

GENERAL FUND

**To account for resources traditionally associated
with governments which are not required to be
accounted for in another fund.**

Clark County, Nevada
General Fund

Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)

	2008			2007	
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes	\$ 338,365,361	\$ 338,365,361	\$ 345,422,881	\$ 7,057,520	\$ 306,803,962
Licenses and permits	194,981,000	194,981,000	219,886,318	24,905,318	212,649,068
Intergovernmental revenue	366,549,100	366,549,100	330,571,827	(35,977,273)	352,645,765
Charges for services	86,920,000	86,920,000	82,533,326	(4,386,674)	91,872,856
Fines and forfeitures	15,000,000	15,000,000	24,644,256	9,644,256	20,767,142
Interest	7,000,000	7,000,000	27,324,416	20,324,416	21,542,826
Other	3,536,425	3,536,425	6,370,568	2,834,143	11,167,921
Total revenues	1,012,351,886	1,012,351,886	1,036,753,592	24,401,706	1,017,449,540
Other financing sources:					
Transfers from other funds	316,495,024	316,785,189	303,535,415	(13,249,774)	265,508,753
Total revenues and other financing sources	1,328,846,910	1,329,137,075	1,340,289,007	11,151,932	1,282,958,293
Expenditures:					
General government	119,621,594	119,800,820	105,966,417	(13,834,403)	116,465,703
Judicial	142,508,122	148,932,577	144,277,455	(4,655,122)	122,571,248
Public safety	210,862,073	213,452,073	205,777,429	(7,674,644)	182,948,608
Public works	16,730,136	16,730,136	15,227,899	(1,502,237)	14,308,081
Health	47,086,620	63,086,620	62,919,755	(166,865)	36,801,893
Welfare	87,769,438	86,719,676	83,974,688	(2,744,988)	84,392,332
Culture and recreation	29,685,307	30,341,941	29,258,569	(1,083,372)	27,346,167
Other general expenditures	128,120,627	119,320,074	108,771,107	(10,548,967)	99,312,998
Total expenditures	782,383,917	798,383,917	756,173,319	(42,210,598)	684,147,029
Other financing uses:					
Transfers to other funds	585,463,952	675,463,952	675,463,952	-	596,931,837
Total expenditures and other financing uses	1,367,847,869	1,473,847,869	1,431,637,271	(42,210,598)	1,281,078,866
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(39,000,959)	(144,710,794)	(91,348,264)	53,362,530	1,879,426
Fund balance:					
Beginning of year	208,245,635	314,245,635	309,802,148	(4,443,487)	307,922,722
End of year	\$ 169,244,676	\$ 169,534,841	\$ 218,453,884	\$ 48,919,043	\$ 309,802,148

See notes to Required Supplementary Information

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes:					
Ad valorem taxes	\$ 331,865,361	\$ 331,865,361	\$ 331,089,911	(\$ 775,450)	\$ 296,699,502
Penalties & interest on delinquent taxes	6,500,000	6,500,000	14,332,970	7,832,970	10,104,460
Total taxes	<u>338,365,361</u>	<u>338,365,361</u>	<u>345,422,881</u>	<u>7,057,520</u>	<u>306,803,962</u>
Licenses and permits:					
Business licenses	32,350,000	32,350,000	30,526,108	(1,823,892)	30,178,516
Liquor licenses	6,000,000	6,000,000	6,977,982	977,982	6,440,825
County gaming licenses	44,000,000	44,000,000	42,690,753	(1,309,247)	45,815,422
Franchise fees:					
Gas	6,500,000	6,500,000	2,397,745	(4,102,255)	2,172,426
Electric	37,000,000	37,000,000	61,783,607	24,783,607	52,351,510
Other	23,000,000	23,000,000	26,472,803	3,472,803	28,307,694
Other licenses and permits	43,531,000	43,531,000	46,854,916	3,323,916	45,114,612
Marriage licenses	2,600,000	2,600,000	2,182,404	(417,596)	2,268,063
Total licenses and permits	<u>194,981,000</u>	<u>194,981,000</u>	<u>219,886,318</u>	<u>24,905,318</u>	<u>212,649,068</u>
Intergovernmental revenue:					
Federal grants	1,180,000	1,180,000	2,067,614	887,614	9,156,516
Federal payments in lieu of taxes	2,000,000	2,000,000	1,984,174	(15,826)	1,985,713
State grants	500,000	500,000	524,604	24,604	340,265
State gaming licenses	160,000	160,000	153,686	(6,314)	158,391
Court administrative assessment	630,000	630,000	829,926	199,926	843,451
Consolidated tax	361,979,100	361,979,100	324,868,936	(37,110,164)	340,102,045
Other	100,000	100,000	142,887	42,887	59,384
Total intergovernmental revenue	<u>366,549,100</u>	<u>366,549,100</u>	<u>330,571,827</u>	<u>(35,977,273)</u>	<u>352,645,765</u>
Charges for services:					
General government					
Clerk fees	3,550,000	3,550,000	3,910,587	360,587	3,685,621
Recorder fees	26,900,000	26,900,000	21,487,596	(5,412,404)	25,186,892
Map fees	150,000	150,000	752,451	602,451	759,365
Assessor commissions	10,500,000	10,500,000	11,542,069	1,042,069	11,135,098
Building and zoning fees	1,500,000	1,500,000	1,187,798	(312,202)	1,359,445
Room tax collection commissions	9,000,000	9,000,000	7,563,146	(1,436,854)	9,148,948
Administrative fees	14,520,000	14,520,000	10,561,312	(3,958,688)	15,196,092
Other	3,050,000	3,050,000	3,648,277	598,277	5,059,455

