

Clark County New Legislator Briefing

January 13, 2011



Fast Facts About Clark County

- 15th largest county in the nation
- Population of 2,000,000
 - ▣ (841,000 as of 7/1/09 in unincorporated Clark County)
- Council/Manager form of governance
- 38 Departments, 13,468 positions, including UMC and Department of Aviation
- 7 Elected Commissioners
- General Fund Budget \$1.3 Billion
- Total Budget \$6.2 Billion
- Provides regional and municipal services

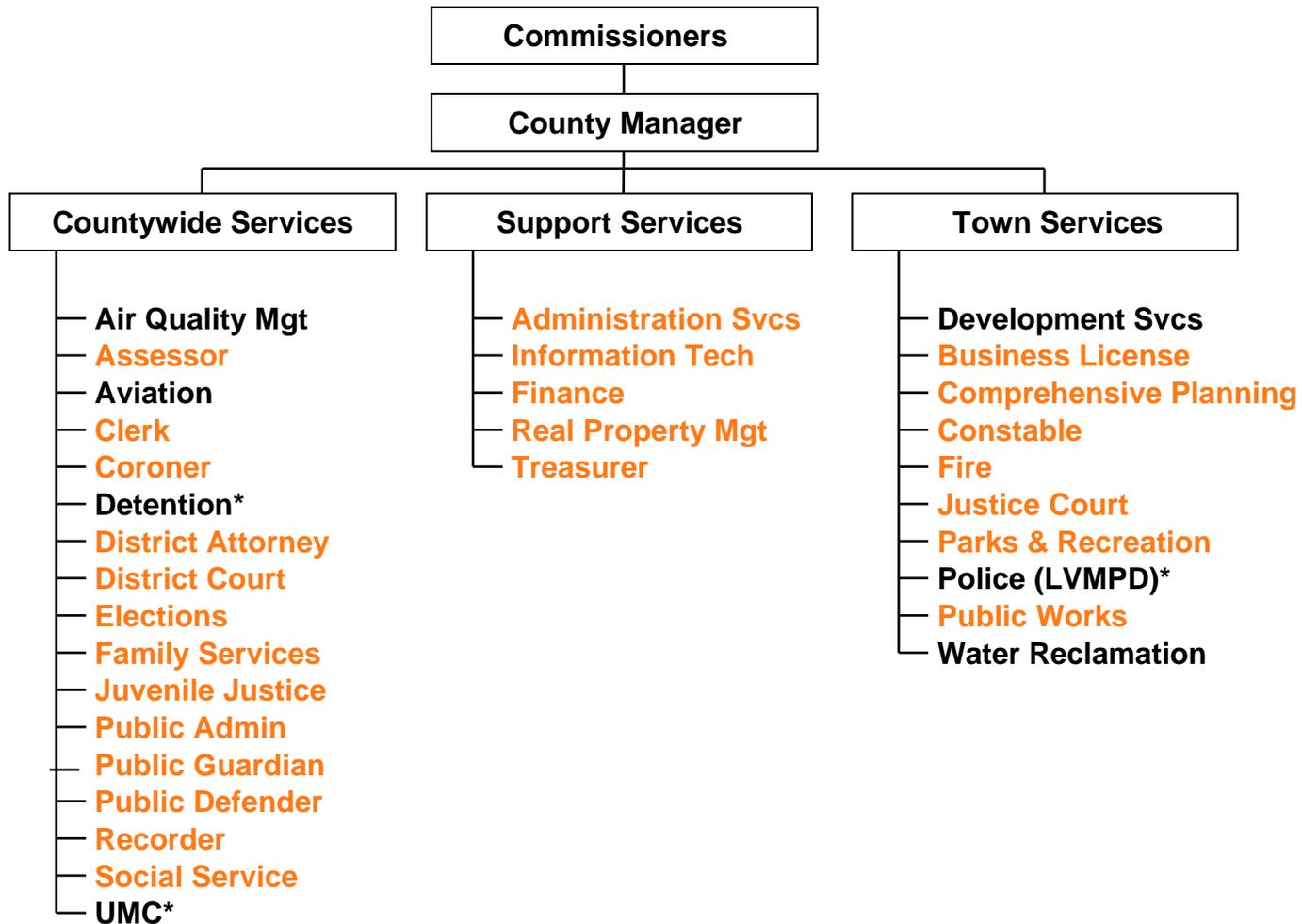


Overview of Clark County

- ❑ Largest local government agency in the State of Nevada.
- ❑ Provides both regional and town services which makes it the most complex governmental agency in the State of Nevada.
- ❑ Regional services are provided to all residents within Clark County, including residents who live in the cities of Boulder, Henderson, Las Vegas, Mesquite and North Las Vegas.
- ❑ Town (Municipal) services are provided to residents who live in unincorporated Clark County. These type of services are not provided to residents who live in the cities of Boulder, Henderson, Las Vegas, Mesquite and North Las Vegas.



Clark County Government



NOTE: Orange text denotes department is a General Fund department.

* Denotes partially / fully General Fund funded.

What Clark County is “Not”

- ❑ Clark County is not the **Southern Nevada Health District** – we submit their budget to the State, but have no administrative or fiscal oversight beyond regional Board membership. We provide up to 3 ½ cents from the General Fund operating rate to fund SNHD.
- ❑ Clark County is not the **Regional Transportation Commission (RTC) or Regional Flood Control District (RFCD)** – we issue debt (at their request) on their behalf that is backed by their funds. We submit their budget to the State, but have no other administrative or fiscal oversight beyond regional Board membership. We provide no County funding.
- ❑ Clark County is not the **Clark County/Las Vegas Library District**. We have no administrative or fiscal oversight or direct Board membership. We provide no County funding.
- ❑ Clark County is not the **Clark County School District**. We have no administrative or fiscal oversight responsibilities or direct Board membership. We provide no County funding.
- ❑ Clark County is not the **Southern Nevada Regional Housing Authority**. We have no administrative or fiscal oversight responsibility or direct Board membership. We provide no County funding.



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
Total Levy	\$1.0657	\$0.9110	\$0.8704	\$2.8471
Percent of Total	37.4%	32.0%	30.6%	100.0%



