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# STATISTICAL SECTION

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# Statistical Section

This part of the City of North Las Vegas' comprehensive annual financial report presents detailed information as a context for understanding what the information in the financial statements, note disclosures, and required supplementary information says about the government's overall financial health.

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**Sources:** Unless otherwise noted, the information in these schedules is derived from the comprehensive annual financial reports for the relevant year.

**CITY OF NORTH LAS VEGAS**  
**Net Assets by Component**  
**Last Four Fiscal Years**  
**(Unaudited)**

	<b>Fiscal Year Ended June 30</b>			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Governmental Activities:</b>				
Invested in capital assets, net of related debt	\$ 512,031,593	\$ 426,076,443	\$ 686,823,759	647,951,709
Restricted for:				
Public safety grant	75,014	33,086		
Debt Service	4,851,562			
Capital projects	47,815,593	219,543,344	169,265,625	174,324,830
Customer deposits		386,567	796,908	774,639
Unrestricted	54,827,804	90,089,008	(17,102,203)	134,661,363
Total governmental activities net assets	<u>\$ 619,601,566</u>	<u>\$ 736,128,448</u>	<u>\$ 839,784,089</u>	<u>\$ 957,712,541</u>
<b>Business-type activities:</b>				
Invested in capital assets, net of related debt	\$ 122,505,881	\$ 148,354,185	\$ 143,131,044	38,022,471
Restricted for:				
Debt service	3,659,000	1,993,209	3,188,409	4,713,568
Capital projects			127,985,390	150,520,511
Customer deposits	1,883,657	4,306,392	3,908,729	4,133,384
Unrestricted	85,777,494	93,561,682	(9,672,204)	81,888,662
Total business-type activities net assets	<u>\$ 213,826,032</u>	<u>\$ 248,215,468</u>	<u>\$ 268,541,368</u>	<u>\$ 279,278,596</u>
<b>Primary government:</b>				
Invested in capital assets, net of related debt	\$ 634,537,474	\$ 574,430,628	\$ 829,954,803	\$ 685,974,180
Restricted for:				
Public safety grant	75,014	33,086		
Debt service	8,510,562	1,993,209	3,188,409	4,713,568
Capital projects	47,815,593	219,543,344	297,251,015	324,845,341
Customer deposits	1,883,657	4,692,959	4,705,637	4,908,023
Unrestricted	140,605,301	183,650,690	(26,774,407)	216,550,025
Total primary government net assets	<u>\$ 833,427,601</u>	<u>\$ 984,343,916</u>	<u>\$ 1,108,325,457</u>	<u>\$ 1,236,991,137</u>

CITY OF NORTH LAS VEGAS

Schedule II

Changes in Net Assets  
Last Four Fiscal Years  
(Unaudited)

	Fiscal Year Ended June 30			
	2005	2006	2007	2008
<b>Expenses</b>				
Governmental activities:				
General government	\$ 35,327,956	\$ 35,392,023	\$ 44,525,088	\$ 77,831,201
Public safety	105,135,075	116,315,250	141,118,701	149,836,872
Judicial	6,354,035	7,867,369	11,798,220	13,226,034
Public works	27,326,160	29,476,778	36,982,106	30,407,379
Culture and recreation	13,155,432	14,661,434	18,112,226	17,040,617
Community support	5,187,904	4,719,421	5,230,808	5,527,004
Other				45,734
Long-term debt interest and fiscal charges	2,487,971	3,374,753	10,021,271	9,751,729
Total governmental activities expenses	<u>194,974,533</u>	<u>211,807,028</u>	<u>267,788,419</u>	<u>303,666,569</u>
Business-type activities:				
Wastewater	15,369,965	16,674,919	24,549,809	27,885,130
Water	28,626,134	32,392,345	36,406,905	38,491,805
Golf courses	882,148	1,661,367	1,696,700	1,865,239
Total business-type activities expenses	<u>44,878,247</u>	<u>50,728,631</u>	<u>62,653,414</u>	<u>68,242,174</u>
Total primary government expenses	<u>\$ 239,852,780</u>	<u>\$ 262,535,659</u>	<u>\$ 330,441,833</u>	<u>\$ 371,908,743</u>
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 6,708,886	\$ 7,538,821	\$ 7,624,085	\$ 7,808,363
Public safety	23,466,784	27,777,824	23,849,055	30,131,176
Judicial	9,246,994	9,435,382	11,631,052	2,208,306
Public works	5,611,844	5,282,467	5,622,943	2,548,356
Culture and recreation	1,959,245	2,184,512	2,382,876	2,568,030
Operating grants and contributions	17,465,498	4,993,866	4,877,620	5,423,876
Capital grants and contributions	121,133,280	74,204,852	79,897,469	98,079,100
Total governmental activities program revenues	<u>185,592,531</u>	<u>131,417,724</u>	<u>135,885,100</u>	<u>148,767,207</u>
Business-type activities:				
Charges for services:				
Wastewater	35,074,181	44,914,104	39,620,242	39,129,724
Water	61,522,301	55,682,008	52,539,912	51,576,234
Golf courses	1,001,098	2,239,586	2,019,026	1,719,315
Operating grants and contributions		477,392	50,511	
Capital grants and contributions	8,491,527	14,305,840	12,601,983	8,504,641
Total business-type activities program revenues	<u>106,089,107</u>	<u>117,618,930</u>	<u>106,831,674</u>	<u>100,929,914</u>
Total primary government program revenues	<u>\$ 291,681,638</u>	<u>\$ 249,036,654</u>	<u>\$ 242,716,774</u>	<u>\$ 249,697,121</u>
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (9,382,002)	\$ (80,389,304)	\$ (131,903,319)	\$ (154,899,362)
Business-type activities	61,210,860	66,890,299	44,178,260	32,687,740
Total primary government net (expense)/revenue	<u>\$ 51,828,858</u>	<u>\$ (13,499,005)</u>	<u>\$ (87,725,059)</u>	<u>\$ (122,211,622)</u>

(continued)

