



BUDGET IN BRIEF

FISCAL YEAR 2023-24



Dear Residents and Stakeholders:

The annual fiscal year budget process for the city of Las Vegas encompasses the policies and programs of the city as well as the priorities of City Council. The priorities set by the City Council are driven by the needs of the community and a vision to preserve and to develop the city of Las Vegas as a world-class location. The City Council's Strategic Plan was put in place to address and accomplish priorities, which focus on three main areas over the next three to five years:



Public Safety

- Implement crime preventive strategies through the development of public trust and community policing programs
- Increase level of safety and satisfaction with law enforcement, fire and medical, and judicial services by improving quality of life for our residents, businesses, and visitors
- Address nuisance impacts to businesses and neighborhoods through increased homelessness mitigation efforts
- Develop multi-disciplinary human services to support the public safety system

Healthcare

- Expand health care services, mental health and substance abuse services for at-risk populations, including the homeless
- Develop a stronger public health system through public/private partnerships that support the health and well-being of the community
- Facilitate development of the Las Vegas Medical District to provide reliable access to medical services consistently throughout the community
- Support efforts to improve technical and higher education in the healthcare field to include research
- Foster the environment for employment opportunities for healthcare professionals in the community (UNLV Medical School)

A Diversified Economy

- Incentivize private investment to increase business development and housing options
- Support education from Pre-K through workforce development to prepare for the increasing needs in the high-demand labor markets
- Evaluate zoning and licensing restrictions to allow for new types of business development
- Support large-scale business development in the city

The budget process for fiscal year 2024 focused on supporting the priorities of the City Council and the restoration of programs and services that were reduced or not expanded due to concern over the financial impact of the COVID-19 pandemic

Protecting Our Quality of Life

The city of Las Vegas invests heavily in protecting its residents, stakeholders and the millions of people that visit every year. Public safety is a key component of quality of life in our world-class city. To ensure this basic necessity, the City Council committed the following through funding in this year's budget:

- The addition of a third Fire Academy and dedicated Fire Training Officers
- Mental health and wellness programs in the City's Public Safety department and in Human Resources

- A psychiatric stabilization treatment program will be funded in the Municipal Court
- Two additional Animal Protection Officers
- Department budgets have been adjusted for the current inflationary environment
- The rehabilitation of the City's Fire Training Center

Investing in Public Health

The fiscal year 2024 budget incorporates an expansion of homeless services including the opening and staffing of a new addition to the City's recuperative care center to reduce emergency room visits and to enhance quality of life for all.

Two Health and Wellness Centers are planned for development in the new fiscal year, one at Jackson and D Street and another on Main Street. These new centers aim to provide health care options where they are needed the most.

A cooperation with the State of Nevada Department of Health and Human Services will result in the conversion of a portion of the City's detention facility into a mental health facility. Mental health issues are a key contributor to the expanding homeless population in the City. This new facility will help to address the situation not only in the City of Las Vegas but also in the rest of the Las Vegas Valley.

Strengthening Our Economy for Today and the Future

The City Council has included budget dollars for a new 500-700 space parking garage in the flourishing Arts District to ensure visitors and locals are able to access the district's many local businesses and restaurants. Education is key for the City Council in developing a workforce to support economic growth both now and in the future. There is continued investment planned in workforce development with construction of the East Las Vegas College of Southern Nevada Training Development Center, the Historic Westside School Workforce Development Center and the Westside Education and Training Center.

In addition, the City continues to distribute and employ the use of approximately \$130 million in American Rescue Plan Act Federal Funding which must be spent or committed to be spent by December 31, 2024. Significant progress has been made on small business support, non-profit services, and other community support to ensure a financially stable population and healthy local business community.

In closing, I'd like to thank the City Council, the city manager's team, all city departments and the director and staff of the Finance Department for their efforts in preparing this budget. I'd also like to thank the people of Las Vegas, for their dedication to our community and the many guests that have and continue to visit our iconic city.

