



BUDGET IN BRIEF

FISCAL YEAR 2024-25



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 (Kirk Kerkorian School of Medicine at UNLV)

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 2025 focused on supporting the priorities of the City Council while being fiscally responsible in not exceeding the city's financial resources.

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 Fire Training Officer to support the city's Fire Training Academy
- Funding for 60 firefighters to attend paramedic school and support an area experiencing a labor shortage
- Expansion of the highly successful Problem Oriented Policing team

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- The addition of Marshals to the Department of Public Safety graveyard team
 - Department budgets for fiscal year 2025 have been adjusted for the current inflationary environment
 - A restructuring of the contract with The Animal Foundation that will result in the city acquiring the buildings supporting animal rescue efforts
 - Additional private security is being funded in fiscal year 2025 to supplement the city's marshals in patrolling key assets and areas

Investing in Public Health

The fiscal year 2025 budget incorporates additional funding for the Courtyard Homeless Resource Center which opened in 2017 and expanded in 2023. The center focuses on the unhoused population and provides direct access to medical, housing and employment services.

An expansion of contracted ambulance services has been funded in the fiscal year 2025 budget. This augmentation to the city's emergency management services has offsetting revenue from reimbursements that allows for greater service coverage with little to no added net cost.

The city plans to put to use monies received from opioid legal settlements. In fiscal year 2025, these funds will be deployed into the community for opioid treatment and support programs.

Strengthening Our Economy for Today and the Future

The City Council has included budget dollars for a new biotech innovation and lab space in the growing Las Vegas Medical District.

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 College of Southern Nevada Historic Westside Education and Training Center.

In addition, the city will be opening the Civic Center Plaza in fiscal year 2025 which will bring all city services together in one campus. The Plaza will have a retail component as well as a green area to host events for the public. The fiscal year 2025 budget provides for the operations of this new addition to serve the citizens and businesses of the city of Las Vegas.