**CITY OF NORTH LAS VEGAS**  
**Changes in Net Assets (continued)**  
**Last Four Fiscal Years**  
**(Unaudited)**

Schedule II

	<b>Fiscal Year Ended June 30</b>			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>General Revenues and Other Changes in Net Assets</b>				
Governmental activities:				
Taxes:				
Property taxes, levied for general purposes	\$ 45,119,639	\$ 54,017,319	\$ 69,696,520	\$ 80,603,483
Property taxes, levied for debt service	2,216,698	2,680,344	1,708,110	1,647,497
Residential construction taxes	3,088,277	4,629,375	1,802,497	1,519,802
Other	279,089	337,299	357,956	345,952
Franchise fees	11,761,981	13,778,783	15,773,376	18,989,378
Intergovernmental revenues:				
Consolidated tax	47,361,646	53,720,737	52,955,745	50,199,861
Motor vehicle fuel taxes	1,641,664	1,889,245	1,996,101	2,080,812
Other local government shared revenues	4,238,274	10,497,784	13,988,277	14,602,900
Governmental administrative charges	1,821,653	1,440,780	1,375,000	720,000
Investment earnings	4,435,080	6,881,978	22,604,399	28,054,514
Miscellaneous	15,507,025	16,193,249	21,618,036	42,097,298
Transfers	24,638,772	31,246,139	31,682,943	31,966,320
Total governmental activities	<u>162,109,798</u>	<u>197,313,032</u>	<u>235,558,960</u>	<u>272,827,817</u>
Business-type activities:				
Intergovernmental revenues	137,748	174,764	3,189,017	538,471
Investment earnings	108,404	51,471	90	7,060,164
Miscellaneous	592	5,157	4,641,476	2,417,173
Transfers	(24,638,772)	(31,246,139)	(31,682,943)	(31,966,320)
Total business-type activities	<u>(24,392,028)</u>	<u>(31,014,747)</u>	<u>(23,852,360)</u>	<u>(21,950,512)</u>
Total primary government	<u>\$ 137,717,770</u>	<u>\$ 166,298,285</u>	<u>\$ 211,706,600</u>	<u>\$ 250,877,305</u>
 <b>Change in Net Assets</b>				
Governmental activities	\$ 152,727,796	\$ 116,923,728	\$ 103,655,641	\$ 117,928,455
Business-type activities	36,818,832	35,875,552	20,325,900	10,737,228
Total primary government	<u>\$ 189,546,628</u>	<u>\$ 152,799,280</u>	<u>\$ 123,981,541</u>	<u>\$ 128,665,683</u>

CITY OF NORTH LAS VEGAS  
Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(Unaudited)

	Fiscal Year Ended June 30									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>General Fund</b>										
Reserved for:										
Encumbrances	\$ 725,903	\$ 410,088	\$ 1,766,661	\$ 272,179	\$ 195,900	\$ 428,000	\$ 1,139,400	\$ 3,245,348	\$ 542,793	\$ 758,891
Fund balance	94,400									
Unreserved	<u>7,156,452</u>	<u>9,905,765</u>	<u>13,271,133</u>	<u>10,657,421</u>	<u>14,509,598</u>	<u>23,581,047</u>	<u>25,542,347</u>	<u>28,983,463</u>	<u>36,567,167</u>	<u>45,336,045</u>
Total general fund	<u>\$ 7,976,755</u>	<u>\$ 10,315,853</u>	<u>\$ 15,037,794</u>	<u>\$ 10,929,600</u>	<u>\$ 14,705,498</u>	<u>\$ 24,009,047</u>	<u>\$ 26,681,747</u>	<u>\$ 32,228,811</u>	<u>\$ 37,109,960</u>	<u>\$ 46,094,934</u>
<b>All Other Governmental Funds</b>										
Reserved for:										
Encumbrances	\$ 127,974	\$ 223,473	\$ 461,764	\$ 735,972	\$ 1,946,800	\$ 1,213,200	\$ 2,047,100	\$ 1,810,042	\$ 904,655	\$ 1,256,971
Receivables	27,311	8,116								
Public safety grant				391,274	150,056	148,819	148,819			
Unreserved, reported in:										
Special revenue funds	14,066,962	17,736,977	21,293,338	22,371,902	24,502,862	32,804,301	46,753,408	55,601,940	54,625,345	57,249,895
Debt service fund	2,032,911	2,274,019	3,311,140	4,175,297	4,811,819	4,906,563	4,851,562	6,264,884	6,926,512	7,316,194
Capital projects funds	9,934,505	11,098,034	6,811,068	5,171,717	65,544,758	48,824,470	34,025,885	211,893,685	208,120,685	189,433,342
Total all other governmental funds	<u>\$ 26,189,663</u>	<u>\$ 31,340,619</u>	<u>\$ 31,877,310</u>	<u>\$ 32,846,162</u>	<u>\$ 96,956,295</u>	<u>\$ 87,897,353</u>	<u>\$ 87,826,774</u>	<u>\$ 275,570,551</u>	<u>\$ 270,577,197</u>	<u>\$ 255,256,402</u>

CITY OF NORTH LAS VEGAS  
Changes in Fund Balances, Governmental Funds  
Last Ten Fiscal Years  
(Unaudited)

