

RESOLUTION 24-01

**A RESOLUTION ADOPTING FINDINGS REGARDING UTILIZATION OF REVENUE
GENERATED FROM THE CLARK COUNTY SALES AND USE TAX ACT OF 2005**

WHEREAS, the Clark County Sales and Use Tax Act of 2005 (“the Act”) provides a source of revenue from local sales and use tax for utilization by the Las Vegas Metropolitan Police Department (“LVMPD”) to employ and equip additional police officers; and

WHEREAS, as enacted in 2005, Section 13 of the Act prohibited the use of this revenue to replace or supplant existing funding for police officers; and

WHEREAS, AB 572 of the 2011 Nevada Legislature amended Section 13 of the Act to allow, under certain circumstances, for the approval and expenditure of the revenue in fiscal years where the Fiscal Affairs Committee (“the FAC”) of the LVMPD approves an increase in the Operating Budget of the LVMPD from the previous fiscal year or projects a decrease in the level of consolidated taxes and property taxes of more than two percent from its base year; and

WHEREAS, SB 1 of the 2013 Special Session of the Nevada Legislature amended Section 13 of the Act to suspend, for the period July 1, 2013 through June 30, 2016 the prohibition against use of the revenue to replace or supplant existing funding; and

WHEREAS, the FAC wishes to make certain findings and determinations in accordance with the Act for the fiscal year 2024-2025;

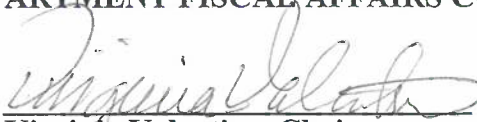
THEREFORE, in accordance with the provisions of the Act, as amended, the FAC does hereby find as follows:

1. The amount approved by the FAC for the LVMPD for the fiscal year 2024-2025 operating fund budget, not including any monies received or expended pursuant to the Act, is \$67,940,978 or 8.66% more than the amount approved for expenditure in the immediately preceding fiscal year for the support of the LVMPD.
2. The following reason supports the findings set forth above:
 - a. The overall expenditure budget of LVMPD increased 8.66% from the fiscal year 2023-2024 Final Budget to the fiscal year 2024-2025 Final Budget.


NOW, THEREFORE, be it resolved by the Fiscal Affairs Committee of the Las Vegas Metropolitan Police Department that the proposed use of the revenue from the Act by the LVMPD for Fiscal Year 2024-2025 conforms to all provisions of the Act, including Section 13.

PASSED, ADOPTED AND APPROVED this 25th day of July 2024.

**LAS VEGAS METROPOLITAN POLICE
DEPARTMENT FISCAL AFFAIRS COMMITTEE**

BY: 
Virginia Valentine, Chair

Attest:

By: 
Tanaka Wilson, Clerk