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,



Mike Janssen
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

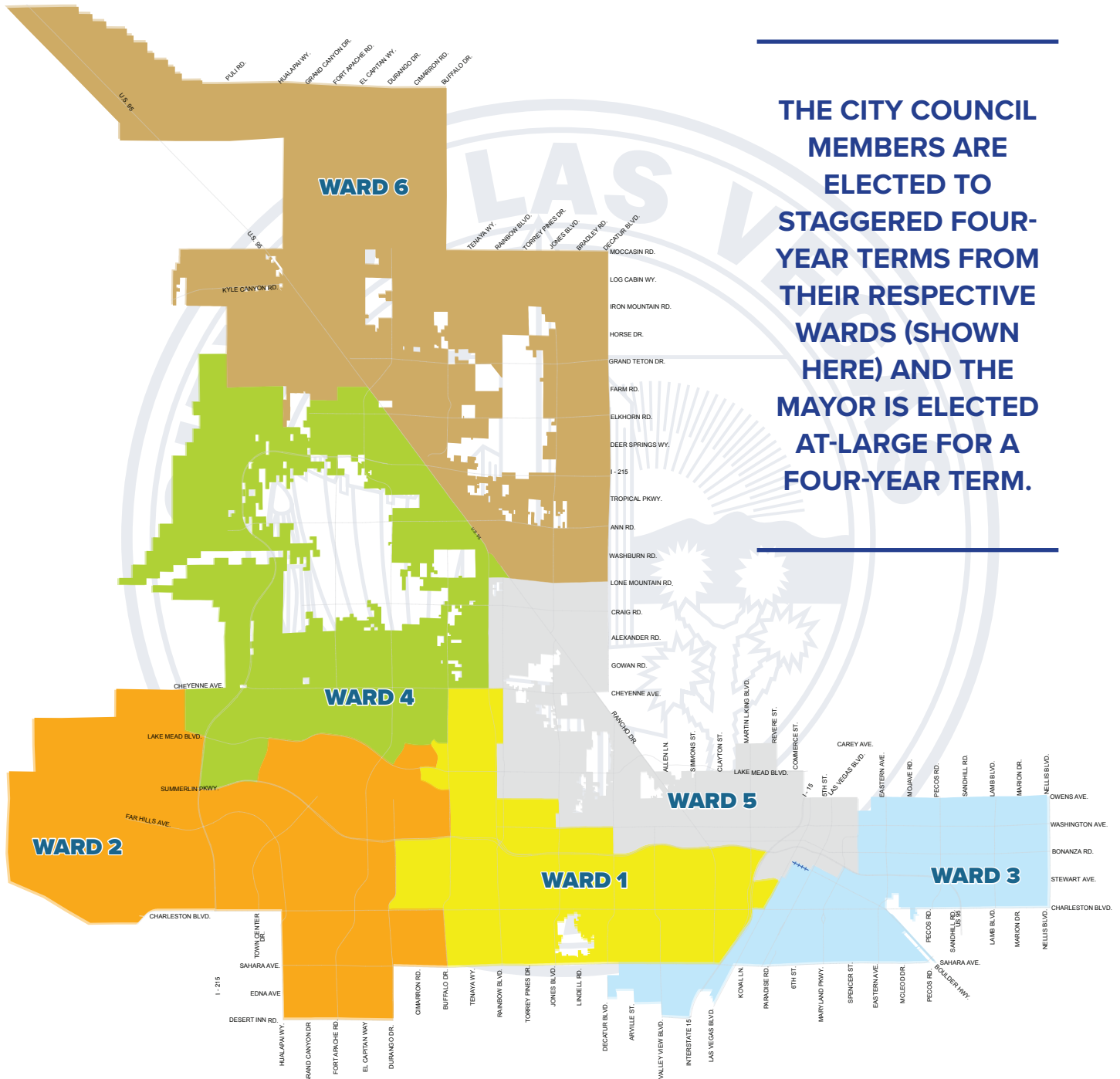


Councilwoman
FRANCIS ALLEN-PALENKE
WARD 4



Councilwoman
NANCY E. BRUNE
WARD 6

WARD MAP OF THE CITY OF LAS VEGAS



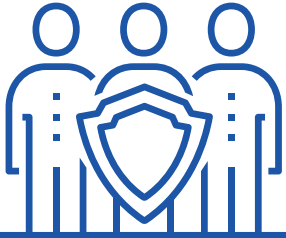
THE CITY COUNCIL MEMBERS ARE ELECTED TO STAGGERED FOUR-YEAR TERMS FROM THEIR RESPECTIVE WARDS (SHOWN HERE) AND THE MAYOR IS ELECTED AT-LARGE FOR A FOUR-YEAR TERM.

STATISTICS

City of Las Vegas population:..... 669,679
Las Vegas valley population: 2,264,612
Median age:..... 39.6

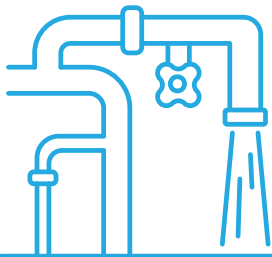
Households: 250,293
Land area (square miles): 142

LAS VEGAS AT-A-GLANCE



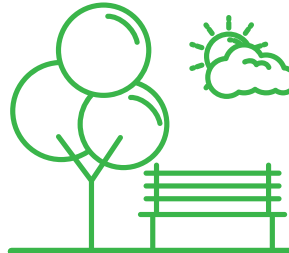
PUBLIC SAFETY

Number of fire calls for service: 101,591
Fire hydrants:..... 23,432
Fire stations: 22
High-priority calls: 8,191
Arrests and citations: 5,730
Detention Center average daily population:.... 375
Animal protection service priority calls:.... 4,973



UTILITIES

Wastewater treated (billions of gallons):.....17,155
Average daily flow into the
wastewater plant (millions of gallons):47
Storm drain pipelines:..... 522
Sewer main pipelines (miles): 1,910
Wastewater lift stations:1
Number of treatment plants:3
Number of customers:..... 238,765



PARKS AND RECREATION FACILITIES

Parks:101
Park acreage: 1,106
Playgrounds:.....145
Baseball fields:..... 54
Soccer fields:..... 52
Golf courses:4
Swimming pools:.....6
Pickleball courts: 27
Dog parks:..... 25
Splash pads: 29



INFRASTRUCTURE AND FACILITIES

Paved roads (miles): 1,393
Parking spaces:9,718
Streetlights.....60,977
Traffic signals.....1,017
Community centers..... 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 3 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 21, 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.

