

STATISTICAL SECTION

Clark County, Nevada
Listing of Statistical Information

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

Net Position	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09
Governmental activities					
Net investment in capital assets	\$1,842,643,315	\$3,018,095,703	\$3,934,405,026	\$ 4,436,761,991	\$ 4,804,599,338
Restricted	603,921,279	739,308,279	1,881,368,158	1,263,653,507	1,308,548,811
Unrestricted	<u>1,444,834,008</u>	<u>1,193,910,246</u>	<u>413,649,214</u>	<u>1,218,285,419</u>	<u>1,137,020,922</u>
Total governmental activities net position	<u>\$3,891,398,602</u>	<u>\$4,951,314,228</u>	<u>\$6,229,422,398</u>	<u>\$ 6,918,700,917</u>	<u>\$7,250,169,071</u>
Business-type activities					
Net investment in capital assets	\$1,843,199,512	\$2,211,595,146	\$ 1,676,012,461	\$ 3,023,318,923	\$3,302,426,756
Restricted	673,911,150	782,947,963	1,539,605,868	683,952,349	271,985,113
Unrestricted	<u>933,938,367</u>	<u>829,747,930</u>	<u>896,546,447</u>	<u>629,508,809</u>	<u>826,255,851</u>
Total business-type activities net position	<u>\$3,451,049,029</u>	<u>\$3,824,291,039</u>	<u>\$ 4,112,164,776</u>	<u>\$ 4,336,780,081</u>	<u>\$4,400,667,720</u>
Primary government					
Net investment in capital assets	\$3,685,842,827	\$5,229,690,849	\$ 5,610,417,487	\$ 7,460,080,914	\$ 8,107,026,094
Restricted	1,277,832,429	1,522,256,242	3,420,974,026	1,947,605,856	1,580,533,924
Unrestricted	<u>2,378,772,375</u>	<u>2,023,658,176</u>	<u>1,310,195,661</u>	<u>1,847,794,228</u>	<u>1,963,276,773</u>
Total primary government net position	<u>\$7,342,447,631</u>	<u>\$8,775,605,267</u>	<u>\$10,341,587,174</u>	<u>\$11,255,480,998</u>	<u>\$11,650,836,791</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				
	2009-10	2010-11	2011-12	2012-13	2013-14
Governmental activities					
Net investment in capital assets	\$ 4,995,921,396	\$5,161,926,856	\$ 5,327,763,179	\$ 5,460,649,373	\$ 5,515,985,006
Restricted	1,326,516,499	997,318,673	870,122,118	785,471,326	807,000,434
Unrestricted	<u>1,122,539,350</u>	<u>1,353,189,536</u>	<u>1,267,135,049</u>	<u>1,144,645,243</u>	<u>1,312,577,261</u>
Total governmental activities net position	<u>\$ 7,444,977,245</u>	<u>\$7,512,435,065</u>	<u>\$ 7,465,020,346</u>	<u>\$ 7,390,765,942</u>	<u>\$ 7,635,562,701</u>
Business-type activities					
Net investment in capital assets	\$ 3,220,806,971	\$3,108,143,202	\$ 3,117,337,900	\$ 2,127,732,499	\$ 2,005,316,172
Restricted	398,799,707	396,624,708	305,571,234	270,180,399	298,913,129
Unrestricted	<u>728,299,596</u>	<u>828,870,227</u>	<u>791,114,997</u>	<u>759,025,210</u>	<u>744,259,951</u>
Total business-type activities net position	<u>\$ 4,347,906,274</u>	<u>\$4,333,638,137</u>	<u>\$ 4,214,024,131</u>	<u>\$3,156,938,108</u>	<u>\$ 3,048,489,252</u>
Primary government					
Net investment in capital assets	\$ 8,216,728,367	\$8,270,070,058	\$ 8,445,101,079	\$ 7,588,381,872	\$ 7,521,301,178
Restricted	1,725,316,206	1,393,943,381	1,175,693,352	1,055,651,725	1,105,913,563
Unrestricted	<u>1,850,838,946</u>	<u>2,182,059,763</u>	<u>2,058,250,046</u>	<u>1,903,670,453</u>	<u>2,056,837,212</u>
Total primary government net position	<u>\$11,792,883,519</u>	<u>\$11,846,073,202</u>	<u>\$11,679,044,477</u>	<u>\$10,547,704,050</u>	<u>\$10,684,051,953</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				
	2004-05	2005-06	2006-07	2007-08	2008-09
Expenses					
Governmental activities:					
General government	\$ 241,761,255	\$ 228,487,663	\$ 234,250,001	\$ 220,165,615	\$ 237,328,938
Judicial	135,049,067	149,715,624	168,895,185	199,563,451	188,151,791
Public safety	728,488,845	830,649,965	917,463,036	1,082,216,327	1,197,914,886
Public works	377,839,619	442,737,383	832,920,960	467,845,743	484,787,359
Health	34,791,793	53,539,912	55,814,102	84,025,232	112,505,490
Welfare	111,460,623	124,905,612	154,155,995	174,289,857	199,691,030
Culture and recreation	42,690,897	35,853,518	42,704,498	54,067,340	42,244,450
Community support	-	-	-	19,710,319	22,015,264
Other	70,216,891	75,730,667	103,518,536	113,762,028	101,298,299
Interest on long-term debt	92,780,765	81,207,539	85,412,573	91,136,714	112,277,946
Total governmental activities expenses	<u>1,835,079,755</u>	<u>2,022,827,883</u>	<u>2,595,134,886</u>	<u>2,506,782,626</u>	<u>2,698,215,453</u>
Business-type activities:					
Hospital	482,064,800	513,914,433	563,070,068	589,797,799	599,590,137
Water	388,341,493	505,873,873	455,666,217	431,929,066	416,639,766
Airport	311,709,817	342,206,340	416,371,633	495,754,402	513,349,050
Sewer	75,301,431	83,972,711	91,559,270	106,987,817	108,643,275
Other	48,634,386	55,668,058	65,694,558	74,264,231	68,966,176
Total business-type activities expenses	<u>1,306,051,927</u>	<u>1,501,635,415</u>	<u>1,592,361,746</u>	<u>1,698,733,315</u>	<u>1,707,188,404</u>
Total primary government expenses	<u>\$3,141,131,682</u>	<u>\$3,524,463,298</u>	<u>\$4,187,496,632</u>	<u>\$4,205,515,941</u>	<u>\$4,405,403,857</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 279,894,797	\$ 218,922,886	\$ 180,986,538	\$ 205,306,476	\$ 193,369,543
Judicial	32,319,394	40,900,693	49,092,160	50,990,053	59,591,447
Public safety	28,625,991	35,009,008	42,162,880	50,446,619	52,199,999
Public works	77,527,656	156,586,202	134,967,816	153,231,371	40,243,272
Health	-	9,481,401	9,088,560	8,750,448	7,717,222
Welfare	-	-	943,200	-	-
Culture and recreation	1,653,455	1,231,592	13,071,150	17,924,654	17,701,781
Other	-	-	494,542	474,829	697,003

