

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				
	2009-10	2010-11	2011-12	2012-13	2013-14
Governmental activities					
Net investment in capital assets					
Restricted	\$ 4,995,921,396	\$ 5,161,926,856	\$ 5,327,763,179	\$ 5,460,649,373	\$ 5,515,985,006
Unrestricted	1,326,516,499	997,318,673	870,122,118	785,471,326	807,000,434
	<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	\$ 7,444,977,245	\$ 7,512,435,065	\$ 7,465,020,346	\$ 7,390,765,942	\$ 7,635,562,701
Business-type activities					
Net investment in capital assets					
Restricted	\$ 3,220,806,971	\$ 3,108,143,202	\$ 3,117,337,900	\$ 2,127,732,499	\$ 2,005,316,172
Unrestricted	398,799,707	396,624,708	305,571,234	270,180,399	298,913,129
	<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	\$ 4,347,906,274	\$ 4,333,638,137	\$ 4,214,024,131	\$ 3,156,938,108	\$ 3,048,489,252
Primary government					
Net investment in capital assets					
Restricted	\$ 8,216,728,367	\$ 8,270,070,058	\$ 8,445,101,079	\$ 7,588,381,872	\$ 7,521,301,178
Unrestricted	1,725,316,206	1,393,943,381	1,175,693,352	1,055,651,725	1,105,913,563
	<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	\$11,792,883,519	\$11,846,073,202	\$11,679,044,477	\$10,547,704,050	\$10,684,051,953

(Continued)

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

Net Position	Fiscal Year				
	2014-15	2015-16	2016-17	2017-18	2018-19
Governmental activities					
Net investment in capital assets					
Restricted	\$ 5,777,961,262	\$ 5,725,935,113	\$ 5,702,560,978	\$ 5,746,137,281	\$ 5,923,695,036
Unrestricted	788,909,783	862,232,635	866,516,055	906,762,786	985,083,374
	(532,343,752)	(436,540,727)	(636,787,690)	(880,767,370)	(765,477,740)
Total governmental activities net position	<u>\$ 6,034,527,293</u>	<u>\$ 6,151,627,021</u>	<u>\$ 5,932,289,343</u>	<u>\$ 5,772,132,697</u>	<u>\$ 6,143,300,670</u>
Business-type activities					
Net investment in capital assets					
Restricted	\$ 1,975,990,498	\$ 2,216,412,360	\$ 2,415,916,940	\$ 2,360,701,467	\$ 2,393,978,275
Unrestricted	342,407,404	402,377,494	384,560,231	457,743,540	561,589,963
	219,313,546	74,134,445	32,556,324	2,068,571	64,997,561
Total business-type activities net position	<u>\$ 2,537,711,448</u>	<u>\$ 2,692,924,299</u>	<u>\$ 2,833,033,495</u>	<u>\$ 2,820,513,578</u>	<u>\$ 3,020,565,799</u>
Primary government					
Net investment in capital assets					
Restricted	\$ 7,753,951,760	\$ 7,942,347,473	\$ 8,118,477,918	\$ 8,106,838,748	\$ 8,317,673,311
Unrestricted	1,131,317,187	1,264,610,129	1,251,076,286	1,364,506,326	1,546,673,337
	(313,030,206)	(362,406,282)	(604,231,366)	(878,698,799)	(700,480,179)
Total primary government net position	<u>\$ 8,572,238,741</u>	<u>\$ 8,844,551,320</u>	<u>\$ 8,765,322,838</u>	<u>\$ 8,592,646,275</u>	<u>\$ 9,163,866,469</u>

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
Expenses				
Governmental activities:				
General government				
Judicial	\$ 230,702,394	\$ 187,548,288	\$ 168,284,261	\$ 175,800,332
Public safety	201,902,371	211,063,243	206,462,746	206,641,513
Public works	1,212,609,296	1,160,142,925	1,148,289,674	1,148,528,900
Health	436,880,168	418,406,823	476,903,001	451,811,328
Welfare	101,240,331	111,895,396	132,909,411	114,955,068
Culture and recreation	184,093,105	156,825,380	149,211,271	144,422,299
Community support	35,200,111	28,788,472	30,542,396	33,273,415
Other	44,195,982	39,629,471	24,608,108	31,858,603
Interest on long-term debt	111,022,098	111,567,373	114,808,098	99,975,955
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>
Business-type activities:				
Hospital	581,325,269	569,477,328	578,145,268	588,532,924
Water	371,696,883	383,354,972	382,888,651	-
Airport	528,022,591	517,023,190	552,924,971	673,074,992
Sewer	116,989,734	153,062,108	135,662,685	139,384,220
Other	60,566,115	52,364,172	43,650,248	43,644,036
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>
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>
Program Revenues				
Governmental activities:				
Charges for services:				
General government	\$ 187,918,173	\$ 187,853,000	\$190,880,035	\$194,889,199
Judicial	69,866,465	68,921,942	66,419,851	66,101,247
Public safety	49,978,243	47,225,729	50,676,487	54,649,500
Public works	37,350,380	27,401,919	24,373,175	37,369,766
Health	7,284,270	7,746,649	7,547,046	7,775,955
Welfare	-	-	-	-
Culture and recreation	15,421,223	13,614,695	10,719,885	13,544,401
Other	-	469,928	588,150	163,273
Total primary government revenues				
General government	\$204,878,694	\$204,878,694	\$204,878,694	\$204,878,694
Judicial	62,012,733	62,012,733	62,012,733	62,012,733
Public safety	57,799,869	57,799,869	57,799,869	57,799,869
Public works	61,656,605	61,656,605	61,656,605	61,656,605
Health	8,379,690	8,379,690	8,379,690	8,379,690
Welfare	-	-	-	-
Culture and recreation	13,693,556	13,693,556	13,693,556	13,693,556
Other	192,707	192,707	192,707	192,707
Total program revenues				
General government	\$3,721,235,429	\$3,721,235,429	\$3,721,235,429	\$3,721,235,429

