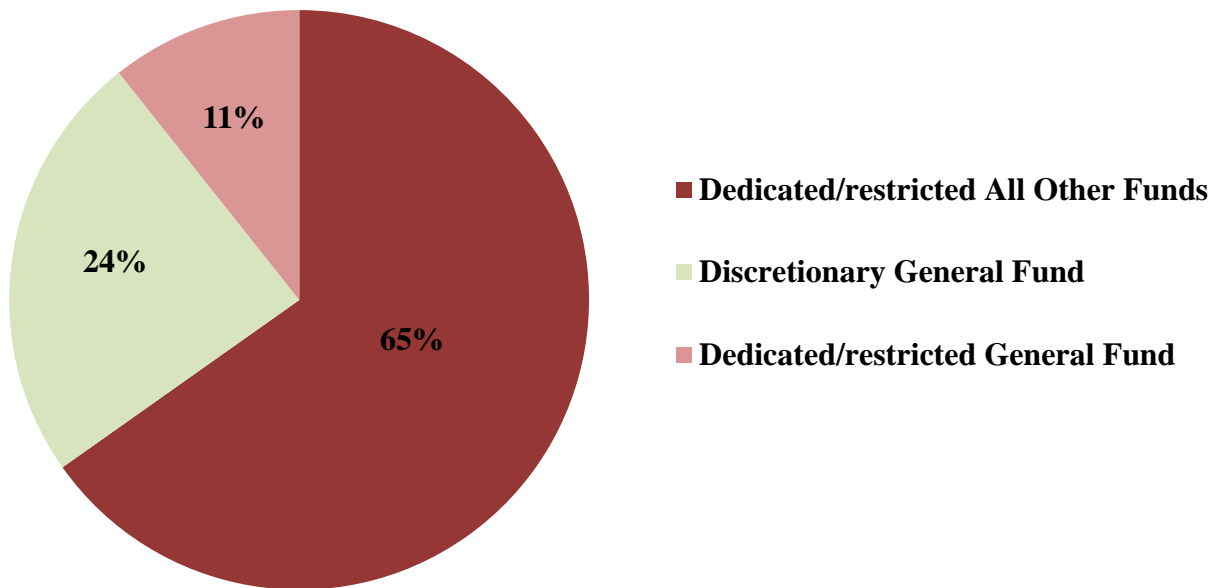


Clark County 2015-2016 Current Budget Overview (as of August 2015)

Clark County's total biennial expense budget is **\$916.3 million**. The largest funds are the **General Fund**, which is 32 percent of total budget, and **Road Fund**, which is 17 percent of total budget.

The General Fund includes all the county's discretionary, or non-restricted, dollars. Twenty-four percent of all county revenues are General Fund discretionary and can be used for any county purpose or program.

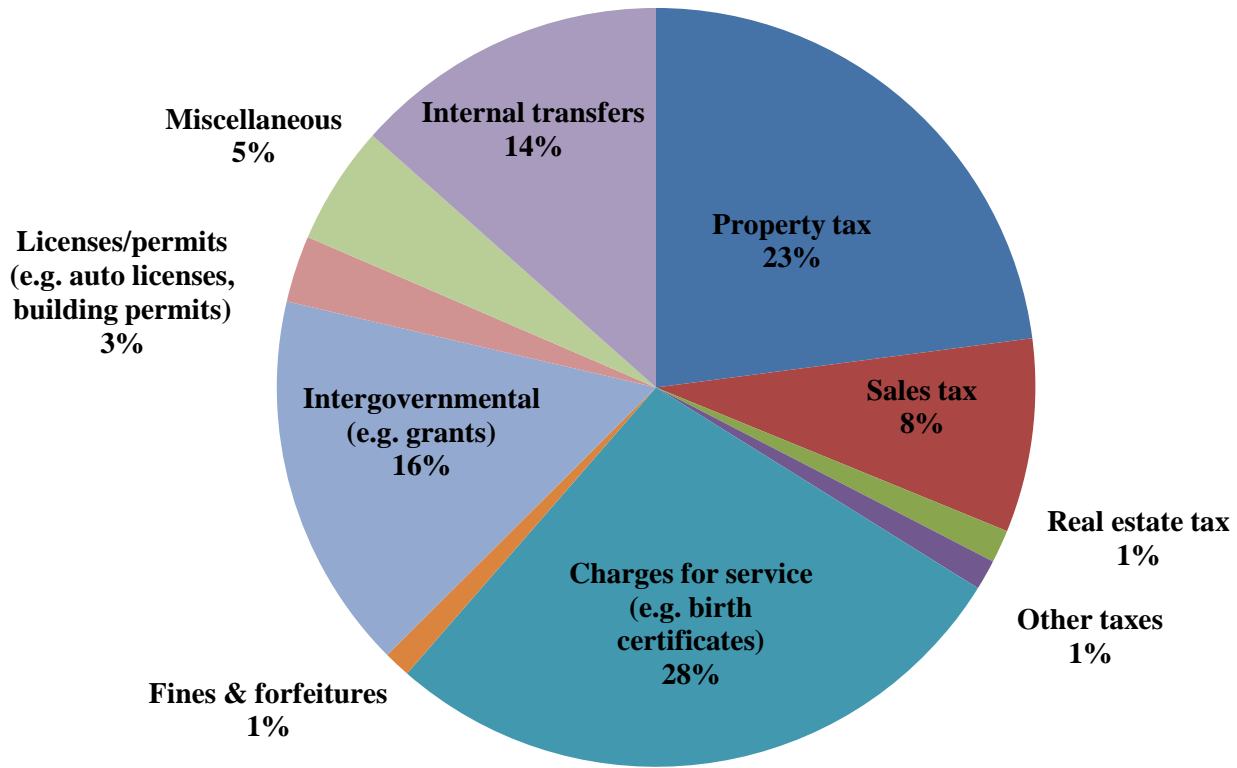
**Clark County Revenues
2015-2016 Current Budget (in millions)**



