
**OTHER SUPPLEMENTAL
INFORMATION**

CITY OF NORTH LAS VEGAS

**SCHEDULE OF BUSINESS LICENSE FEES
SUBJECT TO THE PROVISIONS OF NRS 354.5989**

**FOR THE FISCAL YEAR ENDED JUNE 30, 2008
(UNAUDITED)**

Nevada Revised Statutes (NRS) 354.5989: As required by NRS 354.624, Section 4(a), all fees imposed by the City are subject to the provisions of NRS 354.5989. The City may adopt new business license fees only if the revenue from the fees is less than the calculated maximum prescribed by the statute. Total revenues for the year ended June 30, 2008, from business license fees did not exceed the allowable maximum revenue in the flat or fixed fee revenue category. During the year ended June 30, 2008, the City adopted new fees for certain liquor business licenses.

Fees calculated as a percentage of gross revenue:

Business license revenue for the year based on percentage of gross		\$ 3,106,703
Less maximum allowable revenue:		
Prior year actual revenue	\$ 3,256,186	
Times increase in Consumer Price Index (CPI)	<u>4.10%</u>	
	133,504	
Adjusted Business License Gross Revenue		3,389,690
Amount over (under) allowable maximum		<u>\$ (282,987)</u>

Fees calculated on a flat or fixed rate:

Business license revenue for the year based on flat or fixed rate		1,476,740
Less maximum allowable revenue:		
Prior year actual revenue	\$ 1,397,798	
Adjustment to base:		
Percentage increase in population of North Las Vegas	6.02%	
Percentage increase in CPI for the year ending December 31 preceding the year for which the limit is being calculated	<u>4.10%</u>	
Total adjustment to base	10.12% <u>141,495</u>	
Adjusted Business License Fixed Fee Revenue		<u>1,539,293</u>
Amount over (under) allowable maximum		<u>\$ (141,495)</u>