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

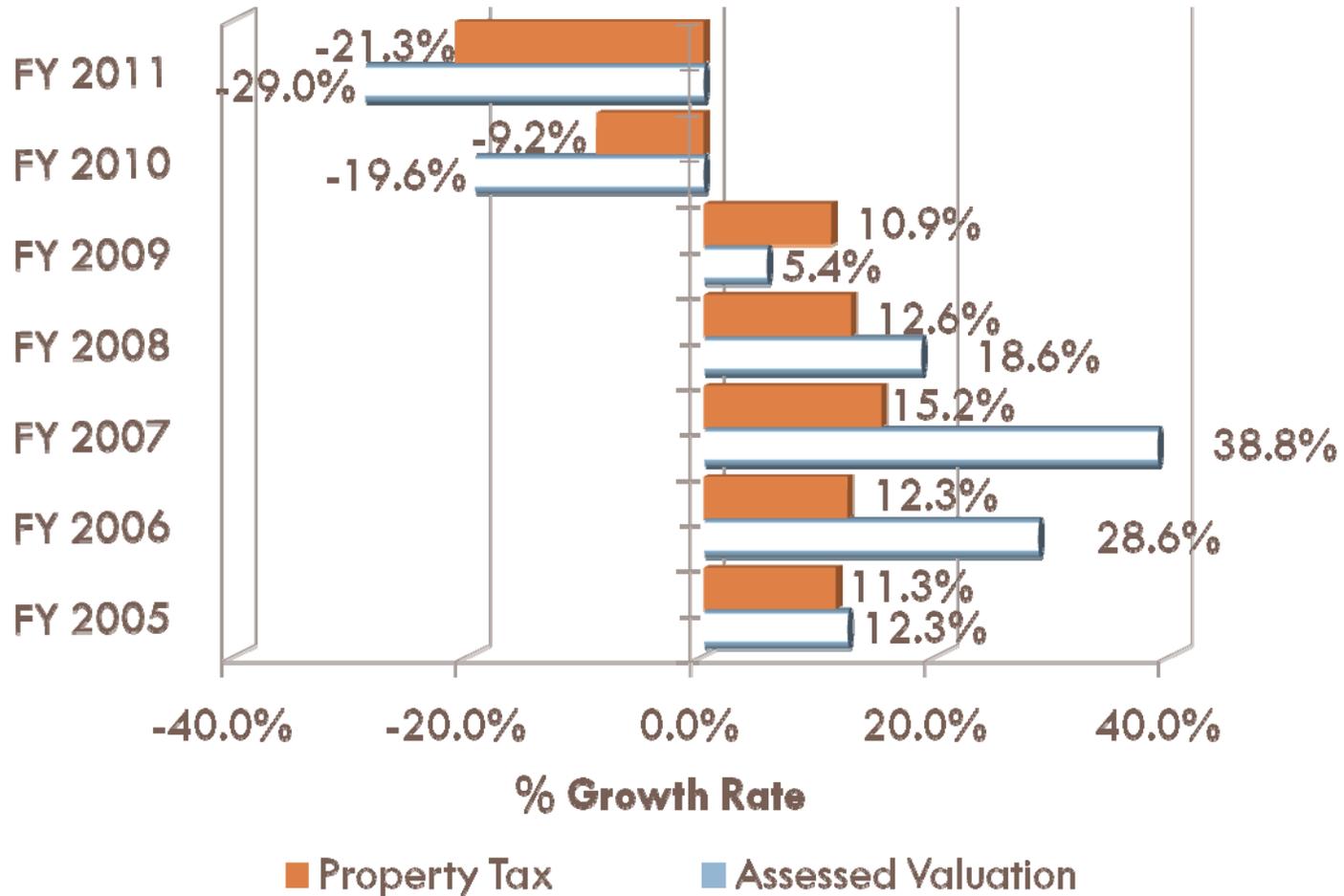
Taxpayers' Bill of Rights

- Taxpayers' Bill of Rights Resolution was originally adopted by the Board of County Commissioners in November 1993 and consists of ten policy points. These policies are directly related to the financial composition of the annual budget. A summary of the ten policy points. Some examples are as follows:
 - ▣ No increase in property tax rates without a vote of the people or legislative enactment.
 - ▣ No deficit spending while preferably maintaining a 10% fund balance.
 - ▣ Increases to the County's operating budget limited to the combined growth in population and the Consumer Price Index (CPI). If revenues exceed operating budget limits, the Board of County Commissioners will allocate the excess funds to fund one-time capital projects or programs and/or to fund extraordinary maintenance, repair or improvements of County facilities.
 - ▣ A zero-based bi-annual budgeting process in non-legislative years.
 - ▣ Continuation of the County's Cost Containment Program.



