

NEVADA ISSUES

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Spending Reforms for Nevada's Local Governments

Overview

For several years members of the Nevada Taxpayers Association have observed government officials, both elected and those employed within the local government, working to create responsible budgets in good and in bad economic times. It has not been an easy task, and even in the best of times there are competing forces and policies driving decisions to spend surplus funds. In periods of economic downturn those same forces and policies put even greater pressure on local officials to preserve services by protecting the level of expenditure.

In what is being called "the great recession," the need to reduce expenditures to balance budgets has exacerbated the pressure on local government officials as they look to make additional cuts and face the reality these cuts will not be easily restored in the near future. Most elected officials recognize they have no choice but to reduce or totally eliminate some programs and services and have done so for the budgets that were put in place July 1 of this year. For some, this is the third year of cuts. Next budget year (2011-2012) is a total unknown and elected officials are hoping it will not bring another round of cuts. In some instances, and to their credit, some local governments have already enacted various recommendations contained herein, which in part were contained in our 2005 Report, *Towards Sound Fiscal Policy - Local Recommendations*.

In an effort to address current and future budget issues facing local governments, these recommendations, which constitute Part 2 of our spending reforms, are presented for consideration by elected officials and other policymakers, and you the taxpayer. Please note that some of these recommendations also appear in the *June, 2010, Nevada Issues - State Spending Reforms*, as they are applicable to both state and local governments.

As you review these recommendations, we would also include a thought about unanticipated revenue increases and employee compensation. These recommendations encourage strong fiscal responsibility. In many of our suggestions we have recommended that higher-than-projected revenues be set aside for use in specific categories and not be used to expand or start new programs that place enormous demands on future budgets. In fact, before new or enhanced services or programs or collective bargaining agreements are considered and finalized, there should be an analysis done to determine if the expansion of the program, service or collective bargaining agreement is sustainable over time and changing economic periods, but for at least five years. While the adoption of the recommendations contained in this *Nevada Issues* for local government spending reforms is not a cure-all for the current revenue shortfall, their adoption will go a long way in minimizing impacts on local government budgets in future downturns. These are not revolutionary recommendations. They are, in fact, evolutionary and many are based on best practices being utilized in both government and the private sector.

"There are scores of opportunities for retrenchment which can be made without serious injury to the public welfare, expenditures that are made for good enough purposes but which are in the nature of luxuries that can be dispensed with in times of public stress. All unnecessary work and all duplication of effort should be cut from public offices and institutions."

Excerpted from
"Respect the Burden"

The Nevada Tax Review
January 1931

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BUDGET REFORMS

The following recommendations regarding local government budgets are focused on providing solutions that more efficiently identify expenditures, and also provide additional accountability and transparency to residents about where and how their tax dollars are spent.

1. Prioritize the expenditure of funds.

Reason: When the need arises for fiscal “belt-tightening,” all too frequently a vocal constituency argues for retaining nonessential programs*. The order of priority should be established for programs and services based on their critical contribution to the well-being of the general public and on whether they carry direct financial penalties to the local entity for noncompliance. Prioritization of department budgets would also identify what programs or services should be maintained during an economic downturn vs. those that should be cut.

*Nonessential programs are generally those that are not mandated by federal law, the Constitution or court order, nor carry penalties for noncompliance.

Action Required: Implementation by the Governing Board and Legislature. (Statute should be changed, otherwise the local government will need to prepare two budgets.)

2. Performance-based budgets should be utilized when applicable.

Reason: Many agencies and departments are responsible for delivering a specific service(s). These departmental budgets should be based on what is necessary to efficiently perform/deliver the service(s) based on specific objectives and required outcomes.

Action Required: Implementation by the Governing Board.

3. Objectives should be established for each program or service to be provided.

Reason: Specific objectives to be achieved can be measured to facilitate an evaluation of the effectiveness of the program or service to allow corrective action to be taken if necessary, or provide for the enhancement or elimination of the program of service.

Action Required: Implementation by Governing Board.