(Continued)

Clark County, Nevada
General Fund
Schedule of Revenues and Transfers - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)
(Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Charges for services:					
Judicial					
Clerk fees	7,500,000	7,500,000	8,735,914	1,235,914	7,251,038
Other	2,000,000	2,000,000	1,964,007	(35,993)	2,217,403
Public safety					
Fire protection services	6,550,000	6,550,000	7,917,355	1,367,355	7,023,484
Other	450,000	450,000	1,171,001	721,001	1,027,964
Public works					
Engineering	1,000,000	1,000,000	2,071,009	1,071,009	2,421,232
Health and welfare					
Animal control	100,000	100,000	11,541	(88,459)	103,008
Culture and recreation					
Other	150,000	150,000	9,263	(140,737)	297,811
Total charges for services	<u>86,920,000</u>	<u>86,920,000</u>	<u>82,533,326</u>	<u>(4,386,674)</u>	<u>91,872,856</u>
Fines and forfeitures:					
Court fines	5,500,000	5,500,000	7,668,674	2,168,674	6,313,331
Court forfeits	9,500,000	9,500,000	16,975,582	7,475,582	14,453,811
Total fines and forfeitures	<u>15,000,000</u>	<u>15,000,000</u>	<u>24,644,256</u>	<u>9,644,256</u>	<u>20,767,142</u>
Interest	7,000,000	7,000,000	27,324,416	20,324,416	21,542,826
Other	3,536,425	3,536,425	6,370,568	2,834,143	11,167,921
Total revenues	<u>1,012,351,886</u>	<u>1,012,351,886</u>	<u>1,036,753,592</u>	<u>24,401,706</u>	<u>1,017,449,540</u>
Other financing sources:					
Transfers from other funds	316,495,024	316,785,189	303,535,415	(13,249,774)	265,508,753
Total revenues and other financing sources	<u>\$ 1,328,846,910</u>	<u>\$ 1,329,137,075</u>	<u>\$ 1,340,289,007</u>	<u>\$ 11,151,932</u>	<u>\$ 1,282,958,293</u>

See notes to Required Supplementary Information

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2008
 (With comparative actual for the fiscal year ended June 30, 2007)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures					
General Government:					
Commission/Manager:					
Salaries and wages	\$ 3,185,046	\$ 3,185,046	\$ 3,204,677	\$ 19,631	\$ 3,074,016
Employee benefits	1,062,026	1,062,026	1,017,040	(44,986)	928,809
Services and supplies	554,460	554,460	400,706	(153,754)	471,335
Total Commission/Manager	<u>4,801,532</u>	<u>4,801,532</u>	<u>4,622,423</u>	<u>(179,109)</u>	<u>4,474,160</u>
Office of Diversity:					
Salaries and wages	364,404	364,404	374,228	9,824	279,939
Employee benefits	121,712	121,712	115,264	(6,448)	91,734
Services and supplies	61,900	125,900	73,620	(52,280)	42,215
Total Office of Diversity	<u>548,016</u>	<u>612,016</u>	<u>563,112</u>	<u>(48,904)</u>	<u>413,888</u>
Audit:					
Salaries and wages	1,085,609	1,085,609	927,156	(158,453)	993,701
Employee benefits	346,674	346,674	281,097	(65,577)	291,468
Services and supplies	61,716	61,716	41,878	(19,838)	36,172
Total Audit	<u>1,493,999</u>	<u>1,493,999</u>	<u>1,250,131</u>	<u>(243,868)</u>	<u>1,321,341</u>
Finance:					
Salaries and wages	3,987,282	3,987,282	3,056,902	(930,380)	3,719,480
Employee benefits	1,281,216	1,281,216	979,957	(301,259)	1,116,293
Services and supplies	1,420,590	1,120,590	269,057	(851,533)	289,788
Total Finance	<u>6,689,088</u>	<u>6,389,088</u>	<u>4,305,916</u>	<u>(2,083,172)</u>	<u>5,125,561</u>
Comptroller:					
Salaries and wages	2,362,253	2,362,253	2,222,475	(139,778)	1,939,725
Employee benefits	808,835	808,835	697,943	(110,892)	602,832
Services and supplies	297,476	297,476	238,534	(58,942)	201,716
Total Comptroller	<u>3,468,564</u>	<u>3,468,564</u>	<u>3,158,952</u>	<u>(309,612)</u>	<u>2,744,273</u>
Treasurer:					
Salaries and wages	1,993,654	1,993,654	1,869,416	(124,238)	1,780,841
Employee benefits	704,500	704,500	663,272	(41,228)	617,977
Services and supplies	820,373	945,373	819,806	(125,567)	1,053,177
Total Treasurer	<u>3,518,527</u>	<u>3,643,527</u>	<u>3,352,494</u>	<u>(291,033)</u>	<u>3,451,995</u>

