

# Board of County Commissioners

CLARK COUNTY, NEVADA

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JUSTIN JONES  
Vice Chair  
MARILYN K. KIRKPATRICK  
WILLIAM MCCURDY II  
ROSS MILLER  
MICHAEL NAFT  
TICK SEGERBLOM

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COMMISSION CHAMBERS, GOVERNMENT CENTER  
500 SOUTH GRAND CENTRAL PARKWAY  
LAS VEGAS, NEVADA 89106  
MONDAY, MAY 16, 2022

The Board of County Commissioners of Clark County, Nevada met in special session with the Clark County Redevelopment Agency, 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 Board, at the regular place of meeting in the Commission Chambers, Government Center, Las Vegas, Clark County, Nevada on Monday, the 16<sup>th</sup> day of May 2022 at the hour of 10:00 a.m. The meeting was called to order at 10:02 a.m. by Commissioner Kirkpatrick and, on roll call, the following members were present, constituting all of the members:

## CALL TO ORDER

### CHAIR AND COMMISSIONERS:

Marilyn K. Kirkpatrick  
William McCurdy II  
Ross Miller  
Michael Naft  
Tick Segerblom

### Absent:

Jim Gibson  
Justin Jones

### Also Present:

Yolanda King, County Manager  
Lisa Logsdon, Deputy District Attorney  
Jessica Colvin, Chief Financial Officer  
Jeff Share, Director of Budget and Financial Planning  
Jewel Gooden, Assistant Clerk, BCC  
Robin Delaney, Deputy Clerk

Commissioner Jones entered the meeting during Item No. 3

**ITEM NO. 1 Public Comment**

MARILYN KIRKPATRICK

Okay, were gonna go ahead and call to order the Board of County Commission Meeting, uh - Clark County Redevelopment Agency, Clark County Water Reclamation District Board of Trustees, University Medical Board of Trustees. Um- we'll go ahead and call that to order for Monday, May 16, 2022, at 10:00 a.m.

YOLANDA KING

Good morning – um - Commissioners. The first item on your agenda is public comment.

KIRKPATRICK

Okay. This is the first time set aside for public comment. Anybody wishing to speak on public comment? Seeing no one, we'll go ahead and close the public comment and I'll turn it over to Miss King.

**ACTION:**

No action was taken by the Board.

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

KING

The second item on the agenda is the approval of the agenda.

KIRKPATRICK

Okay, will entertain a motion to approve the agenda.

MICHAEL NAFT

(inaudible)

KIRKPATRICK

I have a motion by Commissioner Naft to approve the agenda. Any further discussion? Seeing none, please cast your vote. And that motion passes.

**ACTION:**

It was moved by Commissioner Michael Naft, and carried by the following vote, that the agenda be approved.

**VOTING AYE:**

Marilyn Kirkpatrick,  
Michael Naft, Tick Segerblom, Ross  
Miller, and William McCurdy II

**VOTING NAY:**

None

**ABSENT:**

Jim Gibson, Justin Jones

**ABSTAIN:**

None

**ITEM NO. 3 Conduct a public hearing on the Fiscal Year 2023 Tentative Budget for Clark County. (For possible action)**

KING

Next. We have our public hearing items. We have Item Number 3, which is to conduct a public hearing on the Fiscal Year, 2023 tentative budget for Clark County. Um - Commissioner Kirkpatrick, we do have a presentation from – um - Miss Colvin on this item.

KIRKPATRICK

Go ahead.

JESSICA COLVIN

Good morning, Commissioners. Um - to begin with, we did file the tentative budget on April 15<sup>th</sup> and that included the following agencies, Clark County; including 16 unincorporated towns and special districts; Clark County Regional Flood Control District; Clark County Water Reclamation District; Southern Nevada Health District; University Medical Center of Southern

COLVIN

Nevada; Las Vegas Metropolitan Police Department; Kyle Canyon Water District; University of Nevada Cooperative Extension; and the Eighth Judicial District Court.

We did receive notification from the Department of Taxation with the following: The Department of Taxation has examined the Fiscal Year 2022-2023 tentative budget for the above-named entities in accordance with NRS 354.596. We find all of the above to be in compliance with applicable statutes and regulations.

This notification along with any changes between the tentative and final budget will be filed with the Clerk today. With that, I'll begin our presentation.

JEFFREY SHARE

(unintelligible)

COLVIN

Do we have to open a public hearing?

KING

Commissioner Kirkpatrick, do you wanna open the public hearing now or have her - Jessica provide the presentation and then go into public hearing?

