



BUDGET IN BRIEF

FISCAL YEAR 2025-26



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 prevention strategies through the development of public trust programs such as our Citizen's Police Academy and Department of Public Safety Volunteer Program and community policing programs such as our Problem Oriented Policing (POP) Team
- Increase level of safety and satisfaction with law enforcement, fire and medical and judicial services and thereby improve 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 2026 focused on supporting the priorities of the City Council while being fiscally responsible in not exceeding the city's financial resources.



Lawsuit Settlement

The city recently settled an inverse condemnation lawsuit, which will have a financial impact of just over \$350 million. Of this amount, \$315.4 million was paid in fiscal year 2025 and \$36 million will be paid in fiscal year 2027. The payment of this settlement was from general fund reserves, postponement of capital projects and cost saving measures including freezing positions and voluntary separations. A short-term loan was taken from the city's Sanitation Enterprise Fund which will need to be repaid by March 2026. The financial impact of this settlement set the direction for the fiscal year 2026 budget for which there was a need to replenish general fund reserves and to accumulate cash for the repayment of the short-term loan. In addition, Cashman Field was auctioned for \$36 million to make the final payment. The purchaser plans to develop 1750 new housing units that should have an economic impact of about \$700 million.

City departments proposed budget reductions for FY26. The City Manager Team reviewed these proposals, accepting only those that did not affect contractual obligations, critical needs, or revenue-supported programs. In preparing the FY26 budget, reductions were aligned with City Council priorities—most notably, preserving Public Safety funding, with no cuts to its operations or capital budgets. Efforts focused on minimizing impacts to city services and residents.

Budget increases were accommodated in the fiscal year 2026 budget for contractual agreements relating to inmate housing and animal control operations. In addition, the city increased the fiscal year 2026 contribution to the Las Vegas Metropolitan Police Department by \$4.5 million for police services provided. There were no new or expanded services included in the fiscal year 2026 general fund budget.

Strengthening Our Economy for Today and the Future

The city continues to invest in the infrastructure to facilitate continued growth with a capital projects budget of over half a billion dollars. About 40% of this capital budget is dedicated to traffic, road and flood control infrastructure and approximately 18% is dedicated to general government and city facilities. Additionally, approximately 18% is dedicated to the city's parks and the remaining going to public safety and special improvement districts.

A new parking garage will begin construction in fiscal year 2026 in the rapidly developing 18B Las Vegas Arts District which has become a destination area for both tourists and locals seeking out great food and entertainment. The new garage will contain 500 new parking spaces along with art installations that fit into the Arts District vibe.

In addition, the city will be opening The Las Vegas Civic Center in fiscal year 2026 which will bring all city services together in one campus. The Carolyn G. Goodman Plaza will have a retail component as well as a green area to host events. The fiscal year 2026 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
SHELLEY BERKLEY
Elected At Large



