

REQUIRED SUPPLEMENTARY INFORMATION

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, 2009

(With comparative actual for the fiscal year ended June 30, 2008)

	2009			2008	
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues:</b>					
Taxes	\$ 382,644,518	\$ 382,644,518	\$ 383,096,346	\$ 451,828	\$ 345,422,881
Licenses and permits	210,721,800	210,721,800	212,457,083	1,735,283	219,886,318
Intergovernmental revenue	334,990,000	334,990,000	287,980,237	(47,009,763)	330,571,827
Charges for services	84,971,250	84,971,250	85,915,596	944,346	82,533,326
Fines and forfeitures	20,500,000	20,500,000	24,535,699	4,035,699	24,644,256
Interest	17,700,000	17,700,000	7,869,934	(9,830,066)	27,324,416
Other	2,809,526	2,809,526	4,626,029	1,816,503	6,370,568
Total revenues	<u>1,054,337,094</u>	<u>1,054,337,094</u>	<u>1,006,480,924</u>	<u>(47,856,170)</u>	<u>1,036,753,592</u>
<b>Other financing sources:</b>					
Transfers from other funds	330,087,390	320,397,376	297,183,448	(23,213,928)	303,535,415
Total revenues and other financing sources	<u>1,384,424,484</u>	<u>1,374,734,470</u>	<u>1,303,664,372</u>	<u>(71,070,098)</u>	<u>1,340,289,007</u>
<b>Expenditures:</b>					
General Government	135,210,426	135,000,486	125,776,139	(9,224,347)	105,966,417
Judicial	148,176,211	148,347,211	140,327,933	(8,019,278)	144,277,455
Public Safety	222,756,833	223,976,833	207,312,119	(16,664,714)	205,777,429
Public Works	17,254,609	17,254,609	15,076,750	(2,177,859)	15,227,899
Health	62,086,620	92,236,620	92,225,951	(10,669)	62,919,755
Welfare	106,524,300	107,837,689	105,904,299	(1,933,390)	83,974,688
Culture and Recreation	30,985,837	30,010,482	28,305,713	(1,704,769)	29,258,569
Other General Expenditures	131,503,140	114,834,046	98,917,444	(15,916,602)	108,771,107
Total expenditures	<u>854,497,976</u>	<u>869,497,976</u>	<u>813,846,348</u>	<u>(55,651,628)</u>	<u>756,173,319</u>
<b>Other financing uses:</b>					
Transfers to other funds	529,926,508	514,926,508	489,926,508	(25,000,000)	675,463,952
Total expenditures and other financing uses	<u>1,384,424,484</u>	<u>1,384,424,484</u>	<u>1,303,772,856</u>	<u>(80,651,628)</u>	<u>1,431,637,271</u>
<b>Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses</b>	-	(9,690,014)	(108,484)	9,581,530	(91,348,264)
<b>Fund balance:</b>					
Beginning of year	165,764,378	165,764,378	218,453,884	52,689,506	309,802,148
End of year	<u>\$ 165,764,378</u>	<u>\$ 156,074,364</u>	<u>\$ 218,345,400</u>	<u>\$ 62,271,036</u>	<u>\$ 218,453,884</u>

See notes to Required Supplementary Information

Clark County, Nevada  
General Fund  
Schedule of Revenues and Tranfers - Budget and Actual  
For the fiscal year ended June 30, 2009  
(With comparative actual for the fiscal year ended June 30, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Taxes:					
Ad valorem taxes	\$ 375,644,518	\$ 375,644,518	\$ 366,638,410	\$ (9,006,108)	\$ 331,089,911
Penalties & interest on delinquent taxes	7,000,000	7,000,000	16,457,936	9,457,936	14,332,970
Total taxes	<u>382,644,518</u>	<u>382,644,518</u>	<u>383,096,346</u>	<u>451,828</u>	<u>345,422,881</u>
Licenses and permits:					
Business licenses	32,500,000	32,500,000	27,617,205	(4,882,795)	30,526,108
Liquor licenses	6,635,000	6,635,000	7,115,539	480,539	6,977,982
County gaming licenses	43,200,000	43,200,000	41,862,672	(1,337,328)	42,690,753
Franchise fees:				-	
Gas	1,500,000	1,500,000	2,485,493	985,493	2,397,745
Electric	50,200,000	50,200,000	65,656,494	15,456,494	61,783,607
Other	28,500,000	28,500,000	26,860,781	(1,639,219)	26,472,803
Other licenses and permits	45,936,800	45,936,800	38,863,269	(7,073,531)	46,854,916
Marriage licenses	2,250,000	2,250,000	1,995,630	(254,370)	2,182,404
Total licenses and permits	<u>210,721,800</u>	<u>210,721,800</u>	<u>212,457,083</u>	<u>1,735,283</u>	<u>219,886,318</u>
Intergovernmental revenue:					
Federal grants	1,700,000	1,700,000	4,622,063	2,922,063	2,067,614
Federal payments in lieu of taxes	2,000,000	2,000,000	4,315,659	2,315,659	1,984,174
State grants	500,000	500,000	423,341	(76,659)	524,604
State gaming licenses	160,000	160,000	146,458	(13,542)	153,686
Consolidated tax	329,900,000	329,900,000	277,391,610	(52,508,390)	324,868,936
Court administrative assessment	630,000	630,000	923,564	293,564	829,926
Other	100,000	100,000	157,542	57,542	142,887
Total intergovernmental revenue	<u>334,990,000</u>	<u>334,990,000</u>	<u>287,980,237</u>	<u>(47,009,763)</u>	<u>330,571,827</u>
Charges for services:					
General government					
Clerk fees	3,700,000	3,700,000	3,557,743	(142,257)	3,910,587
Recorder fees	22,000,000	22,000,000	22,747,962	747,962	21,487,596
Map fees	500,000	500,000	64,764	(435,236)	752,451
Assessor commissions	11,500,000	11,500,000	10,668,811	(831,189)	11,542,069
Building and zoning fees	1,500,000	1,500,000	1,075,835	(424,165)	1,187,798
Room tax collection commissions	8,250,000	8,250,000	5,627,722	(2,622,278)	7,563,146
Administrative fees	13,200,000	13,200,000	11,349,722	(1,850,278)	10,561,312
Other	5,000,000	5,000,000	4,358,442	(641,558)	3,648,277

