

**AGENDA AND NOTICE OF PUBLIC HEARING**  
**COYOTE SPRINGS WATER RESOURCES DISTRICT**  
**BOARD OF TRUSTEES**

**SPECIAL MEETING**  
**9:45 A.M. – MAY 19, 2014**

**COMMISSION CHAMBERS**  
**CLARK COUNTY GOVERNMENT CENTER**  
**500 S. GRAND CENTRAL PARKWAY, LAS VEGAS, NEVADA**  
**(702) 258-3100**

**Board of Trustees**  
Tom Collins, Chair  
Steve Sisolak, Vice Chair  
Susan Brager  
Larry Brown  
Chris Giunchigliani  
Mary Beth Scow  
Lawrence Weekly

Date Posted: 5/12/14

A sign language interpreter or TDD may be made available with 48-hour advance request; phone (702) 870-2011, TDD (702) 385-7486, or Relay Nevada toll-free (800) 326-6868 TT/TDD.

**THIS MEETING HAS BEEN PROPERLY NOTICED AND POSTED IN THE FOLLOWING LOCATIONS:**

Clark County Government Center  
500 South Grand Central Parkway  
Las Vegas, Nevada

Las Vegas Valley Water District  
1001 S. Valley View Boulevard  
Las Vegas, Nevada

Regional Justice Center  
200 Lewis Avenue  
Las Vegas, Nevada

Grant Sawyer State Office Building  
555 E. Washington Avenue  
Las Vegas, Nevada

Groundwater Treatment Plant  
2615 Coyote Basin St.  
Coyote Springs, Nevada

Chase Golf Course Pro Shop  
3100 State Highway 168  
Coyote Springs, Nevada

Pardee Construction Office  
State Highway 168  
Intersection of Coyote Spring Parkway and Bear Trail  
Coyote Springs, Nevada

All items listed on this agenda are for action by the Board of Trustees, unless otherwise indicated. Items may be taken out of order. The Board of Trustees may combine two or more agenda items for consideration, and/or may remove an item from the agenda or delay discussions relating to an item on the agenda at any time.

**CALL TO ORDER**

**COMMENTS BY THE GENERAL PUBLIC**

**NO ACTION MAY BE TAKEN:** At this time, the Board of Trustees will hear general comments from the public on items listed on this agenda. If you wish to speak to the Board about items within its jurisdiction but not appearing on this agenda, you must wait until the "Comments by the General Public" period listed at the end of this agenda. Please limit your comments to three minutes or less.

**ITEM NO.**

1. *For Possible Action:* Approve agenda with the inclusion of tabled and/or reconsidered items, emergency items and/or deletion of items.
2. *For Possible Action:* Conduct a Public Hearing on the Tentative Budget for the Coyote Springs Water Resources District and subsequently adopt a Final Budget for fiscal year 2014/2015.

Copies of the Budget, which have been prepared on forms in such detail as prescribed by the Nevada Department of Taxation, are on file for public inspection at the Las Vegas Valley Water District, 1001 S. Valley View Boulevard, Las Vegas, Nevada.

**COMMENTS BY THE GENERAL PUBLIC**

**NO ACTION MAY BE TAKEN:** At this time, the Board of Trustees will hear general comments from the public on matters under the jurisdiction of the Coyote Springs Water Resources District. Please limit your comments to three minutes or less.

**COYOTE SPRINGS WATER RESOURCES DISTRICT  
BOARD OF TRUSTEES  
AGENDA ITEM**

May 19, 2014

<b>Subject:</b> Conduct Public Hearing	<b>Director's Backup</b>
<b>Petitioner:</b> David H. Wright, Chief Financial Officer	
<b>Recommendations:</b> That the Board of Trustees conduct a Public Hearing on the Tentative Budget for the Coyote Springs Water Resources District and subsequently adopt a Final Budget for fiscal year 2014/2015.	

**Fiscal Impact:**

The approval of a Final Budget will establish revenue and expenditure levels for the Coyote Springs Water Resources District (CSWRD) for fiscal year 2014/2015.

