

# ADOPTED BUDGET

23  
24

CITY OF NORTH LAS VEGAS, NEVADA  
FISCAL YEAR 2023-2024



PECOS ROAD

NORTH LAS VEGAS VA  
MEDICAL



City of North Las Vegas

# Adopted Budget

Fiscal Year 2023-24



**Ryann Juden**  
City Manager

2250 Las Vegas Blvd. N.  
North Las Vegas, Nevada 89030  
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[www.cityofnorthlasvegas.com](http://www.cityofnorthlasvegas.com)

# CITY OF NORTH LAS VEGAS MAYOR AND COUNCIL



Pamela A. Goynes-Brown  
Mayor



Isaac E. Barron  
Councilman, Ward 1



Ruth Garcia-Anderson  
Councilwoman, Ward 2



Scott Black  
Councilman, Ward 3



Richard J. Cherchio  
Councilman, Ward 4



Dr. Ryann Juden  
City Manager



William Harty  
Chief Financial Officer



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## BUDGET MESSAGE

Mayor  
Pamela Goynes-Brown

City Manager  
Ryann Juden

Council Members  
Scott Black  
Isaac E. Barron  
Ruth Garcia-Anderson  
Richard J. Cherchio



## Budget Message July 1, 2023

### Honorable Mayor and Members of the City Council

**W**e present to you the fiscal 2024 program of services as adopted May 17, 2023. This budget document represents the City of North Las Vegas' commitment to provide its citizens with sound fiscal management that facilitates the highest levels of service and a strong quality of life.

The fiscal 2024 operating budget amounts to \$630.1 million and is supplemented with \$398.1 million in capital improvement projects to produce a total financial program of \$1,028.2 million. The operating budget increased 22.0% from the 2023 adopted budget and the capital project-spending plan increased 37.0% over the fiscal year 2023 adopted capital project-spending plan.

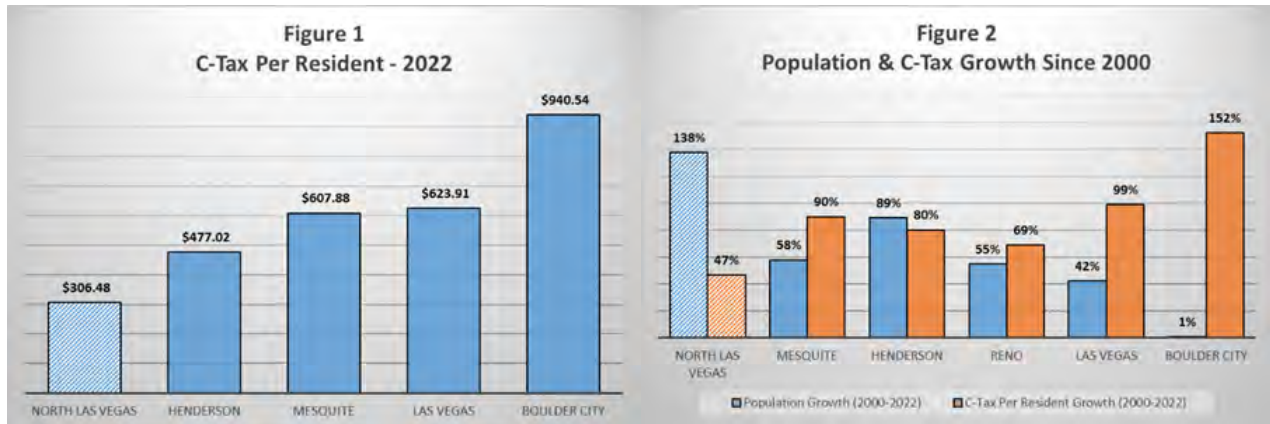
Southern Nevada's economy continues to improve since the COVID-19 pandemic. Visitor volume increased 20.5% in 2022 after an increase of 60% the previous year. Despite these increases visitor volume has not yet returned to levels experienced prior to the pandemic. Taxable sales are up 25.5% from the prior year and gaming revenues are increasing. Construction trends on the other hand as indicated from building permits continue to decline. FY 2022 saw a decrease of 24.6% from 2021 and FY 2023 is projected to be 6.3% less than FY 2022. Inflation is the culprit as the Fed continues to increase interest rates in order to bring it down to acceptable levels.

Fiscal Year 2024 General Fund revenues reflect an 11% increase over the Fiscal Year 2023. Expenditures are budgeted 20.5% more than Fiscal Year 2023 adopted budget mainly due to staffing increases and inflation. FY 2024 expenditures exceed revenues by \$71.0 million and will be funded by a drawdown of the fund balance to 14.0% in this budget.

Consolidated Tax ("C-TAX") is budgeted to be \$9.2 million higher in FY 2024 vs. FY 2023 but relatively flat to projected FY 2023 revenue. However, the City's C-TAX revenue per resident continues to lag all other southern Nevada Municipalities. As indicated in Figure 1, North Las Vegas received \$306.48 per resident in FY 2022 compared to \$477.02 in Henderson, \$607.88 in Mesquite, \$623.91 in the City of Las Vegas, and \$940.54 in Boulder City. North Las Vegas' \$306.48 per resident is 55.6% less than Henderson, 198.3% less than Mesquite, 203.6% less than the City of Las Vegas and 306.9% less than Mesquite. This inequity is further evident when comparing population growth since the year 2000 with other municipalities. Figure 2 shows the City of North Las Vegas' population has grown 138% since 2000 compared to Henderson's 89%, Mesquite's 58%, Reno's 55%, City of Las Vegas's 42% and Boulder City's 1%. Over the same timeframe C-TAX growth in North Las Vegas was 47% compared to Henderson's 80%, Mesquite's 90%, Reno's 69%, City of Las Vegas's 99% and Boulder City's 152%.

This puts the City of North Las Vegas at a disadvantage of having to provide the same essential services to its citizens with less than other municipalities.

## BUDGET MESSAGE



Other budgeted FY 2024 General Fund revenues include Property Taxes at \$16.4 million, 5.3% greater than FY 2023 projections, licenses and permits at \$52.7 million, 13.4% less than prior year projections. Charges for Services are budgeted at \$22.7 million, flat to FY 2023 projections and other revenue is budgeted at \$12.3 million or \$7.8 million less than prior year projections. General Fund revenues are still reliant on a PILT transfer of \$19.2 million from Utilities. This is \$800,000 less each year based on previously agreed upon annual reductions. Revenue and expenditures are monitored and action will be taken to preserve the City’s short- and long-term financial stability if necessary.

The City is optimistic as growth continues along the APEX corridor as the construction of water infrastructure expands in the region. Additionally, DR Horton is expanding residential and commercial developments on the north side of 215 east of Aliante increasing the City’s tax base.

This budget message and budget book intends to provide residents, businesses, and other stakeholders with a broad overview of the adopted budget with associated changes. The Executive Overview section provides statistical information regarding the City as well as related information about the local economy, financial policies and debt management. The General Fund and All Funds Summary sections offer detailed analysis of revenues, expenditures and changes in fund balances, with a primary focus on the General Fund because it provides for the essential core services to citizens and is the largest fund subject to potentially unexpected revenue fluctuations.

Following the All Funds Summary section are the Other Funds Summary, Departmental Budgets, Capital Improvement Plan sections followed by an Appendix that contains a List of Acronyms and a Glossary. Department budgets include a description of services provided, a multi-year summary of finances and staffing, along with major goals and highlights.

## Acknowledgements

We express appreciation to members of the management staff for their careful and painstaking efforts in maintaining, with minimal adjustments to their budgets, that reflect vital service needs and program priorities of their departments. Their work and dedication are evident in planning and meeting the challenges ahead. Through this process, each department strengthens its understanding and relationship to the collective needs and contributions that each provides to the residents.

The programs and services provided for in this budget document reflect policies and direction provided by City Council towards establishing the financial framework for a successful year and sustainable future.

Respectfully submitted,



Ryann Juden  
City Manager



William Harty  
Chief Financial Officer

## Contact Information

City Attorney - Civil .....	(702) 633-1050
City Attorney - Criminal .....	(702) 633-2100
City Clerk .....	(702) 633-1030
City Manager.....	(702) 633-1005
Code Enforcement.....	(702) 633-1677
Community Corrections & Center.....	(702) 633-1400
Community Development & Compliance.....	(702) 633-1537
Economic & Government Affairs.....	(702) 633-1523
Finance Department .....	(702) 633-1460
Fire Department.....	(702) 633-1102
Human Resources Department .....	(702) 633-1501
Library District .....	(702) 633-1070
Mayor and Council.....	(702) 633-1007
Municipal Court .....	(702) 633-1130
Neighborhood & Leisure Services .....	(702) 633-1171
Permit Application Center.....	(702) 633-1536
Police Department .....	(702) 633-9111
Public Works Department .....	(702) 633-1200

## Acknowledgements

The City of North Las Vegas Adopted Budget is published each June by the Budget Division of the Finance Department:

- William Harty, Chief Financial Officer
- Gary McDonald, Budget Manager
- Justin O'Brien, Financial Analyst III
- Michael Smith, Financial Analyst III

A special thank you to the City of North Las Vegas Department Directors and staff for their assistance in sharing their accomplishments and vision.





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# City of **NORTH LAS VEGAS**

GROWTH BY  
DESIGN

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## ***FY 2023-2024 Employee Benefit Rates***

### **Public Employees Retirement System (PERS)**

Police and Fire - 47.00%  
All Other Employees - 31.63%

### **Health Insurance:**

Employees with Teamster coverage - \$12,600 Per Year  
Employees with City Plans - \$21,067 Per Year  
Fire - \$13,200 Per Year

### **Worker's Compensation:**

Police and Fire - 10.0%  
All Other Employees - 7.0%

### **Employee Benefits:**

Police and Fire - 8.0%  
All Other Employees - 5.0%

### **Social Security:**

Employees not covered under PERS retirement discussed above - 6.20%

### **Medicare:**

All employees hired after April 1, 1986 - 1.45%

### **Liability Self-Insurance:**

Police - 5.0%  
All Other Employees - 4.0%

\*Rates are subject to change



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# SUMMARY OF FUND TYPES

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The fund structure for the City is broken into Governmental Funds and Proprietary Funds. The General Fund and All Funds sections of this book provide further detail. The Other Funds section will provide more detail for all other funds in the budget.