Respectfully,



Jorge Cervantes
City Manager

THE LAS VEGAS CITY COUNCIL



Mayor
CAROLYN G. GOODMAN
Elected At Large



Councilman, Mayor Pro Tem
BRIAN KNUDSEN
WARD 1



Councilman
CEDRIC CREAR
WARD 5



Councilwoman
VICTORIA SEAMAN
WARD 2



Councilwoman
OLIVIA DÍAZ
WARD 3

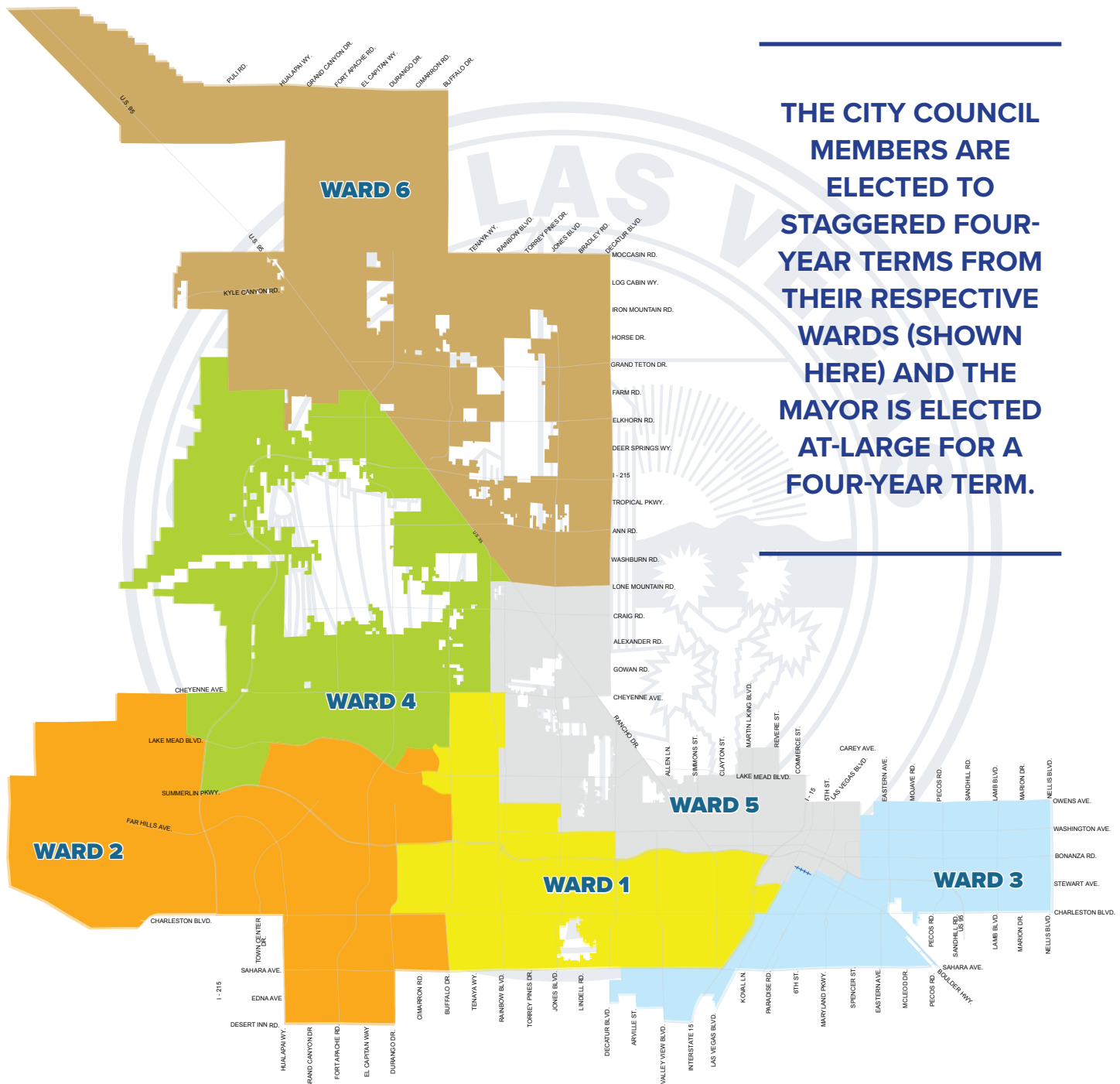


Councilwoman
FRANCIS ALLEN-PALENKE
WARD 4



Councilwoman
NANCY E. BRUNE
WARD 6

WARD MAP OF THE CITY OF LAS VEGAS



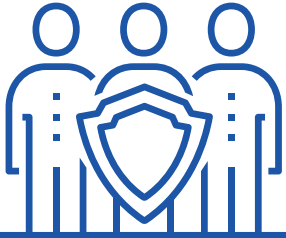
THE CITY COUNCIL MEMBERS ARE ELECTED TO STAGGERED FOUR-YEAR TERMS FROM THEIR RESPECTIVE WARDS (SHOWN HERE) AND THE MAYOR IS ELECTED AT-LARGE FOR A FOUR-YEAR TERM.

STATISTICS

City of Las Vegas population:..... 660,989
Las Vegas valley population: 2,264,576
Median age:..... 39.6

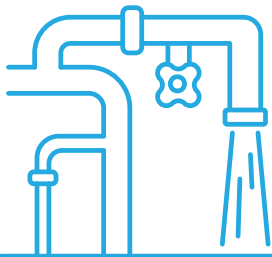
Households: 246,978
Land area (square miles): 142

LAS VEGAS AT-A-GLANCE



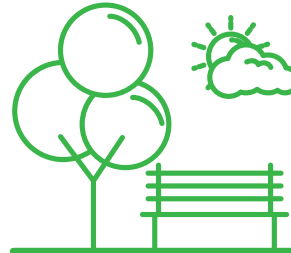
PUBLIC SAFETY

Number of fire calls for service: 80,865
Fire hydrants:..... 18,000
Fire stations: 21
High-priority calls: 6,659
Arrests and citations: 3,719
Detention Center average daily population: 439
Animal protection service priority calls:..... 4,554



UTILITIES

Wastewater treated (billions of gallons):.. 15,585
Average daily flow into the
wastewater plant (millions of gallons): 43
Storm drain pipelines:..... 508
Sewer main pipelines (miles):1,909
Wastewater lift stations:1
Number of treatment plants:3
Number of customers:..... 235,753



PARKS AND RECREATION FACILITIES

Parks: 86
Park acreage: 1,979
Playgrounds: 143
Baseball fields: 54
Soccer fields: 50
