

# **Clark County Presentation to Assembly Taxation Committee**

February 8, 2011



# Fiscal Framework

Major Revenues	Taxing Authority	Limitation
Property Tax	Nevada Legislature	Statutory limitation of \$3.64/\$100 of Assessed Valuation
Licenses & Permits (Business License, Gaming, Liquor, Room Tax)	Nevada Legislature or BCC	Various as outlined in the NRS or County Ordinances
Consolidated Tax (Sales Tax, Motor Vehicle Privilege Tax, Cigarette Tax, Liquor Tax, Real Property Tax Transfer)	Nevada Legislature	Statutory calculation
Charges for Services (Clerk Fees, Assessor Commissions, Recorder Fees, Room Tax Commission)	Nevada Legislature or BCC	Various as outlined in the NRS or County Ordinances
Fines & Forfeitures	Nevada Legislature or BCC	Various as outlined in the NRS or County Ordinances



BCC – Board of County Commissioners  
 NRS – Nevada Revised Statutes

# Urban Unincorporated Tax Rate Components\*

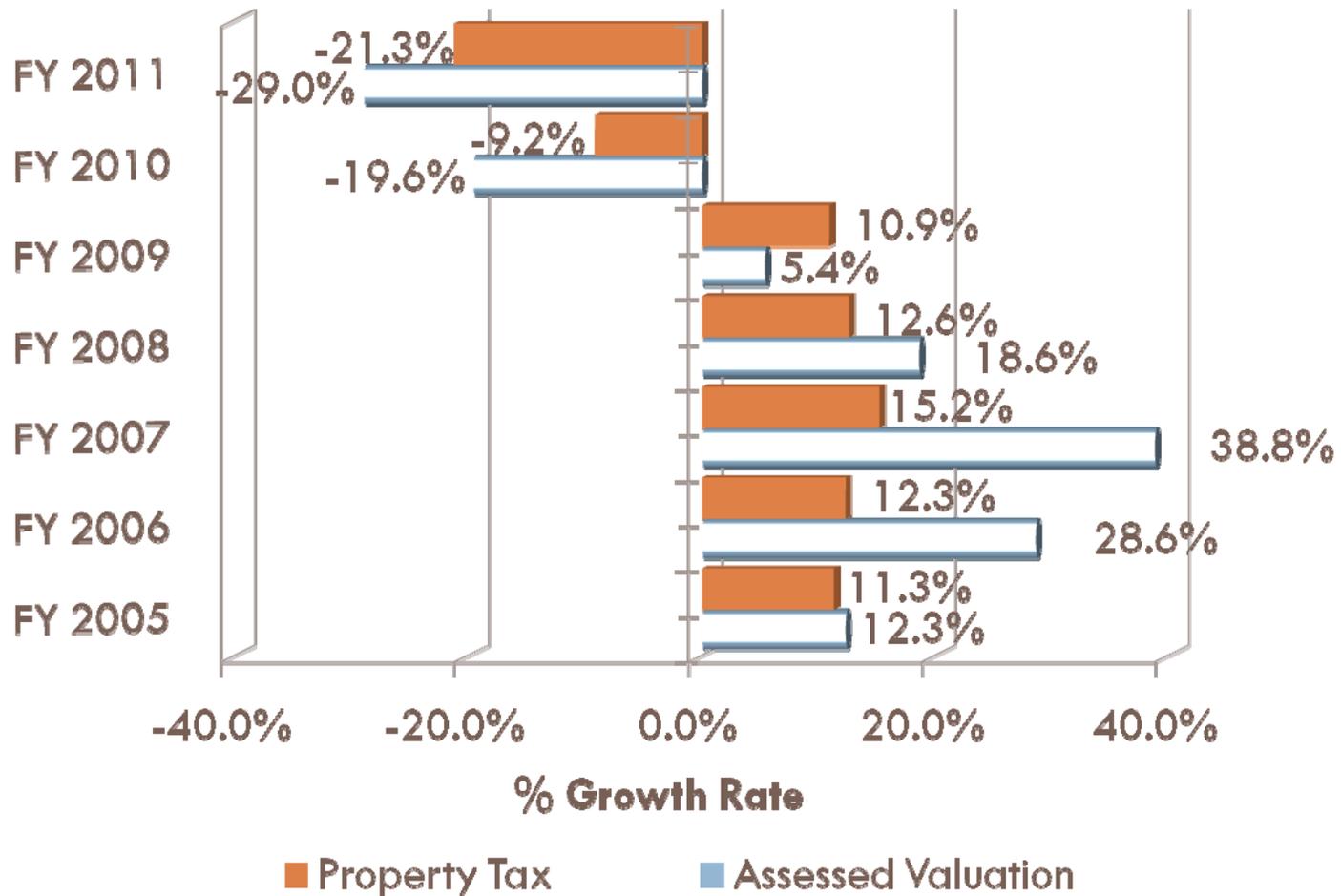
	State	Voters	County	Total
State Levy for Debt	0.1700			0.1700
State Indigent Accident	0.0150			0.0150
Statewide Levy for Schools	0.7500			0.7500
School Construction		0.5534		0.5534
Metro Manpower		0.2800		0.2800
Library District Debt		0.0070		0.0070
County Debt		0.0129		0.0129
County Capital – State Redistribution	0.0500			0.0500
County Operating			0.4070	0.4070
County Operating – State Redistribution	0.0400			0.0400
County Indigent	0.0100		0.0900	0.1000
Fire District		0.0527	0.1670	0.2197
911 Emergency		0.0050		0.0050
Family Court	0.0192			0.0192
Town Rate			0.2064	0.2064
Cooperative Extension	0.0100			0.0100
Artesian Basin	0.0015			0.0015
<b>Total Levy</b>	<b>\$1.0657</b>	<b>\$0.9110</b>	<b>\$0.8704</b>	<b>\$2.8471</b>
<b>Percent of Total</b>	<b>37.4%</b>	<b>32.0%</b>	<b>30.6%</b>	<b>100.0%</b>