**The Governmental Funds (green boxes shown on the following chart):**

*General Fund* - is the City's primary operating fund - accounts for the accumulation of financial resources of the general government, except for those required to be accounted for in a separate fund.

*Special Revenue Funds* - are used to account for financial resources that are restricted or committed to specific purposes other than debt service and capital projects.

*Debt Service Funds* - accounts for the accumulation of resources for, and the payment of, general obligation medium- and long-term debt principal and interest. Additionally, this fund is used to account for the collection and accumulation of resources for, and the payment of, principal and interest payments pertaining to those special assessments levied against and secured by a lien upon property within certain assessment districts, for which the City is financially obligated in the event there are deficiencies.

*Capital Projects Funds* - are used to account for financial resources that are restricted, committed or assigned to the improvement, acquisition or construction of capital assets.

**The Proprietary Funds (blue boxes shown on the following chart):**

*Enterprise Funds* - are used to account for activities for which a user fee is charged for goods or services.

*Internal Service Funds* - Internal service funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the government and to other governmental units, on a cost reimbursement basis.

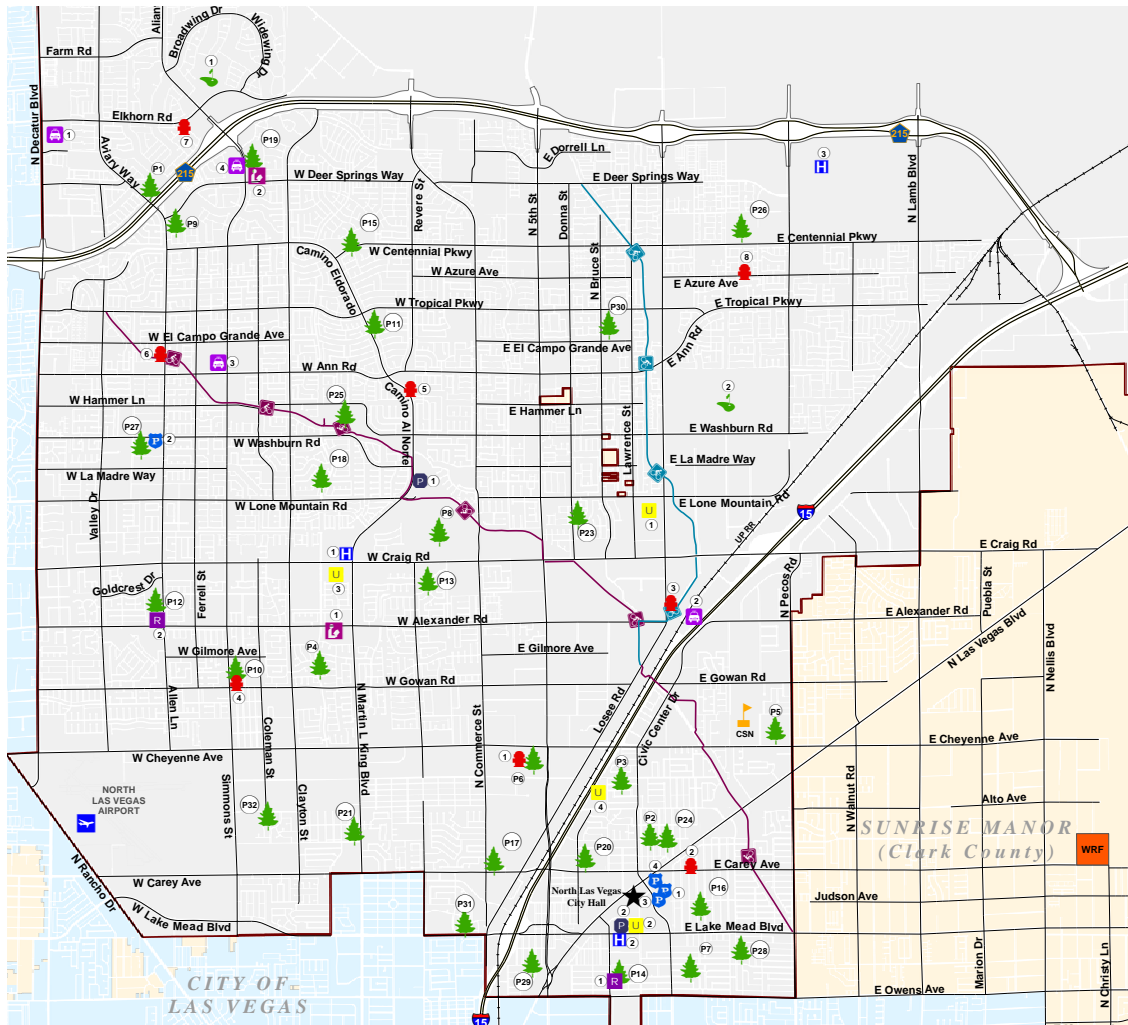
The following chart reflects a summary of the total adopted budget for the City for fiscal 2024, and the breakdown within each funding group.
















# ALL FUND SUMMARY

Budget All Funds \$1,028,166,440					
Governmental Funds \$757,859,160				Proprietary Funds \$270,307,280	
General Fund \$291,007,600	Special Revenue Funds \$161,489,850	Debt Service Funds \$8,516,350	Capital Project Funds \$296,845,360	Enterprise Funds \$223,401,190	Internal Service Funds \$46,906,090
	Street Maint, Parks & Fire Stations \$16,971,520		Public Safety \$78,066,680	Golf Course \$2,140,750	Self Insurance \$27,793,310
	Public Safety Tax \$44,465,880		Street Improvements \$139,547,910	Utility Fund \$221,260,440	Motor Equipment \$19,112,780
	More Cops Sales Tax \$15,053,400		Parks & Rec \$45,448,870		
	Special Purpose Revenue \$49,567,660		General Government \$33,781,900		
Fuel Taxes - Road Operations \$5,170,070	Public Safety Support \$6,831,810				
Community Development \$12,490,180	Park Construction Tax \$303,200				
Redevelopment Fund \$1,785,320	Parks and Recreation Support \$3,638,710				
Library Fund \$4,468,180	Municipal Court Support \$743,920				





-  **College**  
College of Southern Nevada (CSN)  
3200 E Cheyenne Ave
-  **Department of Motor Vehicles**  
1 DMV  
7170 N Decatur Blvd  
2 DMV - CDL / Motor Carrier Office  
4110 Donovan Way  
3 DMV - Now Kiosk  
3010 W Ann Rd  
4 DMV - Now Kiosk  
6905 N Aliante Pkwy
-  **Fire Stations**  
1 Fire Station 50  
105 E Cheyenne Ave  
2 Fire Station 51  
2626 E Carey Ave  
3 Fire Station 52 / Admin Building  
4110 N Losee Rd  
4 Fire Station 53  
2804 W Gowan Rd  
5 Fire Station 54  
5438 Camino Al Norte  
6 Fire Station 55  
5725 N Allen Ln  
7 Fire Station 56  
3475 W Elkhorn Rd  
8 Fire Station 57  
3120 E Azure Ave
-  **Golf Courses**  
1 Aliante Golf Club  
3100 Elkhorn Rd  
2 Shadow Creek Golf Course  
3 Shadow Creek Dr
-  **Hospitals**  
1 Dignity Health - St. Rose Dominican  
1550 W Craig Rd  
2 North Vista Hospital  
1409 E Lake Mead Blvd  
3 VA Medical Center  
6900 N Pecos Rd
-  **Libraries**  
1 Alexander Library  
1755 W Alexander St  
2 Aliante Library  
2400 W Deer Springs Way
-  **Offstreet Bike Paths**  
 Lower Las Vegas Wash Trail  
North Las Vegas  
 Upper Las Vegas Wash Trail  
North Las Vegas
-  **Parks**  
P1 Aviary Park  
6750 Aviary Way  
P2 Boris Terrace Park  
2200 E Cartier Ave  
P3 Brooks Tot Lot  
1421 E Brooks Ave  
P4 Cheyenne Ridge Park  
3814 Scott Robinson Blvd  
P5 Cheyenne Sports Complex  
3500 E Cheyenne Ave  
P6 City View Park & Golf Crs  
324 W Brooks Ave  
P7 College Park  
2613 E Tonopah Ave  
P8 Craig Ranch Regional Park  
628 W Craig Rd  
P9 Deer Springs Park  
6550 Aviary Way  
P10 Desert Horizons Park  
3750 Simmons St  
P11 Eldorado Park  
5900 Camino Eldorado  
P12 Flores Park  
4133 N Allen Ln  
P13 Gold Crest Park  
714 Craig Creek Ave  
P14 Hartke Park  
1900 E Tonopah Ave  
P15 James K. Seastrand Park  
6330 Camino Eldorado  
P16 Joe Kneip Park  
2800 Judson Ave  
P17 Kiel Ranch Park  
2534 N Commerce St  
P18 Monte Vista Park  
4911 Scott Robinson Blvd  
P19 Nature Discovery Park  
2627 Nature Park Dr  
P20 Petitti Park & Pool  
2505 N Bruce St  
P21 Prentiss Walker Park  
1509 June Ave  
P22 Regional Park  
4400 W Horse Dr  
P23 Richard Tam Park  
4631 Rockpine Rd  
P24 Rotary Tot Lot  
2600 N Magnet St  
P25 Sandstone Ridge Park  
1661 W Hammer Ln  
P26 Skyview Park & Multi-Gen Center  
3050 E Centennial Pkwy  
P27 Theron H. Goynes Park  
3909 W Washburn Rd  
P28 Tom Williams Park  
1844 N Belmont St  
P29 Tonopah Park  
204 E Tonopah Ave  
P30 Tropical Breeze Park  
1505 E Tropical Pkwy  
P31 Valley View Park  
2000 N Bennett St  
P32 Windsor Park  
2227 W Evans Ave
-  **Police Stations / Justice Facility**  
1 Detention Center  
2222 Constitution Way  
2 Northwest Area Command  
3755 W Washburn Rd  
3 Police Records Division  
2266 Civic Center Dr  
4 South Area Command / Justice Facility  
2332 Las Vegas Blvd, North
-  **Recreation Centers**  
1 Neighborhood Recreation Center  
1638 Bruce St  
2 Silver Mesa Recreation Center  
4025 Allen Ln
-  **U.S. Post Offices**  
1 Meadow Mesa - Post Office  
4904 Camino Al Norte  
2 North Las Vegas - Post Office  
1414 E Lake Mead Blvd
-  **Utilities**  
1 NV Energy  
1737 Hunkins Dr  
2 NV Energy  
1737 Hunkins Dr  
3 Southwest Gas  
1631 W Craig Rd Suite #2  
4 Water - City of North Las Vegas  
2829 Fort Sumter Dr
-  **Water Reclamation Facility**  
WRF

