

GENERAL FUND

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

Clark County, Nevada  
General Fund  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues</b>					
Taxes	\$ 263,968,006	\$ 263,968,006	\$ 261,802,906	\$ (2,165,100)	\$ 253,254,155
Licenses and permits	219,580,000	219,580,000	230,845,568	11,265,568	224,811,427
Intergovernmental revenue	313,400,000	313,400,000	337,709,823	24,309,823	314,626,279
Charges for services	75,296,034	75,296,034	74,021,847	(1,274,187)	74,033,153
Fines and forfeitures	24,400,000	24,400,000	21,035,822	(3,364,178)	22,357,315
Interest	2,000,000	2,000,000	2,356,743	356,743	2,288,145
Other	3,000,000	3,000,000	3,381,033	381,033	13,584,084
Total revenues	901,644,040	901,644,040	931,153,742	29,509,702	904,954,558
<b>Other Financing Sources</b>					
Transfers from other funds	282,541,375	282,541,375	275,429,651	(7,111,724)	284,123,810
Total revenues and other financing sources	1,184,185,415	1,184,185,415	1,206,583,393	22,397,978	1,189,078,368
<b>Expenditures</b>					
General government	118,419,088	118,404,264	109,584,563	(8,819,701)	109,482,301
Judicial	150,889,773	150,172,668	145,331,446	(4,841,222)	146,773,868
Public safety	207,207,650	206,804,910	206,787,688	(17,222)	203,994,733
Public works	11,399,454	11,399,454	10,976,682	(422,772)	10,868,498
Health	98,269,331	37,669,331	33,284,845	(4,384,486)	76,072,981
Welfare	74,004,245	73,985,245	65,052,141	(8,933,104)	67,944,224
Culture and recreation	9,827,019	9,827,019	9,394,166	(432,853)	10,272,006
Other general expenditures	108,165,162	108,918,831	103,086,601	(5,832,230)	121,650,934
Total expenditures	778,181,722	717,181,722	683,498,132	(33,683,590)	747,059,545
<b>Other Financing Uses</b>					
Transfers to other funds	428,038,461	529,689,485	529,555,570	(133,915)	473,588,105
Total expenditures and other financing uses	1,206,220,183	1,246,871,207	1,213,053,702	(33,817,505)	1,220,647,650
Net change in fund balance	(22,034,768)	(62,685,792)	(6,470,309)	56,215,483	(31,569,282)
<b>Fund Balance</b>					
Beginning of year	147,168,697	187,819,721	187,819,721	-	219,389,003
End of year	\$ 125,133,929	\$ 125,133,929	\$ 181,349,412	\$ 56,215,483	\$ 187,819,721

See notes to Required Supplementary Information.

Clark County, Nevada  
General Fund  
Schedule of Revenues and Transfers - Budget and Actual  
For the fiscal year ended June 30, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues</b>					
Taxes					
Ad valorem taxes	\$ 251,968,006	\$ 251,968,006	\$ 251,795,052	\$ (172,954)	\$ 243,971,633
Penalties & interest on delinquent taxes	12,000,000	12,000,000	10,007,854	(1,992,146)	9,282,522
Total taxes	263,968,006	263,968,006	261,802,906	(2,165,100)	253,254,155
Licenses and permits:					
Business licenses	31,300,000	31,300,000	32,136,098	836,098	31,633,696
Liquor licenses	8,000,000	8,000,000	8,329,990	329,990	8,316,741
County gaming licenses	38,200,000	38,200,000	38,885,798	685,798	38,759,110
Franchise fees:					
Utilities	65,600,000	65,600,000	87,193,772	21,593,772	76,016,494
Other	26,100,000	26,100,000	9,347,705	(16,752,295)	17,000,908
Other licenses and permits	48,680,000	48,680,000	53,242,826	4,562,826	51,378,333
Marriage licenses	1,700,000	1,700,000	1,709,379	9,379	1,706,145
Total licenses and permits	219,580,000	219,580,000	230,845,568	11,265,568	224,811,427
Intergovernmental revenue:					
Federal grants	-	-	5,103	5,103	2,976
Federal payments in lieu of taxes	2,985,000	2,985,000	3,055,689	70,689	3,331,831
State grants	400,000	400,000	487,250	87,250	487,250
State gaming licenses	150,000	150,000	142,504	(7,496)	141,872
Consolidated tax	309,030,000	309,030,000	333,258,147	24,228,147	309,987,642
Court administrative assessment	760,000	760,000	554,858	(205,142)	677,493
Other	75,000	75,000	206,272	131,272	(2,785)
Total intergovernmental revenue	313,400,000	313,400,000	337,709,823	24,309,823	314,626,279
Charges for services:					
General government					
Clerk fees	2,350,000	2,350,000	2,026,979	(323,021)	2,058,685
Recorder fees	19,000,000	19,000,000	17,521,151	(1,478,849)	16,783,791
Map fees	52,000	52,000	34,609	(17,391)	43,920
Assessor commissions	7,800,000	7,800,000	8,537,565	737,565	8,240,240
Building and zoning fees	900,000	900,000	1,835,579	935,579	2,858,155
Room tax collection commissions	7,000,000	7,000,000	8,558,627	1,558,627	7,327,777
Administrative fees	11,591,805	11,591,805	9,969,767	(1,622,038)	10,977,681
Other	3,800,000	3,800,000	4,321,981	521,981	3,813,899
Judicial					
Clerk fees	9,500,000	9,500,000	8,481,623	(1,018,377)	8,751,809
Other	2,100,000	2,100,000	2,047,559	(52,441)	2,103,934
Public safety					
Fire protection services	7,602,229	7,602,229	7,654,840	52,611	7,801,607
Other	1,000,000	1,000,000	739,932	(260,068)	1,279,890
Public works					
Engineering	2,500,000	2,500,000	2,193,361	(306,639)	1,879,768
Health and welfare					
Animal control	100,000	100,000	98,274	(1,726)	111,997
Total charges for services	75,296,034	75,296,034	74,021,847	(1,274,187)	74,033,153
Fines and forfeitures:					
Court fines	5,900,000	5,900,000	4,664,209	(1,235,791)	6,146,985
Court forfeits	18,500,000	18,500,000	16,371,613	(2,128,387)	16,210,330
Total fines and forfeitures	24,400,000	24,400,000	21,035,822	(3,364,178)	22,357,315
Interest	2,000,000	2,000,000	2,356,743	356,743	2,288,145
Other	3,000,000	3,000,000	3,381,033	381,033	13,584,084
Total revenues	901,644,040	901,644,040	931,153,742	29,509,702	904,954,558
<b>Other Financing Sources</b>					
Transfers from other funds	282,541,375	282,541,375	275,429,651	(7,111,724)	284,123,810
Total revenues and other financing sources	\$ 1,184,185,415	\$ 1,184,185,415	\$ 1,206,583,393	\$ 22,397,978	\$ 1,189,078,368

See notes to Required Supplementary Information.