	Fiscal Year Ended June 30									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
<b>Revenues</b>										
Taxes:										
Ad valorem	\$ 19,502,674	\$ 21,630,110	\$ 25,570,195	\$ 28,131,691	\$ 33,281,082	\$ 38,215,234	\$ 47,336,337	\$ 56,697,663	\$ 71,404,630	\$ 82,250,980
Residential construction tax	1,296,719	1,324,463	1,583,294	1,629,306	1,738,999	3,061,922	3,088,277	4,629,375	1,802,497	1,519,802
Other	238,589	238,589	518,361	518,361	526,973	404,924	279,088	337,299	357,956	345,952
Licenses and permits	11,000,945	11,379,290	14,238,810	15,924,158	18,738,868	28,303,779	31,329,077	35,431,853	33,416,360	32,347,464
Intergovernmental revenues	49,321,257	57,967,698	57,041,028	58,760,648	63,822,494	97,661,191	167,438,712	105,703,977	113,541,467	140,003,233
Charges for services	11,177,942	11,868,566	11,391,909	13,379,051	17,143,171	18,755,648	19,859,653	22,249,296	20,397,993	21,033,088
Fines and forfeits	3,267,508	3,933,332	3,970,008	4,314,518	5,208,516	5,550,193	5,761,207	6,245,247	6,816,569	9,338,465
Miscellaneous	5,074,220	5,636,074	11,155,186	8,338,327	9,614,471	12,751,031	16,722,742	16,559,701	34,322,266	43,852,373
Total revenues	100,641,265	113,739,333	115,198,019	130,996,070	150,074,574	204,703,922	291,815,093	247,852,411	282,059,738	330,711,357
<b>Expenditures</b>										
General government	14,872,867	13,797,969	17,507,440	17,277,275	19,189,635	20,573,330	23,878,017	25,960,959	37,255,958	55,369,189
Public safety	65,046,485	76,228,085	65,288,471	80,330,329	88,997,507	112,668,800	111,957,340	123,202,142	145,738,363	151,348,964
Judicial	2,415,492	2,530,315	2,950,202	4,585,295	6,224,345	19,550,292	19,237,253	8,176,793	10,422,419	13,002,378
Utilities										
Public works	4,394,995	5,304,692	5,028,356	13,672,243	17,465,436	28,654,822	72,864,087	49,754,795	67,046,155	103,964,900
Health and sanitation	450,260	390,642	446,750	560,894	597,622	664,539	70,332,727	21,298,887	26,652,050	29,009,898
Culture and recreation	6,541,697	7,013,511	11,558,119	16,568,765	9,735,399	12,034,530	6,110,831	6,931,645	7,425,578	9,831,305
Community support	3,126,752	2,639,863	2,360,456	3,341,270	4,774,007	5,111,392	5,837,951	5,245,135	10,613,800	11,145,300
Debt service:										
Principal retirement	2,198,966	2,341,143	2,694,018	2,787,848	2,949,672	3,994,151	4,538,583	5,245,135	9,184,281	9,774,489
Debt service interest	1,534,082	1,514,074	1,663,055	1,387,636	1,482,609	2,600,627	2,656,634	2,496,086	1,500	1,500
Bond discounts and premiums										
Costs of issuance of debt										
Total expenditures	100,581,596	111,760,294	109,796,867	140,541,555	156,353,391	210,087,755	317,413,423	246,420,344	314,507,942	383,736,676
Excess of revenues over (under) expenditures	59,669	1,979,239	5,401,152	(9,545,485)	(6,278,817)	(5,383,833)	(25,598,330)	1,432,067	(32,448,204)	(53,025,319)
<b>Other Financing Sources (Uses)</b>										
Obligations for compensated absences transferred from proprietary fund				16,809	169,669					
Sales of fixed assets and land										
Increase in capital lease obligation										
Loan to Library District										
Loan proceeds										
Bond proceeds	3,987,489	6,195,798		9,831,783	32,500,000	13,926,459	160,000,000	4,143,946	4,500,000	12,680,000
Bond premium				9,687	495,573					160,380
Payment to refunded bonds escrow agent				(4,918,607)		(7,530,257)			(9,116,037)	
Contingencies										
Transfers in	7,176,161	3,245,835	7,054,834	3,104,543	4,464,512	11,323,112	56,791,980	68,284,156	73,826,205	75,287,726
Transfers out	(3,892,703)	(4,100,485)	(7,197,355)	(3,437,831)	(2,835,012)	(13,371,099)	(28,591,529)	(41,038,018)	(46,059,162)	(41,438,606)
Contribution from land owners					39,165,269	237,236		875,540	23,000	
Total other financing sources (uses)	7,287,756	5,101,816	(142,521)	4,589,575	74,164,848	5,628,438	28,200,451	192,255,624	32,336,006	46,689,500
Net change in fund balances	\$ 7,347,425	\$ 7,490,055	\$ 5,238,631	\$ (4,955,910)	\$ 67,886,031	\$ 244,605	\$ 2,602,121	\$ 193,687,691	\$ (112,198)	\$ (6,335,819)
Capital expenditures included above <sup>1</sup>										
Noncapital expenditures	8,147,127	5,443,036	17,293,482	34,587,993	34,108,793	55,645,708	147,702,622	59,888,265	78,408,888	121,827,730
Debt service as a percentage of noncapital expenditures	4.0%	3.6%	5.0%	3.9%	3.6%	4.3%	4.2%	4.2%	8.4%	8.0%

**CITY OF NORTH LAS VEGAS**  
**Changes in Net Assets, Proprietary Funds**  
**Last Four Fiscal Years**  
**(Unaudited)**

