

**Capital Improvement Plan  
Clark County Stadium Authority**

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**Overview**

**Capital Project Fund (4960):**

Section 27.3 of the 2016 Southern Nevada Tourism Improvements Act provided for the creation of a Capital Project Fund to account for capital expenditures associated with the acquisition, construction, improvement, repair, and equipping of a National Football League stadium project (Stadium).

The fund's initial revenue sources were the proceeds of long-term debt and the sale of personal seat licenses. Post-construction, funding sources are residual room taxes and interest earnings after debt service, operational, and other required purposes. These are commonly referred to as the waterfall proceeds.

**Major Programs and Projects**

Las Vegas Stadium Projects (\$146,668,320): These projects are for ongoing Stadium repair and improvement projects.

***Funding Sources:*** Residual Room Tax and Interest Earnings.

***Impact on Operating Budget:*** SB1 requires the Las Vegas Stadium Events Company (StadCo) to pay all Stadium operating costs. These capital projects have no impact on the Stadium Authority's operating budget.