Councilman, Mayor Pro Tem
BRIAN KNUDSEN
WARD 1



Councilwoman
OLIVIA DÍAZ
WARD 3



Councilwoman
FRANCIS ALLEN-PALENSKE
WARD 4



Councilwoman
NANCY E. BRUNE
WARD 6

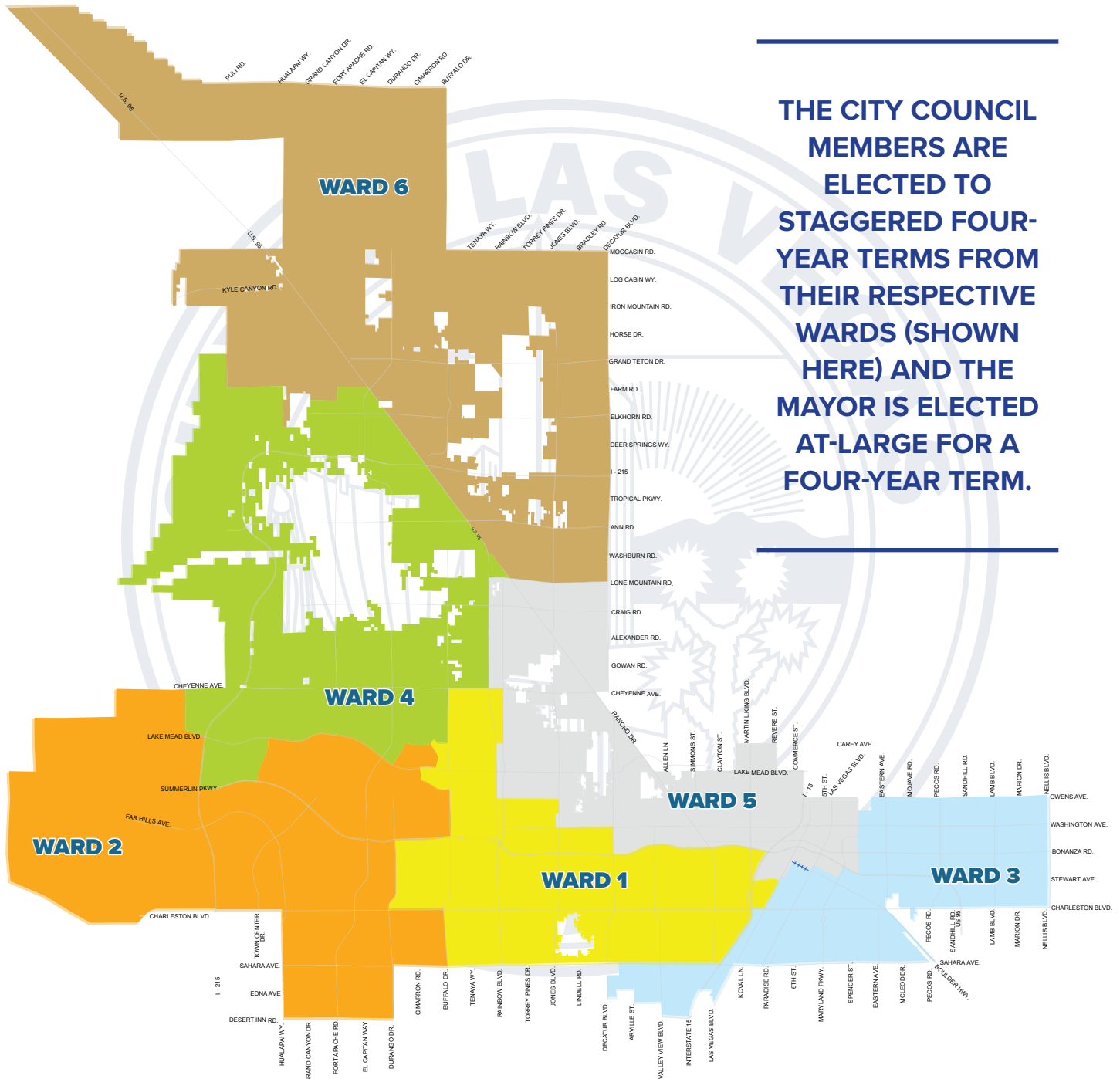


Councilwoman
**SHONDRA SUMMERS-
ARMSTRONG**
WARD 5



Councilwoman
KARA KELLEY
WARD 2

WARD MAP OF THE CITY OF LAS VEGAS



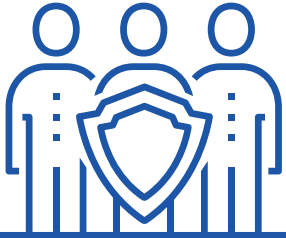
THE CITY COUNCIL
MEMBERS ARE
ELECTED TO
STAGGERED FOUR-
YEAR TERMS FROM
THEIR RESPECTIVE
WARDS (SHOWN
HERE) AND THE
MAYOR IS ELECTED
AT-LARGE FOR A
FOUR-YEAR TERM.