4. Outcome-based performance indicators based on the objectives established for the programs and services should be developed and posted on the entity’s website.

Reason: This would provide the measurement standards for the objectives set for programs or services and allow greater transparency and accountability by taxpayers.

Action Required: Implementation by Governing Board.

5. The general fund ending balance should have a sufficient balance to provide for the delivery of services and programs based on historical data and to maintain credit ratings.

Reason: Having a sufficient ending balance in the general fund is essential for sound budget policy. For example, one of the benefits is that it ensures sufficient cash flow between the property tax revenue received in March and the next payment, which is not received until August, in addition to covering any unexpected revenue shortfalls.

Action Required: Implementation by Governing Board.

6. ***Enterprise funds, internal service funds and similar service funds, that are supported by fees should have those fees reviewed at least every two years to make sure that the service or program being provided is self-supporting and reflects the actual cost of providing the service or program.***

Reason: If a specific service or program is provided to a targeted group and is to be supported by that group, the fees should reflect the cost of the service or program being provided. A periodic review should be conducted at least once every two years and, with justification, the fee(s) should be either increased or decreased as determined by the cost to provide the service or program.

Note: Fees that are collected for a specific service or program, which are paid for by the recipient of the service or program, but are deposited in whole or part to the General Fund are not fees, they are de facto taxes.

Action Required: Implementation by Governing Board and Legislature if the fee is statutorily authorized.

7. ***Budget augmentations of unanticipated revenue should be restricted to non on-going expenditures.***

Reason: Surplus revenue increases can occur for many reasons, but cannot be guaranteed to recur the following year. Budget augmentations should be prioritized to be used for such purposes as:

- a. Increasing the amount to be deposited in the Fund to stabilize the operation of local Government and mitigate effects of natural disaster (A.K.A. rainy day fund). (NRS 354.6115)
- b. Depositing a portion into the account to pay down the unfunded costs of retiree health care.
- c. Providing technology improvements, both hardware and software.
- d. Providing employee training.
- e. Establishing and/or increasing the amount to be deposited in the Fund for capital projects. (NRS 354.6113)

Note: Replacement of capital equipment or construction of capital projects should require that existing revenue covers any maintenance contracts or operating costs.

Action Required: Implementation by Governing Board.

8. ***The budget office should utilize “allotment budgeting” (quarterly reporting) to determine cash flow, expenditures for the quarter against budgeted expenses.***

Reason: This allows administrators and elected officials to make timely decisions.

Action Required: Implementation by direction of Governing Board.

9. ***“Sweep” salary savings realized by any department because of employee absences or departures at the end of every quarter.***

Reason: Salary savings that result from employee absenteeism or the departure of an employee during a quarter represents a monetary commitment to an expense that did not occur. In these instances, there is no justifiable reason to leave all of the money committed to pay that compensation in the department’s budget. A percentage of the money swept could be used to:

- a. Buy down the retirees’ health care liability.
- b. Add to the rainy day fund.
- c. Allow the agency/department to obtain technology enhancements with the swept funds.

Action Required: Implementation by Governing Board.

10. Grants should be more aggressively pursued in the future, with the caveat that #11 below be followed.

Reason: According to all reports regarding the percentage of federal dollars received by states, Nevada ranks at the bottom. Even the final report, issued by the Governor's Task Force on Tax Policy (ACR1) in 2005 addressed the issue in section 8, page 8-9.

Action Required: Implementation by Governing Board.

11. Require an initial and renewal review of any federal funds, including grant funds, to ensure the entity is not committing to an ongoing expenditure with one-time funds.

Reason: It is tempting to take what can be perceived as "free" money to add or enhance programs. However, if those funds are for a limited duration, the local government and ultimately the taxpayers are on the hook to continue the expenditure.

Action Required: Implementation by Governing Board.

12. Provide a summary of all grants received in the budget document.

Reason: To provide for: (a) a review of matching fund grants, (b) better coordination of similar programs funded by grants in different departments, (c) an evaluation to determine if the funding match/commitment has remained the same, and (d) if the program funded by the grant should be continued.