(Continued)

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

	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09
Program Revenues (Continued)					
Governmental activities (continued):					
Operating grants and contributions	\$ 262,561,539	\$ 300,860,967	\$ 839,811,992	\$ 414,259,506	\$ 455,497,564
Capital grants and contributions	<u>297,819,242</u>	<u>306,079,008</u>	<u>121,599,428</u>	<u>253,029,125</u>	<u>296,666,310</u>
Total governmental activities program revenues	<u>980,402,074</u>	<u>1,069,071,757</u>	<u>1,392,218,266</u>	<u>1,154,413,081</u>	<u>1,123,684,141</u>
Business-type activities:					
Charges for services:					
Hospital	465,355,383	473,870,881	503,010,557	529,627,459	510,430,588
Water	355,682,232	453,246,126	381,924,277	359,819,825	358,078,404
Airport	261,566,363	290,979,024	332,670,667	506,442,294	462,615,242
Sewer	87,570,925	96,456,509	100,297,566	103,737,269	112,099,618
Other	67,991,577	69,486,363	78,476,826	81,606,399	42,801,815
Operating grants and contribution	5,042,294	13,659,756	5,711,070	31,000,000	60,000,000
Capital grants and contributions	<u>311,723,401</u>	<u>398,892,981</u>	<u>291,717,009</u>	<u>132,905,410</u>	<u>98,328,506</u>
Total business-type activities program revenues	<u>1,554,932,175</u>	<u>1,796,591,640</u>	<u>1,693,807,972</u>	<u>1,745,138,656</u>	<u>1,644,354,173</u>
Total primary government program revenues	<u>\$2,535,334,249</u>	<u>\$2,865,663,397</u>	<u>\$3,086,026,238</u>	<u>\$2,899,551,737</u>	<u>\$2,768,038,314</u>
Net (Expense)/Revenue					
Governmental activities	\$ (854,677,681)	\$ (953,756,126)	\$(1,202,916,620)	\$(1,352,369,545)	\$(1,574,531,312)
Business-type activities	<u>248,880,248</u>	<u>294,956,225</u>	<u>101,446,226</u>	<u>46,405,341</u>	<u>(62,834,231)</u>
Total primary government net expense	<u>\$ (605,797,433)</u>	<u>\$ (658,799,901)</u>	<u>\$ (1,101,470,394)</u>	<u>\$ (1,305,964,204)</u>	<u>\$ (1,637,365,543)</u>
General Revenues and Other Changes in Net Position					
Governmental activities:					
Taxes					
Ad valorem taxes	\$ 552,008,303	\$ 610,199,304	\$ 706,958,778	\$ 799,257,814	\$ 870,671,907
Franchise fees	53,441,798	66,792,977	83,299,640	91,081,001	95,441,780
Consolidated tax	635,069,363	690,137,896	510,113,865	489,752,501	424,296,491
Fuel taxes	<u>72,893,224</u>	<u>76,700,320</u>	<u>77,971,661</u>	<u>77,710,751</u>	<u>73,662,757</u>

(Continued)

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

	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09
General Revenue and Other Changes in Net Position (Continued)					
Governmental activities (continued):					
Taxes (continued)					
Motor vehicle privilege tax	\$ 42,769,179	\$ 45,951,198	\$ 48,010,194	\$ 47,805,025	\$ 43,158,008
Room tax	-	-	44,426,388	45,917,555	37,179,811
Sales and use tax	-	66,077,771	274,441,898	265,477,538	230,475,375
Interest income	66,313,855	88,719,008	137,693,927	208,926,347	106,744,335
Other	23,251,683	51,333,239	35,251,561	34,901,285	32,310,674
Gain (loss) on disposal of capital assets	3,214,275	2,185,271	5,136,782	2,620,375	3,172,705
Transfers	(16,289,283)	(1,700,000)	(71,059,904)	(24,600,831)	(11,114,377)
Total governmental activities	<u>1,432,672,397</u>	<u>1,696,396,984</u>	<u>1,852,244,790</u>	<u>2,038,849,361</u>	<u>1,905,999,466</u>
Business-type activities:					
Taxes					
Ad valorem taxes	14,108	13,016	13,437	15,181	15,957
Consolidated taxes	74,946	81,974	89,561	65,526	53,466
Sales and use tax	14,911,562	16,286,165	16,475,970	15,813,975	13,735,092
Development tax	-	278,372	-	-	-
Interest income	45,348,851	58,442,394	98,788,639	137,391,418	79,651,192
Other	-	1,258,488	-	-	-
Gain (loss) on disposal of capital assets	82,571	225,376	-	323,033	161,239
Transfers	16,289,283	1,700,000	71,059,904	24,600,831	11,114,377
Total business-type activities	<u>76,721,321</u>	<u>78,285,785</u>	<u>186,427,511</u>	<u>178,209,964</u>	<u>104,731,323</u>
Total primary government	<u>\$1,509,393,718</u>	<u>\$1,774,682,769</u>	<u>\$2,038,672,301</u>	<u>\$2,217,059,325</u>	<u>\$2,010,730,789</u>
Changes in Net Position					
Government activities	\$ 577,994,716	\$ 742,640,858	\$ 649,328,170	\$ 686,479,816	\$ 331,468,154
Business-type activities	<u>325,601,569</u>	<u>373,242,010</u>	<u>287,873,737</u>	<u>224,615,305</u>	<u>41,897,092</u>
Total primary government	<u>\$ 903,596,285</u>	<u>\$1,115,882,868</u>	<u>\$ 937,201,907</u>	<u>\$ 911,095,121</u>	<u>\$ 373,365,246</u>

