

**CLARK COUNTY BOARD OF COMMISSIONERS  
AGENDA ITEM**

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**Petitioner:** Anna Danchik, Comptroller

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**Recommendation:**

**Conduct a public hearing and approve, adopt and authorize the Chair to sign a resolution approving the issuance by the Public Finance Authority (Wisconsin), in one or more series, of tax-exempt 501(c)(3) revenue bonds in an amount not to exceed \$35,000,000 in order to (a) finance, refinance and/or reimburse the acquisition, construction, improvement, equipping, and furnishing of a charter educational facility located at 818 West Brooks Avenue, North Las Vegas, Nevada 89030 for use by The Delta Academy, (b) fund a debt service reserve fund for the Bonds, (c) pay capitalized interest with respect to the Bonds and related working capital, and (d) pay certain costs of issuance of the Bonds. (For possible action)**

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**FISCAL IMPACT:**

Fund #:	N/A	Fund Name:	N/A
Fund Center:	N/A	Funded PGM/Grant:	N/A
Amount:	N/A		
Description:	N/A		
Additional Comments:	No fiscal impact. The bonds are not a financial responsibility of the County.		

**BACKGROUND:**

Pursuant to Section 147(f) of the Internal Revenue Code, prior to their issuance, the bonds are required to be approved by the “applicable elected representative” of the governmental unit having jurisdiction over the area in which the project is located, after a public hearing is held following reasonable public notice. Consequently, approval of the Board is needed to meet the requirements of Section 147(f).

On May 20, 2025, the Board conducted a public hearing and approved a resolution authorizing a Public Finance Authority (Wisconsin) tax-exempt 501(c)(3) revenue bond issue in an amount not to exceed \$35,000,000. Due to construction delays, the bonds were not issued as previously planned. Issuance of the bonds is now moving forward, but closing will not occur prior to the one-year expiration of the prior Board approval.

Cleared for Agenda

**05/19/2026**

File ID#

**26-1660**