\*Does not include the Library District operating rate of \$0.0941

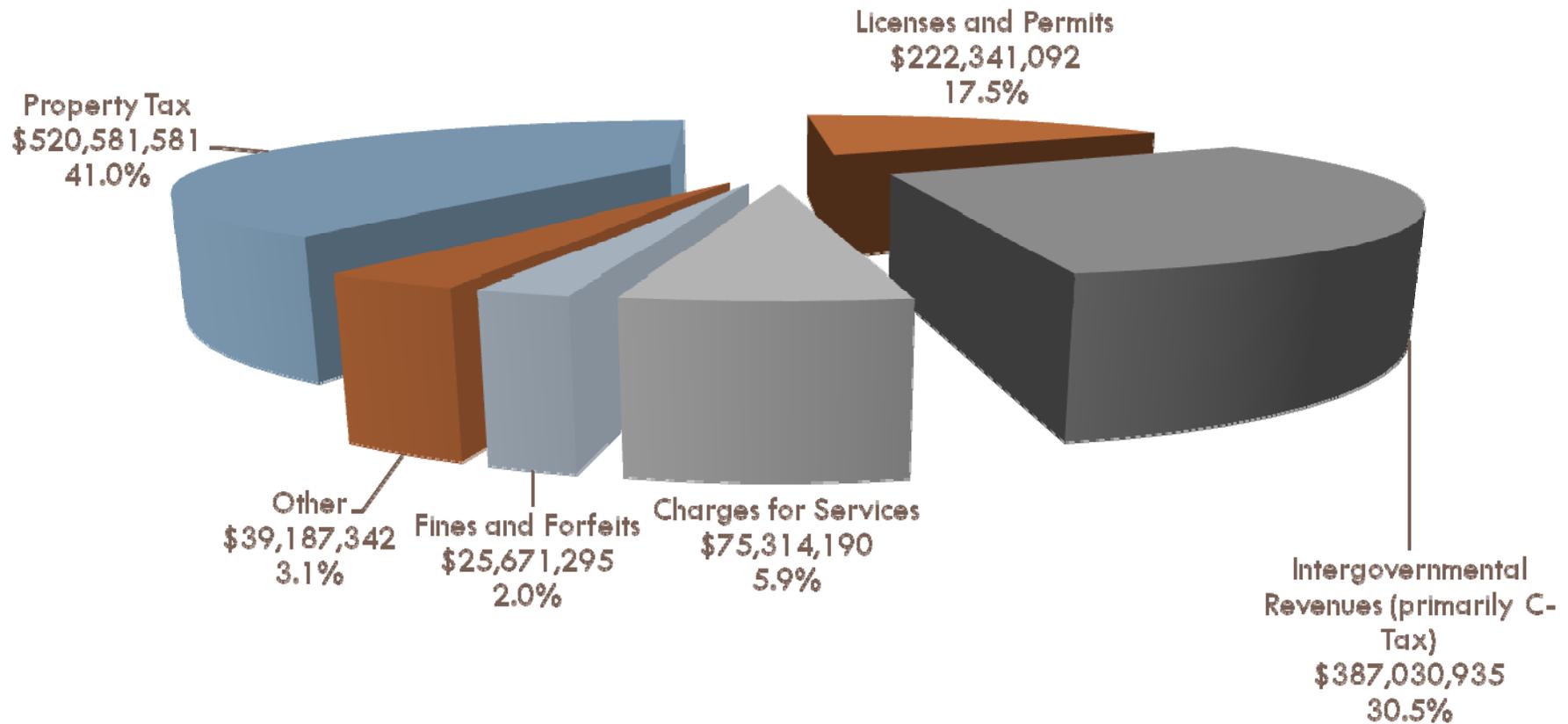
# Growth Rate

## Assessed Valuation