FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

GENERAL FUND: The fund serves as the chief operating fund of a government. The fund must be used to account for all financial resources except those required to be accounted for in another fund. The General Fund number begins with a "1".

FUND #	FUND NAME	DESCRIPTION
1010.000	General	To account for resources traditionally associated with governments which are not required to be accounted for in another fund.

SPECIAL REVENUE FUNDS: A fund that is used to account for specific revenue sources, other than sources for major capital projects, which are restricted by law to expenditure for specified purpose. Special Revenue fund numbers begin with a "2".

FUND #	FUND NAME	DESCRIPTION
2010.000	HUD & State Housing Grants	To account for federal or state grant proceeds and disbursements associated with housing and community development within Clark County. Such grants are generally obtained from the Department of Housing and Urban Development (HUD) and may only be used for the purpose specified in the grant.
2020.000	Road	To account for the construction, maintenance or repair of roads and streets within unincorporated Clark County. Funding is provided by motor vehicle fuel taxes ($.0360+$.0175+$0.0100=$0.0635). Such taxes may only be used to finance road and street maintenance. (NRS 365)
2030.000	County Grants	To account for federal and state grant proceeds and disbursements. Such grants are obtained for a variety of purposes and may only be used for the purpose specified in the grant.
2040.000	Cooperative Extension	To account for the operations of the Cooperative Extension service which provides for continuing educational, research, outreach and service programs pertaining to agriculture, community development, health and nutrition, horticulture, personal and family development, and natural resources. Revenues are provided by a $0.01 property tax levy on all property in unincorporated and incorporated Clark County which may be used only to provide Cooperative Extension service. (NRS 549)
2050.000	LVMPD Forfeitures	To account for state and federal forfeited funds. Funding is provided by LVMPD seized funds. Such funds may only be used for law enforcement in accordance with applicable state and federal regulations. (NRS 179)

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
2060.000	Detention Services	To account for operations of the Clark County detention facility. Funding is primarily provided by transfers from the Clark County General Fund. The cost of these services could be accounted for in the General Fund but have been segregated to provide better accountability.
2070.000	Forensics Services	To account for costs associated with genetic marker testing and forensic analysis of controlled substances. Funding is provided from assessment fees and may only be used for such services. (NRS 176, 453, 454, 484)
2080.000	Las Vegas Metropolitan Police Department (LVMPD)	To account for the operations of the Las Vegas Metropolitan Police Department. Funding is provided primarily by LVMPD property taxes, contributions from the City of Las Vegas and Clark County via a transfer from the County General Fund, and grants. A property tax levy of $0.2800 was approved by voters (Nov. 1988-$0.0800 in perpetuity and Nov. 1996-$0.2000 for 30-years, expiring 6/30/2027). The use of property tax revenues is restricted to hiring additional manpower. Contributions may only be used to finance the LVMPD. (NRS 280)
2100.000	General Purpose	To account for certain activities funded by dedicated resources derived from a variety of sources. Revenue collected is for a specific purpose but the costs of the various activities are generally not large enough (expenditures greater than $1 million) to justify a separate fund. These amounts may only be used for the purpose for which they are obtained.
2110.000	Subdivision Park Fees	To account for residential construction tax (RCT) paid by individuals or developers for the privilege of constructing apartment houses and residential dwelling units and developing mobile home lots. Such fees may only be used for neighborhood park construction. (NRS 278)
2120.000	Master Transportation Plan	To account for proceeds to be used for improved transportation in Clark County. Funding is provided by additional motor vehicle fuel taxes, motor vehicle privilege taxes, aviation fuel taxes, sales taxes, room taxes and new development fees. Such proceeds may only be used for transportation purposes. (Ballot Questions 1990 & 2002, NRS 244, NRS 278, NRS 365 & NRS 377A)