**Background:**

Pursuant to NRS Chapter 354, the CSWRD filed a Tentative Budget with the State Department of Taxation by April 15, 2014. The Tentative Budget has been reviewed by the Department of Taxation for compliance with State law, regulations, and guidelines. A delineation of budget components was provided to the Board of Trustees in General Manager's Information Report Number 8, copy attached. The Board conducted a public workshop on the Tentative Budget on April 28, 2014.

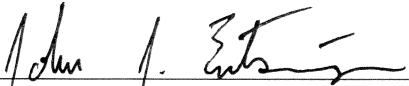
NRS 354.596 requires that the CSWRD conduct a Public Hearing on the Tentative Budget, which hearing may be consolidated with all local government budgets administered by the Board of County Commissioners on the third Monday in May (May 19, 2014). Notice of this hearing has been published in the *Las Vegas Sun* and the *Las Vegas Review-Journal* in accordance with the law.

Subsequent to conducting the Public Hearing, the Board may adopt a Final Budget for the CSWRD. The Final Budget for fiscal year 2014/2015 must be sent to the Nevada Department of Taxation no later than June 1, 2014.

The Board is being asked to conduct a Public Hearing on the CSWRD's Tentative Budget and, after the Public Hearing is closed, adopt a Final Budget for fiscal year 2014/2015.

This action is authorized pursuant to NRS 354.596 – 354.598 and NRS 318.080(2). The office of the General Counsel has reviewed and approved this agenda item.

Respectfully submitted:

  
John J. Entsminger, General Manager  
JJE:PDS:DHW:kah  
Attachment

AGENDA  
ITEM #

**2**

**COYOTE SPRINGS WATER RESOURCES  
GENERAL IMPROVEMENT DISTRICT  
GENERAL MANAGER'S INFORMATION REPORT**

DATE: April 24, 2014

No. 8

SUBJECT: COYOTE SPRINGS WATER RESOURCES GENERAL IMPROVEMENT DISTRICT TENTATIVE  
OPERATING AND CAPITAL BUDGET FOR FISCAL YEAR 2014/2015

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Attached for your review is the Tentative Operating and Capital Budget of the Coyote Springs Water Resources General Improvement District (District) for fiscal year 2014/2015, which was submitted on April 15, 2014, to the State of Nevada Department of Taxation in accordance with NRS 354.596.

The District is the local government entity that will provide municipal water and wastewater services for the master planned community of Coyote Springs being built about 60 miles northeast of Las Vegas. The Las Vegas Valley Water District (LVVWD) is General Manager and Operating Agent of the District and has entered into an agreement with the Clark County Water Reclamation District (CCWRD) for operation of wastewater facilities.

The Coyote Springs Land Development Corporation, Coyote Springs Investment LLC, and Pardee Homes of Nevada are collectively the developers (Developers) and finance the design and construction of the water and wastewater treatment, distribution and collection facilities. Neither LVVWD nor CCWRD are committing any capital funds to build infrastructure for the District. However, LVVWD will operate the water facilities and CCWRD will operate the wastewater facilities when they are constructed.

As operator, LVVWD will bill District customers for both water and wastewater services. The water and wastewater fees will be used to support water and wastewater operations.

The Developers are obligated to fund any District costs in excess of revenues. As a result, there is no risk that LVVWD or CCWRD customers will be required to subsidize District operations. All water required by the District will be provided from water rights owned by the Developers.

**Operating Revenues**

There are no sales of residential or commercial properties expected at Coyote Springs during the budget period. As a result, the fiscal year 2014/2015 budget projects no operating revenues.

**Developer Contribution**

By contractual agreement, the Developers are required to reimburse LVVWD and CCWRD for net costs related to Coyote Springs. Based on recent actual experience, those costs are forecast to be \$163,517 for both the water and wastewater systems.

**COYOTE SPRINGS WATER RESOURCES DISTRICT**

**Operating Budgets**

**For the Fiscal Years Ending June 30**

**Sources and Uses of Funds Summary**

	2013/2014 <u>Approved Budget</u>	2014/2015 <u>Tentative Budget</u>
<b>Sources of Funds</b>		
Operating Revenues	\$ -	\$ -
Developer Contribution <sup>1</sup>	<u>161,898</u>	<u>163,517</u>
Total Sources of Funds	<u>\$ 161,898</u>	<u>\$ 163,517</u>
<b>Uses of Funds</b>		
Operating Expenses	\$ -	\$ -
Invoiced Development Costs	<u>161,898</u>	<u>163,517</u> <sup>2</sup>
Total Uses of Funds	<u>\$ 161,898</u>	<u>\$ 163,517</u>
<b>Surplus / (Deficit)</b>	<u>\$ -</u>	<u>\$ -</u>

*Totals may be off slightly due to rounding.*

<sup>1</sup> Per contractual agreement, the developer will reimburse any costs not covered by operating revenues.