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 (With comparative actual for the fiscal year ended June 30, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures</b>					
<i>General Government</i>					
<i>Commission/Manager:</i>					
Salaries and wages	\$ 2,815,159	\$ 2,805,159	\$ 2,833,757	\$ 28,598	\$ 2,854,873
Employee benefits	1,191,680	1,191,680	1,270,763	79,083	1,350,411
Services and supplies	425,140	380,640	287,441	(93,199)	146,415
Total Commission/Manager	4,431,979	4,377,479	4,391,961	14,482	4,351,699
<i>Office of Diversity:</i>					
Salaries and wages	441,606	441,606	353,945	(87,661)	410,427
Employee benefits	196,202	196,202	129,586	(66,616)	197,755
Services and supplies	26,800	26,800	21,670	(5,130)	17,524
Total Office of Diversity	664,608	664,608	505,201	(159,407)	625,706
<i>Office of Appointed Counsel:</i>					
Salaries and wages	184,945	184,945	198,878	13,933	184,299
Employee benefits	59,919	59,919	68,964	9,045	63,967
Services and supplies	10,810,850	10,810,850	9,783,752	(1,027,098)	10,103,936
Total Office of Appointed Counsel	11,055,714	11,055,714	10,051,594	(1,004,120)	10,352,202
<i>Audit:</i>					
Salaries and wages	695,457	695,457	664,713	(30,744)	606,174
Employee benefits	293,973	293,973	282,751	(11,222)	285,238
Services and supplies	25,150	25,150	21,151	(3,999)	23,055
Total Audit	1,014,580	1,014,580	968,615	(45,965)	914,467
<i>Finance:</i>					
Salaries and wages	1,703,735	1,703,735	1,432,374	(271,361)	1,779,874
Employee benefits	756,492	756,492	630,217	(126,275)	760,192
Services and supplies	176,370	151,370	37,058	(114,312)	34,039
Total Finance	2,636,597	2,611,597	2,099,649	(511,948)	2,574,105
<i>Comptroller:</i>					
Salaries and wages	2,701,075	2,701,075	2,618,728	(82,347)	2,446,798
Employee benefits	1,295,952	1,295,952	1,216,480	(79,472)	1,311,592
Services and supplies	137,695	162,695	130,922	(31,773)	117,915
Total Comptroller	4,134,722	4,159,722	3,966,130	(193,592)	3,876,305
<i>Treasurer:</i>					
Salaries and wages	1,685,645	1,685,645	1,631,401	(54,244)	1,555,905
Employee benefits	804,209	804,209	734,674	(69,535)	788,795
Services and supplies	969,040	969,040	887,544	(81,496)	830,787
Total Treasurer	3,458,894	3,458,894	3,253,619	(205,275)	3,175,487
<i>Elections:</i>					
Salaries and wages	4,475,814	4,475,814	3,631,147	(844,667)	3,150,987
Employee benefits	1,334,722	1,334,722	1,070,697	(264,025)	1,238,816
Services and supplies	4,460,267	4,447,267	2,470,220	(1,977,047)	1,940,585
Total Elections	10,270,803	10,257,803	7,172,064	(3,085,739)	6,330,388
<i>Assessor:</i>					
Salaries and wages	9,139,786	9,139,786	9,234,079	94,293	8,874,358
Employee benefits	4,157,654	4,157,654	3,872,928	(284,726)	4,315,002
Services and supplies	1,198,850	1,198,850	938,599	(260,251)	827,056
Total Assessor	14,496,290	14,496,290	14,045,606	(450,684)	14,016,416
<i>Recorder:</i>					
Salaries and wages	2,376,249	2,376,249	2,297,551	(78,698)	2,240,889
Employee benefits	1,231,798	1,231,798	1,144,370	(87,428)	1,325,057
Services and supplies	222,980	222,980	194,827	(28,153)	200,586
Total Recorder	3,831,027	3,831,027	3,636,748	(194,279)	3,766,532
<i>Clerk:</i>					
Salaries and wages	2,035,212	2,035,212	2,008,082	(27,130)	1,908,022
Employee benefits	1,058,735	1,058,735	988,593	(70,142)	1,113,528
Services and supplies	167,450	167,450	133,968	(33,482)	103,707
Total Clerk	3,261,397	3,261,397	3,130,643	(130,754)	3,125,257

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 (With comparative actual for the fiscal year ended June 30, 2014)

(Continued)

	2015				2014
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<u>General Government (continued)</u>					
<i>Administrative Services:</i>					
Salaries and wages	7,150,539	7,144,939	6,993,197	(151,742)	6,505,781
Employee benefits	3,474,060	3,474,060	3,416,065	(57,995)	3,516,582
Services and supplies	3,852,105	3,852,105	3,385,055	(467,050)	3,132,774
Total Administrative Services	14,476,704	14,471,104	13,794,317	(676,787)	13,155,137
<i>Human Resources:</i>					
Salaries and wages	1,716,770	1,732,370	1,628,909	(103,461)	1,576,180
Employee benefits	737,092	737,092	684,411	(52,681)	707,891
Services and supplies	431,010	444,010	435,115	(8,895)	394,617
Total Human Resources	2,884,872	2,913,472	2,748,435	(165,037)	2,678,688
<i>Comprehensive Planning:</i>					
Salaries and wages	4,479,551	4,454,551	4,492,260	37,709	4,304,259
Employee benefits	1,916,959	1,871,959	1,856,875	(15,084)	1,984,240
Services and supplies	806,882	876,882	600,053	(276,829)	678,727
Total Comprehensive Planning	7,203,392	7,203,392	6,949,188	(254,204)	6,967,226
<i>A-95 Clearinghouse Council:</i>					
Salaries and wages	56,976	56,976	7,037	(49,939)	54,765
Employee benefits	28,325	28,325	4,266	(24,059)	35,804
Services and supplies	3,400	3,400	22	(3,378)	920
Total A-95 Clearinghouse Council	88,701	88,701	11,325	(77,376)	91,489
<i>Business License:</i>					
Salaries and wages	3,876,484	3,819,638	3,833,713	14,075	3,701,593
Employee benefits	1,759,545	1,731,358	1,729,531	(1,827)	1,846,842
Services and supplies	388,556	388,556	329,754	(58,802)	319,509
Total Business License	6,024,585	5,939,552	5,892,998	(46,554)	5,867,944
<i>Real Property Management:</i>					
Salaries and wages	11,711,984	11,711,984	11,067,959	(644,025)	10,709,291
Employee benefits	5,464,384	5,464,384	4,957,826	(506,558)	5,571,230
Services and supplies	11,307,855	11,307,855	10,842,476	(465,379)	11,307,268
Capital outlay	-	114,709	98,209	(16,500)	25,464
Total Real Property Management	28,484,223	28,598,932	26,966,470	(1,632,462)	27,613,253
Total General Government	118,419,088	118,404,264	109,584,563	(8,819,701)	109,482,301
<u>Judicial</u>					
<i>Outlying Constable:</i>					
Salaries and wages	93,531	93,531	97,885	4,354	92,828
Employee benefits	144,958	156,958	154,866	(2,092)	185,389
Services and supplies	10,350	10,350	7,942	(2,408)	5,976
Total Outlying Constable	248,839	260,839	260,693	(146)	284,193
<i>Henderson Constable:</i>					
Salaries and wages	118,241	98,897	97,252	(1,645)	93,649
Employee benefits	70,735	59,211	51,743	(7,468)	68,037
Services and supplies	78,200	66,200	52,147	(14,053)	48,891
Total Henderson Constable	267,176	224,308	201,142	(23,166)	210,577
<i>North Las Vegas Constable:</i>					
Salaries and wages	125,984	106,640	107,921	1,281	105,226
Employee benefits	78,806	67,281	55,065	(12,216)	70,609
Services and supplies	36,750	36,750	35,342	(1,408)	35,037
Total North Las Vegas Constable	241,540	210,671	198,328	(12,343)	210,872
<i>District Attorney:</i>					
Salaries and wages	27,209,730	26,752,884	26,800,979	48,095	25,785,911
Employee benefits	11,442,083	11,413,896	10,788,681	(625,215)	11,692,246
Services and supplies	1,273,190	1,299,720	1,159,100	(140,620)	1,205,832
Total District Attorney	39,925,003	39,466,500	38,748,760	(717,740)	38,683,989

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 (With comparative actual for the fiscal year ended June 30, 2014)

(Continued)