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
2130.000	Special Ad Valorem Distribution	To account for the initial collections of the $0.0500 property tax levy on all property in unincorporated and incorporated Clark County. The levy is to be used for the purchase of capital assets, including land, improvements to land, and major items of equipment. Proceeds from the tax levy are distributed quarterly among the County and cities based on the supplemental city-county relief tax distribution factor for each of those local governments for the 1990-91 fiscal year. This Fund used to be part of a four-part Fund series (see also Fund 2150, 4150 and 4160) that has property tax proceeds flowing in, out and through the (unincorporated) County, the cities, and the State. (NRS 354 and City/County interlocal agreements) NOTE: Per Assembly Bill 543 of the 2009 Legislature, the property tax levy was diverted to the State until 6/30/2011.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
2140.000	Law Library	To account for the operation of a law library which is statutorily mandated to serve as a resource for citizens and a depository for legal materials. Funding is provided by user fees. Such revenues can only be used to operate the law library. (NRS 380, Clark County Ordinance, Title 18)
2150.000	Special Ad Valorem Redistribution	To account for the property tax proceeds as noted in Fund 2130 that are remitted back to the County from the local cities for redistribution towards appropriate capital projects and the Interlocal Agreements (12/2/2003) between the County and the cities. NOTE: Funds are no longer being remitted back to the County as the property tax levy, as noted in Fund 2130, is being diverted to the State.
2160.000	Court Education Program	To account for proceeds to be used for educational courses on alcohol and substance abuse to persons convicted of a first offense of driving while intoxicated. Funding is provided by charges to the participants, the Coroner DUI program fees and grants. Excess funds are transferred to the Specialty Court Fund 2200. (Board approved program 2/18/92 #78)
2180.000	Citizen's Review Board Administration	To account for the operations of a board established to review certain actions of the Las Vegas Metropolitan Police. Funding is provided by contributions from the City of Las Vegas and the County. One-month of expenditures is required in the fund. Remaining excess funds, if any, are annually redistributed back to the County & CLV. These amounts may only be used for such operations. (NRS 289 and 10-year interlocal agreement with the City of LV. Interlocal expires 6/30/2018), However, the Citizen's Review Board is a discretionary program.
2190.000	Justice Court Administrative Assessments	To account for the receipt of Justice Court regular administrative assessment fees and facility administrative assessment fees. Funds may only be used for court operations & facilities as outlined in the NRS 176.
2200.000	Specialty Courts	To account for the operation of a Specialty court program which is a program established by a court to facilitate testing, treatment and oversight of certain persons over whom the court has jurisdiction and who the court has determined suffer from a mental illness or abuses alcohol or drugs. Such a program includes, without limitation, a program established pursuant to NRS 176A.250, 176A.280 or 453.580. Funding is provided by administrative assessment fess, user charges, grants, State allocation, and transfers from the Court Education Program fund. (NRS 176A & NRS 453)
2210.000	District Attorney Family Support	To account for child support enforcement services provided by the district attorney. Two-thirds of the funding is provided from federal and state grants and one-third is matched by the County via a transfer from the General Fund. Incentive funds are also provided by the state and federal governments. Such grants are obtained for a specific purpose and may only be used for the purpose obtained.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
2220.000	Personnel Services	To account for services provided by County staff to the University Medical Center (UMC) for equal opportunity, affirmative action, sexual harassment, and discrimination complaints. Funding is provided by charges for service to UMC.
2230.000	Federal Nuclear Waste Grant	To account for the proceeds and disbursements of federal grants used for a nuclear waste storage and disposal impact study. Such grants may only be used for this purpose.
2240.000	Wetlands Park	To account for the planning and development of the Wetlands Park project. Funding is provided by interest earned from the Intermountain Power Project (IPP) Mitigation funds. On 3/3/98, the Board approved preserving the $3.1M principal balance and using interest earned for Wetlands Parks.
2250.000	Boat Safety	To account for programs or services provided to enhance boat safety at Lake Mead. Funding is provided from motor vehicle fuel taxes (9 cents/gallon) collected at boat marinas in Clark County. (NRS 373)
2260.000	District Attorney Check Restitution	To account for the district attorney bad check collection unit. Fees charged to fraudulent check writers are retained and can only be used to defray the cost of the bad check unit program or assist a victim of crime. (NRS 205)
2270.000	Air Quality Management	To account for the costs associated with air quality improvements. Funding is provided by air pollution fees and permits and grants. Such amounts may only be used to carry out EPA regulations. (NRS 445B)
2280.000	Air Quality Transportation Tax	To account for receipts and disbursements associated with a transportation sales tax approved in Senate Bill 237 of the 2003 Legislature and by the voters in November 2002 (November 2002, Question 10-Transportation). Funds may only be used for Air Quality programs.
2290.000	Technology Fees	To account for fees charged and collected by the Assessor, Recorder, District Court and Clerk departments, which by statute are required to be used for the acquisition or improvement of technology. (NRS 19, NRS 246, NRS 247, NRS 250.085, and NRS 361.530)
2300.000	Entitlements	To account for State and Federal (Title IV and Title XIX) funds received by Family Services and Juvenile Justice departments. State and Federal funds are reimbursements for operational costs associated with Medicare eligible children in the custody of DFS and JJS.
2310.000	Police Sales Tax Distribution	To account for receipts from the state and distributions to various jurisdictions associated with a 1/4 cent sales tax "More Cops" initiative approved in Assembly Bill 418 of the 2005 Legislature. (Voter approved, and Assembly Bill 418, Assembly Bill 461, NRS 249)