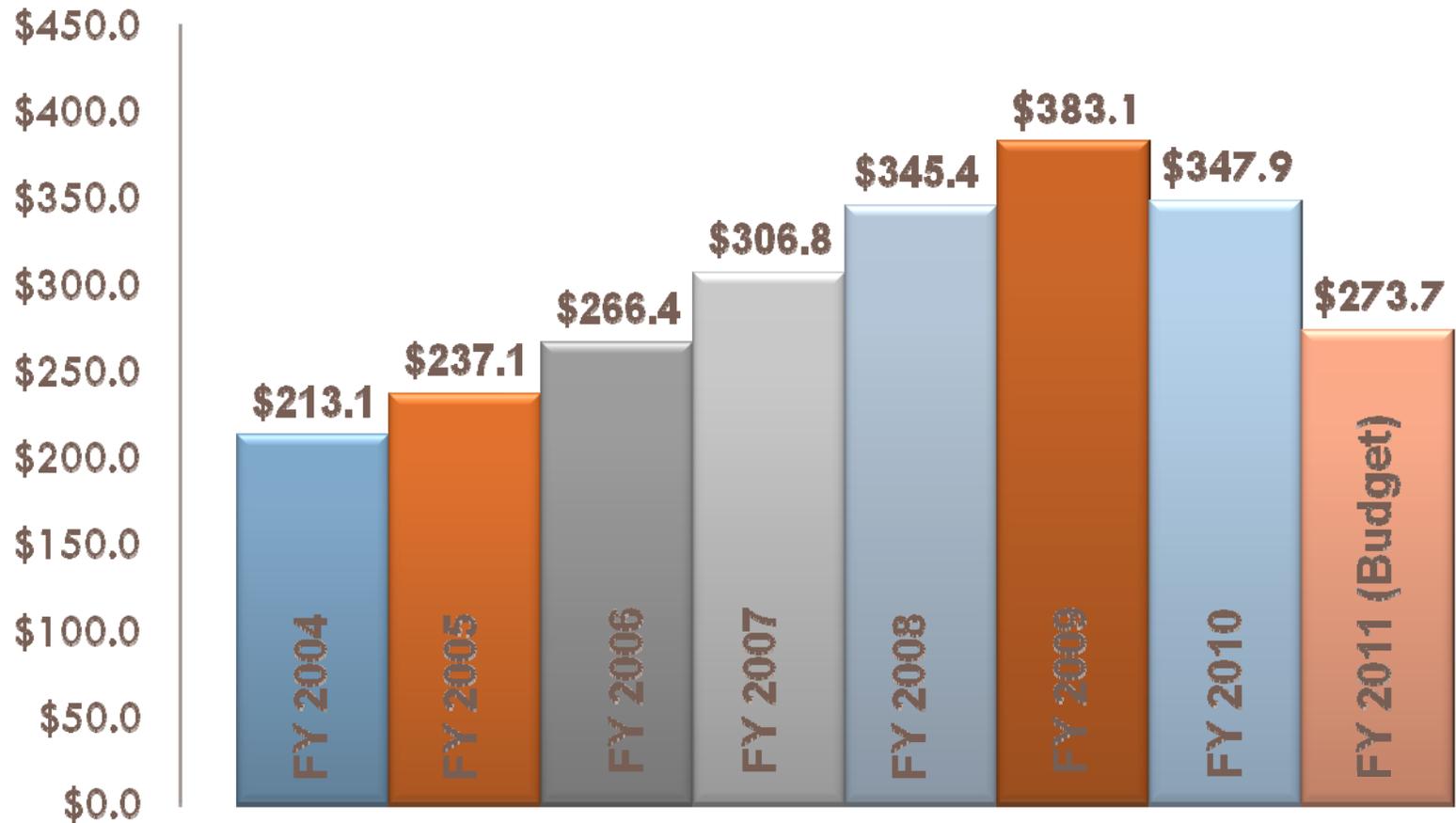
Growth Rate

Assessed Valuation vs. Property Tax



Property Tax Collections FY2004 - FY2011

(In Millions)