Golf courses: 3
Swimming pools: 6
Pickleball courts: 19
Dog parks: 25
Splash pads: 29



INFRASTRUCTURE AND FACILITIES

Paved roads (miles): 1,386
Parking spaces: 10,000
Streetlights: 55,500
Traffic signals: 1,003
Community center: 23

BUDGET PROCESS AND COMMUNITY ENGAGEMENT

SEPTEMBER - DECEMBER:

The city operates on a July 1 to June 30 fiscal year. We begin work on the fiscal year budget each fall by preparing staffing budgets, revenue projections, baseline expense structures and calculating internal charge rates. Revenue projections are also developed in preparation to meet with a Financial Advisory Committee to engage stakeholders in our revenue and expenditure assumptions. These stakeholders include local economists, hoteliers, and representatives from the homebuilders' association in addition to our executive team.

JANUARY - MARCH:

The Financial Advisory Committee convenes and staff incorporate their perspectives into the city's revenue projections and sometimes, expenditure assumptions. Throughout the budget process, we revise and adapt the city's 10-year financial forecast to incorporate economic impacts and endeavor to maintain a balanced budget. At the same time, each department begins preparing any new budget requests in January and February. The city's executive team reviews the requests and prioritizes them in relation to the City Council's strategic priorities of public safety, diversifying the economy and expanding access to healthcare. It is key that we align city spending with serving the residents and stakeholders through these strategic priorities.