	2015				2014
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<i>Judicial (continued)</i>					
<i>Witness/Legal Fees:</i>					
Services and supplies	1,755,000	1,728,470	1,166,560	(561,910)	1,352,004
Total Witness/Legal Fees	1,755,000	1,728,470	1,166,560	(561,910)	1,352,004
<i>Family Court:</i>					
Salaries and wages	6,072,856	6,072,856	6,231,788	158,932	5,813,950
Employee benefits	2,639,977	2,639,977	2,561,768	(78,209)	2,729,602
Services and supplies	1,448,025	1,564,625	1,544,182	(20,443)	1,441,399
Total Family Court	10,160,858	10,277,458	10,337,738	60,280	9,984,951
<i>Civil/Criminal:</i>					
Salaries and wages	11,385,569	11,385,569	11,571,557	185,988	11,133,038
Employee benefits	5,371,659	5,371,659	4,949,014	(422,645)	5,318,757
Services and supplies	2,612,482	2,830,935	2,783,942	(46,993)	2,696,964
Total Civil/Criminal	19,369,710	19,588,163	19,304,513	(283,650)	19,148,759
<i>Clerk of the Court:</i>					
Salaries and wages	11,788,943	11,788,943	11,364,487	(424,456)	11,333,555
Employee benefits	5,969,042	5,969,042	5,400,019	(569,023)	6,217,604
Services and supplies	330,650	251,750	243,882	(7,868)	246,354
Total Clerk of the Court	18,088,635	18,009,735	17,008,388	(1,001,347)	17,797,513
<i>Alternative Dispute Resolution</i>					
Salaries and wages	444,575	444,575	452,535	7,960	428,749
Employee benefits	209,945	209,945	221,320	11,375	239,178
Services and supplies	110,000	96,300	92,986	(3,314)	90,993
Total Alternative Dispute Resolution	764,520	750,820	766,841	16,021	758,920
<i>Special Public Defender:</i>					
Salaries and wages	2,379,657	2,379,657	2,401,027	21,370	2,279,357
Employee benefits	979,068	979,068	958,842	(20,226)	1,016,942
Services and supplies	422,825	422,825	272,315	(150,510)	255,317
Total Special Public Defender	3,781,550	3,781,550	3,632,184	(149,366)	3,551,616
<i>Court Jury Services:</i>					
Salaries and wages	219,713	219,713	212,813	(6,900)	197,765
Employee benefits	120,887	120,887	104,963	(15,924)	122,706
Services and supplies	1,162,800	850,338	847,838	(2,500)	1,018,191
Total Court Jury Services	1,503,400	1,190,938	1,165,614	(25,324)	1,338,662
<i>Grand Jury:</i>					
Services and supplies	211,460	185,760	184,487	(1,273)	171,220
Total Grand Jury	211,460	185,760	184,487	(1,273)	171,220
<i>Las Vegas Justice Court:</i>					
Salaries and wages	12,121,275	12,121,275	11,635,541	(485,734)	11,422,751
Employee benefits	5,674,297	5,674,297	5,261,415	(412,882)	5,894,151
Services and supplies	1,987,561	1,987,561	1,717,329	(270,232)	1,809,722
Total Las Vegas Justice Court	19,783,133	19,783,133	18,614,285	(1,168,848)	19,126,624
<i>Henderson Justice Court:</i>					
Salaries and wages	1,771,375	1,771,375	1,762,327	(9,048)	1,743,642
Employee benefits	815,975	815,975	773,511	(42,464)	860,332
Services and supplies	171,050	171,050	124,127	(46,923)	114,133
Total Henderson Justice Court	2,758,400	2,758,400	2,659,965	(98,435)	2,718,107
<i>North Las Vegas Justice Court:</i>					
Salaries and wages	1,969,565	1,969,565	1,976,552	6,987	1,928,334
Employee benefits	909,742	909,742	928,718	18,976	996,017
Services and supplies	117,700	117,700	74,202	(43,498)	78,114
Total North Las Vegas Justice Court	2,997,007	2,997,007	2,979,472	(17,535)	3,002,465

(Continued)

Clark County, Nevada  
 General Fund  
 Schedule of Expenditures and Transfers - Budget and Actual  
 For the Fiscal Year Ended June 30, 2015  
 (With comparative actual for the fiscal year ended June 30, 2014)

(Continued)

	2015				2014
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<i>Judicial (continued)</i>					
<i>Outlying Justice Court:</i>					
Salaries and wages	1,783,351	1,734,617	1,659,536	(75,081)	1,530,581
Employee benefits	775,139	749,247	714,858	(34,389)	705,993
Services and supplies	228,187	228,187	205,052	(23,135)	178,840
Total Outlying Justice Court	2,786,677	2,712,051	2,579,446	(132,605)	2,415,414
<i>Public Defender:</i>					
Salaries and wages	16,881,322	16,881,322	16,705,780	(175,542)	16,513,297
Employee benefits	6,942,286	6,942,286	6,694,113	(248,173)	7,292,683
Services and supplies	1,002,695	1,002,695	856,641	(146,054)	856,493
Total Public Defender	24,826,303	24,826,303	24,256,534	(569,769)	24,662,473
<i>Neighborhood Justice Center:</i>					
Salaries and wages	662,808	662,808	599,137	(63,671)	641,214
Employee benefits	320,594	320,594	262,891	(57,703)	313,848
Services and supplies	437,160	437,160	404,468	(32,692)	400,447
Total Neighborhood Justice Center	1,420,562	1,420,562	1,266,496	(154,066)	1,355,509
Total Judicial	150,889,773	150,172,668	145,331,446	(4,841,222)	146,773,868
<i>Public Safety</i>					
<i>Office of the Sheriff:</i>					
Salaries and wages	185,127	185,127	184,872	(255)	185,013
Employee benefits	23,500	23,500	13,067	(10,433)	18,443
Services and supplies	1,000	1,000	-	(1,000)	-
Total Office of the Sheriff	209,627	209,627	197,939	(11,688)	203,456
<i>Fire Department:</i>					
Salaries and wages	72,304,795	72,304,795	74,515,111	2,210,316	72,854,275
Employee benefits	40,146,354	40,146,354	37,821,003	(2,325,351)	38,263,498
Services and supplies	8,768,678	8,771,678	7,638,690	(1,132,988)	7,488,255
Total Fire Department	121,219,827	121,222,827	119,974,804	(1,248,023)	118,606,028
<i>Volunteer Fire and Ambulance:</i>					
Services and supplies	252,520	249,520	226,360	(23,160)	243,169
<i>Public Guardian:</i>					
Salaries and wages	1,456,591	1,456,591	1,410,455	(46,136)	1,240,554
Employee benefits	676,710	676,710	610,984	(65,726)	648,917
Services and supplies	111,500	111,500	94,527	(16,973)	81,489
Total Public Guardian	2,244,801	2,244,801	2,115,966	(128,835)	1,970,960
<i>Public Administrator:</i>					
Salaries and wages	673,993	673,993	667,518	(6,475)	659,274
Employee benefits	233,149	233,149	218,902	(14,247)	236,318
Services and supplies	54,511	54,511	46,508	(8,003)	40,931
Total Public Administrator	961,653	961,653	932,928	(28,725)	936,523
<i>Coroner:</i>					
Salaries and wages	3,063,167	2,988,167	2,901,886	(86,281)	3,037,746
Employee benefits	1,166,809	1,166,809	1,112,192	(54,617)	1,249,925
Services and supplies	1,314,131	1,399,131	1,322,398	(76,733)	1,082,184
Total Coroner	5,544,107	5,554,107	5,336,476	(217,631)	5,369,855
<i>Juvenile Justice:</i>					
Salaries and wages	25,410,877	25,436,877	26,935,777	1,498,900	25,886,296
Employee benefits	14,763,295	14,763,295	13,867,640	(895,655)	14,712,614
Services and supplies	4,492,407	4,466,407	3,641,730	(824,677)	3,983,552
Total Juvenile Justice	44,666,579	44,666,579	44,445,147	(221,432)	44,582,462