# ABOUT THE CITY

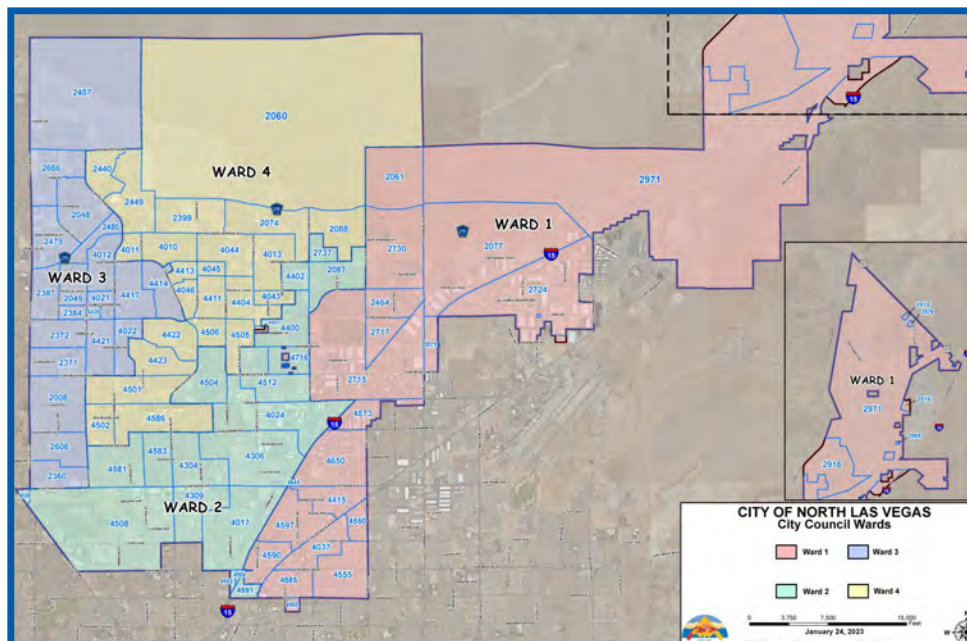
The City of North Las Vegas stretches across the northern rim of the Las Vegas Valley in Clark County, Nevada and encompasses approximately 102.81 square miles. It is situated on the northern city limits of the City of Las Vegas, the county seat, and is the third most populated, incorporated city in Nevada. The City provides its citizens with police and fire protection, wastewater and water systems, parks, two golf courses, streets, a municipal court, Community Corrections Center and other general governmental services. The economy of the North Las Vegas area is based on commerce, tourism, industry and government.

## City Government

The City of North Las Vegas was incorporated on May 1, 1946. The City operates under the provisions of an act cited as Chapter 573, Statutes of Nevada, 1971 as amended. It maintains a Council-Manager form of government. The Mayor is elected on an at-large, non-partisan basis to serve a four-year term. The four Council members must live within, and are elected by, their ward. Terms of office are staggered so that City-wide elections are held every two years for either two or three of the five offices.

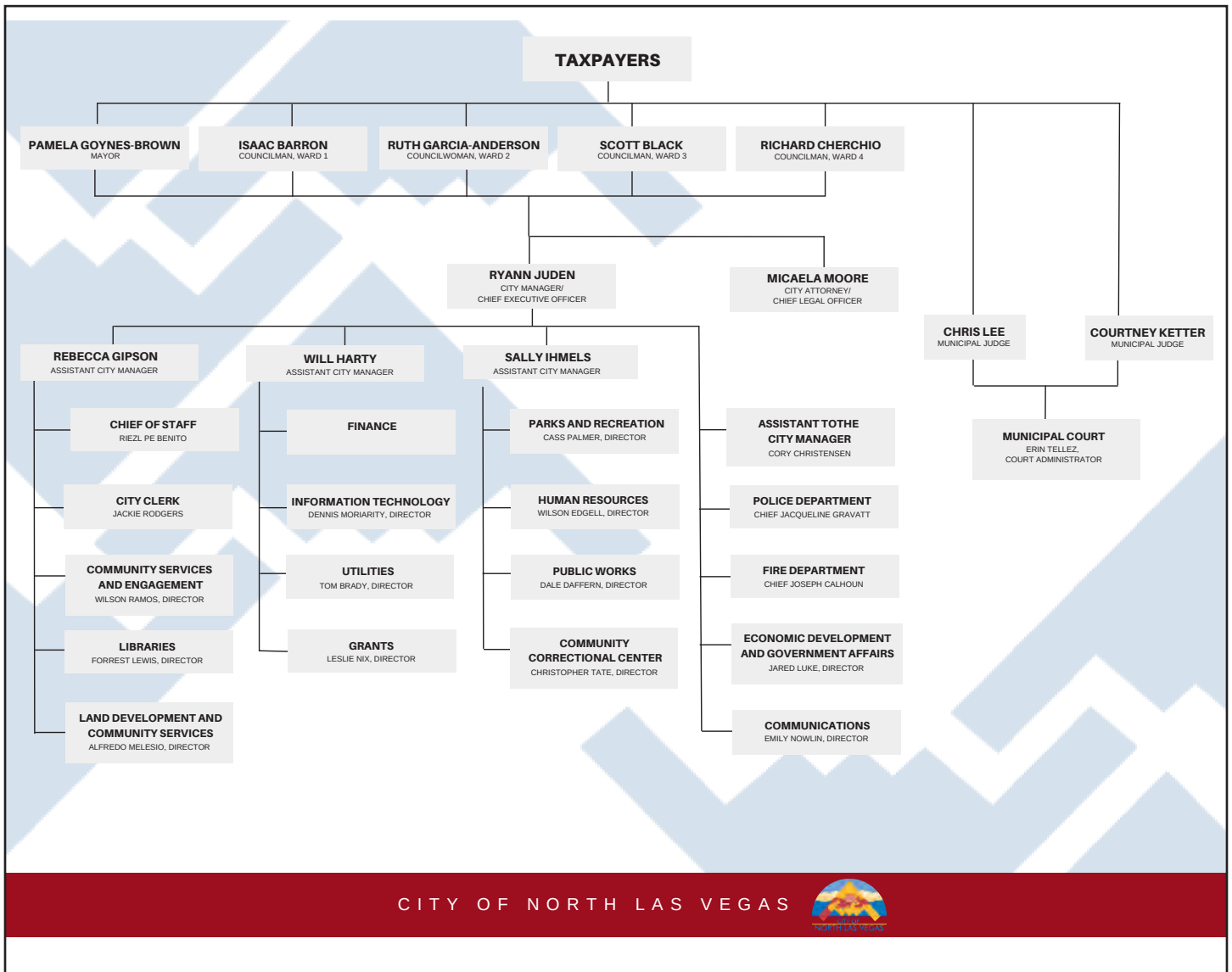
The five-member City Council is the policy-making body of the City. By a majority vote, the Council may enact and enforce ordinances and orders and pass resolutions necessary for the operation of municipal government and management of City affairs. Council members also actively serve in leadership positions for numerous intergovernmental agencies and associations to further the interests of the City.

Name	Ward Represented	Term Expires
Pamela A. Goynes-Brown, Mayor	At Large	November 2026
Isaac E. Barron	Ward 1	November 2026
Ruth Garcia-Anderson	Ward 2	November 2024
Scott Black, Mayor Pro Tempore	Ward 3	November 2026
Richard J. Cherchio	Ward 4	November 2024



## City Management Structure

The City Manager and City Attorney are appointed by, and report to, the City Council. The City Manager's administration consists of the City Manager, three Assistant City Managers, Chief of Staff, Assistant to the City Manager, and 19 departments: City Manager, City Attorney, City Clerk, Land Development & Community Services, Finance, Fire, Human Resources, Municipal Court Administration, Parks and Recreation, Police, Community Correctional Center, Public Works, Utilities, Information Technology, Economic Development & Government Affairs, Community Services & Engagement, Communications, Grant Administration, and the Library District. In addition to General Government activities, the City Council exercises oversight responsibility for the North Las Vegas Library District and the North Las Vegas Redevelopment Agency; consequently, these activities have been included in this financial report as blended component units. The 2023-24 Budget includes 1,858 funded, full-time equivalent employees.



## Economic and Demographic Information

The City is an integral part of the Clark County economy. Residents of North Las Vegas are employed, shop and recreate in the City as well as in Las Vegas, Henderson, Boulder City and unincorporated areas of Clark County. Conversely, people who are employed, shop and recreate in North Las Vegas may live in the surrounding areas.

### Population: Growth Trend

Since 2000, North Las Vegas has been the fastest growing city in the Las Vegas Valley with a 138% population growth (approx. 6% per year average) during that time period. The City’s population for July 1, 2022 is 278,671, an increase of 1.1% over 2021. North Las Vegas' growth over the past 20 plus years can be attributed to a favorable economic climate and overall standard of living as citizens migrate from neighboring states.

