

# Board of County Commissioners

CLARK COUNTY, NEVADA

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JUSTIN JONES  
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WILLIAM MCCURDY II  
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MICHAEL NAFT  
TICK SEGERBLOM

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COMMISSION CHAMBERS, GOVERNMENT CENTER  
500 SOUTH GRAND CENTRAL PARKWAY  
LAS VEGAS, NEVADA 89106  
MONDAY, MAY 15, 2023

The Board of County Commissioners of Clark County, Nevada met in special session with the Clark County Redevelopment Agency, the Clark County Water Reclamation District Board of Trustees, and the University Medical Center of Southern Nevada Board of Trustees, in full conformity with law and bylaws of said Boards, at the regular place of meeting in the Commission Chambers, Government Center, Las Vegas, Clark County, Nevada on Monday, the 15th day of May 2023 at the hour of 10:00 a.m. The meeting was called to order at the hour of 10:10 a.m. by Chair Gibson and, on roll call, the following members were present, constituting all the members thereof:

## CALL TO ORDER

### CHAIR AND COMMISSIONERS:

Jim Gibson  
Justin Jones  
Marilyn K. Kirkpatrick  
William McCurdy II  
Ross Miller  
Michael Naft  
Tick Segerblom

Absent:  
None

### Also Present:

Kevin Schiller, County Manager  
Lisa Logsdon, Deputy District Attorney  
Jessica Colvin, Chief Financial Officer  
Jeffrey Share, Director of Budget and Financial Planning  
Tammy McMahan, Office Services Supervisor  
Robin Delaney, Deputy Clerk  
Keri Miller, Deputy Clerk

Commissioner Michael Naft attended via teleconference.

JIM GIBSON

Good morning. This is the time for our special meeting today, a Joint Meeting of the Clark County Board of Commissioners Redevelopment Agency, Water Reclamation District – Medical - University Medical Center. And this meeting will come to order.

**ITEM NO. 1** Public Comment

GIBSON

The first item of business is public comment. If there's anyone who wishes to make comment on either of these two agenda items, please come forward and state your name, spell your last name, and keep your comments to three minutes. There being no one.

**ACTION:**

No action was taken by the Board.

**ITEM NO. 2** Approval of Agenda (For possible action)

GIBSON

The next item on the agenda is the approval of the agenda. Are there any additions or corrections?

JUSTIN JONES

(unintelligible)

GIBSON

There's a motion for approval by Commissioner Jones. Please cast your votes.

MICHAEL NAFT

Michael, yes.

GIBSON

The motion carries.

**ACTION:**

It was moved by Commissioner Justin Jones and carried by unanimous vote that the agenda be approved.

**PUBLIC HEARINGS – 10 AM**

**ITEM NO. 3** Conduct a public hearing on the Fiscal Year 2024 Tentative Budget for Clark County. (For possible action)

GIBSON

The next item are public hearings. Mister Schiller.

KEVIN SCHILLER

Chairman, members of the Commission. Item 3 is to conduct a public hearing on the Fiscal Year 2024 Tentative Budget for Clark County. Jessica Colvin has a presentation for you.

JESSICA COLVIN

Good morning. Before I begin the presentation... as you recall back at our preliminary tentative budget hearing in March, we presented the tentative budget that has been online since April 17th - has been available on the County's website to the public. Since then, there have been some minor changes that have been filed with the Clerk's office. And for the record I do need to read in the compliance letter that we received from the Department of Taxation.

This is in regards to the tentative budget for Fiscal Year 2023/2024 for Clark County, including the 16 unincorporated towns and special districts, the Clark County Regional Flood Control District, Clark County Water Reclamation District, Southern Nevada Health District, University Medical Center of Southern Nevada, Las Vegas

COLVIN

Metropolitan Police Department, Kyle Canyon Water District, University of Nevada Cooperative Extension, and the Eighth Judicial District Court. The Department of Taxation has examined the Fiscal Year 2023/2024 tentative budget for the above name entities in accordance with NRS 354.596, subsection 5. We find all of the above to be in compliance with the applicable statutes and regulations.

With that, I'll give you a brief summary of the tentative budget and what will be the final budget filed on June 1st. This first slide is to present to you the change in general fund revenues from Fiscal Year '23 budget to Fiscal 2024 final budget. As you recall, we had several - a large increase or significant recovery from the pandemic, better than expected than we first budgeted the 2023 general fund revenues. With that, you can see we're expecting overall a 10.7% increase. Our largest revenue source is the intergovernmental consolidated tax revenue, followed by property tax revenue. Likewise, in Fiscal Year '24, we're comparing for general fund expenditures. We're comparing the FY '23 final budget expenditures by function compared to the FY '24, what will be the final budgeted expenditures, overall increasing 10.7%.