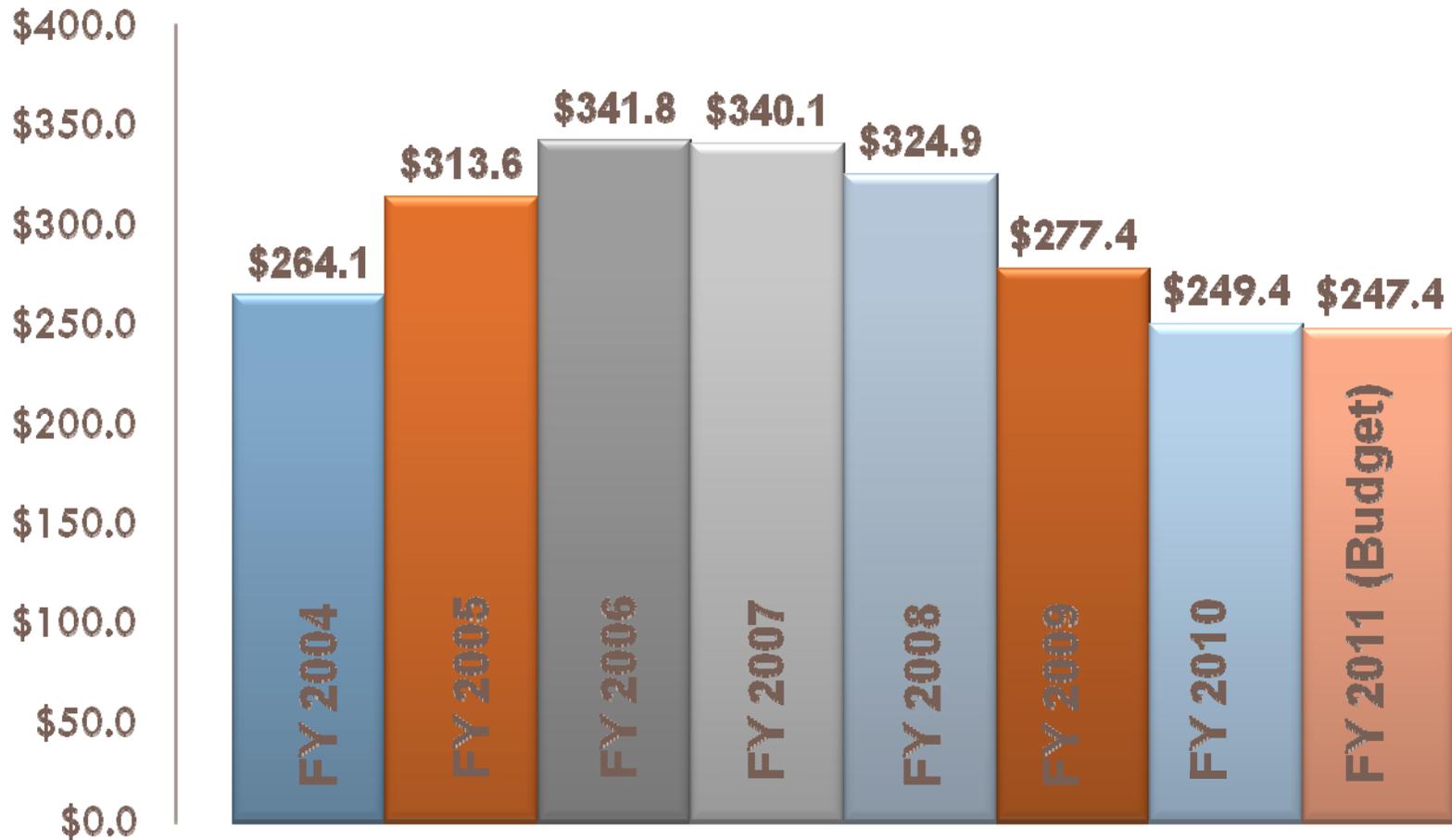
Consolidated Tax Components

Revenue Source	Percent of Total
Sales Tax	83.8%
Motor Vehicle Privilege Tax	12.2%
Real Property Transfer Tax	2.5%
Cigarette Tax	1.2%
Liquor Tax	0.3%
	100.0%