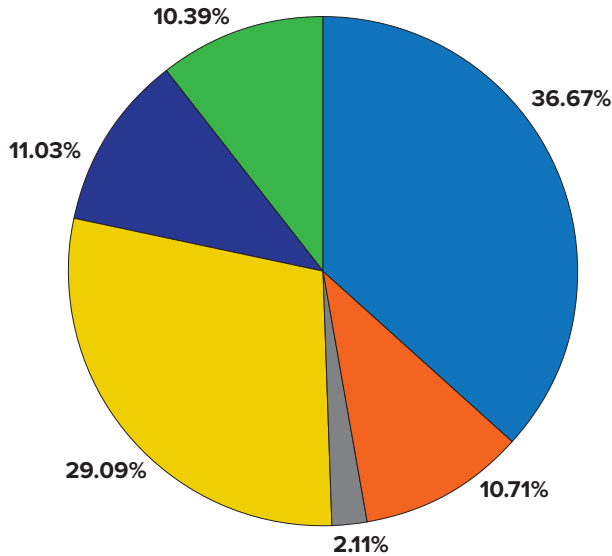
PUBLIC TRANSPARENCY:

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 2024-25 BUDGET - BY THE NUMBERS

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

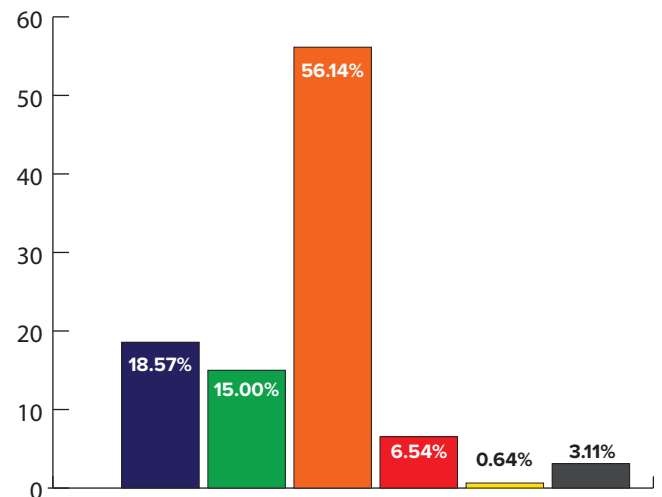


OVERVIEW BY FUND (ALL FUNDS):

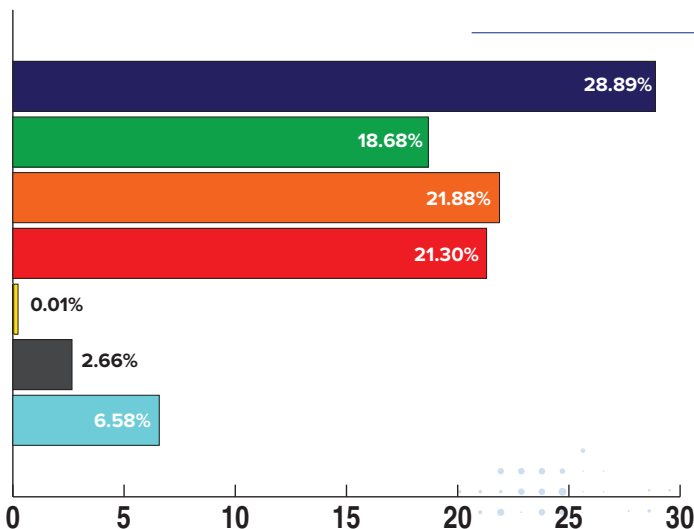
General Fund	\$826,566,414
Special Revenue Funds	\$241,309,563
Debt Service Funds	\$47,605,819
Capital Projects Funds	\$655,607,522
Enterprise Funds	\$248,607,697
Internal Service Funds	\$234,098,389
Total	\$2,253,795,404

GENERAL FUND REVENUES:

Taxes	\$146,187,500
Licenses & Permits	\$118,129,610
Consolidated/Sales Taxes	\$442,000,000
Charges for Services	\$51,537,243
Fines & Forfeits	\$5,050,000
Miscellaneous	\$24,449,928
Subtotal all Revenue Sources..	\$787,354,281