(Continued)

Clark County, Nevada  
General Fund  
Schedule of Revenues and Transfers - Budget and Actual  
For the fiscal year ended June 30, 2009  
(With comparative actual for the fiscal year ended June 30, 2008)

(Continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues (Continued):					
Charges for services (Continued):					
Judicial					
Clerk fees	7,800,000	7,800,000	8,421,112	621,112	8,735,914
Other	2,000,000	2,000,000	2,563,829	563,829	1,964,007
Public safety				-	
Fire protection services	7,546,250	7,546,250	9,666,510	2,120,260	7,917,355
Other	650,000	650,000	2,530,208	1,880,208	1,171,001
Public works				-	
Engineering	1,000,000	1,000,000	3,131,924	2,131,924	2,071,009
Health and welfare				-	
Animal control	100,000	100,000	148,900	48,900	11,541
Culture and recreation				-	
Other	225,000	225,000	2,112	(222,888)	9,263
Total charges for services	<u>84,971,250</u>	<u>84,971,250</u>	<u>85,915,596</u>	<u>944,346</u>	<u>82,533,326</u>
Fines and forfeitures:					
Court fines	6,500,000	6,500,000	7,950,791	1,450,791	7,668,674
Court forfeits	14,000,000	14,000,000	16,584,908	2,584,908	16,975,582
Total fines and forfeitures	<u>20,500,000</u>	<u>20,500,000</u>	<u>24,535,699</u>	<u>4,035,699</u>	<u>24,644,256</u>
Interest	17,700,000	17,700,000	7,869,934	(9,830,066)	27,324,416
Other	2,809,526	2,809,526	4,626,029	1,816,503	6,370,568
Total revenues	<u>1,054,337,094</u>	<u>1,054,337,094</u>	<u>1,006,480,924</u>	<u>(47,856,170)</u>	<u>1,036,753,592</u>
Other financing sources:					
Transfers from other funds	<u>330,087,390</u>	<u>320,397,376</u>	<u>297,183,448</u>	<u>(23,213,928)</u>	<u>303,535,415</u>
Total revenues and other financing sources	<u><u>1,384,424,484</u></u>	<u><u>1,374,734,470</u></u>	<u><u>1,303,664,372</u></u>	<u><u>(71,070,098)</u></u>	<u><u>1,340,289,007</u></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, 2009  
 (With comparative actual for the fiscal year ended June 30, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures					
General Government:					
Commission/Manager:					
Salaries and wages	\$ 3,266,704	\$ 3,266,704	\$ 3,152,062	\$ (114,642)	\$ 3,204,677
Employee benefits	1,048,413	1,048,413	1,011,413	(37,000)	1,017,040
Services and supplies	684,000	677,041	433,852	(243,189)	400,706
Capital outlay	-	6,959	5,969	(990)	-
Total Commission/Manager	<u>4,999,117</u>	<u>4,999,117</u>	<u>4,603,296</u>	<u>(395,821)</u>	<u>4,622,423</u>
Office of Diversity:					
Salaries and wages	427,445	427,445	373,748	(53,697)	374,228
Employee benefits	131,503	131,503	117,980	(13,523)	115,264
Services and supplies	61,900	61,900	50,677	(11,223)	73,620
Total Office of Diversity	<u>620,848</u>	<u>620,848</u>	<u>542,405</u>	<u>(78,443)</u>	<u>563,112</u>
Office of Appointed Counsel					
Salaries and wages	169,047	169,047	163,311	(5,736)	-
Employee benefits	48,162	48,162	47,320	(842)	-
Services and supplies	6,428,000	8,428,000	9,391,388	963,388	-
Total Office of Appointed Counsel	<u>6,645,209</u>	<u>8,645,209</u>	<u>9,602,019</u>	<u>956,810</u>	<u>-</u>
Audit:					
Salaries and wages	1,029,970	1,029,970	1,027,775	(2,195)	927,156
Employee benefits	332,946	332,946	317,564	(15,382)	281,097
Services and supplies	61,716	61,716	26,080	(35,636)	41,878
Total Audit	<u>1,424,632</u>	<u>1,424,632</u>	<u>1,371,419</u>	<u>(53,213)</u>	<u>1,250,131</u>
Finance:					
Salaries and wages	3,751,540	3,751,540	3,519,086	(232,454)	3,056,902
Employee benefits	1,237,938	1,237,938	1,080,197	(157,741)	979,957
Services and supplies	993,238	604,198	328,387	(275,811)	269,057
Total Finance	<u>5,982,716</u>	<u>5,593,676</u>	<u>4,927,670</u>	<u>(666,006)</u>	<u>4,305,916</u>
Comptroller:					
Salaries and wages	2,467,062	2,467,062	2,478,030	10,968	2,222,475
Employee benefits	812,269	812,269	845,383	33,114	697,943
Services and supplies	297,290	297,290	218,426	(78,864)	238,534
Total Comptroller	<u>3,576,621</u>	<u>3,576,621</u>	<u>3,541,839</u>	<u>(34,782)</u>	<u>3,158,952</u>
Treasurer:					
Salaries and wages	2,087,143	2,087,143	1,869,722	(217,421)	1,869,416
Employee benefits	724,969	724,969	644,033	(80,936)	663,272
Services and supplies	882,753	882,753	948,427	65,674	819,806
Total Treasurer	<u>3,694,865</u>	<u>3,694,865</u>	<u>3,462,182</u>	<u>(232,683)</u>	<u>3,352,494</u>