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
2320.000	LVMPD Sales Tax	To account for LVMPD's receipt and expenditures associated with the distribution of the 1/4 cent sales tax associated with the "More Cops" initiative. Funds may only be used for the purpose of employing and equipping more police officers. (Voter approved, and Assembly Bill 418, Assembly Bill 461, NRS 249)
2330.000	LVMPD Shared State Forfeitures	To account for forfeitures to be shared with the State of Nevada. Funding is provided by transfers in from the LVMPD Seized Funds. (NRS 179.1187)
2340.000	Fort Mohave Valley Development	To account for receipts related to the sale of land in the Fort Mohave Valley. Senate Bill 301 of the 2007 Legislature, transferred the power and responsibility of administering the Fort Mohave Valley Development Law from the Colorado River Commission to Clark County. Funding may only be used for the purposes authorized by the Fort Mohave Valley Development Law.
2360.000	Habitat Conservation	To account for the protection of the desert tortoise and other multiple species as outlined in the Endangered Species Act. Funding is provided from the collection of mitigation fees and SNPLMA funds.
2370.000	Child Welfare	To account for the operational costs associated with the care of foster and adopted children. Funding is provided by contributions from the State and federal entitlements that specifically fund child welfare program costs. (NRS 127, NRS 424, NRS 432B)
2380.000	Medical Assistance to Indigent Persons	To account for medical assistance provided to indigent persons of Clark County. Funding is provided by $0.1000 property tax levy on all property in unincorporated and incorporated Clark County and may only be used for such assistance. (NRS 428)
2390.000	Emergency 9-1-1 System	To account for the operations of an emergency telephone system provided within Clark County. The fund also accounts for E-911 services for the towns of Indian Springs, Moapa and Moapa Valley. Funding is provided by a $0.0050 property tax levy that may only be used for such operations. Clark County's rate will be levied in perpetuity. The town rates will be levied for a 30-year period (Indian Springs expires: 6/30/2020, Moapa expires: 6/30/2033, and Moapa Valley expires: 6/30/2025). (Voter approved, and NRS 244A)
2400.000	Tax Receiver	To account for the excess proceeds from trustee tax sales. Property which is delinquent three consecutive fiscal years is deeded into the name of the Clark County Treasurer as trustee. Once property is placed in the name of the County Treasurer as Trustee, the property is auctioned. Funds received from the auction are held for a one-year period during which the previous owner may claim the excess proceeds from the sale. After the one-year waiting period, funds are distributed to the County General Fund. (NRS 271 and NRS 361)
2410.000	County Donations	To account for donations to various General Fund departments. Such amounts may only be used for the purpose as specified by the donor.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
2420.000	Fire Prevention Bureau	To account for the Bureau of Fire Prevention through a permit and inspection process as regulated by the Uniform Fire Code. Funding is provided by fees from permits and inspections. (Clark County Ordinance, Title 13)
2430.000	LVMPD Seized Funds	To account for monies seized by the police department. Monies must remain in this fund until such time as the courts make a determination as to disposition. (NRS 179.1175-121)
2460.000	County Licensing Applications	To account for business license fees that are pending application approval. Upon approval, funds are deposited into the In-Transit special revenue fund 2800 until such time monthly reconciliations are completed. Funds are then deposited into the General Fund.
2470.000	Satellite Detention Center	To account for the operations and maintenance associated with the leased facility that will be primarily used to house low-level offenders. Funding is provided by a transfer from the General Fund. The cost of these services could be accounted for in the General Fund but have been segregated to provide better accountability.
2480.000	Special Improvement District (SID) Administration	To account for the financial administration of the special improvement assessment districts by County staff . Funding is provided by a portion of the special assessment levies, which may only be used for such purpose. (NRS 271)
2490.000	Special Assessment Maintenance	To account for the annual costs of maintaining street beautification improvements. Funding is provided by an annual assessment of maintenance costs to the affected parcel owners. Currently, maintenance assessments include the LV Strip and Boulder Highway. (NRS 271)
2500.000	Veterinary Services	To account for costs associated with the spaying or neutering of animals adopted by individuals and rabies shots of such adopted animals. Funding is provided by "Appreciation of Animals" license plate fees and animal impound fees (NRS 482, County Ordinance, Title 10)
2510.000	Justice Court Bail	To account for monies posted as bail until such time as the courts determine a disposition. Forfeited amounts are deposited in the County's General Fund or forwarded to the State depending on the charge. (NRS 178)
2520.000	So. Nevada Area Communications Council (SNACC)	To account for the operations and maintenance of an area-wide radio communications system. The Southern Nevada Area Communications Council (SNACC) is a political subdivision of the state. Through Cooperative Agreement with the County, LVVWD, and Water Reclamation, the County serves as the administrative and fiscal agent for the Council. (Cooperative Agreement 11/1/1995)
2540.000	Court Collection Fees	To account for collection fees imposed by a court at the time it finds that a fine, administrative assessment, fee or restitution is delinquent. Fees may only be used to develop and implement a program for collection of fees. (NRS 176)

