

RESOLUTION NO. R-27-2022

RESOLUTION TO AUGMENT AND AMEND THE FISCAL YEAR 2022 BUDGETS OF THE MULTIPURPOSE SPECIAL REVENUE FUND, ENVIRONMENTAL SURCHARGE SPECIAL REVENUE FUND, FIRE SERVICES CAPITAL PROJECTS FUND, SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND, MUNICIPAL GOLF COURSE ENTERPRISE FUND, MUNICIPAL PARKING ENTERPRISE FUND, BUILDING AND SAFETY ENTERPRISE FUND, AUTOMOTIVE OPERATIONS INTERNAL SERVICE FUND, EMPLOYEE BENEFITS INTERNAL SERVICE FUND, AND THE FIRE EQUIPMENT ACQUISITION INTERNAL SERVICE FUND

WHEREAS, the resources of the Multipurpose Special Revenue Fund are now determined to be \$76,655,514 as itemized in Exhibit A, which is attached hereto; and

WHEREAS, the increase in available resources results from an increase in annual revenues in excess of the Fiscal Year 2022 budget of the Multipurpose Special Revenue Fund of the City of Las Vegas; and

WHEREAS, the resources of the Environmental Surcharge Special Revenue Fund are now determined to be \$7,015,137 as itemized in Exhibit A, which is attached hereto; and

WHEREAS, the increase in available resources results from an increase in beginning fund balance in the fund and annual revenues in excess of the Fiscal Year 2022 budget of the Environmental Cleanup Activities Special Revenue Fund of the City of Las Vegas; and

WHEREAS, the resources of the Fire Services Capital Projects Fund are now determined to be \$9,634,802 as itemized in Exhibit A, which is attached hereto; and

WHEREAS, the increase in available resources results from an increase in beginning fund balance in the fund in excess of the Fiscal Year 2022 budget of the Fire Services Capital Projects Fund of the City of Las Vegas; and

WHEREAS, the resources of the Special Assessments Capital Projects Fund are now determined to be \$94,859,756 as itemized in Exhibit A, which is attached hereto; and

WHEREAS, the increase in available resources results from an increase in annual revenues in excess of the Fiscal Year 2022 budget of the Special Assessments Capital Projects Fund of the City of Las Vegas; and

WHEREAS, the expenses of the following funds are now determined to be as itemized in Exhibit A, which is attached hereto, with the increase in expenses is made available through a reduction in Net Income of the Fiscal Year 2022 Budget of the City of Las Vegas, Nevada (excluding the impact of GASB 68):

Municipal Golf Course Enterprise Fund	\$	2,985,234
Municipal Parking Enterprise Fund	\$	13,633,138
Building and Safety Enterprise Fund	\$	15,598,378
Automotive Operations Internal Service Fund	\$	14,096,140
Employee Benefits Internal Service Fund	\$	70,464,987
Fire Equipment Acquisition Internal Service Fund	\$	2,867,662

and

WHEREAS, pursuant to NRS 354.598005, the City of Las Vegas is desirous of augmenting and amending the Fiscal Year 2022 Budget for the purpose of effecting an increase in appropriations and transfers between functions to provide for expenditures unplanned in the original budget.

NOW, THEREFORE BE IT RESOLVED by the City Council of the City of Las Vegas, Nevada at a regular meeting thereof held on the 15th day of June, 2022, that the Fiscal Year 2022 Budget for each of the following funds to be increased as follows:

Multipurpose Special Revenue Fund	From	43,392,986	To	58,892,986
Environmental Surcharge Special Revenue Fund	From	5,805,461	To	6,053,461
Fire Services Capital Projects Fund	From	3,707,509	To	6,707,509
Special Assessments Capital Projects Fund	From	35,438,588	To	45,438,588
Municipal Golf Course Enterprise Fund	From	2,485,234	To	2,985,234
Municipal Parking Enterprise Fund	From	12,633,138	To	13,633,138
Building and Safety Enterprise Fund	From	15,048,378	To	15,598,378
Automotive Operations Internal Service Fund	From	12,596,140	To	14,096,140
Employee Benefits Internal Service Fund	From	68,464,987	To	70,464,987
Fire Equipment Acquisition Internal Service Fund	From	-	To	2,867,662

and

BE IT FURTHER RESOLVED that additional expenditures as itemized in Exhibit A, which is attached hereto, be approved and authorized; and

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BE IT FURTHER RESOLVED that said augmentation and amendment as described above shall be effective upon delivery of a certified copy of the Resolution to the Nevada State Department of Taxation.

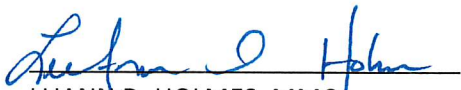
The FOREGOING RESOLUTION was approved on this 15th day of June, 2022.

CITY OF LAS VEGAS

BY


CAROLYN G. GOODMAN, Mayor

ATTEST:


LUANN D. HOLMES, MMC
City Clerk

APPROVED AS TO FORM:

 6-1-2022
Val Steed, Date
Deputy City Attorney

EXHIBIT A

**CITY OF LAS VEGAS
FISCAL YEAR 2022
BUDGET AUGMENTATION AND TRANSFER OF APPROPRIATIONS
VARIOUS FUNDS**

	Current Budget	Adjustment	Amended Budget
<u>MULTIPURPOSE SPECIAL REVENUE FUND</u>			
<u>REVENUES</u>			
Licenses & Permits	\$ 672,000	\$ -	\$ 672,000
Intergovernmental Revenues	25,086,599	-	25,086,599
Charges for Services	8,003,604	-	8,003,604
Fines & Forfeits	485,000	3,000,000	3,485,000
Miscellaneous	7,445,141	12,500,000	19,945,141
Beginning Fund Balance	19,463,170	-	19,463,170
Total Resources	<u>\$ 61,155,514</u>	<u>\$ 15,500,000</u>	<u>\$ 76,655,514</u>
<u>EXPENDITURES</u>			
General Government	\$ 9,198,600	\$ -	\$ 9,198,600
Judicial	4,545,000	-	4,545,000
Public Safety	5,964,877	-	5,964,877
Welfare	109,000	-	109,000
Culture & Recreation	8,817,178	-	8,817,178
Economic Development & Assistance	5,811,318	14,500,000	20,311,318
Operating Transfers Out	8,947,013	1,000,000	9,947,013
Total Expenditures & Other Uses	<u>\$ 43,392,986</u>	<u>\$ 15,500,000</u>	<u>\$ 58,892,986</u>
<u>ENVIRONMENTAL SURCHARGE SPECIAL REVENUE FUND</u>			
<u>REVENUES</u>			
Miscellaneous	\$ 4,100,000	\$ 216,000	\$ 4,316,000
Beginning Fund Balance	2,667,137	32,000	2,699,137
Total Resources	<u>\$ 6,767,137</u>	<u>\$ 248,000</u>	<u>\$ 7,015,137</u>
<u>EXPENDITURES</u>			
Public Safety	\$ 211,654	\$ -	\$ 211,654
Economic Development & Assistance	\$ 5,593,807	248,000	\$ 5,841,807
Total Expenditures & Other Uses	<u>\$ 5,805,461</u>	<u>\$ 248,000</u>	<u>\$ 6,053,461</u>
<u>FIRE SERVICES CAPITAL PROJECTS FUND</u>			
<u>REVENUES</u>			
Intergovernmental Revenues	\$ 3,000,000	\$ 2,000,000	\$ 5,000,000
Miscellaneous	62,566	-	62,566
Beginning Fund Balance	3,572,236	1,000,000	4,572,236
Total Resources	<u>\$ 6,634,802</u>	<u>\$ 3,000,000</u>	<u>\$ 9,634,802</u>
<u>EXPENDITURES</u>			
Public Safety	\$ 3,315,845	\$ 2,500,000	\$ 5,815,845
Operating Transfers Out	391,664	500,000	891,664
Total Expenditures & Other Uses	<u>\$ 3,707,509</u>	<u>\$ 3,000,000</u>	<u>\$ 6,707,509</u>

	Current Budget	Adjustment	Amended Budget
<u>SPECIAL ASSESSMENTS CAPITAL PROJECTS FUND</u>			
<u>REVENUES</u>			
Intergovernmental Revenues	\$ -	\$ 10,000,000	\$ 10,000,000
Miscellaneous	833,730	-	833,730
Transfers In	50,000	-	50,000
Beginning Fund Balance	83,976,026	-	83,976,026
Total Resources	<u>\$ 84,859,756</u>	<u>\$ 10,000,000</u>	<u>\$ 94,859,756</u>

<u>EXPENDITURES</u>			
Public Works	\$ 34,957,569	\$ -	\$ 34,957,569
Operating Transfers Out	481,019	10,000,000	10,481,019
Total Expenditures & Other Uses	<u>\$ 35,438,588</u>	<u>\$ 10,000,000</u>	<u>\$ 45,438,588</u>

	Current Budget	Adjustment	Amended Budget
<u>MUNICIPAL GOLF COURSE ENTERPRISE FUND</u>			
<u>EXPENSES</u>			
Culture & Recreation	\$ 2,485,234	\$ 500,000	\$ 2,985,234
Total Expenses & Other Uses	<u>\$ 2,485,234</u>	<u>\$ 500,000</u>	<u>\$ 2,985,234</u>

	Current Budget	Adjustment	Amended Budget
<u>MUNICIPAL PARKING ENTERPRISE FUND</u>			
<u>EXPENSES</u>			
Public Safety	\$ 12,633,138	\$ 1,000,000	\$ 13,633,138
Total Expenses & Other Uses	<u>\$ 12,633,138</u>	<u>\$ 1,000,000</u>	<u>\$ 13,633,138</u>

	Current Budget	Adjustment	Amended Budget
<u>BUILDING AND SAFETY ENTERPRISE FUND</u>			
<u>EXPENSES</u>			
Public Safety	\$ 15,048,378	\$ 550,000	\$ 15,598,378
Total Expenses & Other Uses	<u>\$ 15,048,378</u>	<u>\$ 550,000</u>	<u>\$ 15,598,378</u>

	Current Budget	Adjustment	Amended Budget
<u>AUTOMOTIVE OPERATIONS INTERNAL SERVICE FUND</u>			
<u>EXPENSES</u>			
General Government	\$ 12,596,140	\$ 1,500,000	\$ 14,096,140
Total Expenses & Other Uses	<u>\$ 12,596,140</u>	<u>\$ 1,500,000</u>	<u>\$ 14,096,140</u>

	Current Budget	Adjustment	Amended Budget
<u>EMPLOYEE BENEFITS INTERNAL SERVICE FUND</u>			
<u>EXPENSES</u>			
General Government	\$ 54,222,945	\$ 2,000,000	\$ 56,222,945
Operating Transfers Out	14,242,042	-	14,242,042
Total Expenses & Other Uses	<u>\$ 68,464,987</u>	<u>\$ 2,000,000</u>	<u>\$ 70,464,987</u>

Current Amended

FIRE EQUIPMENT ACQUISITIONS INTERNAL SERVICE FUND

EXPENSES

Operating Transfers Out

Total Expenses & Other Uses

	<u>Budget</u>	<u>Adjustment</u>	<u>Budget</u>
\$	-	\$ 2,867,662	\$ 2,867,662
\$	-	\$ 2,867,662	\$ 2,867,662