	<b>Fiscal Year Ended June 30</b>			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Operating Revenues</b>				
Intergovernmental revenue	\$ 137,748	\$ 652,156	\$ 3,239,528	\$ 538,471
Charges for services:				
Utility fees	54,777,290	64,830,433	71,759,217	73,301,757
Other fees	40,641,513	35,180,572	19,271,988	19,123,516
Fines and forfeitures	1,161,480	1,661,361	1,686,091	2,100,603
Miscellaneous	886,005	998,356	1,185,161	322,955
Total operating revenues	<u>97,604,036</u>	<u>103,322,878</u>	<u>97,141,985</u>	<u>95,387,302</u>
<b>Operating Expenses</b>				
Salaries and wages	6,393,480	6,620,708	8,777,147	9,727,861
Employee benefits	2,068,776	2,127,059	2,996,306	3,713,561
Services and supplies	26,717,838	31,588,226	35,891,874	38,451,784
Capital Outlay				
Depreciation and amortization	5,750,913	6,506,988	7,162,824	7,368,382
Total operating expenses	<u>40,931,007</u>	<u>46,842,981</u>	<u>54,828,151</u>	<u>59,261,588</u>
Operating income	<u>56,673,029</u>	<u>56,479,897</u>	<u>42,313,834</u>	<u>36,125,714</u>
<b>Nonoperating Revenues (Expenses)</b>				
Investment earnings	108,404	51,471	4,642,673	7,060,164
Governmental administrative charges	(1,682,918)	(1,440,000)	(1,080,000)	(720,000)
Bond discount, premium, and issuance costs		(271,967)	(27,167)	(24,397)
Gain on disposition of asset	592	5,157		
Loss on disposition of assets			(1,107)	
Interest expense	(2,264,322)	(2,173,683)	(6,718,096)	(8,236,189)
Net operating expenses	<u>(3,838,244)</u>	<u>(3,829,022)</u>	<u>(3,183,697)</u>	<u>(1,920,422)</u>
Capital contributions in	8,491,527	14,305,840	12,601,983	8,504,639
Capital contributions out				
Transfers in	3,541,679		15,864,274	22,839,495
Transfers out	(28,180,451)	(31,246,139)	(47,547,217)	(54,805,815)
Increase in net assets	<u>\$ 36,687,540</u>	<u>\$ 35,710,576</u>	<u>\$ 20,049,177</u>	<u>\$ 10,743,611</u>

**CITY OF NORTH LAS VEGAS**  
**Program Revenues by Function/Program**  
**Last Four Fiscal Years**  
**(Unaudited)**

<b>Function/Program</b>	<b>Fiscal Year Ended June 30</b>			
	<b><u>2005</u></b>	<b><u>2006</u></b>	<b><u>2007</u></b>	<b><u>2008</u></b>
<b>Governmental activities:</b>				
General government	\$ 6,708,886	\$ 7,538,821	\$ 7,624,085	\$ 7,808,363
Public safety	71,602,679	30,539,276	25,872,567	31,820,581
Judicial	9,246,994	9,435,382	11,631,052	2,208,306
Public works	38,704,717	79,163,571	85,288,691	100,627,456
Culture and recreation	56,569,737	2,764,197	2,742,371	2,750,272
Community support	2,759,518	1,976,477	2,726,334	3,552,229
Subtotal governmental activities	<u>185,592,531</u>	<u>131,417,724</u>	<u>135,885,100</u>	<u>148,767,207</u>
<b>Business-type activities:</b>				
Wastewater	39,708,120	53,097,756	44,911,675	43,451,225
Water	65,379,889	62,281,588	59,900,973	55,759,374
Golf courses	1,001,098	2,239,586	2,019,026	1,719,315
Subtotal business-type activities	<u>106,089,107</u>	<u>117,618,930</u>	<u>106,831,674</u>	<u>100,929,914</u>
Total primary government	<u>\$ 291,681,638</u>	<u>\$ 249,036,654</u>	<u>\$ 242,716,774</u>	<u>\$ 249,697,121</u>

**CITY OF NORTH LAS VEGAS**  
**Revenues by Source, Governmental Funds**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year Ended June 30,	Taxes			Licenses and Permits	Intergovernmental Revenues	Charges For Services	Fines and Forfeits	Miscellaneous	Total
	Ad Valorem	Residential Construction Tax	Other						
1999	\$ 19,502,674	\$ 1,296,719		\$ 11,000,945	\$ 49,321,257	\$ 11,177,942	\$ 3,267,508	\$ 5,074,220	\$ 100,641,265
2000	22,954,573	1,324,463		11,379,290	57,967,698	11,868,566	3,933,332	5,636,074	115,063,996
2001	27,401,078	1,583,294	\$ 238,589	14,238,810	47,041,028	11,391,909	3,970,008	11,155,186	117,019,902
2002	28,131,691	1,629,306	518,361	15,924,158	58,760,658	13,379,051	4,314,518	8,338,327	130,996,070
2003	33,281,082	1,738,999	526,973	18,738,868	63,822,494	17,143,171	5,208,516	9,614,471	150,074,574
2004	38,215,234	3,061,922	404,924	28,303,779	97,661,191	18,755,648	5,550,193	12,751,031	204,703,922
2005	47,336,337	3,088,277	279,088	31,329,077	167,438,712	19,859,653	5,761,207	16,722,742	291,815,093
2006	56,697,663	4,629,375	337,299	35,431,853	105,703,977	22,249,296	6,243,247	16,559,701	247,852,411
2007	71,404,630	1,802,497	357,956	33,416,360	113,541,467	20,397,993	6,816,569	34,322,266	282,059,738
2008	82,250,980	1,519,802	345,952	32,347,464	140,003,233	21,033,088	9,358,465	43,852,373	330,711,357
Change 1999-2008	321.7%	17.2%	45.0%	194.0%	183.9%	88.2%	186.4%	764.2%	228.6%

**CITY OF NORTH LAS VEGAS**  
**Intergovernmental Revenues by Source, General Fund**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year Ended June 30,	Federal Grants		State/County Grants		State Motor Vehicle Fuel Tax		County Motor Vehicle Fuel Tax		Consolidated Tax Distribution		Regional Transportation Commission		County Flood Control Distribution		Room and Gaming Taxes		Intergovernmental Administrative Charges		Total	
1999	\$ 101,044	\$ 1,624	\$ 914,716	\$ 413,834	\$ 24,470,354	\$ 26,573,292	\$ 1,399,237	\$ 6,057,923	\$ 33,358,732											
2000	287,179		979,597	438,090	27,992,286	27,992,286	1,741,459	6,437,952	36,457,569											
2001	311,837	50,000	1,112,531	491,145	27,992,286	27,992,286	2,210,303	6,894,544	39,062,646											
2002	518,564		1,202,121	579,601	28,411,001	28,411,001	2,178,410	7,442,952	40,401,792											
2003	285,503		1,291,528	512,655	31,000,342	31,000,342	2,045,231	11,773,268	47,180,726											
2004	455,942	1,506	1,419,842	758,225	37,621,661	37,621,661	2,577,304	24,604,870	67,886,679											
2005	652,863		1,641,664	664,759	47,361,646	47,361,646	2,703,510	1,682,918	55,200,788											
2006	439,368		1,889,245	746,473	53,720,737	53,720,737	3,038,829	1,440,000	61,620,785											
2007	122,279	20,000	1,996,101	795,779	52,955,745	52,955,745	3,206,603	1,080,000	61,249,545											
2008	187,743	10,320	2,080,812	831,230	50,199,861	50,199,861	3,474,609	720,000	58,689,866											
Change 1999-2008	85.8%	535.5%	127.5%	100.9%	105.1%	-100.0%	1614.3%	148.3%	-88.1%	75.9%										