KIRKPATRICK

Um - I would like you to do the presentation then we'll do the public hearing.

COLVIN

Okay. Sorry about that.

To begin to give you an update on final, um, budget to budget revenues for Fiscal Year 22, compared to Fiscal Year 23, we've provided this table by the major sources of revenues in the general fund. Um - a couple of things to note here, you'll see about a 20% increase in licenses and permits in our intergovernmental or consolidated tax revenue. This is largely due to some conservative budget practices in Fiscal Year 22, not knowing what the reopening plan and the impact of the pandemic would be to the local economy. And so, with that stronger recovery and – um - less conservative budgeting going into Fiscal Year 23, it's why you're seeing that large increase from year to year. Overall Commissioners, a 20% or a 15.2% increase or \$232 million dollars in revenues to the general fund.

Going on to the expenditures, the same exercise, breaking down the major functions of the General Fund, comparing the FY22 budget to the FY23 budget. Um - again, a couple of things to note in your judicial function. You'll see a significant decrease that's largely due to the Eighth Judicial Court being - now being reported as a separate agency. And so, you'll see their budget now reflected in Other General Expense as a contribution, similar to the Southern Nevada Health District.

In addition to that, I just, as a reminder – um - from the tentative budget hearing, we had \$16 million dollars in required supplemental. This was largely to fund legislative mandates from the last legislative session, in addition to some county facilities that would be opening and - and staffing those – um - facilities as well.

And lastly, included in Other General Expense as we go to the next slide, you'll see that we have \$17 million in additional supplemental that'll be available for allocation – um - in June that we'll bring to you at a separate Board Meeting. In the next co – in – um - in a June board meeting, we'll bring

COLVIN

to you a recommendation of how to allocate the additional \$17 million in supplemental, as well as our Clark County Detention supplemental positions as well.

And lastly, our last couple of slides is just to show you the difference between the tentative budget filed in April compared to the final budget that we planned to file in a couple of weeks. You can see there's no change in budgeted revenues.

And going to the General Fund Expenditures. There is a slight decrease in transfers out. This is due to a decrease in the contribution to the police department of \$2.7 million. Um - we've included that \$2.7 million in Other General Expenses as operating capital to help equip – um - our supplemental positions coming on in the beginning of the fiscal year. And with that, that concludes my presentation.

JUSTIN JONES

Thank you, Miss Colvin – uh - questions from the Board?

KIRKPATRICK

Uh - Mister -uh - Chair. I just wanted first to say thank you to Miss Colvin and her staff, cuz people forget what yeoman's work it is in the middle of everything. They're always trying to get their budget done. So couldn't do it without you and your entire staff. So, thank you.

COLVIN

I do just wanna say thank you for that and thank you to the staff and Mister Share to my left, and the - a tremendous amount of work that goes into this in the collaboration with the departments as well.

JONES

Other comments from the Board? Seeing none, we'll go ahead and open the public hearing. Anyone wishing to provide public comment. Please step forward to the microphone - uh, - limit your comments to three minutes. Hearing none. We'll go ahead and close the public comment and – uh - turn it back to – uh - Miss King.

**ACTION:**

No action was taken by the Board

**ITEM NO. 4** Conduct a public hearing on the Fiscal Year 2023 Tentative Budget for the Clark County Redevelopment Agency. (For possible action)

KING

Commissioners, next, we have Item Number 4, which is to conduct a public hearing on the Fiscal Year, 2023 tentative budget for the Clark County Redevelopment Agency. And this would be for Chair Segerblom.

TICK SEGERBLOM

Thank you. Um - Madam County Manager. Do we have a presentation?

SHARE

Yes, we do.

KING

Yes. We have a presentation from – uh - Mister Share.

SEGERBLOM

Mister Share, could you make that presentation then we'll have a pub - open to the public hearing.

SHARE

Absolutely. Good morning, Commissioners. Jeffrey Share with the Clark County Finance Department on behalf of the Redevelopment Agency, I'll be presenting the organization's – uh - financial plan while Miss Coleman is in the

audience. If you have any questions regarding the operation. Uh - before I begin, I would also like to express my thanks to the Finance Department staff, but their assistance, but also to the County Assessor, Briana Johnson and the Assistant Treasurer, Ken Diaz, and their respective staff for their assistance in compiling this budget.

Uh - since this is the first tentative budget hearing that the Redevelopment Agency has had since 2009 – uh - I wanted to bring – uh - provide you a little bit of background. Uh - the Clark County Redevelopment agency was – uh - created back in December of 2002. The boundaries of the redevelopment area are within Paradise, Sunrise, and Winchester towns. The assessed values of the parcels within the redevelopment areas were established on July 1 of 2003, which is Fiscal Year 4. And this is known as the base year valuation. The base computation is very important. It's the determining factor of 99% of all of the revenue credited to the organization, as it relies almost exclusively upon the generation of property tax collections.

