

BUDGET IN BRIEF

FISCAL YEAR 2022-23



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

Largely due to Federal stimulus monies flowing into the state, the pandemic did not have as negative an impact on the city's revenues as expected. This allowed the budget process for fiscal year 2023 to focus 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.

- Twenty Fire and Rescue Department staff for a new fire station to be opened in Skye Canyon
- Additional funding for maintenance of Fire and Rescue Department equipment

- The addition of six deputy city marshals for patrolling city parks and facilities, and four marshals to enhance patrol of the Fremont Street Experience, a key economic driver for the city
- Two Municipal Court marshals and six communication specialist positions were approved to support the court
- Restoration of 10 correction officer positions in the city's detention facility
- The addition of one animal control officer in the 2023 budget with another position planned to be added in the fiscal year 2024 budget
- Increased contributions to the Las Vegas Metropolitan Police Department, which will facilitate the reinstatement of 46 civilian positions to better support law enforcement efforts

Investing in Public Health

This City Council prioritizes public health as a building block of a world-class city, and has designated a Medical District in the downtown. University of Nevada at Las Vegas (UNLV) has a new medical building and the Kirk Kerkorian School of Medicine and several medical specialists have settled in the district over the past three years.

The city of Las Vegas entered into a development agreement for a new medical office building and parking garage to support the new Kerkorian Medical School and other medical providers in the district. Construction on this project is expected to start in 2023.

The fiscal year 2023 budget also includes an expansion of homeless services including three new wellness centers, and a recuperative care center to reduce emergency room visits to enhance quality of life for all.

Strengthening Our Economy for Today and the Future

The City Council has included budget dollars for a new 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 and increased staffing for the mobile pre-kindergarten program has been included in this budget and the city is opening a first-of-its-kind in the nation charter school in a historically under-served neighborhood in an effort to help the next generation be successful and ready to contribute to the Las Vegas community.

In addition, the city received approximately \$130 million in American Rescue Plan Act Federal Funding; the majority of these funds will be spent during the next two fiscal years on small business support, non-profit services that ensure residents have housing and utility stability, 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
STAVROS S. ANTHONY
WARD 4



