

STATISTICAL SECTION

Clark County, Nevada  
Listing of Statistical Information

<u>Contents</u>	<u>Page</u>
<b>Financial Trends Information</b>	
These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.	
Net Position by Component	382
Changes in Net Position	384
Fund Balances, Governmental Funds	390
Changes in Fund Balances, Governmental Funds	392
<b>Revenue Capacity</b>	
These schedules present information to help the reader assess the County's most significant local revenue source, the property tax.	
Tax Revenues by Source, Governmental Funds	396
Assessed Value and Estimated Market Value of Taxable Property	397
Direct and Overlapping Property Tax Rates	398
Principal Property Taxpayers	400
Property Tax Levies and Collections	401
<b>Debt Capacity</b>	
These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.	
Ratio of Outstanding Debt by Type	402
Legal Debt Margin Information	403
Pledged Revenue Coverage	404
<b>Demographic and Economic Information</b>	
These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
Demographic and Economic Statistics	405
Principal Employers	406
<b>Operating Information</b>	
These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Budgeted Full-Time Equivalent County Employees by Function/Program	407
Operating Indicators by Function/Program	408
Capital Asset Statistics by Function/Program	410

Clark County, Nevada  
Net Position by Component  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

Net Position	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
Governmental activities					
Net investment in capital assets	\$1,521,567,106	\$1,842,643,315	\$3,018,095,703	\$3,934,405,026	\$4,436,761,991
Restricted	641,555,626	603,921,279	739,308,279	1,881,368,158	1,263,653,507
Unrestricted	<u>1,149,898,278</u>	<u>1,444,834,008</u>	<u>1,193,910,246</u>	<u>413,649,214</u>	<u>1,218,285,419</u>
Total governmental activities net position	<u>\$3,313,021,010</u>	<u>\$3,891,398,602</u>	<u>\$4,951,314,228</u>	<u>\$6,229,422,398</u>	<u>\$6,918,700,917</u>
Business-type activities					
Net investment in capital assets	\$1,900,438,050	\$1,843,199,512	\$2,211,595,146	\$1,676,012,461	\$3,023,318,923
Restricted	367,351,084	673,911,150	782,947,963	1,539,605,868	683,952,349
Unrestricted	<u>846,784,844</u>	<u>933,938,367</u>	<u>829,747,930</u>	<u>896,546,447</u>	<u>629,508,809</u>
Total business-type activities net position	<u>\$3,114,573,978</u>	<u>\$3,451,049,029</u>	<u>\$3,824,291,039</u>	<u>\$4,112,164,776</u>	<u>\$4,336,780,081</u>
Primary government					
Net investment in capital assets	\$3,422,005,156	\$3,685,842,827	\$5,229,690,849	\$5,610,417,487	\$7,460,080,914
Restricted	1,008,906,710	1,277,832,429	1,522,256,242	3,420,974,026	1,947,605,856
Unrestricted	<u>1,996,683,122</u>	<u>2,378,772,375</u>	<u>2,023,658,176</u>	<u>1,310,195,661</u>	<u>1,847,794,228</u>
Total primary government net position	<u>\$6,427,594,988</u>	<u>\$7,342,447,631</u>	<u>\$8,775,605,267</u>	<u>\$10,341,587,174</u>	<u>\$11,255,480,998</u>

(Continued)

The County has elected to early implement GASB Statement No. 63 for the fiscal year ending June 30, 2012, changing the term "Net Assets" to "Net Position." Net position for fiscal years 2003 through 2004 has been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada  
Net Position by Component  
Last Nine Fiscal Years  
(Accrual Basis of Accounting)  
(Continued)

Net Position	Fiscal Year				
	2008-09	2009-10	2010-11	2011-12	2012-13
Governmental activities					
Net investment in capital assets	\$ 4,804,599,338	\$ 4,995,921,396	\$5,161,926,856	\$ 5,327,763,179	\$ 5,460,649,373
Restricted	1,308,548,811	1,326,516,499	997,318,673	870,122,118	785,471,326
Unrestricted	<u>1,137,020,922</u>	<u>1,122,539,350</u>	<u>1,353,189,536</u>	<u>1,267,135,049</u>	<u>1,144,645,243</u>
Total governmental activities net position	<u>\$7,250,169,071</u>	<u>\$ 7,444,977,245</u>	<u>\$7,512,435,065</u>	<u>\$7,465,020,346</u>	<u>\$7,390,765,942</u>
Business-type activities					
Net investment in capital assets	\$3,302,426,756	\$ 3,220,806,971	\$3,108,143,202	\$ 3,117,337,900	\$ 2,127,732,499
Restricted	271,985,113	398,799,707	396,624,708	305,571,234	270,180,399
Unrestricted	<u>826,255,851</u>	<u>728,299,596</u>	<u>828,870,227</u>	<u>791,114,997</u>	<u>759,025,210</u>
Total business-type activities net position	<u>\$4,400,667,720</u>	<u>\$ 4,347,906,274</u>	<u>\$4,333,638,137</u>	<u>\$ 4,214,024,131</u>	<u>\$3,156,938,108</u>
Primary government					
Net investment in capital assets	\$ 8,107,026,094	\$ 8,216,728,367	\$8,270,070,058	\$ 8,445,101,079	\$ 7,588,381,872
Restricted	1,580,533,924	1,725,316,206	1,393,943,381	1,175,693,352	1,055,651,725
Unrestricted	<u>1,963,276,773</u>	<u>1,850,838,946</u>	<u>2,182,059,763</u>	<u>2,058,250,046</u>	<u>1,903,670,453</u>
Total primary government net position	<u>\$11,650,836,791</u>	<u>\$11,792,883,519</u>	<u>\$11,846,073,202</u>	<u>\$11,679,044,477</u>	<u>\$10,547,704,050</u>

The County has elected to early implement GASB Statement No. 63 for the fiscal year ending June 30, 2012, changing the term "Net Assets" to "Net Position." Net position for fiscal years 2003 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada  
Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Expenses</b>					
Governmental activities:					
General government	\$ 214,030,906	\$ 241,761,255	\$ 228,487,663	\$ 234,250,001	\$ 220,165,615
Judicial	127,159,363	135,049,067	149,715,624	168,895,185	199,563,451
Public safety	644,724,109	728,488,845	830,649,965	917,463,036	1,082,216,327
Public works	230,181,199	377,839,619	442,737,383	832,920,960	467,845,743
Health	27,982,546	34,791,793	53,539,912	55,814,102	84,025,232
Welfare	95,101,803	111,460,623	124,905,612	154,155,995	174,289,857
Culture and recreation	41,085,555	42,690,897	35,853,518	42,704,498	54,067,340
Community support	-	-	-	-	19,710,319
Other	59,289,017	70,216,891	75,730,667	103,518,536	113,762,028
Interest on long-term debt	<u>85,023,574</u>	<u>92,780,765</u>	<u>81,207,539</u>	<u>85,412,573</u>	<u>91,136,714</u>
Total governmental activities expenses	<u>2,749,524,462</u>	<u>1,835,079,755</u>	<u>2,022,827,883</u>	<u>2,595,134,886</u>	<u>2,506,782,626</u>
Business-type activities:					
Hospital	462,595,611	482,064,800	513,914,433	563,070,068	589,797,799
Water	363,521,612	388,341,493	505,873,873	455,666,217	431,929,066
Airport	277,464,258	311,709,817	342,206,340	416,371,633	495,754,402
Sewer	74,741,129	75,301,431	83,972,711	91,559,270	106,987,817
Other	46,623,780	48,634,386	55,668,058	65,694,558	74,264,231
Total business-type activities expenses	<u>1,224,946,390</u>	<u>1,306,051,927</u>	<u>1,501,635,415</u>	<u>1,592,361,746</u>	<u>1,698,733,315</u>
Total primary government expenses	<u>\$2,749,524,462</u>	<u>\$3,141,131,682</u>	<u>\$3,524,463,298</u>	<u>\$4,187,496,632</u>	<u>\$4,205,515,941</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services:					
General government	\$ 265,764,457	\$ 279,894,797	\$ 218,922,886	\$ 180,986,538	\$ 205,306,476
Judicial	28,017,291	32,319,394	40,900,693	49,092,160	50,990,053
Public safety	26,434,024	28,625,991	35,009,008	42,162,880	50,446,619
Public works	157,286,170	77,527,656	156,586,202	134,967,816	153,231,371
Health	-	-	9,481,401	9,088,560	8,750,448
Welfare	-	-	-	943,200	-
Culture and recreation	1,958,453	1,653,455	1,231,592	13,071,150	17,924,654
Other	-	-	-	494,542	474,829