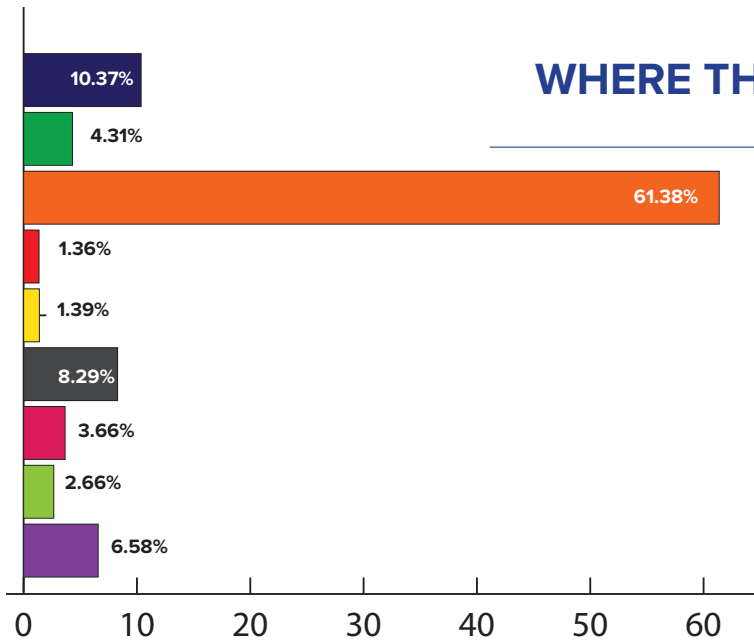
WHERE THE GENERAL FUND MONEY GOES (BY CATEGORY):



Salaries and Wages	\$238,749,375
Employee Benefits	\$154,402,741
Metropolitan Police	\$180,874,671
Services and Supplies	\$176,016,248
Capital Outlay Expenditures	\$107,000
Debt Service	\$22,000,879
Transfers Out	\$54,415,500
Total	\$826,566,414

FY 2024-25 BUDGET - BY THE NUMBERS

WHERE THE GENERAL FUND MONEY GOES (BY FUNCTION):



General Government	\$85,668,854
Judicial	\$35,632,702
Public Safety	\$507,333,239
Public Works	\$11,277,069
Health	\$11,472,940
Culture and Recreation.....	\$68,534,552
Economic Development & Assistance ...	\$30,230,679
Debt Service	\$22,000,879
Transfers to Other City Activities.....	\$54,415,500
Total	\$826,565,414

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.

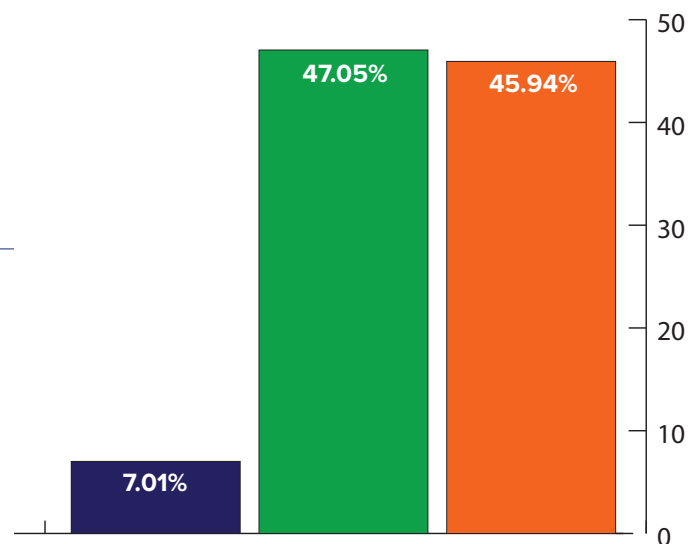
Capital Projects Funds (CPF): These funds account for the purchase of or construction of major facilities not financed through the enterprise funds described below.

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	\$3,815,500
Transfers to CPFs.....	\$25,600,000
Transfers to ISFs.....	\$25,000,000
Total	\$54,415,500



5-YEAR CAPITAL PLAN

The 5 Year Capital Improvement Plan (CIP) includes 368 projects of which 20 are new projects. The total 5 Year CIP is \$1.95 billion dollars. The funding of the projects is 52 percent city earned revenues and 48 percent from outside sources such as Regional Transportation Commission, Special Assessments/ Special Improvement Districts, Clark County Regional Flood Control District, Contributions, Nevada Department of Transportation and federal grants.