STATISTICS

City of Las Vegas population:..... 681,397
Las Vegas valley population: 2,352,230
Median age:.....39.6

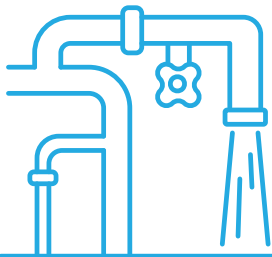
Households: 254,250
Land area (square miles): 142

LAS VEGAS AT-A-GLANCE



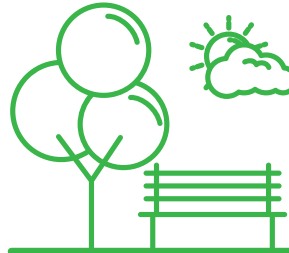
PUBLIC SAFETY

Number of fire calls for service:129,413
Fire hydrants:..... 26,000
Fire stations: 22
High-priority calls:8,956
Arrests and citations:10,401
Detention Center average daily population:445
Animal protection service priority calls:..... 4,868



UTILITIES

Wastewater treated (billions of gallons):...16,790
Average daily flow into the
wastewater plant (millions of gallons): 46
Storm drain pipelines:.....539
Sewer main pipelines (miles):1,989
Wastewater lift stations:1
Number of treatment plants:3
Number of customers:.....250,654



PARKS AND RECREATION FACILITIES

Parks:87
Park acreage:1,110
Playgrounds:145
Baseball fields: 54
Soccer fields: 54
Golf courses:4
Swimming pools:6
Pickleball courts: 27
Dog parks:25
Splash pads:29



INFRASTRUCTURE AND FACILITIES

Paved roads (miles):1,392
Parking spaces:10,366
Streetlights 61,585
Traffic signals.....1,035
Community centers14

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. This year, the City Council held its budget workshop on March 25 to review department budgets and requests for additional operational funds.

APRIL - MAY:

Feedback and input from the workshop was incorporated into a tentative budget that was presented to Council on the April 2nd, 2025 meeting and 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.

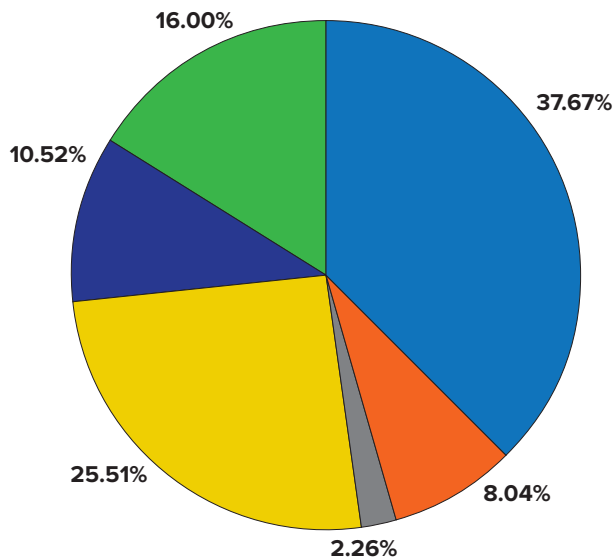
PUBLIC TRANSPARENCY:

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 2025-26 BUDGET - BY THE NUMBERS

The city's adopted operating and capital budgets total \$2.3 billion including the following:



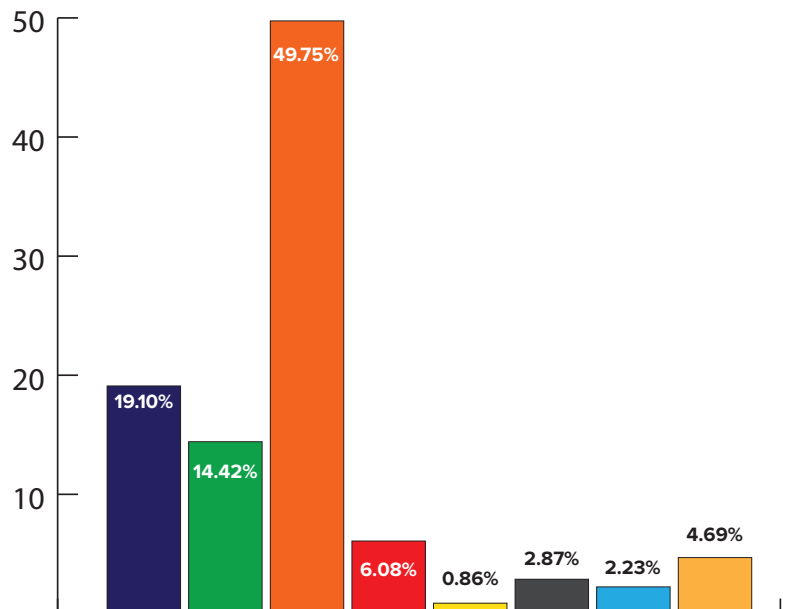
OVERVIEW BY FUND (ALL FUNDS):