(Continued)

Clark County, Nevada  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Program Revenues (Continued)</b>					
Governmental activities (continued):					
Operating grants and contributions	\$ 214,696,700	\$ 262,561,539	\$ 300,860,967	\$ 839,811,992	\$ 414,259,506
Capital grants and contributions	<u>54,065,767</u>	<u>297,819,242</u>	<u>306,079,008</u>	<u>121,599,428</u>	<u>253,029,125</u>
Total governmental activities program revenues	<u>748,222,862</u>	<u>980,402,074</u>	<u>1,069,071,757</u>	<u>1,392,218,266</u>	<u>1,154,413,081</u>
Business-type activities:					
Charges for services:					
Hospital	451,389,700	465,355,383	473,870,881	503,010,557	529,627,459
Water	339,108,909	355,682,232	453,246,126	381,924,277	359,819,825
Airport	243,042,450	261,566,363	290,979,024	332,670,667	506,442,294
Sewer	82,818,909	87,570,925	96,456,509	100,297,566	103,737,269
Other	57,188,467	67,991,577	69,486,363	78,476,826	81,606,399
Operating grants and contribution	26,216	5,042,294	13,659,756	5,711,070	31,000,000
Capital grants and contributions	<u>201,146,749</u>	<u>311,723,401</u>	<u>398,892,981</u>	<u>291,717,009</u>	<u>132,905,410</u>
Total business-type activities program revenues	<u>1,374,721,400</u>	<u>1,554,932,175</u>	<u>1,796,591,640</u>	<u>1,693,807,972</u>	<u>1,745,138,656</u>
Total primary government program revenues	<u>\$2,122,944,262</u>	<u>\$2,535,334,249</u>	<u>\$2,865,663,397</u>	<u>\$3,086,026,238</u>	<u>\$ 2,899,551,737</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$ (776,355,210)	\$ (854,677,681)	\$ (953,756,126)	\$(1,202,916,620)	\$(1,352,369,545)
Business-type activities	<u>149,775,010</u>	<u>248,880,248</u>	<u>294,956,225</u>	<u>101,446,226</u>	<u>46,405,341</u>
Total primary government net expense	<u>\$ (626,580,200)</u>	<u>\$ (605,797,433)</u>	<u>\$ (658,799,901)</u>	<u>\$ (1,101,470,394)</u>	<u>\$ (1,305,964,204)</u>
<b>General Revenues and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Ad valorem taxes	\$ 494,305,442	\$ 552,008,303	\$ 610,199,304	\$ 706,958,778	\$ 799,257,814
Franchise fees	47,272,850	53,441,798	66,792,977	83,299,640	91,081,001
Consolidated tax	522,264,980	635,069,363	690,137,896	510,113,865	489,752,501
Fuel taxes	69,232,174	72,893,224	76,700,320	77,971,661	77,710,751

(Continued)

Clark County, Nevada  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
<b>General Revenue and Other Changes in Net Position</b>					
<b>(Continued)</b>					
Governmental activities (continued):					
Taxes (continued)					
Motor vehicle privilege tax	\$ 37,741,601	\$ 42,769,179	\$ 45,951,198	\$ 48,010,194	\$ 47,805,025
Room tax	-	-	-	44,426,388	45,917,555
Sales and use tax	-	-	66,077,771	274,441,898	265,477,538
Interest income	(18,333,539)	66,313,855	88,719,008	137,693,927	208,926,347
Other	49,649,124	23,251,683	51,333,239	35,251,561	34,901,285
Gain (loss) on disposal of capital assets	7,382,329	3,214,275	2,185,271	5,136,782	2,620,375
Transfers	(21,700,000)	(16,289,283)	(1,700,000)	(71,059,904)	(24,600,831)
Total governmental activities	<u>1,187,814,961</u>	<u>1,432,672,397</u>	<u>1,696,396,984</u>	<u>1,852,244,790</u>	<u>2,038,849,361</u>
Business-type activities:					
Taxes					
Ad valorem taxes	14,403	14,108	13,016	13,437	15,181
Consolidated taxes	61,164	74,946	81,974	89,561	65,526
Sales and use tax	12,948,963	14,911,562	16,286,165	16,475,970	15,813,975
Development tax	-	-	278,372	-	-
Interest income	16,886,329	45,348,851	58,442,394	98,788,639	137,391,418
Other	-	-	1,258,488	-	-
Gain (loss) on disposal of capital assets	-	82,571	225,376	-	323,033
Transfers	21,700,000	16,289,283	1,700,000	71,059,904	24,600,831
Total business-type activities	<u>51,610,859</u>	<u>76,721,321</u>	<u>78,285,785</u>	<u>186,427,511</u>	<u>178,209,964</u>
Total primary government	<u>\$1,239,425,820</u>	<u>\$1,509,393,718</u>	<u>\$1,774,682,769</u>	<u>\$2,038,672,301</u>	<u>\$2,217,059,325</u>
<b>Changes in Net Position</b>					
Government activities	\$ 411,459,751	\$ 577,994,716	\$ 742,640,858	\$ 649,328,170	\$ 686,479,816
Business-type activities	<u>201,385,869</u>	<u>325,601,569</u>	<u>373,242,010</u>	<u>287,873,737</u>	<u>224,615,305</u>
Total primary government	<u>\$ 612,845,620</u>	<u>\$ 903,596,285</u>	<u>\$1,115,882,868</u>	<u>\$ 937,201,907</u>	<u>\$ 911,095,121</u>

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Clark County, Nevada  
Changes in Net Position  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year				
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Expenses</b>					
Governmental activities:					
General government	\$ 237,328,938	\$ 230,702,394	\$ 187,548,288	\$ 168,284,261	\$ 175,800,332
Judicial	188,151,791	201,902,371	211,063,243	206,462,746	206,641,513
Public safety	1,197,914,886	1,212,609,296	1,160,142,925	1,148,289,674	1,148,528,900
Public works	484,787,359	436,880,168	418,406,823	476,903,001	451,811,328
Health	112,505,490	101,240,331	111,895,396	132,909,411	114,955,068
Welfare	199,691,030	184,093,105	156,825,380	149,211,271	144,422,299
Culture and recreation	42,244,450	35,200,111	28,788,472	30,542,396	33,273,415
Community support	22,015,264	44,195,982	39,629,471	24,608,108	31,858,603
Other	101,298,299	111,022,098	111,567,373	114,808,098	99,975,955
Interest on long-term debt	<u>112,277,946</u>	<u>111,231,936</u>	<u>108,176,445</u>	<u>111,005,734</u>	<u>106,131,831</u>
Total governmental activities expenses	<u>2,698,215,453</u>	<u>2,669,077,792</u>	<u>2,534,043,816</u>	<u>2,563,024,700</u>	<u>\$2,513,399,244</u>
Business-type activities:					
Hospital	599,590,137	581,325,269	569,477,328	578,145,268	588,532,924
Water	416,639,766	371,696,883	383,354,972	382,888,651	-
Airport	513,349,050	528,022,591	517,023,190	552,924,971	673,074,992
Sewer	108,643,275	116,989,734	153,062,108	135,662,685	139,384,220
Other	<u>68,966,176</u>	<u>60,566,115</u>	<u>52,364,172</u>	<u>43,650,248</u>	<u>43,644,036</u>
Total business-type activities expenses	<u>1,707,188,404</u>	<u>1,658,600,592</u>	<u>1,675,281,770</u>	<u>1,693,271,823</u>	<u>1,444,636,172</u>
Total primary government expenses	<u>\$4,405,403,857</u>	<u>\$4,327,678,384</u>	<u>\$4,209,325,586</u>	<u>\$4,256,296,523</u>	<u>\$3,958,035,416</u>
<b>Program Revenues</b>					
Governmental activities:					
Charges for services:					
General government	\$ 193,369,543	\$ 187,918,173	\$ 187,853,000	190,880,035	\$194,889,199
Judicial	59,591,447	69,866,465	68,921,942	66,419,851	66,101,247
Public safety	52,199,999	49,978,243	47,225,729	50,676,487	54,649,500
Public works	40,243,272	37,350,380	27,401,919	24,373,175	37,369,766
Health	7,717,222	7,284,270	7,746,649	7,547,046	7,775,955
Welfare	-	-	-	-	-
Culture and recreation	17,701,781	15,421,223	13,614,695	10,719,885	13,544,401
Other	697,003	-	469,928	588,150	163,273