(Continued)

Clark County, Nevada  
General Fund  
Schedule of Expenditures and Transfers - Budget and Actual  
For the Fiscal Year Ended June 30, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

(Continued)

	2015				2014
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Expenditures (continued)</b>					
<i>Public Safety (continued)</i>					
<i>Family Services:</i>					
Salaries and wages	19,507,807	19,507,807	21,516,367	2,008,560	19,581,536
Employee benefits	8,675,369	9,275,369	8,117,921	(1,157,448)	8,831,151
Services and supplies	3,925,360	2,912,620	3,923,780	1,011,160	3,669,593
Total Family Services	32,108,536	31,695,796	33,558,068	1,862,272	32,082,280
Total Public Safety	207,207,650	206,804,910	206,787,688	(17,222)	203,994,733
<i>Public Works</i>					
Salaries and wages	6,825,615	6,825,615	6,736,360	(89,255)	6,463,152
Employee benefits	3,001,748	3,001,748	2,870,609	(131,139)	3,101,834
Services and supplies	1,572,091	1,572,091	1,369,713	(202,378)	1,303,512
Total Public Works	11,399,454	11,399,454	10,976,682	(422,772)	10,868,498
<i>Health</i>					
<i>Emergency Room Admittance:</i>					
Salaries and wages	-	-	-	-	-
Services and supplies	95,269,331	34,269,331	29,412,904	(4,856,427)	72,625,105
Total Emergency Room Admittance	95,269,331	34,269,331	29,412,904	(4,856,427)	72,625,105
<i>Emergency Medical Care:</i>					
Services and supplies	3,000,000	3,400,000	3,871,941	471,941	3,447,876
Total Health	98,269,331	37,669,331	33,284,845	(4,384,486)	76,072,981
<i>Welfare</i>					
Salaries and wages	6,568,994	6,568,994	6,397,973	(171,021)	6,764,829
Employee benefits	3,107,145	3,107,145	2,855,609	(251,536)	3,469,071
Services and supplies	64,328,106	64,309,106	55,798,559	(8,510,547)	57,710,324
Total Welfare	74,004,245	73,985,245	65,052,141	(8,933,104)	67,944,224
<i>Culture and Recreation</i>					
Salaries and wages	6,271,234	6,271,234	6,142,092	(129,142)	6,399,742
Employee benefits	2,582,008	2,582,008	2,500,861	(81,147)	3,107,335
Services and supplies	973,777	973,777	751,213	(222,564)	764,929
Total Culture and Recreation	9,827,019	9,827,019	9,394,166	(432,853)	10,272,006
<i>Other general expenditures</i>					
Utilities	22,677,000	22,677,000	20,882,461	(1,794,539)	19,723,108
Building rental	2,386,642	3,443,882	2,468,604	(975,278)	2,166,931
Capital replacement	3,367,500	3,367,500	3,208,873	(158,627)	997,043
Administrative assessments	1,219,847	1,219,847	578,026	(641,821)	687,174
Insurance and official bonds	3,692,360	3,692,360	3,572,627	(119,733)	3,506,786
Miscellaneous refunds and expenditures	10,617,444	10,607,444	10,238,689	(368,755)	33,558,938
Internal service charges	42,052,852	41,759,281	41,595,141	(164,140)	40,954,407
Publications and professional services	3,235,000	3,235,000	1,625,663	(1,609,337)	2,068,187
Contributions	18,916,517	18,916,517	18,916,517	-	17,988,360
Total other general expenditures	108,165,162	108,918,831	103,086,601	(5,832,230)	121,650,934
Total expenditures	778,181,722	717,181,722	683,498,132	(33,683,590)	747,059,545
<b>Other Financing Uses</b>					
Transfers to other funds	428,038,461	529,689,485	529,555,570	(133,915)	473,588,105
Total expenditures and transfers	\$ 1,206,220,183	\$ 1,246,871,207	\$ 1,213,053,702	\$ (33,817,505)	\$ 1,220,647,650

See notes to Required Supplementary Information.

Clark County, Nevada  
Reconciliation of General Fund (Budgetary Basis) to General Fund (Modified Accrual Basis)  
Statement of Revenues, Expenditures and Changes in Fund Balance  
For the Year Ended June 30, 2015

	General Fund Budgetary Basis	Internally Reported Special Revenue Funds	Eliminations	General Fund Modified Accrual Basis
<b>Revenues</b>				
Taxes	\$ 261,802,906	\$ 165,232,727	\$ -	\$ 427,035,633
Licenses and permits	230,845,568	24,158,230	-	255,003,798
Intergovernmental revenue				
Consolidated tax	333,258,147	166,565,104	-	499,823,251
Other	4,451,676	317,779,587	-	322,231,263
Charges for services	74,021,847	14,334,173	-	88,356,020
Fines and forfeitures	21,035,822	-	-	21,035,822
Interest	2,356,743	1,666,844	-	4,023,587
Other	3,381,033	1,605,419	-	4,986,452
Total revenues	<u>931,153,742</u>	<u>691,342,084</u>	<u>-</u>	<u>1,622,495,826</u>
<b>Expenditures</b>				
Current				
General government	109,486,354	4,103,059	-	113,589,413
Judicial	145,331,446	1,064,340	-	146,395,786
Public safety	206,787,688	193,444,517	-	400,232,205
Public works	10,976,682	271,043,659	-	282,020,341
Health	33,284,845	-	-	33,284,845
Welfare	65,052,141	-	-	65,052,141
Culture and recreation	9,394,166	22,717	-	9,416,883
Other general expenditures	100,542,743	-	-	100,542,743
Capital outlay	2,642,067	620,368	-	3,262,435
Debt service				
Interest	-	12,750,534	-	12,750,534
Total expenditures	<u>683,498,132</u>	<u>483,049,194</u>	<u>-</u>	<u>1,166,547,326</u>
Excess (deficiency) of revenues over (under) expenditures	<u>247,655,610</u>	<u>208,292,890</u>	<u>-</u>	<u>455,948,500</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	275,429,651	200,523,978	463,990,998	11,962,631
Transfers to other funds	<u>(529,555,570)</u>	<u>(392,477,267)</u>	<u>(463,990,998)</u>	<u>(458,041,839)</u>
Total other financing sources (uses)	<u>(254,125,919)</u>	<u>(191,953,289)</u>	<u>-</u>	<u>(446,079,208)</u>
Net change in fund balances	(6,470,309)	16,339,601	-	9,869,292
<b>Fund Balance</b>				
Beginning of year	<u>187,819,721</u>	<u>111,608,649</u>	<u>-</u>	<u>299,428,370</u>
End of year	<u>\$ 181,349,412</u>	<u>\$ 127,948,250</u>	<u>\$ -</u>	<u>\$ 309,297,662</u>

See notes to Required Supplementary Information.