(Continued)

Clark County, Nevada  
General Fund  
Schedule of Expenditures and Transfers - Budget and Actual  
For the fiscal year ended June 30, 2009  
(With comparative actual for the fiscal year ended June 30, 2008)  
(Continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
Elections:					
Salaries and wages	7,641,880	7,641,880	5,369,685	(2,272,195)	2,720,213
Employee benefits	1,761,839	1,761,839	1,056,572	(705,267)	895,718
Services and supplies	7,550,998	5,580,998	4,781,955	(799,043)	2,057,740
Total Elections	<u>16,954,717</u>	<u>14,984,717</u>	<u>11,208,212</u>	<u>(3,776,505)</u>	<u>5,673,671</u>
Assessor:					
Salaries and wages	11,388,794	11,388,794	10,882,727	(506,067)	10,528,556
Employee benefits	3,829,029	3,829,029	3,560,304	(268,725)	3,456,392
Services and supplies	1,503,115	1,503,115	1,419,070	(84,045)	1,300,495
Total Assessor	<u>16,720,938</u>	<u>16,720,938</u>	<u>15,862,101</u>	<u>(858,837)</u>	<u>15,285,443</u>
Recorder:					
Salaries and wages	3,064,991	3,064,991	2,816,673	(248,318)	2,615,733
Employee benefits	1,107,934	1,107,934	1,037,439	(70,495)	955,238
Services and supplies	463,339	363,339	240,461	(122,878)	488,533
Total Recorder	<u>4,636,264</u>	<u>4,536,264</u>	<u>4,094,573</u>	<u>(441,691)</u>	<u>4,059,504</u>
Clerk:					
Salaries and wages	2,580,309	2,580,309	2,477,164	(103,145)	2,441,517
Employee benefits	930,514	930,514	864,519	(65,995)	871,122
Services and supplies	222,251	316,996	286,968	(30,028)	199,603
Total Clerk	<u>3,733,074</u>	<u>3,827,819</u>	<u>3,628,651</u>	<u>(199,168)</u>	<u>3,512,242</u>
Administrative Services:					
Salaries and wages	5,754,277	5,754,277	5,469,663	(284,614)	5,230,733
Employee benefits	1,891,818	1,891,818	1,826,549	(65,269)	1,724,902
Services and supplies	3,497,500	3,422,500	3,780,696	358,196	3,333,392
Total Administrative Services	<u>11,143,595</u>	<u>11,068,595</u>	<u>11,076,908</u>	<u>8,313</u>	<u>10,289,027</u>
Human Resources:					
Salaries and wages	2,823,954	2,823,954	2,664,090	(159,864)	2,620,627
Employee benefits	910,108	910,108	883,570	(26,538)	828,055
Services and supplies	746,100	676,100	440,654	(235,446)	695,502
Capital outlay	-	-	-	-	12,219
Total Human Resources	<u>4,480,162</u>	<u>4,410,162</u>	<u>3,988,314</u>	<u>(421,848)</u>	<u>4,156,403</u>
Comprehensive Planning:					
Salaries and wages	6,580,371	6,847,236	5,844,646	(1,002,590)	5,555,484
Employee benefits	2,150,339	2,238,829	1,931,702	(307,127)	1,772,841
Services and supplies	1,193,446	943,446	595,498	(347,948)	624,213
Total Comprehensive Planning	<u>9,924,156</u>	<u>10,029,511</u>	<u>8,371,846</u>	<u>(1,657,665)</u>	<u>7,952,538</u>