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
Various	Unincorporated Towns: Bunkerville (Fund 2550), Enterprise (Fund 2710), Indian Springs (Fund 2660), Laughlin (Funds 2640 & 4290), Moapa (Funds 2690, 4400), Moapa Valley (Fund 2570), Mt. Charleston (Fund 2650), Paradise (Fund 2600), Searchlight (Funds 2610, 4220), Spring Valley (Fund 2680), Summerlin (Fund 2700), Sunrise Manor(Fund 2620), Whitney (Fund 2560), Winchester (Fund 2630).	To account for taxes generated for services provided to the unincorporated towns. Funding is provided primarily from property taxes and consolidated taxes. With the exception of Laughlin, the tax rate levied for rural towns is $0.0200 and the urban town rate is $0.2064. The Laughlin tax rate is $0.8416. For Moapa Town, there is an additional voter approved tax levy of $0.0894. This levy is for a 40-year period, expiring 6/30/2029 and may only be used for park and recreation services. Revenues are collected in the respective town funds and transferred to the General Fund whereby the expenditure for services are incurred. (NRS 269)
2800.000	In-Transit	To account for monies deposited by various County departments pending monthly reconciliations and transfers.
2820.000	American Recovery & Reinvestment Act (ARRA)	To account for the collection and administration of American Recovery & Reinvestment act grant monies received by various departments. Such grants are obtained for a variety of purposes and may only be used for the purpose obtained.
2830.000	District Court Special Filing Fees	To account for the additional special filing fees collected by District Court as approved by Assembly Bill 65 of the 2009 Legislature. Funds may only be used for court staffing, capital costs, debt service, renovation, furniture, fixtures, equipment, technology and court security.
2860.000	Regional Flood Control District	To account for the proceeds of the 1/4 percent voter approved sales tax. Revenues are used to fund the operating expenses of the Regional Flood Control District and the Capital Improvement Program. (Voter approved, November 1986 and NRS 548)
2870.000	Regional Flood Control District Facility Maintenance	To account for the proceeds of the 1/4 percent voter approved sales tax. Revenue, via a transfer from the Regional Flood Control District special revenue fund 2860, is used to fund the operating expenses associated with the annual maintenance of flood control facilities located in the cities and unincorporated Clark County. (Voter approved, November 1986 and NRS 548)
2900.000	Mt. Charleston Fire	To account for fire protection services provided to the Mt. Charleston area. Funding is provided by property taxes and consolidated taxes which may only be used for such fire protection services.
2920.000	Moapa Valley Fire District	To account for fire protection services provided to the Moapa Valley area. Funding is provided by consolidated taxes which may only be used for funding such fire protection services.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
2930.000	CC Fire Service District	To account for fire protection services provided within the Clark County fire service district boundary. Funding is provided by consolidated taxes and property taxes which may only be used for fire protection services. The total operating rate is $0.2197 of which $0.0527 is a voter approved rate for a period of 20-years, expiring 06/30/2017. Funds are transferred to the General Fund to pay for operating costs incurred in the General Fund. Funds are also transferred into the Fire Prevention Fund 2420 to offset operating costs and the Fire Capital Fund (4300) to pay for capital facilities, improvements or equipment.