### Population: Projections

Year	Population	% Increase
2008	214,661	6.0%
2009	215,022	0.2%
2010	217,482	1.1%
2011	223,873	2.9%
2012	222,009	-0.8%
2013	226,199	1.9%
2014	230,491	1.9%
2015	235,395	2.1%
2016	240,708	2.3%
2017	243,339	1.1%
2018	248,701	2.2%
2019	255,327	2.7%
2020	258,761	1.3%
2021	275,733	6.6%
2022	278,671	1.1%

### North Las Vegas is a culturally diverse city, as indicated by the results of Census Bureau

	North Las Vegas
Hispanic/Latino	41.4%
Black or African American	21.9%
White	18.6%
Two or More Races	10.0%
Asian	6.6%
American Indian / Alaska Native	0.8%
Native Hawaiian / Pacific Islander	0.7%

Sources: 2020 U.S. Census Bureau

Source: State Certified Population as of July 1 each year Note: Build out number includes land not yet released by the Bureau of Land Management



Unveiling of North Las Vegas Veterans and Community Resource Center



**Zip Code Profiles**

The City of North Las Vegas currently has fourteen zip codes - 89030, 89031, 89032, 89033\*, 89081, 89084, 89085, 89086, 89087\*, 89165\*, 89101\*\*, 89115\*\*, 89124\*\*, and 89130\*\*.

Category	89030	89031	89032	89081	89084	89085	89086	Citywide+
<b>Total Housing Units</b>	15,272	25,560	16,431	13,606	13,500	1,392	2,992	88,753
<b>Population</b>	56,055	76,085	49,449	41,804	37,263	3,699	8,659	273,014
<b>Age:</b>								
<b>Under 18</b>	32.5%	25.6%	25.7%	30.0%	25.8%	32.8%	30.3%	29.0%
<b>18-24</b>	10.7%	9.2%	9.6%	9.5%	7.8%	8.2%	9.0%	9.1%
<b>25-34</b>	15.8%	16.0%	15.7%	16.9%	12.8%	13.5%	19.6%	15.8%
<b>35-44</b>	12.7%	14.2%	13.2%	16.2%	14.8%	17.2%	16.5%	15.0%
<b>45-54</b>	11.0%	13.4%	12.2%	12.0%	12.5%	13.2%	11.5%	12.3%
<b>55-64</b>	8.3%	10.8%	11.1%	7.9%	11.1%	7.7%	6.8%	9.1%
<b>65+</b>	9.0%	10.9%	12.6%	7.4%	15.2%	7.4%	6.2%	9.8%
<b>Education:</b>								
<b>No High School Diploma</b>	44.0%	11.1%	17.0%	14.5%	8.1%	8.1%	9.5%	16.0%
<b>High School Diploma (GED)</b>	33.3%	32.0%	37.0%	28.8%	23.8%	24.6%	27.3%	26.7%
<b>Some college</b>	14.1%	28.1%	23.1%	25.0%	27.0%	26.0%	24.0%	25.9%
<b>Associate degree</b>	4.2%	9.2%	7.5%	10.8%	11.5%	11.7%	13.6%	12.0%
<b>Bachelor degree</b>	3.3%	13.7%	11.7%	14.6%	19.0%	18.7%	17.2%	13.4%
<b>Post/Professional degree</b>	1.1%	5.9%	3.7%	6.3%	10.6%	10.9%	8.4%	7.8%
<b>Gender:</b>								
<b>Male</b>	51.6%	49.3%	48.7%	49.3%	49.0%	48.4%	49.8%	49.4%
<b>Female</b>	48.4%	50.7%	51.3%	50.7%	51.0%	51.6%	50.2%	50.6%
<b>Type of Dwelling:</b>								
<b>Single-family</b>	53.1%	89.0%	73.4%	83.7%	83.0%	100.0%	49.2%	75.9%
<b>Apartment</b>	14.9%	5.6%	17.4%	13.3%	6.7%	0.0%	37.0%	13.6%
<b>Condo/Townhouse/Plexes</b>	26.9%	5.4%	9.2%	3.0%	10.3%	0.0%	13.8%	9.8%
<b>Mobile Home</b>	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.0%	0.7%
<b>Household Income:</b>								
<b>Under \$15,000</b>	18.7%	4.9%	8.5%	7.0%	5.7%	3.8%	5.9%	7.8%
<b>\$15,000-24,999</b>	12.5%	5.0%	6.8%	3.3%	2.8%	1.3%	4.2%	5.1%
<b>\$25,000-34,999</b>	11.7%	5.9%	7.9%	6.5%	5.5%	1.3%	11.1%	7.1%
<b>\$35,000-49,999</b>	16.7%	14.0%	13.1%	12.9%	9.7%	7.7%	12.4%	12.4%
<b>\$50,000-74,999</b>	18.8%	21.8%	23.1%	21.2%	17.4%	17.8%	23.6%	20.5%
<b>\$75,000-99,999</b>	9.3%	20.8%	16.6%	20.2%	24.2%	9.9%	17.5%	16.9%
<b>\$100,000+</b>	12.3%	27.6%	24.0%	28.9%	34.7%	58.2%	25.3%	30.1%
<b>Median</b>	\$40,935	\$72,344	\$63,299	\$73,305	\$90,444	\$112,143	\$66,307	\$74,111
<b>Occupancy Status:</b>								
<b>Owner</b>	43.6%	73.7%	62.0%	63.8%	74.4%	85.0%	49.8%	64.6%
<b>Renter</b>	56.4%	26.3%	38.0%	36.2%	25.6%	15.0%	50.2%	35.4%
<b>Average Household Size</b>	3.84	3.14	3.11	3.17	2.91	2.8	2.99	3.14

Sources: 2021 Las Vegas Perspective, Nevada State Department of Taxation, Local Government website.

+ Citywide total includes only the 89030, 89031, 89032, 89081, 89084, 89085, and 89086 zip codes.

\* Profile information not yet available.

\*\* Zip code only partially in North Las Vegas, profile information is not available.



### Master Planned Communities

North Las Vegas currently has several master planned communities in various stages of completion. These communities have set the standard for future developments. Master planned communities include Eldorado, Sedona Ranch, Villages of Tule Springs, Valley Vista, and Aliante.

### Economic Indicators

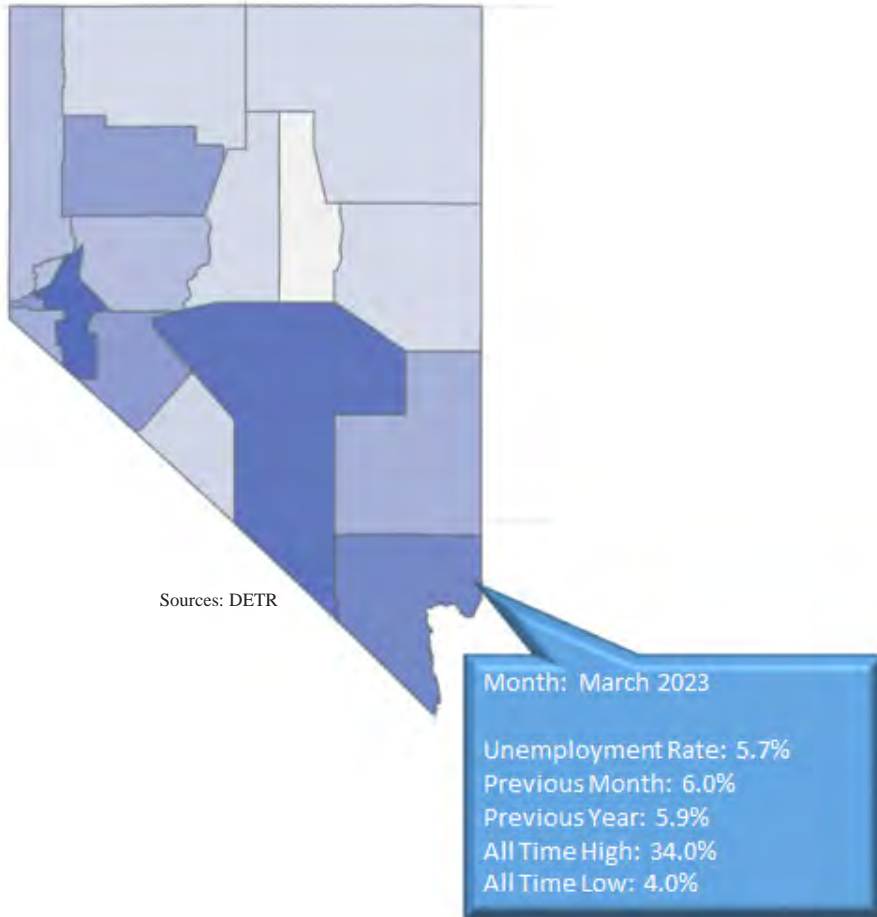
The following economic indicators for the City of North Las Vegas and the metropolitan Las Vegas area are based on statistics available primarily from 1) the Greater Las Vegas Association of Realtors, 2) the Nevada Department of Taxation, 3) the Nevada Gaming Control Board, 4) and the Las Vegas Convention and Visitors Authority.

### Employment

Unemployment rates have declined slightly from one year ago both at the national and local level. A March 2023 unemployment rate of 5.7% in Clark County trails the national unemployment rate of 3.5% as it continues its recovery from the COVID-19 pandemic. At the peak of COVID-19, when massive layoffs occurred, the unemployment rate increased to 14.7%, which was the highest unemployment rate experienced since the Great Depression. While the unemployment rates are historically healthy, there is still concern as the Federal Reserve has been in a cycle of increasing interest rates over the past several quarters to help combat inflationary pressures. It remains to be seen as to how much longer the interest rate hike trend will continue and the subsequent impacts it will have on our employment trends both nationally and locally.

Sources: Bureau of Labor Statistics.

### Area Unemployment Rates



Sources: DETR



**Housing Prices**

The Las Vegas housing market is experiencing mixed results to start the first six months of calendar year 2023. Although the Las Vegas housing market has softened due to an increase in mortgage rates, inventory remains relatively low due to a relatively strong jobs market and low unemployment rate. In general, a 4-6 month supply of housing is considered to be a balanced market with the Las Vegas area trending down to a 4.6 month supply to begin 2023, putting Las Vegas in a slight buyers market. Median home sales declined 2.7% year over year to a median price of \$394,000, however price declines are beginning to moderate. With stable housing prices heading into the Summer months, it could provide a boost as we

head into the summer and early fall. On the flip side, uncertainty over rising borrowing costs to offset inflation remains a concern as to the impacts to the local housing market.