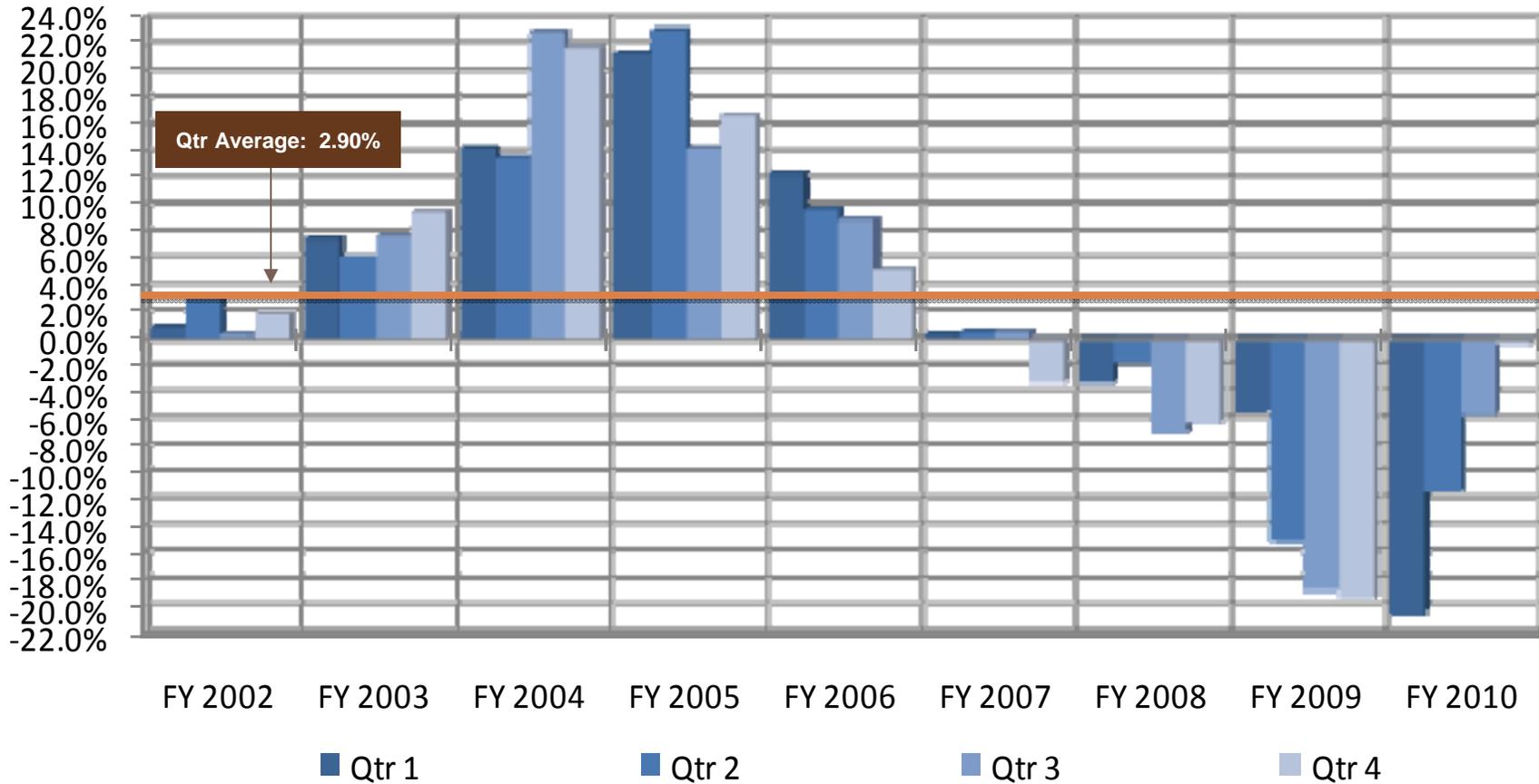


Consolidated Tax Collections