DEBT SERVICE FUNDS: A fund that is used to account for the accumulation of resources for and the payment of principal or interest on any general medium or long-term obligation. Debt Service fund numbers begin with a "3".

FUND #	FUND NAME	DESCRIPTION
3120.000	Revenue Stabilization	To account for debt service reserves as required by bond covenants associated with master transportation bonds. The reserves were funded with dedicated sources (e.g. sales & use taxes, room taxes, motor vehicle fuel taxes) used to fund the master transportation plan. Bond covenants require reserves equal to 50% of the highest year's annual debt service.
3160.000	Medium-Term Financing Debt Service	To accumulate monies for the payment of medium-term bonds. Dedicated revenues, via transfers from the General Fund, are used to service the debt.
3170.000	Long-Term Financing Bonds Debt Service	To accumulate monies for the payment of several long-term debt issuances. Funding to pay for debt service includes a property tax levy of $0.0129, contributions from the City of LV, dedicated General Fund revenues, via transfers from the General Fund, and dedicated master transportation sources (sales & use taxes, room taxes, motor vehicle fuel taxes).
3180/3190	RTC Debt Service	To accumulate monies for the payment of outstanding long-term debt issuances. Funding to pay for current debt service is paid for by the Regional Transportation Commission (RTC). The primary sources of revenues are a $0.0900 motor vehicle fuel tax and a dedicated portion of the sales taxes, approved by voters in November 2003. Fund 3190 is used to account for debt service reserves as required by bond covenants associated with transportation bonds.
3300.000	Flood Control Debt Service	To accumulate monies for the payment of debt service for the Flood Control District.
3680.000	Special Assessment Surplus & Deficiency	To account for monies (under $10,000) remaining after the final reconciled payment of outstanding SIDs. Funds are used as reserves for special assessment bond shortfalls. (NRS 271)

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
3990.000	Special Assessment Debt Service	To accumulate monies for the payment of the various Special Improvement District (SID) bond issues. Funds are collected through a special assessment to property owners within a SID. SIDs are established when property owners with a common interest are assessed for the value of infrastructure improvements contiguous to their property. (NRS 271)

CAPITAL FUNDS: A fund that is used to account for resources used for the acquisition or construction of designated capital except for those financed by enterprise, internal service or trust funds. Capital fund numbers begin with a "4".