(Continued)

Clark County, Nevada  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year				
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Program Revenues (Continued)</b>					
Governmental activities (continued):					
Operating grants and contributions	\$ 455,497,564	\$ 532,784,892	\$ 532,327,951	\$ 489,127,418	\$ 456,994,221
Capital grants and contributions	<u>296,666,310</u>	<u>256,791,998</u>	<u>176,377,216</u>	<u>135,744,804</u>	<u>82,070,382</u>
Total governmental activities program revenues	<u>1,123,684,141</u>	<u>1,157,395,644</u>	<u>1,061,939,029</u>	<u>976,076,851</u>	<u>913,557,944</u>
Business-type activities:					
Charges for services:					
Hospital	510,430,588	490,838,432	470,602,382	556,380,510	590,789,544
Water	358,078,404	327,713,082	337,120,307	340,948,416	-
Airport	462,615,242	455,670,014	470,467,082	435,056,951	576,504,644
Sewer	112,099,618	125,004,548	134,773,538	136,351,418	147,612,654
Other	42,801,815	30,654,893	32,437,092	35,433,569	35,375,523
Operating grants and contribution	60,000,000	65,400,000	65,000,000	31,137,054	31,052,174
Capital grants and contributions	<u>98,328,506</u>	<u>60,209,144</u>	<u>64,861,568</u>	<u>74,408,261</u>	<u>41,463,040</u>
Total business-type activities program revenues	<u>1,644,354,173</u>	<u>1,555,490,113</u>	<u>1,575,261,969</u>	<u>1,609,716,179</u>	<u>1,422,797,579</u>
Total primary government program revenues	<u>\$ 2,768,038,314</u>	<u>\$ 2,712,885,757</u>	<u>\$ 2,637,200,998</u>	<u>\$ 2,585,793,030</u>	<u>\$ 2,336,355,523</u>
<b>Net (Expense)/Revenue</b>					
Governmental activities	\$(1,574,531,312)	\$(1,511,682,148)	\$(1,472,104,787)	\$(1,586,947,849)	\$(1,599,841,300)
Business-type activities	<u>(62,834,231)</u>	<u>(103,110,479)</u>	<u>(100,019,801)</u>	<u>(83,555,644)</u>	<u>(21,838,593)</u>
Total primary government net expense	<u>\$(1,637,365,543)</u>	<u>\$(1,614,792,627)</u>	<u>\$(1,572,124,588)</u>	<u>\$(1,670,503,493)</u>	<u>\$(1,621,679,893)</u>
<b>General Revenue and Other Changes in Net Position</b>					
Governmental activities:					
Taxes					
Ad valorem taxes	\$ 870,671,907	\$ 773,956,199	\$ 601,438,779	\$ 596,242,477	\$ 555,039,005
Franchise fees	95,441,780	96,089,107	104,584,978	90,438,234	87,849,085
Consolidated tax	424,296,491	383,366,531	403,987,801	421,641,628	443,537,151
Fuel taxes	73,662,757	71,381,785	70,291,059	69,849,947	74,212,950

(Continued)

Clark County, Nevada  
Changes in Net Position (Continued)  
Last Ten Fiscal Years  
(Accrual Basis of Accounting)

	Fiscal Year				
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>General Revenue and Other Changes in Net Position</b>					
<b>(Continued)</b>					
Governmental activities (continued)					
Taxes (continued)					
Motor vehicle privilege tax	\$ 43,158,008	\$ 47,373,522	\$ 46,673,088	\$ 45,920,073	\$ 47,054,220
Room tax	37,179,811	32,338,354	36,918,685	41,757,441	42,523,311
Sales and use tax	230,475,375	208,946,026	218,240,722	231,643,158	244,899,148
Interest income	106,744,335	75,901,563	34,319,177	20,390,204	5,721,497
Other	32,310,674	29,054,214	32,660,591	29,968,189	32,662,591
Gain (loss) on disposal of capital assets	3,172,705	1,747,497	2,949,516	1,107,019	3,606,058
Transfers	<u>(11,114,377)</u>	<u>(13,664,476)</u>	<u>(12,501,789)</u>	<u>(9,425,240)</u>	<u>(11,518,120)</u>
Total governmental activities	<u>1,905,999,466</u>	<u>1,706,490,322</u>	<u>1,539,562,607</u>	<u>1,539,533,130</u>	<u>1,525,586,896</u>
Business-type activities					
Taxes					
Ad valorem taxes	15,957	16,738	12,713	266	-
Consolidated taxes	53,466	50,042	48,509	10,346	-
Sales and use tax	13,735,092	12,472,583	13,408,757	14,365,220	14,870,001
Development tax	-	-	-	-	-
Interest income	79,651,192	41,167,124	59,122,678	(51,488,094)	47,365,837
Other	-	-	-	-	-
Gain (loss) on disposal of capital assets	161,239	709,052	657,218	63,228	65,409
Transfers	<u>11,114,377</u>	<u>13,664,476</u>	<u>12,501,789</u>	<u>9,425,240</u>	<u>11,518,120</u>
Total business-type activities	<u>104,731,323</u>	<u>68,080,015</u>	<u>85,751,664</u>	<u>(27,623,794)</u>	<u>73,819,367</u>
Total primary government	<u>\$ 2,010,730,789</u>	<u>\$ 1,774,570,337</u>	<u>\$ 1,625,314,271</u>	<u>\$ 1,511,909,336</u>	<u>\$ 1,599,406,263</u>
<b>Changes in Net Position</b>					
Government activities	\$ 331,468,154	\$ 194,808,174	\$ 67,457,820	\$ (47,414,719)	\$ (74,254,404)
Business-type activities	<u>41,897,092</u>	<u>(35,030,464)</u>	<u>(14,268,137)</u>	<u>(111,179,438)</u>	<u>51,980,774</u>
Total primary government	<u>\$ 373,365,246</u>	<u>\$ 159,777,710</u>	<u>\$ 53,189,683</u>	<u>\$ (158,594,157)</u>	<u>\$ (22,273,630)</u>