Action Required: Implementation by Governing Board.

Note: See recommendation 13 below

13. All budgets and audits should be posted on the local entity's website. These postings should also include supplemental reports on the following.

Reason: Making this information available to the public would allow more scrutiny and provide an additional level of accountability. The information should show:

- a. The number and percentage of employees receiving overtime and the total amount of overtime paid by a department for each month of the prior fiscal year.
- b. The number of vacant positions (in FTE equivalents by department) that are reflected in the proposed annual budget.
- c. A list of the independent auditor's recommendations made as the result of the last two audits, with the status of those recommendations.
- d. A summary of all grants received by each agency and department including the purpose of the grant.

Notes: While there are some entities that already post some of the information, this should be statutorily required.

Action Required: Implementation by Governing Board and Legislature.

14. Require a "yellow page" test by departments to determine if new or expanded programs/services are currently being provided by business or nonprofit organizations.

Reason: Government should not displace business, but should take advantage of the expertise of business or nonprofit organizations which provide services. (Examples: Culvert cleaning or janitorial services to be provided by a private sector business; a nonprofit organization to provide latchkey services.)

Action Required: Implementation by Governing Board.

15. *In conjunction with recommendation 14, if a program/service is considered for outsourcing, also allow the department to submit a bid.*

Reason: Services and programs should be provided in the most cost-effective manner possible.

Action Required: Implementation by Governing Board. (Statutory changes may be required.)

16. *Provide an incentive to those departments whose employees develop cost-saving measures.*

Reason: Generally, the employees of a department are in the best position to know the efficiencies that can be achieved. In almost all cases, these efficiencies will result in cost savings.

Note: Local governments that have established this policy provide a specific percentage allowed to be used by the department, generally for equipment enhancements. In some cases an individual is the recipient. The remaining percentage of savings have generally been used for capital improvements.

Action Required: Implementation by Governing Board.

17. *Work with other jurisdictions to create purchasing consortiums.*

Reason: It is easier to obtain lower prices or discounts when there is the potential for quantity purchases.

Action Required: Implementation by Governing Boards.

18. *Within urban county areas, consolidate or regionalize functions that are duplicated by other governmental units in a service area, including but not limited to:*

- | | |
|--|---|
| <i>a. business licensing</i> | <i>e. building code and enforcement</i> |
| <i>b. detention facilities</i> | <i>f. water delivery and treatment.</i> |
| <i>c. planning</i> | <i>g. public safety services</i> |
| <i>d. municipal and justice courts</i> | <i>h. internal service functions, i.e.,
janitorial, parking enforcement</i> |

Reason: Provides seamless delivery of the service or program to the users of the service or program in addition to providing efficiencies.

Action Required: Implementation by Governing Board. (Statutory changes may be required to allow certain services and programs to be regionalized or to harmonize statutory differences between jurisdictions.)

19. *Within non-urban areas, regionalize functions that are duplicated by other governmental units, both intra- and inter-county, such as land-fills, detention facilities, wildfire suppression, etc.*

Reason: Provides seamless delivery of the service or program to the users of the service or program in addition to providing efficiencies.

Action Required: Implementation by Governing Body. (Statutory changes may be required to allow certain services and programs to be regionalized.)

EMPLOYEE COMPENSATION

Employee compensation - - - wages and benefits - - - tends to make up 75 to 85 percent of a local government budget. It has become all too obvious that in an economic downturn, prior increases in compensation provided during the good times cannot be sustained unless there are significant reductions in programs and services, layoffs, or bargaining agreement concessions..

Changes will have to be made so that in the future, even during economic downturns, compensation levels can be sustained. Various statutory changes are needed to provide local governing boards the ability to manage employee compensation, particularly during economic downturns.