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2008
 (With comparative actual for the fiscal year ended June 30, 2007)
 (Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
Elections:					
Salaries and wages	3,056,793	3,056,793	2,720,213	(336,580)	4,493,344
Employee benefits	1,578,079	1,578,079	895,718	(682,361)	934,974
Services and supplies	3,578,335	3,153,335	2,057,740	(1,095,595)	4,703,179
Capital outlay	-	-	-	-	36,865
Total Elections	<u>8,213,207</u>	<u>7,788,207</u>	<u>5,673,671</u>	<u>(2,114,536)</u>	<u>10,168,362</u>
Assessor:					
Salaries and wages	11,278,930	11,278,930	10,528,556	(750,374)	10,090,467
Employee benefits	3,914,004	3,914,004	3,456,392	(457,612)	3,283,094
Services and supplies	1,563,032	1,562,884	1,300,495	(262,389)	1,192,306
Total Assessor	<u>16,755,966</u>	<u>16,755,818</u>	<u>15,285,443</u>	<u>(1,470,375)</u>	<u>14,565,867</u>
Recorder:					
Salaries and wages	2,960,423	2,960,423	2,615,733	(344,690)	2,438,896
Employee benefits	1,094,692	1,094,692	955,238	(139,454)	848,504
Services and supplies	554,333	554,333	488,533	(65,800)	417,872
Total Recorder	<u>4,609,448</u>	<u>4,609,448</u>	<u>4,059,504</u>	<u>(549,944)</u>	<u>3,705,272</u>
Clerk:					
Salaries and wages	2,431,807	2,431,807	2,441,517	9,710	8,188,901
Employee benefits	929,319	929,319	871,122	(58,197)	2,743,443
Services and supplies	240,231	255,231	199,603	(55,628)	674,316
Total Clerk	<u>3,601,357</u>	<u>3,616,357</u>	<u>3,512,242</u>	<u>(104,115)</u>	<u>11,606,660</u>
Administrative Services:					
Salaries and wages	5,283,726	5,285,371	5,230,733	(54,638)	4,919,588
Employee benefits	1,835,663	1,835,663	1,724,902	(110,761)	1,559,646
Services and supplies	3,435,187	3,899,981	3,333,392	(566,589)	2,980,046
Total Administrative Services	<u>10,554,576</u>	<u>11,021,015</u>	<u>10,289,027</u>	<u>(731,988)</u>	<u>9,459,280</u>
Human Resources:					
Salaries and wages	2,688,569	2,688,569	2,620,627	(67,942)	2,556,432
Employee benefits	897,253	897,253	828,055	(69,198)	789,748
Services and supplies	745,872	803,653	695,502	(108,151)	589,955
Capital outlay	-	12,219	12,219	-	-
Total Human Resources	<u>4,331,694</u>	<u>4,401,694</u>	<u>4,156,403</u>	<u>(245,291)</u>	<u>3,936,135</u>