The County has elected to early implement GASB Statement No. 63 for the fiscal year ending June 30, 2012, changing the term "Net Assets" to "Net Position." Changes in net position for fiscal years 2003 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	Fiscal Year			
	2003-04	2004-05	2005-06	2006-07
General Fund				
Reserved	\$ 22,622,459	\$ 22,046,228	\$ 25,091,004	\$ 21,804,888
Unreserved	176,068,556	243,563,410	282,831,718	287,997,260
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total general fund	<u>\$ 198,691,015</u>	<u>\$ 265,609,638</u>	<u>\$ 307,922,722</u>	<u>\$ 309,802,148</u>
All Other Governmental Funds				
Reserved	\$ 158,981,627	\$ 282,001,887	\$ 324,407,135	\$ 345,622,281
Unreserved, reported in:				
Special revenue funds	254,978,527	268,088,790	362,652,608	454,564,414
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Debt Service Funds				
Restricted	-	-	-	-
Assigned	-	-	-	-
Capital project funds	658,856,650	609,512,359	814,318,534	979,502,859
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total all other government funds	<u>\$1,072,816,804</u>	<u>\$1,159,603,036</u>	<u>\$1,501,378,277</u>	<u>\$1,779,689,554</u>

(Continued)

Clark County, Nevada  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)  
(Continued)

	Fiscal Year					
	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
<b>General Fund</b>						
Reserved	\$ 38,257,822	\$ 22,478,794	\$ 24,140,993	\$ -	\$ -	\$ -
Unreserved	180,196,062	195,866,606	147,970,317	-	-	-
Nonspendable	-	-	-	24,042,768	24,042,768	24,042,768
Restricted	-	-	-	69,691,630	57,031,783	48,596,164
Committed	-	-	-	-	-	-
Assigned	-	-	-	106,529,748	84,830,037	70,474,688
Unassigned	-	-	-	159,723,367	166,968,111	195,346,235
<b>Total general fund</b>	<u>\$ 218,453,884</u>	<u>\$ 218,345,400</u>	<u>\$ 172,111,310</u>	<u>\$ 359,987,513</u>	<u>\$ 332,872,699</u>	<u>\$ 338,459,855</u>
<b>All Other Governmental Funds</b>						
Reserved	\$ 545,747,832	\$ 423,945,278	\$ 426,439,058	\$ -	\$ -	\$ -
Unreserved, reported in:						
Special revenue funds	541,788,968	670,339,622	688,990,478	-	-	-
Nonspendable	-	-	-	3,100,000	3,100,000	3,100,000
Restricted	-	-	-	311,172,484	310,082,191	301,636,297
Committed	-	-	-	17,288,772	14,245,015	15,169,218
Assigned	-	-	-	181,452,243	167,788,514	154,064,520
Debt Service Funds						
Restricted	-	-	-	178,312,212	178,159,025	160,242,201
Assigned	-	-	-	79,585,702	76,592,064	74,569,479
Capital project funds	1,064,250,823	1,051,123,206	1,040,264,840	-	-	-
Nonspendable	-	-	-	-	-	-
Restricted	-	-	-	376,965,225	324,077,683	274,456,749
Committed	-	-	-	56,379,566	33,736,861	57,399,313
Assigned	-	-	-	658,802,233	627,798,747	555,811,915
<b>Total all other government funds</b>	<u>\$2,151,787,623</u>	<u>\$2,145,408,106</u>	<u>\$2,155,694,376</u>	<u>\$1,863,058,437</u>	<u>\$ 1,735,580,100</u>	<u>\$ 1,596,449,692</u>

Fund balances for fiscal years 2003 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

In fiscal year 2010-11, the classification of the governmental funds fund balances changed due to the initial year of GASB Statement No. 54 presentation.

Clark County, Nevada  
Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	Fiscal Year 2003-04	Fiscal Year 2004-05	Fiscal Year 2005-06	Fiscal Year 2006-07	Fiscal Year 2007-08
<b>Revenues</b>					
Taxes	\$ 495,209,026	\$ 551,368,959	\$ 659,462,350	\$ 757,773,040	\$ 851,340,099
Special assessments	25,869,970	27,679,716	37,302,142	42,801,887	37,236,673
Licenses and permits	222,064,399	239,908,657	282,271,544	286,662,898	300,357,447
Intergovernmental revenue	852,187,712	1,022,273,292	1,303,255,187	1,366,977,075	1,298,504,136
Charges for services	487,388,647	544,077,956	143,156,986	147,894,780	162,317,424
Fines and forfeitures	10,153,620	12,916,684	17,747,861	22,751,944	26,708,031
Interest	(16,523,659)	59,858,996	83,185,927	130,002,412	194,291,020
Other	52,890,925	24,532,593	28,904,958	36,574,663	24,884,678
<b>Total revenues</b>	<u>2,129,240,640</u>	<u>2,482,616,853</u>	<u>2,555,286,955</u>	<u>2,791,438,699</u>	<u>2,895,639,508</u>
<b>Expenditures</b>					
General government	345,534,226	393,795,981	187,036,950	178,539,215	142,738,064
Judicial	123,137,144	131,473,964	139,722,891	159,636,655	185,993,845
Public safety	777,229,930	857,628,165	806,056,984	898,832,921	1,003,979,445
Public works	204,830,885	259,564,650	288,896,820	287,935,619	285,448,628
Health	27,773,765	34,203,888	52,920,880	55,300,859	82,429,051
Welfare	94,650,661	110,856,327	124,287,788	153,742,007	172,560,899
Culture and recreation	30,887,562	31,421,101	26,429,589	28,600,532	30,846,285
Community support	-	-	-	-	19,615,501
Other	54,801,624	65,563,345	73,674,990	103,120,896	113,412,034
Capital outlay	162,449,446	237,115,577	367,155,316	395,082,906	380,650,411
Debt Service					
Principal	70,423,811	67,227,533	72,175,568	77,295,023	88,615,884
Interest	87,620,141	89,080,166	85,407,943	81,571,414	90,833,176
Refunding bond issuance costs	-	1,022,252	7,940,554	7,222,677	441,645
Advance refunding escrow	-	17,112,563	4,292,682	-	-
<b>Total expenditures</b>	<u>1,979,339,195</u>	<u>2,278,952,949</u>	<u>2,248,818,835</u>	<u>2,431,173,406</u>	<u>2,597,564,868</u>
<b>Excess of revenue over (under) expenditures</b>	<u>149,901,445</u>	<u>203,663,904</u>	<u>306,468,120</u>	<u>360,265,293</u>	<u>298,074,640</u>

(Continued)

Clark County, Nevada  
 Changes in Fund Balances, Governmental Funds (Continued)  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

	<u>Fiscal Year 2003-04</u>	<u>Fiscal Year 2004-05</u>	<u>Fiscal Year 2005-06</u>	<u>Fiscal Year 2006-07</u>	<u>Fiscal Year 2007-08</u>
<b>Other financing sources (uses)</b>					
Refunding bonds issue	-	124,830,000	454,385,000	237,700,000	71,045,000
Proceeds from bonds and loans	223,694,000	-	27,862,000	407,466,000	70,000,000
Premium (discount) on bonds issued	6,435,776	11,250,530	14,665,658	87,551	-
Transfers from other funds	697,344,185	868,611,758	1,125,257,476	1,258,791,970	1,307,524,118
Transfers to other funds	(735,299,137)	(908,426,041)	(1,136,943,779)	(1,353,202,697)	(1,396,921,949)
Payments to escrow agent	(131,786,321)	(134,000,265)	(463,611,663)	(630,917,414)	(71,770,707)
Payment to bond bank entity	-	-	-	-	-
<b>Total other financing sources (uses)</b>	<u>60,388,503</u>	<u>(37,734,018)</u>	<u>21,614,692</u>	<u>(80,074,590)</u>	<u>(20,123,538)</u>
<b>Net change in fund balances</b>	<u>\$ 210,289,948</u>	<u>\$ 165,929,886</u>	<u>\$ 328,082,812</u>	<u>\$ 280,190,703</u>	<u>\$ 277,951,102</u>
Debt service as a percentage of non-capital expenditures	8.7%	7.7%	9.7%	8.4%	8.1%

