

Amendment No. 228

Senate Amendment to Senate Bill No. 107

(BDR 27-31)

Proposed by: Committee on Government Affairs**Amendment Box:****Resolves Conflicts with:** N/A**Amends:** Summary: Yes Title: Yes Preamble: No Joint Sponsorship: No Digest: Yes

Adoption of this amendment will MAINTAIN an unfunded mandate not requested by the affected local government to SB107 (§§ 4, 6).

ASSEMBLY ACTION	Initial and Date	SENATE ACTION	Initial and Date
Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____	Adopted <input type="checkbox"/> Lost <input type="checkbox"/>	_____
Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____	Concurred In <input type="checkbox"/> Not <input type="checkbox"/>	_____
Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____	Receded <input type="checkbox"/> Not <input type="checkbox"/>	_____

Amend section 1, page 2, by deleting lines 3 through 5 and inserting:

“1. The Chief shall, for each fiscal year, compile a report concerning the”.Amend section 1, page 2, line 6, by deleting “*State*” and inserting “*State.*”.

Amend section 1, page 2, by deleting lines 7 and 8.

Amend section 1, page 2, by deleting lines 10 through 31 and inserting:

“to subsection 1 must be prepared in such detail as is required by generally accepted accounting principles.***3. The Chief shall submit, in any format including an electronic format, a copy of the report compiled”.***

KMG

Date: 4/11/2005

S.B. No. 107—Requires state and local governments to prepare and report inventories of capital improvements.

Amend section 1, page 2, lines 32 and 33 by deleting “*odd-numbered*”.

Amend section 1, pages 2 and 3, by deleting lines 36 through 42 on page 2 and lines 1 through 6 on page 3.

Amend the bill as a whole by deleting sections 3 through 6, renumbering sections 7 and 8 as sections 4 and 5 and adding a new section designated sec. 3, following sec. 2, to read as follows:

“**Sec. 3.** Chapter 341 of NRS is hereby amended to read as follows:

1. The Board shall, for each fiscal year, compile a report concerning projects of construction of state buildings that are financed by general obligation bonds, revenue bonds or medium-term obligations.

2. The report required to be compiled pursuant to subsection 1 must include:

(a) The source and amount of money received from the bonds and obligations during the fiscal year;

(b) A list of the projects completed during the fiscal year, including, without limitation, any change in the estimated cost of such a project and any change in the date for completion for such a project; and

(c) A list of projects under construction, the estimated cost of each of those projects, the date for completion of each of those projects and any changes in the estimated cost or date for completion of those projects.

3. The Board shall submit, in any format including an electronic format, a copy of the report compiled pursuant to subsection 1 on or before February 1 of the year next succeeding the period to which the report pertains to the Director of the Legislative Counsel Bureau for distribution to each regular session of the Legislature.”.

Amend sec. 7, page 7, by deleting lines 20 through 22 and inserting:

“governing body of each local government shall, for each fiscal year,”.

Amend sec. 7, pages 7 and 8, by deleting lines 26 through 44 on page 7 and lines 1 and 2 on page 8, and inserting:

“to subsection 1 must be prepared in such detail as is required by generally accepted accounting principles.”.

Amend sec. 7, page 8, line 3, by deleting “***submit***” and inserting:

“submit, in any format including an electronic format,”.

Amend sec. 7, page 8, line 5, by deleting “***odd-numbered***”.

Amend sec. 7, page 8, by deleting lines 8 through 20.

Amend the bill as a whole by renumbering sections 9 and 10 as sections 7 and 8 and adding a new section designated sec. 6, following sec. 8, to read as follows:

“Sec. 6. NRS 354.5945 is hereby amended to read as follows:

354.5945 1. Except as otherwise provided in subsection ~~[6.]~~ 7, on or before July 1 of each year, each local government shall 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. 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 ~~[.]~~ ;

and

(c) Director of the Legislative Counsel Bureau.

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.

~~{6.}~~ 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.”.

Amend sec. 9, page 8, line 27, by deleting “*shall biennially*” and inserting:

“shall, for each fiscal year,”.

Amend sec. 9, pages 8 and 9, by deleting lines 31 through 44 on page 8 and lines 1 through 7 on page 9, and inserting:

“to subsection 1 must be prepared in such detail as is required by generally accepted accounting principles.”.

Amend sec. 9, page 9, by deleting line 9 and inserting:

“each year, submit, in any format including an electronic format, a copy of the report compiled”.

Amend sec. 9, page 9, by deleting lines 12 through 21.

Amend the title of the bill to read as follows:

“AN ACT relating to capital improvements; requiring local governments to report certain information concerning capital improvements owned, leased or operated by the local governments; requiring certain entities of the State to report certain information concerning capital improvements owned, leased or operated by the State; requiring local governments and those entities of the State to submit a report concerning that information to the Legislature; requiring the State Public Works Board to compile a report concerning projects of construction of state buildings that are financed by certain bonds or obligations; and providing other matters properly relating thereto.”.

Amend the summary of the bill to read as follows:

“SUMMARY—Requires state and local governments to report certain information concerning capital improvements. (BDR 27-31)”.

**If this amendment is adopted, the Legislative
Counsel's Digest will be changed to read as follows:**

Legislative Counsel's Digest:

Existing law requires local governments to establish and maintain records of their property and equipment. (NRS 354.625)

This bill requires local governmental entities, in addition to any records established and maintained pursuant to NRS 354.625, and certain entities of the State, to prepare a report concerning any capital improvements owned, leased or operated by the governmental entity for each fiscal year. The report must be prepared in such detail as is required by generally accepted accounting principles.

This bill requires the State Public Works Board to compile a report concerning projects of construction of state buildings that are financed by general obligation bonds, revenue bonds and medium-term obligations.

This bill also requires local governmental entities and certain entities of the State to submit a copy of each report required pursuant to the provisions of this bill each year to the Director of the Legislative Counsel Bureau for transmission to each regular session of the Legislature.