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2008
 (With comparative actual for the fiscal year ended June 30, 2007)
 (Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
Comprehensive Planning:					
Salaries and wages	5,951,060	5,951,060	5,555,484	(395,576)	5,194,801
Employee benefits	2,022,823	2,022,823	1,772,841	(249,982)	1,656,379
Services and supplies	1,382,715	1,382,715	624,213	(758,502)	918,197
Total Comprehensive Planning	<u>9,356,598</u>	<u>9,356,598</u>	<u>7,952,538</u>	<u>(1,404,060)</u>	<u>7,769,377</u>
A-95 Clearinghouse Council:					
Salaries and wages	34,648	34,648	39,905	5,257	33,012
Employee benefits	16,774	16,774	17,449	675	15,952
Services and supplies	13,875	13,875	5,637	(8,238)	5,749
Total A-95 Clearinghouse Council	<u>65,297</u>	<u>65,297</u>	<u>62,991</u>	<u>(2,306)</u>	<u>54,713</u>
Information Technology:					
Salaries and wages	10,231,456	10,231,722	8,973,992	(1,257,730)	9,250,729
Employee benefits	3,286,197	3,286,197	2,800,380	(485,817)	2,838,879
Services and supplies	1,469,954	1,463,734	1,379,669	(84,065)	1,298,252
Total Information Technology	<u>14,987,607</u>	<u>14,981,653</u>	<u>13,154,041</u>	<u>(1,827,612)</u>	<u>13,387,860</u>
Business License:					
Salaries and wages	5,024,648	5,024,648	4,673,582	(351,066)	4,488,274
Employee benefits	1,757,208	1,757,208	1,507,904	(249,304)	1,451,827
Services and supplies	494,787	544,787	473,109	(71,678)	450,407
Total Business License	<u>7,276,643</u>	<u>7,326,643</u>	<u>6,654,595</u>	<u>(672,048)</u>	<u>6,390,508</u>
Real Property Management:					
Salaries and wages	7,779,736	7,779,736	7,343,401	(436,335)	7,128,386
Employee benefits	2,674,573	2,674,573	2,422,792	(251,781)	2,325,187
Services and supplies	7,291,166	8,607,516	8,078,071	(529,445)	8,385,968
Capital outlay	1,604,000	407,539	68,670	(338,869)	50,910
Total Real Property Management	<u>19,349,475</u>	<u>19,469,364</u>	<u>17,912,934</u>	<u>(1,556,430)</u>	<u>17,890,451</u>
Total General Government	<u>119,621,594</u>	<u>119,800,820</u>	<u>105,966,417</u>	<u>(13,834,403)</u>	<u>116,465,703</u>

(Continued)