Changes in fund balances for fiscal years 2002 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada  
Changes in Fund Balances, Governmental Funds (Continued)  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

	Fiscal Year 2008-09	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13
<b>Revenues</b>					
Taxes	\$ 916,382,859	\$ 815,382,197	\$ 660,321,848	\$ 659,300,609	\$ 618,385,270
Special assessments	41,564,558	39,650,930	35,852,582	35,277,215	33,518,728
Licenses and permits	255,114,210	246,239,191	253,915,669	248,678,256	253,367,755
Intergovernmental revenue	1,268,951,400	1,251,955,115	1,276,909,430	1,256,519,512	1,256,036,846
Charges for services	158,228,012	154,922,403	153,003,512	146,565,310	160,758,850
Fines and forfeitures	26,921,107	28,482,885	26,345,579	28,560,015	28,195,715
Interest	94,528,982	64,299,939	28,485,908	26,169,757	3,833,384
Other	16,988,974	37,398,143	17,648,822	14,253,250	18,742,199
<b>Total revenues</b>	<u>2,778,680,102</u>	<u>2,638,330,803</u>	<u>2,452,483,350</u>	<u>2,415,323,924</u>	<u>\$2,372,838,747</u>
<b>Expenditures</b>					
General government	160,389,154	184,598,664	158,812,135	133,012,015	134,923,871
Judicial	183,141,721	193,802,411	203,269,994	199,571,072	197,426,971
Public safety	1,065,605,539	1,108,769,510	1,082,271,370	1,077,693,108	1,041,247,783
Public works	272,849,583	222,509,608	229,087,359	258,821,274	260,759,794
Health	111,493,167	100,613,116	111,774,496	132,841,721	114,835,232
Welfare	199,218,347	183,523,215	156,507,296	148,926,822	143,855,095
Culture and recreation	28,982,769	20,197,188	11,631,591	11,236,992	10,352,514
Community support	22,010,183	44,212,630	39,568,939	24,655,247	31,859,222
Other	101,525,966	110,683,332	110,932,665	100,062,897	113,253,138
Capital outlay	584,431,452	298,879,094	229,506,085	276,000,496	265,819,168
Debt Service					
Principal	85,244,397	92,546,958	80,632,106	89,928,480	76,220,000
Interest	109,554,199	111,749,791	109,011,775	105,355,843	105,759,854
Refunding bond issuance costs	2,864,727	2,632,483	-	804,699	825,200
Advance refunding escrow	-	-	-	-	-
<b>Total expenditures</b>	<u>2,927,311,204</u>	<u>2,674,718,000</u>	<u>2,523,005,811</u>	<u>2,558,910,666</u>	<u>2,497,137,842</u>
<b>Excess of revenue over (under) expenditures</b>	<u>(148,631,102)</u>	<u>(36,387,197)</u>	<u>(70,522,461)</u>	<u>(143,586,742)</u>	<u>(\$124,299,095)</u>

(Continued)

Clark County, Nevada  
 Changes in Fund Balances, Governmental Funds (Continued)  
 Last Ten Fiscal Years  
 (Modified Accrual Basis of Accounting)

	<u>Fiscal Year 2008-09</u>	<u>Fiscal Year 2009-10</u>	<u>Fiscal Year 2010-11</u>	<u>Fiscal Year 2011-12</u>	<u>Fiscal Year 2012-13</u>
<b>Other financing sources (uses)</b>					
Refunding bonds issued	24,865,000	174,465,000	-	85,015,000	58,370,000
Proceeds from bonds and loans	556,760,000	25,645,000	-	-	-
Premium (discount) on bonds issued	19,885,267	4,510,884	-	2,034,243	1,617,013
Transfers from other funds	1,066,782,357	979,574,147	495,754,759	416,685,681	445,740,199
Transfers to other funds	(1,101,455,874)	(1,007,238,623)	(529,992,034)	(428,496,789)	(439,758,319)
Payments to escrow agent	(24,693,649)	(176,517,031)	-	-	(75,213,050)
Payment to bond bank entity	<u>(400,000,000)</u>	<u>-</u>	<u>-</u>	<u>(86,244,544)</u>	<u>-</u>
Total other financing sources (uses)	<u>142,143,101</u>	<u>439,377</u>	<u>(34,237,275)</u>	<u>(11,006,409)</u>	<u>(9,244,157)</u>
Net change in fund balances	<u>\$ (6,488,001)</u>	<u>\$ (35,947,820)</u>	<u>\$ (104,759,736)</u>	<u>\$ (154,593,151)</u>	<u>\$ (133,543,252)</u>
Debt service as a percentage of non-capital expenditures	7.2%	8.7%	8.2%	8.3%	8.2%

Changes in fund balances for fiscal years 2003 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada  
Tax Revenues by Source, Governmental Funds  
Last Ten Fiscal Years  
(Modified Accrual Basis of Accounting)

<u>Fiscal Year</u>	<u>Ad Valorem Taxes</u>	<u>Franchise Fees</u>	<u>Consolidated Taxes</u>	<u>Fuel Taxes</u>	<u>Motor Vehicle Privilege Tax</u>	<u>Sales and Use Taxes</u>	<u>Total Tax Revenues</u>
2003-04	494,305,442	47,272,850	400,807,650	69,232,174	37,741,601	126,457,330	1,175,817,047
2004-05	552,008,303	53,441,798	467,388,429	72,893,224	42,769,179	167,680,934	1,356,181,867
2005-06	610,199,304	66,792,977	506,434,832	76,700,320	45,951,198	249,780,835	1,555,859,466
2006-07	706,958,778	83,299,640	510,113,865	77,971,661	48,010,194	274,441,898	1,700,796,036
2007-08	799,257,814	91,081,001	489,752,501	77,710,751	47,805,025	265,477,538	1,771,084,630
2008-09	870,671,907	95,441,780	424,296,491	73,662,757	43,158,008	230,475,375	1,737,706,318
2009-10	773,956,199	96,089,107	383,366,531	71,381,785	47,373,522	208,946,026	1,581,113,170
2010-11	601,438,779	104,584,978	403,987,801	70,291,059	46,673,088	218,240,722	1,445,216,427
2011-12	596,242,477	90,438,234	421,641,628	69,849,947	45,920,073	231,643,158	1,455,735,517
2012-13	555,039,005	87,849,085	443,537,151	74,212,950	47,054,220	244,899,148	1,452,591,559
Change 2004-2012	12%	85%	11%	7%	25%	94%	24%

Tax revenues for fiscal years 2003 through 2004 have been restated to exclude the discretely presented component units of Regional Flood Control District and Regional Transportation Commission, to provide comparability to succeeding fiscal years.

Clark County, Nevada  
Assessed Value and Estimated Market Value of Taxable Property  
Last Ten Fiscal Years

Fiscal Year	Property Value Assessed			Total Direct Tax Rate*	Total Real and Personal Estimated Market Value	Total Assessed Value as a Percentage of Total Estimated Market Value
	Real	Personal	Total			
2003-04	39,852,173,918	4,774,487,190	44,626,661,108	.6502	127,504,746,022	35%
2004-05	45,391,834,363	5,029,248,112	50,421,082,475	.6502	144,060,235,642	35
2005-06	61,060,915,772	5,787,270,132	66,848,185,904	.6425	190,994,816,868	35
2006-07	87,405,016,148	5,954,162,886	93,359,179,034	.6416	266,740,511,525	35
2007-08	102,349,025,402	6,300,900,438	108,649,925,840	.6391	310,428,359,542	35
2008-09	106,988,178,756	5,817,306,838	112,805,485,594	.6391	322,301,387,411	35
2009-10	86,961,001,865	4,772,231,316	91,733,233,181	.6391	262,094,951,945	35
2010-11	60,420,431,199	3,706,515,345	64,126,946,544	.6391	183,219,847,268	35
2011-12	53,342,794,997	3,369,755,692	56,712,550,689	.6391	162,035,859,110	35
2012-13	48,963,146,030	4,303,923,931	53,267,069,961	.6391	152,191,628,459	35

Source: Clark County Assessor

Note: Property in the County is reassessed each year. Property is assessed at 35 percent of estimated actual value.

