
Functions

This budget is more than a financial document. It is also a program document, a description of Clark County's functions and services.

The Financial Section of this document presents the budget on the basis of individual funds and broad categories of revenues and expenditures with a focus on dollars and financial issues. This section presents the budget on the basis of functions, departments, and programs with a focus on service and program priorities.

Functions, Departments & Programs

A function is a grouping of departments that provide a related set of services. Clark County's nine functions are General Government, Law & Justice, Public Works, Community Development, Community Services, Internal Support, Capital & Debt, Public Health and Fiscal Entities.

A department is a distinct organizational or budgetary unit, typically reporting to a single elected official or department head. In certain cases, departments are actually divisions of larger "super-departments" which encompass an entire function. For example, the Planning Division, which is treated here as a "department," is part of the Department of Community Development, which includes the entire Community Development function.

Each department is comprised of programs, which represent specific services delivered by the department. Some departments have only one program, while others have more than ten.

The tabbed functional sections which follow provide detailed information about each department and program.

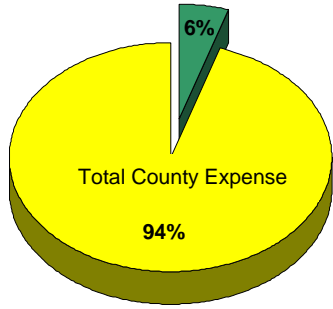
Budget By Function	
General Government	\$59,470,213
Law & Justice	197,937,097
Public Works	258,851,546
Community Development	21,100,206
Community Services	152,198,982
Public Health	33,939,119
Internal Support	43,326,586
Capital & Debt	118,899,012
Fiscal Entities	68,468,643
Total	\$954,191,404

Budget By Function

Following is a summary of the County's \$954.2 million biennial budget by the nine broad function categories, including a summary description of these categories.

Six of these categories correspond to major types of service provided by the County: General Government, Law & Justice, Public Works, Community Development, Public Health and Community Services. The seventh category, Internal Support, includes those basic functions necessary to support County operations. The Capital & Debt category includes general obligation debt payments and purchases made through the Capital Acquisition Funds. Finally, the Fiscal Entities category includes budgets for contingency reserves and funds which, while they exist as accounting entities, do not represent operating budgets.

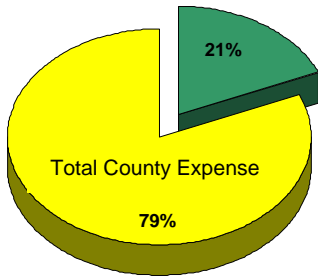
The information below provides additional explanations for each of the function categories.



General Government

Expenditures.....	\$59,470,213
Staff.....	201.25

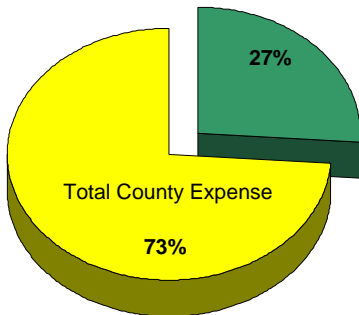
General Government includes such basic government functions as legislation (Commissioners' Office), property appraisal, tax collection, issuance of marriage licenses, and administration of elections. Also included are services provided as a general benefit to the community and support for community organizations. Organizationally, this function consists of several separate departments, many of which are headed by elected officials.



Law & Justice

Expenditures	\$197,937,097
Staff.....	839.25

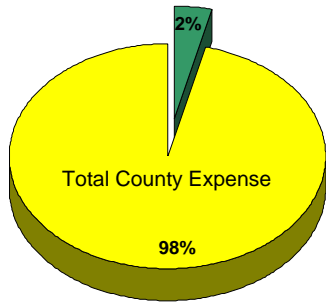
Law & Justice is the second largest function in terms of total expenditures, but it is the largest in terms of staffing and ongoing operating expenditures. This function includes police patrol, crime investigation, jail, juvenile justice, courts (criminal and civil), prosecution, indigent defense, and alternative sentencing programs. Like General Government, this function includes several separate departments, nearly all of which are headed by elected officials.



