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
OLIVIA DÍAZ
WARD 3

Councilwoman
VICTORIA SEAMAN
WARD 2

THE CITY OF LAS VEGAS CORE PURPOSE

Building Community
To Make Life Better
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

<table>
<thead>
<tr>
<th>Description</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>City of Las Vegas population</td>
<td>667,679</td>
</tr>
<tr>
<td>Las Vegas valley population</td>
<td>2,264,590</td>
</tr>
<tr>
<td>Median age</td>
<td>38</td>
</tr>
<tr>
<td>Households</td>
<td>244,298</td>
</tr>
<tr>
<td>Land area (square miles)</td>
<td>142</td>
</tr>
</tbody>
</table>

### Public Safety

<table>
<thead>
<tr>
<th>Description</th>
<th>Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>Number of fire calls for service</td>
<td>86,843</td>
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<tr>
<td>Fire hydrants</td>
<td>18,000</td>
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<tr>
<td>Fire stations</td>
<td>22</td>
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<tr>
<td>High-priority calls</td>
<td>7,543</td>
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<tr>
<td>Arrests and citations</td>
<td>2,298</td>
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<tr>
<td>Detention Center average daily population</td>
<td>393</td>
</tr>
<tr>
<td>Animal protection service priority calls</td>
<td>4,932</td>
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</table>

### Las Vegas at-a-Glance

<table>
<thead>
<tr>
<th>Description</th>
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<tbody>
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<td>244,298</td>
</tr>
<tr>
<td>Land area (square miles)</td>
<td>142</td>
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</table>

### Infrastructure and Facilities

<table>
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<tr>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Paved roads (miles)</td>
<td>1,386</td>
</tr>
<tr>
<td>Parking spaces</td>
<td>10,000</td>
</tr>
<tr>
<td>Streetlights</td>
<td>55,225</td>
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<tr>
<td>Traffic signals</td>
<td>1,096</td>
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<tr>
<td>Community center</td>
<td>18</td>
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</table>

### Parks and Recreation Facilities

<table>
<thead>
<tr>
<th>Description</th>
<th>Number</th>
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</thead>
<tbody>
<tr>
<td>Parks</td>
<td>85</td>
</tr>
<tr>
<td>Park acreage</td>
<td>1,979</td>
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<tr>
<td>Playgrounds</td>
<td>143</td>
</tr>
<tr>
<td>Baseball fields</td>
<td>54</td>
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<tr>
<td>Soccer fields</td>
<td>50</td>
</tr>
<tr>
<td>Golf courses</td>
<td>4</td>
</tr>
<tr>
<td>Swimming pools</td>
<td>6</td>
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<tr>
<td>Pickleball courts</td>
<td>15</td>
</tr>
<tr>
<td>Dog parks</td>
<td>25</td>
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<tr>
<td>Splash pads</td>
<td>29</td>
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</table>

### Utilities

<table>
<thead>
<tr>
<th>Description</th>
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</thead>
<tbody>
<tr>
<td>Wastewater treated (billions of gallons)</td>
<td>15,585</td>
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<tr>
<td>Average daily flow into the wastewater plant</td>
<td>43</td>
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<tr>
<td>Storm drain pipelines</td>
<td>508</td>
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<tr>
<td>Sewer main pipelines (miles)</td>
<td>1,869</td>
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<tr>
<td>Wastewater lift stations</td>
<td>1</td>
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<tr>
<td>Number of treatment plants</td>
<td>3</td>
</tr>
<tr>
<td>Number of customers</td>
<td>226,091</td>
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</tbody>
</table>
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.
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
**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.

### 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

### 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
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.
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

![Bar chart showing historical budgeted positions by function]

HISTORICAL BUDGETED POSITIONS BY FUNCTION:

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</tr>
</thead>
<tbody>
<tr>
<td>Public Safety</td>
<td>1,219</td>
<td>1,268</td>
<td>1,292</td>
<td>1,365</td>
<td>1,395</td>
<td>1,424</td>
<td>1,441</td>
<td>1,434</td>
<td>1,448</td>
<td>1,500</td>
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<tr>
<td>Culture &amp; Recreation</td>
<td>839</td>
<td>624</td>
<td>650</td>
<td>864</td>
<td>929</td>
<td>954</td>
<td>986</td>
<td>1,007</td>
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<tr>
<td>General Government</td>
<td>490</td>
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<td>526</td>
<td>525</td>
<td>544</td>
<td>553</td>
<td>502</td>
<td>504</td>
<td>529</td>
<td>558</td>
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<tr>
<td>Sanitation</td>
<td>181</td>
<td>184</td>
<td>191</td>
<td>193</td>
<td>201</td>
<td>207</td>
<td>211</td>
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<td>90</td>
<td>117</td>
<td>110</td>
<td>122</td>
<td>124</td>
<td>193</td>
</tr>
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</table>

TOTAL FTES: 3,121 3,183 3,272 3,351 3,497 3,605 3,600 3,627 3,627 3,754
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