\* Per \$100 of assessed value

Clark County, Nevada  
Direct and Overlapping Property Tax Rates<sup>1</sup>  
Last Ten Fiscal Years

	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
County Direct Rate:										
General Operating	0.4331	0.4370	0.4370	0.4370	0.4370	0.4470	0.4070	0.4070	0.4470	0.4470
General Operating - Redirect to State	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0400	0.0400	0.0000	0.0000
Family Court	0.0192	0.0192	0.0192	0.0192	0.0192	0.0192	0.0192	0.0192	0.0192	0.0192
Cooperative Extension	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100	0.0100
Debt Service	0.0379	0.0340	0.0263	0.0254	0.0229	0.0129	0.0129	0.0129	0.0129	0.0129
Medical Assistance to Indigent Persons	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000	0.1000
County Capital	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500	0.0500
<b>Total County Direct Rate</b>	<b>0.6502</b>	<b>0.6502</b>	<b>0.6425</b>	<b>0.6416</b>	<b>0.6391</b>	<b>0.6391</b>	<b>0.6391</b>	<b>0.6391</b>	<b>0.6391</b>	<b>0.6391</b>
Clark County School District Rate	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034	1.3034
State of Nevada Rate	0.17	0.185	0.185	0.185	0.185	0.185	0.185	0.185	0.1850	0.1850
City Rates										
Boulder City	0.2038	0.2038	0.1844	0.2038	0.2038	0.2188	0.2600	0.2600	0.2600	0.2600
Henderson	0.7108	0.7108	0.7108	0.7108	0.7108	0.7108	0.7108	0.7108	0.7108	0.7108
Las Vegas	0.7796	0.7792	0.7774	0.7777	0.7715	0.7715	0.7715	0.7715	0.7715	0.7715
Mesquite	0.3020	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520
North Las Vegas	1.1987	1.1987	1.1887	1.1687	1.1637	1.1637	1.1637	1.1637	1.1637	1.1637
Unincorporated Town Rates										
Bunkerville	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Enterprise	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Indian Springs	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Laughlin	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416	0.8416
Moapa	0.2344	0.2344	0.2344	0.2344	0.2344	0.2344	0.1094	0.1094	0.1094	0.1094
Moapa Valley	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Mt. Charleston	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200	0.0200
Paradise	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Searchlight	0.1153	0.1172	0.1223	0.1222	0.1212	0.1212	0.0600	0.0200	0.0200	0.0200
Spring Valley	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Summerlin	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Sunrise Manor	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Whitney	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064
Winchester	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064	0.2064

(Continued)

Clark County, Nevada  
Direct and Overlapping Property Tax Rates<sup>1</sup>  
Last Ten Fiscal Years (Continued)

	<u>2003-04</u>	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
Other Special District Rates										
Boulder City Library	0.1655	0.164	0.1625	0.1555	0.1485	0.1405	0.1485	0.1595	0.1755	0.2030
Clark County Fire Service District	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197	0.2197
Coyote Spring Valley Groundwater Basin	0.0402	0.0575	0.0522	0.0496	0.0052	0.0039	0.0018	0.0023	0.0000	0.0000
Emergency 9-1-1	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050	0.0050
Henderson City Library	0.0535	0.0533	0.0533	0.0533	0.0582	0.059	0.0581	0.0577	0.0575	0.0586
Kyle Canyon Water District Debt	0.0417	0.0414	0.0351	0.0351	0.0346	0.0346	0.0346	0.0346	0.0000	0.0000
Las Vegas Artesian Basin	0.0018	0.0016	0.0013	0.0009	0.0008	0.0008	0.0011	0.0015	0.0000	0.0000
Las Vegas, Clark County Library District	0.0977	0.0958	0.0866	0.0866	0.0866	0.0866	0.0909	0.1011	0.0942	0.0942
Las Vegas Metropolitan Police Manpower – City	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
Las Vegas Metropolitan Police Manpower – County	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800	0.2800
Lower Moapa Groundwater Basin	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0006	0.0008	0.0000	0.0000
Mt. Charleston Fire District	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813	0.8813
Muddy River Springs Area Groundwater Basin	0.0937	0.0899	0.0785	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
North Las Vegas Library	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632

<sup>1</sup> Per \$100 of assessed value. The constitutional limit is \$3.64 on any one area's combined tax rate.  
Source – Clark County Treasurer's Office

Clark County, Nevada  
Principal Property Taxpayers  
Current Year and Nine Years Ago

Taxpayer	2012-13			2003-2004		
	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
MGM Mirage	\$ 2,453,765,826	1	5.01%	\$1,454,573,759	1	3.65%
Nevada Energy	1,618,820,753	2	3.09	694,359,883	4	1.74
Caesar's Entertainment, Inc.	1,514,349,117	3	3.31	0		0
Las Vegas Sands Corporation	958,971,521	4	1.96	0		0
Wynn Resorts Limited	720,065,000	5	1.47	0		0
Boyd Gaming Corporation	323,806,369	7	.66	0		0
Howard Hughes Corporation	164,087,944	9	.34	0		0
Station Casinos, Inc.	486,757,127	6	.99	320,166,459	7	.80
Nevada Property 1 Limited Liability Company	279,418,598	8	.57	0		0
General Growth Properties Incorporated	161,490,791	10	.33	0		0
Mandalay Resort Group	0		0	944,533,263	2	2.37
Park Place Entertainment	0		0	832,007,688	3	2.09
F.S. Rouse Limited Liability Company	0		0	486,889,805	5	1.22
Venetian Casino Resort Limited Liability Company	0		0	425,805,794	6	1.07
Harrah's Club	0		0	289,793,058	8	.73
Coast Resorts Incorporated	0		0	238,753,638	9	.60
Pulte Homes	0		0	183,582,836	10	.46
Total	<u>\$8,681,533,046</u>		<u>17.73%</u>	<u>\$5,870,466,183</u>		<u>14.73%</u>

Countywide Assessed Valuation (Real Property)

Source: Clark County Assessor

Clark County, Nevada  
Property Tax Levies and Collections  
Last Ten Fiscal Years  
(Unaudited)

Fiscal Year Ended June 30,	County Tax Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2003 – 04	1,262,337,647	1,251,864,740	99.17	10,471,906	1,262,336,646	99.99%
2004 – 05	1,449,284,608	1,439,911,686	99.35	9,368,191	1,449,279,877	99.99
2005 – 06	1,639,434,321	1,632,191,297	99.56	7,225,356	1,639,416,653	99.99
2006 – 07	1,927,169,351	1,909,964,723	99.11	17,176,705	1,927,141,428	99.99
2007 – 08	2,178,689,688	2,144,481,519	98.43	33,976,643	2,178,458,162	99.99
2008 – 09	2,356,045,793	2,310,905,968	98.08	44,132,304	2,355,038,272	99.96
2009 – 10	2,265,429,799	2,216,524,825	97.84	46,677,794	2,263,202,619	99.90
2010 – 11	1,769,879,432	1,736,374,718	98.11	30,543,029	1,766,917,747	99.83
2011 – 12	1,601,032,797	1,576,913,229	98.49	17,694,791	1,594,608,020	99.60
2012 – 13	1,460,234,637	1,446,101,302	99.03	n/a	1,446,101,302	99.03