County monies are appropriated by the Board of County Councilors for the following services:

- Law and justice, which includes the Sheriff's Office, courts, jail and juvenile justice
- Building and maintaining roads, parks and other public infrastructure such as county buildings
- Zoning / land use services
- Issuing building permits
- Public health, mental health and substance abuse treatment services
- Property value assessment
- General government services, including elections, the Treasurer's Office and GIS
- Other services such as animal control, code enforcement and environmental programs

Countywide Revenue Budget

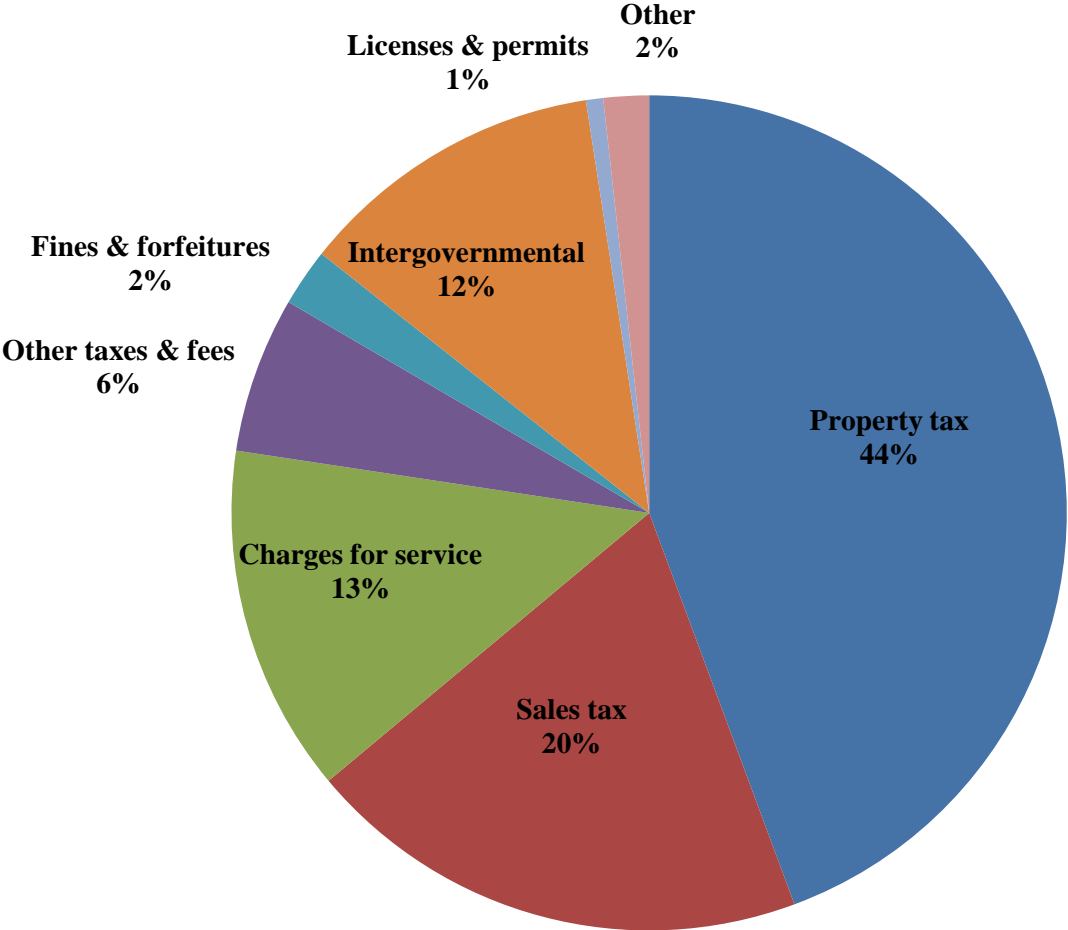


General Fund revenues by type (in millions)

	Total	Discretionary	Dedicated/restricted
Property tax	\$131.5	\$122.8	\$8.7
Sales tax	\$58.1	\$30.9	\$27.2
All other revenues	\$107.0	\$51.8	\$55.2
Total	\$296.6	\$205.6	\$91.1
		69%	31%

- Property and sales tax revenues represent 64 percent of all General Fund revenues.
- General Fund property tax revenues are discretionary, with the exception of the Road Fund diversion, which is dedicated to traffic law enforcement.
- Approximately 47 percent of General Fund sales tax revenue is dedicated to law and justice by state law and local ordinance.

General Fund revenues by source



General Fund expenses by function

	2015-16 Current budget	Share of budget
Law and justice	\$ 191,239,841	64%
General government	\$ 43,536,591	15%
Internal services	\$ 24,057,826	8%
Community Services	\$ 5,535,210	2%
All other	\$ 33,113,727	11%
Grand total	\$ 297,483,195	100%

- Law and Justice accounts for 64 percent of all General Fund expenses, including the Sheriff's Office, County Jail, Clerk's Office, District Court, Superior Court, Prosecuting Attorney's Office, Indigent Defense, Juvenile Justice and Medical Examiner services.
- Major general government services include the Assessor, Treasurer, Board of County Councilors and Community Planning.
- Internal services consist mainly of Budget, Human Resources, Information Services, General Services (building maintenance, etc.) and the Public Information and Outreach Office.
- Community services include Animal Protection and Control, Code Enforcement and Fire Marshal.
- All other services include debt payments, inter-fund subsidies (payments made to support the activities of programs such as public health, parks and elections), and contingency reserves, which is money set aside to cover unforeseen or unknown costs.