APRIL - MAY:

This year, the City Council held its budget workshop on April 5 to review department budgets and requests for additional operational funds. Feedback and input from the workshop was incorporated into a tentative budget which was filed with the State of Nevada on April 15 as required by Nevada Revised Statutes. The city held its public hearing on May 17, and once the council adopted the final budget, it was filed with the State of Nevada Department of Taxation by the legal deadline of June 1.

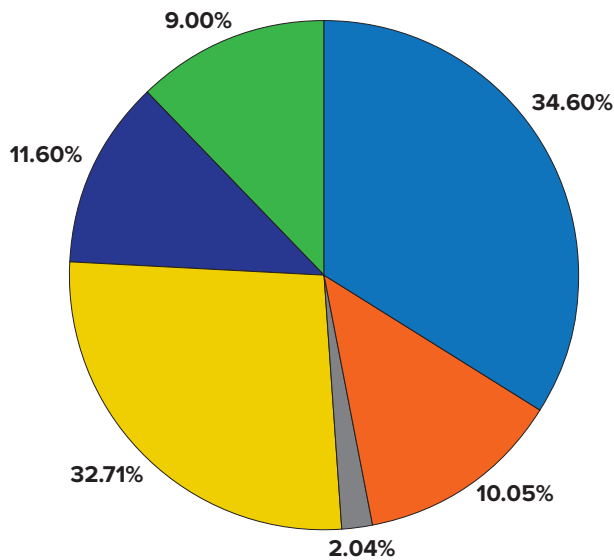
PUBLIC TRANSPARENCY:

Once the City Council adopts the annual budget, it is posted on our transparency webpage with many other pertinent documents and statistics for public review and download at any time.



FY 2023-24 BUDGET - BY THE NUMBERS

The city's adopted operating and capital budgets total \$2.2 billion including the following:

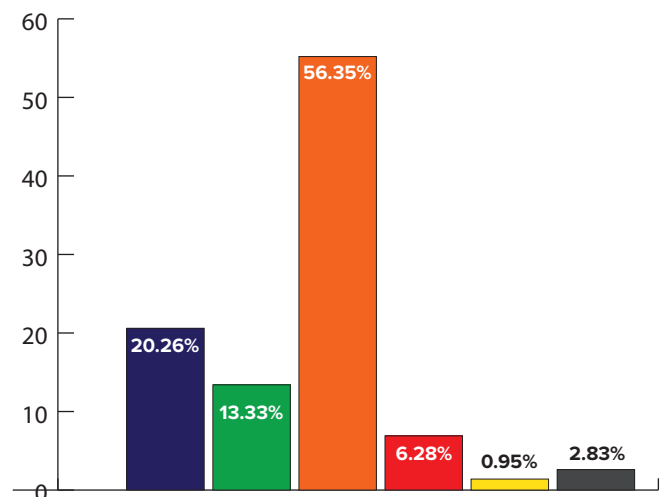


OVERVIEW BY FUND (ALL FUNDS):

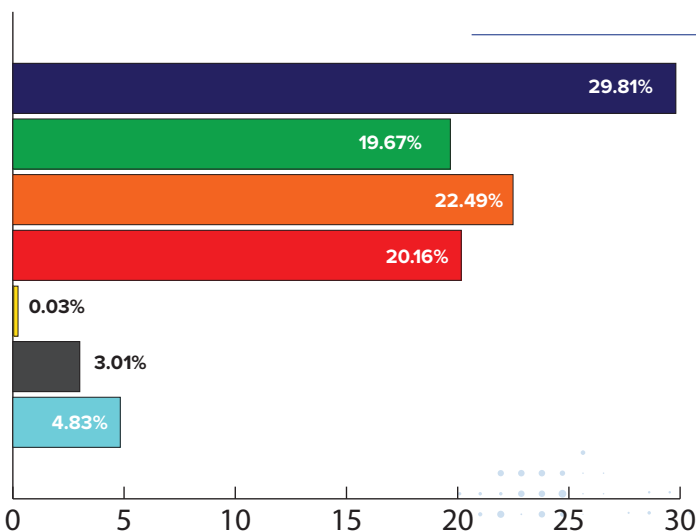
General Fund	\$754,401,737
Special Revenue Funds	\$219,183,848
Debt Service Funds	\$44,396,535
Capital Projects Funds	\$713,202,252
Enterprise Funds	\$253,014,336
Internal Service Funds	\$196,384,038
Total	\$2,180,582,746