**CITY OF NORTH LAS VEGAS**  
**Assessed Value and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
**(Unaudited)**  
*(in thousands of dollars)*

<b>Fiscal Year Ended June 30,</b>	<b>Residential Property</b>	<b>Commercial Property</b>	<b>Industrial Property</b>	<b>Undeveloped Property</b>	<b>Less: Tax-Exempt Property</b>	<b>Total Taxable Assessed Value</b>	<b>Taxable Value (35%)</b>	<b>Total Direct Tax Rate</b>
1999	\$ 767,116	\$ 199,129	\$ 132,022	\$ 268,759	\$ 161,134	\$1,205,892	\$ 3,445,406	1.1649
2000	886,414	236,320	154,914	380,837	262,502	1,395,983	3,988,523	1.1649
2001	1,013,765	310,836	168,375	536,994	416,839	1,613,131	4,608,946	1.1734
2002	1,103,208	358,686	189,229	508,097	402,067	1,757,153	5,020,437	1.1987
2003	1,351,567	404,127	222,876	601,009	462,286	2,117,293	6,049,409	1.1987
2004	1,517,072	443,366	256,324	776,565	576,375	2,416,952	6,905,577	1.1987
2005	1,795,261	498,190	312,674	1,336,537	978,617	2,964,045	8,468,700	1.1987
2006	2,831,615	640,304	365,053	2,035,717	1,407,739	4,464,950	12,757,000	1.1837
2007	4,451,125	831,875	442,427	2,609,030	1,565,997	6,768,459	19,338,454	1.1637
2008	5,479,828	1,041,647	580,796	3,401,267	2,298,842	8,204,697	23,441,991	1.1587

**Source:** Clark County Assessor's Office

**CITY OF NORTH LAS VEGAS**  
**Direct and Overlapping Property Tax Rates**  
 Last Ten Fiscal Years  
 (Unaudited)

Fiscal Year Ended June 30,	City Direct Tax Rate				Overlapping Tax Rates							Total
	Basic Operating Rate	Debt Service Rate	Rate Override (Public Safety)	Total Direct	State of Nevada	Clark County	Clark County School District	Clark County Emergency 9-1-1	LV Artesian Basin	LV/CC Library District Debt	NLV Library District	
1999	0.1949	0.1400	0.8300	1.1649	0.1500	0.6653	1.3034	0.0050	0.0031	0.0372	0.0632	3.3921
2000	0.1949	0.1260	0.8440	1.1649	0.1500	0.6579	1.3034	0.0050	0.0026	0.0314	0.0632	3.3784
2001	0.1942	0.1106	0.8686	1.1734	0.1500	0.6527	1.3034	0.0050	0.0024	0.0293	0.0632	3.3794
2002	0.1997	0.1034	0.8956	1.1987	0.1500	0.6352	1.3034	0.0050	0.0022	0.0284	0.0632	3.3861
2003	0.1963	0.0891	0.9133	1.1987	0.1500	0.6352	1.3034	0.0050	0.0020	0.0234	0.0632	3.3809
2004	0.1975	0.0770	0.9242	1.1987	0.1700	0.6502	1.3034	0.0050	0.0018	0.0228	0.0632	3.4151
2005	0.1975	0.0622	0.9390	1.1987	0.1700	0.6652	1.3034	0.0050	0.0016	0.0215	0.0632	3.4286
2006	0.2014	0.0622	0.9201	1.1837	0.1700	0.6575	1.3034	0.0050	0.0013	0.0123	0.0632	3.3964
2007	0.1937	0.0300	0.9400	1.1637	0.1700	0.6566	1.3034	0.0050	0.0009	0.0123	0.0632	3.3751
2008	0.1901	0.0250	0.9436	1.1587	0.1700	0.6541	1.3034	0.0050	0.0008	0.0123	0.0632	3.3675

Source: State of Nevada, Department of Taxation

**CITY OF NORTH LAS VEGAS**  
**Principal Property Tax Payers**  
**Current Year and Ten Years Ago**  
**(Unaudited)**

Taxpayer	Fiscal Year Ended June 30					
	2008			1999		
	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value	Taxable Assessed Value	Rank	Percentage of Total City Taxable Assessed Value
Olympia Group LLC	\$221,903,591	1	2.72%			
Station Casinos Incorporated	111,500,204	2	1.37%			
Pardee Homes Nevada Incorporated	87,548,903	3	1.07%			
D.R. Horton Incorporated	87,516,074	4	1.07%			
Centex Homes	83,567,558	5	1.03%			
Operating Engineers Pension Trust	63,160,214	6	0.77%			
Las Vegas Paving Corporation	48,915,573	7	0.60%			
Standard Pacific Homes	43,171,943	8	0.53%			
Cannery Hotel & Casino LLC	39,979,876	9	0.49%			
Black Hills Corporation	37,061,277	10	0.45%			
Texas Gambling Hall & Hotel Incorporated				\$ 36,070,000	1	2.45%
Bechtel Nevada				18,433,000	2	1.25%
Robert L. Mendenhall				14,861,000	3	1.01%
Rancho Del Norte Villas Incorporated				13,530,000	4	0.92%
Howard Hughes Limited Partnership				13,226,000	5	0.90%
Meldrum Family Trust				13,089,000	6	0.89%
Las Vegas Gogeneration Limited Partnership				12,900,000	7	0.88%
Security Capital Industrial Trust				12,750,000	8	0.87%
Potlach Corporation				12,548,000	9	0.85%
Cashman Equipment Company				11,999,000	10	0.82%
Total	<u>\$824,325,213</u>		<u>10.11%</u>	<u>\$159,406,000</u>		<u>10.84%</u>