Clark County, Nevada
 General Fund
 Schedule of Expenditures and Transfers - Budget and Actual
 For the fiscal year ended June 30, 2008
 (With comparative actual for the fiscal year ended June 30, 2007)
 (Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial:					
Outlying Constable:					
Salaries and wages	120,395	120,395	95,342	(25,053)	116,851
Employee benefits	103,218	103,218	75,773	(27,445)	92,025
Services and supplies	24,716	24,716	14,988	(9,728)	9,746
Total Outlying Constable	<u>248,329</u>	<u>248,329</u>	<u>186,103</u>	<u>(62,226)</u>	<u>218,622</u>
Henderson Constable:					
Salaries and wages	152,149	152,149	177,842	25,693	161,407
Employee benefits	58,584	58,584	66,734	8,150	62,054
Services and supplies	23,120	27,120	18,360	(8,760)	22,820
Total Henderson Constable	<u>233,853</u>	<u>237,853</u>	<u>262,936</u>	<u>25,083</u>	<u>246,281</u>
North Las Vegas Constable:					
Salaries and wages	102,322	102,322	95,486	(6,836)	90,284
Employee benefits	40,703	40,703	38,671	(2,032)	38,077
Services and supplies	17,767	22,767	12,815	(9,952)	14,225
Total North Las Vegas Constable	<u>160,792</u>	<u>165,792</u>	<u>146,972</u>	<u>(18,820)</u>	<u>142,586</u>
District Attorney:					
Salaries and wages	27,618,008	27,618,008	27,586,428	(31,580)	25,374,560
Employee benefits	9,012,859	9,012,859	8,209,500	(803,359)	7,686,511
Services and supplies	2,162,233	2,162,233	1,905,020	(257,213)	1,873,078
Total District Attorney	<u>38,793,100</u>	<u>38,793,100</u>	<u>37,700,948</u>	<u>(1,092,152)</u>	<u>34,934,149</u>
Witness/Legal Fees:					
Services and supplies	1,580,000	1,730,000	1,653,472	(76,528)	1,668,549
Total Witness/Legal Fees	<u>1,580,000</u>	<u>1,730,000</u>	<u>1,653,472</u>	<u>(76,528)</u>	<u>1,668,549</u>
Family Court:					
Salaries and wages	7,145,269	7,145,269	6,735,004	(410,265)	6,418,374
Employee benefits	2,433,976	2,433,976	2,169,774	(264,202)	1,994,846
Services and supplies	1,602,490	1,840,990	1,609,710	(231,280)	1,750,423
Total Family Court	<u>11,181,735</u>	<u>11,420,235</u>	<u>10,514,488</u>	<u>(905,747)</u>	<u>10,163,643</u>
Indigent Defense:					
Services and supplies	5,480,100	8,052,100	8,463,001	410,901	6,456,447
Total Indigent Defense	<u>5,480,100</u>	<u>8,052,100</u>	<u>8,463,001</u>	<u>410,901</u>	<u>6,456,447</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)
(Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Civil/Criminal:					
Salaries and wages	10,514,076	10,795,836	11,011,974	216,138	8,843,358
Employee benefits	3,667,745	3,769,155	3,514,667	(254,488)	2,769,995
Services and supplies	3,004,283	4,051,947	3,873,584	(178,363)	3,497,785
Total Civil/Criminal	<u>17,186,104</u>	<u>18,616,938</u>	<u>18,400,225</u>	<u>(216,713)</u>	<u>15,111,138</u>
Clerk of the Court:					
Salaries and wages	11,179,741	12,129,741	12,222,897	93,156	5,428,784
Employee benefits	4,156,248	4,156,248	3,887,909	(268,339)	1,572,569
Services and supplies	885,468	1,223,468	1,139,866	(83,602)	451,964
Total Clerk of the Court	<u>16,221,457</u>	<u>17,509,457</u>	<u>17,250,672</u>	<u>(258,785)</u>	<u>7,453,317</u>
Special Public Defender:					
Salaries and wages	1,976,573	1,976,573	1,944,765	(31,808)	1,638,975
Employee benefits	654,815	654,815	611,708	(43,107)	506,085
Services and supplies	360,267	410,267	338,315	(71,952)	350,670
Total Special Public Defender	<u>2,991,655</u>	<u>3,041,655</u>	<u>2,894,788</u>	<u>(146,867)</u>	<u>2,495,730</u>
Court Jury Services:					
Salaries and wages	335,139	335,139	307,478	(27,661)	307,258
Employee benefits	119,910	119,910	104,856	(15,054)	107,033
Services and supplies	1,161,125	1,524,648	1,354,580	(170,068)	1,208,031
Total Court Jury Services	<u>1,616,174</u>	<u>1,979,697</u>	<u>1,766,914</u>	<u>(212,783)</u>	<u>1,622,322</u>
Grand Jury:					
Services and supplies	149,700	124,700	94,611	(30,089)	86,683
Total Grand Jury	<u>149,700</u>	<u>124,700</u>	<u>94,611</u>	<u>(30,089)</u>	<u>86,683</u>
Las Vegas Justice Court:					
Salaries and wages	10,568,534	10,290,638	10,242,706	(47,932)	9,667,982
Employee benefits	3,718,379	3,617,898	3,252,387	(365,511)	2,938,362
Services and supplies	2,279,434	2,489,641	2,386,356	(103,285)	2,284,379
Total Las Vegas Justice Court	<u>16,566,347</u>	<u>16,398,177</u>	<u>15,881,449</u>	<u>(516,728)</u>	<u>14,890,723</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)
(Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Henderson Justice Court:					
Salaries and wages	1,236,037	1,236,037	1,235,674	(363)	1,195,187
Employee benefits	457,206	457,206	433,114	(24,092)	413,109
Services and supplies	171,210	203,080	183,369	(19,711)	171,256
Total Henderson Justice Court	<u>1,864,453</u>	<u>1,896,323</u>	<u>1,852,157</u>	<u>(44,166)</u>	<u>1,779,552</u>
North Las Vegas Justice Court:					
Salaries and wages	1,347,249	1,347,249	1,345,307	(1,942)	1,216,474
Employee benefits	501,271	501,271	484,985	(16,286)	427,257
Services and supplies	280,685	384,051	361,539	(22,512)	265,897
Total North Las Vegas Justice Court	<u>2,129,205</u>	<u>2,232,571</u>	<u>2,191,831</u>	<u>(40,740)</u>	<u>1,909,628</u>