Councilwoman
MICHELE FIORE
WARD 6



Councilman
CEDRIC CREAR
WARD 5



Councilman
BRIAN KNUDSEN
WARD 1



Councilwoman
VICTORIA SEAMAN
WARD 2

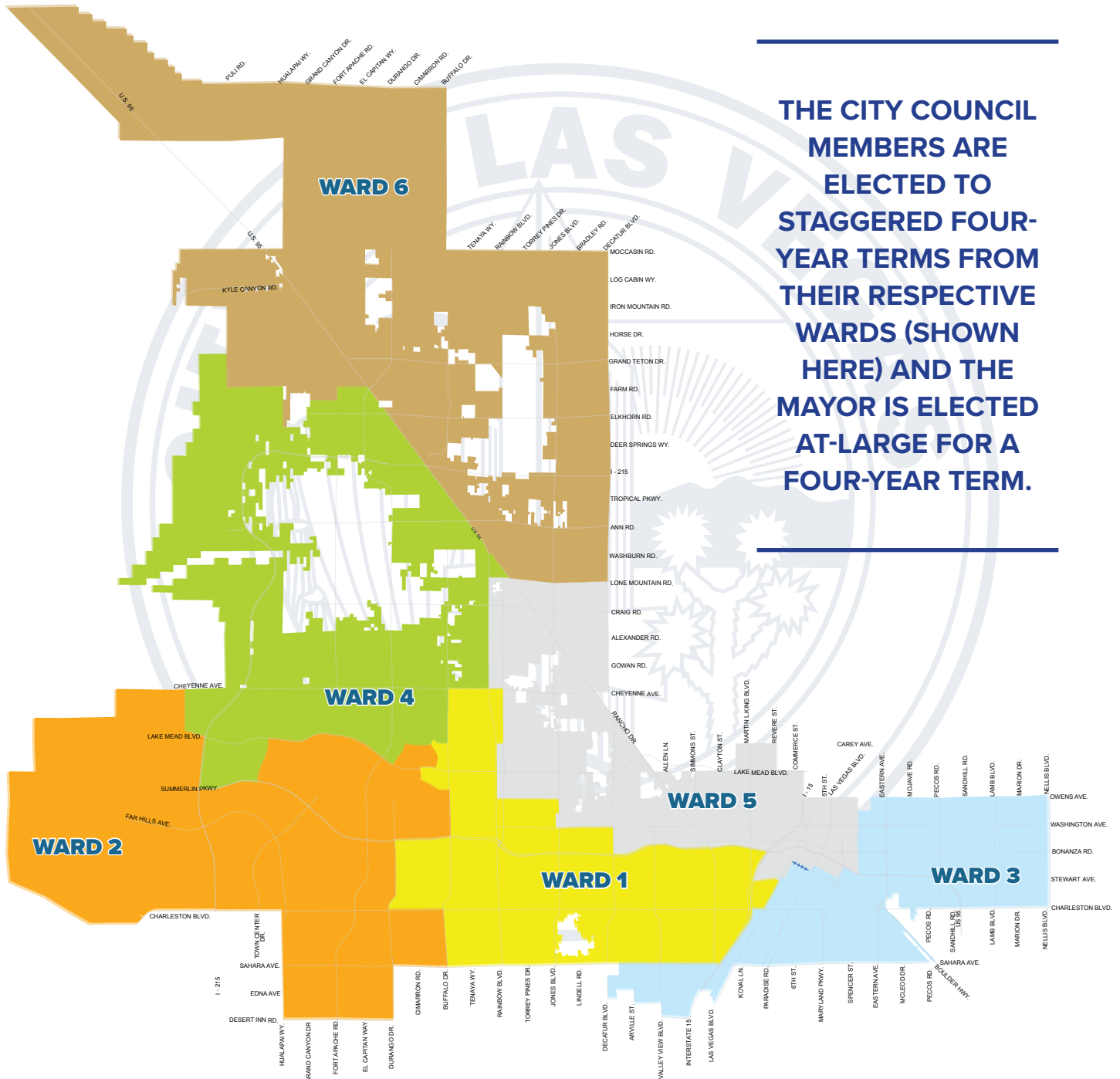


Councilwoman
OLIVIA DÍAZ
WARD 3

THE CITY OF LAS VEGAS CORE PURPOSE

*Building Community
To Make Life Better*

WARD MAP OF THE CITY OF LAS VEGAS



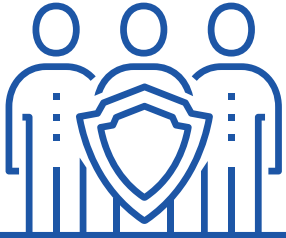
THE CITY COUNCIL MEMBERS ARE ELECTED TO STAGGERED FOUR-YEAR TERMS FROM THEIR RESPECTIVE WARDS (SHOWN HERE) AND THE MAYOR IS ELECTED AT-LARGE FOR A FOUR-YEAR TERM.

STATISTICS

City of Las Vegas population:..... 667,679
Las Vegas valley population: 2,264,590
Median age:..... 38

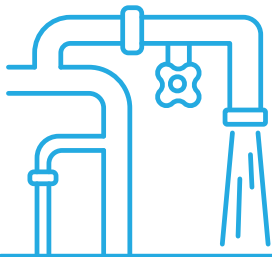
Households: 244,298
Land area (square miles): 142

LAS VEGAS AT-A-GLANCE



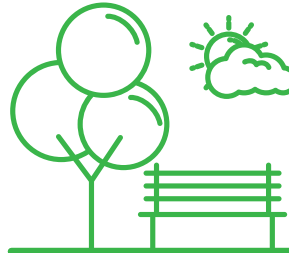
PUBLIC SAFETY

Number of fire calls for service:86,843
Fire hydrants:..... 18,000
Fire stations: 22
High-priority calls: 7,543
Arrests and citations: 2,298
Detention Center average daily population:.... 393
Animal protection service priority calls:.... 4,932



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):1,869
Wastewater lift stations:1
Number of treatment plants:3
Number of customers:.....226,091



PARKS AND RECREATION FACILITIES

Parks: 85
Park acreage: 1,979
Playgrounds: 143
Baseball fields: 54
Soccer fields: 50
Golf courses: 4
Swimming pools: 6
Pickleball courts: 15
Dog parks: 25
Splash pads: 29



INFRASTRUCTURE AND FACILITIES

Paved roads (miles): 1,386
Parking spaces: 10,000
Streetlights 55,225
Traffic signals 1,096
Community center 18

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 6 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 18, 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.