Source: Clark County Assessor's Office

**CITY OF NORTH LAS VEGAS**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**  
**(Unaudited)**

Fiscal Year Ended June 30,	Taxes Levied for the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections in Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999	\$ 15,998,150	\$ 15,729,715	98.32%	\$ 268,435	\$ 15,998,150	100.00%
2000	18,413,586	17,285,524	93.87%	1,128,062	18,413,586	100.00%
2001	21,324,871	20,442,040	95.86%	882,831	21,324,871	100.00%
2002	24,229,219	23,407,897	96.61%	821,263	24,229,160	100.00%
2003	28,551,762	28,044,723	98.22%	506,893	28,551,616	100.00%
2004	32,838,428	32,337,491	98.47%	500,532	32,838,023	100.00%
2005	41,739,164	41,352,020	99.07%	386,990	41,739,010	100.00%
2006	51,076,383	50,570,826	99.01%	488,616	51,059,442	99.97%
2007	63,147,352	62,235,752	98.56%	707,967	62,943,719	99.68%
2008	72,994,582	71,445,432	97.88%	640,178 <sup>1</sup>	72,085,610	98.75%

**Source:** Clark County Treasurer's Office

**CITY OF NORTH LAS VEGAS**  
**Ratio of Outstanding Debt by Type**  
**Last Five Fiscal Years**  
**(Unaudited)**

Fiscal Year Ended June 30,	Governmental Activities				Business-Type Activities		Total Primary Government	Percentage of Personal Income <sup>1</sup>	Per Capita
	General Obligation Bonds			Special Assessment	General Obligation Bonds				
	Ad Valorem	Revenue	Medium-Term		Revenue				
2004	\$ 14,275,000	\$ 34,900,000	\$ 11,895,000	\$ 3,290,800	\$ 49,784,000	\$ 114,144,800	0.25%	\$ 782	
2005	12,730,000	33,620,000	10,570,000	2,956,100	45,529,000	105,405,100	0.22%	639	
2006	11,135,000	137,305,000	63,710,000	2,612,000	42,510,000	257,272,000	0.47%	1,428	
2007	9,555,000	136,350,000	53,035,000	6,753,200	179,634,000	385,327,200	0.61%	1,941	
2008	7,860,000	134,960,000	46,780,000	17,512,900	176,439,000	383,551,900	0.56%	1,822	

<sup>1</sup> Personal Income for Clark County obtained from the U.S. Bureau of Economic Analysis

**CITY OF NORTH LAS VEGAS**  
**Ratio of General Bonded Debt Outstanding**  
**Last Five Fiscal Years**  
**(Unaudited)**

Fiscal Year Ended June 30,	General Obligation Bonds			Total	Less: Amounts Available in Debt Service Fund	Total	Percentage of Estimated Actual Taxable Value <sup>1</sup> of Property	Per Capita
	Ad Valorem	Revenue	Medium-Term					
2004	\$ 14,275,000	\$ 34,900,000	\$ 11,895,000	\$ 61,070,000	\$ 3,731,194	\$ 57,338,806	0.83%	\$ 393
2005	12,730,000	33,620,000	10,570,000	56,920,000	3,479,930	53,440,070	0.63%	324
2006	11,135,000	137,305,000	63,710,000	212,150,000	4,276,162	207,873,838	1.63%	1,153
2007	9,555,000	136,350,000	53,035,000	198,940,000	5,095,859	193,844,141	1.00%	976
2008	7,860,000	134,960,000	46,780,000	189,600,000	4,892,967	184,707,033	0.79%	878

<sup>1</sup> See Schedule IX for taxable property value data

**CITY OF NORTH LAS VEGAS**  
**Direct and Overlapping Governmental Activities Debt**  
**As of June 30, 2008**  
**(Unaudited)**

<u>Jurisdiction</u>	<u>Net General Obligation Bonded Debt Outstanding<sup>1</sup></u>	<u>Percentage Applicable to City of North Las Vegas<sup>2</sup></u>	<u>Amount Applicable to City of North Las Vegas</u>
Direct:			
City of North Las Vegas	\$ 189,600,000	100.00%	\$ 189,600,000
Overlapping:			
Clark County	96,366,338	8.44%	8,133,319
Clark County School District	4,048,345,500	8.44%	341,680,360
Las Vegas/Clark County Library	22,750,000	10.27%	2,336,425
State of Nevada	<u>1,390,055,000</u>	6.7%	92,716,669
Subtotal overlapping debt	<u>5,557,516,838</u>		
Total direct and overlapping debt	<u>\$ 5,747,116,838</u>		<u>\$ 634,466,773</u>

<sup>1</sup> Overlapping Net General Obligation Indebtness information provided by NSB Public Finance

<sup>2</sup> Based on 2008 assessed valuations in the respective jurisdiction

**CITY OF NORTH LAS VEGAS**  
**Legal Debt Margin Information**  
 Last Ten Fiscal Years  
 (Unaudited)  
 (dollars in thousands)

	Fiscal Year Ended June 30									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Assessed valuation, July 1	\$ 1,717,121	\$ 1,961,533	\$ 2,094,281	\$ 2,430,814	\$ 2,786,327	\$ 3,369,487	\$ 4,749,826	\$ 7,021,150	\$ 9,093,539	\$ 9,287,862
Debt Limit: 20% of assessed valuation	\$ 343,424	\$ 392,307	\$ 418,856	\$ 486,163	\$ 557,265	\$ 673,897	\$ 949,965	\$ 1,404,230	\$ 1,818,708	\$ 1,857,572
Total net debt applicable to limit	78,130	95,034	89,490	88,933	115,205	110,854	102,449	254,660	378,574	366,039
Legal debt margin	\$ 265,294	\$ 297,273	\$ 329,366	\$ 397,230	\$ 442,060	\$ 563,043	\$ 847,516	\$ 1,149,570	\$ 1,440,134	\$ 1,491,533
Total net debt applicable to the limit as a percentage of debt limit	22.8%	24.2%	21.4%	18.3%	20.7%	16.4%	10.8%	18.1%	20.8%	19.7%

