Budget analysis –Clark County

Student’s Name

University Affiliation

**Budget analysis –Clark County, Washington**

Clark County is an involved government agency and most significant county in Washington because it provides both town and regional services. Regional services are provided to all Clark county residents, including those who live within the city of Las Vegas, Boulder, Mesquite, Henderson, and NLV. The county budget in 2018 is $6.25 billion; the General fund budget is $1.24 billion, which is approximately 20% of the total county budget (Authority, 2018).

The County's taxable sales increased from $32.6 billion to $36.5 billion in 2017; this shows a green sign as part of the sources of the County's revenue has been growing steadily in the last three years. Though taxable sales increased in the past three years, gaming revenues increased from $9.4 billion in 2015 to $9.8 in 2016, then dipped to $9.6 in 2017. There is a warning sign that should be checked, as operating revenue per capita has decreased steadily from $735 to $638 in 2017; this shows that though the population is increasing, the operating is revenue is not growing proportionally with the population. This means that, though a need for service provision might increase, the income will not be enough to cater to all the services needed in Clark County (Authority, 2018)).

The decrease in revenue per capita has impacted negatively on a budget of Clark county and service provision. For example, the department of metropolitan Police increased by $71 million; the department has a $20 million deficit while the detention center has a $23 million deficit. The County is using the $2.9 million left in the general fund to hire 40 new employees in the departments in the information technology, and juvenile justice (Morin, 2019).

**Ethical practices of financial policy on taxes, fees, and charges in Clark County**

Clark County has an active economic policy on tax fees that ensures that the residents pay taxes, charges according to their ability and to reduce the incidents of the residents breaking the county by-laws. For instance, Clark County has ensured that their fiscal policy is ethical by diversifying its sources of revenue from charges and taxes to fees by construction more public recreation centers like public parks to ensure that the residents are not overburdened by taxes (Laws & Policies-Clark County 2016). Additionally, the County has put a legal cap on some fees, permits, and licenses to protect the residents from exploitation by the county officials.

The County's code of ethics that requires the county officials to disclose their conflict of interest ensures that fees, taxes, and charges are not introduced by officials to benefit their business or themselves or their associates. The law requires top officials, especially the commissioners, to disclose to the board any conflict of interest before acting on any law Ethics (Gordon & Center, 2018). Furthermore, Clark County has ensured ethical practice by encouraging public participation in financial policymaking in the County, hence promoting accountability and openness.

**Opportunities and challenges of revenue sources**

The most recognizable internal opportunities of Clark County is in taxable sales, since the fiscal year 2014, the taxable sales have increased from $28.0 million to $36.5 million in 2015, this shows that there is more room for revenue growth from this sector. Clark County, from 2013 to 2017, the number of visitors increased from 36.3 million to 42.5 million (Morin, 2019). Clark County can charge visitors a small fee as a source of revenue and build more social amenities and charge visitors more for these services; this will increase the County's revenue.

References

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