(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
Program Revenues (Continued)				
Governmental activities (continued):				
Operating grants and contributions	\$ 532,784,892	\$ 532,327,951	\$ 489,127,418	\$ 456,994,221
Capital grants and contributions	256,791,998	176,377,216	135,744,804	82,070,382
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>
Business-type activities:				
Charges for services:				
Hospital	490,838,432	470,602,382	556,380,510	590,789,544
Water	327,713,082	337,120,307	340,948,416	-
Airport	455,670,014	470,467,082	435,056,951	576,504,644
Sewer	125,004,548	134,773,538	136,351,418	147,612,654
Other	30,654,893	32,437,092	35,433,569	35,375,523
Operating grants and contributions	65,400,000	65,000,000	31,137,054	31,052,174
Capital grants and contributions	60,209,144	64,861,568	74,408,261	41,463,040
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>
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>
Net (Expense)/Revenue				
Governmental activities	\$(1,511,682,148)	\$(1,472,104,787)	\$(1,586,947,849)	\$(1,599,841,300)
Business-type activities	(103,110,479)	(100,019,801)	(83,555,644)	(21,838,593)
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>
General Revenues and Other Changes in Net Position				
Governmental activities:				
Taxes				
Ad valorem taxes	\$ 773,956,199	\$ 601,438,779	\$ 596,242,477	\$ 555,039,005
Franchise fees	96,089,107	104,584,978	90,438,234	87,849,085
Consolidated tax	383,366,531	403,987,801	421,641,628	443,537,151
Fuel taxes	71,381,785	70,291,059	69,849,947	74,212,950
	\$ 562,026,430	\$ 562,026,430	\$ 562,026,430	\$ 562,026,430
	93,449,009	93,449,009	93,449,009	93,449,009
	473,083,362	473,083,362	473,083,362	473,083,362
	81,877,569	81,877,569	81,877,569	81,877,569

(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
General Revenue and Other Changes in Net Position (Continued)				2013-14
Governmental activities (continued):				
Taxes (continued)				
Motor vehicle privilege tax	\$ 47,373,522	\$ 46,673,088	\$ 45,920,073	\$ 47,054,220
Room tax	32,338,354	36,918,685	41,757,441	42,523,311
Sales and use tax	208,946,026	218,240,722	231,643,158	244,899,148
Interest income	75,901,563	34,319,177	20,390,204	5,721,497
Other	29,054,214	32,660,591	29,968,189	32,662,591
Gain (loss) on disposal of capital assets	1,747,497	2,949,516	1,107,019	3,606,058
Transfers	(13,664,476)	(12,501,789)	(9,425,240)	(11,518,120)
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>
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
Development tax	-	-	-	-
Interest income	41,167,124	59,122,678	(51,488,094)	47,365,837
Other	-	-	-	-
Gain (loss) on disposal of capital assets	709,052	657,218	63,228	65,409
Transfers	13,664,476	12,501,789	9,425,240	11,518,120
Total business-type activities	<u>68,080,015</u>	<u>85,751,664</u>	<u>(27,623,794)</u>	<u>73,819,367</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>
Changes in Net Position				
Governmental activities	\$ 194,808,174	\$ 67,457,820	\$ (47,414,719)	\$ (74,254,404)
Business-type activities	(35,030,464)	(14,268,137)	(111,179,438)	51,980,774
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>

(Continued)

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

	Fiscal Year				
	2014-15	2015-16	2016-17	2017-18	2018-19
Expenses					
Governmental activities:					
General government	\$ 167,418,080	\$ 177,102,941	\$ 288,059,649	\$ 301,208,753	\$ 313,247,407
Judicial	220,344,315	209,586,106	226,100,942	229,206,684	235,638,429
Public safety	1,179,582,241	1,172,536,246	1,316,604,127	1,393,176,958	1,490,035,814
Public works	567,763,337	658,895,973	722,278,543	604,077,714	642,811,504
Health	47,783,923	47,201,495	66,601,476	61,716,234	53,205,523
Welfare	140,587,867	139,775,085	148,900,680	164,305,861	176,755,937
Culture and recreation	52,125,203	48,807,737	50,761,817	44,564,185	47,982,241
Community support	21,317,293	21,478,122	26,635,103	27,124,465	25,617,221
Other	96,783,147	101,489,878	-	-	-
Interest on long-term debt	91,537,436	85,970,505	79,454,714	68,011,300	71,292,221
Total governmental activities expenses	<u>\$2,585,242,842</u>	<u>\$2,662,844,088</u>	<u>\$2,925,397,051</u>	<u>\$2,893,392,154</u>	<u>\$3,056,586,297</u>
Business-type activities:					
Hospital	575,757,052	583,292,118	631,223,871	672,683,257	703,700,839
Water	-	-	-	-	-
Airport	629,673,943	621,075,423	628,926,285	608,661,056	633,222,749
Sewer	165,816,234	173,740,894	189,048,443	203,967,829	195,142,856
Other	50,009,188	48,290,658	42,295,287	48,846,127	53,349,817
Total business-type activities expenses	<u>1,421,256,417</u>	<u>1,426,399,093</u>	<u>1,491,493,886</u>	<u>1,534,158,269</u>	<u>1,585,416,261</u>
Total primary government expenses	<u>\$ 4,006,499,259</u>	<u>\$ 4,089,243,181</u>	<u>\$ 4,416,890,937</u>	<u>\$ 4,427,550,423</u>	<u>\$ 4,642,002,558</u>
Program Revenues					
Governmental activities:					
Charges for services:					
General government	\$211,853,481	\$229,044,817	\$238,531,323	\$255,719,252	\$281,959,831
Judicial	57,092,954	62,215,609	65,835,541	67,121,841	64,320,661
Public safety	59,343,409	61,247,347	67,728,077	68,988,028	71,548,303
Public works	24,147,281	49,381,116	41,456,362	32,232,543	53,576,735
Health	9,476,853	9,855,915	8,954,472	9,306,931	9,840,980
Welfare	-	-	-	-	-
Culture and recreation	15,086,663	15,009,726	15,860,932	17,516,917	14,146,045
Other	186,732	499,375	-	-	-

