

Nevada Assistance Programs

Disaster Relief Fund

Financial Application for Disaster Relief Fund

Nevada Revised Statute 353.2735 establishes a provision for grants or loans of money to state agencies or local governments for certain expenses incurred as a result of a disaster under the Disaster Relief Fund. The fund is administered by the Legislative Interim Finance Committee and requires submission of requests for assistance from the fund to the State Board of Examiners for recommendation to the Interim Finance Committee.

The information and documentation required in this application will be used to evaluate an entity's need for financial assistance. Consideration will be given, but not limited to, the following:

- Growth trends in assessed values.
- Current ad valorem tax rates.
- Larger than budgeted beginning fund balances.
- Unanticipated or unbudgeted resources.
- Larger than budgeted resources.
- Percentages of ending fund balances to total expenditures.
- Legal authority for reservation or designation of ending fund balances.
- Availability of Payments Equal to Taxes (PETT) or Payments in Lieu of Taxes (PILT)
- Current year's budget augmentations.
- Amounts budgeted for contingency
- Scheduled debt payments.
- Financial impact of the disaster to the local government.
- Other grants or aid applied for or received.
- Affects on other programs or projects of the local government.
- In-kind resources which can be committed by the local government.

For additional information, please visit:

<http://leg.state.nv.us/NRS/NRS-353.html#NRS353Sec2705>

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Recommended Process for Applying for Grants or Loans from Disaster Relief Fund General Application

1. The completed application package shall be submitted by the governmental entity to the Chief of the Division of Emergency Management for initial review and submission to the Budget Division. The Budget Division will review and transmit pertinent sections to the Division of Emergency Management, the Department of Taxation and, potentially, the Department of Conservation and Natural Resources.
2. The application package shall contain a cover sheet identifying the governmental entity applying for funding, a statement detailing the nature of the disaster, the date of the disaster and the total estimated cost of the disaster.
3. Copies of local, state and federal disaster declarations shall be attached to the cover sheet.
4. Copies shall be furnished of the resolutions listing the funds passed by a majority vote of the governing body and the financial analysis conducted by the governmental entity concluding that the entity is unable **to** cover the expenses resulting from the disaster. Minutes of the meeting wherein the request and financial analysis were discussed and copies of spreadsheets and reports documenting the request for funding shall be attached.
5. Statement signed by the head of the governmental entity certifying that the governmental entity is responsible for the repairs and that the projects have not been funded by other governmental entities, non-profit organizations, insurance or private parties must be included.
6. The cover sheet must specify under which section and subsection of NRS 353.2735 the governmental entity is applying for financial assistance from the Disaster Relief Fund. Is the application for a grant or a loan? Will the request cover damage repair, emergency measures, debris removal or half of a local match for federal disaster assistance, or in the case of a loan, overtime or mitigation costs.

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Financial Information for Local Governments

1. With its application, a local government shall submit its final budgets for the current fiscal year and the last three prior fiscal years.
2. With its application, a local government shall submit its most recent audit and the last three prior fiscal years' audits.
3. Documentation supporting the entity's legal authority for reserving or designating an ending fund balance shall be submitted.
4. If an ending fund balance is budgeted in the current fiscal year, documentation supporting the need for retaining an ending fund balance of a minimum amount to ensure an adequate cash flow shall be included.
5. A table comparing budgeted to actual ending fund balances for each of the three prior fiscal years and indicating the percentage the ending fund balance represents of total expenditures each year shall be submitted.
6. When ending fund balances in the general fund, capital projects fund or road funds exceed budgeted levels, the source of the funds shall be identified.
7. If the current year's budget has been augmented, copies of such augmentations, identifying the source and proposed uses of the funds, shall be included.
8. A schedule of payments equal to taxes (PETT) or payments in lieu of taxes (PILT) for the current fiscal year and the last three prior fiscal years and the uses of these funds shall be included, as well as estimates of the amounts to be received in the current year and the next fiscal year.
9. Any amount budgeted for contingency in the current fiscal year and each of the last three prior fiscal years shall be listed. The portion of the budgeted contingency used, if any, and the purposes for which it was used shall be identified for the current fiscal year and the last three fiscal years.
10. Financial statements for each month of the current fiscal year shall be submitted.

