

CLARK COUNTY TAXPAYERS' BILL OF RIGHTS

WHEREAS, Clark County has set itself apart from other units of government in the United States through its reputation for strong and consistent fiscal policies; and

WHEREAS, residents in unincorporated Clark County enjoy one of the lowest property tax rates in the nation; and

WHEREAS, the County has accomplished this through nearly unprecedented reductions in the Countywide tax rate over the past decade coupled with conservative maintenance of town and special district rates which are well below the limits allowed by law; and

WHEREAS, the budget has always been balanced, with available resources being sufficient each year to meet expenditure requirements; and

WHEREAS, the County maintains a strong ending fund balance, overall financial strength, and an investment quality credit rating; and

WHEREAS, unlike numerous other units of government across the country, there is no financial crisis in Clark County; and

WHEREAS, Clark County has made a commitment, through its efforts in the area of Strategic Planning and the Performance Measurement initiative, to improve the efficiency and cost effectiveness of County service delivery; and

WHEREAS, there is a need to maintain the County's application of strong measures designed to keep the growth of government and spending under control and to maintain a strong and favorable position for County taxpayers; and

WHEREAS, voters have been selective in their support of bond issues which would increase property taxes to pay for expansion of various public services and facilities.

NOW, THEREFORE, BE IT RESOLVED that the Board of County Commissioners of Clark County, Nevada, will commit to the following policies and measures through the end of the term which expires at the end of calendar year 2004:

1. That the County, unless otherwise mandated by a vote of the people or legislative enactment, shall commit to continue the policy of setting the Countywide and unincorporated town property tax rates at their current levels or lower.
2. That there will continue to be no deficit spending. The fund balance will continue to be positive not only by year-end, but shall continue to remain positive at all points during the fiscal year. The County shall continue to maintain an unappropriated ending fund balance level of not less than 8.3 percent, while preferably maintaining 10 percent of all expenditures and transfers, preserving the County's excellent credit rating and financial position. The fund balance so maintained will not be available for appropriation and is subject to NAC 354.660.
3. That cumulative increases in budgeted expenditures for operation and maintenance of County services, excluding operating costs funded through voter-approved or legislative tax overrides or operating costs for which the Board makes a finding that the costs constitute an unfunded mandate, shall not exceed the growth in population and the consumer price index. If revenues derived from the growth in assessed valuation and taxable sales should exceed those levels, the County Commission will continue to allocate the excess funds to reduce property taxes, to fund capital projects or programs including Parks and Public Safety, to establish reserves for the stabilization of operations, to fund extraordinary maintenance, repair or improvements of County facilities, or for the mitigation of emergencies.
4. That the average salary and benefit increases for County employees should be comparable to the private sector. Merit increases or bonuses shall be reserved for truly meritorious service and for departments maintaining high service levels while also demonstrating cost-effectiveness. The County shall maintain a pay delivery system which recognizes outstanding service by employees and provides a mechanism, such as bonus pay, which more effectively rewards performance.
5. That the County shall provide for a meaningful public input process during the annual budget review. Each year, before filing the tentative budget, a preliminary tentative budget meeting will be held to review recommendations from the County Manger and Department of Finance and for the purpose of receiving direction from the Board of County Commissioners. The provisions of Nevada revised statutes chapter 354 notwithstanding, the county will also utilize a zero-based, bi-annual budgeting process in an effort to limit growth in departmental operating budgets and provide greater flexibility in the allocation of constrained resources.

6. That the County shall conduct regular meetings with its City counterparts through a permanent joint committee of commissioners and council members to identify potential areas for cost-effective consolidation of services, currently existing as the Southern Nevada Regional Planning Coalition.
7. That the County shall continue its cost-containment program, which has become an effective safeguard to the potential over spending of budgets. This includes, as an integral component, the transfer of budgetary savings to fund the annual capital replacement and improvement programs.
8. That the County shall conduct independent performance evaluations for each County Department on at least a five-year cycle.
9. That the County shall continue to avoid any new leases of buildings, and shall endeavor to house all County employees in the Clark County Government Center and other County owned buildings. The County shall further endeavor to terminate all existing leases as soon as is practicable. That the County shall continue to make its building program as cost effective as possible, taking into account short-term financial conditions as well as long-term opportunities for savings. To that end, the County shall utilize the long range planning committee who will meet to review the planning practices, over all space master plan, current plans and policies related to the development of new County facilities.
10. That the County shall continue to integrate its capital improvement and master plan programs to ensure unified planning initiatives. The county's capital improvement plan will be developed on a minimum five-year planning horizon supported by a long-range forecast of general fund revenues and expenditures.

PASSED, ADOPTED, AND APPROVED this 21st day of January 2003