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

	Fiscal Year				
	2009-10	2010-11	2011-12	2012-13	2013-14
Expenses					
Governmental activities:					
General government	\$ 230,702,394	\$ 187,548,288	\$ 168,284,261	\$ 175,800,332	\$ 158,632,026
Judicial	201,902,371	211,063,243	206,462,746	206,641,513	203,638,020
Public safety	1,212,609,296	1,160,142,925	1,148,289,674	1,148,528,900	935,441,732
Public works	436,880,168	418,406,823	476,903,001	451,811,328	482,549,434
Health	101,240,331	111,895,396	132,909,411	114,955,068	89,696,041
Welfare	184,093,105	156,825,380	149,211,271	144,422,299	133,807,045
Culture and recreation	35,200,111	28,788,472	30,542,396	33,273,415	44,265,016
Community support	44,195,982	39,629,471	24,608,108	31,858,603	26,745,263
Other	111,022,098	111,567,373	114,808,098	99,975,955	102,554,167
Interest on long-term debt	111,231,936	108,176,445	111,005,734	106,131,831	103,823,184
Total governmental activities expenses	<u>2,669,077,792</u>	<u>2,534,043,816</u>	<u>2,563,024,700</u>	<u>\$2,513,399,244</u>	<u>\$2,281,151,928</u>
Business-type activities:					
Hospital	581,325,269	569,477,328	578,145,268	588,532,924	595,637,598
Water	371,696,883	383,354,972	382,888,651	-	-
Airport	528,022,591	517,023,190	552,924,971	673,074,992	645,068,754
Sewer	116,989,734	153,062,108	135,662,685	139,384,220	156,271,087
Other	60,566,115	52,364,172	43,650,248	43,644,036	43,106,062
Total business-type activities expenses	<u>1,658,600,592</u>	<u>1,675,281,770</u>	<u>1,693,271,823</u>	<u>1,444,636,172</u>	<u>1,440,083,501</u>
Total primary government expenses	<u>\$4,327,678,384</u>	<u>\$4,209,325,586</u>	<u>\$4,256,296,523</u>	<u>\$3,958,035,416</u>	<u>\$3,721,235,429</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$ 187,918,173	\$ 187,853,000	190,880,035	\$194,889,199	\$204,878,694
Judicial	69,866,465	68,921,942	66,419,851	66,101,247	62,012,733
Public safety	49,978,243	47,225,729	50,676,487	54,649,500	57,799,869
Public works	37,350,380	27,401,919	24,373,175	37,369,766	61,656,605
Health	7,284,270	7,746,649	7,547,046	7,775,955	8,379,690
Welfare	-	-	-	-	-
Culture and recreation	15,421,223	13,614,695	10,719,885	13,544,401	13,693,556
Other	-	469,928	588,150	163,273	192,707

(Continued)

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

	Fiscal Year				
	2009-10	2010-11	2011-12	2012-13	2013-14
Program Revenues (Continued)					
Governmental activities (continued):					
Operating grants and contributions	\$ 532,784,892	\$ 532,327,951	\$ 489,127,418	\$ 456,994,221	\$ 398,684,838
Capital grants and contributions	<u>256,791,998</u>	<u>176,377,216</u>	<u>135,744,804</u>	<u>82,070,382</u>	<u>90,103,498</u>
Total governmental activities program revenues	<u>1,157,395,644</u>	<u>1,061,939,029</u>	<u>976,076,851</u>	<u>913,557,944</u>	<u>897,402,190</u>
Business-type activities:					
Charges for services:					
Hospital	490,838,432	470,602,382	556,380,510	590,789,544	473,741,243
Water	327,713,082	337,120,307	340,948,416	-	-
Airport	455,670,014	470,467,082	435,056,951	576,504,644	586,579,010
Sewer	125,004,548	134,773,538	136,351,418	147,612,654	145,392,612
Other	30,654,893	32,437,092	35,433,569	35,375,523	40,632,455
Operating grants and contribution	65,400,000	65,000,000	31,137,054	31,052,174	65,694,581
Capital grants and contributions	<u>60,209,144</u>	<u>64,861,568</u>	<u>74,408,261</u>	<u>41,463,040</u>	<u>69,385,405</u>
Total business-type activities program revenues	<u>1,555,490,113</u>	<u>1,575,261,969</u>	<u>1,609,716,179</u>	<u>1,422,797,579</u>	<u>1,381,425,306</u>
Total primary government program revenues	<u>\$ 2,712,885,757</u>	<u>\$ 2,637,200,998</u>	<u>\$ 2,585,793,030</u>	<u>\$ 2,336,355,523</u>	<u>\$ 2,278,827,496</u>
Net (Expense)/Revenue					
Governmental activities	\$(1,511,682,148)	\$(1,472,104,787)	\$(1,586,947,849)	\$(1,599,841,300)	(1,383,749,738)
Business-type activities	<u>(103,110,479)</u>	<u>(100,019,801)</u>	<u>(83,555,644)</u>	<u>(21,838,593)</u>	<u>(58,658,195)</u>
Total primary government net expense	<u>\$(1,614,792,627)</u>	<u>\$(1,572,124,588)</u>	<u>\$(1,670,503,493)</u>	<u>\$(1,621,679,893)</u>	<u>(1,442,407,933)</u>
General Revenue and Other Changes in Net Position					
Governmental activities:					
Taxes					
Ad valorem taxes	\$ 773,956,199	\$ 601,438,779	\$ 596,242,477	\$ 555,039,005	\$ 562,026,430
Franchise fees	96,089,107	104,584,978	90,438,234	87,849,085	93,449,009
Consolidated tax	383,366,531	403,987,801	421,641,628	443,537,151	473,083,362
Fuel taxes	<u>71,381,785</u>	<u>70,291,059</u>	<u>69,849,947</u>	<u>74,212,950</u>	<u>81,877,569</u>