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11. Budgeted versus actual receipts for Ad Valorem taxes, the Supplemental City-County Relief Tax and the Basic City-County Relief Tax shall be compared for the current fiscal year to date and each of the three prior fiscal years.
12. A summary, outlining expenditures for capital outlay within the general fund shall be included. This information shall be compared to the Capital Improvement Plan, noting variations between expenditures and C.I.P. items.
13. For the current fiscal year and each of the last three prior fiscal years, the highest overlapping tax rate in the county shall be listed and the ad valorem tax rate and assessed values for the local governmental entity making the request. The maximum allowable (operating) tax rate and the rate actually levied by the local government making the request shall be shown for the current, and three previous years.
14. All other funding sources for which the entity has or will apply shall be identified, such as the Federal Emergency Management Agency (FEMA), Natural Resources Conservation Service (NRCS), Small Business Administration (SBA), Corps of Engineers, insurance and flood district reimbursements. A copy of the application or claim form, the current status of the request and the name and telephone number of a contact person at the funding organization shall be furnished. If the request for funding was denied, notification stating the reason for ineligibility or unavailability of funds must be submitted.
15. Any other sources from which funding has been or is anticipated to be received shall be listed, including federal disaster relief funds, insurance reimbursements and any reimbursements from private property owners.
16. A schedule of debt payments for the current and next three fiscal years, including payments for lease-purchases and medium-term financing, shall be submitted.
17. If the requested funds will be used to help meet a required local match for federal disaster assistance, details on how the local government's portion of the match will be funded (source of funds, in-kind services, etc.) must be furnished.

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18. Quarterly reports detailing the status of the projects, funding and the entity's financial position will be required by the Budget Division.

Project Information

1. A summary of projects by site showing the location of the project, the type of project (emergency response, debris removal, road repairs, river repairs, etc.) and the estimated costs are required.
2. Maps showing each project shall be included to assure that project work is easily identified and not duplicated.
3. All projects must be reviewed by the Division of Emergency Management, using federal emergency management guidelines.
4. For projects for which a grant match is requested, the following items are required:
 - a. When a Presidential Declaration is approved, copies of damage assessment prepared by the federal agency.
 - b. Copies of letters from other federal agencies denying assistance.
 - c. For each project specify how the local match will be provided. If the project is a joint responsibility of the local government and private property owners, specify how much of the match each entity will be responsible for providing.
 - d. If the requesting governmental entity is providing in-kind match, explain in detail the impact of the disaster upon other planned or budgeted projects.
5. For projects for which federal funding is not available, the following items are required:
 - a. A letter from the grantor or funding agency denying the federal funding.
 - b. A copy of the damage assessment prepared by the Division of Emergency Management.
 - c. Where projects are to be completed by the governmental entity's

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staff, list the projects or work previously planned that the staff will be unable to complete due to the disaster and explain the impact of delaying these projects.

Process for Authorizing Funding from the Disaster Relief Fund

1. A Governor's state disaster declaration is necessary to apply for the Disaster Relief Fund monies.
2. The governmental entity submits a complete application package to the Division of Emergency Management for review and final submission to the Budget Division.
3. Based on documentation submitted by the local government entity, the Department of Taxation makes recommendations to the Budget Division regarding the local government's ability to pay expenses incurred during the disaster. The Board of Examiners recommends to the Interim Finance Committee the type of funding best suited for the applying entity, either a loan or a grant; when the Board of Examiners recommends a loan, it will specify the applicable interest rate and payment schedule.
4. If the Board finds that a grant or loan is not appropriate, it shall include in its recommendation the reason for its determination.
5. The Interim Finance Committee shall determine whether the incident and the governmental entity qualifies for funding from the Disaster Relief Fund based upon the following considerations:
 - a. Financial ability of local government to pay expenses resulting from the disaster.
 - b. Impact of disaster upon other planned or budgeted projects.
 - c. The type of project and priority for funding: initial emergency response, debris removal, repair or replacement of infrastructure, mitigation or other projects or expenses.
 - d. Whether other entities have a responsibility to pay, such as owners of private property; water, flood control or irrigation districts; cities; counties; Indian tribes; federal agencies, etc.