*Source: US. News, Las Vegas Review Journal, Las Vegas Sun*

**Retail**

Clark County’s taxable sales were \$59.7 billion in fiscal year 2022, an increase of 25.5% over the same period in fiscal year 2021. Sales taxes are a component of six revenue sources deposited in the “local government tax distribution fund” and then distribution by the County subject to statutory formula. Fiscal year 2023 data is expected in late August and can be found on the State of Nevada Department of Taxation website.

**Taxable Sales**

Fiscal Year Ended June 30	Clark County Total	Percent Change	State Total	Percent Change
2012	31,080,880,557	7.0%	42,954,750,131	7.6%
2013	32,566,664,630	4.8%	45,203,408,413	5.2%
2014	35,040,891,695	7.6%	47,440,345,167	4.9%
2015	37,497,073,742	7.0%	50,347,535,591	6.1%
2016	39,242,730,088	4.7%	52,788,295,421	4.8%
2017	40,888,477,460	4.2%	56,547,741,530	7.1%
2018	42,569,371,984	4.1%	58,947,823,520	4.2%
2019	45,901,464,346	7.8%	62,561,025,875	6.1%
2020	43,834,781,870	-4.5%	61,365,683,690	-1.9%
2021	47,523,973,687	8.4%	67,704,797,544	10.3%
2022	59,661,911,933	25.5%	81,787,630,231	20.8%

*Source: State of Nevada - Department of Taxation*



### Tourism & Gaming

Local tourism is continuing to thrive post pandemic. Visitor volume grew to 38.8 million in calendar year 2022, which equates to a year over year increase of 20.5%. This was in part attributable to convention attendance being up sharply by 126.2% over 2021. As a result, gaming revenues were \$12.8 billion, up 11.8% from the year prior. Year to date visitor volume through April 2023 is 13.4 million (year over year increase of 13.5%), while gaming revenues achieved were \$4.4 billion (up 8.4%).

Sources: Las Vegas Convention Center & Visitors Authority

### Construction Trends

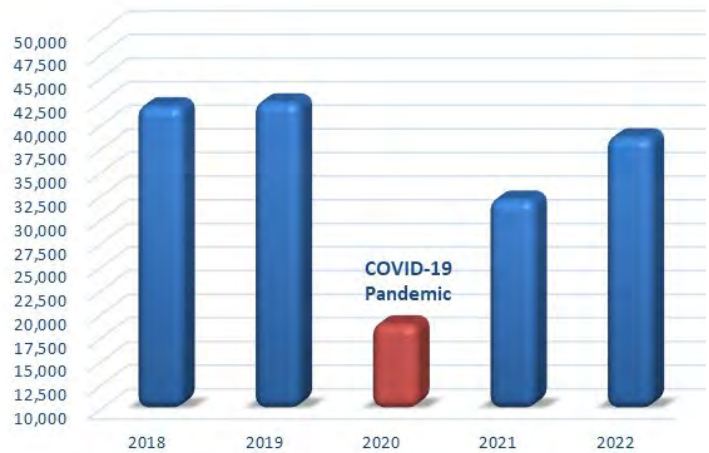
High interest rates continue to take its toll on residential constructions with home builders slowing down on single family permits during first and second quarters of 2023. However, low inventory and demand for new single family units remain consistent and the local Southern Nevada Home Builders Association has indicated they are gearing for a big summer and all the way through the year which will increase the number of permits significantly.

The commercial construction numbers show a strong start in 2023, especially for the large commercial and industrial sector. National and regional demand for large and mega commercial warehousing and distribution facilities driven by the e-commerce trends is strong as ever. North Las Vegas also benefits from the availability of buildable

commercial and industrial lands that are located within an ideal access to the interstate. Constructions for both new and existing commercial/industrial units have good indicators thus far this year. Through May, new commercial construction statistics increased by \$150 million, from \$332 million in total project valuations in 2022 to \$482 million. Commercial tenant improvements increased by roughly \$92 million, from \$45 million to \$137 million in total project valuations.

Overall, we expect 2023 to be a good year and end with a bang for the construction industry in North Las Vegas and the region.

**Las Vegas Visitor Volume**  
(in thousands)  
**Calendar Years 2018 - 2022**



### Building Permits

Year	Total Building Permits	% Difference	Commercial Industrial Permits	% Difference
2010	6,196	-22.6%	332	-25.8%
2011	6,732	2.0%	329	-15.5%
2012	5,494	8.7%	285	-0.9%
2013	6,003	-18.4%	330	-13.4%
2014	6,246	9.3%	343	15.8%
2015	9,751	4.0%	364	3.9%
2016	6,482	56.1%	407	6.1%
2017	7,335	-33.5%	526	11.8%
2018	10,652	13.2%	506	29.2%
2019	10,963	2.9%	551	8.9%
2020	12,612	15.0%	358	-35.0%
2021	14,913	18.2%	564	57.5%
2022	11,237	-24.6%	423	-25.0%
*2023	10,526	-6.3%	389	-8.0%

\*Projected

Source: CNLV Public Works Department (Building Safety Division)



Logistics Center Groundbreak in Central Apex



**BUSINESS EXPANSION**

# BELLA+CANVAS

**Bella+Canvas** - A leading manufacturing company of wholesale clothing and apparel in the United States, held its grand opening of a state of the art distribution center in North Las Vegas. The 720,000 square foot warehouse facility is anticipated to create several hundred new jobs in the area. The company had previously operated out of California for over 30 years and was considering several other locations before choosing North Las Vegas as their home. It is anticipated that Bella+Canvas will continue to add to the diversity of the local economy.



**Arvato** - A Supply Chain Solutions company held its ribbon cutting ceremony on a large 464,000 square foot logistics center. This will be their first location in the Greater Las Vegas area, but one of many across the world. The company offers many logistics services for data across the United States including warehousing, packing, unpacking, order picking, distribution, inventory management, and rack and stack assembly.

Sources: Las Vegas Convention Center & Visitors Authority

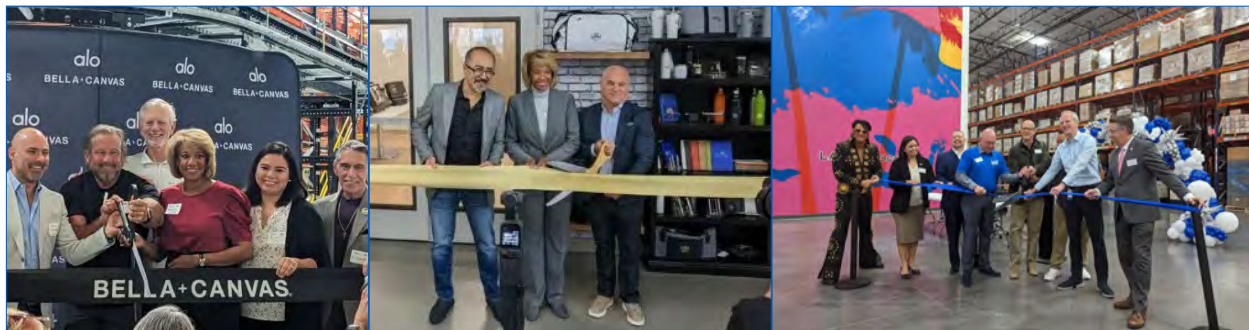
# SPECTOR & CO.

YOUR BRAND'S BEST FRIEND

**Spector & Co** - A Montreal Canada based company is a leading designer and manufacturer of promotional items for businesses recently held their grand opening in North Las Vegas for its first U.S. based operation. Items such as pens, journals, bags, luggage, tech, home goods, and accessories will be manufactured here in North Las Vegas. The facility will consist of 91,000 square feet and include a showroom, factory, office space, and a warehouse. By the end of 2023, Spector and Co. will have over 50 employees with plans to grow to over 200 employees in short order.

## BUSINESS LICENSING

The City's Business License Division is a great resource for entrepreneurs and established businesses who wish to operate in North Las Vegas. Business License specialists field inquiries for and about existing businesses and assist applicants in obtaining and renewing business licenses. Complaints regarding businesses operating in the City are received and investigated by the Business License Division. The Business License Division recently launched a regional business license initiative to develop a multi-jurisdictional license. This initiative, which is limited to contractors, allows businesses who provide services to regional clients to operate with a single license from their primary jurisdiction.

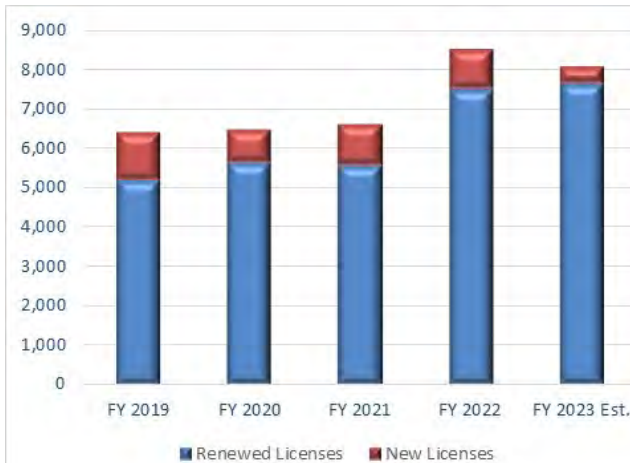


Left to Right: Bella+Canvas, Spector & Co., Arvato ribbon cuttings



This license identifies the additional jurisdictions in which the contractor operates, and allows the primary jurisdiction to collect license fees on their behalf. The jurisdictions participating in this regional effort are North Las Vegas, Henderson, Las Vegas and unincorporated Clark County. This system saves businesses time and money, while reducing the City’s administrative costs.