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the fiscal year ended June 30, 2009  
 (With comparative actual for the fiscal year ended June 30, 2008)  
 (Continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
General Government (Continued):					
A-95 Clearinghouse Council:					
Salaries and wages	42,995	42,995	43,588	593	39,905
Employee benefits	18,865	18,865	18,598	(267)	17,449
Services and supplies	13,875	13,875	7,417	(6,458)	5,637
Total A-95 Clearinghouse Council	<u>75,735</u>	<u>75,735</u>	<u>69,603</u>	<u>(6,132)</u>	<u>62,991</u>
Information Technology:					
Salaries and wages	9,072,130	9,072,130	8,728,243	(343,887)	8,973,992
Employee benefits	2,823,064	2,823,064	2,629,381	(193,683)	2,800,380
Services and supplies	1,352,600	1,127,600	674,811	(452,789)	1,379,669
Total Information Technology	<u>13,247,794</u>	<u>13,022,794</u>	<u>12,032,435</u>	<u>(990,359)</u>	<u>13,154,041</u>
Business License:					
Salaries and wages	5,166,211	5,166,211	4,610,673	(555,538)	4,673,582
Employee benefits	1,748,613	1,748,613	1,511,532	(237,081)	1,507,904
Services and supplies	494,787	494,787	437,477	(57,310)	473,109
Total Business License	<u>7,409,611</u>	<u>7,409,611</u>	<u>6,559,682</u>	<u>(849,929)</u>	<u>6,654,595</u>
Real Property Management:					
Salaries and wages	8,032,991	8,032,991	7,975,693	(57,298)	7,343,401
Employee benefits	2,692,660	2,692,660	2,541,371	(151,289)	2,422,792
Services and supplies	9,214,721	9,633,721	9,059,196	(574,525)	8,078,071
Capital outlay	-	-	1,256,724	1,256,724	68,670
Total Real Property Management	<u>19,940,372</u>	<u>20,359,372</u>	<u>20,832,984</u>	<u>473,612</u>	<u>17,912,934</u>
Total General Government	<u>135,210,426</u>	<u>135,000,486</u>	<u>125,776,139</u>	<u>(9,224,347)</u>	<u>105,966,417</u>
Judicial:					
Outlying Constable:					
Salaries and wages	106,510	106,510	86,380	(20,130)	95,342
Employee benefits	95,440	95,440	80,298	(15,142)	75,773
Services and supplies	24,716	24,716	9,467	(15,249)	14,988
Total Outlying Constable	<u>226,666</u>	<u>226,666</u>	<u>176,145</u>	<u>(50,521)</u>	<u>186,103</u>
Henderson Constable:					
Salaries and wages	173,211	173,211	153,394	(19,817)	177,842
Employee benefits	63,737	63,737	54,434	(9,303)	66,734
Services and supplies	23,120	23,120	19,383	(3,737)	18,360
Total Henderson Constable	<u>260,068</u>	<u>260,068</u>	<u>227,211</u>	<u>(32,857)</u>	<u>262,936</u>

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the fiscal year ended June 30, 2009  
 (With comparative actual for the fiscal year ended June 30, 2008)  
 (Continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
North Las Vegas Constable:					
Salaries and wages	108,429	108,429	104,193	(4,236)	95,486
Employee benefits	41,147	41,147	41,132	(15)	38,671
Services and supplies	17,767	17,767	21,414	3,647	12,815
Total North Las Vegas Constable	<u>167,343</u>	<u>167,343</u>	<u>166,739</u>	<u>(604)</u>	<u>146,972</u>
District Attorney:					
Salaries and wages	28,832,738	28,832,738	27,669,781	(1,162,957)	27,586,428
Employee benefits	9,041,143	9,041,143	8,477,719	(563,424)	8,209,500
Services and supplies	2,226,205	2,336,205	1,751,166	(585,039)	1,905,020
Total District Attorney	<u>40,100,086</u>	<u>40,210,086</u>	<u>37,898,666</u>	<u>(2,311,420)</u>	<u>37,700,948</u>
Witness/Legal Fees:					
Services and supplies	1,700,000	1,700,000	2,067,148	367,148	1,653,472
Total Witness/Legal Fees	<u>1,700,000</u>	<u>1,700,000</u>	<u>2,067,148</u>	<u>367,148</u>	<u>1,653,472</u>
Family Court:					
Salaries and wages	8,254,171	8,254,171	7,005,671	(1,248,500)	6,735,004
Employee benefits	2,798,229	2,798,229	2,182,873	(615,356)	2,169,774
Services and supplies	1,651,041	1,651,041	1,469,222	(181,819)	1,609,710
Total Family Court	<u>12,703,441</u>	<u>12,703,441</u>	<u>10,657,766</u>	<u>(2,045,675)</u>	<u>10,514,488</u>
Indigent Defense:					
Services and supplies	-	-	-	-	8,463,001
Total Indigent Defense	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>8,463,001</u>
Civil/Criminal:					
Salaries and wages	12,675,598	12,675,598	12,376,795	(298,803)	11,011,974
Employee benefits	4,243,858	4,243,858	3,935,101	(308,757)	3,514,667
Services and supplies	4,000,499	4,000,499	3,490,566	(509,933)	3,873,584
Total Civil/Criminal	<u>20,919,955</u>	<u>20,919,955</u>	<u>19,802,462</u>	<u>(1,117,493)</u>	<u>18,400,225</u>
Clerk of the Court:					
Salaries and wages	12,417,134	12,417,134	12,605,848	188,714	12,222,897
Employee benefits	4,271,848	4,271,848	4,349,171	77,323	3,887,909
Services and supplies	932,646	932,646	893,254	(39,392)	1,139,866
Total Clerk of the Court	<u>17,621,628</u>	<u>17,621,628</u>	<u>17,848,273</u>	<u>226,645</u>	<u>17,250,672</u>
Alternative Dispute Resolution					
Salaries and wages	464,461	464,461	461,807	(2,654)	-
Employee benefits	169,595	169,595	172,074	2,479	-
Services and supplies	47,038	47,038	35,406	(11,632)	-
Capital outlay	-	30,000	-	(30,000)	-
Total Alternative Dispute Resolution	<u>681,094</u>	<u>711,094</u>	<u>669,287</u>	<u>(41,807)</u>	<u>-</u>