(Continued)

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

	Fiscal Year				
	2014-15	2015-16	2016-17	2017-18	2018-19
Program Revenues (Continued)					
Governmental activities (continued):					
Operating grants and contributions	\$ 296,336,622	\$ 373,378,409	\$ 371,232,362	\$ 415,133,744	\$ 473,607,601
Capital grants and contributions	151,438,857	160,675,672	199,674,371	129,027,166	236,358,257
Total governmental activities program revenues	<u>824,962,852</u>	<u>961,307,986</u>	<u>1,009,273,440</u>	<u>995,046,422</u>	<u>1,205,358,413</u>
Business-type activities:					
Charges for services:					
Hospital	539,923,474	600,940,996	643,846,837	659,392,580	694,285,565
Water	-	-	-	-	-
Airport	605,649,597	629,766,075	641,405,106	653,915,125	677,242,676
Sewer	145,130,621	145,584,351	147,924,110	149,251,429	159,013,606
Other	47,340,456	47,117,237	50,431,094	53,163,001	60,800,299
Operating grants and contributions	90,475	117,040	19,080	-	-
Capital grants and contributions	90,555,545	90,118,070	112,628,538	70,480,034	94,823,853
Total business-type activities program revenues	<u>1,428,690,168</u>	<u>1,513,643,769</u>	<u>1,596,254,765</u>	<u>1,586,202,169</u>	<u>1,686,165,999</u>
Total primary government program revenues	<u>\$ 2,253,653,020</u>	<u>\$ 2,474,951,755</u>	<u>\$ 2,605,528,205</u>	<u>\$ 2,581,248,591</u>	<u>\$ 2,891,524,412</u>
Net (Expense)/Revenue					
Governmental activities	\$ (1,760,279,990)	\$ (1,701,536,102)	\$ (1,916,123,611)	\$ (1,898,345,732)	\$ (1,851,227,884)
Business-type activities	7,433,751	87,244,676	104,760,879	52,043,900	100,749,738
Total primary government net expense	<u>\$ (1,752,846,239)</u>	<u>\$ (1,614,291,426)</u>	<u>\$ (1,811,362,732)</u>	<u>\$ (1,846,301,832)</u>	<u>\$ (1,750,478,146)</u>
General Revenue and Other Changes in Net Position					
Governmental activities:					
Taxes					
Ad valorem taxes	\$579,988,503	\$603,462,672	\$622,066,256	\$653,736,333	\$695,809,644
Franchise fees	97,034,700	95,729,623	95,436,976	93,461,490	93,984,470
Consolidated tax	507,786,494	527,000,215	553,377,199	582,444,785	624,903,839
Fuel taxes	109,274,012	130,050,085	136,480,612	144,492,230	151,602,373

(Continued)

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

	Fiscal Year			
	2014-15	2015-16	2016-17	2017-18
General Revenue and Other Changes in Net Position (Continued)				2018-19
Governmental activities (continued)				
Taxes (continued)				
Motor vehicle privilege tax	\$ 53,969,659	\$ 58,475,665	\$ 62,688,330	\$ 71,998,248
Room tax	50,070,893	54,507,400	58,981,471	60,514,206
Sales and use tax	280,403,020	300,291,758	334,726,553	380,470,034
Interest income	31,790,272	41,497,388	1,064,089	7,331,882
Other	32,224,568	55,946,180	34,296,296	62,361,734
Gain (loss) on disposal of capital assets	1,431,159	6,944,068	2,191,234	3,841,676
Transfers	(93,606,877)	(55,269,224)	(44,996,352)	(43,792,474)
Total governmental activities	<u>1,650,366,404</u>	<u>1,818,635,830</u>	<u>1,856,312,664</u>	<u>2,011,063,606</u>
Business-type activities				
Taxes				
Ad valorem taxes	-	-	-	-
Consolidated taxes	-	-	-	-
Sales and use tax	17,078,167	17,717,754	18,544,504	19,623,239
Development tax	-	-	-	-
Interest income	16,702,436	(5,175,189)	30,900,506	14,230,564
Other	-	-	-	-
Gain (loss) on disposal of capital assets	10,287,086	156,386	12,620	1,054,707
Transfers	93,606,877	55,269,224	44,996,352	43,792,474
Total business-type activities	<u>137,674,566</u>	<u>67,968,175</u>	<u>94,453,982</u>	<u>78,700,984</u>
Total primary government	<u>\$1,788,040,970</u>	<u>\$1,886,604,005</u>	<u>\$1,950,766,646</u>	<u>\$2,089,764,590</u>
Changes in Net Position				
Governmental activities	\$ (109,913,586)	\$ 117,099,728	\$ (59,810,947)	\$ 112,717,874
Business-type activities	<u>145,108,317</u>	<u>155,212,851</u>	<u>199,214,861</u>	<u>130,744,884</u>
Total primary government	<u>\$ 35,194,731</u>	<u>\$ 272,312,579</u>	<u>\$ 139,403,914</u>	<u>\$ 243,462,758</u>

