
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.

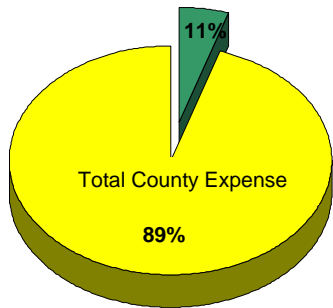
Budget By Function

Following is a summary of the County's \$886.2 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.

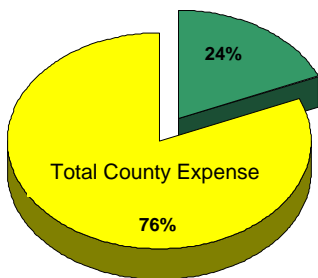
Budget By Function	
General Government	\$95,509,187
Law & Justice	211,360,661
Public Works	209,773,373
Community Development	13,198,431
Community Services	156,819,341
Public Health	24,944,183
Internal Support	41,246,735
Capital & Debt	81,803,893
Fiscal Entities	<u>51,563,564</u>
Total	\$886,219,368



General Government

Expenditures.....	\$95,509,187
Staff.....	224.30

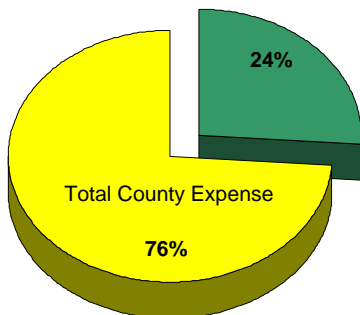
General Government includes such basic government functions as legislation (Commissioners' Office), property appraisal, tax collection, issuance of marriage licenses, and administration of elections. Also included are services provided as a general benefit to the community and support for community organizations.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



Law & Justice

Expenditures	\$211,360,661
Staff.....	790.87

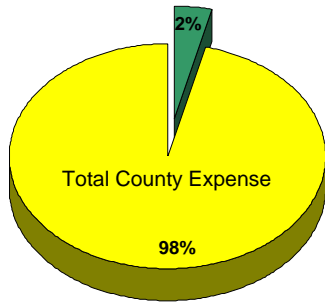
Law & Justice is the largest function in terms of total expenditures and it is the largest in terms of staffing and ongoing operating expenditures. This function includes police patrol, crime investigation, jail, juvenile justice, courts (criminal and civil), prosecution, indigent defense, and alternative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



Public Works

Expenditures	\$209,773,373
Staff.....	246.65

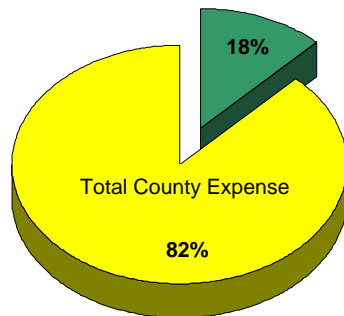
Public Works spending accounts for a quarter of the total County budget. This function includes road design, construction, and maintenance; the design, expansion and maintenance of the County's sewage treatment plant; and the design, acquisition, development, and maintenance of County parks. Unlike General 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 \$13,198,431
 Staff..... 52.65

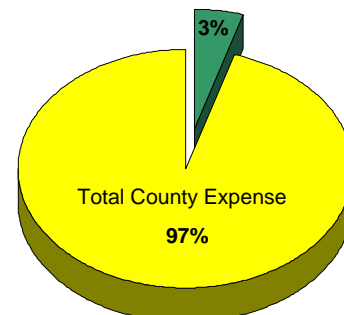
The Community Development function consists of activities which regulate development and enforce compliance with various County codes. Operations in this area include land use planning and development review, building code enforcement, fire code enforcement and animal control. Like Public Works, this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



Community Services

Expenditures \$156,819,341
 Staff..... 105.00

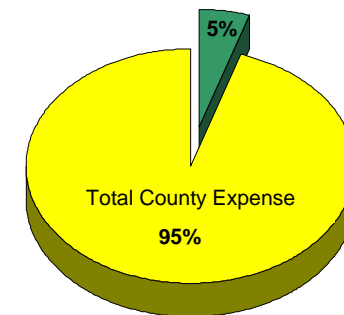
This function reflects the County-administered social service programs, including services for the mentally ill, developmentally disabled, and substance abusers. Other services include assistance to veterans, weatherization, and the emergency shelter. These programs are funded primarily by grant funds 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 \$24,944,183
 Staff..... 76.28

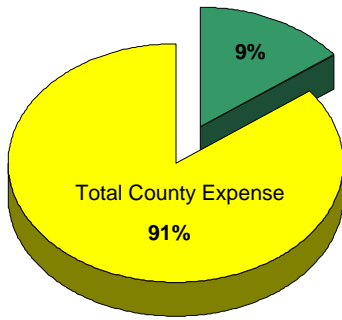
This function includes County-administered public health programs for citizens of Clark County, including immunization of children and at-risk adult populations, tuberculosis testing, prevention, education and case management, tobacco prevention, food and water testing. This function has only a single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



Internal Support

Expenditures \$41,246,735
 Staff..... 143.75

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 Budget Office is included in the Internal Support function.



Capital & Debt

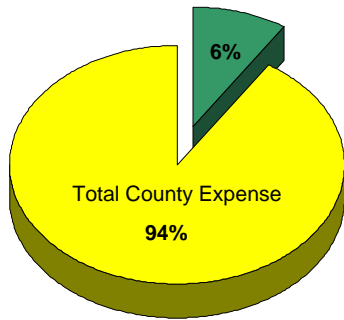
Expenditures	\$81,803,893
Staff.....	0.00

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	\$51,563,564
Staff.....	0.0

The Fiscal Entities category includes budgets that satisfy accounting requirements. These budgets do not represent operating departments. 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.

DEPARTMENTS' OPERATING FUNDS

(excludes Capital and Fiduciary funds)

Department	Governmental Funds (Funds with budgeted FTE)								
	0001 General Fund	1002 Auditor's O&M Fund	1007 GIS Fund	1011 Planning & Code Fund	1012 County Road Fund	1022 Victim Witness Asst. Fund	1025 Health Dept	1032 MPD Oper. Fund	1952 Mental Health Fund
Assessor									
Auditor									
Board of County Commissioners									
Board of Equalization									
Clerk									
Community Development									
Community Planning									
Community Services									
Corrections									
District Court									
Environmental Services									
General Services									
GIS									
Human Resources									
Information Services Dept									
Juvenile Court									
Medical Examiner									
Office of Budget									
PIO									
Prosecuting Attorney									
Public Health									
Public Works									
Sheriff									
Superior Court									
Treasurer									

Department	Enterprise Funds/Internal Service Funds (Funds with budgeted FTE)						
	4014 Solid Waste Fund	4420 Clean Water Fund	4580 Waste Water Fund	5006 Elections Fund	5091 Equip. Rental & Revolving Fund	5092 Data Processing Revolving Fund	5093 Central Support Svcs Fund
Assessor							
Auditor							
Board of County Commissioners							
Board of Equalization							
Clerk							
Community Development							
Community Planning							
Community Services							
Corrections							
District Court							
Environmental Services							
General Services							
GIS							
Human Resources							
Information Services Dept							
Juvenile Court							
Medical Examiner							
Office of Budget							
PIO							
Prosecuting Attorney							
Public Health							
Public Works							
Sheriff							
Superior Court							
Treasurer							