20. *Both the employer and the employee should share all retirement contributions.*

Reason: In Nevada, the Public Employee Retirement System (PERS) functions in place of Social Security for government employees. State employees make their employee contribution either through a payroll deduction reflected on their pay stub, or by being placed on a lower salary scale. *The same is not true for local government employees* who collectively bargain and are permitted to declare their employee contribution as being “in lieu of equivalent basic salary increases or cost-of-living increases, or both.” This effectively shields local government employees from sharing the cost of their retirement, contrary to the intent of the law.

Notes:

1. The rate of contribution to PERS has increased substantially since the 2002 contribution rate of 18.65% for all employees and 28.5% for police and firefighters. The current rates are 21% for all employees and 37% for police and firefighters.

2. Suggested Amendment:

NRS 286.421, section 3, subsection (a) (1) delete.

NRS 286.421 section 8, amend to delete the following language: “*For the purposes of adjusting salary increases and cost-of-living increases or of salary reduction, . . .*”

(Section 8 would now read: “*The total contribution must be equally divided between employer and employee.*”)

Action Required: Implementation by Legislature.

21. *Eliminate buy backs for accumulated vacation time and sick leave.*

Reason: “Buy backs” are phenomena of government. They cannot be budgeted for, but have budgetary impacts when taken. Further, they are not “bought back” at the salary the person was earning at the time the vacation or sick leave accrued. At the very least, buy-backs should be calculated at the salary respective to the period the vacation time or sick leave was accrued and not taken. With current computer capability, that should not be a problem.

Action Required: Implementation by Governing Board. This recommendation should be a formally adopted policy of the Governing Board. Legislative implementation to change NRS 288.

Note: Also see recommendation 22 below.

22. *Provide specific conditions when sick leave or vacation time may be extended beyond the year in which it should have been taken, including how it may be “banked” for another employee to use during an extended illness.*

Reason: A policy should be adopted that provides for specific conditions when sick leave or vacation time may be extended beyond the year in which the benefit accrues.

Action Required: Implementation by Governing Board. This recommendation should be a formally adopted policy of the Governing Board. Legislative implementation to change NRS 288.

23. ***Change the procedures by which compensation is increased: (a) eliminate longevity pay; and (b) change “merit pay” to a “merit bonus” awarded in the year the achievement occurs (i.e. for increased productivity, or attainment of goals, or performing “above and beyond”).***

Reason: Longevity pay and merit pay, as with pay increases associated with “colas,” when combined with step-pay increases create “salary-creep.” Additionally, longevity pay has nothing to do with how well an employee is performing or the level of skill required to perform the job. Also, a monetary reward based on merit should have a relationship to the attainment of specific goals. A bonus acknowledges achievement for a specific time period; it does not assume the achievement will be ongoing with no further attainment of increased performance or productivity.

Action Required: Implementation by Governing Board. This recommendation should be a formally adopted policy of the Governing Board. Legislative implementation to change NRS 288.

24. ***Eliminate the subsidies for retiree health care. (New hires.)***

Reason: The current liability of approximately \$2.5 billion dollars (State and local) will continue to grow and does not have a funding mechanism to buy down the liability.

Note: Retirees should still be able to purchase health care insurance through the provider used by the local government if they are not eligible for Medicare.

Action Required: Implementation by Governing Board. This recommendation should be a formally adopted policy of the Governing Board. Legislative implementation to change NRS 288.

25. ***Limit to five years the time of post-employment eligibility for occupational diseases related to heart and lung for firefighters, police officers and arson investigators.***

Reason: Under current law (NRS 617.457) a firefighter, police officer or arson investigator who has been continuously employed for 5 or more years before the date of disablement, and suffers a heart or lung disease is presumed to have a work-related disease and is entitled to lifetime eligibility to collect disability benefits. This creates a huge uncertainty in trying to determine the potential liability that the State (and local governments) will incur. Limiting this presumption to a period of 5 years from the date of last employment would provide a time certain period for budgeting the risk and the manifestation of the disease.

