

1020 9-5-78
R-0905-1979

1 RESOLUTION

2
3 WHEREAS, Section 354.570 of the Nevada Revised
4 Statutes defines a special revenue fund as "a fund used to
5 account for revenues from specific taxes or other earmarked
6 revenue sources which by law are designated to finance
7 particular functions or activities of government"; and

8 WHEREAS, Section 354.604 of said Statutes provides
9 that each local government in the State of Nevada shall main-
10 tain, according to its own needs, one or more special revenue
11 funds; and

12 WHEREAS, it is desirable to establish a "Special
13 Revenue Fund for Management Systems Development" to provide
14 funds for the development of record keeping and reporting
15 systems for the Las Vegas Municipal Court and of any other
16 management information and financial reporting system and
17 properly to account for reimbursements to budgeted expenditures
18 therefore; and

19 WHEREAS, statutory authority to provide for the
20 disposition of fines and forfeitures for the violation of
21 ordinances of the City of Las Vegas is granted to said City
22 by Section 4.030 of the Charter of the City of Las Vegas,
23 Nevada; and

24 WHEREAS, the Board of City Commissioners of said
25 City has determined, and by this Resolution does so determine,
26 that it is desirable that such special revenue fund be
27 established, maintained and reimbursed for expenditures there-
28 from by earmarking a portion of the revenues derived from
29 fines levied in the Las Vegas Municipal Court; and

30 WHEREAS, expenditures, revenues, depreciation
31 allowances, reserves and surpluses shall be controlled in
32 accordance with statutory provisions and generally accepted



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1 accounting practices,

2 NOW, THEREFORE, BE IT RESOLVED by the Board of City
3 Commissioners of the City of Las Vegas, Nevada, at a regular
4 meeting thereof held on the 5th day of September, 1979, that
5 there is hereby created a "Special Revenue Fund for Management
6 Systems Development" within the account structure of the City
7 of Las Vegas, Nevada, to provide funds for the development of
8 record keeping and reporting systems for the Las Vegas
9 Municipal Court and of any other management information and
10 financial reporting system.

11 BE IT FURTHER RESOLVED that said Fund shall be
12 established, maintained and reimbursed for expenditures
13 therefrom, and that there shall be deposited therein, a portion
14 of each fine levied and collected by the Las Vegas Municipal
15 Court, as follows:

16 For each finding of guilty on the part of
17 a Judge of the Las Vegas Municipal Court - \$7.00.

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19 For each intent to warrant issued - \$10.00.

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21 BE IT FURTHER RESOLVED that the expenditures and
22 revenues of said Fund shall be controlled by including the same
23 in the budget of the City of Las Vegas and expenditures from
24 the Fund shall be limited to the amount budgeted.

25 BE IT FURTHER RESOLVED that reserves, depreciation
26 allowances and surpluses in said Fund shall be controlled as
27 follows:

28 (A) No reserves will be established except a reserve
29 for encumbrances which will be included as a part of the
30 expenditures limited by the approved budget for the Fund;

31 (B) Fund balances of the Fund shall be in accordance
32 with the regulations of the Nevada Department of Taxation with

1 respect to local governments; and

2 (C) No depreciation shall be taken on any assets
3 purchased with monies allocated to the Fund.

4 PASSED, ADOPTED and APPROVED this 5th day of
5 September, 1979.

6 APPROVED:

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8 WILLIAM H. BRIARE, MAYOR

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10 ATTEST:

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12 Edwina M. Cole, City Clerk

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