FY2004 - FY2011

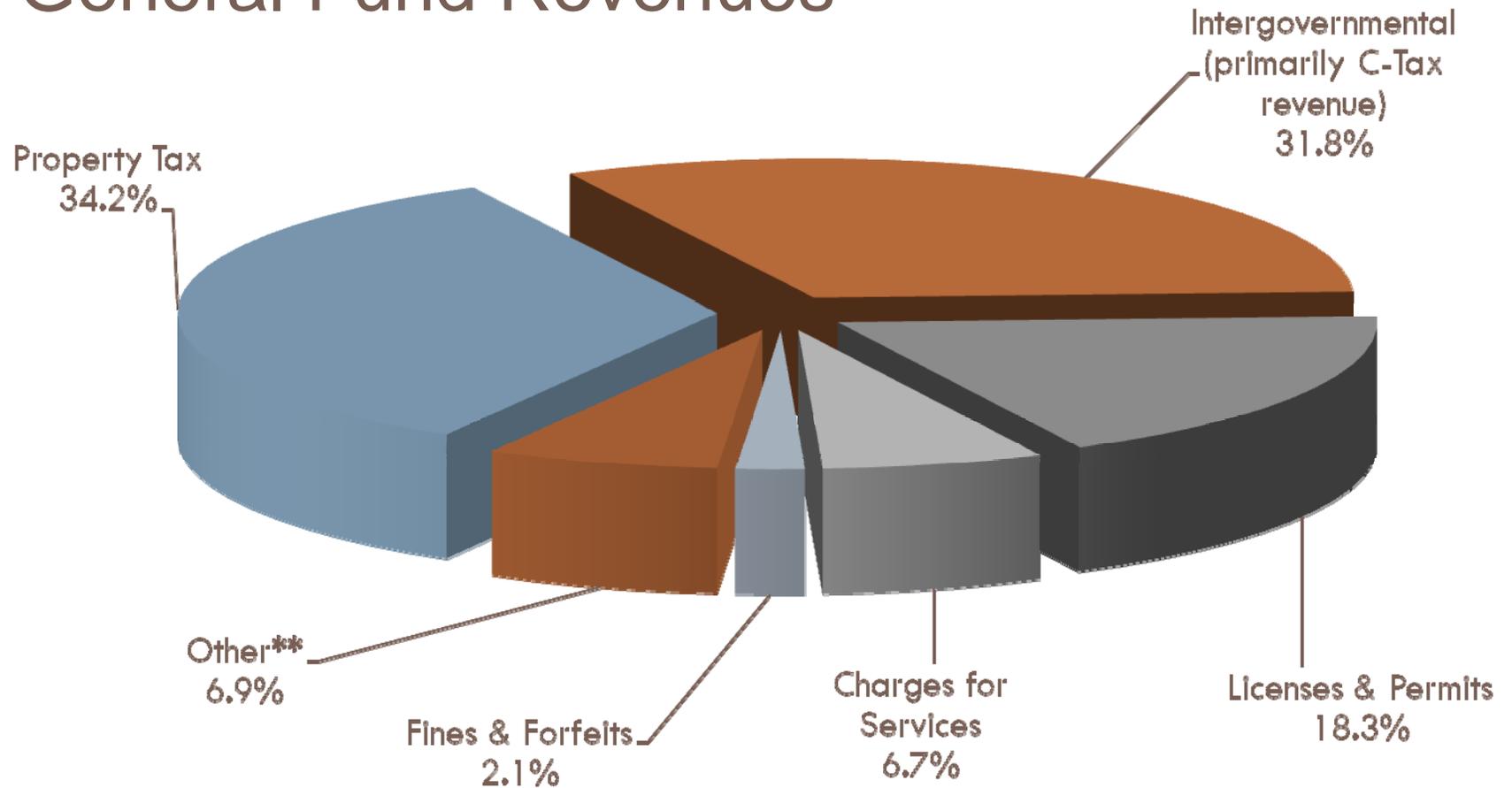
(In Millions)



