

RESOLUTION NO. 4478
(Setting forth findings and determinations required by the
Clark County Sales and Use Tax Act of 2005)

A RESOLUTION OF THE CITY COUNCIL OF THE CITY OF HENDERSON,
NEVADA, 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 "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 Henderson Police Department ("HPD"); and
- WHEREAS, the Board of County Commissioners of Clark County, Nevada, imposed such tax to be effective on October 1, 2005; and
- WHEREAS, on August 16, 2005, the City of Henderson ("City") adopted Resolution No. 3388 establishing a City of Henderson 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; and
- 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; and
- 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; and
- WHEREAS, the Act requires the Henderson 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 HPD from the proceeds of the tax; and
- 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 City Council of the City of Henderson, Nevada:
- 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;

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- B. The proposed use of the money will not replace or supplant existing funding for the HPD.
- 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 HPD for FY 2023, not including any money allocated to or expended by the HPD pursuant to the provisions of the Act, is \$116,457,796.00 or 11.1 percent greater than the General Fund amount approved for expenditure for the support of the HPD in the immediately preceding fiscal year.
 - ii. The following reasons support the findings set forth above:
 - a. The General Fund expenditure budget of the HPD increased \$11,646,407.00 or 11.1 percent from the FY 2022 Final Budget to the FY 2023 Final Budget.

SECTION 2. All actions of staff heretofore taken in furtherance of this Resolution are hereby ratified and approved.

PASSED, ADOPTED, AND APPROVED THIS 24TH DAY OF MAY, 2022, BY THE
FOLLOWING ROLL-CALL VOTE OF COUNCIL.

Those voting aye:
Debra March, Mayor
Councilmembers:
John F. Marz
Michelle Romero
Dan K. Shaw
Dan H. Stewart

Those voting nay: None
Those abstaining: None
Those absent: None

Debra March, Mayor

ATTEST:

Jose Luis Valdez, CMC, City Clerk