FUND #	FUND NAME	DESCRIPTION
4110.000	Recreation Capital Improvement	To account for park construction funded primarily through Residential Construction Tax (RCT) receipts. Funding is provided via a transfer from Subdivision Park Fees special revenue fund 2110. This fund is also used to account for park construction related to developer contributions and federal and state grants.
4120.000	Master Transportation Plan Capital	To account for major transportation improvements, specifically the Las Vegas Beltway. Funding, via a transfer from the Master Transportation Plan special revenue fund 2120, is provided by net revenues from motor vehicle privilege taxes (MVPT) and new development fees not required for debt service.
4140.000	Parks & Recreation Improvements	To account for countywide park improvements. Funding provided by HUD capital grants specifically approved for park improvements, transfers from the County Capital Projects Fund 4370 upon BCC approval of park projects capital allocation, and room tax collections specifically set aside per interlocal agreement with the cities and the County to fund regional parks.
4150.000	Special Ad Valorem Transportation	To account for street and highway construction approved by the Regional Transportation Commission. Funding via a transfer from the Special Ad Valorem Distribution special revenue fund 2150, is provided by 40% of the $0.0500 property tax levy. NOTE: As noted in Fund 2150, property tax revenues are currently being diverted to the State.
4160.000	Special Ad Valorem Capital Projects	To account for non-transportation projects which includes the purchase of capital assets including land, improvements to land and major items of equipment; and renovation of existing governmental facilities not including normal recurring maintenance. Funding, via a transfers from the Special Ad Valorem Distribution special revenue fund 2150, is provided by the County's portion of the $0.0500 property tax levy. NOTE: As noted in Fund 2150, property tax revenues are currently being diverted to the State.
4170.000	Master Transportation Bond Improvements	To account for major transportation improvements. Funding was provided by 1992, 1994, 1996, 1998 and 2000 general obligation transportation improvement bond proceeds.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
4180.000	Master Transp. Room Tax Bond Improv.	To account for major transportation improvements in the Strip and Laughlin resort corridors. Funding was provided by the 2000 general obligation transportation bond proceeds, as well as from net room tax revenue not required for debt service on other pledged bonds.
4270.000	LVMPD Bond Improvements	To account for the construction and acquisition of a new Metropolitan Police communications and fingerprinting system. Funding was provided by 1999 and 2000 general obligation bond proceeds.
4280.000	LVMPD Capital Improvements	To account for the costs of capital construction for rural and urban area LVMPD services. Funding is provided by charges to developers and contributions from the County and the City of LV.
4300.000	Fire Service Capital	To account for the construction or improvements of fire stations and the purchase of equipment. Funding via transfers from the Clark County Fire Service District Fund 2930 is provided by a portion of the $0.0527 property tax levy and developer contributions.
4340.000	Fort Mohave Valley Development Capital Improvements	To account for costs associated with land and equipment acquisition, infrastructure improvements, or construction of capital projects in accordance with the Fort Mohave Valley Development Law as outlined in NRS 321. Funding is provided via a transfer from the Fort Mohave Valley Development special revenue fund 2340.
4370.000	County Capital Projects	To account for major capital acquisition or construction primarily for General Fund departments. Funding, via a transfer from the General Fund upon Board approval, is principally the excess of revenues over the allowed expenditure growth per the Taxpayers' Bill of Rights provision that limits expenditure growth by the combined increase in the CPI and population.
4380.000	Information Technology Capital Projects	To account for the acquisition of information technology equipment or software for General Fund departments. Funding, via a transfer from the County Capital Projects capital fund 4370 upon Board approval, is principally the excess of revenues over the allowed expenditure growth per the Taxpayers' Bill of Rights provision that limits expenditure growth by the combined increase in the CPI and population.
4420.000	Public Works Capital Improvements	To account for the improvements of arterial streets. Funding provided by the collection of traffic mitigation fees, developer participation, and cash bond defaults.
4430.000	Regional Flood Control District Construction	To account for pay-as-you-go acquisition, construction, improvement, and extension of infrastructure designed to control flood and storm waters. Funding is provided via a transfer from the Regional Flood Control District special revenue fund 2860. Funds are obligated by interlocal contracts among entities in the County for the implementation of regional flood control projects.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
4440.000	Regional Flood Control District Capital Improvement	To account for the acquisition, construction, improvement, and extension of infrastructure designed to control flood and storm waters. Funding is provided by bond proceeds received by RFCD.
4450.000	Summerlin Capital Construction	To account for the various special assessment bond proceeds used for the construction of improvements within the Summerlin special improvement district. This district was established as a tool to finance local public improvements at a lower rate of interest than from conventional loans.
4460.000	Mountain's Edge Capital Construction	To account for the 2003 special assessment bond proceeds used for the construction of improvements within the Mountain's Edge special improvement district. This district was established as a tool to finance local public improvements at a lower rate of interest than from conventional loans.
4470.000	Southern Highlands Capital Construction	To account for the 1999 special assessment bond proceeds used for the construction of improvements within the Southern Highlands special improvement district. This district was established as a tool to finance local public improvements at a lower rate of interest than from conventional loans.
4480.000	Special Assessment Capital Construction	To account for the construction or improvement of streets or off-sites within various special improvement districts. Funding is provided by special assessment bond proceeds.
4490.000	County Transportation Improvements	To account for a variety of arterial street improvements. Funding was provided by the 1994 transportation improvement bonds.
4500.000	Extraordinary Capital Maintenance	To account for the mandate of Senate Bill 456, 1995 Legislature that local governments allocate 1/2 of 1 percent of total bonds sales, except for bonds issued for roads and control of floods. Funds are to be used to fund extraordinary maintenance, repair or improvements of government facilities.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
4550.000	SNPLMA Capital Construction	To account for capital projects associated with the Southern Nevada Public Lands Management Act where proceeds from the sale of land owned by the Bureau of Land Management are used to fund needed parks, park facilities and trails within the community. Funding may only be used for the purpose obtained.
4990.000	Public Works Regional Improvements	To account for transportation and flood control capital projects, which are jointly funded by the County, Regional Transportation Commission and the Regional Flood Control District. Funds are obligated by interlocal contracts among entities.