**CITY OF NORTH LAS VEGAS**  
**Demographic and Economic Statistics**  
**Last Ten Fiscal Years**  
**(Unaudited)**

<b>Fiscal Year</b>	<b>Population<sup>1</sup></b>	<b>Per Capita Income<sup>2</sup></b>	<b>Unemployment Rate<sup>3</sup></b>
1999	113,323	\$ 28,570	4.6%
2000	117,650	29,597	4.7
2001	127,897	29,635	5.3
2002	135,967	29,805	6.1
2003	146,005	30,879	5.8
2004	164,971	33,365	4.8
2005	180,219	36,893	4.3
2006	198,516	38,281	4.3
2007	210,472	<sup>5</sup>	4.8
2008	235,479 <sup>4</sup>	<sup>5</sup>	6.5

<sup>1</sup> The Nevada State Demographer's Office

<sup>2</sup> Bureau of Economic Analysis; for Clark County

<sup>3</sup> Nevada Department Of Employment, Training and Rehabilitation; includes all of Clark County

<sup>4</sup> North Las Vegas Planning Department estimate

<sup>5</sup> Information not available at this time

**Clark County**  
**Personal Income by Industry**  
**Last Ten Fiscal Years**  
**(Unaudited)**  
*(dollars in thousands)*

	Calendar Year									
	1997	1998	1999	2000	2001	2002	2003	2004	2005	2006
Total personal income	\$ 30,941,537	\$ 34,713,813	\$ 37,747,666	\$ 41,239,251	\$ 43,179,726	\$ 45,202,556	\$ 48,600,898	\$ 54,976,245	\$ 63,040,569	\$ 68,031,588
Farm earnings	7,449	8,719	8,713	7,231	7,062	4,834	4,682	6,602	5,072	4,326
Nonfarm earnings	24,543,517	27,460,052	30,366,071	32,784,121	34,390,121	35,815,382	38,638,694	43,579,186	49,061,928	53,006,619
Private earnings	21,384,095	23,970,019	26,588,683	28,709,035	30,016,899	31,049,629	33,374,695	37,817,799	42,776,814	46,147,574
Agricultural services, forestry, fishing	152,777	187,053	206,786	222,030	3,859	2,414	2,354	2,884	3,449	3,465
Mining	35,024	43,289	46,857	55,142	73,809	63,800	68,462	81,735	77,121	90,756
Construction	3,149,601	3,570,560	3,797,097	3,675,039	3,856,326	4,054,506	4,547,920	5,409,567	6,474,432	7,173,904
Manufacturing	828,333	883,317	926,533	1,026,759	1,073,381	1,135,986	1,269,957	1,453,222	1,604,165	1,771,446
Durable goods	511,770	534,221	569,338	607,983	692,016	752,920	878,416	988,682	1,087,177	1,196,709
Nondurable goods	316,563	349,096	357,195	418,776	381,365	383,066	391,541	464,540	516,988	574,737
Transportation and public utilities	1,420,725	1,540,378	1,757,597	1,986,603	1,303,688	1,387,045	1,452,748	1,687,186	1,824,511	1,984,922
Wholesale trade	878,125	1,011,240	1,155,954	1,231,328	1,239,066	1,291,020	1,356,913	1,526,014	1,709,326	1,880,248
Retail trade	2,342,729	2,643,006	3,045,069	3,400,224	2,678,344	2,792,870	2,979,402	3,248,937	3,526,679	3,739,818
Services	10,263,631	11,265,094	12,651,828	13,760,783	19,788,426	20,321,988	21,696,939	24,408,254	27,557,131	29,503,015
Government and government enterprises	3,159,422	3,490,033	3,777,388	4,075,086	4,373,222	4,765,753	5,263,999	5,761,387	6,285,114	6,859,045
Federal, civilian	499,582	523,698	575,522	647,916	669,007	735,786	813,033	917,208	948,522	1,008,975
Military	357,935	368,074	387,849	414,617	452,231	582,105	671,642	733,290	783,981	824,101
State	403,577	450,433	483,162	488,502	526,458	568,553	596,378	669,379	756,602	840,916
Local	1,898,328	2,147,838	2,330,855	2,524,051	2,725,526	2,879,309	3,182,946	3,441,510	3,796,009	4,185,053

Source: U.S. Bureau of Economic Analysis

Note: Totals may not add due to rounding

**CITY OF NORTH LAS VEGAS**  
**Direct and Overlapping Sales Tax Rates**  
**Last Five Fiscal Years**  
**(Unaudited)**

Fiscal Year Ended June 30,	Minimum Statewide Tax Rate					Option Tax					Total Sales Tax Rate
	State of Nevada	Local School Support Tax	City-County Basic Relief Tax	City-County Supplemental Relief Tax	Subtotal Statewide Tax Rate	Public Mass Transportation & Construction of Roads	Flood Control	Infrastructure	Police Local Sales and Use Tax		
2004	2.00%	2.25%	0.50%	1.75%	6.50%	0.50%	0.25%	0.25%		7.50%	
2005	2.00%	2.25%	0.50%	1.75%	6.50%	0.50%	0.25%	0.25%		7.50%	
2006	2.00%	2.25%	0.50%	1.75%	6.50%	0.50%	0.25%	0.25%	0.25%	7.75%	
2007	2.00%	2.25%	0.50%	1.75%	6.50%	0.50%	0.25%	0.25%	0.25%	7.75%	
2008	2.00%	2.25%	0.50%	1.75%	6.50%	0.50%	0.25%	0.25%	0.25%	7.75%	