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for June 30, 2014)

	Detention Services	Master Transportation Plan	Court Education Program	Citizen Review Board Administration	Personnel Services
<b>Revenues</b>					
Taxes	\$ -	\$ 50,070,893	\$ -	\$ -	\$ -
Licenses and permits	-	13,983,582	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	317,444,154	247,578	87,855	-
Charges for services	6,797,074	-	2,465,045	-	288,481
Interest	475,413	566,618	27,720	472	(122)
Other	917,850	-	-	-	-
Total revenues	<u>8,190,337</u>	<u>382,065,247</u>	<u>2,740,343</u>	<u>88,327</u>	<u>288,359</u>
<b>Expenditures</b>					
Current					
Salaries and wages	101,491,964	-	390,700	153,076	198,142
Employee benefits	34,820,151	-	191,172	52,349	87,978
Services and supplies	33,446,584	270,762,971	387,801	21,632	2,239
Capital outlay	369,141	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>170,127,840</u>	<u>270,762,971</u>	<u>969,673</u>	<u>227,057</u>	<u>288,359</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(161,937,503)</u>	<u>111,302,276</u>	<u>1,770,670</u>	<u>(138,730)</u>	<u>-</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	168,706,757	-	90,046	147,827	-
Transfers to other funds	-	(111,302,276)	-	-	-
Total other financing sources (uses)	<u>168,706,757</u>	<u>(111,302,276)</u>	<u>90,046</u>	<u>147,827</u>	<u>-</u>
Net change in fund balances	6,769,254	-	1,860,716	9,097	-
<b>Fund Balance</b>					
Beginning of year	29,570,853	-	1,150,866	26,777	-
End of year	<u>\$ 36,340,107</u>	<u>\$ -</u>	<u>\$ 3,011,582</u>	<u>\$ 35,874</u>	<u>\$ -</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Federal Nuclear Waste Grant	Technology Fees	Fire Prevention Bureau	LVMPS Seized Funds	County Licensing Applications
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ -	\$ -
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	-	-
Other	-	-	-	-	-
Charges for services	-	-	4,247,050	-	-
Interest	4,623	20,772	28,146	16,944	42,171
Other	-	-	102,763	-	108,714
Total revenues	<u>4,623</u>	<u>20,772</u>	<u>4,377,959</u>	<u>16,944</u>	<u>150,885</u>
<b>Expenditures</b>					
Current					
Salaries and wages	93,699	606,641	6,321,088	-	-
Employee benefits	39,967	254,767	2,630,680	-	-
Services and supplies	14,045	2,611,049	1,006,777	450	108,954
Capital outlay	-	251,227	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>147,711</u>	<u>3,723,684</u>	<u>9,958,545</u>	<u>450</u>	<u>108,954</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(143,088)</u>	<u>(3,702,912)</u>	<u>(5,580,586)</u>	<u>16,494</u>	<u>41,931</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	-	2,184,031	5,800,000	-	-
Transfers to other funds	-	-	-	-	-
Total other financing sources (uses)	<u>-</u>	<u>2,184,031</u>	<u>5,800,000</u>	<u>-</u>	<u>-</u>
Net change in fund balances	(143,088)	(1,518,881)	219,414	16,494	41,931
<b>Fund Balance</b>					
Beginning of year	494,946	2,789,535	1,943,558	41,100	1,283,552
End of year	<u>\$ 351,858</u>	<u>\$ 1,270,654</u>	<u>\$ 2,162,972</u>	<u>\$ 57,594</u>	<u>\$ 1,325,483</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Satellite Detention Center	Special Improvement District Administration	In-Transit	Bunkerville Town	Clark County Fire Service District
<b>Revenues</b>					
Taxes	\$ -	\$ -	\$ -	\$ 4,918	\$ 60,392,652
Licenses and permits	-	-	-	-	-
Intergovernmental revenue:					
Consolidated tax	-	-	-	546,058	47,099,751
Other	-	-	-	-	-
Charges for services	-	536,523	-	-	-
Interest	79,212	9,941	394,934	-	-
Other	-	-	413,948	-	62,144
Total revenues	<u>79,212</u>	<u>546,464</u>	<u>808,882</u>	<u>550,976</u>	<u>107,554,547</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	310,756	-	-	-
Employee benefits	-	150,173	-	-	-
Services and supplies	13,499,766	4	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	12,750,534	-	-	-	-
Total expenditures	<u>26,250,300</u>	<u>460,933</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(26,171,088)</u>	<u>85,531</u>	<u>808,882</u>	<u>550,976</u>	<u>107,554,547</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	13,300,000	-	-	17,592	-
Transfers to other funds	-	-	-	(547,102)	(105,200,000)
Total other financing sources (uses)	<u>13,300,000</u>	<u>-</u>	<u>-</u>	<u>(529,510)</u>	<u>(105,200,000)</u>
Net change in fund balances	(12,871,088)	85,531	808,882	21,466	2,354,547
<b>Fund Balance</b>					
Beginning of year	13,671,746	939,273	5,209,485	88,668	20,938,000
End of year	<u>\$ 800,658</u>	<u>\$ 1,024,804</u>	<u>\$ 6,018,367</u>	<u>\$ 110,134</u>	<u>\$ 23,292,547</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Enterprise Town	Indian Springs Town	Moapa Town	Moapa Valley Town	Mt. Charleston Town
<b>Revenues</b>					
Taxes	\$ 11,118,142	\$ 1,898	\$ 49,730	\$ 27,896	\$ 7,399
Licenses and permits	687,491	4,291	6,960	-	2,130
Intergovernmental revenue:					
Consolidated tax	4,323,148	-	-	748,930	-
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>16,128,781</u>	<u>6,189</u>	<u>56,690</u>	<u>776,826</u>	<u>9,529</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	-	19,453	-	-
Employee benefits	-	-	496	-	-
Services and supplies	-	-	2,768	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>22,717</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>16,128,781</u>	<u>6,189</u>	<u>33,973</u>	<u>776,826</u>	<u>9,529</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	2,310,123	-	-	65,041	-
Transfers to other funds	(14,800,000)	(6,107)	(34,365)	(766,040)	(9,400)
Total other financing sources (uses)	<u>(12,489,877)</u>	<u>(6,107)</u>	<u>(34,365)</u>	<u>(700,999)</u>	<u>(9,400)</u>
Net change in fund balances	3,638,904	82	(392)	75,827	129
<b>Fund Balance</b>					
Beginning of year	<u>1,706,528</u>	<u>12</u>	<u>14,414</u>	<u>119,409</u>	<u>76</u>
End of year	<u>\$ 5,345,432</u>	<u>\$ 94</u>	<u>\$ 14,022</u>	<u>\$ 195,236</u>	<u>\$ 205</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Paradise Town	Searchlight Town	Spring Valley Town	Summerlin Town	Sunrise Manor Town
<b>Revenues</b>					
Taxes	\$ 23,125,711	\$ 4,893	\$ 9,407,741	\$ 3,429,576	\$ 4,081,729
Licenses and permits	7,222,559	19,527	214,793	394,516	984,021
Intergovernmental revenue:					
Consolidated tax	68,803,219	380,418	20,671,892	148,207	10,059,627
Other	-	-	-	-	-
Charges for services	-	-	-	-	-
Interest	-	-	-	-	-
Other	-	-	-	-	-
Total revenues	<u>99,151,489</u>	<u>404,838</u>	<u>30,294,426</u>	<u>3,972,299</u>	<u>15,125,377</u>
<b>Expenditures</b>					
Current					
Salaries and wages	-	-	-	-	-
Employee benefits	-	-	-	-	-
Services and supplies	-	-	-	-	-
Capital outlay	-	-	-	-	-
Debt service					
Interest	-	-	-	-	-
Total expenditures	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>99,151,489</u>	<u>404,838</u>	<u>30,294,426</u>	<u>3,972,299</u>	<u>15,125,377</u>
<b>Other Financing Sources (Uses)</b>					
Transfers from other funds	3,166,926	-	2,959,743	287,810	698,974
Transfers to other funds	(96,800,000)	(403,000)	(27,900,000)	(3,900,000)	(14,100,000)
Total other financing sources (uses)	<u>(93,633,074)</u>	<u>(403,000)</u>	<u>(24,940,257)</u>	<u>(3,612,190)</u>	<u>(13,401,026)</u>
Net change in fund balances	5,518,415	1,838	5,354,169	360,109	1,724,351
<b>Fund Balance</b>					
Beginning of year	18,788,216	62,506	5,278,569	1,291,675	3,300,345
End of year	<u>\$ 24,306,631</u>	<u>\$ 64,344</u>	<u>\$ 10,632,738</u>	<u>\$ 1,651,784</u>	<u>\$ 5,024,696</u>