Outlying Justice Court:					
Salaries and wages	1,588,325	1,622,233	1,607,009	(15,224)	1,476,098
Employee benefits	516,665	525,159	482,872	(42,287)	432,998
Services and supplies	173,806	261,936	259,839	(2,097)	230,026
Total Outlying Justice Court	<u>2,278,796</u>	<u>2,409,328</u>	<u>2,349,720</u>	<u>(59,608)</u>	<u>2,139,122</u>
Public Defender:					
Salaries and wages	15,895,853	15,895,853	15,508,371	(387,482)	14,495,342
Employee benefits	5,130,629	5,130,629	4,737,313	(393,316)	4,426,976
Services and supplies	1,517,952	1,517,952	1,309,553	(208,399)	1,275,511
Total Public Defender	<u>22,544,434</u>	<u>22,544,434</u>	<u>21,555,237</u>	<u>(989,197)</u>	<u>20,197,829</u>
Neighborhood Justice Center:					
Salaries and wages	865,303	865,303	715,311	(149,992)	762,267
Employee benefits	286,314	286,314	224,560	(61,754)	227,540
Services and supplies	130,271	380,271	172,060	(208,211)	65,120
Total Neighborhood Justice Center	<u>1,281,888</u>	<u>1,531,888</u>	<u>1,111,931</u>	<u>(419,957)</u>	<u>1,054,927</u>
Total Judicial	<u>142,508,122</u>	<u>148,932,577</u>	<u>144,277,455</u>	<u>(4,655,122)</u>	<u>122,571,248</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)
(Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Public Safety:					
Office of the Sheriff:					
Salaries and wages	164,263	164,263	173,564	9,301	161,440
Employee benefits	19,931	19,931	16,655	(3,276)	13,157
Services and supplies	10,000	10,000	133	(9,867)	3,208
Total Office of the Sheriff	<u>194,194</u>	<u>194,194</u>	<u>190,352</u>	<u>(3,842)</u>	<u>177,805</u>
Fire Department:					
Salaries and wages	84,422,571	84,422,571	78,216,612	(6,205,959)	72,241,884
Employee benefits	33,503,621	33,503,621	37,779,446	4,275,825	27,477,236
Services and supplies	8,452,658	8,607,803	8,205,655	(402,148)	7,826,454
Total Fire Department	<u>126,378,850</u>	<u>126,533,995</u>	<u>124,201,713</u>	<u>(2,332,282)</u>	<u>107,545,574</u>
Volunteer Fire and Ambulance:					
Services and supplies	346,657	391,512	339,856	(51,656)	287,902
Total Volunteer Fire and Ambulance	<u>346,657</u>	<u>391,512</u>	<u>339,856</u>	<u>(51,656)</u>	<u>287,902</u>
Public Guardian:					
Salaries and wages	1,649,640	1,649,640	1,421,345	(228,295)	1,358,207
Employee benefits	597,740	597,740	476,820	(120,920)	471,559
Services and supplies	213,541	213,541	174,231	(39,310)	151,094
Total Public Guardian	<u>2,460,921</u>	<u>2,460,921</u>	<u>2,072,396</u>	<u>(388,525)</u>	<u>1,980,860</u>
Public Administrator:					
Salaries and wages	754,315	754,315	811,189	56,874	808,654
Employee benefits	205,945	205,945	181,901	(24,044)	172,447
Services and supplies	102,528	127,528	100,509	(27,019)	96,026
Total Public Administrator	<u>1,062,788</u>	<u>1,087,788</u>	<u>1,093,599</u>	<u>5,811</u>	<u>1,077,127</u>
Coroner:					
Salaries and wages	3,374,314	3,374,314	3,456,730	82,416	3,132,602
Employee benefits	1,322,139	1,322,139	1,021,954	(300,185)	905,308
Services and supplies	831,094	831,094	768,154	(62,940)	788,817
Total Coroner	<u>5,527,547</u>	<u>5,527,547</u>	<u>5,246,838</u>	<u>(280,709)</u>	<u>4,826,727</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)
(Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Public Safety (Continued):					
Juvenile Justice:					
Salaries and wages	26,117,863	26,060,863	26,550,450	489,587	24,197,890
Employee benefits	10,044,040	10,044,040	9,513,717	(530,323)	8,802,440
Services and supplies	5,597,406	6,779,406	6,568,297	(211,109)	4,828,610
Total Juvenile Justice	<u>41,759,309</u>	<u>42,884,309</u>	<u>42,632,464</u>	<u>(251,845)</u>	<u>37,828,940</u>
Family Services:					
Salaries and wages	22,649,369	22,649,369	19,769,532	(2,879,837)	19,416,051
Employee benefits	7,444,164	7,444,164	6,190,787	(1,253,377)	5,779,648
Services and supplies	3,038,274	4,278,274	4,039,892	(238,382)	4,027,974
Total Family Services	<u>33,131,807</u>	<u>34,371,807</u>	<u>30,000,211</u>	<u>(4,371,596)</u>	<u>29,223,673</u>
Total Public Safety	<u>210,862,073</u>	<u>213,452,073</u>	<u>205,777,429</u>	<u>(7,674,644)</u>	<u>182,948,608</u>
Public Works:					
Public Works:					
Salaries and wages	10,708,861	10,708,861	9,884,151	(824,710)	9,530,189
Employee benefits	3,697,114	3,697,114	3,138,672	(558,442)	3,004,526
Services and supplies	2,074,161	2,274,161	2,184,921	(89,240)	1,764,166
Capital outlay	250,000	50,000	20,155	(29,845)	9,200
Total Public Works	<u>16,730,136</u>	<u>16,730,136</u>	<u>15,227,899</u>	<u>(1,502,237)</u>	<u>14,308,081</u>
Health:					
Emergency Room Admittance:					
Services and supplies	44,036,620	60,036,620	60,035,620	(1,000)	34,390,052
Total Emergency Room Admittance	<u>44,036,620</u>	<u>60,036,620</u>	<u>60,035,620</u>	<u>(1,000)</u>	<u>34,390,052</u>
Emergency Medical Care:					
Services and supplies	3,050,000	3,050,000	2,884,135	(165,865)	2,411,841
Total Emergency Medical Care	<u>3,050,000</u>	<u>3,050,000</u>	<u>2,884,135</u>	<u>(165,865)</u>	<u>2,411,841</u>
Total Health	<u>47,086,620</u>	<u>63,086,620</u>	<u>62,919,755</u>	<u>(166,865)</u>	<u>36,801,893</u>