<sup>2</sup> Based on actual costs billed to the developer during calendar year 2013.

**Capital Infrastructure Fund**

Because there are no sales of residential or commercial properties expected at Coyote Springs, it is projected that no revenues to this fund will be generated in fiscal year 2014/2015.

**APPROVAL**

The public hearing for this budget is scheduled for 9:45 a.m., Monday, May 19, 2014, in the Clark County Commission Chambers of the Clark County Government Center at 500 Grand Central Parkway, Las Vegas, Nevada.

  
John J. Entsminger, General Manager



STATE OF NEVADA  
DEPARTMENT OF TAXATION

Web Site: <http://tax.state.nv.us>  
1550 College Parkway, Suite 115  
Carson City, Nevada 89706-7937  
Phone: (775) 684-2000 Fax: (775) 684-2020

RENO OFFICE  
4600 Kietzke Lane  
Building L, Suite 235  
Reno, Nevada 89502  
Phone: (775) 687-9999  
Fax: (775) 688-1303

BRIAN SANDOVAL  
Governor

ROBERT R. BARENGO  
Chair, Nevada Tax Commission  
CHRISTOPHER G. NIELSEN  
Executive Director

LAS VEGAS OFFICE  
Grant Sawyer Office Building, Suite 1300  
555 E. Washington Avenue  
Las Vegas, Nevada 89101  
Phone: (702) 486-2300 Fax: (702) 486-2373

HENDERSON OFFICE  
2550 Paseo Verde Parkway, Suite 180  
Henderson, Nevada 89074  
Phone: (702) 486-2300  
Fax: (702) 486-3377

Nevada Department of Taxation  
1550 College Parkway, Suite 115  
Carson City, NV 89706-7937

Coyote Springs Water Resources General Improvement District herewith submits the (TENTATIVE) budget for the  
fiscal year ending June 30, 2015

This budget contains 0 funds, including Debt Service, requiring property tax revenues totaling \$ 0

The property tax rates computed herein are based on preliminary data. If the final state computed revenue limitation permits,  
the tax rate will be increased by an amount not to exceed 0 If the final computation requires, the tax rate will be  
lowered.

This budget contains 0 governmental fund types with estimated expenditures of \$ 0 and  
1 proprietary funds with estimated expenses of \$ 163,517

Copies of this budget have been filed for public record and inspection in the offices enumerated in NRS 354.596 (Local  
Government Budget and Finance Act).

CERTIFICATION

I David H. Wright  
(Printed Name)  
Chief Financial Officer  
(Title)

certify that all applicable funds and financial  
operations of this Local Government are  
listed herein

Signed

Dated:

*David H. Wright*

4/10/14

APPROVED BY THE GOVERNING BOARD

Tom Collins, Chair  
Steve Sisolak, Vice Chair  
Susan Brager  
Lawrence L. Brown III  
Chris Giunchigliani  
Mary Beth Scow  
Lawrence Weekly

SCHEDULED PUBLIC HEARING:

Date and Time Monday, May 19, 2014

Publication Date

Place: Clark County Government Center, Grand Central Parkway, Las Vegas

**Coyote Springs Water Resources General Improvement District  
BUDGET DOCUMENT INDEX**

		<b>Page No.</b>
I	INTRODUCTION	
	1 Transmittal Letter	1
	2 Index	2
II	SUMMARY FORMS	
	1 Schedule S-2 - Statistical Data	3
	2 Schedule A-2 - Proprietary Funds	4
III	GOVERNMENT FUND TYPES AND EXPENDABLE TRUST FUND	
	None	
IV	PROPRIETARY FUNDS	
	1 Schedule F-1 - Enterprise Fund - Revenues, Expenses and Net Income	5
	2 Schedule F-2 - Enterprise Fund - Statement of Cash Flows	6
V	SUPPLEMENTARY INFORMATION	
	1 Schedule C-1 - Indebtedness	7
	2 Lobbying Expense Estimates	8
VI	SERVICE CONTRACTS	
	1 Schedule of Existing Contracts	9
	2 Schedule of Privatization Contracts	10