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

	Fiscal Year			
	2009-10	2010-11	2011-12	2012-13
General Fund				
Reserved	\$ 24,140,993	-	-	-
Unreserved	147,970,317	-	-	-
Nonspendable	-	24,042,768	24,042,768	4,530,973
Restricted	-	69,691,630	57,031,783	48,596,164
Committed	-	-	-	-
Assigned	-	106,529,748	84,830,037	70,474,688
Unassigned	-	159,723,367	166,968,111	195,346,235
Total general fund	<u>\$ 172,111,310</u>	<u>\$ 359,987,513</u>	<u>\$ 332,872,699</u>	<u>\$ 338,459,855</u>
Total all other government funds	<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>
All Other Governmental Funds				
Reserved	\$ 426,439,058	-	-	-
Unreserved, reported in:				
Special revenue funds	688,990,478	-	-	-
Nonspendable	-	3,100,000	3,100,000	3,100,000
Restricted	-	311,172,484	310,082,191	308,877,019
Committed	-	17,288,772	14,245,015	15,169,218
Assigned	-	181,452,243	167,788,514	154,064,520
Debt Service Funds				
Restricted	-	178,312,212	178,159,025	160,242,201
Assigned	-	79,585,702	76,592,064	74,569,479
Capital project funds	1,040,264,840	-	-	-
Nonspendable	-	-	-	-
Restricted	-	376,965,225	324,077,683	274,456,749
Committed	-	56,379,566	33,736,861	57,399,313
Assigned	-	658,802,233	627,798,747	555,811,915
Total all other government funds	<u>\$ 2,155,694,376</u>	<u>\$ 1,863,058,437</u>	<u>\$ 1,735,580,100</u>	<u>\$ 1,596,449,692</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.

(Continued)

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

	Fiscal Year				
	2014-15	2015-16	2016-17	2017-18	2018-19
General Fund					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved	-	-	-	-	-
Nonspendable	-	-	-	-	-
Restricted	77,871,532	86,769,909	87,894,317	96,049,583	110,348,995
Committed	1,091,956	871,199	710,032	6,332,539	1,327,756
Assigned	48,984,762	55,355,389	163,478,142	174,143,107	201,485,264
Unassigned	181,349,412	198,171,456	199,179,595	227,543,963	237,853,344
Total general fund	<u>\$ 309,297,662</u>	<u>\$ 341,167,953</u>	<u>\$ 451,262,086</u>	<u>\$ 504,069,192</u>	<u>\$ 551,015,359</u>
All Other Governmental Funds					
Reserved	\$ -	\$ -	\$ -	\$ -	\$ -
Unreserved, reported in:					
Special revenue funds					
Nonspendable	3,100,000	3,397,937	3,128,311	30,513	10,786
Restricted	276,866,878	277,381,852	306,857,927	307,189,353	313,448,249
Committed	13,508,309	19,797,966	4,625,308	10,305,074	24,286,456
Assigned	182,386,002	192,725,212	165,885,109	170,971,475	200,050,988
Debt Service Funds					
Restricted	167,218,729	155,797,668	147,218,853	156,771,703	161,604,775
Assigned	65,711,667	68,987,168	70,265,655	61,623,842	76,808,738
Capital project funds					
Nonspendable	-	-	-	-	-
Restricted	266,952,645	342,283,206	324,544,958	346,752,147	832,439,834
Committed	110,771,438	41,874,059	32,343,369	38,464,372	-
Assigned	518,139,844	545,418,163	558,563,688	566,044,572	627,865,804
Total all other government funds	<u>\$ 1,604,655,512</u>	<u>\$ 1,647,663,231</u>	<u>\$ 1,613,433,178</u>	<u>\$ 1,658,153,051</u>	<u>\$ 2,236,515,630</u>

Clark County, Nevada
Changes in Fund Balances, Governmental Funds
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)	-	-
Capital Leases	-	-	-	-	-
Total other financing sources (uses)	439,377	(34,237,275)	(11,006,409)	(9,244,157)	(14,090,455)
Net change in fund balances	\$ (35,947,820)	\$ (104,759,736)	\$ (154,593,151)	\$ (133,543,252)	\$ 5,753,926

Debt service as a percentage of non-capital expenditures

8.6%

8.3%

8.6%

8.2%

8.0%

(Continued)

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

	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19
Revenues					
Taxes	\$640,459,436	\$669,055,918	\$689,482,427	\$721,985,721	\$764,677,816
Special assessments	26,786,564	24,428,276	23,627,479	27,337,531	27,221,738
Licenses and permits	281,821,819	290,268,982	301,489,316	314,121,378	326,756,972
Intergovernmental revenue	1,424,079,719	1,521,680,804	1,634,122,848	1,692,077,329	1,812,495,009
Charges for services	154,841,347	165,524,094	171,959,517	183,220,943	197,617,926
Fines and forfeitures	23,543,831	22,344,495	26,953,140	21,774,006	20,953,359
Interest	21,536,019	35,501,832	883,050	6,691,403	101,727,906
Other	22,867,109	39,304,351	25,356,770	54,323,309	49,627,069
Total revenues	2,595,935,844	2,768,108,752	2,873,874,547	3,021,531,620	3,301,077,795
Expenditures					
General government	126,049,428	134,874,480	132,933,475	143,132,812	157,721,149
Judicial	200,320,280	208,211,792	212,933,426	218,396,888	227,490,348
Public safety	1,122,080,893	1,180,985,302	1,253,187,567	1,333,677,739	1,418,201,963
Public works	327,578,741	348,183,075	361,428,838	378,852,572	401,496,062
Health	46,398,453	46,794,010	45,697,730	39,527,331	29,883,076
Welfare	139,350,255	139,299,344	148,101,606	163,980,570	176,186,573
Culture and recreation	18,268,330	20,751,426	19,334,337	19,495,783	20,652,308
Community support	21,382,272	21,542,866	26,595,784	27,084,976	25,633,334
Other	100,546,048	100,336,667	105,573,216	108,801,725	119,880,636
Capital outlay	253,876,513	257,798,491	314,290,754	293,259,977	382,959,336
Debt Service					
Principal	79,599,997	115,796,724	126,200,992	91,816,421	276,972,109
Interest	95,185,448	85,804,762	75,501,770	77,315,848	88,036,338
Refunding bond issuance costs	189,269	1,940,974	3,664,595	808,789	2,507,634
Advance refunding escrow	-	-	-	-	-
Total expenditures	2,530,825,927	2,662,319,913	2,825,444,090	2,896,151,431	3,327,620,866
Excess of revenue over (under) expenditures	65,109,917	105,788,839	48,430,457	125,380,189	(26,543,071)