(Continued)

Clark County, Nevada
General Fund
Schedule of Expenditures and Transfers - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)
(Continued)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Welfare:					
Salaries and wages	9,531,703	9,531,703	8,298,427	(1,233,276)	7,717,151
Employee benefits	3,233,085	3,233,085	2,730,390	(502,695)	2,397,438
Services and supplies	72,504,650	73,856,006	72,905,327	(950,679)	74,257,413
Capital outlay	2,500,000	98,882	40,544	(58,338)	20,330
Total Welfare	87,769,438	86,719,676	83,974,688	(2,744,988)	84,392,332
Culture and Recreation:					
Salaries and wages	17,545,505	17,929,745	17,619,089	(310,656)	16,321,671
Employee benefits	6,192,127	6,213,887	5,771,221	(442,666)	5,316,255
Services and supplies	5,947,675	6,198,309	5,868,259	(330,050)	5,708,241
Total Culture and Recreation	29,685,307	30,341,941	29,258,569	(1,083,372)	27,346,167
Other General Expenditures:					
Utilities	27,111,000	19,702,000	18,850,077	(851,923)	19,377,343
Building rental	4,737,791	3,844,764	3,678,288	(166,476)	3,333,293
Capital replacement	4,380,549	2,382,226	1,792,202	(590,024)	2,242,940
Administrative assessments	1,609,800	1,529,800	771,823	(757,977)	456,015
Maintenance contracts	15,529,987	13,529,987	12,816,414	(713,573)	11,925,954
Insurance and official bonds	5,666,125	5,666,125	3,723,497	(1,942,628)	4,653,006
Miscellaneous refunds and expenditures	17,590,575	21,262,844	17,072,221	(4,190,623)	13,985,640
Internal service charges	21,365,600	22,421,428	22,135,216	(286,212)	17,250,146
Publications and professional services	4,656,200	3,507,900	2,458,369	(1,049,531)	3,638,061
Contributions	25,473,000	25,473,000	25,473,000	-	22,450,600
Total Other General Expenditures	128,120,627	119,320,074	108,771,107	(10,548,967)	99,312,998
Total expenditures	782,383,917	798,383,917	756,173,319	(42,210,598)	684,147,030
Transfers to other funds	585,463,952	675,463,952	675,463,952	-	596,931,837
Total expenditures and transfers	\$ 1,367,847,869	\$ 1,473,847,869	\$ 1,431,637,271	(\$ 42,210,598)	\$ 1,281,078,867

See notes to Required Supplementary Information

LAS VEGAS METROPOLITAN POLICE DEPARTMENT FUND

To account for the operations of the Las Vegas Metropolitan Police Department. Financing is provided primarily by contributions from the City of Las Vegas and transfers from the County general fund.

Clark County, Nevada
Las Vegas Metropolitan Police Department
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Ad valorem taxes	\$ 155,815,479	\$ 158,254,000	\$ 155,881,191	\$ (2,372,809)	\$ 138,843,485
Intergovernmental revenue:					
Federal and state grants	-	26,679,866	11,929,927	(14,749,939)	12,237,734
City of Las Vegas contribution	129,525,173	129,525,173	129,525,173	-	122,031,169
Charges for services:					
Airport security	13,259,604	13,283,279	13,044,177	(239,102)	11,938,814
Other	8,150,000	8,150,000	10,735,828	2,585,828	10,120,944
Interest	1,600,000	4,500,000	6,811,363	2,311,363	3,560,344
Other	1,462,000	1,462,000	1,905,541	443,541	1,352,702
Total revenues	<u>309,812,256</u>	<u>341,854,318</u>	<u>329,833,200</u>	<u>(12,021,118)</u>	<u>300,085,192</u>
Other financing sources:					
Transfers from other funds	205,982,271	205,982,271	205,982,271	-	187,617,610
Total revenues and other financing sources	<u>515,794,527</u>	<u>547,836,589</u>	<u>535,815,471</u>	<u>(12,021,118)</u>	<u>487,702,802</u>
Expenditures:					
Salaries and wages	305,976,498	310,841,336	304,976,928	(5,864,408)	280,150,167
Employee benefits	124,131,469	124,431,426	116,906,013	(7,525,413)	106,513,098
Services and supplies	66,169,821	94,670,016	71,385,108	(23,284,908)	58,099,530
Capital outlay	20,016,739	47,535,145	16,154,747	(31,380,398)	13,836,341
Principal	-	-	208,284	208,284	168,459
Interest	-	-	56,490	56,490	55,581
Total expenditures	<u>516,294,527</u>	<u>577,477,923</u>	<u>509,687,570</u>	<u>(67,790,353)</u>	<u>458,823,176</u>
Other financing uses:					
Transfers to other funds	-	17,000,000	17,000,000	-	-
Total expenditures and other financing uses	<u>516,294,527</u>	<u>594,477,923</u>	<u>526,687,570</u>	<u>(67,790,353)</u>	<u>458,823,176</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(500,000)	(46,641,334)	9,127,901	55,769,235	28,879,626
Fund balance:					
Beginning of year	22,834,173	68,975,507	51,845,288	(17,130,219)	22,965,662
End of year	<u>\$ 22,334,173</u>	<u>\$ 22,334,173</u>	<u>\$ 60,973,189</u>	<u>\$ 38,639,016</u>	<u>\$ 51,845,288</u>

See notes to Required Supplementary Information

MASTER TRANSPORTATION PLAN FUND

To account for proceeds to be used for improved transportation in Clark County. Financing 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.