(Continued)

Clark County, Nevada  
Internally Reported Special Revenue Funds - Budgetary Basis  
Combining Statement of Revenues, Expenditures, and Changes in Fund Balance  
For the Fiscal Year Ended June 30, 2015  
(With comparative totals for June 30, 2014)

(Continued)

	Whitney Town	Winchester Town	Totals	
			2015	2014
<b>Revenues</b>				
Taxes	\$ 1,009,461	\$ 2,500,088	\$ 165,232,727	\$ 158,036,962
Licenses and permits	55,260	583,100	24,158,230	21,486,595
Intergovernmental revenue:				
Consolidated tax	828,861	12,954,993	166,565,104	155,674,466
Other	-	-	317,779,587	278,425,211
Charges for services	-	-	14,334,173	11,587,747
Interest	-	-	1,666,844	1,616,418
Other	-	-	1,605,419	1,337,263
Total revenues	<u>1,893,582</u>	<u>16,038,181</u>	<u>691,342,084</u>	<u>628,164,662</u>
<b>Expenditures</b>				
Current				
Salaries and wages	-	-	109,585,519	97,118,231
Employee benefits	-	-	38,227,733	47,782,115
Services and supplies	-	-	321,865,040	272,583,254
Capital outlay	-	-	620,368	975,436
Debt service				
Interest	-	-	12,750,534	12,630,246
Total expenditures	<u>-</u>	<u>-</u>	<u>483,049,194</u>	<u>431,089,282</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,893,582</u>	<u>16,038,181</u>	<u>208,292,890</u>	<u>197,075,380</u>
<b>Other Financing Sources (Uses)</b>				
Transfers from other funds	122,680	666,428	200,523,978	184,621,161
Transfers to other funds	(1,800,000)	(14,908,977)	(392,477,267)	(389,158,744)
Total other financing sources (uses)	<u>(1,677,320)</u>	<u>(14,242,549)</u>	<u>(191,953,289)</u>	<u>(204,537,583)</u>
Net change in fund balances	216,262	1,795,632	16,339,601	(7,462,203)
<b>Fund Balance</b>				
Beginning of year	<u>141,427</u>	<u>2,757,113</u>	<u>111,608,649</u>	<u>119,070,852</u>
End of year	<u>\$ 357,689</u>	<u>\$ 4,552,745</u>	<u>\$ 127,948,250</u>	<u>\$ 111,608,649</u>

See notes to Required Supplementary Information.

LAS VEGAS METROPOLITAN POLICE DEPARTMENT FUND

To account for the operations of the Las Vegas Metropolitan Police Department. Financing is provided primarily by LVMPD ad valorem taxes, contributions from the City of Las Vegas and transfers from the County general fund. Such contributions may only be used to finance the LVMPD.

Clark County, Nevada  
Las Vegas Metropolitan Police Department  
Schedule of Revenues, Expenditures and Changes in Fund Balance - Budget and Actual  
For the Fiscal Year Ended June 30, 2015  
(With comparative actual for the fiscal year ended June 30, 2014)

	2015				2014
	Original Budget	Final Budget	Actual	Variance	Actual
<b>Revenues</b>					
Ad valorem taxes	\$ 113,511,381	\$ 114,327,100	\$ 114,785,452	\$ 458,352	\$ 111,185,297
Intergovernmental revenue:					
Federal and state grants	-	12,452,318	7,774,870	(4,677,448)	8,922,496
City of Las Vegas contribution	126,938,755	126,938,755	126,938,755	-	119,800,568
Charges for services:					
Airport security	20,805,910	20,805,910	20,248,589	(557,321)	19,510,955
Other	13,235,000	13,235,000	14,765,704	1,530,704	13,930,343
Interest	500,000	500,000	531,538	31,538	469,322
Other	2,298,000	2,298,000	1,160,767	(1,137,233)	1,487,837
Total revenues	<u>277,289,046</u>	<u>290,557,083</u>	<u>286,205,675</u>	<u>(4,351,408)</u>	<u>275,306,818</u>
<b>Other Financing Sources</b>					
Transfers from other funds	216,504,308	216,504,308	216,504,308	-	198,590,209
Total revenues and other financing sources	<u>493,793,354</u>	<u>507,061,391</u>	<u>502,709,983</u>	<u>(4,351,408)</u>	<u>473,897,027</u>
<b>Expenditures</b>					
Salaries and wages	281,897,210	286,478,350	280,851,929	(5,626,421)	283,880,774
Employee benefits	134,340,498	134,736,122	129,388,786	(5,347,336)	136,255,482
Services and supplies	66,126,230	73,820,316	66,016,981	(7,803,335)	69,487,445
Capital outlay	8,655,178	10,359,938	9,437,535	(922,403)	11,807,362
Total expenditures	<u>491,019,116</u>	<u>505,394,726</u>	<u>485,695,231</u>	<u>(19,699,495)</u>	<u>501,431,063</u>
Net change in fund balance	2,774,238	1,666,665	17,014,752	15,348,087	(27,534,036)
<b>Fund Balance</b>					
Beginning of year	11,398,172	12,505,745	12,505,745	-	40,039,781
End of year	<u>\$ 14,172,410</u>	<u>\$ 14,172,410</u>	<u>\$ 29,520,497</u>	<u>\$ 15,348,087</u>	<u>\$ 12,505,745</u>

See notes to Required Supplementary Information.

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

	Actuarial Valuation Date	Actuarial Value of Assets (a)	Actuarial Accrued Liability (AAL) Entry Age (b)	Unfunded AAL (UAAL) (b-a)	Funded Ratio (a/b)	Covered Payroll (c)	UAAL as a Percentage of Covered Payroll [(b-a)/c]
County Plan	07/01/2010	-	693,803,547	693,803,547	0.0	765,110,216	90.7
	07/01/2012	-	732,005,639	732,005,639	0.0	739,832,130	98.9
	07/01/2014	-	753,640,696	753,640,696	0.0	692,603,295	108.8
PEBP (1)	07/01/2010	-	127,975,674	127,975,674	0.0	-	n/a
	07/01/2012	-	113,031,433	113,031,433	0.0	-	n/a
	07/01/2014	-	84,660,317	84,660,317	0.0	-	n/a
Fire Plan	07/01/2010	6,541,552	138,226,725	131,685,173	4.7	74,167,614	177.6
	07/01/2012 (3)	5,339,668	39,172,059	33,832,391	13.6	72,824,754	46.4
	07/01/2014	6,829,460	39,787,096	32,957,636	17.2	64,721,879	46.4
Metro Plan (2)	06/30/2010	-	398,433,914	398,433,914	0.0	349,202,005	114.1
	06/30/2012	-	447,563,618	447,563,618	0.0	302,392,694	148.0
	06/30/2014 (4)	-	82,966,647	82,966,647	0.0	288,805,624	28.7
Metro Civilian Plan (2)	06/30/2010	-	14,554,697	14,554,697	0.0	71,192,228	20.4
	06/30/2012	-	19,304,624	19,304,624	0.0	95,492,430	20.2
	06/30/2014	-	14,417,147	14,417,147	0.0	93,214,706	15.5

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

(2) Calculation based on Projected-unit-credit-cost actuarial cost method

(3) For the 7/1/2012 plan, County contributions are assumed to grow at the same rate as the healthcare inflation rate, vs. no growth assumed in the previous actuarial valuation. Also, per capita cost assumptions have been reduced to reflect actual experience and healthcare cost trend assumptions were reduced in light of current economic conditions and future expected inflation.

(4) Effective April 1, 2014, all retirees over the age of 65 are no longer covered under the Metro Plan; also, monthly premium contributions for retirees increased by 55%. These factors resulted in a significant decline in the Metro Plan actuarial accrued liability.