GENERAL FUND REVENUES:

Taxes	\$154,639,240
Licenses & Permits	\$101,829,178
Consolidated/Sales Taxes	\$430,000,000
Charges for Services	\$47,891,072
Fines & Forfeits	\$7,255,001
Miscellaneous	\$21,578,678
Subtotal all Revenue Sources...	\$763,193,169



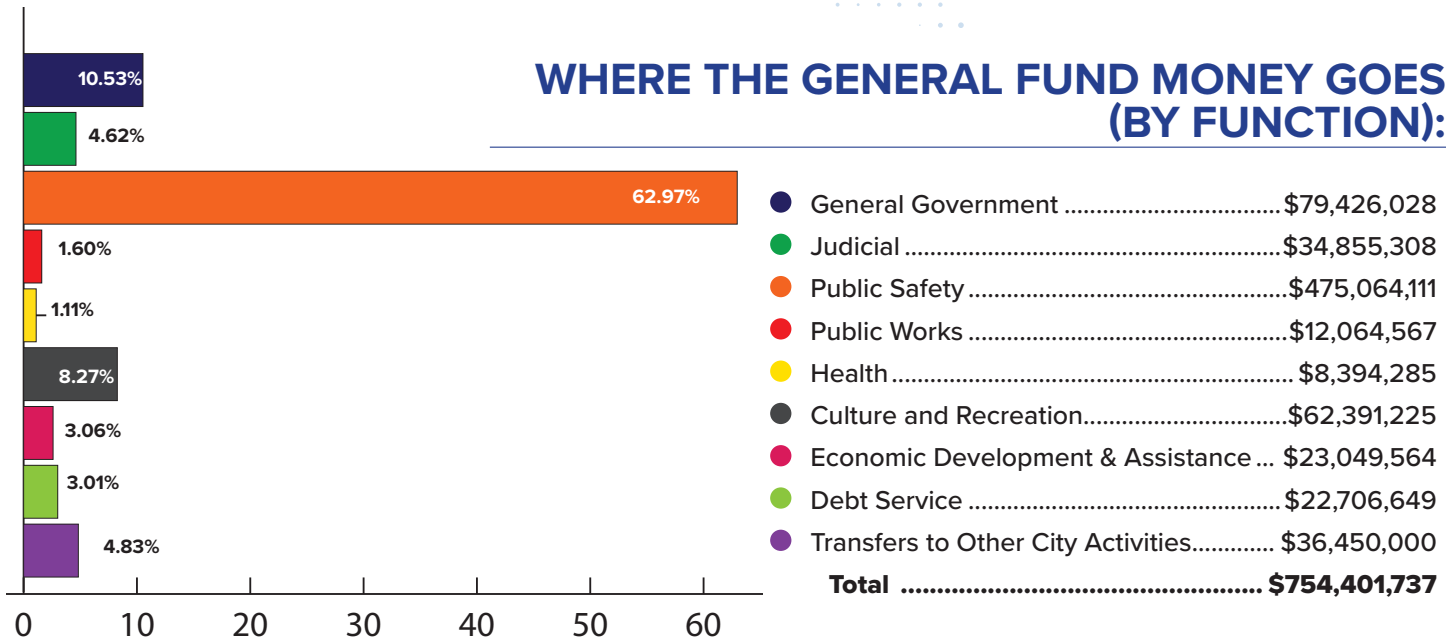
WHERE THE GENERAL FUND MONEY GOES (BY CATEGORY):



Salaries and Wages	\$224,904,569
Employee Benefits	\$148,372,973
Metropolitan Police	\$169,667,709
Services and Supplies	\$152,086,837
Capital Outlay Expenditures	\$213,000
Debt Service	\$22,706,649
Transfers Out	\$36,450,000
Total	\$754,401,737

FY 2023-24 BUDGET - BY THE NUMBERS

WHERE THE GENERAL FUND MONEY GOES (BY FUNCTION):



General Fund: This fund is the city's primary operating fund.