(Continued)

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

	Fiscal Year				
	2009-10	2010-11	2011-12	2012-13	2013-14
General Revenue and Other Changes in Net Position (Continued)					
Governmental activities (continued)					
Taxes (continued)					
Motor vehicle privilege tax	\$ 47,373,522	\$ 46,673,088	\$ 45,920,073	\$ 47,054,220	\$ 49,811,102
Room tax	32,338,354	36,918,685	41,757,441	42,523,311	46,674,085
Sales and use tax	208,946,026	218,240,722	231,643,158	244,899,148	262,323,491
Interest income	75,901,563	34,319,177	20,390,204	5,721,497	27,332,859
Other	29,054,214	32,660,591	29,968,189	32,662,591	44,032,559
Gain (loss) on disposal of capital assets	1,747,497	2,949,516	1,107,019	3,606,058	11,989,290
Transfers	<u>(13,664,476)</u>	<u>(12,501,789)</u>	<u>(9,425,240)</u>	<u>(11,518,120)</u>	<u>(11,690,724)</u>
Total governmental activities	<u>1,706,490,322</u>	<u>1,539,562,607</u>	<u>1,539,533,130</u>	<u>1,525,586,896</u>	<u>1,640,909,032</u>
Business-type activities					
Taxes					
Ad valorem taxes	16,738	12,713	266	-	-
Consolidated taxes	50,042	48,509	10,346	-	-
Sales and use tax	12,472,583	13,408,757	14,365,220	14,870,001	15,911,706
Development tax	-	-	-	-	-
Interest income	41,167,124	59,122,678	(51,488,094)	47,365,837	100,028
Other	-	-	-	-	-
Gain (loss) on disposal of capital assets	709,052	657,218	63,228	65,409	211,909
Transfers	<u>13,664,476</u>	<u>12,501,789</u>	<u>9,425,240</u>	<u>11,518,120</u>	<u>11,690,724</u>
Total business-type activities	<u>68,080,015</u>	<u>85,751,664</u>	<u>(27,623,794)</u>	<u>73,819,367</u>	<u>27,914,367</u>
Total primary government	<u>\$ 1,774,570,337</u>	<u>\$ 1,625,314,271</u>	<u>\$ 1,511,909,336</u>	<u>\$ 1,599,406,263</u>	<u>\$ 1,668,823,399</u>
Changes in Net Position					
Government activities	\$ 194,808,174	\$ 67,457,820	\$ (47,414,719)	\$ (74,254,404)	\$ 257,159,294
Business-type activities	<u>(35,030,464)</u>	<u>(14,268,137)</u>	<u>(111,179,438)</u>	<u>51,980,774</u>	<u>(30,743,828)</u>
Total primary government	<u>\$ 159,777,710</u>	<u>\$ 53,189,683</u>	<u>\$ (158,594,157)</u>	<u>\$ (22,273,630)</u>	<u>\$ 226,415,466</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			
	2004-05	2005-06	2006-07	2007-08
General Fund				
Reserved	\$ 22,046,228	\$ 25,091,004	\$ 21,804,888	\$ 38,257,822
Unreserved	243,563,410	282,831,718	287,997,260	180,196,062
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Unassigned	-	-	-	-
Total general fund	<u>\$ 265,609,638</u>	<u>\$ 307,922,722</u>	<u>\$ 309,802,148</u>	<u>\$ 218,453,884</u>
All Other Governmental Funds				
Reserved	\$ 282,001,887	\$ 324,407,135	\$ 345,622,281	\$ 545,747,832
Unreserved, reported in:				
Special revenue funds	268,088,790	362,652,608	454,564,414	541,788,968
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Debt Service Funds				
Restricted	-	-	-	-
Assigned	-	-	-	-
Capital project funds	609,512,359	814,318,534	979,502,859	1,064,250,823
Nonspendable	-	-	-	-
Restricted	-	-	-	-
Committed	-	-	-	-
Assigned	-	-	-	-
Total all other government funds	<u>\$1,159,603,036</u>	<u>\$1,501,378,277</u>	<u>\$1,779,689,554</u>	<u>\$2,151,787,623</u>

(Continued)

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

	Fiscal Year					
	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Fund						
Reserved	\$ 22,478,794	\$ 24,140,993	\$ -	\$ -	\$ -	\$ -
Unreserved	195,866,606	147,970,317	-	-	-	-
Nonspendable	-	-	24,042,768	24,042,768	24,042,768	4,530,973
Restricted	-	-	69,691,630	57,031,783	48,596,164	56,606,699
Committed	-	-	-	-	-	-
Assigned	-	-	106,529,748	84,830,037	70,474,688	55,001,950
Unassigned	-	-	159,723,367	166,968,111	195,346,235	183,288,748
Total general fund	<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>	<u>\$ 299,428,370</u>
All Other Governmental Funds						
Reserved	\$ 423,945,278	\$ 426,439,058	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:						
Special revenue funds	670,339,622	688,990,478	-	-	-	-
Nonspendable	-	-	3,100,000	3,100,000	3,100,000	3,100,000
Restricted	-	-	311,172,484	310,082,191	301,636,297	308,877,019
Committed	-	-	17,288,772	14,245,015	15,169,218	14,997,272
Assigned	-	-	181,452,243	167,788,514	154,064,520	135,940,008
Debt Service Funds						
Restricted	-	-	178,312,212	178,159,025	160,242,201	178,787,028
Assigned	-	-	79,585,702	76,592,064	74,569,479	65,468,483
Capital project funds	1,051,123,206	1,040,264,840	-	-	-	-
Nonspendable	-	-	-	-	-	-
Restricted	-	-	376,965,225	324,077,683	274,456,749	262,729,688
Committed	-	-	56,379,566	33,736,861	57,399,313	166,861,757
Assigned	-	-	658,802,233	627,798,747	555,811,915	504,473,848
Total all other government funds	<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>	<u>\$ 1,641,235,103</u>