vs. Property Tax



# Fiscal Year 2010 General Fund Revenues - Actuals

## FY 10 Revenues – Total \$1.23 billion

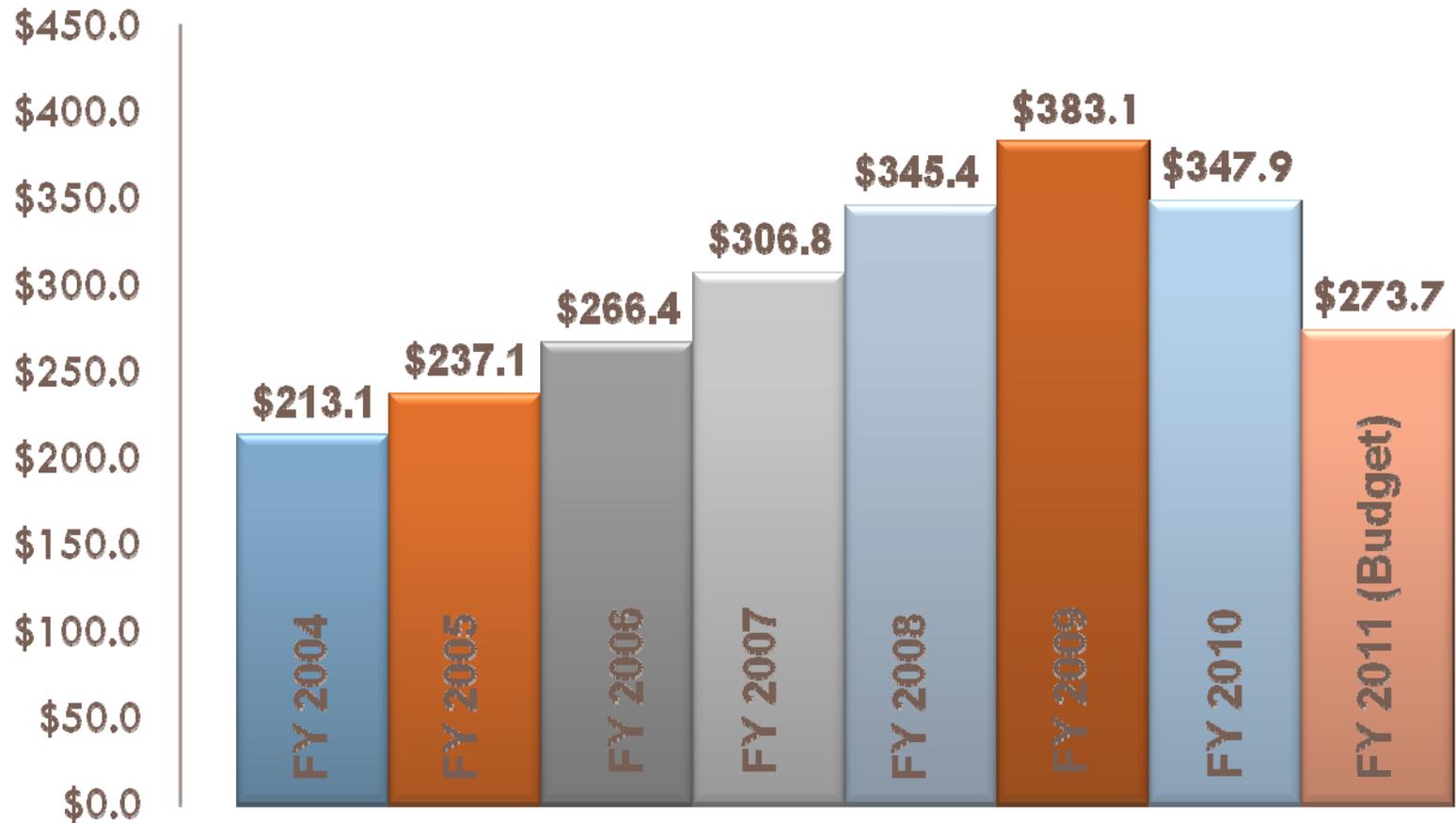