Clark County, Nevada  
Ratio of Outstanding Debt by Type  
Last Ten Fiscal Years

Fiscal Year	General Bonded Debt			Other Governmental Activities Debt			
	General Obligation Bonds	Percentage of Estimated Market Value (a)	Per Capita (b)	Revenue Bonds	Special Assessment Bonds	Loans	Capital Leases
2003-04	1,588,126,407	2.24	1,639	241,449,672	261,760,245	82,042,245	-
2004-05	1,528,691,961	1.91	1,516	229,504,535	250,377,569	261,844,292	-
2005-06	1,671,299,770	1.59	1,584	214,484,005	254,639,567	171,639,840	-
2006-07	1,964,467,688	1.27	1,731	490,060,000	256,396,000	1,423,574	-
2007-08	1,893,510,438	1.12	1,753	474,190,000	303,045,000	1,180,941	-
2008-09	2,453,462,576	1.35	2,176	458,325,000	283,295,000	92,924,406	-
2009-10	2,033,880,000	1.71	2,219	594,330,000	270,015,000	408,796	-
2010-11	1,971,170,000	2.42	2,252	808,865,000	252,320,000	181,690	182,619,483
2011-12	1,900,855,000	2.79	2,249	773,655,000	233,115,000	0	349,352,275
2012-13	1,727,240,000	3.09	not available	740,810,000	200,550,000	0	348,382,597

Fiscal Year	Business-Type Activities			Total (c)	Percentage of Personal Income	Per Capita
	General Obligation Bonds	Revenue Bonds	Loans			
2003-04	1,275,449,525	1,600,429,323	149,920,392	5,199,177,809	9.03	2,976
2004-05	1,224,055,278	1,907,908,924	307,983,339	5,710,365,898	8.99	3,145
2005-06	1,357,428,261	1,993,766,000	405,937,591	6,069,195,034	8.29	3,173
2006-07	1,433,927,628	2,778,560,000	404,835,133	7,329,670,023	9.52	3,733
2007-08	1,588,841,967	3,109,210,000	403,681,338	7,773,659,684	9.80	3,914
2008-09	1,912,505,262	3,045,412,000	402,473,817	8,648,398,061	12.38	4,311
2009-10	2,454,658,487	4,728,724,000	401,210,067	10,483,226,350	15.02	5,182
2010-11	2,470,025,167	4,627,766,000	400,000,000	10,530,327,857	14.98	5,339
2011-12	2,618,520,870	4,436,333,000	400,000,000	10,362,478,870	not available	5,158
2012-13	2,976,838,876	4,399,265,000	400,000,000	10,793,086,473	not available	not available

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

- (a) See assessed value and estimated market value of Taxable Property Schedule for assessed property value data, and personal income data.
- (b) Population data and personal income tax data can be found in the Demographic and Economic Statistics Schedule.
- (c) Includes general bonded debt, other governmental activities and business-type activities debt.

Clark County, Nevada  
Legal Debt Margin Information  
Last Ten Years

	<u>Fiscal Year 2003-04</u>	<u>Fiscal Year 2004-05</u>	<u>Fiscal Year 2005-06</u>	<u>Fiscal Year 2006-07</u>	<u>Fiscal Year 2007-08</u>
Debt Limit					
Total net general obligation debt	\$4,462,666,111	\$5,042,108,248	\$6,684,818,590	\$9,335,917,903	\$10,864,992,584
Legal debt Margin	<u>1,874,045,000</u>	<u>1,162,010,000</u>	<u>1,282,405,000</u>	<u>1,205,915,000</u>	<u>1,132,450,000</u>
	<u>\$2,588,621,111</u>	<u>\$3,880,098,248</u>	<u>\$5,402,413,590</u>	<u>\$8,130,002,903</u>	<u>\$9,732,542,584</u>
 Total net debt applicable to the limit as a Percent of debt limit	 41.99%	 23.05%	 19.18%	 12.92%	 10.42%
	<u>Fiscal Year 2008-09</u>	<u>Fiscal Year 2009-10</u>	<u>Fiscal Year 2010-2011</u>	<u>Fiscal Year 2011-12</u>	<u>Fiscal Year 2012-13</u>
Debt Limit					
Total net general obligation debt	\$11,280,548,559	\$9,173,323,318	\$6,412,694,654	5,671,255,069	5,326,706,996
Legal debt Margin	<u>1,317,140,000</u>	<u>1,440,920,000</u>	<u>1,535,600,000</u>	<u>1,454,445,000</u>	<u>1,393,040,000</u>
	<u>\$9,963,408,559.00</u>	<u>\$7,732,403,318</u>	<u>\$4,877,094,654</u>	<u>4,216,810,069</u>	<u>3,933,666,996</u>
 Total net debt applicable to the limit as a Percent of debt limit	 11.68%	 15.71%	 23.95%	 25.65%	 26.15%

Legal debt margin calculation for Fiscal Year 2012-13

Assessed Value	\$53,267,069,961
Debt Limit (10% of assessed value)	5,326,706,996
Debt applicable to limit:	
General obligation bonds	<u>1,393,040,000</u>
Total net debt applicable to limit	<u>1,393,040,000</u>
Legal debt margin	<u>\$3,933,666,996</u>

Note: The statutory County debt limit of 10 percent of the assessed value of all taxable property in the County is set forth in Chapter 244A.059 of the Nevada Revised Statutes.

Clark County, Nevada  
Pledged Revenue Coverage  
Last Ten Fiscal Years

**Airport Revenue Bonds**

Fiscal Year	Total Revenue Available for Debt Service	Less:	Net Revenue Available for Debt Service	Debt Service	Coverage
		Operating and Maintenance Expenses			
2003-04	245,580,706	122,947,210	122,633,496	57,478,936	2.13
2004-05	280,155,000	140,346,655	139,808,345	67,888,322	2.06
2005-06	326,726,000	156,977,000	169,749,000	83,567,000	2.03
2006-07	363,336,000	207,443,000	155,893,000	87,876,000	1.77
2007-08	418,566,000	256,419,000	162,147,000	97,536,000	1.66
2008-09	413,052,000	253,316,481	159,735,519	90,985,000	1.76
2009-10	384,037,000	227,694,000	156,343,000	108,624,000	1.44
2010-11	417,051,000	217,353,000	199,698,000	117,411,000	1.70
2011-12	373,155,000	222,336,000	150,819,000	73,723,000	2.05
2012-13	547,115,000	234,098,000	313,017,000	220,906,000	1.42

**Special Assessment Bonds**

Fiscal Year	Special Assessment Collections	Debt Service		Coverage
		Principal	Interest	
2003-04	24,061,096	20,892,482	11,887,638	.73
2004-05	26,942,679	11,573,999	14,721,531	1.02
2005-06	35,753,299	11,815,001	13,133,303	1.43
2006-07	40,581,035	14,587,000	13,152,821	1.45
2007-08	35,648,349	23,351,000	13,040,819	.98
2008-09	39,816,417	19,750,000	15,103,717	1.14
2009-10	38,392,920	18,925,000	14,513,756	1.15
2010-11	35,390,820	17,695,000	13,734,115	1.13
2011-12	33,988,855	19,205,000	12,924,916	1.06
2012-13	32,435,474	17,670,000	10,896,464	1.14

Note: Details regarding the outstanding debt can be found in the notes to the financial statements.