**Business License History**



**Economic Development & Redevelopment**

The North Las Vegas Redevelopment Agency is a governmental organization that was created in November 1990 by the City of North Las Vegas to help improve mature areas of the city and the quality of life for all who live, work, and play within the Downtown Redevelopment Area. The agency supports the revitalization of under used properties and encourages the creation of new commercial and retail redevelopment opportunities. A primary goal of the Redevelopment Agency Board is to help revitalize the economy in mature neighborhoods throughout the City. Through a carefully balanced series of investments and initiatives, the Redevelopment Agency supports viable programs and projects targeting the revitalization of the City's downtown commercial and residential neighborhoods.

The downtown redevelopment agency is actively working on realizing the vision of a transformation plan utilizing assets owned by the agency to spur

catalytic development in the Lake Mead Corridor between the I-15 and Las Vegas Boulevard. This revitalization will allow for new development that generates job creation, higher wages, new amenities, retail and housing. Plus, connectivity to additional educational, cultural and community space.

The Redevelopment Agency Board consists of members of the North Las Vegas City Council and the City Manager serves as executive director.

**Medical** - North Las Vegas recently broke ground with Pacific Group on a new 135 acre Helios Health and Wellness medical campus. The site is located next to the existing VA Medical Center on the 215 beltway and Pecos Rd. This new site will bring in an advancement to medical both in North Las Vegas as well as the surrounding region. Upon completion, the campus will include places to dine, shop and stay along with more than 2 million square feet of laboratory, research, and medical office space. The project has been given the designation as a Job Creation Zone with its estimation of more than 10,000 new jobs being created over the next 7-10 years. The first building is expected to break ground in mid 2023 on this world class medical campus.

**Gateway Redevelopment** - Agora Realty closed escrow on 19 acres of dirt off of Lake Mead Blvd. and North Fifth Street. The parcels are strategically located at the gateway to the city and will go a long way towards revitalizing the downtown area. The master-planned project aims to transform the area into a walkable, downtown community with plazas, multifamily housing, public space, national retailers and space for small businesses and restaurants. The project has already broken ground and is anticipated to create almost 1,000 new jobs for the City upon completion.



## Major North Las Vegas Employers

Company	Description	Employees
Clark County School District*	Education K-12	40,000+
Nellis Air Force Base*	U.S. Air Force	14,000-15,000
College Of Southern Nevada*	Junior Colleges	2,000-2,499
Brady Linen Svc	Laundry and Drycleaning	1000-4,999
Broadacres Swap Meet	Used Merchandise Retailer	1000-4,999
NBC Fourth Realty Co	Office of Real Estate Agents and Brokers	1000-4,999
Veolia Transportation	Support Activities for Rail Transportation	1000-4,999
TJ Maxx Distribution Ctr	Other Miscellaneous Durable Goods Merchant Wholesalers	1000-4,999
Republic Services of South NV	Other Waste Collection	1000-4,999
College of Southern Nevada	Schools-Universities & Colleges Academic	1000-4,999
North Las Vegas City Hall	Legislative Bodies	1000-4,999
Aliante Casino & Hotel & Spa	Casinos	1000-4,999
US Foods	Wholesale Trade Agents and Brokers	500-999
Speedco	General Automative Repair	500-999
Pete King Construction	Drywall and Insulation Contractors	500-999
Breakthru Bev Lv	Other Grocery and Related Merchant Wholesalers	500-999
Western States Contracting	Water and Sewer Line and Related Structures Construction	500-999
Aggregate Industries	Other Building Material Dealers	250-499
Republic Services of South NV	Other Waste Collection	250-499
Exel	Administrative/General Management Consulting Services	250-499
Amazon Fulfillment Ctr	Process, Physical Distribution, & Logistics Consulting Services	250-499
Jerry's Nugget Casino	Casinos	250-499
Walmart Supercenter	Department Stores	250-499
Pli Card Marketing Solutions	Office Equipment Merchant Wholesalers	250-499
Poker Palace Casino	Casinos	250-499

\*Major county wide employers

Source: detr.nv.gov 5/2023

## THE BUDGET PROCESS

The fiscal year 2024 Budget is presented as a policy document, an operations guide, a financial plan, and a communications device. This document will be submitted to the Government Finance Officers Association (GFOA) for review and consideration of the Distinguished Budget Award. GFOA presented the City of North Las Vegas with the Distinguished Budget Award with Special Recognition for Performance Measures for its fiscal 2020 Budget. Only 2% of Budget Books submitted by municipalities across the U.S. and Canada received the Special Recognition. The City again received the Distinguished Budget Award in the subsequent years following.

### What?

The budget provides four functions:

#### 1. A Policy Document

The budget functions as a policy document in that the decisions made within the budget will "reflect the general principles or plans that guide the actions taken for the future." As a policy document, the budget makes specific attempts to link desired goals and policy direction to the actual day-to-day activities of the City staff.

#### 2. An Operational Tool

The budget of the City reflects its operation. Activities of each City function and organization have been planned, formalized, and described in the following sections. This process will help to maintain an understanding of the various operations of the City and how they relate to each other, and to the



attainment of the policy issues and goals of the City Council. In this effort, the budget addresses areas that may not be traditional budget document topics. These include current and future debt management, staffing levels, long-range planning, capital spending plans, and the tax base and its relationship to the provision of services.

### 3. A Link With the General Public

The budget provides a unique opportunity to allow and encourage public review of City operations. The budget describes the activities of the City, the reason or cause for those activities, future implications, and the direct relationship to the citizenry.

### 4. A Legally Required Financial Planning Tool

Traditionally a financial planning tool, the budget is also a State law requirement of all cities as stated in Nevada Revised Statutes (NRS) 354.598. The budget must be adopted as a balanced budget and must be in place prior to the expenditure of any City funds. The budget is the legal authority to expend public monies and controls those expenditures by limiting the amount of the appropriation at either the fund or department level. The revenues of the City are estimated, along with available cash, to indicate funds available. The staff requests for appropriations comprise the disbursement side of the budget.

### How Does the Budget Compare to the Annual Report?

The City prepares an annual financial report in conformance with generally accepted accounting principles (GAAP). The budget is prepared using the same basis of accounting. The Governmental Fund types are budgeted on a modified accrual basis and can be directly compared to the operating statements in the City's annual report. The Proprietary Fund types are budgeted on a full accrual basis and depicted in the annual report using a full accrual basis.

## Why?

The budget is a requirement of State law, and as adopted, constitutes the legal authority for expenditures. The City's budget is adopted at the fund level so expenditures may not legally exceed appropriations at that level. The City's budget is generally amended a minimum of once a year. Starting in 2015, the division has included a mid-year augmentation. All appropriations, except operating grants and capital projects, lapse at year-end. Unexpended resources must be re-appropriated in the subsequent period.

In addition, the budget process affords both an interesting and challenging opportunity to reassess plans, overall goals and the means for accomplishing them.

It is through this effort that the budget is the single most important policy document produced each year. Much effort is expended to ensure the budget plan will achieve the goals and objectives of the City Council.

## How?

### The Budget Process

#### Determining Policies and Goals

The Budget process for the City of North Las Vegas is, in some respects, an ongoing year-round activity. The formal budget planning begins in the fall with discussions between the City Manager, the departments, and the City Council about the status of ongoing programs and new goals and objectives for the future.

#### Reporting and Monitoring

The budget and its policies are implemented through the individual departments and the accounting controls of the Finance Department. The budget is monitored by a reporting system consisting of monthly reports available to the department directors and divisional managers. Financial reports are prepared by the Finance Department comparing actual expenditures and revenues with the budget. In these reports, financial data is presented at the same level of detail as the final budget.

The budget is formally augmented by Council action at year-end.



### Staff Planning and Preparation

Budget preparation begins in October, with the projection of City revenues, expenditures, and financial capacity. It is with this "groundwork" that departmental budget requests are made and subsequently reviewed.

### Components of the Budget

There are three components of the budget: the base budget, capital improvements, and supplemental requests.

#### 1. Base Budget Approach

The base budget consists of budget proposals sufficient to maintain the operation of programs that have been authorized in earlier budgets. Development of the Fiscal 2024 budget used the 2023 budget as a base, requiring departments to identify what was needed based on current levels of service.

#### 2. Capital Improvements

The budget includes capital projects previously authorized by City Council as part of the five-year Capital Improvement Plan (CIP). The budget CIP authorizes a series of projects scheduled for construction in fiscal year 2024. The Council approves specific projects up to the funding approved in the budget. If more funds become available, or third party funding can be arranged, a budget amendment is considered.

The City's capital program is funded primarily by interlocal funds of other governmental agencies, the issuance of general obligation bonds, and federal and state loan and grant programs.

#### 3. Supplemental Requests

Supplemental requests are an increase in appropriations requested by department directors in addition to each department's approved base budget. All supplemental requests are reviewed by the City Manager and Chief Financial Officer and are accepted or denied based on the request's ability to add value to the City and its citizens. Requests may include additional staffing, services, supplies, or minor capital items not included in the CIP.

### Tentative Budget

In or before March, the budget is ready for the City Manager's review. The tentative budget is prepared in the State prescribed format, and is available for City Council and citizen review by April 15th of each year in accordance with NRS 354.596. The Council holds a workshop on the tentative budget to examine the budget in detail. The City Council then approves a preliminary budget.

### Final Budget

The final budget is issued in the same format as the tentative budget, and as this formal published document, but is modified by the City Council. The actual appropriations, implementing, and amending the budget are contained in the budget adopted by the City Council.

### Amending the Budget

The City Manager is authorized to transfer budgeted amounts between departments within any fund. However, any revisions that increase the total appropriations of a fund must be approved by the City Council.

The status of the budget is comprehensively reviewed in June and a Resolution and public notice is presented to Council of all adjustments that have occurred throughout the year, and filed with the Department of Taxation. All requests for amendments are filed with the Chief Financial Officer.



**Budget Calendar FY 2023-2024**

Budget preparation allows the City the opportunity to reassess goals, objectives, & means for accomplishing them.