Uh - an increment is the change in the assessed values within the Redevelopment Agency as compared to the base year. So, a positive change in increment would generate ad valorem while a negative change in increment would reduce that year's ad valorem. If an RDA receives no ad valorem in the fiscal year, in which the current assessed values fall below the base, then they would receive no revenue. This occurred actually in Paradise in Fiscal 12, 14, and 15, but we're not in that situation as of right now.

Uh - the next three slides will give you – uh - an idea of the assessed valuations in the three towns. This slide is a historical view of the assessed valuation of Paradise Town Redevelopment since the creation of the agency back in '04. You'll notice that the base is the orange line. And you'll notice those three years that I mentioned 12, 14, and 15 that fell below and had the negative increment. You'll also see that there's just been very little growth in the assess valuation with Paradise Town, going back to the base year of '04.

The next slide will give you a historical view of the assessed valuation of Sunrise Manor Town Redevelopment Agency. Since the creation, again the orange line is the baseline, and you'll notice, while there has not been any negative growth within Sunrise, there has been very little – uh - growth overall since going back to the base year.

The next slide is a historical view of the assessed valuation of Winchester Town Redevelopment since creation. You'll notice again that the baseline is the orange, and you'll obviously notice that this is where most of the revenue is being generated within.

This last slide – uh - represents the total agencies combined of the three towns. You'll notice at the base year of \$277 million back in 2004 has now grown to \$973 million within the identified areas.

This chart provides you with a breakdown summary of the change in increment by town, from the base, from the beginning, which is Fiscal '04 to the current year of Fiscal 23. You'll notice the \$277 million that we ref - that we referenced in the prior slide and the \$973 million where we are as of today. This increment or change in assessed value, totals \$695 million. This is where the ad valorem revenue for the organization is generated.

SHARE

This is a summary of your 2023. If you take property tax abatements and apply them proportionally, this chart indicates that our calculation for revenue will be applied to the agency for FY23 in the following manner that, 99.7% of the revenue is generated within Winchester. And as you can see at the note to the bottom that only \$27,300 will be generated between Paradise and – uh - Sunrise together.

So, in summary, you'll have revenues in FY23 of \$8.63 million. We anticipate estimating about a \$100,00 worth of interest. And then we would obviously allocate all of the available revenues – uh - to expend in FY23 to the total of \$8.73 million. Okay.

And our last slide then brings together the budget. This will be the budget that will be presented – uh - to the Department of Taxation. We are estimating that we are going to have a beginning fund balance carryover from FY22. These are the unspent resources that were earned in the first year of the Redevelopment Agency of \$7.64 million. Adding that to the revenues that we anticipate coming in for FY23 of \$8.63 million, and the interest we expect to be earned of about \$100,000 would bring us to about \$16.37 million that would be available for the agency to spend. We have allocated all of those expenditures to give ourselves total authority, to bring us down to zero as needed in FY23. Thank you.

SEGERBLOM

Thank you, Mister Share.

Um - go ahead and I guess open it up to public hearing. Anyone wanna speak about this? Um - I just had a few questions if that's all right. So – oh - oh – oh - okay. I've been told I have to close the public hearing. Public hearing's closed.

So, Mister Share – um - so if you combine last year and this year, we're up to \$16 million. Now that money - wouldn't all that money would not be available until the end of next June?

SHARE

That's correct the – uh - initial money that was- uh - left over from last year, which was, excuse me about, we expect it to be about \$7.6 million dollars to be carried over from last year - from this current year that won't be spent. And then obviously it's based on cash flow as it comes in through property tax – uh - in starting in July.

SEGERBLOM

But so, Ross could start spending the \$7 million th- July 1?

SHARE

The \$7.6 is available today.

SEGERBLOM

All right. I think Commissioner Kirkpatrick has a question.

KIRKPATRICK

Uh - thank you, Mister Chair. So, can I ask a question? So, like what kind of things can they spend it on for the - that area? So, they can, it somewhat similar to economic development so they could go in and do facades or infrastructure or any of those things?

SHARE

I will - uh - defer to – uh -Miss Coleman, if she'd like to come down and give you a little bit more of the operational side of the house.