Note: It is suggested that the statutory language be changed as follows. *Notwithstanding any other provision of NRS 616.453, 617.455, 617.457 and 617.485, diseases of the heart, diseases of the lung, cancer or Hepatitis of a person who, for 5 years or more, has been employed in a full-time continuous, uninterrupted and salaried occupation as a firefighter, arson investigator or police officer in this State before the date of disablement are conclusively presumed to have arisen out of and in the course of the employment for a period not to exceed 5 years following the last date of employment in such qualifying occupation.*

Action Required: Implementation by Legislature to change 617.457 and NRS 288.

26. ***Eliminate the requirement that sick leave and work hours and days be mandatory subjects of bargaining.***

Reason: As this economy has shown, local governments must have the flexibility to meet the restraints that are required from reductions in revenue.

Note: Section 2 of NRS 288.150 should be amended to delete (b), (g) and (h).

Action Required: Implementation by Legislature.

27. *Allow a local governing board to suspend all collective bargaining agreements during a financial emergency.*

Reason: During periods of substantial revenue shortfalls (and high unemployment) local Governing Boards need the ability to manage their resources. Many collective bargaining agreements do not contain reopening clauses and the refusal by employee groups to reopen contracts to discuss monetary issues which range from wage increases to uniform allowances preclude the Governing Body from considering anything but reductions to programs and services.

Note: It is suggested that section 4 of NRS 288.150 be amended to add “financial emergency.” The language would read as follows: *Notwithstanding the provisions of any collective bargaining agreement negotiated pursuant to this chapter, a local government employer is entitled to take whatever actions may be necessary to carry out its responsibilities in situations of emergency such as a riot, military action, natural disaster or civil disorder or **financial emergency**. Those actions may include the suspension of any collective bargaining agreement for the duration of the emergency. Any action taken under the provisions of this subsection must not be construed as a failure to negotiate in good faith. (Bolded language is addition.)*

Action Required: Implementation by Legislature.

PERSONNEL REFORMS

28. *Personnel functions, recruiting, dispute resolution etc. should be consolidated under the Department of Personnel /Human Resources and integrated with the entities administrative functions.*

Reason: There should be consistency, not fragmentation, along with accountability in the administration of personnel functions. It is critical that there be an integration with administrative functions for, among other purposes, budget preparation.

Action Required: Implementation by Governing Board.

29. *Cross train employees.*

Reason: To provide a pool of employees that can “step in” when the need arises (i.e., covering vacations or leaves of absence). This would also allow “teams” of employees to provide a service.

Action Required: Implementation by Governing Board.

30. *Create a uniform policy for the assignment of positions to unclassified and classified service.*

Reason: There should be consistency in the administration of personnel functions.

Action Required: Implementation by Governing Board.

31. *Allow elected officials to reduce their salaries without the approval of the Committee on Local Government Finance.*

Reason: If an elected official chooses not to take a pay increase or longevity pay, that should be their right alone.

Note: Chapter 445, Statutes of Nevada needs to be amended to delete Section 4. (According to the “Reviser’s Note” contained in NRS 245.030, this language is not contained in statute.)

Action Required: Implementation by Legislature.

MISCELLANEOUS

The following categories of Technology and Property Assets are representative of respectively providing a more efficient and cost effective manner to service the customers of the local government and to minimize expense and potentially receive one-time revenue.

TECHNOLOGY**32. *Develop common email and web platforms to be used by all departments.***

Reason: This would improve the sharing of information between departments, and reduce costs associated with maintaining different platforms.

Action Required: Implementation by Governing Board.

Note: See recommendation 7 for use of surplus revenue.

33. *Establish priority scheduling for technology enhancements and employee training for the enhancements for all departments.*

Reason: The use of technology can enhance employee productivity, but only if employees are trained in the correct use of hardware and software.

Action Required: The schedule should be developed by the entity manager and any potential related funding needs included in the budget. The Governing body would need to support any funding requirements.

Note: See recommendation 7 for use of surplus revenue.