• Includes Revenues transferred in from Towns



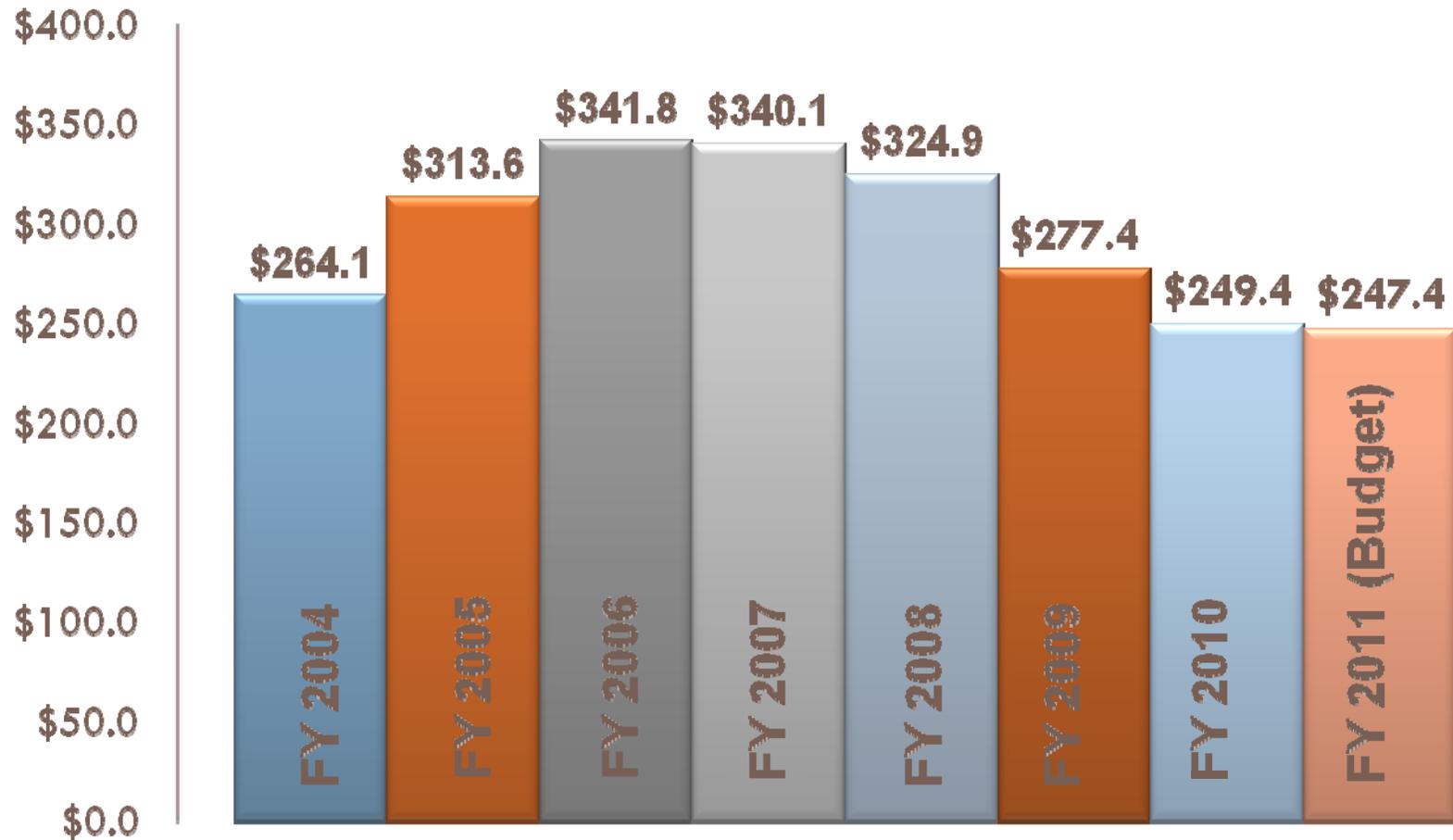
# Property Tax Collections FY2004 - FY2011