The largest core component of our general fund expenditures is going to be public safety. What you need to look at is the public safety line item here in this chart, in addition to the transfers out to the Metropolitan Police Department, as well as to the Detention Center. As compared to our tentative budget hearing, we were originally expecting, prior to the tentative, an 11% increase, property taxes actually came in a little bit less than we had expected, so that's why you're seeing the 10.7%.

If we go to the next slide, this is to compare for you what we actually filed for the tentative budget on April 15th compared to what we are expecting to file with the final budget at the end of this month. You can see there's no change in general fund revenue projections.

And likewise on the final slide, there's no change expected between what was filed and the tentative budget in April compared to what we expect to file in the final budget at the end of the month. Our expectation is to come back to you the second meeting in June with the recommendation for any type of supplemental or capital allocation. Once we determine what the fiscal impacts for this legislative session will be.

GIBSON

That completes the presentation. This is a public hearing. Is there anyone here who wishes to speak on this item? There being no one, we'll take action in a few minutes, but we're now onto the tentative budget for the redevelopment agency.

**ACTION:**

No action was taken by the Board.

**ITEM NO. 4** Conduct a public hearing on the Fiscal Year 2024 Tentative Budget for the Clark County Redevelopment Agency. (For possible action)

SCHILLER

Commissioners, Item 4 is to conduct a public hearing on the Fiscal Year 2024 Tentative Budget for the Clark County Redevelopment Agency. Mister Share is gonna give a brief presentation.

JEFFREY SHARE

Good morning Commissioners. Jeffrey Share with the Clark County Finance Department on behalf of the Redevelopment Agency. As Miss Colvin said earlier, the FY '24 tentative budget for the Redevelopment Agency has been available for review by

SHARE

the public since its filing on April 17th. A copy has been on the County's website with the County Clerk's Office and on the sixth floor of the Government Center. There have been no changes between the tentative budget and the final budget. This was communicated to the Clerk. And I also have a compliance letter that I need to read into the record. This is for the Clark County Redevelopment Authority for the Fiscal Year 2024.

The Department of Taxation has examined the Fiscal Year '23/'24 tentative budget for the above-named entity in accordance with NRS 354.5965. We find the above to be in compliance with the applicable statutes and regulations. Please be reminded of proof of publication of the notice of the public hearing must be transmitted to the department with your final budget.

Okay. So I'm here to provide you with a brief overview of the redevelopment agency for the upcoming '24 budget year. So, a little bit of background, the original Redevelopment Agency began back in December of 2002, and the base valuation was established on July 1 of 2003. We had mothballed the agency in FY '09, and then reopened it in FY '22. This base year evaluation is very important as it established the initial assessed valuation calculation. It is from here where growth or increment is valued. The increment, or the change in assessed valuation above or below the base, is what drives the calculation of the property revenues that are credited to the agency. Next.

So we've provided you a chart of the change in assessed valuation for the District of Paradise. This area stretches from DI to Twain along the west side of Maryland Parkway across the street from the Boulevard Mall. As you can see, the base here of this assessed valuation was about 5.2 million. As you can see, there has been very little incremental growth in the past 20 years of the agency. In fact, you could see there are actually a few years where there was actually negative growth in '12, '14 and '15. When a situation like this occurs, there would be no ad valorem revenue that would be credited to the agency for the tax district.

Okay, next slide. We've provided you a chart for the change in the assessed valuation for the District of Sunrise Manor. This area is around the Sahara and Boulder Highway area. The base value assessed valuation was about \$7.9 million, and as you can see, there's been a little bit more incremental growth than you saw in Paradise. But while there were no years of negative growth, you can see that from '12 to '18, there was seven years where there was at or zero assessed valuation growth. And again, if this situation were to occur, there would be little or no assessed ad valorem revenue that would be credited to the District.

And then finally, we've provided you a chart for the change in assessed valuation for the District of Winchester. This area is primarily south of Sahara, and it is from Maryland Parkway to Sammy Davis Junior - Industrial Road area at the current site of the festival grounds. The base assessed valuation was about 265 million, gaining a lot of the benefit from being on or around obviously Las Vegas Boulevard. As you can see, there's been substantial growth in this area over the 20 years as a result of development rehabilitation of most of the properties on or around the strip. But as you will see, under the current configuration, this tax district is the one that is driving all of the revenue throughout the agency.