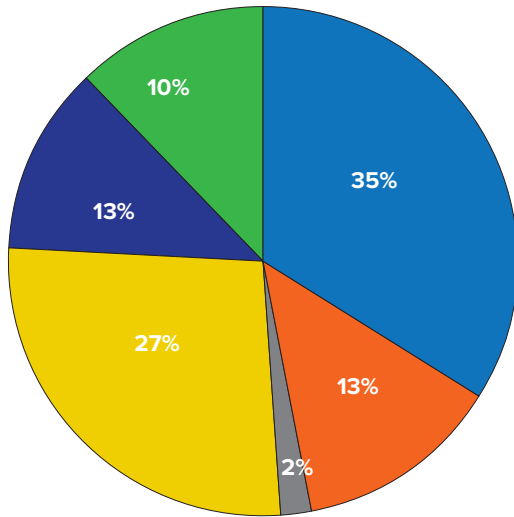
PUBLIC TRANSPARENCY:

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 2022-23 BUDGET - BY THE NUMBERS

The city's adopted operating and capital budgets total \$2 billion including the following:

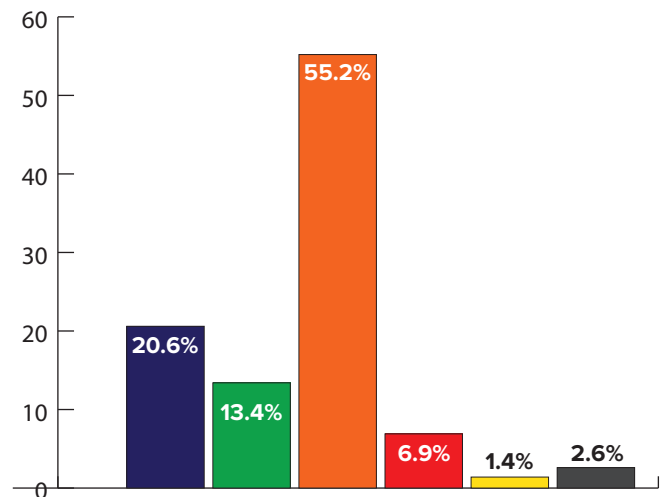


OVERVIEW BY FUND (ALL FUNDS):

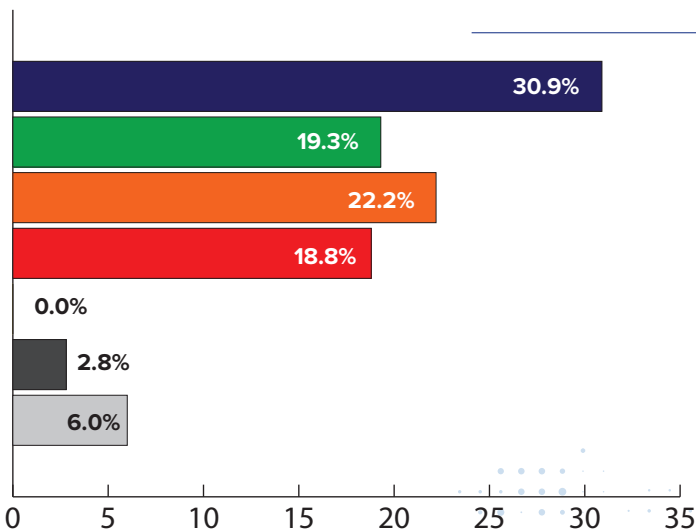
General Fund	\$691,485,640
Special Revenue Funds	\$258,839,424
Debt Service Funds	\$41,280,333
Capital Projects Funds	\$534,105,702
Enterprise Funds	\$247,925,189
Internal Service Funds	\$186,526,552
Total	\$1,960,162,840

GENERAL FUND REVENUES:

Taxes	\$144,620,400
Licenses & Permits	\$93,789,970
Consolidated/Sales Taxes	\$387,488,045
Charges for Services	\$48,418,649
Fines & Forfeits	\$9,630,500
Miscellaneous	\$17,931,392
Subtotal all Revenue Sources..	\$701,878,956