Consolidated Tax % Change Over Prior Year Quarter



Fiscal Year 2011 General Fund Revenues*



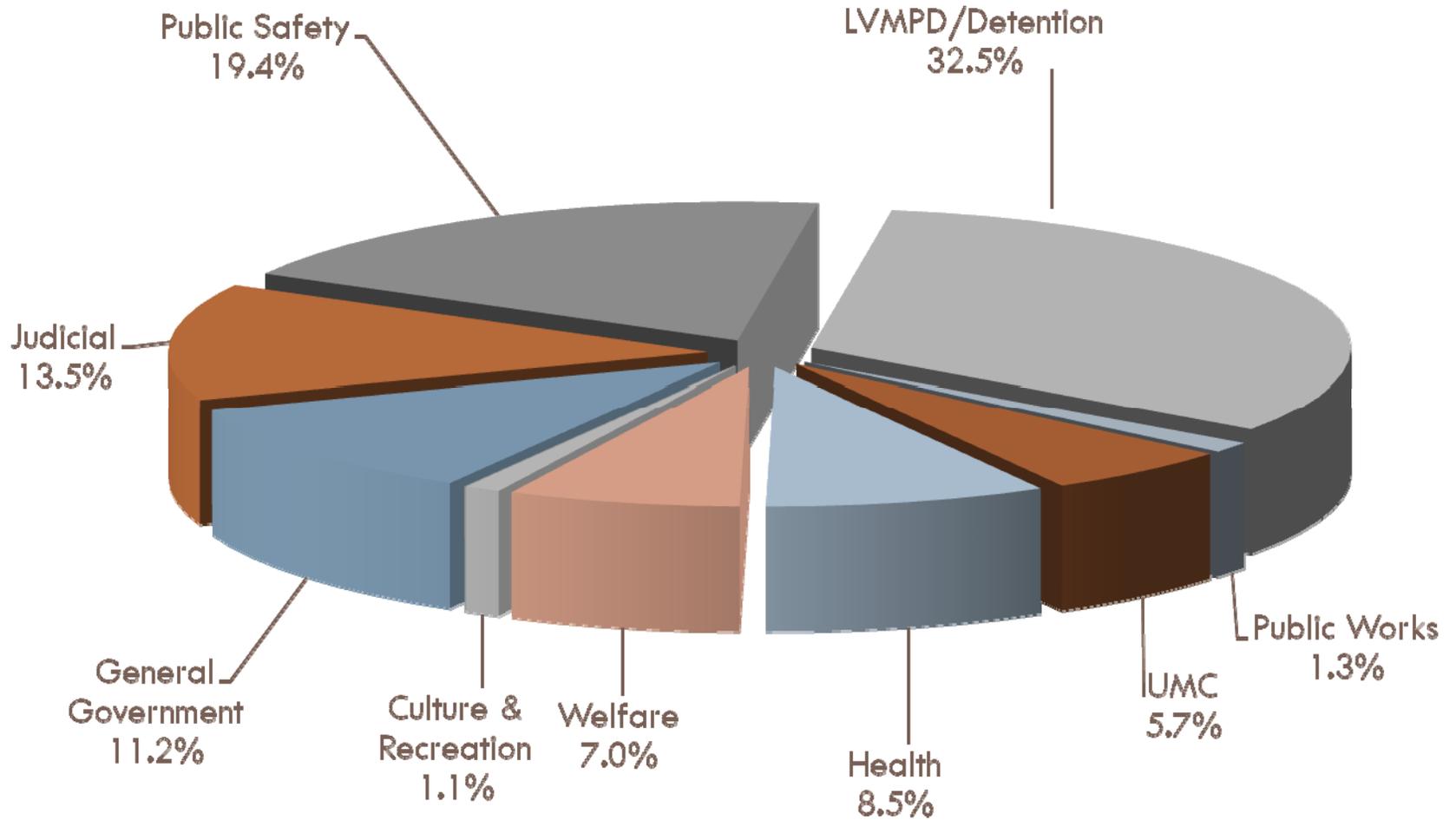
• Includes Revenues transferred in from Towns

** Includes transfers from County capital fund



Total: \$1,210.8

Fiscal Year 2011 General Fund Expenditures



Total: \$1.256 B

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)
 - ▣ 11% of positions have been eliminated indefinitely
 - Of those, 10.9% of positions were eliminated through voluntary separation program
 - Another 4.4% of eliminated positions were management positions
- Layoffs
 - ▣ Development Services: 46.5% staff reduction
 - ▣ Comprehensive Planning: 37.6% staff reduction
 - ▣ Social Service: 18.4% staff reduction
 - ▣ UMC approx 500 FTE's



Cost Cutting Measures

- 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
- FY 2011 budget reflects a 7% reduction from the FY 2010 budget and is at the same level as FY 2007