(Continued)

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

	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19
Other financing sources (uses)					
Refunding bonds issued	54,466,000	324,586,000	593,310,000	54,110,000	31,225,000
Proceeds from bonds and loans	-	24,500,001	-	12,130,000	660,281,780
Premium (discount) on bonds issued	-	53,721,177	98,560,447	4,256,889	50,318,573
Transfers from other funds	493,097,415	542,261,757	750,873,870	696,604,775	761,389,713
Transfers to other funds	(589,204,291)	(602,530,979)	(702,958,940)	(747,214,799)	(815,024,932)
Payments to escrow agent	(54,974,696)	(373,448,785)	(691,864,607)	(55,972,379)	(36,164,675)
Payment to bond bank entity	-	-	-	-	-
Capital leases	4,795,356	-	-	-	-
Total other financing sources (uses)	(91,820,216)	(30,910,829)	47,920,770	(36,085,514)	652,025,459
Net change in fund balances	\$ (26,710,299)	\$ 74,878,010	\$ 96,351,227	\$ 89,294,675	\$ 625,482,388

Debt service as a percentage of non-capital expenditures

7.7%

8.4%

8.0%

6.5%

12.4%

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>
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
2014-15	579,988,503	97,034,700	507,786,494	109,274,012	53,969,659	280,403,020	1,628,456,388
2015-16	603,462,672	95,729,623	527,000,215	130,050,085	58,475,665	300,291,758	1,715,010,018
2016-17	622,066,256	95,436,976	553,377,199	136,480,612	62,688,330	334,726,553	1,804,775,926
2017-18	653,736,333	93,461,490	582,444,785	144,492,230	67,255,798	380,470,034	1,921,860,670
2018-19	695,809,644	93,984,470	624,903,839	151,602,373	71,998,248	408,081,158	2,046,379,732
Change 2010-2019	(10.10)%	(2.19)%	63.00%	112.38%	51.98%	95.30%	29.43%

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

Fiscal Year	Property Value Assessed		Total	Total Direct Tax Rate ¹	Total Real and Personal Estimated Actual Value	Total Assessed Value as a Percentage of Total Estimated Actual Value
	Real	Personal				
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
2014-15	57,491,891,230	5,099,798,428	62,591,689,658	.6391	178,833,399,022	35
2015-16	65,063,984,029	5,458,301,376	70,522,285,405	.6391	201,492,244,014	35
2016-17	70,542,809,530	6,658,463,516	77,201,273,046	.6391	220,575,065,846	35
2017-18	75,393,978,406	7,263,442,050	82,657,420,456	.6391	236,164,058,446	35
2018-19	81,419,209,409	7,233,309,253	88,652,518,662	.6391	253,292,910,463	35

¹Per \$100 of assessed value

Source: Clark County Assessor

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

Clark County, Nevada
Direct and Overlapping Property Tax Rates¹
Last Ten Fiscal Years

	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
County Direct Rate:										
General Operating	0.4070	0.4070	0.4470	0.4470	0.4470	0.4470	0.4470	0.4599	0.4599	0.4599
General Operating - Redirect to State	0.0400	0.0400	0.0000	0.0000	0.0000	0.0000	0.0000	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	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0129	0.0000	0.0000	0.0000
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	0.6391	0.6391	0.6391	0.6391	0.6391	0.6391	0.6391	0.6391	0.6391	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	0.1850	0.1850	0.1850	0.1850	0.1850	0.1850	0.1850	0.1850	0.1850	0.1850
City Rates										
Boulder City	0.2600	0.2600	0.2600	0.2600	0.2600	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	0.7715	0.7715	0.7715	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	1.1637	1.1637	1.1637	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	0.1094	0.1094	0.1094	0.1094	0.1094	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	0.0600	0.0200	0.0200	0.0200	0.0200	0.0200	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 (Continued)
Last Ten Fiscal Years

	<u>2009-10</u>	<u>2010-11</u>	<u>2011-12</u>	<u>2012-13</u>	<u>2013-14</u>	<u>2014-15</u>	<u>2015-16</u>	<u>2016-17</u>	<u>2017-18</u>	<u>2018-19</u>
Other Special District Rates										
Boulder City Library	0.1485	0.1595	0.1755	0.2030	0.2030	0.1880	0.2039	0.2239	0.2239	0.2239
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	0.0018	0.0023	0.0000	0.0000	0.0000	0.0000	0.0000	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	0.0581	0.0577	0.0575	0.0586	0.0585	0.0593	0.0594	0.0602	0.0604	0.0606
Kyle Canyon Water District Debt	0.0346	0.0346	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Las Vegas Artesian Basin	0.0011	0.0015	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000	0.0000
Las Vegas, Clark County Library District	0.0909	0.1011	0.0942	0.0942	0.0942	0.0942	0.0942	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	0.0006	0.0008	0.0000	0.0000	0.0000	0.0000	0.0000	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
North Las Vegas Library	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632	0.0632