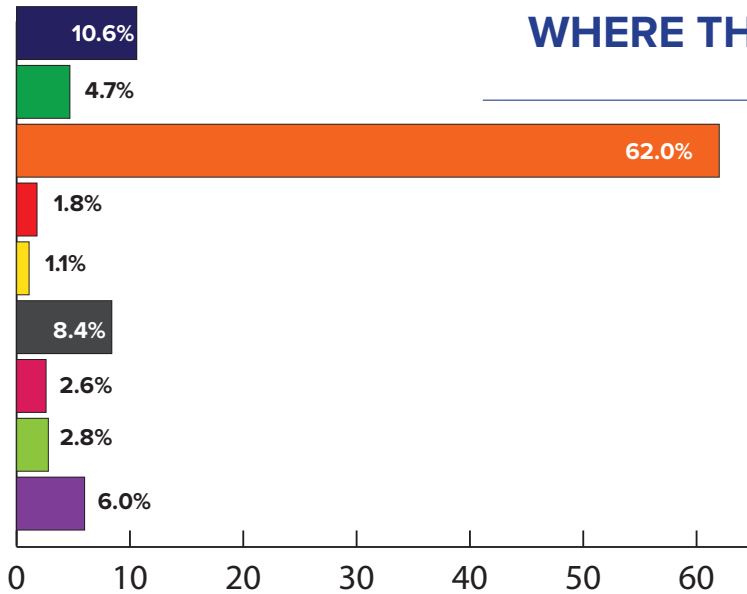
WHERE THE GENERAL FUND MONEY GOES (BY CATEGORY):



Salaries and Wages	\$213,722,295
Employee Benefits	\$133,365,954
Metropolitan Police	\$153,546,648
Services and Supplies	\$129,841,043
Capital Outlay Expenditures	\$170,200
Debt Service	\$19,314,500
Transfers Out	\$41,525,000
Total	\$691,485,640

FY 2022-23 BUDGET - BY THE NUMBERS

WHERE THE GENERAL FUND MONEY GOES (BY FUNCTION):



General Government	\$73,594,255
Judicial	\$32,818,957
Public Safety	\$428,558,270
Public Works	\$12,233,777
Health	\$7,390,199
Culture and Recreation.....	\$58,265,174
Economic Development & Assistance	\$17,785,508
Debt Service	\$19,314,500
Transfers to Other City Activities.....	\$41,525,000
Total	\$691,485,640

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.

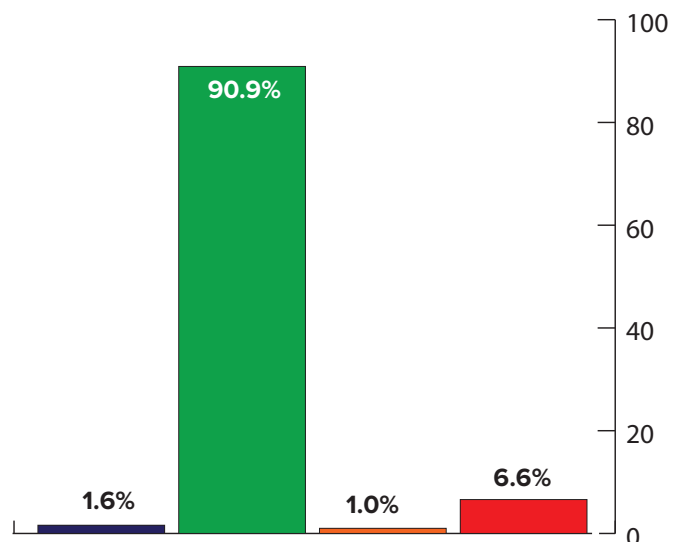
Capital Projects Funds (CPF): These funds account for the purchase of or construction of major facilities not financed through the enterprise funds described below.

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	\$650,000
Transfers to CPFs.....	\$37,735,000
Transfers to Enterprise funds.....	\$400,000
Transfers to ISFs.....	\$2,740,000
Total	\$41,525,000



5-YEAR CAPITAL PLAN

The 5 Year Capital Improvement Plan (CIP) includes 361 projects of which 57 are new projects. The total 5 Year CIP is \$1.47 billion dollars. The funding of the projects is 55% city earned revenues and 45% from outside sources such as Regional Transportation Commission (RTC), Special Assessments/Special Improvement Districts, Clark County Regional Flood Control District (CCRFCD), Contributions, and Nevada Department of Transportation (NDOT) and federal grants. The city plans to spend 67% of the funds (\$992 million) over the next two fiscal years, with the remaining 33% being spent in the remaining three years.