General Fund	\$877,458,801
Special Revenue Funds	\$187,335,812
Debt Service Funds	\$52,617,576
Capital Projects Funds	\$594,185,993
Enterprise Funds	\$245,081,906
Internal Service Funds	\$372,691,089*
Total	\$2,329,371,177

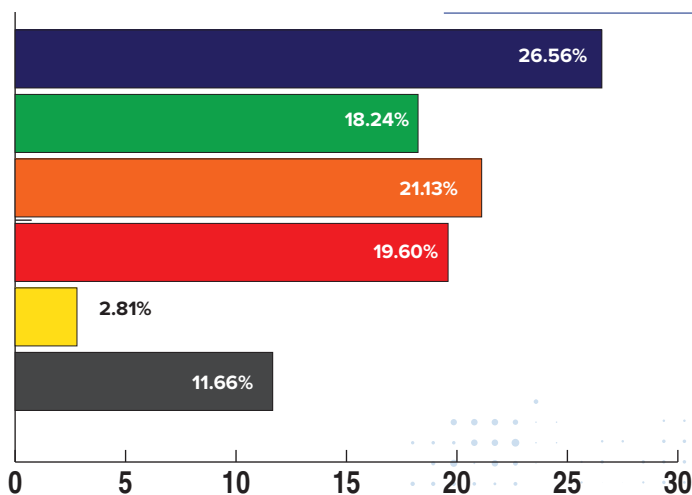
*mostly due to budgeted transfer for repayment of Sanitation loan

GENERAL FUND REVENUES:

Taxes	\$162,900,000
Licenses & Permits	\$122,984,610
Consolidated/Sales Taxes	\$424,270,000
Charges for Services	\$51,812,045
Fines & Forfeits	\$7,350,000
Miscellaneous	\$24,443,175
Operating Transfers In	\$19,000,000
Other Financing Sources	\$40,000,000
Subtotal all Revenue Sources	\$852,759,830



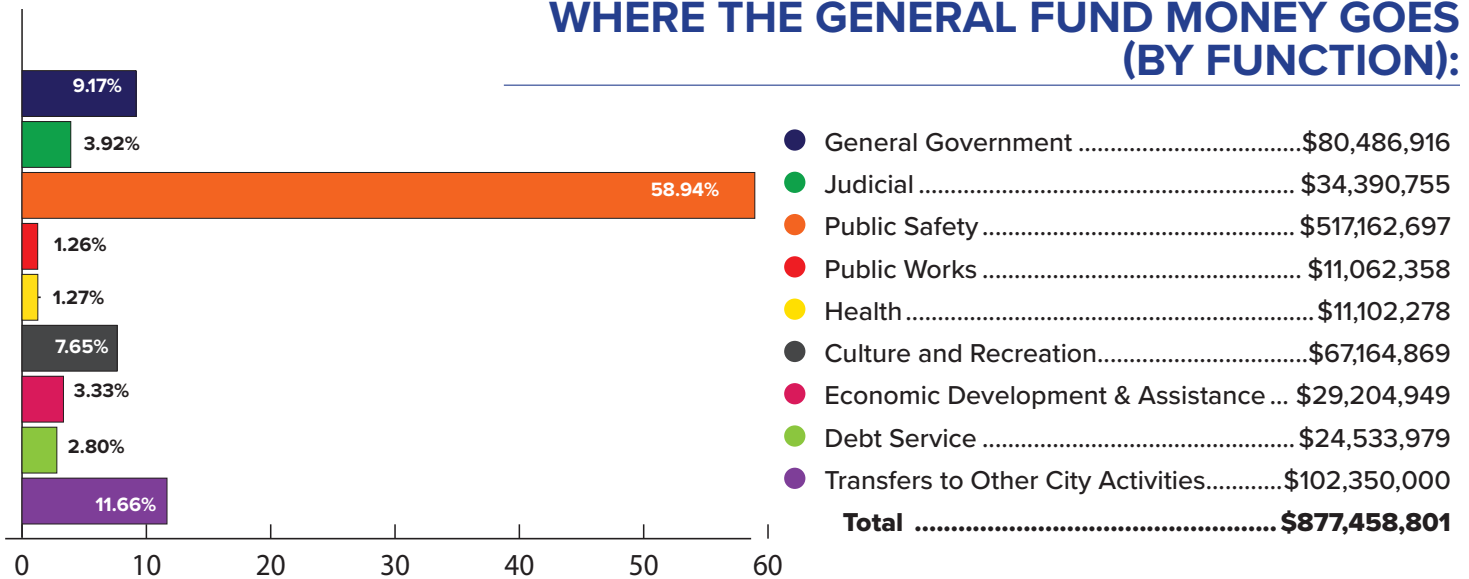
WHERE THE GENERAL FUND MONEY GOES (BY CATEGORY):