¹Per \$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	2018-2019			2009-2010		
	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value	Taxable Assessed Value	Rank	Percentage of Total County Assessed Value
MGM Resorts International ¹	\$ 4,499,272,037	1	5.53%	\$5,596,281,109	1	6.44%
Caesars Entertainment Corp. ²	2,144,272,433	2	2.63	2,641,900,413	2	3.04
NV Energy	1,803,093,747	3	2.21	1,499,669,490	4	1.72
Wynn Resorts Limited	1,112,597,471	4	1.37	1,096,969,562	6	1.26
Las Vegas Sands Corp.	1,036,719,867	5	1.27	1,205,866,316	5	1.39
Station Casinos Limited Liability Company	857,275,431	6	1.05	791,711,253	8	0.91
Boyd Gaming Corp.	521,614,080	7	0.64	948,673,823	7	1.09
Howard Hughes Corp.	432,051,425	8	0.53	-	-	-
Eldorado Energy Limited Liability Company	398,697,770	9	0.49	-	-	-
Nevada Property 1 Limited Liability Company	-	10	0.49	1,646,740,509	3	1.89
General Growth Properties	-	-	-	439,365,294	9	0.51
Turnberry Associates	-	-	-	363,530,756	10	0.42
Olympia Group Limited Liability Company	-	-	-	-	-	-
Total	<u>\$13,203,796,095</u>		<u>16.21%</u>	<u>\$16,230,708,525</u>		<u>18.67%</u>
Countywide Assessed Valuation (Real Property)	81,419,209,409			86,961,001,865		

¹Former MGM Mirage

²Former Harrah's Entertainment, Inc.

Source: Clark County Assessor

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

Fiscal Year Ended June 30,	Secured Roll County Tax Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy			Collection in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy	Amount		Amount	Percentage of Levy
2009 - 10	2,265,081,059	2,216,524,825	97.86	47,910,801	2,264,435,626	99.97	
2010 - 11	1,769,884,395	1,736,374,718	98.11	33,308,997	1,769,683,715	99.99	
2011 - 12	1,600,780,073	1,576,913,229	98.51	23,688,333	1,600,601,562	99.99	
2012 - 13	1,460,343,898	1,446,101,302	99.02	14,063,183	1,460,164,485	99.99	
2013 - 14	1,467,895,008	1,453,536,810	99.02	14,179,683	1,467,716,493	99.99	
2014 - 15	1,515,669,116	1,506,098,697	99.37	9,327,379	1,515,426,076	99.98	
2015 - 16	1,582,445,065	1,572,445,147	99.37	9,600,934	1,582,046,081	99.97	
2016 - 17	1,630,047,588	1,620,796,470	99.43	8,513,245	1,629,309,715	99.95	
2017 - 18	1,719,434,284	1,709,641,829	99.43	6,863,304	1,716,505,133	99.83	
2018 - 19	1,842,006,531	1,830,050,092	99.35	n/a	1,830,050,092	99.35	

Source: Clark County Treasurer

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

	Fiscal Year			
	2009-10	2010-11	2011-12	2012-13
Governmental activities:				2013-14 ³
General Bonded Debt	\$ 2,033,880,000	\$ 1,971,171,000	\$ 1,900,855,000	\$ 1,727,240,000
Revenue Bonds	594,330,000	808,865,000	773,655,000	740,810,000
Special Assessment Bonds	270,015,000	252,320,000	233,115,000	200,550,000
Capital Leases/Loans	408,796	182,801,173	349,352,275	348,382,597
Total governmental activities	2,898,633,796	3,215,157,173	3,256,977,275	3,016,982,597
Business-type activities:				
General Bonded Debt	2,454,658,487	2,470,025,167	2,618,520,870	2,976,838,876
Revenue Bonds	4,728,724,000	4,627,766,000	4,436,333,000	4,399,265,000
Loans	401,210,067	400,000,000	400,000,000	400,000,000
Total Business-type Activities	7,584,592,554	7,497,791,167	7,454,853,870	7,776,103,876
Total primary government	\$10,483,226,350	\$10,712,948,340	\$10,711,831,145	\$10,793,086,473
Percentage of personal income ¹	15.06%	14.78%	13.84%	13.96%
Per capita ¹	\$ 5,148	\$ 5,447	\$ 5,333	\$ 5,234
General Bonded Debt	\$ 4,505,653,487	\$ 4,455,161,167	\$ 4,529,475,870	\$ 4,711,923,876
Less: Restricted Resources	(83,969,946)	(90,441,414)	(91,194,824)	(91,401,350)
Net General Bonded Debt	4,421,683,541	4,364,719,753	4,438,281,046	4,620,522,526
Percentage of Actual Property Value ²	6.35%	6.02%	5.73%	5.98%
Per capita ¹	\$ 2,171	\$ 2,219	\$ 2,210	\$ 2,241
				\$ 1,059

(Continued)

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

	Fiscal Year				
	2014-15	2015-16	2016-17	2017-18	2018-19
Governmental activities:					
General Bonded Debt	\$ 1,629,286,345	\$ 1,538,629,647	\$ 1,436,379,314	\$ 1,353,253,855	\$ 1,733,756,093
Revenue Bonds	10,000	10,000	10,000	10,000	10,000
Special Assessment Bonds	164,798,928	170,253,144	153,467,887	149,567,590	134,195,213
Capital Leases/Loans	187,216,099	186,807,038	186,382,033	185,940,465	235,913,750
Total governmental activities	1,981,311,372	1,895,699,829	1,776,239,234	1,688,771,910	2,103,875,056
Business-type activities:					
General Bonded Debt	606,522,366	621,758,732	626,149,989	606,436,472	583,373,695
Revenue Bonds	4,284,796,858	4,204,434,729	4,000,474,993	3,886,651,351	3,737,904,788
Loans	-	-	-	-	-
Total Business-type Activities	4,891,319,224	4,826,193,461	4,626,624,982	4,493,087,823	4,321,278,483
Total primary government	<u>\$ 6,872,630,596</u>	<u>\$ 6,721,893,290</u>	<u>\$ 6,402,864,215</u>	<u>\$ 6,181,859,733</u>	<u>\$ 6,425,153,539</u>
Percentage of personal income ¹	7.66%	7.21%	6.50%	5.88%	not available
Per capita ¹	\$ 3,200	\$ 3,048	\$ 2,848	\$ 2,706	\$ 2,763
General Bonded Debt	\$ 2,239,313,711	\$ 2,222,853,379	\$ 2,122,624,303	\$ 2,026,605,327	\$ 2,380,499,788
Less: Restricted Resources	(89,116,917)	(88,838,808)	(89,904,296)	(93,933,955)	(111,287,444)
Net General Bonded Debt	2,150,196,794	2,134,014,571	2,032,720,007	1,932,671,372	2,269,212,344
Percentage of Actual Property Value ²	2.40%	2.29%	2.06%	1.84%	not available
Per capita ¹	\$ 1,001	\$ 968	\$ 904	\$ 846	\$ 976

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

¹Population and personal income data can be found in Clark County Demographic and Economic Statistics.