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

Metro Substation and Park

The city is partnering with the Las Vegas Metropolitan Police Department (LVMPD) to build a new substation and park at the intersection of Grand Teton and Hualapai. The 10,000-square-foot substation will be the first of its kind – a smaller footprint facility in a residential area – which will enhance LVMPD neighborhood policing initiatives. The adjacent park will have an open play area, playgrounds, picnic tables and a walking path.



Regional Pickleball Complex at Wayne Bunker Park

The city was awarded \$12 million grant for 24 court Pickleball complex at Bunker Park. This complex will help meet the needs of the growing Pickleball demand in the community, and include parking and concession stand.



5-YEAR CAPITAL PLAN

Cragin Park Soccer Fields

Cragin Park, near Charleston and Valley View Boulevards, is home to the Downtown Soccer Club, which provides competitive soccer opportunities for Las Vegas youth. This is a \$10 million project which will construct two full-size artificial turf soccer fields, a practice field and redo the existing baseball diamond. This park is also used by the adjacent Hyde Park middle school. There will also be a small amphitheater and walking path.

Other notable projects include the new multi-agency (Las Vegas, Clark County, and North Las Vegas) 911 center in the far northwest, replacement of swimming pool equipment and amenities at Centennial Hills Community Center, and funding for end-of-life asset replacement at multiple parks and facilities city-wide.

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 3-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 five-year CIP plan with all of the projects including their funding sources, projected expenditures and estimated completion dates on our website at www.lasvegasnevada.gov/Finance.