Salaries and Wages	\$233,066,807
Employee Benefits	\$160,079,045
Metropolitan Police	\$185,360,529
Services and Supplies	\$172,068,411
Debt Service	\$24,533,979
Transfers Out	\$102,350,000
Total	\$877,458,801

FY 2025-26 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.

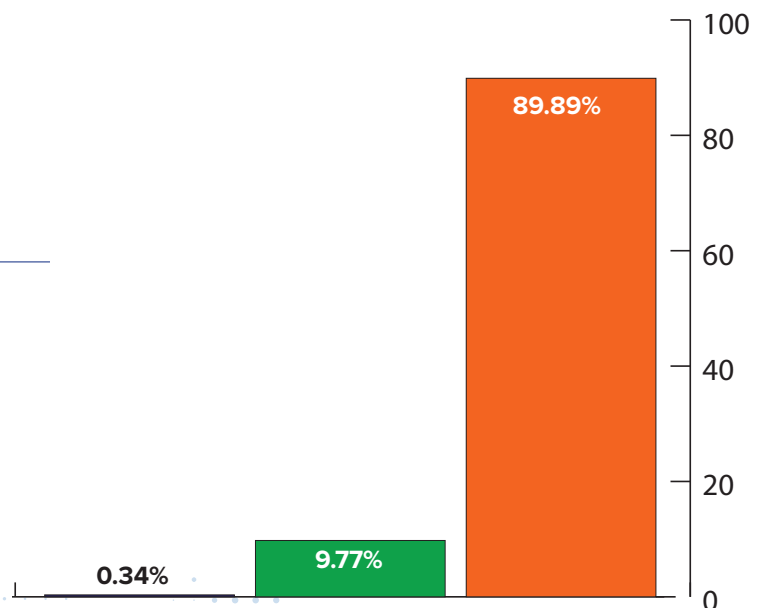
Capital Projects Funds (CPF): These funds account for the purchase of or construction of major facilities not financed through the enterprise funds described below.

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	\$350,000
Transfers to CPFs	\$10,000,000
Transfers to ISFs	\$92,000,000
Total	\$102,350,000



5-YEAR CAPITAL PLAN

The 5-Year Capital Improvement Plan (CIP) includes 315 projects of which five are new projects. The total 5-Year CIP is \$1.77 billion dollars. The funding of the projects is 46% city financial resources and 54% 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 couple of the largest projects we would like to highlight include two park projects funded by the Southern Nevada Public Land Management Act:

BETTYE WILSON SOCCER COMPLEX

The city has been awarded \$19.3 million to expand the soccer complex. The west field upgrades will include four new soccer fields with a tot lot, restroom enhancements, walking paths and parking lot. Twice a year, soccer teams from around the world compete in the Las Vegas Mayor's Cup International Soccer Showcase, which takes place at this complex.



5-YEAR CAPITAL PLAN

NORTHWEST REGIONAL PARK

The park site is located on the northwest corner of Log Cabin Way and El Capitan Way. The entire complex will consist of 160-acres that will house a high school, library and a city park. The \$24.3 million awarded to this project will fund phased amenities. The project will create open space and outdoor recreational and educational features, with interpretive elements that reflect the area's historic and cultural significance including its ties to the Las Vegas & Tonopah Railroad and the heritage of the Southern Paiute people. Phase 1A will include the design and development of a



historic railroad-themed workers camp with tents, other historic interpretive amenities, a pedestrian loop trail, playground and water play area, shade structures, an amphitheater, and a dog park among other park amenities on the 18 acres shown above.