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the fiscal year ended June 30, 2009  
 (With comparative actual for the fiscal year ended June 30, 2008)  
 (Continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Special Public Defender:					
Salaries and wages	2,091,136	2,091,136	2,033,257	(57,879)	1,944,765
Employee benefits	657,554	657,554	644,333	(13,221)	611,708
Services and supplies	379,367	379,367	290,884	(88,483)	338,315
Total Special Public Defender	<u>3,128,057</u>	<u>3,128,057</u>	<u>2,968,474</u>	<u>(159,583)</u>	<u>2,894,788</u>
Court Jury Services:					
Salaries and wages	333,866	333,866	268,446	(65,420)	307,478
Employee benefits	115,628	115,628	94,524	(21,104)	104,856
Services and supplies	1,314,125	1,314,125	1,276,308	(37,817)	1,354,580
Total Court Jury Services	<u>1,763,619</u>	<u>1,763,619</u>	<u>1,639,278</u>	<u>(124,341)</u>	<u>1,766,914</u>
Grand Jury:					
Services and supplies	147,200	147,200	185,378	38,178	94,611
Total Grand Jury	<u>147,200</u>	<u>147,200</u>	<u>185,378</u>	<u>38,178</u>	<u>94,611</u>
Las Vegas Justice Court:					
Salaries and wages	11,149,462	11,149,462	10,150,738	(998,724)	10,242,706
Employee benefits	3,696,765	3,696,765	3,339,411	(357,354)	3,252,387
Services and supplies	2,355,492	2,355,492	2,461,444	105,952	2,386,356
Total Las Vegas Justice Court	<u>17,201,719</u>	<u>17,201,719</u>	<u>15,951,593</u>	<u>(1,250,126)</u>	<u>15,881,449</u>
Henderson Justice Court:					
Salaries and wages	1,455,200	1,455,200	1,537,405	82,205	1,235,674
Employee benefits	495,369	495,369	536,781	41,412	433,114
Services and supplies	227,104	227,104	183,534	(43,570)	183,369
Total Henderson Justice Court	<u>2,177,673</u>	<u>2,177,673</u>	<u>2,257,720</u>	<u>80,047</u>	<u>1,852,157</u>
North Las Vegas Justice Court:					
Salaries and wages	1,632,451	1,632,451	1,647,215	14,764	1,345,307
Employee benefits	589,627	589,627	576,577	(13,050)	484,985
Services and supplies	403,896	403,896	339,354	(64,542)	361,539
Total North Las Vegas Justice Court	<u>2,625,974</u>	<u>2,625,974</u>	<u>2,563,146</u>	<u>(62,828)</u>	<u>2,191,831</u>
Outlying Justice Court:					
Salaries and wages	1,741,540	1,741,540	1,668,219	(73,321)	1,607,009
Employee benefits	545,199	545,199	507,387	(37,812)	482,872
Services and supplies	226,134	257,134	253,298	(3,836)	259,839
Total Outlying Justice Court	<u>2,512,873</u>	<u>2,543,873</u>	<u>2,428,904</u>	<u>(114,969)</u>	<u>2,349,720</u>

(Continued)

Clark County, Nevada  
General Fund  
Schedule of Expenditures and Transfers - Budget and Actual  
For the fiscal year ended June 30, 2009  
(With comparative actual for the fiscal year ended June 30, 2008)  
(Continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Judicial (Continued):					
Public Defender:					
Salaries and wages	16,325,864	16,325,864	15,781,196	(544,668)	15,508,371
Employee benefits	5,080,147	5,080,147	4,898,354	(181,793)	4,737,313
Services and supplies	1,578,804	1,578,804	1,158,996	(419,808)	1,309,553
Total Public Defender	<u>22,984,815</u>	<u>22,984,815</u>	<u>21,838,546</u>	<u>(1,146,269)</u>	<u>21,555,237</u>
Neighborhood Justice Center:					
Salaries and wages	874,021	874,021	705,311	(168,710)	715,311
Employee benefits	289,447	289,447	238,675	(50,772)	224,560
Services and supplies	90,532	90,532	37,211	(53,321)	172,060
Total Neighborhood Justice Center	<u>1,254,000</u>	<u>1,254,000</u>	<u>981,197</u>	<u>(272,803)</u>	<u>1,111,931</u>
Total Judicial	<u>148,176,211</u>	<u>148,347,211</u>	<u>140,327,933</u>	<u>(8,019,278)</u>	<u>144,277,455</u>
Public Safety:					
Office of the Sheriff:					
Salaries and wages	165,010	165,010	178,872	13,862	173,564
Employee benefits	40,444	40,444	17,747	(22,697)	16,655
Services and supplies	5,000	5,000	1,577	(3,423)	133
Total Office of the Sheriff	<u>210,454</u>	<u>210,454</u>	<u>198,196</u>	<u>(12,258)</u>	<u>190,352</u>
Fire Department:					
Salaries and wages	88,630,047	88,630,047	82,727,070	(5,902,977)	78,216,612
Employee benefits	35,892,256	35,892,256	33,873,137	(2,019,119)	37,779,446
Services and supplies	8,826,781	9,426,781	8,150,937	(1,275,844)	8,205,655
Total Fire Department	<u>133,349,084</u>	<u>133,949,084</u>	<u>124,751,144</u>	<u>(9,197,940)</u>	<u>124,201,713</u>
Volunteer Fire and Ambulance:					
Services and supplies	374,517	374,517	237,825	(136,692)	339,856
Total Volunteer Fire and Ambulance	<u>374,517</u>	<u>374,517</u>	<u>237,825</u>	<u>(136,692)</u>	<u>339,856</u>
Public Guardian:					
Salaries and wages	1,738,200	1,738,200	1,515,986	(222,214)	1,421,345
Employee benefits	609,479	609,479	527,703	(81,776)	476,820
Services and supplies	213,040	213,040	159,508	(53,532)	174,231
Total Public Guardian	<u>2,560,719</u>	<u>2,560,719</u>	<u>2,203,197</u>	<u>(357,522)</u>	<u>2,072,396</u>

