

**CLARK COUNTY BOARD OF COMMISSIONERS
AGENDA ITEM**

Petitioner: Jessica L. Colvin, Chief Financial Officer

Recommendation:

Approve, adopt, and authorize the Chair to sign a Resolution to Augment the Fiscal Year 2026 Capital Acquisition & Modernization Fund (4375) budget. (For possible action)

FISCAL IMPACT:

Fund #:	4375.000	Fund Name:	N/A
Fund Center:	N/A	Funded PGM/Grant:	N/A
Amount:	\$275,632,418		
Description:	Augmentation		
Additional Comments:	The source of funds for the augmentation will be provided by unanticipated revenues.		

BACKGROUND:

The augmentation procedure, as prescribed by NRS 354.598005, provides that an augmentation for a fund that receives no ad valorem taxes may be accomplished by a majority vote of the Board at a regular meeting. Attached is the Resolution to Augment the Capital Acquisition & Modernization Capital Fund (4375) in the amount of \$275,632,418. The additional appropriations will be used for services and supplies as well as capital outlay.

An augmentation of appropriations is necessary to give the legal authorization to expend the additional resources. To complete the augmentation procedure, the attached Resolution to Augment the Capital Acquisition & Modernization Fund (4375) must be adopted. Following adoption of the Resolution to Augment, the Resolution will be forwarded to the Nevada Department of Taxation.

Cleared for Agenda

06/02/2026

File ID#

26-1731