See notes to Required Supplementary Information

Clark County, Nevada  
Schedule of Proportionate Share of the Net Pension Liability  
Last Ten Fiscal Years (1)

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	<u>2015</u>
Proportion of the net pension liability	17.34%
Proportionate share of the net pension liability	\$ 1,803,540,542
Covered-employee payroll	898,160,059
Proportionate share of the net pension liability as a percentage of the covered-employee payroll	201%
Plan's fiduciary net position	33,575,081,157
Plan fiduciary net position as a percentage of the total pension liability	76.30%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
University Medical Center  
Schedule of Proportionate Share of the Net Pension Liability  
Last Ten Fiscal Years (1)

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	<u>2015</u>
Proportion of the net pension liability	3.60%
Proportionate share of the net pension liability	\$ 375,191,289
Covered-employee payroll	208,421,960
Proportionate share of the net pension liability as a percentage of the covered-employee payroll	180%
Plan's fiduciary net position	33,575,081,157
Plan fiduciary net position as a percentage of the total pension liability	76.30%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
 Clark County Water Reclamation District  
 Schedule of Proportionate Share of the Net Pension Liability  
 Last Ten Fiscal Years (1)

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	<u>2015</u>
Proportion of the net pension liability	0.40%
Proportionate share of the net pension liability	\$ 41,788,009
Covered-employee payroll	23,947,775
Proportionate share of the net pension liability as a percentage of the covered-employee payroll	174%
Plan's fiduciary net position	33,575,081,157
Plan fiduciary net position as a percentage of the total pension liability	76.30%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
Regional Transportation Commission of Southern Nevada  
Schedule of Proportionate Share of the Net Pension Liability  
Last Ten Fiscal Years (1)

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	<u>2015</u>
Proportion of the net pension liability	0.30%
Proportionate share of the net pension liability	\$ 31,745,509
Covered-employee payroll	20,619,759
Proportionate share of the net pension liability as a percentage of the covered-employee payroll	154%
Plan's fiduciary net position	33,575,081,157
Plan fiduciary net position as a percentage of the total pension liability	76.30%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
Clark County Regional Flood Control District  
Schedule of Proportionate Share of the Net Pension Liability  
Last Ten Fiscal Years (1)

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	<u>2015</u>
Proportion of the net pension liability	0.03%
Proportionate share of the net pension liability	\$ 3,485,328
Covered-employee payroll	2,242,931
Proportionate share of the net pension liability as a percentage of the covered-employee payroll	155%
Plan's fiduciary net position	33,575,081,157
Plan fiduciary net position as a percentage of the total pension liability	76.30%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
 Schedule of Defined Benefit Plan Contributions  
 Last Ten Fiscal Years (1)

<u>Plan Year Ending June 30</u>	<u>Contractually required contribution (actuarially determined)</u>	<u>Contributions in relation to the actuarially determined contributions</u>	<u>Contribution deficiency (excess)</u>	<u>Covered-employee payroll</u>	<u>Contributions as a percentage of the covered-employee payroll</u>
2015	\$ 271,760,026	\$ 271,760,026	\$ -	\$ 943,078,386	28.82%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
 University Medical Center  
 Schedule of Defined Benefit Plan Contributions  
 Last Ten Fiscal Years (1)

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Plan Year Ending June 30	Contractually required contribution (actuarially determined)	Contributions in relation to the actuarially determined contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of the covered-employee payroll
2015	\$ 53,667,927	\$ 53,667,927	\$ -	\$ 208,421,960	25.75%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
 Clark County Water Reclamation District  
 Schedule of Defined Benefit Plan Contributions  
 Last Ten Fiscal Years (1)

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Plan Year Ending June 30	Contractually required contribution (actuarially determined)	Contributions in relation to the actuarially determined contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of the covered-employee payroll
2015	\$ 6,073,199	\$ 6,246,929	\$ (173,730)	\$ 24,779,783	25.21%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
Regional Transportation Commission of Southern Nevada  
Schedule of Defined Benefit Plan Contributions  
Last Ten Fiscal Years (1)

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Plan Year Ending June 30	Contractually required contribution (actuarially determined)	Contributions in relation to the actuarially determined contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of the covered-employee payroll
2015	\$ 4,900,614	\$ 4,900,614	\$ -	\$ 20,619,759	23.77%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
 Clark County Regional Flood Control District  
 Schedule of Defined Benefit Plan Contributions  
 Last Ten Fiscal Years (1)

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Plan Year Ending June 30	Contractually required contribution (actuarially determined)	Contributions in relation to the actuarially determined contributions	Contribution deficiency (excess)	Covered-employee payroll	Contributions as a percentage of the covered-employee payroll
2015	\$ 526,497	\$ 526,497	\$ -	\$ 2,264,573	23.25%

(1) Fiscal year 2015 was the first year of implementation, therefore only one year is shown.

Clark County, Nevada  
Las Vegas Valley Water District Pension Trust  
Schedule of Changes in Net Pension Liability  
Last Ten Fiscal Years (Unaudited)

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Total Pension Liability - Beginning of Year	\$ 441,508,189	\$401,160,155	n/a							
Service Cost	17,189,921	18,670,779	n/a							
Purchase of Service Payments	1,595,551	599,685	n/a							
Interest on the Total Pension Liability	32,672,891	30,115,838	n/a							
Changes of Benefit Terms	-	-	n/a							
Differences between Actual and Expected Experience with regard to Economic or Demographic Factors	-	-	n/a							
Changes of Assumptions	-	-	n/a							
Benefit Payments	(8,227,184)	(9,038,268)	n/a							
	39,235,246	40,348,034	n/a							
Total Pension Liability - End of Year	\$ 480,743,435	\$441,508,189	n/a							
Fiduciary Net Position - Beginning of Year	\$ 273,876,159	\$213,998,078	n/a							
Contributions from Employer	28,853,341	30,700,443	n/a							
Purchase of Service Payments	1,595,551	599,685	n/a							
Net Investment Income	13,589,116	37,893,540	n/a							
Benefit Payments	(8,227,184)	(9,038,268)	n/a							
Administrative Expenses	(370,040)	(277,319)	n/a							
	35,440,784	59,878,081	n/a							
Fiduciary Net Position - End of Year	\$ 309,316,943	\$273,876,159	n/a							
Net Pension Liability	\$ 171,426,492	\$167,632,030	n/a							
Fiduciary Net Position as a % of Total Pension Liability	64.34%	62.03%	n/a							
Covered Employee Payroll	\$ 112,917,601	\$121,696,965	n/a							
Net Pension Liability as a % of Covered Employee Payroll	151.82%	137.75%	n/a							

The required supplementary information is presented for fiscal year 2014, for which information measured in conformity with the requirements of GASB No. 67 is available. This schedule will ultimately present information for the last 10 fiscal years.

See notes to Required Supplementary Information

Clark County, Nevada  
Las Vegas Valley Water District Pension Trust  
Schedule of Defined Benefit Plan Contributions  
Last Ten Fiscal Years (Unaudited)

Plan Year Ending June 30	Actuarially Determined Contribution	Actual Employer Contribution	Contribution Deficiency (Excess)	Covered Payroll	Contribution as a % of Covered Payroll
2015	\$ 28,853,341	\$ 28,853,341	\$ -	\$ 112,917,601	25.55%
2014	30,700,443	30,700,443	-	121,696,965	25.23%
2013	29,058,894	29,058,894	-	119,067,304	24.41%
2012	26,721,710	26,721,710	-	117,220,320	22.80%
2011	26,606,950	26,606,950	-	119,663,339	22.23%
2010	25,753,794	25,753,794	-	122,006,497	21.11%
2009	27,262,106	27,262,106	-	111,054,552	24.55%
2008	23,587,076	23,587,076	-	97,880,824	24.10%
2007	22,040,681	22,040,681	-	86,960,597	25.35%
2006	18,913,372	18,913,372	-	76,673,296	24.67%

**Notes to Schedule**

Valuation Date: Actuarially determined contribution rates are calculated as of July 1 of the fiscal year in which contributions are reported.