Public Works

Expenditures	\$258,851,546
Staff.....	273.9

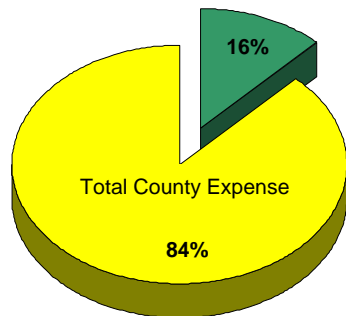
Public Works spending accounts for one-third of the total County budget. This function includes road design, construction, and maintenance; the design, expansion and maintenance of the County's sewage treatment plant; administration of solid waste collection, disposal, and recycling; and the design, acquisition, development, and maintenance of County parks. Unlike General Government and Law & Justice, this function falls entirely within the jurisdiction of a single "super-department," the Department of Public Works, whose director is appointed by the County Administrator. The "departments" shown in the detail section for this function are, in fact, divisions within the Department of Public Works.



Community Development

Expenditures \$21,100,206
 Staff..... 98.50

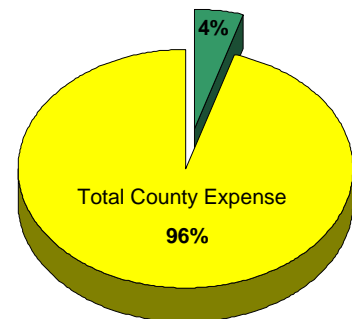
The Community Development function consists of activities which regulate development and enforce compliance with various County codes. Operations in this area include land use planning and development review, building code enforcement, fire code enforcement and animal control. Like Public Works, this function is under a single "super-department," the Department of Community Development, whose director is appointed by the County Administrator.



Community Services

Expenditures \$152,198,982
 Staff..... 104.00

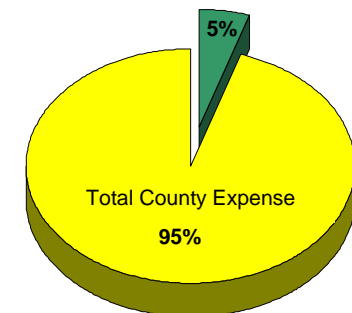
This function reflects the County-administered social service programs, including services for the mentally ill, developmentally disabled, and substance abusers. Other services include assistance to veterans, weatherization, and the emergency shelter. These programs are funded primarily by grant funds and other dedicated revenues. The Community Services function falls under the jurisdiction of the Department of Community Services, whose director is appointed by the County Administrator.



Public Health

Expenditures \$33,939,119
 Staff..... 82.60

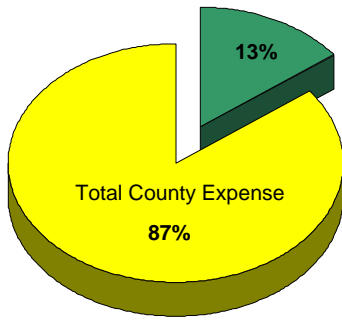
This function includes County-administered public health programs for citizens of Clark County, including immunization of children and at-risk adult populations, tuberculosis testing, prevention, education and case management, tobacco prevention, food and water testing. This function has only a single department, the Department of Public Health, whose director is appointed by the County Administrator.



Internal Support

Expenditures \$43,326,586
 Staff..... 137.30

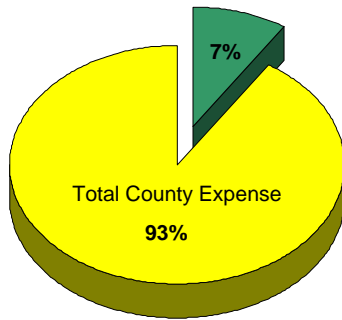
This function includes the basic internal services of the County, including purchasing, mailroom, printing, loss control, personnel, facilities maintenance, data processing, and facilities management. Internal support functions are performed by a number of separate departments whose directors are appointed by the County Administrator. The Office of Budget is included in the Internal Support function.



Capital & Debt

Expenditures	\$118,899,012
Staff.....	.00

This function includes all capital purchased through the Capital Acquisition Fund and other capital funds as well as debt service paid through the County's debt service funds. It does not include capital purchased directly through other funds, such as road construction, which is paid for directly from the Road Fund.



Fiscal Entities

Expenditures	\$68,468,643
Staff.....	14.0

The Fiscal Entities category includes budgets that satisfy accounting requirements. These budgets do not represent operating departments, except for the staff associated with technology reserve and replacement. For the most part, these funds accumulate revenues from designated sources and transfer money to other funds for final expenditure. Budgets for these funds are included in the Fiscal Entities category. In addition, budgets for transfers from the General Fund to other funds, and for the Permanent Reserve Fund are included in this category as well.