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 2004-05	Fiscal Year 2005-06	Fiscal Year 2006-07	Fiscal Year 2007-08	Fiscal Year 2008-09
Revenues					
Taxes	\$ 551,368,959	\$ 659,462,350	\$ 757,773,040	\$ 851,340,099	\$ 916,382,859
Special assessments	27,679,716	37,302,142	42,801,887	37,236,673	41,564,558
Licenses and permits	239,908,657	282,271,544	286,662,898	300,357,447	255,114,210
Intergovernmental revenue	1,022,273,292	1,303,255,187	1,366,977,075	1,298,504,136	1,268,951,400
Charges for services	544,077,956	143,156,986	147,894,780	162,317,424	158,228,012
Fines and forfeitures	12,916,684	17,747,861	22,751,944	26,708,031	26,921,107
Interest	59,858,996	83,185,927	130,002,412	194,291,020	94,528,982
Other	24,532,593	28,904,958	36,574,663	24,884,678	16,988,974
Total revenues	2,482,616,853	2,555,286,955	2,791,438,699	2,895,639,508	2,778,680,102
Expenditures					
General government	393,795,981	187,036,950	178,539,215	142,738,064	160,389,154
Judicial	131,473,964	139,722,891	159,636,655	185,993,845	183,141,721
Public safety	857,628,165	806,056,984	898,832,921	1,003,979,445	1,065,605,539
Public works	259,564,650	288,896,820	287,935,619	285,448,628	272,849,583
Health	34,203,888	52,920,880	55,300,859	82,429,051	111,493,167
Welfare	110,856,327	124,287,788	153,742,007	172,560,899	199,218,347
Culture and recreation	31,421,101	26,429,589	28,600,532	30,846,285	28,982,769
Community support	-	-	-	19,615,501	22,010,183
Other	65,563,345	73,674,990	103,120,896	113,412,034	101,525,966
Capital outlay	237,115,577	367,155,316	395,082,906	380,650,411	584,431,452
Debt Service					
Principal	67,227,533	72,175,568	77,295,023	88,615,884	85,244,397
Interest	89,080,166	85,407,943	81,571,414	90,833,176	109,554,199
Refunding bond issuance costs	1,022,252	7,940,554	7,222,677	441,645	2,864,727
Advance refunding escrow	17,112,563	4,292,682	-	-	-
Total expenditures	2,278,952,949	2,248,818,835	2,431,173,406	2,597,564,868	2,927,311,204
Excess of revenue over (under) expenditures	203,663,904	306,468,120	360,265,293	298,074,640	(148,631,102)

(Continued)

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

	Fiscal Year 2004-05	Fiscal Year 2005-06	Fiscal Year 2006-07	Fiscal Year 2007-08	Fiscal Year 2008-09
Other financing sources (uses)					
Refunding bonds issue	124,830,000	454,385,000	237,700,000	71,045,000	24,865,000
Proceeds from bonds and loans	-	27,862,000	407,466,000	70,000,000	556,760,000
Premium (discount) on bonds issued	11,250,530	14,665,658	87,551	-	19,885,267
Transfers from other funds	868,611,758	1,125,257,476	1,258,791,970	1,307,524,118	1,066,782,357
Transfers to other funds	(908,426,041)	(1,136,943,779)	(1,353,202,697)	(1,396,921,949)	(1,101,455,874)
Payments to escrow agent	(134,000,265)	(463,611,663)	(630,917,414)	(71,770,707)	(24,693,649)
Payment to bond bank entity	-	-	-	-	(400,000,000)
Total other financing sources (uses)	(37,734,018)	21,614,692	(80,074,590)	(20,123,538)	142,143,101
Net change in fund balances	\$ 165,929,886	\$ 328,082,812	\$ 280,190,703	\$ 277,951,102	\$ (6,488,001)
Debt service as a percentage of non-capital expenditures	7.7%	9.7%	8.4%	8.1%	7.2%

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 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14
Revenues					
Taxes	\$ 815,382,197	\$ 660,321,848	\$ 659,300,609	\$ 618,385,270	\$ 618,103,210
Special assessments	39,650,930	35,852,582	35,277,215	33,518,728	28,732,636
Licenses and permits	246,239,191	253,915,669	248,678,256	253,367,755	268,189,705
Intergovernmental revenue	1,251,955,115	1,276,909,430	1,256,519,512	1,256,036,846	1,330,567,711
Charges for services	154,922,403	153,003,512	146,565,310	160,758,850	191,768,028
Fines and forfeitures	28,482,885	26,345,579	28,560,015	28,195,715	25,844,445
Interest	64,299,939	28,485,908	26,169,757	3,833,384	20,549,102
Other	37,398,143	17,648,822	14,253,250	18,742,199	43,647,442
Total revenues	2,638,330,803	2,452,483,350	2,415,323,924	\$2,372,838,747	\$2,527,402,279
Expenditures					
General government	184,598,664	158,812,135	133,012,015	134,923,871	121,890,252
Judicial	193,802,411	203,269,994	199,571,072	197,426,971	200,232,206
Public safety	1,108,769,510	1,082,271,370	1,077,693,108	1,041,247,783	1,090,599,826
Public works	222,509,608	229,087,359	258,821,274	260,759,794	284,305,403
Health	100,613,116	111,774,496	132,841,721	114,835,232	89,738,457
Welfare	183,523,215	156,507,296	148,926,822	143,855,095	133,660,635
Culture and recreation	20,197,188	11,631,591	11,236,992	10,352,514	19,238,680
Community support	44,212,630	39,568,939	24,655,247	31,859,222	26,737,197
Other	110,683,332	110,932,665	100,062,897	113,253,138	121,405,008
Capital outlay	298,879,094	229,506,085	276,000,496	265,819,168	237,657,250
Debt Service					
Principal	92,546,958	80,632,106	89,928,480	76,220,000	80,000,000
Interest	111,749,791	109,011,775	105,355,843	105,759,854	102,003,996
Refunding bond issuance costs	2,632,483	-	804,699	825,200	88,988
Advance refunding escrow	-	-	-	-	-
Total expenditures	2,674,718,000	2,523,005,811	2,558,910,666	2,497,137,842	2,507,557,898
Excess of revenue over (under) expenditures	(36,387,197)	(70,522,461)	(143,586,742)	(124,299,095)	\$ 19,844,381