FULL TIME EQUIVALENT EMPLOYEES BY FUNCTION

	ACTUAL PRIOR YEAR ENDING 06/30/13	ESTIMATED CURRENT YEAR ENDING 06/30/14	BUDGET YEAR ENDING 06/30/15
General Government			
Judicial			
Public Safety			
Public Works			
Sanitation			
Health			
Welfare			
Culture and Recreation			
Community Support			
TOTAL GENERAL GOVERNMENT			
Utilities	\$ -	\$ -	\$ -
Hospitals			
Transit Systems			
Airports			
Other			
TOTAL	\$ -	\$ -	\$ -

POPULATION (AS OF JULY 1)	-	-	-
SOURCE OF POPULATION ESTIMATE*			
Assessed Valuation (Secured and Unsecured Only)			
Net Proceeds of Mines			
TOTAL ASSESSED VALUE			
TAX RATE			
General Fund			
Special Revenue Funds			
Capital Projects Funds			
Debt Service Funds			
Enterprise Fund			
Other			
TOTAL TAX RATE			

**\* Use the population certified by the state in March each year. Small districts may use a number developed per the instructions (page 6) or the best information available.**

Coyote Springs Water Resources General Improvement District  
(Local Government)

SCHEDULE S-2 - STATISTICAL DATA

Budget For Fiscal Year Ending June 30, 2015

**Budget Summary for Coyote Springs Water Resources General Improvement District**  
**(Local Government)**

FUND NAME	*	OPERATING REVENUES (1)	OPERATING EXPENSES (2) **	NONOPERATING REVENUES (3)	NONOPERATING EXPENSES (4)	<u>OPERATING TRANSFERS</u>		NET INCOME (7)
						IN (5)	OUT(6)	
		\$	163,517	\$	163,517	\$ -	\$ -	-
TOTAL								

\* FUND TYPES: E - Enterprise  
I - Internal Service  
N - Nonexpendable Trust

**\*\* Include Depreciation**



<b>PROPRIETARY FUND</b>	(1)	(2)	(3) (4) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
OPERATING REVENUE				
Total Operating Revenue	\$ -	\$ -	\$ -	\$ -
OPERATING EXPENSE				
Depreciation/Amortization				
Total Operating Expense	\$ -	\$ -	\$ -	\$ -
Operating Income or (Loss)				
NONOPERATING REVENUES				
Developer Contribution	\$ 165,084.85	\$ 161,898.00	\$ 163,517.02	
Total Nonoperating Revenues	\$ 165,084.85	\$ 161,898.00	\$ 163,517.02	\$ -
NONOPERATING EXPENSES				
Development Costs	\$ 165,084.85	\$ 161,898.00	\$ 163,517.02	\$ -
Total Nonoperating Expenses	\$ 165,084.85	\$ 161,898.00	\$ 163,517.02	\$ -
Net Income before Operating Transfers	\$ -	\$ -	\$ -	\$ -
Operating Transfers (Schedule T)				
In				
Out				
Net Operating Transfers				
NET INCOME	\$ -	\$ -	\$ -	\$ -

Coyote Springs Water Resources General Improvement District  
(Local Government)

SCHEDULE F-1 REVENUES, EXPENSES AND NET INCOME

FUND Proprietary Enterprise

<b>PROPRIETARY FUND</b>	(1)	(2)	(3) BUDGET YEAR ENDING 06/30/15	
	ACTUAL PRIOR YEAR ENDING 6/30/2013	ESTIMATED CURRENT YEAR ENDING 6/30/2014	TENTATIVE APPROVED	FINAL APPROVED
A. CASH FLOWS FROM OPERATING ACTIVITIES:				
a. Net cash provided by (or used for) operating activities	\$ -	\$ -	\$ -	\$ -
B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:				
b. Net cash provided by (or used for) noncapital financing activities	\$ -	\$ -	\$ -	\$ -
C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:				
Developer Contribution	\$ 165,084.85	\$ 161,898.00	\$ 163,517.02	\$ -
Development Costs	\$ (165,084.85)	\$ (161,898.00)	\$ (163,517.02)	\$ -
c. Net cash provided by (or used for) capital and related financing activities	\$ -	\$ -	\$ -	\$ -
D. CASH FLOWS FROM INVESTING ACTIVITIES:				
d. Net cash provided by (or used in) investing activities	\$ -	\$ -	\$ -	\$ -
NET INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS AT JULY 1, 20xx	\$ -	\$ -	\$ -	\$ -
CASH AND CASH EQUIVALENTS AT JUNE 30, 20xx	\$ -	\$ -	\$ -	\$ -