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

The Civic Center Plaza and Buildings Project involves development of an entire City block (almost 3 acres) bounded by Main Street/1st Street/Clark Avenue/Bonneville Avenue, adjacent to the existing City Hall. The Project entails construction of a 5 story building along Main Street and a 4 story building along Bonneville Avenue. Additionally, the project includes construction of a landscaped outdoor Civic Plaza area fully programmable for a variety of events including concerts, art shows, etc. Completion of the 5 story building is expected in December 2024 and the 4 story building is expected to be completed in mid-2025.



The city of Las Vegas is partnering with the College of Southern Nevada (CSN) on the operations of the new East Las Vegas CSN Training and Development Center. The city will be planning, designing and constructing the training center to be located on land formerly known as Desert Pines Golf Course. This collaboration includes other partnerships with Workforce Connections, Clark County Department of Juvenile Justice Services, Nevada System of Higher Education, and Nevada Department of Training and Rehabilitation.

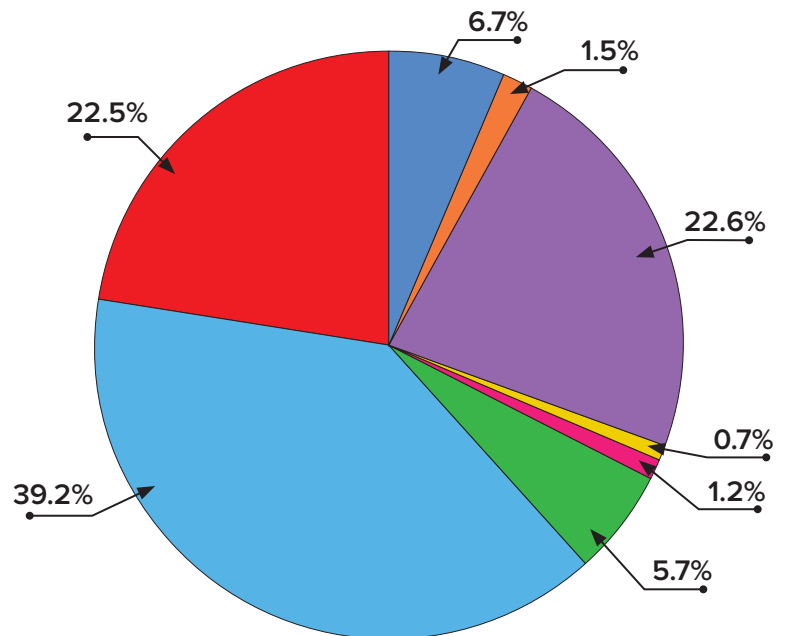
Many of the other projects funded are focused on replacement and refurbishment of existing assets such as synthetic sports field turf replacements, fire apparatus, park and facility roofs, HVAC, flooring, restroom rehabilitations, and water and irrigation systems. The city publishes the 5 Year CIP plan 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