<b>September 2022</b>	<ul style="list-style-type: none"> <li>• Budget Division begins development of materials for FY23-24 Budget</li> <li>• Modifications to BOARD for FY23-24 Budget are completed</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>• City Manager Reviews &amp; Approves FY24 Budget Calendar</li> <li>• Budget Division begins Analysis of Revenue Forecast</li> <li>• Public Works distributes CIP packets to Departments</li> <li>• Departments work on Capital Project requests (prepare Project Proposal and Cost Breakdown forms)</li> <li>• Chief Financial Officer meets with City Manager to review FY24 Budget assumptions/strategy</li> </ul>
<b>November</b>	<ul style="list-style-type: none"> <li>• Departments complete and forward CIP forms to Public Works</li> <li>• Public Works inputs and consolidates proposed capital projects</li> <li>• Fund 268 CIP Meeting is held</li> <li>• Budget distributes FY23-24 Budget Kickoff email and procedures</li> <li>• Budget distributes initial FY23-24 Labor information to Departments in BOARD</li> <li>• Departments review and input FY23-24 Supplemental Labor and S&amp;S budget requests</li> </ul>
<b>December</b>	<ul style="list-style-type: none"> <li>• City Manager begins CIP Meetings with Directors</li> <li>• Departments complete FY23-24 Supplemental budget requests</li> <li>• Budget forwards Supplemental Requests to City Manager for review</li> </ul>
<b>January 2023</b>	<ul style="list-style-type: none"> <li>• City Manager continues CIP Meetings with Directors</li> <li>• Department meetings with City Manager/Finance to review proposed FY23-24 Budgets</li> </ul>
<b>February</b>	<ul style="list-style-type: none"> <li>• Preliminary Revenue Projections are received from NV Department of Taxation</li> <li>• Budget provides preliminary Revenue estimates to City Manager</li> <li>• Departments continue meetings with City Manager/Finance to review proposed Budgets as necessary</li> <li>• City Council approves mid-year Augmentation/Amendment of FY22-23 Budget Budget division submits Amended budget to Department of Taxation</li> </ul>
<b>March</b>	<ul style="list-style-type: none"> <li>• Final Revenue Projections are received from NV Department of Taxation and Budget Division revises budgeted revenues if necessary</li> <li>• Chief Financial Officer presents CNLV FY23-24 Budget to City Manager</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li>• Budget Division finalizes FY23-24 Tentative Budget/State Forms</li> <li>• Chief Financial Officer presents Preliminary FY23-24 Budget to City Council</li> <li>• Public Works Presents Preliminary FY24-28 CIP Budget to City Council</li> <li>• Tentative CNLV FY23-24 Budget submitted to NV Department of Taxation (APRIL 15)</li> </ul>
<b>May</b>	<ul style="list-style-type: none"> <li>• Public Hearing/Formal Adoption of FY23-24 Budget by City Council (MAY 20 Deadline)</li> <li>• Budget Division prepares Adopted FY23-24 State Budget Forms</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>• Budget Division submits Adopted FY23-24 Budget to NV Department of Taxation (JUNE 1)</li> <li>• City Council approves final Augmentation/Amendment of FY22-23 Budget and Budget Division submits it to NV Department of Taxation (JUNE 30)</li> </ul>
<b>July-October</b>	<ul style="list-style-type: none"> <li>• Budget Division files Annual Fiscal Report with NV Department of Taxation (JULY 1)</li> <li>• Budget Division prepares and publishes the Annual Adopted Budget book</li> </ul>



## Budget Basis and Financial Structure City's Organizational Units

The accounts of the City are organized on the basis of funds, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of self-balancing accounts that comprise its revenues and expenditures, or expenses, as appropriate. Government resources are allocated to and accounted for in these funds based upon the purposes for which they are to be spent and the means by which spending activities are controlled.

Departments are responsible for carrying out a major governmental activity, such as Police or Public Works services. A department is comprised of one or more unique divisions to further define a service delivery, such as the Traffic Operations Division of the Department of Public Works.

## Budgeting by Function

Presentation of the operating budget is also structured by functions.

### Major functions include:

- (1) General Government
- (2) Judicial
- (3) Public Safety
- (4) Public Works
- (5) Culture & Recreation
- (6) Community Support
- (7) Debt Service

Functions are prescribed by the Governmental Accounting Standards Board (GASB). Functions may transcend specific fund or departmental boundaries in that a function encompasses all associated activities, regardless of fund or department, directed toward the attainment of a general goal or objective.

## Financial Structure

For accounting purposes, a local government is not treated as a single, integral entity. Rather, a government is viewed as a smaller collection of separate entities known as "funds". All funds used by the City of North Las Vegas are classified into one of six fund types. The City appropriates to all funds represented in this budget book. The following are the six fund types used.

## Governmental Fund Types

**General Fund** - The general fund is the general operating fund of the City. All general tax revenues and other receipts that are not required either legally or by generally accepted accounting principles (GAAP) to be accounted for in other funds are accounted for in the general fund.

**Special Revenue Funds** - Special revenue funds are used to account for the proceeds of specific revenue sources (other than major capital projects) that are legally restricted to expenditures for specified purposes. The City has many special revenue funds though the largest are the Public Safety Tax Fund and the Street Maintenance, Parks and Fire Stations Fund.

**Debt Service Funds** - Debt service funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs. The City's budget included two debt service funds. The ad valorem debt service was completed in fiscal year 2015 and therefore reduced to one fund going forward.

**Capital Projects Funds** - Capital project funds are used to account for financial resources used for the acquisition or construction of major capital facilities. The City has a number of capital project funds, which are summarized and reported by function.

## Proprietary Fund Types

**Enterprise Funds** - Enterprise funds are used to account for operations that are financed and operated in a manner similar to private business enterprises. The intent of the governing body is that the cost (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges. In FY 2022 Water and Wastewater were combined into one. The City's enterprise funds consist of the Water/Wastewater Utility Funds and the Golf Course Funds.

**Internal Service Funds** - Internal service funds are for the financing of goods or services provided by one department or agency to other departments or agencies of the City, or to other governmental units, on a cost reimbursement basis. There are two internal service funds, the Motor Equipment Fund and the Self Insurance Funds.



**Measurement Focus**

Governmental fund types are accounted for on a "spending" or "financial flow" measurement focus. This means that only current assets and current liabilities are generally included on the balance sheets. Accordingly, the reported undesignated fund balances (net current assets) are considered a measure of available, spendable, or appropriable resources. Governmental fund type operating statements present increases (revenues and other financing sources) and decreases (expenditures and other financing uses) in net current assets.

Proprietary and fiduciary fund types are accounted for on an "income determination" measurement focus. Accordingly, all assets and liabilities are included on their balance sheets and the reported fund equity (total reported assets less total reported liabilities) provides an indication of the economic net worth of the fund. Operating statements for proprietary fund types (on an income determination measurement focus) report increases (revenues) and decreases (expenses) in total economic net worth.

**Basis of Accounting and Measurement Focus**

The City of North Las Vegas develops the revenue and expenditure/expense estimates contained in the annual budget in accordance with GAAP. Enterprise fund budgets are prepared in conformance with GAAP, except that capital outlay expenses are budgeted for interim management purposes and subsequently recorded as fixed assets at year-end. Depreciation expense is budgeted. Because the revenue and expenditure/expense estimates are based on GAAP, it is important for the reader to have an understanding of accounting principles as they relate to these estimates. The following is a brief overview of the measurement focus and basis of accounting.

All governmental fund types are accounted for using the modified accrual basis of accounting. Under the modified accrual basis, revenues are recognized when they become measurable and available as net current assets.

Primary revenues, including property taxes, special assessments, intergovernmental revenues and charges for services, are treated as susceptible to accrual under the modified accrual basis. Other revenue sources are not considered measurable and available, and are not treated as susceptible

to accrual. Expenditures are generally recognized under the modified accrual basis of accounting when the related fund liability is incurred. Exceptions to this general rule include: (1) principal and interest on general long-term debt which is recognized when due; (2) accumulated sick pay and accumulated vacation pay, which are not recorded as expenditures until paid; and (3) certain inventories of supplies which are considered expenditures when purchased.

All Proprietary Funds use the accrual basis of accounting. Revenues are recognized when earned and expenses are recognized when incurred.

**Relationship between Budget and Accounting**

During the year, the accounting system is maintained on the same basis as the adopted budget. This enables departmental budgets to be easily monitored monthly via accounting system reports. Accounting adjustments are made at fiscal year end to conform to GAAP. The major differences between this adopted budget and GAAP for governmental fund types are: (a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); (b) certain revenues and expenditures, (e.g. compensated absences) not recognized for budgetary purposes are accrued (GAAP).

**Enterprise Fund differences include:**

(a) encumbrances are recorded as the equivalent of expenditures (budget) as opposed to a reservation of fund balance (GAAP); (b) certain items, e.g., principal expense and capital outlay are recorded as expenditures for budgetary purposes as opposed to adjustments of the appropriate balance sheet accounts (GAAP); (c) depreciation is recorded as an expense (GAAP) at year-end.



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# FINANCIAL MANAGEMENT POLICIES

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The Finance Department developed the following financial policies to help City Council and Management view their approach to financial management from an overall, long-range vantage point.

Unlike private entities, there are no "bottom line" profit figures that assess the financial performance of the City, nor are there any authoritative standards by which City officials can judge themselves. Instead, City Council and management work together to set goals and objectives that measure the performance and effectiveness of municipal programs and services.

Financial policies can be used to establish similar goals and targets for the City's financial operations, so that the City Council and City officials can monitor how well the City is performing. Formal financial policies provide for a consistent approach to fiscal strategies and set forth guidelines to measure financial performance and future budgetary programs.

The following pages contain policy frameworks in the following areas:

- (1) General Financial Goals
- (2) Operating Management
- (3) Revenues
- (4) Budget and Expenditures
- (5) Capital Management
- (6) Debt Management
- (7) Fund Balance
- (8) Financial Reporting

## General Financial Goals

- To ensure delivery of an adequate level of municipal services by assuring reliance on ongoing resources and by maintaining an adequate financial base.
- To ensure that the City is in a position to respond to changes in the economy or new service requirements without an undue amount of financial stress.
- To maintain a good credit rating in the financial community and assure taxpayers that the City is well

managed financially and maintained in sound fiscal condition.