SHANI COLEMAN Good, good morning. Uh - Shani Coleman, Director of Community and Economic Development. Um - for the record, yes, you can spend it on things related to real property in the redevelopment area. So, it's derived from property tax. So, you generally want to put those funds back in so that way they can recirculate themselves.

SEGERBLOM But for example, anything, we - we can do things which will enhance the value in the Redevelopment Agency - area.

COLEMAN Yes, you wanna, you, what you want to do is enhance the real estate value in the area because that's where you derive the revenue from.

SEGERBLOM Right.

COLEMAN So, for instance, if a property – um - is valued at \$500, it - you can use redevelopment dollars to increase that value to \$600. That way the increment that is derived from that increase in value goes back into the Redevelopment Agency.

SEGERBLOM But also, if, for example, if there was a piece of property that we wanted to take advantage of, we could use those \$7 million dollars to - to buy that property.

COLEMAN Absolutely. You can ut - you can utilize Redevelopment Agency Funds to purchase property within the redevelopment area.

SEGERBLOM Great. Thank you. Commissioner? Nope. Nope. All right. Well, I guess I have \$7 million dollars I can spend on my own, cuz no one has any questions.

**ACTION:** No action was taken by the Board

**ITEM NO 5.** Commissioners we can move on to the business section of your agenda. We have Item Number 5, which is to adopt the final budget of the Clark County, the unincorporated towns and special districts, the University Medical Center, and the Clark County Water Reclamation District for fiscal year 2023 and direct staff to transmit the approved documents to the State of Nevada department of taxation as prescribed by law.

KING Commissioners we can move on to the business section of your agenda. We have Item Number 5, which is to adopt the final budget of the Clark County, the unincorporated towns and special districts, the University Medical Center, and the Clark County Water Reclamation District for Fiscal Year 2023 and direct staff to transmit the approved documents to the State of Nevada Department of Taxation as prescribed by law.

JONES Thank Madam – uh – Manager. I'll accept a motion to adopt the final budget for Clark County.

NAFT So, moved.

JONES Okay. There's a motion on the floor. Please cast your vote.

**ACTION:** It was moved by Commissioner Michael Naft and carried by the following vote that the recommendation be approved.

**VOTING AYE:**

Justin Jones, Marilyn Kirkpatrick,  
Michael Naft, Tick Segerblom, Ross  
Miller, and William McCurdy II

**VOTING NAY:**

None

**ABSENT:**

Jim Gibson

**ABSTAIN:**

None

**ITEM NO. 6** Adopt the Final Budget for the Clark County Redevelopment Agency for the Fiscal Year 2023, and direct staff to transmit the approved documents to the State of Nevada Department of Taxation as prescribed by law. (For possible action)

KING

Okay. That motion's approved. Um - moving on to Item Number 6 is to adopt the Final Budget for the Clark County Redevelopment Agency for the Fiscal Year 2023 and direct staff to transmit and app - the approved documents to the State of Nevada, Department of Taxation as prescribed by law. Um - Chair Segerblom, before we move forward, I do have Mister Share who needs to read the Department of Taxation's - um - letter that was received based on the tentative budget.

SHARE

Thank you. Regarding the tentative budget for the Clark County Redevelopment Agency, the Department of Taxation has examined the Fiscal Year 23 tentative budget for the above-named entity in accordance with NRS 354.596, Number 5, we find that all to be in compliance with applicable statutes and regulations.

SEGERBLOM

Thank you, Mister Share.

I go ahead and make a motion to approve the final budget for the Clark County Redevelopment Agency. And as Miss Kirkpatrick says, that budget has passed.

**ACTION:**

It was moved by Commissioner Tick Segerblom and carried by the following vote that the recommendation be approved.

**VOTING AYE:**

Justin Jones, Marilyn Kirkpatrick,  
Michael Naft, Tick Segerblom, Ross  
Miller, and William McCurdy II

**VOTING NAY:**

None

**ABSENT:**

Jim Gibson

**ABSTAIN:**

None

### **Public Comments**

KING

Vice Chair Jones. Um - the next item is our second portion of the public comment.

JONES

Thank you, Manager King.

Uh - this is second time set aside for public comment. Anyone wishing to provide public comment - uh - please to forward to the microphone, state and spell your last name for the record, and please limit your comments to three minutes. Seeing no one, we'll go ahead and close the public comment and this meeting is adjourned? Yes.



There being no further business to come before the Board at this time, at the hour of 10:20 a.m. the meeting was adjourned.

APPROVED:

/s/ Justin Jones  
JUSTIN JONES, VICE CHAIR

ATTEST:

/s/ Lynn Marie Goya  
LYNN MARIE GOYA, COUNTY CLERK