Methods and assumptions used to determine contribution rate as of the last actuarial valuation:

Actuarial cost method	Entry age.
Amortization method	30 year amortization of unfunded liability (closed period) as a level percent of pay, using layered bases starting July 1, 2009.
Remaining amortization period	24 years for the initial unfunded liability base established July 1, 2009. Bases established between July 1, 2010 and July 1, 2014 have remaining amortization periods ranging from 25 to 29 years.
Asset valuation method	5 year phase-in of gains/losses relative to interest rate assumptions.
Inflation	2.75% per year.
Salary increases	4.75% per year, including inflation.
Investment rate of return	7.25%, net of pension plan investment expenses, including inflation.
Retirement age	Normal retirement age is attainment of age 65. Unreduced early retirement is available after either 1) 30 years of service, or 2) age 60 with 10 years of service. Reduced early retirement benefits are available after attainment of age 55 and completion of 5 years of service (3 years of service if a participant prior to January 1, 2001).
Mortality	Future mortality follows the 1994 Group Annuity Mortality Basic table projected to 2004 using Scale AA.

See notes to Required Supplementary Information

Clark County, Nevada  
 Las Vegas Valley Water District Pension Trust  
 Schedule of Defined Benefit Plan Investment Returns  
 Last Ten Fiscal Years (Unaudited)

	2015	2014	2013	2012	2011	2010	2009	2008	2007	2006
Actual money-weighted rate of return, net of investment expense	4.54%	15.99%	9.15%	n/a						

GASB No. 67 requires the disclosure of the money-weighted rate of return on Plan investments. The money-weighted rate of return considers the changing amounts actually invested during a period and weights the amount of pension plan investments by the proportionate amount of time they are available to earn a return during that period. External cash flows are determined on a monthly basis and are assumed to occur at the beginning of each month. The money-weighted rate of return is calculated net of investment expense.

The required supplementary information is presented for fiscal years 2013 through 2015, for which information measured in conformity with the requirements of GASB No. 67 is available. This schedule will ultimately present information for the last 10 fiscal years.

See notes to Required Supplementary Information

Clark County, Nevada  
Las Vegas Valley Water District Pension Trust  
Schedule of Funding Progress  
Postemployment Benefit Plan  
Proprietary Enterprise Fund  
Last Ten Fiscal Years (Unaudited)

Actuarial Valuation Date	Actuarial Value Of Assets	Actuarial Accrued Liability (AAL)	Unfunded Actuarial Accrued Liability (UAAL)	Funded Ratio	Covered Payroll	UAAL as a Percentage of Covered Payroll
7/1/14	\$ -	\$ 28,365,781	\$ 28,365,781	0.0%	\$ 112,917,601	25.1%
7/1/12	-	23,489,420	23,489,420	0.0%	119,067,304	19.7%
7/1/10	-	23,455,123	23,455,123	0.0%	119,663,339	19.6%
7/1/08	-	16,116,100	16,116,100	0.0%	111,054,552	14.5%
7/1/06	-	15,776,208	15,776,208	0.0%	86,960,597	18.1%

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

The July 1, 2006 actuarial valuation is the first valuation of the postemployment benefit plan.

Budgetary Information

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

- a. Prior to April 15, the County Manager submits to the Nevada State Department of Taxation the tentative budget for the next fiscal year, commencing on July 1. The budget as submitted contains the proposed expenditures and means of financing them.
- b. The Nevada State Department of Taxation notifies the County of its acceptance of the budget.
- c. Public hearings are conducted on the third Monday in May.
- d. After all the changes have been noted and hearings closed, the County Commission adopts the budget on or before June 1.
- e. The County Manager is authorized to transfer budgeted amounts within functions or funds, but the County Commissioners must approve any transfers between funds or increases to a fund's original appropriated level.
- f. Increases to a fund's budget (augmentations) other than by transfers are accomplished through formal County Commission action.
- g. The General Fund and all special revenue, debt service, and capital project funds have legally adopted annual budgets.
- h. Statutory regulations require budgetary control to be exercised at the function level within the General Fund or at the fund level of all other funds. The County administratively exercises control at the budgeted item level within a department.
- i. All appropriations lapse at the end of the fiscal year. Encumbrances are reappropriated in the ensuing fiscal year.
- j. Budgets are adopted on a basis consistent with the method used to report on governmental funds that are prepared in accordance with the accounting principles generally accepted in the United States of America.
- k. Budgeted expenditure amounts for the year ended June 30, 2015, as originally adopted, were augmented during the year for grants and other County Commission action.

Reconciliation of General Fund (Budget Basis) to the General Fund (Modified Accrual Basis)

This statement reconciles the General Fund as presented for budget purposes to the presentation required under the modified accrual basis of accounting.

Internally Reported Special Revenue Funds

This statement details special revenue funds on a budgetary basis that are included in the General Fund under the modified accrual basis of accounting.

Net Pension Liability

There have been no changes in benefit terms since the last valuation.

Methods and Assumptions Used in Calculations of Actuarially Determined Contributions

The actuarially determined contribution rates in the schedule of contributions are calculated as of June 30, 2014. The following actuarial methods and assumptions were used to determine contribution rates reported in that schedule.

Actuarial cost Method	Entry age normal
Amortization method	<p>The UAAL as of June 30, 2011, shall continue to be amortized over separate 30-year period amortization layers based on the valuations during which each separate layer was previously established.</p> <p>Any new UAAL as a result of actuarial gains or losses identified in the annual valuation as of June 30 will be amortized over a period of equal to the truncated average remaining amortization period of all prior UAAL layers. This would occur until the average remaining amortization period is less than 20 years. At that point, amortization periods of 20 years would be used for actuarial gains and losses.</p> <p>Any new UAAL as a result of change in actuarial assumptions or methods will be amortized over a period equal to the truncated average remaining amortization period of all prior UAAL layers. This would occur until the average remaining amortization period is less than 20 years would be used for assumption or method changes.</p> <p>UAAL layers shall be amortized over “closed” amortization periods so that the amortization period for each layer decreases by one year with each actuarial valuation.</p> <p>UAAL layers shall be amortized as a lever of percentage of payroll.</p>
Asset valuation method	5-year smoothed market
Assumed inflation rate	3.5 %
Payroll growth assumption for future years	6.5 % per year for regular employees and 7.5% per year for police/fire employees
Assumed investment rate of return	8.0 %(including 3.5%for inflation)
Mortality Rates:	
Healthy: <i>Regular</i>	RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA, set back one year for females (no age for males).
<i>Police/Fire</i>	RP-2000 Combined Healthy Mortality Table projected to 2013 with Scale AA, set forward one year.
Disabled: <i>Regular and Police/Fire</i>	RP-2000 Disabled Retiree Mortality Table projected to 2013 with Scale AA, set forward three years.
Salary Increases	
Inflation:	3.50% Plus
Productivity pay increases:	0.75% Plus
Promotional and merit salary increases:	

Clark County, Nevada  
Notes to Required Supplementary Information  
Year Ended June 30, 2014

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Years of Service	Regular	Police/Fire
Less than 1	5.50%	10.25%
1	4.25	6.55
2	3.50	5.15
3	3.25	4.55
4	3.00	4.25
5	2.75	4.05
6	2.40	3.75
7	2.25	3.25
8	1.85	2.75
9	1.75	2.25
10	1.50	1.75
11	1.00	1.50
12	0.80	1.25
13 or more	0.35	1.00

Changes of Assumptions

There have been no changes in actuarial assumptions or methods since the last valuation.