(Continued)

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

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14
Other financing sources (uses)					
Refunding bonds issued	174,465,000	-	85,015,000	58,370,000	24,566,848
Proceeds from bonds and loans	25,645,000	-	-	-	-
Premium (discount) on bonds issued	4,510,884	-	2,034,243	1,617,013	-
Transfers from other funds	979,574,147	495,754,759	416,685,681	445,740,199	533,824,189
Transfers to other funds	(1,007,238,623)	(529,992,034)	(428,496,789)	(439,758,319)	(548,014,913)
Payments to escrow agent	(176,517,031)	-	-	(75,213,050)	(24,466,579)
Payment to bond bank entity	-	-	(86,244,544)	-	-
Total other financing sources (uses)	<u>439,377</u>	<u>(34,237,275)</u>	<u>(11,006,409)</u>	<u>(9,244,157)</u>	<u>(14,090,455)</u>
Net change in fund balances	<u>\$ (35,947,820)</u>	<u>\$(104,759,736)</u>	<u>\$(154,593,151)</u>	<u>\$(133,543,252)</u>	<u>\$ 5,753,926</u>
 Debt service as a percentage of non-capital expenditures	 8.7%	 8.2%	 8.3%	 8.2%	 8.0%

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>
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
2013-14	562,026,430	93,449,009	473,083,362	81,877,569	49,811,102	262,323,491	1,522,570,963
Change 2004-2014	1.81%	75%	1.22%	12%	16%	56%	12%

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			
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
2013-14	49,809,243,448	4,906,452,131	54,715,695,579	.6391	156,330,558,797	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 Rates¹
Last Ten Fiscal Years

	<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>	<u>2013-14</u>
County Direct Rate:										
General Operating	0.4370	0.4370	0.4370	0.4370	0.4470	0.4070	0.4070	0.4470	0.4470	0.4470
General Operating - Redirect to State	0.0000	0.0000	0.0000	0.0000	0.0000	0.0400	0.0400	0.0000	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	0.0340	0.0263	0.0254	0.0229	0.0129	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
Total County Direct Rate	0.6502	0.6425	0.6416	0.6391						
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	0.185	0.185	0.185	0.185	0.185	0.185	0.185	0.1850	0.1850	0.1850
City Rates										
Boulder City	0.2038	0.1844	0.2038	0.2038	0.2188	0.2600	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	0.7792	0.7774	0.7777	0.7715	0.7715	0.7715	0.7715	0.7715	0.7715	0.7715
Mesquite	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520	0.5520
North Las Vegas	1.1987	1.1887	1.1687	1.1637	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	0.1094	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	0.1172	0.1223	0.1222	0.1212	0.1212	0.0600	0.0200	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 Rates¹
 Last Ten Fiscal Years (Continued)

	<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>	<u>2013-14</u>
Other Special District Rates										
Boulder City Library	0.164	0.1625	0.1555	0.1485	0.1405	0.1485	0.1595	0.1755	0.2030	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	0.0575	0.0522	0.0496	0.0052	0.0039	0.0018	0.0023	0.0000	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	0.0533	0.0533	0.0533	0.0582	0.059	0.0581	0.0577	0.0575	0.0586	0.0585
Kyle Canyon Water District Debt	0.0414	0.0351	0.0351	0.0346	0.0346	0.0346	0.0346	0.0000	0.0000	0.0000
Las Vegas Artesian Basin	0.0016	0.0013	0.0009	0.0008	0.0008	0.0011	0.0015	0.0000	0.0000	0.0000
Las Vegas, Clark County Library District	0.0958	0.0866	0.0866	0.0866	0.0866	0.0909	0.1011	0.0942	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	0.0006	0.0008	0.0000	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	0.0899	0.0785	0.0000	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

¹ 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	2013-14			2004-2005		
	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
MGM Mirage	\$ 2,749,674,055	1	5.52%	\$1,546,571,168	1	3.40%
Nevada Energy	1,740,335,784	2	3.49	651,275,217	4	1.43
Caesar's Entertainment, Inc.	1,607,183,794	3	3.23	833,051,573	3	1.84
Las Vegas Sands Corporation	971,098,550	4	1.95	-		
Wynn Resorts Limited	760,124,769	5	1.53	249,466,395	10	.55
Station Casinos, Inc.	516,085,960	6	1.04	332,714,731	8	.73
Boyd Gaming Corporation	289,370,372	7	.58	388,342,167	7	.86
Howard Hughes Corporation	183,142,575	10	.36	-		
Nevada Property 1 Limited Liability Company	262,486,733	8	.53	-		
Mandalay Resort Group	-		-	963,668,079	2	2.12
F.S. Rouse Limited Liability Company	-		-	647,796,350	5	1.43
Venetian Casino Resort Limited Liability Company	-		-	430,661,282	6	.95
Harrah's Club	-		-	294,728,758	9	.65
Eldorado Energy Limited Liability Company	<u>198,858,459</u>	9	<u>.40</u>	-		
Total	<u>\$9,278,361,051</u>		<u>18.63%</u>	<u>\$6,338,275,720</u>		<u>13.96%</u>
Countywide Assessed Valuation (Real Property)	49,809,243,448			45,391,834,363		