ENTERPRISE FUNDS: A fund used to report the activity for which a fee is charged to EXTERNAL users for goods or services. The purpose of an Enterprise fund is to recover the costs of operating the activity for which the fund was created, including overhead, capital, debt service, and depreciation. Enterprise funds are financed and conducted in a manner similar to the operations of a private business. Enterprise fund numbers begin with a "5".

FUND #	FUND NAME	DESCRIPTION
5000-5080 / 5100-5320	Department of Aviation	To account for the administrative and physical oversight of the airport system in Clark County. Funding is generated by users of airport facilities for the operation, maintenance, and provision of necessary services and capital improvements. All funds used by the Clark County Department of Aviation (CCDOA) are provided by the airport system. According to federal and state regulations, funds generated by the CCDOA are required to be used by the CCDOA and cannot otherwise be diverted to non-airport uses.
5330.000	Las Vegas Constable	To account for the provision of services by the constable, such as serving evictions, making collections, etc. Funding is provided by fees charged to external users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, capital improvements, and billing and collection. (NRS 258)
5340.000	Building	To account for the provision of building inspection, plan filing and checking services, and building permits to the residents of Clark County. Funding is provided by fees charged to external users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, capital improvements, and billing and collection. (NRS 354)
5350.000	Major Projects Review Fund	To account for the operations of a special team created to review and fast-track major development projects. Funding is provided by charges to developers and all activities necessary for operations are accounted for within this fund.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
5360.000	Kyle Canyon Water District	To account for the provision of water services to the residents of Kyle Canyon. Funding is provided by fees charged to users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, maintenance, capital improvements, and billing and collection.
5380.000	Public Parking	To account for the provision of a public parking garage to County employees and other agencies. All activities necessary to provide such charges to residents and other entity users are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.
5410.000	Recreation Activity	To account for the provision of self-supporting recreation and leisure programs. Funding is provided by fees charged to participants. Costs of instruction, materials, and billing and collection cover the cost of providing such services.
5420-5440	University Medical Center	To account for the provision of hospital services to all Clark County residents. Funding is provided by fees charged to users, contributions from Clark County, and grants. All activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, debt service, capital improvements, maintenance and billing and collection. (NRS 450)
5450.000	Shooting Park	To account for the provision of a public shooting park to the residents of Clark County. Funding is provided by fees charged to users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, and maintenance.
-	Water Reclamation District	To account for the provision of a used water and sewage treatment facility. Funding is provided by fees charged to users and all activities necessary to provide such services are accounted for in this fund, including, but not limited to, administration, operations, debt service, capital improvements, maintenance, and billing and collection. (NRS 318)

INTERNAL SERVICE FUNDS: A fund used to report any activity that provides goods or services to INTERNAL users (e.g. departments, other funds, or agencies) on a cost-reimbursement basis. Internal Service fund numbers begin with a "6".