The CIP includes numerous projects aimed at enhancing the roadway network, along with a wide range of pedestrian, bicycle and transit safety improvements. Significant investments are also planned for upgrading streetlight systems. In addition, the plan allocates substantial funding to improve flood control infrastructure, sanitary sewer collection systems and wastewater treatment facilities.

Several other funded projects focus on replacing and rehabilitating existing infrastructure, including synthetic turf fields, park and facility roofs, HVAC systems, flooring, restrooms, waterlines and landscape irrigation.

A major portion of the CIP is dedicated to public safety, with key investments in a new joint 911 dispatch center, fire apparatus replacements, and upgrades to fire and public safety training facilities.

The city publishes the complete 5-year CIP plan on our website at: <https://www.lasvegasnevada.gov/Government/Departments/Finance>

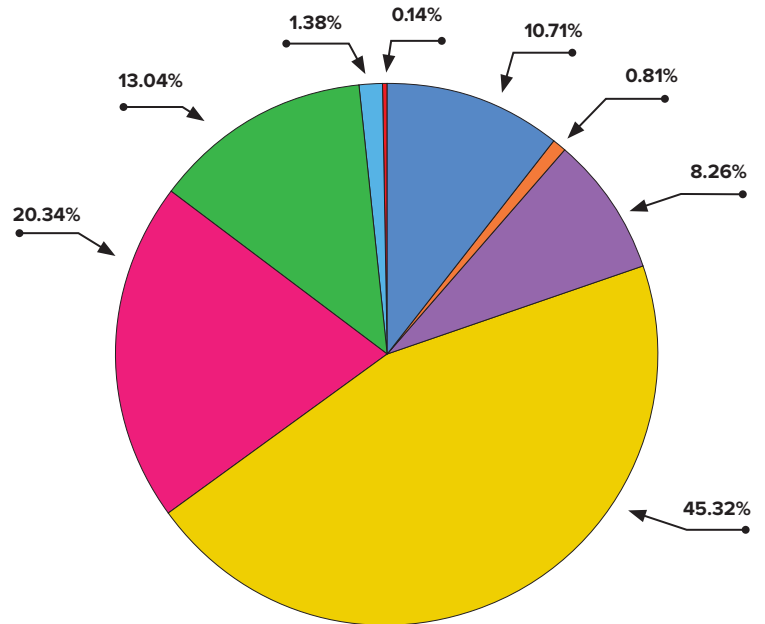


5-YEAR CAPITAL PLAN

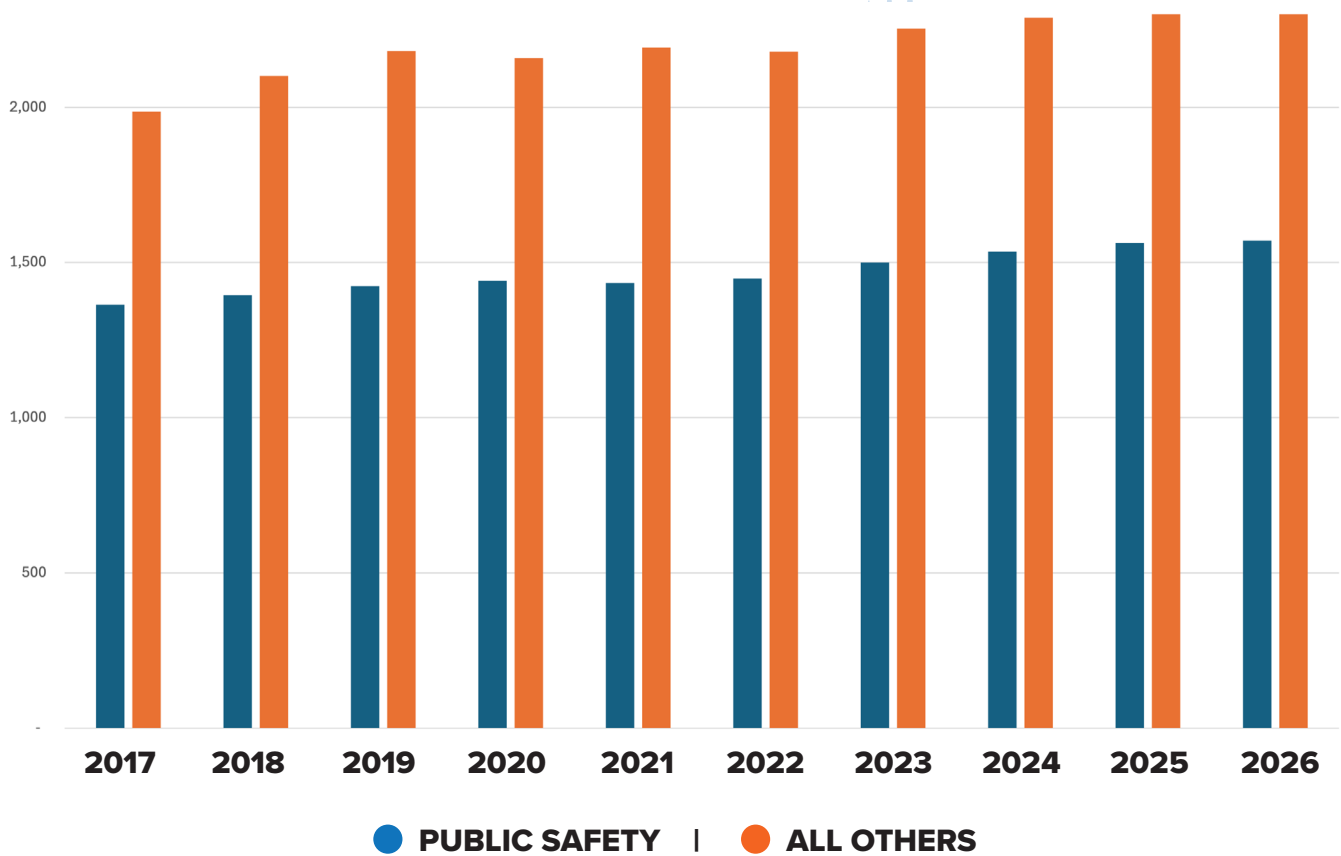
CAPITAL IMPROVEMENT PLAN SUMMARY PROJECT EXPENDITURES BY FUNCTION FISCAL YEARS 2026-2030

EXPENDITURES:

General Government	\$189,031,378
IT CIP Projects	\$14,315,443
Public Safety	\$145,876,357
Public Works	\$800,118,474
Sanitation	\$359,061,317