(In Millions)

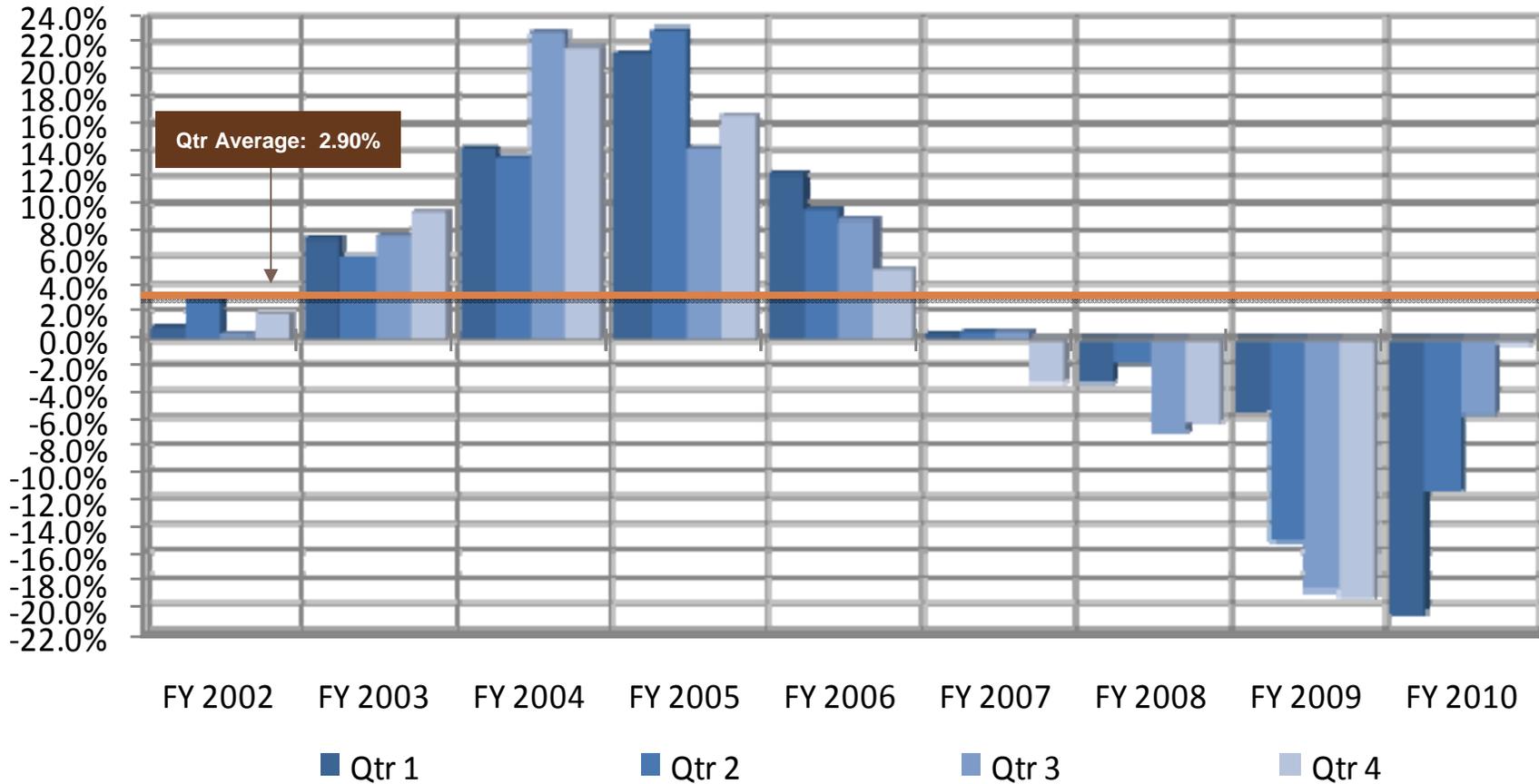


# Consolidated Tax Collections FY2004 - FY2011

(In Millions)