²See Clark County Assessed Value and Estimated Actual Value of Taxable Property for taxable property value data.

³In Fiscal Year 2012-13, Las Vegas Valley Water District was classified as a discretely presented component unit. Therefore, its debt is not included as primary government.

Clark County, Nevada
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year 2009-10	Fiscal Year 2010-11	Fiscal Year 2011-12	Fiscal Year 2012-13	Fiscal Year 2013-14
Debt Limit	\$ 9,173,323,318	\$ 6,412,694,654	\$ 5,671,255,069	\$ 5,326,706,996	\$ 5,471,569,558
Total net general obligation debt	1,440,920,000	1,535,600,000	1,454,445,000	1,393,040,000	1,432,266,848
Legal debt Margin	<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%
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	Fiscal Year 2014-15	Fiscal Year 2015-16	Fiscal Year 2016-17	Fiscal Year 2017-18	Fiscal Year 2018-19
Debt Limit	\$ 6,259,168,966	\$ 7,052,228,541	\$ 7,720,127,305	\$ 8,265,742,046	\$ 8,865,251,866
Total net general obligation debt	1,600,911,851	1,509,847,771	1,403,176,292	1,558,149,172	2,012,252,715
Legal debt Margin	<u>\$ 4,658,257,115</u>	<u>\$ 5,542,380,770</u>	<u>\$ 6,316,951,013</u>	<u>\$ 6,707,592,874</u>	<u>\$ 6,852,999,151</u>

Total net debt applicable to the limit as a percent of debt limit

25.58%	21.41%	18.18%	18.85%	22.70%
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Legal debt margin calculation for Fiscal Year 2018-19

Assessed Value	\$ 88,652,518,662
Debt Limit (10% of assessed value)	8,865,251,866
Debt applicable to limit:	
General obligation bonds ¹	<u>2,012,252,715</u>
Total net debt applicable to limit	<u>2,012,252,715</u>
Legal debt margin	<u>\$ 6,852,999,151</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.

¹Includes general obligation debt for Clark County, Regional Flood Control District, Department of Aviation, University Medical Center and Las Vegas Convention and Visitors Authority. Does not include bond bank bonds. Also does not include the LVCVA Bonds, Series 2018 in the amount of \$200,000,000 and the Stadium Improvement Bonds, Series 2018A in the amount of \$644,075,000, as bonds issued under SB1 of the 2016 special legislative session are exempt from the statutory debt limit.

Clark County, Nevada
Pledged Revenue Coverage
Last Ten Fiscal Years

Airport Revenue Bonds

Fiscal Year	Total Revenue Available for Debt Service	Less: Operating and Maintenance Expenses	Net Revenue Available for Debt Service		Coverage
			Principal	Debt Service	
2009-10	390,260,000	227,694,000	162,566,000	108,624,000	1.50
2010-11	419,503,000	217,353,000	202,150,000	120,601,000	1.68
2011-12	373,156,000	223,106,000	150,050,000	73,723,000	2.04
2012-13	547,115,000	236,511,000	310,604,000	220,906,000	1.41
2013-14	557,773,000	233,978,000	323,795,000	216,001,000	1.50
2014-15	572,092,000	235,937,000	336,155,000	198,086,000	1.70
2015-16	594,208,000	241,158,000	353,050,000	215,770,000	1.64
2016-17	599,642,000	255,386,000	344,256,000	214,411,000	1.61
2017-18	614,429,000	271,873,000	342,556,000	216,652,000	1.58
2018-19	635,195,000	280,001,000	355,194,000	215,842,000	1.65

Special Assessment Bonds

Fiscal Year	Special Assessments Collections	Debt Service		Coverage
		Principal	Interest	
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	0.99
2014-15	25,728,181	18,510,000	8,258,491	0.96
2015-16	23,574,745	20,252,333	6,527,490	0.88
2016-17	23,196,507	16,530,000	7,367,497	0.97
2017-18	26,766,257	17,783,853	6,281,942	1.11
2018-19	25,080,668	16,701,151	5,548,158	1.13

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

Year	Population ⁽¹⁾	Personal Income ⁽²⁾	Per Capita Personal Income ⁽²⁾	School Enrollment ⁽³⁾	Unemployment Rate ⁽⁴⁾
2009-10	2,036,358	69,601,904,000	35,645	309,442	12.98
2010-11	1,966,630	72,471,475,000	36,937	309,899	13.71
2011-12	2,008,654	77,423,058,000	38,912	308,377	12.32
2012-13	2,062,253	77,291,506,000	38,301	311,218	10.50
2013-14	2,102,238	83,258,481,000	40,530	314,598	8.79
2014-15	2,147,641	89,737,220,000	42,771	317,759	7.34
2015-16	2,205,210	93,269,102,000	43,573	320,186	6.35
2016-17	2,248,390	98,439,211,000	45,087	321,991	5.53
2017-18	2,284,616	105,087,856,000	47,090	321,695	5.05
2018-19	2,325,798	not available	not available	319,257	4.44

