

Walter Seip 565 Los Feliz Street

Enterprise

Good Evening:

Although I'm a resident of Sunrise Manor, my comments will pertain to your unincorporated town's 2021 budget request; but even more about its **budgeted 9 million dollar town fund**.

About two months ago Enterprise and all other Clark County unincorporated towns were requested to **finalize town budget requests for FY 2021**. Your 28 August meeting minutes documented the impressive listing from Enterprise for the FY 2019/2020 budget. Actually it's far superior to any others I've seen.

Sunrise Manors' list was short. It was short last year and the year before that, etc. I characterized the annual effort to comply with NRS 269.590 (the statute directing the effort) as a "charade." Largely because **no unincorporated towns' budget ever reflects an expenditure** – except for Moapa this year, and I understand it is no longer unincorporated?

This is the county budget for FY 2019-2020. It is on the county website **at:**

[clarkcountyNV.gov/finance/budget/default.aspx Then use the "drop down" menu and click on budgets and then go to Town and Special District Funds]

Pages 219 and 220 detail Fund 2710 labeled "Enterprise Town." The attached page 220 reflects zero dollars of expenditures for all three years. **It's "bottom" line is an approved Enterprise Fund total of 9,034,545 dollars.**

I've been sticking my nose into the multi-million dollar unincorporated town funds and the **lack of any expenditure**. Some town requests were satisfied using **General Fund monies**.

Commissioner Segerblom hosted a meeting focused on Sunrise Manor's town budget. Mr. Jeffery Share, the director of the county's Budget Division was there and answered questions. **NRS 354.612 requires that every budgeted fund must have a purpose** and that money may only be expended for **that purpose**. Mr. Share agreed that Clark County employs Federal government accounting standards and thus your Fund 2710 was labeled a "restricted" fund. Doing this also **mandates the need for a purpose**.

**IAW Statement No. 54 of the Governmental Accounting Standards Board.
Fund Balance Reporting and Governmental Fund Type Definitions.
February 2009. Mr. Jeffery Share jshare@ClarkCountyNV.gov**

Mr. Share emailed that his office cannot find any documentation of a “purpose” for unincorporated town funds. Since the same NRS requires a copy of the establishing resolution be provided to the State’s Department of Taxation, I **requested a copy from the State** -- .at the suggestion of the State’s local Compliance Division.

Of about equal interest to me, is obtaining any county documents that reflect guidance regarding **the amount of mostly town property tax income that is retained in town funds.** For instance why was there a 1.4 million dollar increase in Fund 2710 from 2018 to 2019 and then why a 1¼ million dollar decrease from 2019 to 2020?

I want a copy of my comments and page 220 of the budget attached to the minutes of this meeting. I’m also giving a printout of my email thread with Mr. Share to the chair. If I’m provided an email address, I’ll forward it to anyone.

Thank you for your attention.

Walter Seip walterseip@cox.net

REVENUES	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/2020	
	ACTUAL PRIOR YEAR ENDING 06/30/2018	ESTIMATED CURRENT YEAR ENDING 06/30/2019	TENTATIVE APPROVED	FINAL APPROVED
Taxes				
Property Tax	13,835,580	14,863,373	16,093,143	16,093,143
Licenses & Permits				
Business Licenses & Permits				
County Gaming Licenses	682,865	683,794	680,000	680,000
Intergovernmental Revenues				
State Shared Revenues				
Consolidated Tax	5,298,016	5,483,447	5,647,950	5,647,950
Miscellaneous				
Other	252,715			
Subtotal Revenues	20,069,176	21,030,614	22,421,093	22,421,093
OTHER FINANCING SOURCES (specify)				
Operating Transfers In (Schedule T)				
BEGINNING FUND BALANCE	7,171,785	8,887,961	10,280,865	10,280,865
Prior Period Adjustments				
Residual Equity Transfers				
TOTAL BEGINNING FUND BALANCE	7,171,785	8,887,961	10,280,865	10,280,865
TOTAL AVAILABLE RESOURCES	27,240,961	29,918,575	32,701,958	32,701,958
EXPENDITURES				
Subtotal Expenditures	0	0	0	0
OTHER USES				
Contingency (not to exceed 3% of Total Expenditures)				
Operating Transfers Out (Schedule T) To Fund 1010 (General Fund)	18,353,000	19,637,710	23,667,413	23,667,413
ENDING FUND BALANCE	8,887,961	10,280,865	9,034,545	9,034,545
TOTAL FUND COMMITMENTS AND FUND BALANCE	27,240,961	29,918,575	32,701,958	32,701,958

Clark County
(Local Government)

SCHEDULE B

Fund 2710
Enterprise Town