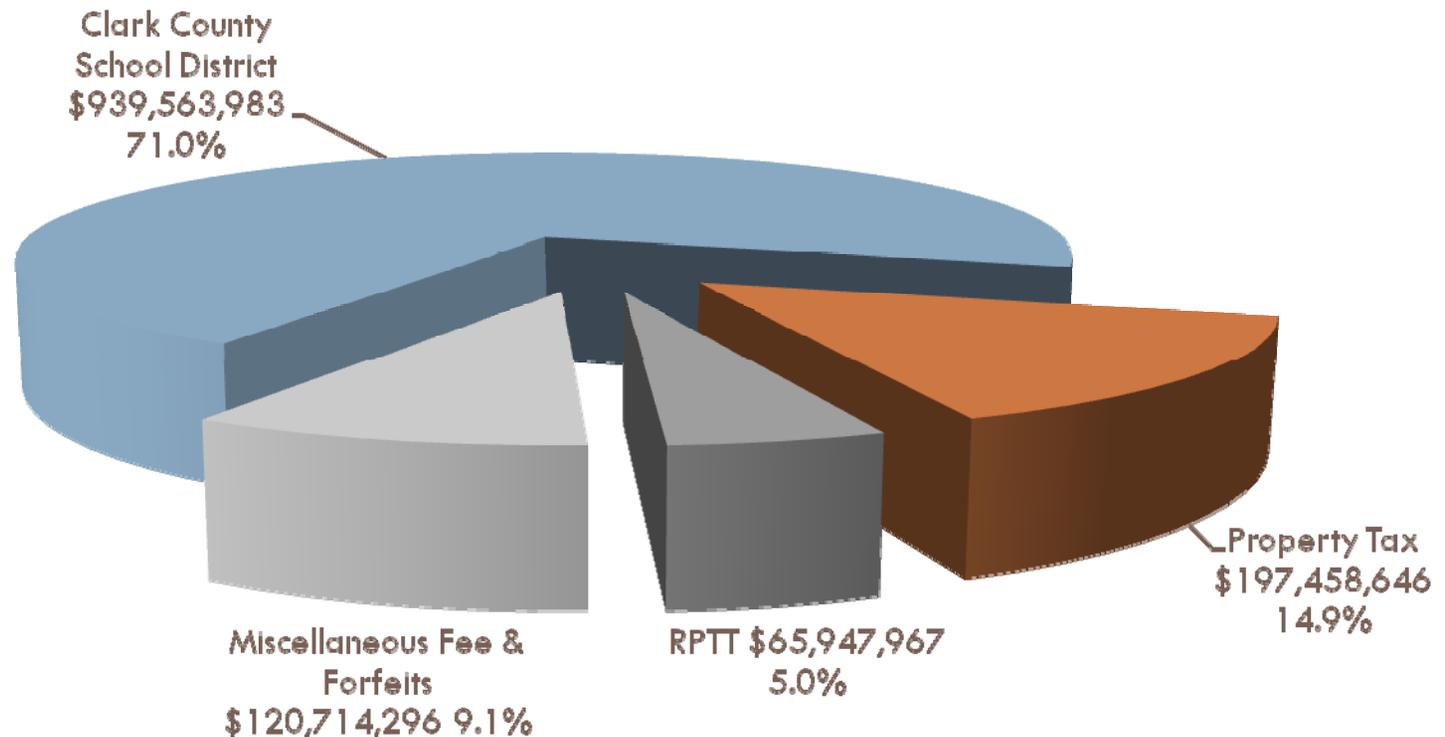


# Consolidated Tax % Change Over Prior Year Quarter



# Taxes Collected by Clark County for State of Nevada

## FY 10 Collections – Total \$1.3 billion



# Streamlining Operations

- Centralization Efforts
  - Payroll
  - Financial Functions
  - Information Technology
  - Human Resources



# Cost Cutting Measures

- FY 2011 budget reflects a 7% reduction from the FY 2010 budget and is at the same level as FY 2007
- Hiring Freeze
- Labor Concessions
- Reclassifications must be cost neutral
- Restricted Travel, Publications, Training
- Prior approval for all purchases
- Longer replacement times for vehicles, technology, equipment



# Cost Cutting: Staff Levels

- Low staff to resident ratio
  - ▣ Historically added staff at slower pace than the community has grown in comparison to other counties nationwide
- Achieved a 53% reduction in overtime costs (excluding CCFD)
- Voluntary Furloughs (savings)
- Voluntary Separation Program (VSP)
- Current vacancy rate: 16.8% (approx. 1500 positions)
- Position Reductions/Layoffs
  - ▣ Development Services: 46.5% position reduction
  - ▣ Comprehensive Planning: 37.6% position reduction
  - ▣ Social Service: 18.4% position reduction
  - ▣ UMC approx. 500 position reduction