Sources: (1) Clark County Department of Comprehensive Planning
(2) United States Bureau of Economic Analysis
(3) Clark County School District
(4) State of Nevada - Department of Employment, Training and Rehabilitation; United States Bureau of Labor Statistics

Clark County, Nevada
Employment by Industry
Current Year and Nine Years Ago

Industry	2019			2010		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Leisure and Hospitality	301,900	1	29.52%	256,900	1	31.81%
Trade, Transportation and Utilities	175,700	2	17.18	146,500	2	18.14
Professional and Business Services	147,400	3	14.41	100,400	3	12.43
Education and Health Services	105,000	4	10.27	69,700	5	8.63
Government	98,200	5	9.60	95,300	4	11.80
Construction	66,700	6	6.52	46,400	6	5.74
Financial Activities	56,200	7	5.50	40,100	7	4.96
Other Services	33,900	8	3.31	23,400	8	2.90
Manufacturing	25,600	9	2.50	19,600	9	2.43
Information	11,600	10	1.13	9,100	10	1.13
Mining and Logging	500	11	0.06	300	11	0.03
Total Employment in Clark County as of June 30	1,022,700			807,700		

Source: United States Bureau of Labor Statistics

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

Function/Program	Fiscal Year									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
General Government	1,440	1,474	1,331	1,343	1,319	1,366	1,351	1,415	1,419	1,508
Judicial	1,780	1,882	1,866	1,914	1,921	1,932	1,934	1,969	1,984	2,018
Public Safety	8,466	8,167	8,095	8,231	7,087	7,223	7,525	8,011	8,094	8,295
Public Works	397	352	365	329	326	357	369	397	439	453
Health	698	671	670	673	684	614	611	636	659	684
Welfare	153	151	146	144	144	145	159	160	161	172
Culture and Recreation	544	383	388	433	465	451	455	459	481	484
Community Support	8	11	12	12	18	13	15	18	18	17
Other	711	360	533	152	162	149	127	139	119	164
Hospital	3,604	3,467	3,475	3,475	3,500	3,500	3,278	3,334	3,538	3,701
Water	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581	1,581
Airport	1,573	1,588	1,637	1,641	1,640	1,656	1,663	1,666	1,667	1,740
Sewer	330	344	322	350	346	341	352	374	388	404
Total	21,285	20,431	20,421	20,278	19,193	19,328	19,420	20,159	20,548	21,221

Source: Clark County Budget Office and Las Vegas Valley Water District

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

Function/Program	Fiscal Year									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
General Government										
Finance/Risk Management										
Number of liability claims filed	271	310	257	315	237	305	371	353	328	343
Clerk										
Number of court documents filed electronically	361,286	840,296	1,107,577	1,352,082	1,336,945	1,300,859	1,248,737	1,224,541	1,140,656	1,372,343
Judicial										
Public Defender										
Number of felony charges	34,182	30,519	26,176	27,738	27,493	28,776	27,450	30,126	30,806	34,216
Number of gross misdemeanor charges	1,976	2,046	1,826	1,949	1,938	1,946	1,569	2,404	2,919	3,472
Number of misdemeanor charges	9,260	6,865	3,889	5,802	6,086	8,635	6,144	8,688	8,262	7,786
Public Safety										
Fire Department										
Number of fire and other calls	24,493	14,013	9,534	10,068	9,844	9,756	10,105	15,365	13,872	14,268
Number of EMS calls	93,942	109,071	121,988	127,645	154,808	143,441	106,853	115,812	122,731	122,106
Public Administrator										
Number of new cases	1,013	1,114	356 ¹	449	451	433	443	454	499	520
Number of closed cases	1,148	915	588	289	403	209	374	461	416	476
Number of cases worked	1,442	1,478	922	786	954	994	1,239	1,387	1,431	1,377
Juvenile Justice Services										
Number of referrals processed for restitution	3,811	3,426	4,109	3,177	4,033	4,401	3,117	4,325	4,066	3,157

¹The 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 (Continued)
 Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Public Works										
Number of traffic signals installed	26	7	3	2	6	18	7	12	2	2
Sewer										
Number of storm water inspections of construction sites performed	2,374	2,722	2,250	2,129	1,380	760	638	1,218	1,352	723
Hospital										
Number of patient days	138,851	135,572	132,294	133,928	125,720	122,585	130,264	127,482	131,201	129,258
Number of adjusted patient days	202,797	200,966	201,838	210,935	192,055	188,490	195,885	194,185	189,027	187,155

Source: Various County Departments

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

Function/Program	Fiscal Year									
	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19
Public Safety										
Sheriff										
Police patrol units-vehicles	980	996	1,004	933	979	968	929	995	1,116	1,146
Fire										
Number of stations	29	29	29	29	29	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)	7,713	7,579	7,583	7,664	7,731	7,777	7,784	8,035	8,655	10,147
Unpaved roads (standard lane miles)	438	414	531	530	513	513	539	532	533	526
Storm sewer miles	141	613	635	647	660	666	569	580	570	593
Sanitary sewer miles	2,063	2,032	2,044	2,059	2,078	2,091	2,067	2,087	2,209	2,225
Culture and Recreation										
Parks and recreation										
Number of parks	105	100	100	104	105	107	108	109	111	113
Activity centers	31	29	29	31	31	33	33	33	33	33
Park acres (developed)	1,602	1,881	1,881	1,962	2,058	2,083	2,111	2,126	2,235	2,249
Golf courses	1	1	1	1	1	1	1	1	1	1
Swimming pools	13	14	16	16	16	16	16	16	16	16
Camping facilities	3	3	3	3	2	2	2	2	2	2
Museums	3	3	3	3	3	3	3	3	3	3
Horse facilities	3	4	4	4	4	4	5	5	5	5
Dog facilities	8	8	8	8	11	13	13	13	13	13

Source: Various County Departments