2.1: Inventory and consolidate outstanding development needs to determine overall needs that are not met.

Program A2.2: Annually forecast fiscal capacity of government.

Program A2.3: Develop a prioritization method involving several analytical techniques to select projects that best meet the determined level of service.

Objective B: Establish standards for levels of service for each type of public facilities for which the City is responsible. Levels of Service standard can be based on per capita analysis, such as total gallons of water divided by total population served.

Policy B1: Existing and future development shall pay for the costs of needed public facilities. Existing development shall pay for all facilities that reduce or eliminate existing deficiencies, some or all of the replacement of obsolete or worn out facilities, and a portion of the cost of facilities needed by future development. Future development shall pay for some or all of the facilities needed to address the impact of such development on the overall system. These payments could be in the form of contributions, impact fees, and/or special assessments.

Program B1.1: Continue to fund established levels of service for infrastructure facilities and services for existing and future urban development.

Program B1.2: Establish financing methods and select the best financing method for the City.

Program B1.3: Develop a variety of analysis tools, such as fiscal impact analysis, to determine costs of development to the City.

Policy B3: Use, to the extent possible, the following priorities for sources of revenue.

1. Grants or intergovernmental transfers
2. Contributions by developers including dedication of land, provision of public facilities, & impact fees.
3. Debt financing
4. Ad valorem property taxes
5. User revenues, i.e., charges for services

Objective C: Use the financial position of the City to aid in economic development efforts.

Policy C1: Use infrastructure planning to create an advantageous position to attract firms. Investment in public facilities by local governments serves a pivotal role in fostering and maintaining economic development.

Program C1.1: Where possible, provide infrastructure that will spur economic activity.

Objective D: All capital improvements to achieve and maintain levels of service for public facilities shall be consistent with the Goals, Objectives, and Policies of the appropriate Elements of the General Plan.

Policy D1: Integrate its land use planning with its plans for public facilities capital improvements. The location and level service provided by projects in the schedule of capital improvements shall be consistent with the Comprehensive Plan Future Land Use Element.

Program D1.1: Coordinate the 5-year Capital Improvement Plan (CIP) with the land-use element.