Source: State of Nevada, Department of Taxation

**CITY OF NORTH LAS VEGAS**  
**Full-time Equivalent City Government Employees by Function/Program**  
**Last Ten Fiscal Year-ends**  
**(Unaudited)**

<u>Function/Program</u>	<u>Full-time Equivalent Employees as of June 30</u>									
	<u>1999</u>	<u>2000</u>	<u>2001</u>	<u>2002</u>	<u>2003</u>	<u>2004</u>	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
General Government	123	133	137	159	164	174	186	204	259	272
Judicial	37	39	41	45	48	49	59	82	87	91
Public Safety	624	631	680	713	760	816	887	972	1133	1232
Public Works	93	94	115	121	121	122	124	156	167	167
Health	5	6	6	8	8	8	0	0	0	0
Culture and Recreation	118	121	125	180	190	193	198	219	233	248
Community Support	9	9	11	12	13	13	15	29	40	42
Utilities	80	85	84	92	97	96	96	109	135	142
Total	<u>1,089</u>	<u>1,118</u>	<u>1,199</u>	<u>1,330</u>	<u>1,401</u>	<u>1,471</u>	<u>1,565</u>	<u>1,771</u>	<u>2,054</u>	<u>2,194</u>

Source: Finance Department, Budget Division

**CITY OF NORTH LAS VEGAS**  
**Operating Indicators by Function/Program**  
**Last Four Fiscal Years**  
**(Unaudited)**

	Fiscal Year Ended June 30			
	<u>2005</u>	<u>2006</u>	<u>2007</u>	<u>2008</u>
<b>Police</b>				
Calls for service				
Officer initiated	180,000	184,000	166,364	189,530
Community generated	117,000	135,000	139,132	136,422
Neighborhood watch meetings	2	25	80	76
<b>Detention</b>				
Bookings	8,250	14,300	14,500	15,000
Average daily population	817	802	807	871
Daily meals service	639,200	945,000	850,000	950,000
<b>Fire</b>				
Number of calls	20,499	23,270	24,500	26,012
EMS responses	10,269	12,104	12,400	19,026
Non-Fire Incidents	9,365	10,228	11,150	5,728
Fire Incidents	865	938	950	931
Structure fires	99	108	89	339
<b>Library facilities</b>				
Circulation	220,000	226,771	416,494	452,848
Holdings	114,860	139,596	152,139	162,100
Library traffic	215,000	243,800	417,431	445,186
<b>Culture and Recreation</b>				
<b>Golf Courses</b>				
Number of rounds of golf	47,301	104,891	94,738	109,000
Cost of operation per round(Municipal Course)	\$8.82	\$7.95	\$11.87	\$10.99
Cost of operation per round(Craig Ranch Course)	N/A	\$21.10	\$21.16	\$24.95
<b>Parks/Recreation</b>				
Program participation visits	930,803	1,517,745	1,618,451	1,682,800
Annual cost per acre to maintain	\$7,235	\$19,626	\$20,513	\$18,500
Number of stage rentals	16	15	18	11
<b>Public Works</b>				
Building safety-permits issued	13,380	17,009	11,470	10,400
<b>Survey</b>				
Technical reviews completed (maps, documents)	300	303	279	174
GPS features collected	80,000	109,189	66,370	80,000
Engineering services-active capital projects	58	55	64	60
Construction services-number of inspections	26,000	20,339	14,179	13,552
Development and Flood Control-permits issued	1,200	824	1,055	1,144
<b>Real property services</b>				
Maps reviewed and processed	111	117	59	44
Planning Commission items reviewed	700	606	491	271
Addresses assigned	11,100	5,607	3,014	934
<b>Water</b>				
Valves exercised	2,202	1,283	2,760	1,933
Water repairs	143	215	290	226
Service requests	1,505	2,054	2,344	1,567
Number of bills	804,780	910,679	974,142	994,641
Number of meters read	786,042	886,203	956,892	993,013

**Source:** Various City Departments

<sup>1</sup> Change in methodology implemented 2008

**CITY OF NORTH LAS VEGAS**  
**Capital Asset Statistics by Function/Program**  
**Last Ten Fiscal Years**  
**(Unaudited)**

	Fiscal Year Ended June 30									
	1999	2000	2001	2002	2003	2004	2005	2006	2007	2008
Police stations	1	1	1	1	1	1	2	2	2	2
Fire stations	4	4	4	4	5	6	6	6	7	7
Library facilities	1	1	2	2	2	2	2	3	2	2
Culture and Recreation:										
Community centers	1	1	1	2	2	2	2	2	2	2
Parks	26	26	26	26	26	26	27	31	31	31
Park acreage	332	191	334	341	379	379	390	482	493	493
Golf courses	1	1	1	1	1	1	2	2	2	2
Swimming pools	3	3	3	4	4	4	4	4	4	4
Tennis courts	10	10	10	10	10	12	12	12	12	12
Public Works:										
Lane miles of paved street	378	401	1,775	1,188	1,188	1,699	1,748	2,150	1,925	1,971
Lane miles of unpaved street	12	10	24	4	4	78	82	85	105	120
Traffic signal intersections	66	69	73	78	78	78	82	85	105	120
Street lights	19,245	20,262	20,000	27,630	27,630	27,840	29,500	29,600	32,000	35,000
Water:										
Miles of water main	650	685	603	643	775	896	1,000	1,048	1,130	1,192
Residential service connections	37,387	39,324	42,314	44,731	47,885	57,136	60,006	73,962	76,473	75,375
Commercial service connections	3,815	4,675	3,975	4,229	4,358	3,526	3,239	4,665	5,001	5,350
Average daily consumption in million gallons	42	37	39	40	44	44	45	44	50	49
Peak demand day in million gallons	58	72	75	78	74	74	78	68	75	74
Wastewater:										
Miles of sewer wastewater main	333	350	319	387	452	527	581	663	669	730
Miles of storm wastewater main	27	30	80	10	50	127	129	129	147	175

Source: Various City Departments