Source: Clark County Assessor

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

<u>Fiscal Year Ended June 30,</u>	<u>County Tax Levied for the Fiscal Year</u>	<u>Collected within the Fiscal Year of the Levy</u>		<u>Collections in Subsequent Years</u>	<u>Total Collections to Date</u>	
		<u>Amount</u>	<u>Percentage of Levy</u>		<u>Amount</u>	<u>Percentage of Levy</u>
2004 - 05	1,449,284,608	1,439,911,686	99.35	9,370,744	1,449,282,430	99.99
2005 - 06	1,639,434,321	1,632,191,297	99.56	7,227,922	1,639,419,219	99.99
2006 - 07	1,927,169,351	1,909,964,723	99.11	17,179,909	1,927,144,632	99.99
2007 - 08	2,178,689,682	2,144,481,519	98.43	33,996,006	2,178,477,525	99.99
2008 - 09	2,356,045,788	2,310,905,968	98.08	44,321,767	2,355,227,735	99.97
2009 - 10	2,265,426,817	2,216,524,825	97.84	47,415,216	2,263,940,041	99.93
2010 - 11	1,769,802,563	1,736,374,718	98.11	32,323,102	1,768,697,820	99.94
2011 - 12	1,600,936,965	1,576,913,229	98.50	22,064,160	1,598,977,389	99.88
2012 - 13	1,460,623,235	1,446,101,302	99.01	10,447,387	1,456,548,689	99.72
2013 - 14	1,466,629,646	1,453,563,810	99.11	n/a	1,453,536,810	99.11

Source: Clark County Treasurer

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 (d)	Percentage of Estimated Market Value (a)	Per Capita (b)	Revenue Bonds	Special Assessment Bonds	Loans	Capital Leases
2004-05	2,752,747,239	1.91	1,516	229,504,535	250,377,569	261,844,292	-
2005-06	3,028,728,031	1.59	1,584	214,484,005	254,639,567	171,639,840	-
2006-07	3,398,395,316	1.27	1,731	490,060,000	256,396,000	1,423,574	-
2007-08	3,482,352,405	1.12	1,753	474,190,000	303,045,000	1,180,941	-
2008-09	4,365,967,838	1.35	2,176	458,325,000	283,295,000	92,924,406	-
2009-10	4,488,538,487	1.71	2,219	594,330,000	270,015,000	408,796	-
2010-11	4,441,195,167	2.42	2,252	808,865,000	252,320,000	181,690	182,619,483
2011-12	4,519,375,870	2.79	2,249	773,655,000	233,115,000	0	349,352,275
2012-13	4,704,078,876	3.09	2,281	740,810,000	200,550,000	0	348,382,597
2013-14	4,580,674,601	2.93	not available	808,730,000	181,765,000	0	347,083,582

Fiscal Year	Business-Type Activities		Total (c)	Percentage of Personal Income	Per Capita
	Revenue Bonds	Loans			
2004-05	1,907,908,924	307,983,339	5,710,365,898	8.99	3,145
2005-06	1,993,766,000	405,937,591	6,069,195,034	8.29	3,173
2006-07	2,778,560,000	404,835,133	7,329,670,023	9.52	3,733
2007-08	3,109,210,000	403,681,338	7,773,659,684	9.80	3,914
2008-09	3,045,412,000	402,473,817	8,648,398,061	12.38	4,311
2009-10	4,728,724,000	401,210,067	10,483,226,350	15.02	5,182
2010-11	4,627,766,000	400,000,000	10,530,327,857	14.98	5,339
2011-12	4,436,333,000	400,000,000	10,362,478,870	14.12	5,158
2012-13	4,399,265,000	400,000,000	10,793,086,473	not available	5,234
2013-14	4,298,825,000	400,000,000	10,617,078,183	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.
- (d) Includes general obligation bonds for governmental activities and business-type activities debt.

Clark County, Nevada
Legal Debt Margin Information
Last Ten Years

	Fiscal Year <u>2004-05</u>	Fiscal Year <u>2005-06</u>	Fiscal Year <u>2006-07</u>	Fiscal Year <u>2007-08</u>	Fiscal Year <u>2008-09</u>
Debt Limit					
Total net general obligation debt	\$5,042,108,248	\$6,684,818,590	\$9,335,917,903	\$10,864,992,584	\$11,280,548,559
Legal debt Margin	<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>1,317,140,000</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>	<u>\$ 9,963,408,559</u>
 Total net debt applicable to the limit as a Percent of debt limit	 23.05%	 19.18%	 12.92%	 10.42%	 11.68%
	Fiscal Year <u>2009-10</u>	Fiscal Year <u>2010-2011</u>	Fiscal Year <u>2011-12</u>	Fiscal Year <u>2012-13</u>	Fiscal Year <u>2013-14</u>
Debt Limit					
Total net general obligation debt	\$9,173,323,318	\$6,412,694,654	5,671,255,069	5,326,706,996	5,471,569,558
Legal debt Margin	<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>1,432,266,848</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>	<u>4,039,302,710</u>
 Total net debt applicable to the limit as a Percent of debt limit	 15.71%	 23.95%	 25.65%	 26.15%	 26.17%

Legal debt margin calculation for Fiscal Year 2013-14

Assessed Value	\$54,715,695,579
Debt Limit (10% of assessed value)	5,471,569,558
Debt applicable to limit:	
General obligation bonds	<u>1,432,266,848</u>
Total net debt applicable to limit	<u>1,432,266,848</u>
Legal debt margin	<u>\$4,039,302,710</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			
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
2013-14	557,773,000	233,978,000	323,795,000	216,001,000	1.50

Special Assessment Bonds

Fiscal Year	Special Assessment Collections	Debt Service		Coverage
		Principal	Interest	
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
2013-14	27,565,689	18,785,000	9,054,557	.99

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 ⁽¹⁾</u>	<u>Personal Income ⁽²⁾</u>	<u>Per Capita Personal Income⁽²⁾</u>	<u>School Enrollment ⁽³⁾</u>	<u>Unemployment Rate ⁽⁴⁾</u>
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	73,379,049,000	36,676	308,377	12.80
2012-13	2,062,253	not available	not available	309,983	10.23
2013-14	not available	not available	not available	314,598	8.89