Culture & Recreation.....	\$230,249,797
Economic Development & Assistance	\$24,429,543
Municipal Parking	\$2,548,298
Total.....	\$1,765,630,607



FULL-TIME EMPLOYEES



HISTORICAL BUDGETED POSITIONS BY FUNCTION:

	2017	2018	2019	2020	2021	2022	2023	2024	2025	2026
Public Safety	1,365	1,395	1,424	1,441	1,434	1,448	1,500	1,535	1,563	1,571
Culture & Recreation.....	864	929	954	986	1,007	965	934	942	948	949
General Government.....	525	544	553	502	504	529	558	602	601	589
Sanitation.....	193	201	207	211	217	211	218	221	221	222
Public Works	127	140	150	156	150	150	155	153	148	152
Judicial.....	198	198	200	194	193	200	196	196	196	196
Other	79	90	117	110	122	124	193	175	186	192
TOTAL FTES:	3,351	3,497	3,605	3,600	3,627	3,627	3,754	3,824	3,863	3,871





Mayor **Shelley Berkley**

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

Councilwoman **Olivia Diaz**, Ward 3

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

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

Councilwoman **Shondra Summers-Armstrong**, Ward 5

Councilwoman **Kara Kelley**, Ward 2

City Manager

Mike Janssen

Deputy City Manager

Tim Hacker

Deputy City Manager

Sabra Newby

Deputy City Manager

Rosa Cortez

Chief Financial Officer

Susan Heltsley

CITY OF LAS VEGAS

702.229.CITY | lasvegasnevada.gov

495 S. Main St. | Las Vegas, NV 89101