Clark County, Nevada  
Demographic and Economic Statistics  
Last Ten Fiscal Years

<u>Year</u>	<u>Population</u> <sup>(1)</sup>	<u>Personal Income</u> <sup>(2)</sup>	<u>Per Capita Personal Income</u> <sup>(2)</sup>	<u>School Enrollment</u> <sup>(3)</sup>	<u>Unemployment Rate</u> <sup>(4)</sup>
2003-04	1,747,025	57,587,185,075	32,963	268,357	4.80
2004-05	1,815,730	68,189,740,150	37,555	280,834	4.00
2005-06	1,912,654	74,077,089,420	38,734	291,510	3.90
2006-07	1,963,687	78,439,477,215	39,725	302,763	4.30
2007-08	1,986,146	79,286,948,320	39,249	308,783	5.50
2008-09	2,006,347	69,854,528,000	36,711	311,240	9.18
2009-10	2,023,102	69,800,237,000	35,723	309,476	14.00
2010-11	1,972,514	70,289,097,000	35,680	309,893	14.20
2011-12	2,008,654	not available	not available	308,377	12.80
2012-13	not available	not available	not available	309,983	10.23

- Sources:
- (1) Clark County Department of Comprehensive Planning
  - (2) University of Nevada, Las Vegas (data revisions per Bureau of Economic Analysis)
  - (3) Clark County School District
  - (4) Nevada Department of Employment Security

Clark County, Nevada  
Principal Employers  
Current Year and Nine Years Ago

Employer	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Clark County School District	35,000	1	4.25%	28,500	1	3.66%
Clark County, Nevada	8,250	2	1.00	9,250	2	1.19
Wynn Las Vegas, LLC	8,250	3	1.00			
Bellagio, LLC	7,750	4	.94			
MGM Grand Hotel/Casino	7,750	5	.94			
Aria Resort and Casino, LLC	7,250	6	.88			
Mandalay Bay Resort and Casino	6,750	7	.82	6,750	3	.87
Caesars Palace	6,250	8	.76	4,750	8	.61
University of Nevada-Las Vegas	5,250	9	.64	5,250	6	.67
Las Vegas Metropolitan Police	4,750	10	.57	4,750	7	.61
The Mirage Casino Hotel				5,750	4	.74
Ballys and Paris Casino Hotels						
Rio Suite Hotel				4,250	9	.55
State of Nevada				5,250	5	.67
Luxor				3,750	10	.48
Total for Principal Employers	<u>97,250</u>		<u>11.80%</u>	<u>78,250</u>		<u>10.05%</u>
Total Employment in Clark County as of June 30	823,866			778,977		

Source: State of Nevada – Department of Employment, Training and Rehabilitation

Note: Number of employees estimated using midpoint range.

Clark County, Nevada  
 Budgeted Full-Time Equivalent County Employees by Function/Program  
 Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
General Government	1,670	1,772	1,853	1,968	1,948	1,838	1,440	1,474	1,331	1,343
Judicial	1,282	1,343	1,390	1,456	1,506	1,583	1,780	1,882	1,866	1,914
Public Safety	6,269	6,475	6,856	7,405	7,938	8,653	8,466	8,167	8,095	8,231
Public Works	373	386	391	402	404	545	397	352	365	329
Health	601	627	689	678	721	708	698	671	670	673
Welfare	347	356	386	490	505	206	153	151	146	144
Culture and Recreation	601	593	528	594	582	635	544	383	388	433
Community Support	-	-	-	-	8	8	8	11	12	12
Other	28	32	22	63	52	52	711	360	533	152
Hospital	3,372	3,529	3,701	3,929	3,888	3,675	3,604	3,467	3,475	3,475
Water	1,164	1,244	1,368	1,491	1,540	1,581	1,581	1,581	1,581	1,581
Airport	1,089	1,138	1,296	1,500	1,557	1,603	1,573	1,588	1,637	1,641
Sewer	225	228	225	278	304	321	330	344	322	350
<b>Total</b>	<b>17,021</b>	<b>17,723</b>	<b>18,705</b>	<b>20,254</b>	<b>20,953</b>	<b>21,408</b>	<b>21,285</b>	<b>20,431</b>	<b>20,421</b>	<b>20,278</b>

Clark County, Nevada  
Operating Indicators by Function/Program  
Last Nine Fiscal Years

Function/Program	Fiscal Year								
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
General Government									
Finance/Risk Management									
Number of liability claims filed	301	300	244	274	321	229	255	249	253
Clerk									
Number of court documents filed electronically	38,940	63,271	50,783	70,270	88,956	361,286	840,296	1,107,577	1,352,082
Judicial									
Public Defender									
Number of felony charges	N/A	N/A	36,064	37,676	34,427	34,182	30,519	26,176	27,738
Number of gross misdemeanor charges	N/A	N/A	3,033	3,352	2,305	1,976	2,046	1,826	1,949
Number of misdemeanor charges	N/A	N/A	10,816	11,376	9,437	9,260	6,865	3,889	5,802
Public Safety									
Fire Department									
Number of fire and other calls	27,824	32,184	30,618	33,358	31,156	24,493	14,013	9,534	10,068
Number of EMS calls	76,120	82,030	86,215	86,324	86,785	93,942	109,071	121,988	127,645
Public Administrator									
Number of new cases	1,751	1,744	1,718	1,524	1,016	1,013	1,114	356*	449
Number of closed cases	1,729	1,713	1,764	1,491	1,059	1,148	915	588	289
Number of cases worked	2,165	2,161	2,168	1,930	1,460	1,442	1,478	922	786
Juvenile Justice Services									
Number of referrals processed for restitution	1,836	2,500	2,251	4,251	4,821	3,811	3,426	4,109	3,177

\* The drop in Public Administrator cases in FY12 compared to FY11 is due to an elimination of non-mandated services resulting from budget and staff reductions on July 1, 2011. The reduction in case numbers does not reflect a decline in family's needs for traditional Public Administrator services in Clark County

Clark County, Nevada  
 Operating Indicators by Function/Program  
 Last Nine Fiscal Years (Continued)

<u>Function/Program</u>	<u>Fiscal Year</u>								
	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
<b>Public Works</b>									
Number of traffic signals installed	16	26	32	28	518	525	532	535	536
<b>Health</b>									
Number of storm water inspections of construction sites performed	902	3,704	3,167	3,804	1,990	2,374	2,722	2,250	2,129
<b>Hospital</b>									
Number of patient days	176,104	180,816	177,051	165,880	150,456	138,851	135,572	132,294	133,928
Number of adjusted patient days	239,420	247,020	242,655	235,754	223,467	202,797	200,966	201,838	210,935

Source: Various County Departments  
 Comparable data was not available for years prior to those shown.

Clark County, Nevada  
Capital Asset Statistics by Function/Program  
Last Nine Fiscal Years

<u>Function/Program</u>	<u>Fiscal Year</u>								
	<u>2004-05</u>	<u>2005-06</u>	<u>2006-07</u>	<u>2007-08</u>	<u>2008-09</u>	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>
<b>Public Safety</b>									
Sheriff									
Police patrol units-vehicles	1,203	1,142	1,191	957	986	980	996	1,004	1,484
Fire									
Number of stations	25	25	25	26	27	29	29	29	29
Number of volunteer stations	13	13	13	13	13	13	13	13	13
<b>Public Works</b>									
Paved roads (standard lane miles)	6,023	6,365	6,377	7,012	7,695	7,713	7,579	7,583	7,664
Unpaved roads (standard lane miles)	615	597	592	569	439	438	414	531	530
Storm sewer miles	92	92	92	122	141	141	613	635	647
Sanitary sewer miles	2,292	1,924	2,013	2,058	2,026	2,063	2,032	2,044	2,059
<b>Culture and Recreation</b>									
Parks and recreation									
Number of parks	77	83	85	98	105	105	100	100	104
Activity centers	32	32	31	30	28	31	29	29	31
Park acres (developed)	1,053	1,171	1,240	1,485	1,602	1,602	1,881	1,881	1,962
Golf courses	1	1	1	1	1	1	1	1	1
Swimming pools	19	24	25	17	14	13	14	16	16
Camping facilities	2	2	2	2	2	3	3	3	3
Museums	3	3	3	3	3	3	3	3	3
Horse facilities	2	2	2	2	3	3	4	4	4
Dog facilities	7	7	7	7	8	8	8	8	8

Source: Various County Departments  
Comparable data was not available for years prior to those shown.