Special Revenue Funds (SRF): These funds account for revenues that are legally restricted for spending on specified purposes.

Debt Service Funds (DSF): These funds accumulate monies for payment of the city's bonds and long-term financial obligations.

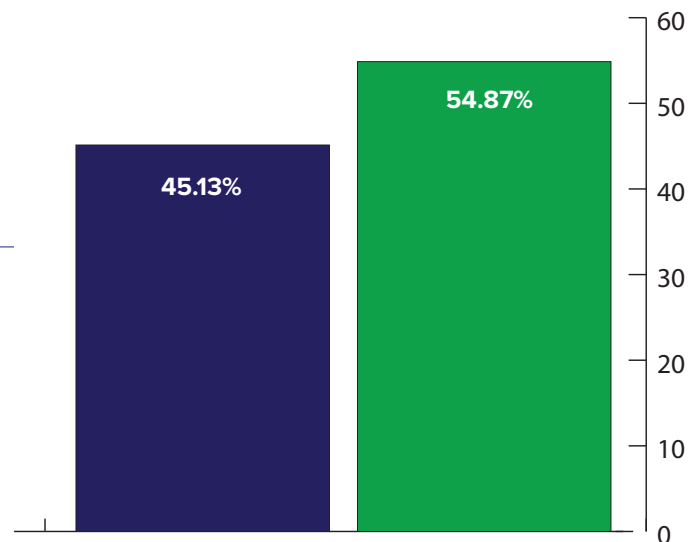
Capital Projects Funds (CPF): These funds account for the purchase of or construction of major facilities not financed through the enterprise funds described below.

Enterprise Funds (EF): These funds account for operations that are self-sustaining as a private business, such as golf courses, parking facilities or sanitation functions.

Internal Service Funds (ISF): These funds account for services provided by one department to other departments on a cost-reimbursement basis.

DETAIL OF TRANSFERS TO OTHER CITY ACTIVITIES:

Transfers to SRFs	\$16,450,000
Transfers to CPFs	\$20,000,000
Total	\$36,450,000



5-YEAR CAPITAL PLAN

The 5 Year Capital Improvement Plan (CIP) includes 376 projects of which 59 are new projects. The total 5 Year CIP is \$1.69 billion dollars. The funding of the projects is 58 percent city earned revenues and 42 percent from outside sources such as Regional Transportation Commission (RTC), Special Assessments/ Special Improvement Districts, Clark County Regional Flood Control District (CCRFCD), Contributions, Nevada Department of Transportation (NDOT), and federal grants.

A FEW OF THE PROJECTS WE WOULD LIKE TO HIGHLIGHT INCLUDE:

The 160 acre Northwest Regional Park

The city contracted with LGA Architecture to design the master plan shown below and we secured \$24.3 million in Southern Nevada Public Lands Management Act (SNPLMA) funds to advance Phase 1A on the NW corner of El Capitan Way / Log Cabin Way. The site's history includes the Las Vegas & Tonopah (LV&T) Railroad that once passed through and a camp, complete with an eating house, saloon and other businesses for travelers to settle while riding on the wagon trail that followed the railway. There will be historical themes and interpretations throughout the park.



5-YEAR CAPITAL PLAN

Civic Plaza and Buildings Project

This project will complete the City Hall campus by adding a 1.5 acre outdoor Civic Plaza area that will be programmed year-round along with two new office buildings totaling over 350,000-square-feet and two new retail spaces totaling over 4500 square feet. The project will provide the space to bring hundreds of city employees that are currently working at satellite locations to the centralized City Hall campus and there will be shell space set-aside to meet future growth needs.

The CIP includes many projects focused on improving the roadway network and a host of pedestrian, bicycle, and transit safety improvement projects. A major investment is also planned for streetlight systems. Additionally, a significant investment is planned for improving flood control facilities and sanitary sewer collection systems and sewer treatment plant systems.