(Continued)

Clark County, Nevada  
General Fund  
Schedule of Expenditures and Transfers - Budget and Actual  
For the fiscal year ended June 30, 2009  
(With comparative actual for the fiscal year ended June 30, 2008)  
(Continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Public Safety (Continued):					
Public Administrator:					
Salaries and wages	847,119	847,119	800,821	(46,298)	811,189
Employee benefits	220,503	220,503	189,946	(30,557)	181,901
Services and supplies	122,900	122,900	86,724	(36,176)	100,509
Total Public Administrator	<u>1,190,522</u>	<u>1,190,522</u>	<u>1,077,491</u>	<u>(113,031)</u>	<u>1,093,599</u>
Coroner:					
Salaries and wages	3,583,518	3,583,518	3,388,983	(194,535)	3,456,730
Employee benefits	1,064,321	1,064,321	1,018,179	(46,142)	1,021,954
Services and supplies	850,239	850,239	876,882	26,643	768,154
Total Coroner	<u>5,498,078</u>	<u>5,498,078</u>	<u>5,284,044</u>	<u>(214,034)</u>	<u>5,246,838</u>
Juvenile Justice:					
Salaries and wages	27,674,125	27,674,125	26,546,052	(1,128,073)	26,550,450
Employee benefits	10,768,815	10,768,815	9,896,432	(872,383)	9,513,717
Services and supplies	6,119,370	5,889,370	5,528,490	(360,880)	6,568,297
Total Juvenile Justice	<u>44,562,310</u>	<u>44,332,310</u>	<u>41,970,974</u>	<u>(2,361,336)</u>	<u>42,632,464</u>
Family Services:					
Salaries and wages	23,423,561	23,423,561	20,310,969	(3,112,592)	19,769,532
Employee benefits	7,466,674	7,466,674	6,486,550	(980,124)	6,190,787
Services and supplies	4,120,914	4,970,914	4,791,729	(179,185)	4,039,892
Total Family Services	<u>35,011,149</u>	<u>35,861,149</u>	<u>31,589,248</u>	<u>(4,271,901)</u>	<u>30,000,211</u>
Total Public Safety	<u>222,756,833</u>	<u>223,976,833</u>	<u>207,312,119</u>	<u>(16,664,714)</u>	<u>205,777,429</u>
Public Works					
Public Works:					
Salaries and wages	11,074,415	11,074,415	9,836,254	(1,238,161)	9,884,151
Employee benefits	3,672,690	3,672,690	3,153,583	(519,107)	3,138,672
Services and supplies	2,257,504	2,491,152	2,070,561	(420,591)	2,184,921
Capital outlay	250,000	16,352	16,352	-	20,155
Total Public Works	<u>17,254,609</u>	<u>17,254,609</u>	<u>15,076,750</u>	<u>(2,177,859)</u>	<u>15,227,899</u>

(Continued)