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	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Clark County School District	35,000	1	4.04%	35,000	1	4.13%
Clark County, Nevada	8,250	2	.95	8,250	3	.97
Wynn Las Vegas, LLC	8,250	3	.95			
Bellagio, LLC	7,750	4	.90	9,750	2	1.15
MGM Grand Hotel/Casino	7,750	5	.90	7,750	4	.91
Aria Resort and Casino, LLC	7,250	6	.83			
Mandalay Bay Resort and Casino	7,250	7	.83	7,750	5	.91
Caesars Palace	6,250	8	.72	4,750	9	.56
University of Nevada-Las Vegas	5,250	9	.61	5,750	6	.68
Las Vegas Metropolitan Police	4,750	10	.55	4,750	8	.56
The Mirage Casino Hotel				5,750	7	.68
Ballys and Paris Casino Hotels						
Rio Suite Hotel				4,250	10	.51
Total for Principal Employers	<u>97,750</u>		<u>11.28%</u>	<u>93,750</u>		<u>11.06%</u>
Total Employment in Clark County as of June 30	866,720			847,700		

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									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Government	1,772	1,853	1,968	1,948	1,838	1,440	1,474	1,331	1,343	1,319
Judicial	1,343	1,390	1,456	1,506	1,583	1,780	1,882	1,866	1,914	1,921
Public Safety	6,475	6,856	7,405	7,938	8,653	8,466	8,167	8,095	8,231	7,087
Public Works	386	391	402	404	545	397	352	365	329	326
Health	627	689	678	721	708	698	671	670	673	684
Welfare	356	386	490	505	206	153	151	146	144	144
Culture and Recreation	593	528	594	582	635	544	383	388	433	465
Community Support	-	-	-	8	8	8	11	12	12	18
Other	32	22	63	52	52	711	360	533	152	162
Hospital	3,529	3,701	3,929	3,888	3,675	3,604	3,467	3,475	3,475	3,500
Water	1,244	1,368	1,491	1,540	1,581	1,581	1,581	1,581	1,581	1,581
Airport	1,138	1,296	1,500	1,557	1,603	1,573	1,588	1,637	1,641	1,640
Sewer	<u>228</u>	<u>225</u>	<u>278</u>	<u>304</u>	<u>321</u>	<u>330</u>	<u>344</u>	<u>322</u>	<u>350</u>	<u>346</u>
Total	<u>17,723</u>	<u>18,705</u>	<u>20,254</u>	<u>20,953</u>	<u>21,408</u>	<u>21,285</u>	<u>20,431</u>	<u>20,421</u>	<u>20,278</u>	<u>19,193</u>

Source: Clark County Budget Office

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

Function/Program	Fiscal Year								
	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Government									
Finance/Risk Management									
Number of liability claims filed	300	244	274	321	229	255	249	253	224
Clerk									
Number of court documents filed electronically	63,271	50,783	70,270	88,956	361,286	840,296	1,107,577	1,352,082	1,336,945
Judicial									
Public Defender									
Number of felony charges	N/A	36,064	37,676	34,427	34,182	30,519	26,176	27,738	27,493
Number of gross misdemeanor charges	N/A	3,033	3,352	2,305	1,976	2,046	1,826	1,949	1,938
Number of misdemeanor charges	N/A	10,816	11,376	9,437	9,260	6,865	3,889	5,802	6,086
Public Safety									
Fire Department									
Number of fire and other calls	32,184	30,618	33,358	31,156	24,493	14,013	9,534	10,068	9,844
Number of EMS calls	82,030	86,215	86,324	86,785	93,942	109,071	121,988	127,645	154,808
Public Administrator									
Number of new cases	1,744	1,718	1,524	1,016	1,013	1,114	356*	449	451
Number of closed cases	1,713	1,764	1,491	1,059	1,148	915	588	289	403
Number of cases worked	2,161	2,168	1,930	1,460	1,442	1,478	922	786	954
Juvenile Justice Services									
Number of referrals processed for restitution	2,500	2,251	4,251	4,821	3,811	3,426	4,109	3,177	3,783

* 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

(Continued)

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

<u>Function/Program</u>	<u>Fiscal Year</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>	<u>2013-14</u>
Public Works									
Number of traffic signals installed	26	32	28	518	525	532	535	536	543
Health									
Number of storm water inspections of construction sites performed	3,704	3,167	3,804	1,990	2,374	2,722	2,250	2,129	1,676
Hospital									
Number of patient days	180,816	177,051	165,880	150,456	138,851	135,572	132,294	133,928	125,720
Number of adjusted patient days	247,020	242,655	235,754	223,467	202,797	200,966	201,838	210,935	192,055

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 Ten Fiscal Years

Function/Program	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Public Safety										
Sheriff										
Police patrol units-vehicles	1,203	1,142	1,191	957	986	980	996	1,004	933	979
Fire										
Number of stations	25	25	25	26	27	29	29	29	29	29
Number of volunteer stations	13	13	13	13	13	13	13	13	13	13
Public Works										
Paved roads (standard lane miles)	6,023	6,365	6,377	7,012	7,695	7,713	7,579	7,583	7,664	7,731
Unpaved roads (standard lane miles)	615	597	592	569	439	438	414	531	530	513
Storm sewer miles	92	92	92	122	141	141	613	635	647	660
Sanitary sewer miles	2,292	1,924	2,013	2,058	2,026	2,063	2,032	2,044	2,059	2,078
Culture and Recreation										
Parks and recreation										
Number of parks	77	83	85	98	105	105	100	100	104	105
Activity centers	32	32	31	30	28	31	29	29	31	31
Park acres (developed)	1,053	1,171	1,240	1,485	1,602	1,602	1,881	1,881	1,962	2,058
Golf courses	1	1	1	1	1	1	1	1	1	1
Swimming pools	19	24	25	17	14	13	14	16	16	16
Camping facilities	2	2	2	2	2	3	3	3	3	2
Museums	3	3	3	3	3	3	3	3	3	3
Horse facilities	2	2	2	2	3	3	4	4	4	4
Dog facilities	7	7	7	7	8	8	8	8	8	11

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