34. *All departments should have the ability to take payments by electronic funds transfers.*

Reason: In today's technological environment it is more efficient to allow electronic payments. Electronic funds transfers (EFT) minimize concerns about lost cash or checks and bank deposits not being made in a timely manner. EFTs allow revenue collections to be maximized and expenditures to be minimized. In conjunction with this recommendation, electronic reporting and filing should be utilized. Electronic fund transfers would allow additional interest income to be generated.

Action Required: Implementation by Governing body.

35. *Email lists should be developed for the purpose of notifying interested parties of on-line reports, meetings, business impact workshops, ordinances, etc.*

Reason: This would minimize the costs associated with printing and mailing notices.

Action Required: Implementation by Governing body.

36. *Where possible, Compact Discs (CDs) should be used for the publication of reports.*

Reason: The use of CDs eliminates all the costs associated with printing and minimizes mailing costs.

Action Required: Implementation by Governing Board.

PROPERTY ASSETS

37. *All departments must be required to maintain a listing of all personal property owned, which is inventoried annually. These inventory lists should be submitted to a specific person or department for the purposes of compiling a "master list."*

Reason: All equipment, whether a desk, computer or a back-hoe is an investment of taxpayer dollars, and as such should be accounted for accurately.

Action Required: Implementation by Governing body.

38. *There should be a comprehensive review and analysis (justification) of all real estate owned by the by the local government to determine if the property, including land, buildings and water-rights, should be retained or sold.*

Reason: Selling property which is determined to be unneeded or obsolete will reduce the costs associated with caring for and maintaining the property. Putting previously tax exempt property on the tax rolls also has the benefit of generating additional tax revenue.

Action Required: Implementation by Governing body.

Note: Property sold by the local government should *not* be leased back. Leasing back property that was sold defeats the purpose of this recommendation. While the entity recognizes the short-term benefit of cash, the long-term consequence is that of incurring inter-generational debt for the use of a property that was previously paid for - - - not sound fiscal policy. Additionally, revenue generated from the sale of any property is one-time revenue, and as such should not be spent for ongoing expenditures.

39. *Evaluate the use of all telecommunications devices and services.*

Reason: Enhanced telecommunications services may be acquired without the prior service or lines being eliminated. For instance, cell phones may be replaced without canceling service on the old phone. High-speed data lines may be added, yet bills are still being paid for unused phone lines.

Action Required: Implementation by Governing body.

40. *Establish a schedule to evaluate equipment. Reassign or remove and sell equipment and vehicles that are no longer needed. Special emphasis should be placed on heavy equipment (particularly for building maintenance and roads).*

Reason: When equipment is purchased that will not be used to maximum efficiency, it takes away money that could go into other projects. An evaluation should be done to determine whether leasing, renting or purchasing is the most cost effective manner to acquire the equipment. Today it is generally more efficient to rent or lease heavy equipment. If leasing heavy equipment is the chosen path for highly utilized tools*, equipment dealers generally offer shorter term leases (2-4 years) freeing the agencies from dealing with major component rebuilds to ensure that an up-to-date fleet is maintained. These shorter term leases allow for guaranteed buy-back rates from the equipment dealers so that the exact cost of ownership can be determined at the initial purchase.

*Highly utilized machinery is generally used for more than 1,200 operating hours per year.

Action Required: Such a review can be developed by the manager. Where leasing or renting is determined to be the preferred alternative, then a schedule can be established for the replacement and sale of the equipment and any necessary budget changes.

OTHER ISSUES

41. *Remove statutory barriers that do not allow local governments to establish office hours for some of their departments (e.g. marriage licenses).*

Reason: One size does not fit all situations. Some local governments may not have the same service demands as others. In some cases the seasonality of the service may warrant shorter or longer hours.

Action Required: Implementation by Legislature.

42. *Remove the sunset from AB 2 of the 26th special session to continue to allow Clark and Washoe to establish the hours of their marriage license bureaus.*

Reason: If recommendation 41 above is not considered, this will at least allow the flexibility to those counties for this particular bureau.

Action Required: Implementation by Legislature.

NEVADA TAXPAYERS ASSOCIATION

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