**CLARK COUNTY BOARD OF COMMISSIONERS**  
**AGENDA ITEM**

<table>
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<tr>
<th>Issue: Augment Five (5) Special Revenue Funds</th>
<th>Back-up:</th>
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<tbody>
<tr>
<td>Petitioner: Yolanda T. King, Chief Financial Officer</td>
<td>Clerk Ref. #</td>
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**Recommendation:**

That the Board of County Commissioners approve, adopt and authorize the Chairman to sign five (5) Resolutions to Augment the Fiscal Year 2013-14 budgets for the following Special Revenue funds: Las Vegas Metropolitan Police Department Forfeitures Fund (2050); Personnel Services Fund (2220); Las Vegas Metropolitan Police Department Sales Tax Fund (2320); LVMPD Shared State Forfeitures Fund (2330); and Tax Receiver Fund (2400). (For possible action)

**FISCAL IMPACT:**

<table>
<thead>
<tr>
<th>Fund#: Various</th>
<th>Fund Name: Various</th>
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<tbody>
<tr>
<td>Fund Center: N/A</td>
<td>Funded Pgm/Grant: N/A</td>
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<tr>
<td>Description: Augmentation</td>
<td>Amount: $16,674,372</td>
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Added Comments: The source of funds for the augmentation will be provided by unanticipated revenues and beginning fund balance.

**BACKGROUND:**

The augmentation procedure, as prescribed by NRS 354.598005, provides that an augmentation for funds that receive no ad valorem taxes may be accomplished by a majority vote of the Board at a regular meeting. Attached are five (5) Resolutions to Augment the following funds in the amounts specified for the Fiscal Year 2013-14.

- Las Vegas Metropolitan Police Department Forfeitures Fund (2050) $8,000,094
- Personnel Services Fund (2220) $9,598
- Las Vegas Metropolitan Police Department Sales Tax Fund (2320) $4,389,377
- LVMPD Shared State Forfeitures Fund (2330) $814,300
- Tax Receiver Fund (2400) $3,461,003

The additional appropriations will be used for salaries and wages, employee benefits, services and supplies, capital outlay, and transfers out.

An augmentation of appropriations is necessary to give the legal authorization to expend the additional resources. To complete the augmentation procedure, the attached Resolutions to Augment must be adopted. Following adoption of the Resolutions to Augment, the Resolutions will be forwarded to the Nevada Department of Taxation.

6/3/2014

Agenda Item #
Respectfully submitted,

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Yolanda T. King, Chief Financial Officer