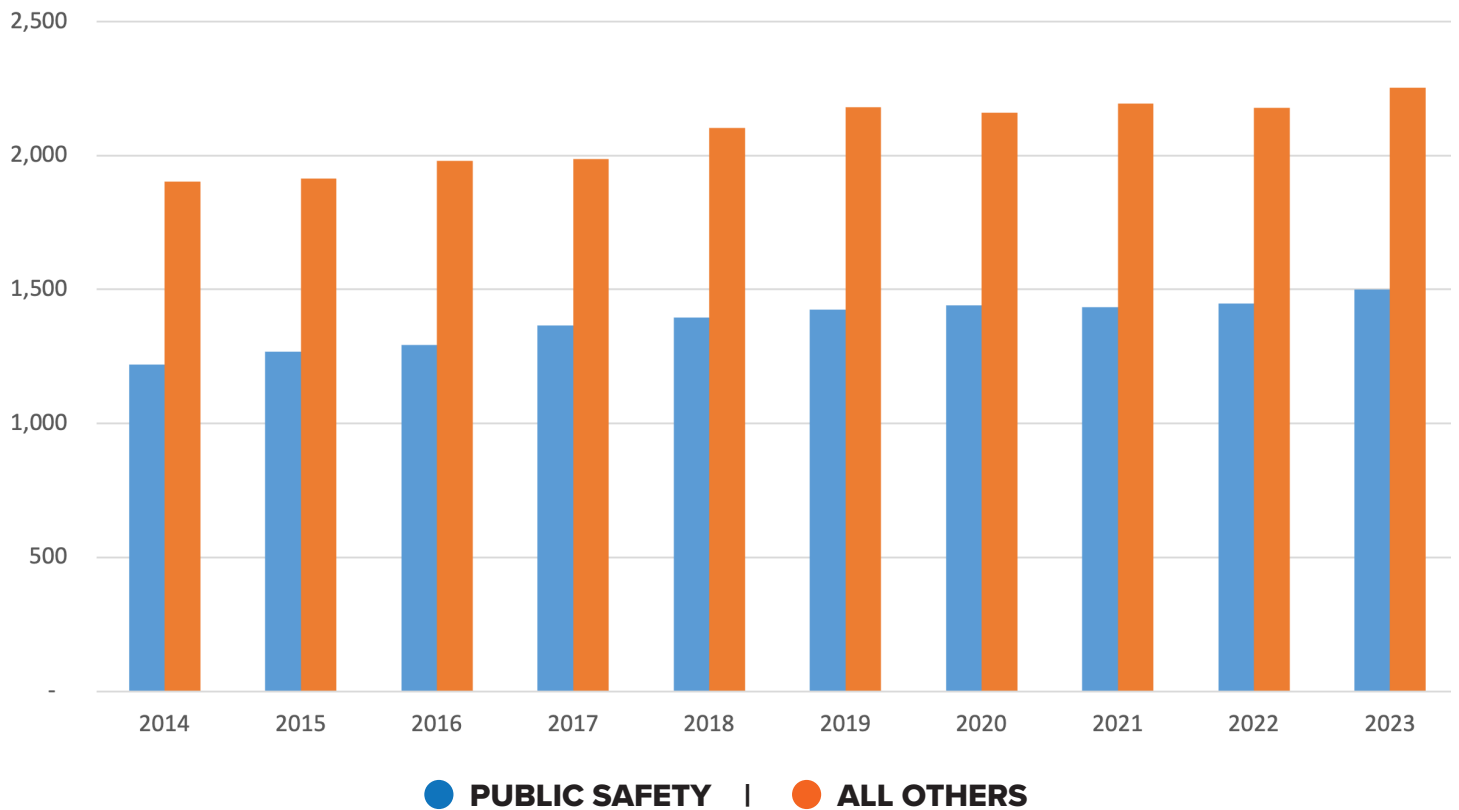
CAPITAL IMPROVEMENT PLAN SUMMARY PROJECT EXPENDITURES BY FUNCTION FISCAL YEARS 2023-2027

EXPENDITURES:

● Culture & Recreation.....	\$ 98,047,793
● Economic Development & Assistance	\$ 21,571,055
● General Government.....	\$ 333,702,262
● IT CIP Projects.....	\$ 10,206,718
● Municipal Parking	\$ 18,183,500
● Public Safety.....	\$ 83,760,211
● Public Works	\$ 577,134,592
● Sanitation	\$ 331,312,987
Total.....	\$1,473,919,118



FULL-TIME EMPLOYEES



HISTORICAL BUDGETED POSITIONS BY FUNCTION:

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Public Safety	1,219	1,268	1,292	1,365	1,395	1,424	1,441	1,434	1,448	1,500
Culture & Recreation.....	839	624	650	864	929	954	986	1,007	965	934
General Government.....	490	500	526	525	544	553	502	504	529	558
Sanitation.....	181	184	191	193	201	207	211	217	211	218
Public Works	132	133	129	127	140	150	156	150	150	155
Judicial.....	195	196	196	198	198	200	194	193	200	196
Other	65	278	288	79	90	117	110	122	124	193
TOTAL FTES:	3,121	3,183	3,272	3,351	3,497	3,605	3,600	3,627	3,627	3,754



CITY OF
Las Vegas





Mayor Carolyn G. Goodman
Mayor Pro Tem Stavros S. Anthony, Ward 4
Councilwoman Michele Fiore, Ward 6
Councilman Cedric Crear, Ward 5
Councilman Brian Knudsen, Ward 1
Councilwoman Victoria Seaman, Ward 2
Councilwoman Olivia Diaz, Ward 3

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

702.229.CITY (2489) | lasvegasnevada.gov
495 S. Main St. | Las Vegas, NV 89101