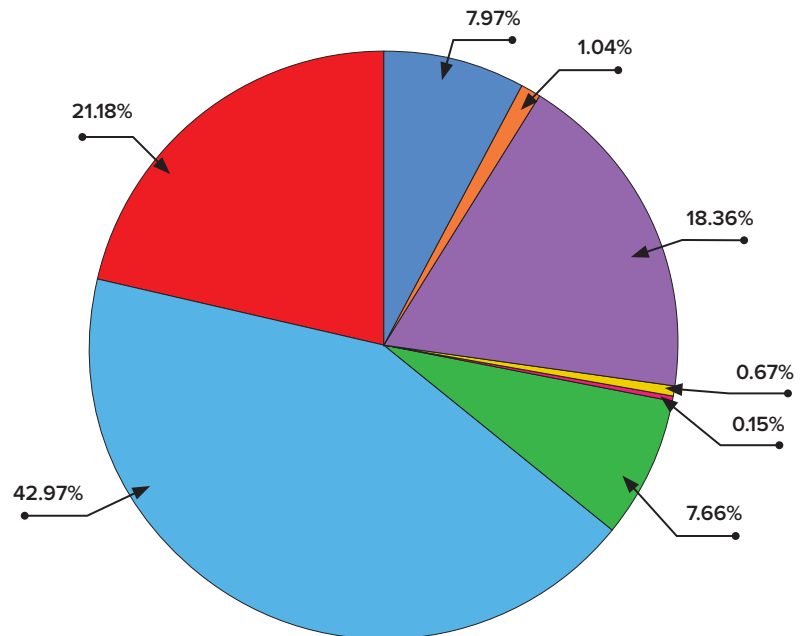


5-YEAR CAPITAL PLAN

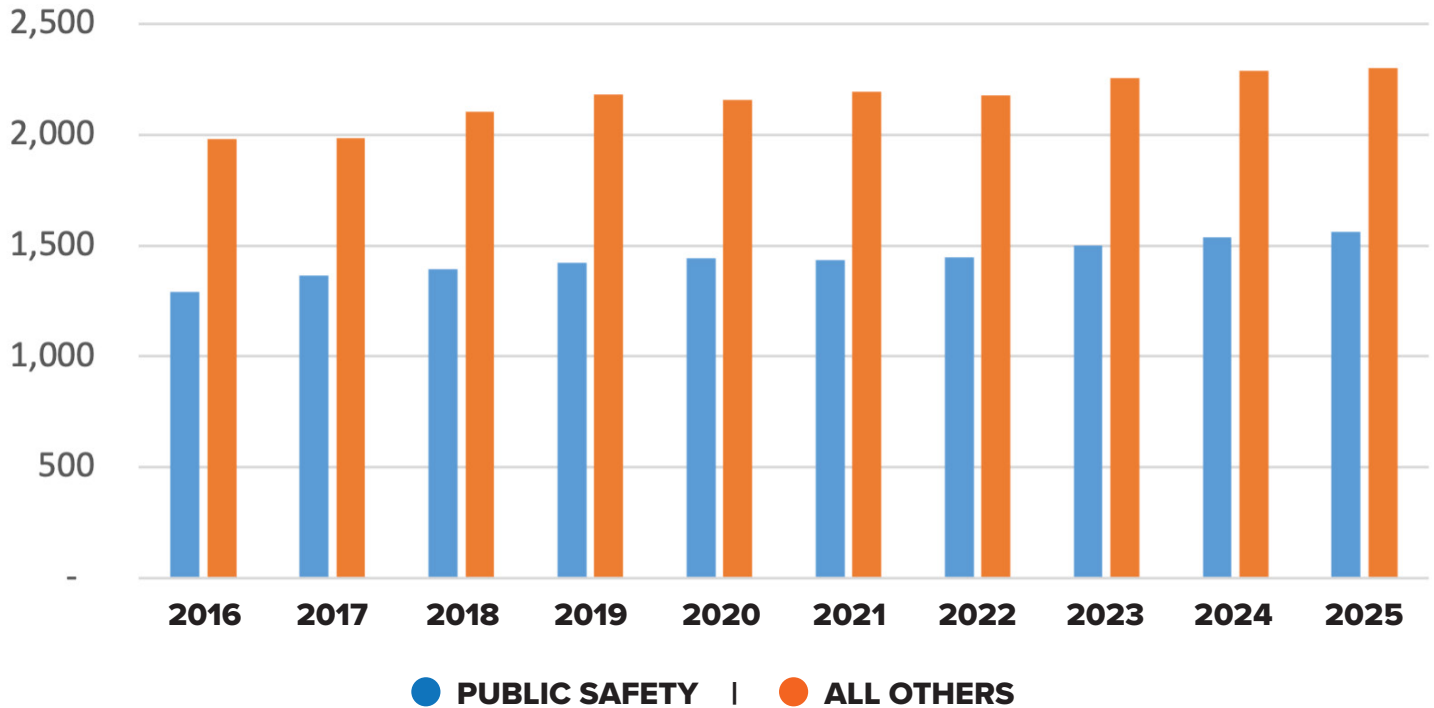
CAPITAL IMPROVEMENT PLAN SUMMARY PROJECT EXPENDITURES BY FUNCTION FISCAL YEARS 2025-2029

EXPENDITURES:

General Government	\$358,016,009
IT CIP Projects	\$13,074,663
Public Safety	\$149,338,515
Public Works	\$837,935,221
Sanitation	\$413,045,411
Culture & Recreation	\$155,444,676
Economic Development & Assistance	\$20,241,141
Municipal Parking	\$2,866,000
Total	\$1,949,961,636



FULL-TIME EMPLOYEES



HISTORICAL BUDGETED POSITIONS BY FUNCTION:

	2016	2017	2018	2019	2020	2021	2022	2023	2024	2025
Public Safety	1,292	1,365	1,395	1,424	1,441	1,434	1,448	1,500	1,535	1,563
Culture & Recreation.....	650	864	929	954	986	1,007	965	934	942	948
General Government.....	526	525	544	553	502	504	529	558	602	601
Sanitation.....	91	193	201	207	211	217	211	218	221	221
Public Works	129	127	140	150	156	150	150	155	153	148
Judicial.....	196	198	198	200	194	193	200	196	196	196
Other	288	79	90	117	110	122	124	193	175	186
TOTAL FTES:	3,272	3,351	3,497	3,605	3,600	3,627	3,627	3,754	3,824	3,863





Mayor **Carolyn G. Goodman**

Mayor Pro Tem **Brian Knudsen**, Ward 1

Councilman **Cedric Crear**, Ward 5

Councilwoman **Victoria Seaman**, Ward 2

Councilwoman **Olivia Diaz**, Ward 3

Councilwoman **Francis Allen-Palenske**, Ward 4

Councilwoman **Nancy E. Brune**, Ward 6

City Manager

Mike Janssen

Deputy City Manager

Steve Ford

Deputy City Manager

Tim Hacker

Deputy City Manager

Sabra Newby

Chief Financial Officers

Gary Ameling & Susan Heltsley

CITY OF LAS VEGAS

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