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- e. Reimbursement or payment of project costs by other agency(ies) or organization(s).
 - f. The impact of reducing or denying funding for the request.
 - g. Availability of funds within the Disaster Relief Fund and anticipated requests.
7. If the Interim Finance Committee approves a grant or loan, the Committee shall, by resolution, establish the amount authorized and the purpose of the grant or loan. Provide for the transfer of the amount to the appropriate governmental entity. In the case of a loan, the Committee shall specify the schedule for repayment of the loan and the interest rate for the loan.
8. To avoid duplicating costs and to ensure that the project is completed, payments shall be made to the governmental entity on a reimbursement basis.
9. In the case of severe financial hardship, the Interim Finance Committee may authorize advanced payments to a local government. A detailed reconciliation of the amounts granted with actual project costs must be submitted. As soon as the project is completed, any overpayments must be returned to the Disaster Relief Fund.
10. Documentation required for each project includes:
- a. A copy of signed contract with contractor who will perform the work.
 - b. A copy of the billing from the granting agency if it performs the work.
 - c. If the local government's employees complete the work, submit schedules of overtime and equipment usage and identify previously planned work that will not be completed.
 - d. A statement from the local government certifying that no other funding has been received from governmental entities, insurance or other sources.

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11. Quarterly status reports must be submitted to the Budget Division and the Fiscal Analysis Division to be forwarded to the Interim Finance Committee from the initial authorization of funding through the close-out of the project.
12. If the work on the project has not commenced within one year of the disaster or is not completed within two years of the disaster, the local government must re-justify continued obligation of the funds.
13. The Interim Finance Committee may reduce the amount authorized to a local government if the need is no longer justified.
14. If the amounts requested exceed the money available in the Disaster Relief Fund, the amounts of requested grants and loans must be reduced proportionately unless the reduction would cause the governmental entity to receive a reduced amount of federal disaster assistance.

Instructions:

Complete all questions, use additional sheets as necessary, and make reference to the appropriate question number. Attach all required documentation.

1. Submit and mark as "Item 1" a statement detailing the nature of the disaster, the date of the disaster and an estimate of the damage.
2. Check the appropriate box that describes the type of funding being requested.
_____ A grant for repair or replacement of roads, streets, bridges, water control facilities, public buildings, public utilities, recreational facilities or parks; emergency measures undertaken to save lives, protect public health or safety or property; or not more than 50% of any grant match the local government must provide to obtain a grant from a federal disaster assistance agency; **OR**
_____ A loan for repair or replacement of roads, streets, bridges, water control facilities, public buildings, public utilities, recreational facilities and parks; overtime worked because of the disaster; mitigation projects; or not more than 50% of any grant match the local government must provide to obtain a grant from a federal disaster assistance agency.
3. Attach and mark as "Item 3" copies of local, state and federal disaster declarations.

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4. Attach and mark as "Item 4" a resolution passed by a majority vote of the governing body approving the need for the request. The resolution must include a statement that financial analysis conducted by the local government has concluded the local government is unable to fund this request itself. Include the minutes showing the discussion of the analysis conducted and the documentation, spreadsheets and reports supporting the request for funding.

5. Attach and mark as "Item 5" a signed statement certifying that the entity is responsible for repairs, and projects are not funded by other governmental entities, non-profit organizations, insurance or private parties.

6. Attach and mark as "Item 6" a detailed plan for the funds requested. Information must include estimated cost; name of contractor(s); description of work; estimated start and completion dates, and percentage of work completed (if applicable). The spending plan must be prioritized to determine the effect in the event the request is reduced. Submit a breakdown of the portions of the request which are for mitigation projects.

7. What is the effect on the local government in the event the request is denied? What projects or programs will be at risk as a result of the request being denied or reduced? If necessary, attach additional sheets and mark as "Item 7".

8. List what programs, projects or expenditures were eliminated or deferred due to the local government's commitment of resources to the disaster. What would the effect be of deferring other projects or expenditures? If necessary, attach additional sheets and mark as Item 8.