Clark County, Nevada  
General Fund  
Schedule of Expenditures and Transfers - Budget and Actual  
For the fiscal year ended June 30, 2009  
(With comparative actual for the fiscal year ended June 30, 2008)  
(Continued)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Expenditures (Continued):					
Health:					
Emergency Room Admittance:					
Services and supplies	59,036,620	89,086,620	89,046,224	(40,396)	60,035,620
Total Emergency Room Admittance	<u>59,036,620</u>	<u>89,086,620</u>	<u>89,046,224</u>	<u>(40,396)</u>	<u>60,035,620</u>
Emergency Medical Care:					
Services and supplies	3,050,000	3,150,000	3,179,727	29,727	2,884,135
Total Emergency Medical Care	<u>3,050,000</u>	<u>3,150,000</u>	<u>3,179,727</u>	<u>29,727</u>	<u>2,884,135</u>
Total Health	<u>62,086,620</u>	<u>92,236,620</u>	<u>92,225,951</u>	<u>(10,669)</u>	<u>62,919,755</u>
Welfare:					
Salaries and wages	9,591,732	9,591,732	9,536,931	(54,801)	8,298,427
Employee benefits	3,185,825	3,185,825	3,039,837	(145,988)	2,730,390
Services and supplies	93,246,743	94,560,132	93,327,531	(1,232,601)	72,905,327
Capital outlay	500,000	500,000	-	(500,000)	40,544
Total Welfare	<u>106,524,300</u>	<u>107,837,689</u>	<u>105,904,299</u>	<u>(1,933,390)</u>	<u>83,974,688</u>
Culture and Recreation:					
Salaries and wages	18,439,708	18,172,843	17,350,204	(822,639)	17,619,089
Employee benefits	6,244,254	6,155,764	5,892,347	(263,417)	5,771,221
Services and supplies	6,301,875	5,681,875	4,908,616	(773,259)	5,868,259
Capital outlay	-	-	154,546	154,546	-
Total Culture and Recreation	<u>30,985,837</u>	<u>30,010,482</u>	<u>28,305,713</u>	<u>(1,704,769)</u>	<u>29,258,569</u>
Other General Expenditures:					
Utilities	23,107,000	21,107,000	17,912,819	(3,194,181)	18,850,077
Building rental	5,710,274	4,710,274	3,808,050	(902,224)	3,678,288
Capital replacement	5,300,000	4,300,000	1,418,419	(2,881,581)	1,792,202
Administrative assessments	1,697,000	1,697,000	1,081,657	(615,343)	771,823
Maintenance contracts	16,772,075	15,272,075	13,141,638	(2,130,437)	12,816,414
Insurance and official bonds	4,886,024	4,886,024	3,858,590	(1,027,434)	3,723,497
Miscellaneous refunds and expenditures	18,469,365	8,227,771	5,121,753	(3,106,018)	17,072,221
Internal service charges	22,934,452	22,434,452	21,964,360	(470,092)	22,135,216
Publications and professional services	4,444,000	4,016,500	2,427,208	(1,589,292)	2,458,369
Contributions	28,182,950	28,182,950	28,182,950	-	25,473,000
Total Other General Expenditures	<u>131,503,140</u>	<u>114,834,046</u>	<u>98,917,444</u>	<u>(15,916,602)</u>	<u>108,771,107</u>
Total expenditures	854,497,976	869,497,976	813,846,348	(55,651,628)	756,173,319
Transfers to other funds	529,926,508	514,926,508	489,926,508	(25,000,000)	675,463,952
Total expenditures and transfers	<u>\$ 1,384,424,484</u>	<u>\$ 1,384,424,484</u>	<u>\$ 1,303,772,856</u>	<u>\$ (80,651,628)</u>	<u>\$ 1,431,637,271</u>

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, 2009  
(With comparative actual for the fiscal year ended June 30, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
Revenues:					
Ad valorem taxes	\$ 170,760,379	\$ 170,760,379	\$ 169,704,913	\$ (1,055,466)	\$ 155,881,191
Intergovernmental revenue:					
Federal and state grants	-	25,912,748	12,969,911	(12,942,837)	11,929,927
City of Las Vegas contribution	135,617,366	135,617,366	135,617,366	-	129,525,173
Charges for services:					
Airport security	14,401,278	14,401,278	16,261,814	1,860,536	13,044,177
Other	8,325,000	8,325,000	9,491,873	1,166,873	10,735,828
Interest	3,000,000	3,000,000	2,717,848	(282,152)	6,811,363
Other	960,000	1,006,358	921,365	(84,993)	1,905,541
Total revenues	<u>333,064,023</u>	<u>359,023,129</u>	<u>347,685,090</u>	<u>(11,338,039)</u>	<u>329,833,200</u>
Other financing sources:					
Transfers from other funds	215,672,961	215,672,961	215,672,961	-	205,982,271
Total revenues and other financing sources	<u>548,736,984</u>	<u>574,696,090</u>	<u>563,358,051</u>	<u>(11,338,039)</u>	<u>535,815,471</u>
Expenditures:					
Salaries and wages	330,830,114	333,761,799	320,460,883	(13,300,916)	304,976,928
Employee benefits	133,107,533	133,268,224	126,442,044	(6,826,180)	116,906,013
Services and supplies	72,085,748	80,131,089	72,894,790	(7,236,299)	71,385,108
Capital outlay	13,213,589	42,253,559	34,293,572	(7,959,987)	16,154,747
Principal	-	-	220,660	220,660	208,284
Interest	-	-	44,114	44,114	56,490
Total expenditures	<u>549,236,984</u>	<u>589,414,671</u>	<u>554,356,063</u>	<u>(35,058,608)</u>	<u>509,687,570</u>
Other financing uses:					
Transfers to other funds	-	17,916,342	17,916,342	-	17,000,000
Total expenditures and other financing uses	<u>549,236,984</u>	<u>607,331,013</u>	<u>572,272,405</u>	<u>35,058,608</u>	<u>526,687,570</u>
Excess (deficiency) of revenues and other financing sources over (under) expenditures and other financing uses	(500,000)	(22,992,598)	(8,914,354)	14,078,244	9,127,901
Fund balance:					
Beginning of year	34,709,143	60,973,189	60,973,189	-	51,845,288
End of year	<u>\$ 34,209,143</u>	<u>\$ 37,980,591</u>	<u>\$ 52,058,835</u>	<u>\$ 14,078,244</u>	<u>\$ 60,973,189</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, 2009  
(With comparative actual for the fiscal year ended June 30, 2008)