FUND #	FUND NAME	DESCRIPTION
6520.000	Self-Funded Group Insurance	To account for the activities of a self-funded health insurance program. Premiums are charged to employees, user departments and other entities to fund the program.
6530.000	CC Workers' Compensation & Occupational Safety	To account for activities of a self-funded workers' compensation program. Premiums are charged to employees, user departments and other entities to fund the program.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
6540.000	Employee Benefits	To account for the payments of sick and annual leave of employees upon separation from employment, and to pay the retiree subsidy to the State health insurance program for eligible employees.
6550.000	Other Post Employment Benefits Reserve	To account for reserves held on behalf of the respective departments and entities to offset the liability for post-employment benefits.
6560.000	LVMPD Self-funded Insurance	To account for the activities of a self-funded liability insurance program for the LVMPD and the Clark County Detention Center.
6570.000	LVMPD Self-funded Industrial Insurance	To account for the activities of a self-funded workers' compensation program for LVMPD and the Clark County Detention Center.
6600.000	CC Liability Insurance & Risk Management Administration	To account for administrative costs associated with the operation of the Risk Management division and certain liability claims. Such costs are billed to the user departments.
6610.000	CC Liability Insurance Pool	To account for liability claims self-funded insurance activities. Such costs are billed to the user departments and other entities included in the insurance pool.
6700.000	CC Investment Pool & SID Loan Reserve	To account for costs associated with managing the County's investment portfolio. Such costs are billed to the funds participating in the investment pool.
6840.000	RJC Maintenance & Operations	To account for operating and maintenance costs associated with the Regional Justice Center. Such costs are billed to user departments, the City of LV and the NV Supreme Court.
6850.000	County Automotive	To account for costs associated with acquiring vehicles and for operating a maintenance and fueling facility for automotive equipment used by County departments. Such costs are billed to the user departments and other agencies.
6860.000	Construction Management	To account for project costs associated with the administration of land acquisition as well as the design and development of County facilities. Such project costs are billed to user departments and other agencies.
6870.000	Central Services	To account for costs associated with operating a central facility for providing printing and mailing services to County departments and other agencies. Such costs are billed to the user departments and other agencies.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
6880.000	Enterprise Resource Planning	To account for expenditures associated with the acquisition and implementation of an enterprise resource planning system including vendor costs, staff costs, and future hardware and software purchases. Costs are charged to user departments and participating entities.

EMPLOYEE BENEFIT TRUST FUNDS: A fund that is used to report resources required to be held in trust for the members or beneficiaries of other employee benefit plans. Employee Benefit fund numbers begin with a "7".

FUND #	FUND NAME	DESCRIPTION
7110.000	County Section 125 Plan	To account for monies held by the County on behalf of employees to pay for medical costs, child care, and insurance premiums on a tax-free basis.
7120.000	Medical Insurance Premium Retirement Plan	To account for monies held by the County on behalf of employees to pay for their insurance premiums upon their retirement on a tax-free basis.

AGNECY FUNDS: A fund that is used to report resources collected by Clark County in a custodial capacity on behalf of the entities identified in the Fund title. Trust/Agency fund numbers begin with a "7".

FUND #	FUND NAME	DESCRIPTION
7050,7060, 7070, 7620, 7700	Southern Nevada Health District	To account for the provision of a comprehensive program of health which includes the promotion of environmental health, exclusive of air quality matters, maternal and child health, control of communicable diseases and the further programming of the prolonging of life and the promotion of the well-being of the people of Clark County. Funding is provided by roughly one-third from federal grants, one-third from fees and one-third from local taxes via a contribution from Clark County. (NRS 439)
7100.000	Las Vegas Constable Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7170.000	Coroner Impounds Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7180.000	Juvenile Court Restitution Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7260.000	Public Lands Management Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7270.000	CC School District Agency - Room Tax	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7280.000	City of Mesquite Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7300.000	U.S. Fish and Wildlife Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
7310.000	LVCVA Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7320.000	State of Nevada Agency	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7330.000	City of Boulder Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7340.000	City of Henderson Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7350.000	City of Las Vegas Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7360.000	City of North Las Vegas Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7370.000	LV Artesian Basin Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7380.000	Nevada State Grazing Board Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7400.000	CC School District Agency - Operating	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7410.000	Operation Home Front Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7420.000	Employee Savings Bonds Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7440.000	County Payroll Benefits Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7450.000	LVMPD Payroll Benefits Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7470.000	Wildlife Advisory Board Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7480.000	Sheriff Civil Bureau Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7490.000	State Indigent Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7540.000	Legal Aid Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7570.000	SNRPC Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7580.000	Child Welfare Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7660.000	Coyote Springs Groundwater Basin Agency	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7710.000	Boulder City Library Agency - Operating	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7720.000	Boulder City Library Agency - Debt	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.

FUND NAMES and DESCRIPTIONS

(Listing includes all funds reported in the FY 2011 Final Budget document)

FUND #	FUND NAME	DESCRIPTION
7740.000	LV / CC Library District Agency - Operating	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7750.000	LV / CC Library District Agency - Debt	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.
7760.000	Henderson Library District Agency Fund	To account for monies collected by Clark County on behalf of third party. Such funds must be remitted on behalf of the third party.