Clark County, Nevada
Master Transportation Plan
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual
For the fiscal year ended June 30, 2008
(With comparative actual for the fiscal year ended June 30, 2007)

	2008				2007
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes:					
Room tax	\$ 45,526,400	\$ 45,526,400	\$ 45,917,555	\$ 391,155	\$ 44,426,388
Licenses and permits:					
New development fees	41,564,800	41,564,800	44,381,875	2,817,075	34,427,710
Intergovernmental revenue:					
Sales and use tax	184,550,000	184,550,000	172,523,136	(12,026,864)	178,716,556
Motor vehicle privilege tax	50,533,000	50,533,000	47,805,025	(2,727,975)	48,010,194
Motor vehicle fuel tax	40,770,000	40,770,000	39,051,076	(1,718,924)	39,467,494
Aviation fuel tax	14,880,000	14,880,000	14,247,531	(632,469)	14,039,856
Interest	890,000	890,000	3,081,155	2,191,155	7,856,229
Total revenues	<u>378,714,200</u>	<u>378,714,200</u>	<u>367,007,353</u>	<u>(11,706,847)</u>	<u>366,944,427</u>
Expenditures:					
Services and supplies					
Contributions to other local governments	234,331,400	234,331,400	225,392,931	(8,938,469)	231,847,016
Other	2,063,600	2,063,600	840,087	(1,223,513)	2,641,018
Total expenditures	<u>236,395,000</u>	<u>236,395,000</u>	<u>226,233,018</u>	<u>(10,161,982)</u>	<u>234,488,034</u>
Other financing uses:					
Transfers to other funds	142,319,200	142,319,200	140,774,335	(1,544,865)	154,047,881
Total expenditures and other financing uses	<u>378,714,200</u>	<u>378,714,200</u>	<u>367,007,353</u>	<u>(11,706,847)</u>	<u>388,535,915</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	-	-	-	-	(21,591,488)
Fund balance:					
Beginning of year	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>21,591,488</u>
End of year	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

See notes to Required Supplementary Information

Clark County, Nevada
Las Vegas Valley Water District Pension Trust
Defined Benefit Pension Plan Required Supplementary Information
Schedule of Employer Contributions

<u>Year Ended June 30,</u>	<u>Annual Required Contributions</u>	<u>Percentage Contributed</u>
1999	\$ 3,004,678	100%
2000	3,304,517	100
2001	4,125,838	100
2002	9,284,697	100
2003	11,080,679	100
2004	12,923,933	100
2005	15,338,670	100
2006	18,913,372	100
2007	22,040,681	100
2008	23,587,076	100

Annual required contributions are determined as part of the actuarial valuations at July 1 of each plan year. The aggregate actuarial cost method is used, and therefore no separate unfunded actuarial accrued liability is determined for any plan year.

Additional actuarial assumptions as of the latest actuarial valuation:

Investment rate of return	8.0%
Projected salary increases	6.0%

See notes to Required Supplementary Information

Clark County, Nevada
Notes to Required Supplementary Information
Year Ended June 30, 2008

Budgetary Information

The County uses the following procedures to establish, modify, and control the budgetary data presented in the financial statements:

- a. Prior to April 15, the County Manager submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget as submitted contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all the changes have been noted and hearings closed, the County Commission adopts the budget on or before June 1.
- e. The County Manager is authorized to transfer budgeted amounts within functions or funds, but the County Commission must approve any transfers between funds or increases to a fund's original appropriated level.
- f. Increases to a fund's budget (augmentations) other than by transfers are accomplished through formal County Commission action.
- g. The General Fund and all special revenue, debt service, and capital project funds have legally adopted annual budgets.
- h. Statutory regulations require budgetary control to be exercised at the function level within the General Fund or at the fund level of all other funds. The County administratively exercises control at the budgeted item level within a department
- i. All appropriations lapse at the end of the fiscal year. Encumbrances are reappropriated in the ensuing fiscal year.
- j. Budgets are adopted on a basis consistent with the method used to report on governmental funds that are prepared in accordance with the accounting principles generally accepted in the United States of America.
- k. Budgeted expenditure amounts for the year ended June 30, 2008, as originally adopted, were augmented during the year for grants and other County Commission action.

Other Post Employment Benefit (OPEB) Plans

The funded status and funding progress of the County's OPEB plans are not included as required supplementary information since no trend information is yet available. This information from the initial actuarial valuations is disclosed in Note 14 to the financial statements.