Many other projects funded are focused on replacement and refurbishment of existing infrastructure assets such as synthetic sports field turf replacements, park and facility roofs, HVAC systems, flooring, restroom rehabilitations, waterlines, and landscape irrigation systems.

A major investment is being made on public safety including a new three-bay fire station, fire apparatus replacements, a fire training facility upgrade, a public safety training upgrade, and a new Downtown Police Substation on Fremont Street.

The city publishes the 5 Year CIP plan with all of the projects including their funding sources, projected expenditures and estimated completion dates on our website at <https://www.lasvegasnevada.gov/Government/Departments/Finance>

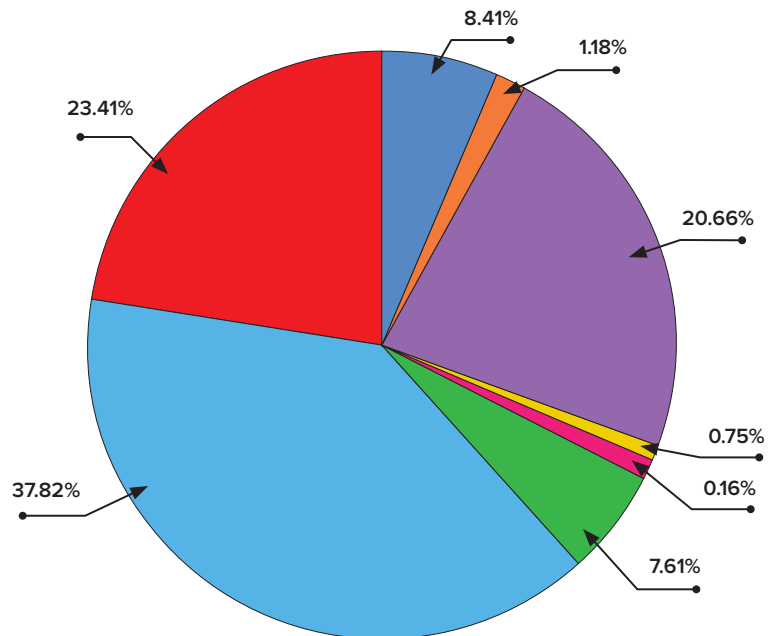


5-YEAR CAPITAL PLAN

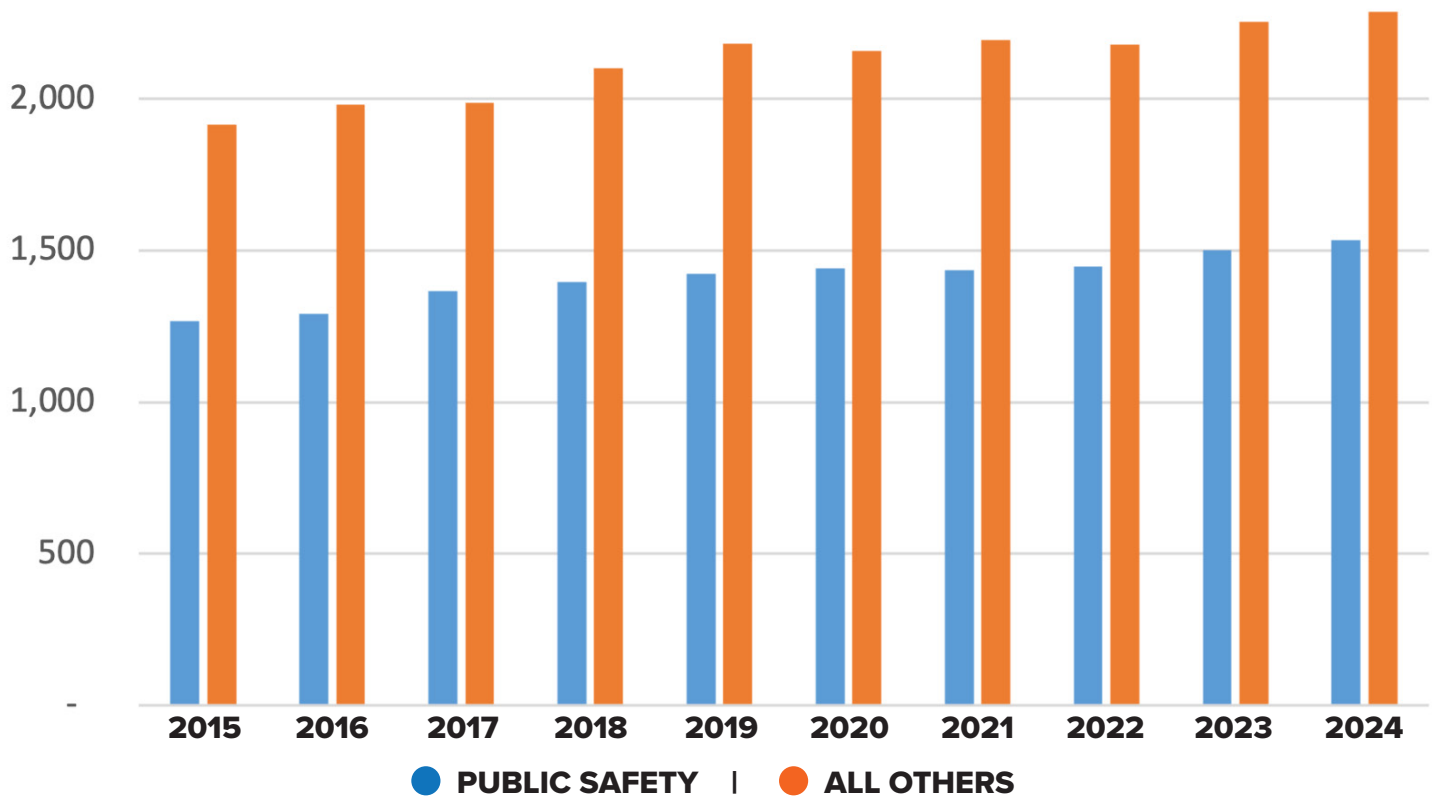
CAPITAL IMPROVEMENT PLAN SUMMARY PROJECT EXPENDITURES BY FUNCTION FISCAL YEARS 2024-2028

EXPENDITURES:

● Culture & Recreation.....	\$142,528,901
● Economic Development & Assistance	\$19,967,294
● General Government.....	\$350,085,609
● IT CIP Projects.....	\$12,656,697
● Municipal Parking	\$2,648,500
● Public Safety.....	\$128,901,756
● Public Works.....	\$641,014,068
● Sanitation	\$396,664,969
