CLARK COUNTY BOARD OF COMMISSIONERS
AGENDA ITEM

Petitioner: Jessica L. Colvin, Chief Financial Officer

Recommendation:

Approve, adopt, and authorize the Chair to sign the Notice of Intent to Act on a Resolution to Augment the Fiscal Year 2026 General Fund (1010) budget; direct the County Clerk to publish on March 10, 2026, the notice in a newspaper of general circulation; and set a public hearing for March 17, 2025, at 10:00 a.m. (For Possible Action)

FISCAL IMPACT:

Fund #:	1010.000	Fund Name:	General Fund
Fund Center:	N/A	Funded PGM/Grant:	N/A
Amount:	N/A		
Description:	N/A		
Additional Comments:	N/A		

BACKGROUND:

An augmentation of appropriations is necessary to give the legal authorization to expend the additional resources.

With the completion of the annual financial statements, the County may adjust the beginning fund balance to reflect increases above the current year's approved budget. The excess opening fund balance is a result of actual revenues exceeding estimates and/or expenditures being less than appropriations. Resources to offset the increase in appropriations are primarily from unanticipated license & permit revenues, intergovernmental revenues, and salary savings due to position vacancies.

The augmented and transferred funds provide a significant portion of the capital resources allocated by the Board each year. An augmentation in the amount of $42,641,668 is recommended.

As prescribed by NRS 354.598005, the augmentation procedure for funds receiving ad valorem revenue is a two-meeting process. The first required action is a Notice of Intent to Act on a Resolution to Augment Budget, followed by a Resolution to Augment on a subsequent agenda. Therefore, the action before you today is to direct the Clerk to publish the Notice of Intent to Act on a Resolution to Augment Budget. The publication should be accomplished on March 10, 2026 in order to meet legal requirements.

The date for a public hearing will be March 17, 2026, at 10:00 a.m.

Cleared for Agenda

03/03/2026

File ID#

26-1262