

RESOLUTION NO. 2691

A RESOLUTION OF THE NORTH LAS VEGAS CITY COUNCIL ADOPTING FINDINGS REGARDING UTILIZATION OF REVENUE GENERATED BY THE CLARK COUNTY SALES AND USE TAX ACT OF 2005.

WHEREAS, the Clark County Sales and Use Tax Act of 2005, as amended (the "Clark County Sales and Use Tax Act of 2005" or "Act") authorized the Board of County Commissioners of Clark County, Nevada, to increase the sales and use tax for the purposes of employing and equipping additional police officers for police departments located within Clark County, including the North Las Vegas Police Department ("NLVPD");

WHEREAS, the Board of County Commissioners of Clark County, Nevada, imposed such tax to be effective on October 1, 2005;

WHEREAS, on July 20th 2005, the City of North Las Vegas (the "City") established a Sales and Use Tax Special Revenue Fund to account for the revenues received that are designated to be used to employ and equip additional police officers for the City which was adopted May 16th 2006 in the 2007 Budget;

WHEREAS, as enacted in 2005, Section 13 of the Act prohibits the use of revenue generated by the tax to replace or supplant existing funding for police departments;

WHEREAS, SB 1 of the 2013 Special Session of the Nevada Legislature amended Section 13 of the Act to suspend certain provisions of the Act that require a governing body to approve expenditures by a police department of proceeds received from the taxes imposed pursuant to the Act if the governing body determines that the proposed expenditure will not replace or supplant existing funding for the police department, on or after July 1, 2013 but before July 1, 2016;

WHEREAS, the Act requires the North Las Vegas City Council ("City Council") to make certain determinations and findings consistent with requirements of the Act before it can approve an expenditure of money allocated to the NLVPD from the proceeds of the tax;

WHEREAS, the City Council desires to make certain findings and determinations in accordance with the Act for the fiscal year 2022- 2023 ("FY 2023"); and

NOW, THEREFORE, BE IT RESOLVED by the North Las Vegas City Council:

Section 1. In accordance with the provisions of the Act, the City Council does hereby determine and find as follows:

A. The proposed use of the money conforms to all provisions of the Act;

- B. The proposed use of the money will not replace or supplant existing funding for the NLVPD.
- i. This determination is supported by the finding that the amount approved for expenditure by the City Council for the General Fund support of the NLVPD for FY 2023, not including any money allocated to or expended by the NLVPD pursuant to the provisions of the Act, is **\$58,387,560 or 10.81% greater than** the General Fund amount approved for expenditure for the support of the NLVPD in the immediately preceding fiscal year.
 - ii. The following reason support the findings set forth above:
 - a. The General Fund expenditure budget of the NLVPD **increased by \$5,695,886 or 10.81%** from the FY 2022 Final Budget to the FY 2023 Final Budget.

PASSED AND ADOPTED BY THE COUNCIL OF THE CITY OF NORTH LAS VEGAS this ____18th____ day of _May_____, 2022 by the following vote:

AYES: COUNCILMEMBERS:
NAYS: COUNCILMEMBERS:
ABSTAIN: COUNCILMEMBERS:
ABSENT: COUNCILMEMBERS:

APPROVED:

John J. Lee, Mayor

ATTEST:

Jackie Rodgers
City Clerk