Coyote Springs Water Resources General Improvement District  
(Local Government)

SCHEDULE F-2 STATEMENT OF CASH FLOWS

FUND Proprietary Enterprise

\* - Type  
1 - General Obligation Bonds  
2 - G.O. Revenue Supported Bonds  
3 - G.O. Special Assessment Bonds  
4 - Revenue Bonds  
5 - Medium-Term Financing

- 6 - Medium-Term Financing - Lease Purchase
- 7 - Capital Leases
- 8 - Special Assessment Bonds
- 9 - Mortgages
- 10 - Other (Specify Type)
- 11 - Proposed (Specify Type)

(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9) REQUIREMENTS FOR FISCAL YEAR ENDING 06/30/15		(10)	(11)
NAME OF BOND OR LOAN List and Subtotal By Fund	*	TERM	ORIGINAL AMOUNT OF ISSUE	ISSUE DATE	FINAL PAYMENT DATE	INTEREST RATE	BEGINNING OUTSTANDING BALANCE 7/1/2015	INTEREST PAYABLE	PRINCIPAL PAYABLE		(9)+(10)  TOTAL
FUND						\$		\$	\$	\$	
								\$		\$	
						\$		\$		\$	
								\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
						\$		\$		\$	
TOTAL ALL DEBT SERVICE						\$		\$		\$	

**SCHEDULE C-1 - INDEBTEDNESS**  
**Budget Fiscal Year 2014-2015**

Coyote Springs Water Resources General Improvement District  
(Local Government)

## LOBBYING EXPENSE ESTIMATE

Pursuant to NRS 354.600 (3), **each** (emphasis added) local government budget must obtain a separate statement of anticipated expenses relating to activities designed to influence the passage or defeat of legislation in an upcoming legislative session.

*Nevada Legislature: 78th Session; February 2, 2015 to June 1, 2015*

1. Activity: \_\_\_\_\_

2. Funding Source: \_\_\_\_\_

3. Transportation \$ \_\_\_\_\_

4. Lodging and meals \$ \_\_\_\_\_

5. Salaries and Wages \$ \_\_\_\_\_

6. Compensation to lobbyists \$ \_\_\_\_\_

7. Entertainment \$ \_\_\_\_\_

8. Supplies, equipment & facilities; other personnel and  
services spent in Carson City \$ \_\_\_\_\_

**Total** \$                     -

Entity: Coyote Springs Water Resources General Improvement District

Budget Year 2014-2015

Page: 8

Form 30

11/1/2013

# Schedule of Existing Contracts Budget Year 2014-2015

Coyote Springs Water Resources General Improvement District

Local Government:  
Contact:  
E-mail Address:  
Daytime Telephone:

Total Number of Existing Contracts: \_\_\_\_\_

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	Reason or need for contract:
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
16						
17						
18						
19						
20	Total Proposed Expenditures					

Additional Explanations (Reference Line Number and Vendor):

# Schedule of Privatization Contracts Budget Year 2014-2015

Coyote Springs Water Resources General Improvement District

Local Government:

Contact:

E-mail Address:

Daytime Telephone:

Total Number of Privatization Contracts:

Line	Vendor	Effective Date of Contract	Termination Date of Contract	Duration (Months/ Years)	Proposed Expenditure FY 2014-15	Proposed Expenditure FY 2015-16	Position Class or Grade	Number of FTEs employed by Position Class or Grade	Equivalent hourly wage of FTEs by Position Class or Grade	Reason or need for contract:
1										
2										
3										
4										
5										
6										
7										
8										
9										
10										
11	Total									

Attach additional sheets if necessary.