

EXPENDITURE STRUCTURE

Clark County expenditures are budgeted to carry out specific program and service objectives on an annual basis. The total budget is comprised of the following fund types: Governmental, Proprietary and Fiduciary. These fund types are further defined and appropriated by functional areas.

A functional area is a group of related activities aimed at accomplishing a major service or regulatory program for which a governmental unit is responsible. The State of Nevada, Department of Taxation mandates local governments used the following functional areas:

General Government - The General Government function includes the core operating departments of Clark County. The following departments are included in the General Government function: Commission/Manager, Audit, Finance, Treasurer, Elections, Assessor, Recorder, Clerk, Administrative Services, Comprehensive Planning, Information Technology, Business License, and Real Property Management.

Judicial - The Judicial function includes the District Attorney's Office, District/Family Courts, Justice Courts (Henderson, Las Vegas, and North Las Vegas), Public Defender, Special Public Defender the Neighborhood Justice Center, and the constable and justices of the various outlying townships.

Public Safety - The Public Safety function includes the Coroner, Juvenile Justice, Family Services, Fire, Detention Services, Public Administrator, Public Guardian, Metropolitan Police Department, and Development Services.

Public Works - The Public Works function includes Public Works, the Clark County Regional Flood Control District, the Master Transportation Plan (MTP), and various improvement programs.

Health and Welfare - The Health and Welfare functions includes Social Service, Air Quality Management, and the Southern Nevada Health District.

Culture and Recreation - The Culture and Recreation function includes the Department of Parks and Recreation and the Laws Library.

Hospital - The University Medical Center (UMC) is a County hospital established pursuant to Chapter 450 of the Nevada Revised Statutes. The Board of County Commissioners, sitting as the Hospital Board of Trustees, governs the operation of the hospital.

Sanitation - The Sanitation function includes the Clark County Water Reclamation District which is responsible for providing sanitary sewer service to the urban areas in the unincorporated portion of the County and certain outlying areas of the County. The

Board of County Commissioners, sitting as the Board of Trustees, governs the operation of the District.

Airports - The Department of Aviation (DOA) provides administrative and physical oversight for aviation related activities.

Debt Service - The County issues long-term and medium term debt to fund the construction/renovation of large capital projects.

SPECIAL NOTE: Although the Clark County Regional Flood Control District, the University Medical Center, the Clark County Water Reclamation, the Southern Nevada Health District operate as separate governmental entities, the budgets for these entities are included as a component units of the Clark County budget.