Okay. So finally, this slide is just an overall chart to the change in assessed value for the

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entire agency as well as the proportion of the contribution toward that increment. You can see that obviously Winchester there in blue, Sunrise in green, and Paradise in purple. Again, proportionally speaking, the agency benefits from the inclusion of the areas along the Strip, and those are obviously attributable to Winchester Town. So how does this look in terms of numbers? You can see that there is \$774 million in incremental change that has occurred overall within the agency's boundaries since inception. For FY '24, we added about \$78 million in increment. And this change in assessed valuation is what equates to ad valorem or property tax revenues. So the \$78 million, what does this equate to in terms of revenue?

Next slide. We anticipate that the agency for FY '24 should generate approximately 9-and-a-half million dollars in ad valorem. This should come obviously equally throughout the year as the Treasurer and the Assessor's collection processes allow. And to give you an idea of where we stand currently, the agency is sitting on about \$16 million in cash as of today. So when it comes to the proposed budget for the upcoming year, we would take the \$16 million that we anticipate that we're going to end the year at. We'll add the 9-and-a-half million dollars that we just spoke about to give us approximately 25, 26 million dollars worth of revenue. And we've appropriated all 26 million in expenditure authority for FY '24. This allows the flexibility that the Board needs once plans for the agency are finalized. So any questions?

GIBSON

Are there questions? No, there are no questions. Does that complete your presentation?

SHARE

It does. Thank you.

GIBSON

This is a public hearing -

TICK SEGERBLOM

Mister Chairman -

GIBSON

Yes.

SEGERBLOM

- if I can just make a comment?

GIBSON

Yes.

SEGERBLOM

Everybody says I'd like to spend money, but you can see I haven't spent any money (laughs).

GIBSON

Yet. This is a public hearing. Is there anyone who wishes to speak on this item? There being no one, the public hearing is closed and we will move on.

**ACTION:**

No action was taken by the Board.

**ITEM NO. 5** Adopt the Final Budget for Clark County, the Unincorporated Towns and Special Districts, the University Medical Center and the Clark County Water Reclamation District for the Fiscal Year 2024, and direct staff to transmit the approved documents to the State of Nevada Department of Taxation as prescribed by law. (For possible action)

SCHILLER

Commissioners, we can now move to the business section of your agenda. Item 5 is to adopt the final budget for Clark County, the Unincorporated Towns and Special Districts, the University Medical Center, and the Clark County Water Reclamation District for the Fiscal Year 2024, and direct staff to transmit the approved documents to

SCHILLER the State of Nevada Department of Taxation as prescribed by law.

JONES Move approval

GIBSON There's a motion for approval by Commissioner Jones. Is there any discussion on that motion?

SEGERBLOM Mister Chairman, just... And I... We can... ask it now or ask it afterwards, but I just wanted to get on the record. Miss Colvin, can you tell us how much of our general fund is do - goes for public safety courts, police, jail, all that stuff?

COLVIN For public safety, which would be Metro, the Detention, Fire, Family Services, it's close to 50%. When you include Judicial, it's going to be close to 70%.

SEGERBLOM Thank you. Yeah.

GIBSON Any other questions on the motion? Please cast your votes.

NAFT Michael, yes.

GIBSON The motion carries.

**ACTION:** It was moved by Commissioner Justin Jones, and carried by unanimous vote, that the adoption be approved.

**ITEM NO. 6** Adopt the Final Budget for the Clark County Redevelopment Agency for the Fiscal Year 2024, and direct staff to transmit the approved documents to the State of Nevada Department of Taxation as prescribed by law. (For possible action)

SCHILLER Commissioners, Item 6 is to adopt the Final Budget for the Clark County Redevelopment Agency for the Fiscal Year 2024, and direct staff to transmit the approved documents to the State of Nevada Department of Taxation as prescribed by law.

GIBSON If - there isn't anything... Go ahead, Commissioner Jones.

JONES Move approval.

GIBSON There's a motion for approval by Commissioner Jones. Any discussion on his motion? Please cast your votes.

NAFT Michael, yes.

GIBSON And the Redevelopment Agency budget's approved. Miss Colvin.

COLVIN Thank you. I wanted to take a minute to thank the Budget Department and the staff for doing a great job putting together this budget. A lot of time and effort went into it. I also wanted to make sure that you were aware that this is Jeff Share's last budget hearing. He is retiring after 25 years with the County. Just, I wanted to take a couple minutes to talk about Jeff. He has helped in establishing and implementing most of the fiscal policies that we abide by today that has just kept this County in good financial condition. We've



