

## **Instructions for Completion**

### **“Use of More Cops Tax Proceeds” Reporting Forms**

AB 572 (2011) amending the “Clark County Sales and Use Tax Act of 2005” (Special Act) requires that the expenditure of the proceeds of the “More Cops” sales tax may occur if it has been approved by the body designated for the approval of expenditures of the police department. Approval may occur if (1) the proposed use of the money conforms to all provisions of the act; and (2) the proposed use will not replace or supplant existing funding for the police department.

This form consists of three pages: one-half page for revenue and two & a half pages for expenditures.

#### Page One - Revenues

- (1) Provide the actual receipts on the appropriate line of each source of revenue that supports the police department in the “more cops” fund. Make sure the amount reported is for the time period listed at the top of the form.
- (2) Add up each column and provide a subtotal for each function. (Lines 4, 5, 6 & 10)
- (3) Add up all the subtotals and place the result in the “Total Available Resources” Line 11.

#### Pages One to Three - Expenditures

- (1) Provide the actual expenditure for the specified line item from the “more cops” fund. Make sure the amount reported is for the time period listed at the top of the form.
- (2) Add up each column and provide a subtotal for each function.

#### Page Three

##### Statistical Section:

- (1) Add up all the subtotals and place the result in the “Total Expenditures” line.
- (2) Subtract the Total Expenditures line from Line 11 of page 1, “Total Available Resources.” Place the result in the Fund Balance line.
- (3) Provide statistical information regarding the number of commissioned officers in the More Cops program as well as the total number of recruits. Place the total additional officers in the More Cops program in the appropriate line. Also provide the total number of police that are not in the More Cops Program. Then add the total number of police plus the total FTE’s in the More Cops Program for a grand total of FTEs.

Legislative Compliance:

- (1) AB418 Compliance – calculate the percentage increase in city and/or county contribution to the police operating budget.
- (2) AB572 Compliance:
  - (a) calculate the percentage change in expenditures approved for police services over the previous fiscal year.
  - (b) calculate the percentage change in total of property tax & CTX for the FY2011-12 final budget as compared to the combined property tax & CTX for the base year. For the purposes of compliance in the initial reporting year, the base year (pursuant to AB 572, section 1 (8) is fiscal year 2009-2010. The base year may change if the amount approved for expenditure exceeds by more than 2 percent the amount approved for expenditure in FY 2009-2010. If the base year changes, please identify the new base year.