	2009				2008
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues:</b>					
<b>Taxes</b>					
Room tax	\$ 47,576,000	\$ 47,576,000	\$ 37,179,811	\$ (10,396,189)	\$ 45,917,555
<b>Licenses and permits</b>					
New development fees	35,000,000	35,000,000	9,853,781	(25,146,219)	44,381,875
<b>Intergovernmental revenue:</b>					
Sales and use tax	176,185,000	176,185,000	149,922,311	(26,262,689)	172,523,136
Motor vehicle privilege tax	51,791,000	51,791,000	43,158,008	(8,632,992)	47,805,025
Motor vehicle fuel tax	41,303,000	41,303,000	37,420,918	(3,882,082)	39,051,076
Aviation fuel tax	14,860,000	14,860,000	12,581,937	(2,278,063)	14,247,531
Interest	1,070,000	1,070,000	967,199	(102,801)	3,081,155
<b>Total revenues</b>	<u>367,785,000</u>	<u>367,785,000</u>	<u>291,083,965</u>	<u>(76,701,035)</u>	<u>367,007,353</u>
<b>Expenditures:</b>					
<b>Services and supplies</b>					
Contributions to other local governments	231,584,000	231,584,000	194,863,401	(36,720,599)	225,392,931
Other	1,428,000	1,428,000	-	(1,428,000)	840,087
<b>Total expenditures</b>	<u>233,012,000</u>	<u>233,012,000</u>	<u>194,863,401</u>	<u>(38,148,599)</u>	<u>226,233,018</u>
<b>Other financing uses:</b>					
Transfers to other funds	134,773,000	134,773,000	96,220,564	(38,552,436)	140,774,335
<b>Total expenditures and other financing uses</b>	<u>367,785,000</u>	<u>367,785,000</u>	<u>291,083,965</u>	<u>(76,701,035)</u>	<u>367,007,353</u>
<b>Excess (deficiency) of revenues over (under) expenditures and other financing uses</b>					
	-	-	-	-	-
<b>Fund balance:</b>					
<b>Beginning of year</b>					
	-	-	-	-	-
<b>End of year</b>					
	<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>
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
2009	27,262,106	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  
Las Vegas Valley Water District Pension Trust  
Defined Benefit Pension Plan Required Supplementary Information  
Schedule of Funding Progress

The Las Vegas Valley Water District Pension Plan uses the aggregate actuarial cost method. Because the method does not identify or separately amortize unfunded actuarial accrued liabilities, information about the plan's funded status and funding progress has been prepared using the entry age normal actuarial cost method. The information presented below is intended to serve as a surrogate for the funded status and funding progress of the plan.

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets</u>	<u>Entry Age Normal Actuarial Accrued Liability (AAL)</u>	<u>Unfunded Actuarial Accrued Liability (UAAL)</u>	<u>Funded Ratio</u>	<u>Covered Payroll</u>	<u>UAAL as a Percentage of Covered Payroll</u>
07/01/07	\$119,142,043	\$222,471,907	\$103,329,864	53.60%	\$ 97,880,824	105.60%
07/01/08	127,179,936	250,041,067	122,870,131	50.90	111,054,552	110.60

The actuarially determined AAL and UAAL involve estimates of the value of reported amounts and assumptions about the probability of occurrence of events far into the future. The estimates are subject to continual revision.

The July 1, 2007, actuarial valuation is the first to use the entry age actuarial cost method. As additional actuarial valuations using this method are obtained, this schedule will ultimately present information from the six most recent valuations.

See notes to Required Supplementary Information

Clark County, Nevada  
Other Post-Employment Benefits Required Supplementary Information  
Schedule of Funding Progress

	<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Assets (a)</u>	<u>Actuarial Accrued Liability (AAL) Entry Age (b)</u>	<u>Unfunded AAL (UAAL) (b-a)</u>	<u>Funded Ratio (a/b)</u>	<u>Covered Payroll (c)</u>	<u>UAAL as a Percentage of Covered Payroll [(b-a)/c]</u>
County Plan	06/30/2006	\$ -	\$369,159,987	\$369,159,987	0.0%	\$648,796,348	56.9%
	07/01/2008	0	447,990,595	447,990,595	0.0	680,747,522	65.9
PEBP*	06/30/2006	0	61,169,230	61,169,230	0.0	561,796,448	10.9
	07/01/2008	0	111,336,740	111,336,740	0.0	-	n/a
Fire Plan	07/01/2006	4,638,905	52,091,883	47,452,978	8.9	74,585,085	63.6
	07/01/2008	5,552,810	85,378,281	79,825,471	6.5	80,460,440	99.2
Metro Plan	06/30/2008	-	446,757,386	446,757,386	0.0	415,850,264	107.4

\* PEBP closed to new County participants as of November 1, 2008; therefore, covered payroll is zero as of July 1, 2008, valuation date.

See notes to Required Supplementary Information

Clark County, Nevada  
Notes to Required Supplementary Information  
Year Ended June 30, 2009

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, 2009, as originally adopted, were augmented during the year for grants and other County Commission action.