9. Cite the statutory reference under which the local government was created and mark as "Item 9".

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10. Submit final budgets and independent audits for the current fiscal year and the last three prior fiscal years in order to compare budgeted to actual ending fund balances, and percentage of ending fund balances to total expenditures. List the source of any larger than anticipated ending fund balances in the general fund, capital projects funds, and road funds. List the purpose and legal authority for the reservation or designation of ending fund balances. Justify the need for a minimum amount of ending fund balance that must be retained to ensure the continuity of the entity's cash flows. Attach additional sheets and mark as "Item 10".
11. Provide documentation supporting the entity's legal authority for reserving or designating an ending fund balance. Attach additional sheets and mark as "Item 11".
12. Provide a statement documenting the need for budgeted ending fund balance. Attach additional sheets and mark as "Item 12".
13. Complete the following table:

Ending Fund Balance (Item 13)

Fiscal Years	Budgeted	Actual	Percent of Total <u>Expenditures</u>
20__/___			
20__/___			
20__/___			
(Current Fiscal Year to Date)			

14. If ending fund balances in the general fund, capital projects fund or road funds exceed budgeted levels; identify the source of the funds. Attach additional sheets and mark as "Item 14".

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15. Has the current fiscal year's budget been augmented?
 YES _____ NO _____ Attach copies of all augmentations and mark as "Item 15"
16. If requesting a portion of a federal grant match, how will the local government's portion be funded (source of funds, in-kind services, etc.)?

17. Submit a schedule for the current fiscal year and the last three prior fiscal years of any Payments Equal to Taxes (PETT) funds or Payments In Lieu Of Taxes (PILT) funds received by the county. List the uses of the funds. List the amounts of PILT or PETT funds anticipated to be received in the current fiscal year, and in the next fiscal year. Attach additional sheets and mark as "Item 17".
18. From the current fiscal year's final budget, list the amount budgeted for contingency. List what portion of the budgeted contingency has been used and what it was used for in the current fiscal year and the last three years. If necessary, attach additional sheets and mark as "Item 18".

19. Submit financial statements for each month of the current fiscal year. Mark as "Item 19".
20. List both budgeted revenues and actual revenues received for the last three prior fiscal years and the current fiscal year for the following revenues:

Ad Valorem Taxes (Item 20)

<u>Fiscal Years</u>	<u>Budgeted Revenues</u>	<u>Actual Revenues Received</u>
20__ / __		

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20__ / __		
20__ / __		
(Current Fiscal Year to Date)		

Supplemental City-County Relief Tax (Item 20)

<u>Fiscal Years</u>	<u>Budgeted Revenues</u>	<u>Actual Revenues Received</u>
20__ / __		
20__ / __		
20__ / __		
(Current Fiscal Year to Date)		

Basic City-County Relief Tax (Item 20)

<u>Fiscal Years</u>	<u>Budgeted Revenues</u>	<u>Actual Revenues Received</u>
20__ / __		
20__ / __		
20__ / __		
(Current Fiscal Year to Date)		

21. For the last three fiscal years, submit a spending summary outlining how the capital outlay object category in the general fund was expended. Compare this information to the entity's Capital Improvement Plan, noting variations between expenditures and C.I.P. items. Mark as "Item 21".

22. Using the Ad Valorem Tax Rates for Nevada Local Governments as your source, for each of the last three prior fiscal years and the current fiscal year, list the ad valorem tax rate and assessed values for the local government making the request. Also, list the maximum allowed (operating) tax rate actually levied by the local government for the same time period.

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Ad Valorem Tax Rate and Assessed Value (Item 22)

<u>Fiscal Years</u>	<u>Total Assessed Value</u>	<u>Operating Maximum Allowed Tax Rate</u>	<u>Operating Tax Rate Levied</u>	<u>Total Tax Rate</u>
20__/__				
20__/__				
20__/__				
(Current Fiscal Year to Date)				

23. List all other funding sources for which the entity has applied or will apply. Examples include, but are not limited to: SBA (Small Business Administration), FEMA (Federal Emergency Management Administration), NRCS (Natural Resources Conservation Services), Corps of Engineers, and flood district reimbursements. Submit a copy of the application that was filed, the current status of the request, and a name and telephone number of your contact person. If the request was denied, submit a letter from the grantor stating the reason for the ineligibility. Mark as "Item 23".