Total.....	\$1,694,467,794



FULL-TIME EMPLOYEES



HISTORICAL BUDGETED POSITIONS BY FUNCTION:

	2015	2016	2017	2018	2019	2020	2021	2022	2023	2024
Public Safety	1,268	1,292	1,365	1,395	1,424	1,441	1,434	1,448	1,500	1,535
Culture & Recreation.....	624	650	864	929	954	986	1,007	965	934	942
General Government.....	500	526	525	544	553	502	504	529	558	602
Sanitation.....	184	191	193	201	207	211	217	211	218	221
Public Works	133	129	127	140	150	156	150	150	155	153
Judicial.....	196	196	198	198	200	194	193	200	196	196
Other	278	288	79	90	117	110	122	124	193	175
TOTAL FTES:	3,183	3,272	3,351	3,497	3,605	3,600	3,627	3,627	3,754	3,824





Mayor Carolyn G. Goodman

Mayor Pro Tem Brian Knudsen, Ward 1

Councilman Cedric Crear, Ward 5

Councilwoman Victoria Seaman, Ward 2

Councilwoman Olivia Díaz, Ward 3

Councilwoman Francis Allen-Palenske, Ward 4

Councilwoman Nancy E. Brune, Ward 6

City Manager

Jorge Cervantes

Chief Operations and Development Officer

Tom Perrigo

Chief Financial Officer

Gary Ameling

Chief Community Services Officer

Lisa Morris-Hibbler

Chief Public Safety Services Officer

Tim Hacker

Executive Director of Infrastructure

Mike Janssen

CITY OF LAS VEGAS

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