24. List all other funding sources that have been or are anticipated to be received. Examples include, but are not limited to: federal disaster relief funds; insurance reimbursement funds; and any reimbursements received or anticipated to be received from private property owners. If necessary, attach additional sheets and mark as "Item 24".

25. Provide a schedule, by fund, of the entity's debt payments for the current fiscal year and the next three fiscal years. This also includes lease/purchases and medium-term financing payments. Attach additional sheets and mark as "Item 25".

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IF DISASTER RELIEF FUNDING IS GRANTED, YOU WILL BE REQUIRED TO PROVIDE QUARTERLY REPORTS DETAILING THE STATUS OF THE PROJECT(S), FUNDING AND FINANCIAL POSITION.

I, _____ (*name*),

_____ (*title*), certify the information
contained herein is complete and accurately represents the financial condition of the
entity as of _____.

I may be reached at _____ (*phone*).

Submit the completed application and all attachments to:

Nevada Division of Emergency Management
2478 Fairview Drive
Carson City, NV 89710
(775) 687-0300

<https://dem.state.nv.us>

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<i>Disaster Relief Account Application Financial Documentation Checklist</i>			
Item #	Description of Required Documentation (if answer is No to any of the following, please include a brief explanation)	Yes	No
1	Cover sheet identifying entity, nature of disaster and estimated damage costs.		
2	Specify if application is for grant or loan request, in accordance with NRS 353.2735		
3	Copies of local, state and federal disaster declarations.		
4	Copy of resolution approved by the governing body of the entity stating the entity's financial need, including minutes of meeting and supporting documentation wherein governing body determined financial need.		
5	Signed statement certifying that the entity is responsible for repairs, and projects are not funded by other governmental entities, non-profit organizations, insurance or private parties.		
6	Detailed plan for the funds requested.		
7	Statement of financial effect on entity, if request is denied.		
8	List of budgeted projects or programs eliminated or deferred due to disaster.		
9	Statutory authority establishing the local government.		
10	Final Budgets and Audits for the current and three prior fiscal years.		
11	Supporting documentation for reserved or designated ending fund balances.		
12	Documentation supporting the need for budgeted ending fund balances.		
13	Budget to actual ending fund balance comparisons for current and three prior fiscal years, % ending fund balance represents of total expenditures.		
14	Identification of source of funds in excess of budgeted ending fund balance for General, Capital Projects & Road Funds.		
15	Current years budget augmentations, identifying source of augmentation and proposed uses.		
16	Details regarding local government's portion of match: funding methods, in-kind services, etc.		

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Disaster Relief Account Application Financial Documentation Checklist			
Item #	Description of Required Documentation (if answer is No to any of the following, please include a brief explanation)	Yes	No
17	Schedule of Payments Equal to Taxes (PETT), and or Payments in Lieu of Taxes (PILT), current year, prior three fiscal years, estimated current and next fiscal year.		
18	Indication of Contingency amounts budgeted and used for the current and prior three fiscal years.		
19	Financial statements for each month of the current fiscal year		
20	Statement of budgeted vs. actual receipts Ad Valorem, SCCRT and BCCRT for current and three prior fiscal years.		
21	Summary outlining budgeted and actual capital outlay within the General Fund, include a copy of the entity's Capital Improvement Plan, if current plan is not on file at the Department of Taxation.		
22	Table indicating Ad Valorem tax rate & assessed values for the requesting entity, including the max allowable operating tax rate and rate levied for the current and prior three fiscal years.		
23	Listing of all funding sources contacted for funding. Copies of applications or claim forms and status of funding request. Include contact name and telephone of funding agencies as well as claim status.		
24	Listing of any other funding sources anticipated, including reimbursements from private property owners.		
25	Debt payment schedule current, next three fiscal years, include lease-purchase & medium term financing.		