- To adhere to the highest accounting and management policies as set by the Government Finance Officers' Association, the Governmental Accounting Standards Board, and other professional standards for financial reporting and budgeting.

## Operating Management Policies

**Long-Term Financial Health** - All departments will participate in the responsibility of meeting policy goals and ensuring long-term financial health. Future service plans and program initiatives will be developed to reflect current policy directives, projected resources, and future service requirements.

**Forecasts** - Revenue and expenditure forecasts will be prepared to examine the City's ability to absorb operating costs due to changes in the economy, service demands, and capital improvements.

### Alternatives to Current Service Delivery -

Alternative means of service delivery will be evaluated to ensure that quality services are provided to our citizens at the most competitive and economical cost. Departments, in cooperation with the City Manager, will identify all activities that could be provided by another source and review options/alternatives to current service delivery. The review of service delivery alternatives and the need for the service will be performed annually or on an "opportunity" basis.

**Cash and Investments** - Cash and Investment programs will be maintained in accordance with the City Charter and the adopted investment policy to ensure that proper controls and safeguards are maintained. City funds will be managed in a prudent and diligent manner with an emphasis on safety of principal, liquidity, and financial return on principal in that order.



## Revenue Policies

**Dedication of Revenues** - Revenues will not be dedicated for specific purposes unless required by law or generally accepted accounting practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.

**Financial Stability** - Current revenues will fund current expenditures and a diversified and stable revenue system will be developed to protect programs from short-term fluctuations in any single revenue source.

**Utility and Golf User Fees** - Enterprise (Water, Wastewater, and Golf Course) user fees and charges will be examined on a cyclical basis to ensure that they recover all direct and indirect costs of service and any changes will be approved by the City Council. Any unfavorable balances in cost recovery will be highlighted in budget documents. Rate adjustments for enterprise operations will be based on two to three-year fund plans.

**Non-Enterprise Charges for Services** - All non-enterprise user fees and charges will be examined on a cyclical basis to determine the direct and indirect cost of service recovery rate. The acceptable recovery rate and any associated changes to user fees and charges will be approved by the City Council.

**Grants** - Grant funding will be considered to leverage City funds. Inconsistent and/or fluctuating grants should not be used to fund ongoing programs. Programs financed with grant monies will be budgeted in separate cost centers and the service program will be adjusted to reflect the level of available funding. In the event of reduced grant funding, City resources will be substituted only after all program priorities and alternatives are considered during the budget process.

**Credit and Collections** - The City will follow an aggressive and consistent policy of collecting revenues to the limit of our ability. The collection policy goal will be for all adjusted uncollectible accounts to be no more than 0.5% of the total City revenue being adjusted for bad debts annually.

## Operating Budget and Expenditure Policies

**Balanced Budget** - The operating budget must be balanced with current revenues, which may include beginning balances as established by City Council. (See current funding basis below)

**Budget Augmentations** - The budget process is intended to weigh all competing requests for City resources, within expected fiscal constraints. Requests for new, ongoing programs made outside the budget process will be discouraged.

Appropriations requested after the original budget is adopted will be approved only after consideration of the elasticity of revenues. Such appropriations will be approved by the City Manager.

**Budget Development** - Budget development will use strategic multi-year fiscal planning, conservative revenue forecasts, and modified zero-base expenditure analysis that requires every program to be justified annually in terms of meeting intended objectives. The process will include a diligent review of programs by staff, management, and City Council.

Addition of personnel will only be requested to meet program initiatives and policy directives. After service needs have been thoroughly examined and it is determined that additional staffing will result in increased revenue, enhanced operating efficiencies, or service levels to the extent feasible. Personnel cost reductions will be achieved through attrition.

**Current Funding Basis** - Current operating expenditures will be paid from current revenues and fund balance carried forward from the prior year after balance requirements are met. The City will avoid budgetary and accounting practices that balance the current budget at the expense of future budgets.

**Maintenance and Replacement Funding** - A multi-year maintenance and replacement schedule will be developed and updated based on the City's projections of its future replacement and maintenance needs. The operating budget will provide for adequate maintenance and future replacement of the City's capital, plant, and equipment.



## Capital Management Policies

**Capital Improvement Plan Development** - A five-year Capital Improvement Plan (CIP) will be developed and updated annually, including anticipated funding sources. Capital improvement projects are defined as infrastructure or equipment purchases or construction that results in a capitalized asset costing more than \$25,000 and having a useful life (depreciable life) of one year or more.

The CIP will include, in addition to current operating maintenance expenditures, adequate funding to support repair and replacement of deteriorating infrastructure and avoidance of a significant unfunded liability.

Proposed capital projects will be reviewed and prioritized by a cross-departmental team regarding accurate cost (design, capital, and operating) and overall consistency with the City's goals and objectives. Financing sources will then be identified for the highest-ranking projects.

Future operating, maintenance, and replacement costs associated with new capital improvements will be forecasted, matched to available revenue sources, and included in the Operating Budget. Capital project contract awards will include a fiscal impact statement disclosing the expected operating impact of the project and when such cost is expected to occur.

Pay-as-you-go Capital Improvement Plan financing should account for a minimum of 25% of all capital improvement projects for each five-year planning period. Pay-as-you-go financing is defined as all sources of revenue other than City debt issuance, i.e., fund balance contributions, developer contributions, grants, endowments, etc.

## Debt Management Policies

**Improved Bond Ratings** - The City will seek to maintain and, if possible, improve its current bond rating in order to minimize borrowing costs and preserve access to credit.

**Debt Capacity** - An analysis showing how the new issue combined with current debt impacts the City's

debt capacity and conformance with City debt policies will accompany every future bond issue proposal.

**General Obligation Debt** - General Obligation Debt, which is supported by property tax revenues and grows in proportion to the City's assessed valuation and/or property tax rate increases, will be utilized as authorized by voters. Other types of debt may also be utilized when they are supported by dedicated revenue sources (e.g., fees and user charges).

General Obligation Debt issuances will be managed on an annual basis to match funds to Capital Improvement Plan cash flow requirements while being sensitive to the property tax burden on citizens.

**Local Improvement District (LID) Bonds** - It is intended that LID bonds will be primarily issued for neighborhoods desiring improvements to their property such as roads, water lines, sewer lines, streetlights, and drainage. LID bonds will be utilized only when it is expected that they will be issued for their full term.

**Interest on Bond Proceeds** - Bond interest earnings will be limited to funding changes to the bond financed Capital Improvement Plan, as approved by City Council, or be applied to debt service payment on the bonds issued for construction.

**Debt Coverage Ratios** - Utility rates will be set, as a minimum, to ensure the ratio of revenue to debt service meets bond ordinance requirements. The City's goal will be to maintain a minimum ratio of utility revenue to debt service of 2.0 or greater, to ensure debt coverage in times of revenue fluctuations attributable to weather or other causes, and to ensure a balanced pay-as-you-go Capital Improvement Plan.



**Fund Policies**

**Types:** There are four types: operational, catastrophic, replacement, and liquidity:

**Operational funds** are known as contingency funds and are appropriated in the annual budget for the purpose of meeting unexpected increases in service delivery. The City budgeted \$500,000 in the General Fund for contingency purposes.

**Catastrophic funds** are not appropriated but held in other funds for the purpose of providing emergency funds in the event of a natural disaster or if actual revenue falls short of anticipated revenue. The Financial Stabilization Fund was reinstated in FY21 funded by a \$14M transfer in to the fund.

**Replacement funds** are accumulated for the purchase of equipment or other capital outlay. Utility rate adjustments are structured to provide equivalent to one year depreciation expense in the Water/Wastewater Fund for capital replacements. A vehicle replacement charge was established in 2012 to create an on going program for the replacement of the City's fleet. Other major equipment replacements are identified and planned for through the five year Capital Improvement Plan.

**Liquidity funds** are the cash and investments that the City can use to adjust for fluctuations in revenues and expenditures. A significant portion of the General Fund revenue stream is elastic in nature. The City expects to attain a 13.99% ratio of fund balance to expenditures during the fiscal year 2024.

In addition, the City is required by state law to restrict 100% of annual debt service requirements. All of the fund balance in the Debt Service Funds is restricted. Approximately \$23.0 million of the Water/Wastewater/Wastewater Reclamation's net assets are budgeted for debt service.

**Undesignated and Designated Fund Balance -** All fund designations will be evaluated annually for long-term adequacy and use requirements in conjunction with development of the City's five-year forecast.

**General Fund Undesignated Fund Balance -**

Ideally, a General Fund balance of 18.0% of annual operating expenditures will be maintained for unforeseen emergencies or catastrophic impacts to the City. Fund Balance in excess of 18.0% may be used for non-recurring emergency capital expenditures or dedicated to the Capital Improvement Plan. The following criteria must be met to qualify any portion of the General Fund surplus for these purposes:

- There are surplus balances remaining after all fund allocations are made.
- An analysis has occurred assuring that the City has an adequate level of short and long-term resources to support the proposed use of surplus balances.
- The funds are specifically appropriated by the City Council.



Armed Forces Military Veterans & First Responders Appreciation Day



### Fund Policies cont.

**Utility funds** - Water and Wastewater Replacement funds will be maintained to ensure adequate funding for infrastructure deterioration repair. A minimum requirement of 2% of all tangible assets of the system will be maintained per bond ordinance requirements.

Water and Wastewater Unrestricted Fund Balance goal will be 25% of annual expenditure requirements for unforeseen emergencies or catastrophic impacts to the City's water and wastewater enterprise operations.

**Self-Insurance funds** - Self-Insurance funds will be maintained at a level, which, together with purchased insurance policies, will adequately indemnify the City's property, liability, workers compensation risk, and compensated absences liability. A qualified actuarial firm shall be retained on an annual basis in order to recommend appropriate funding levels, which will be approved by Council.

### Financial Reporting Policies

**Accounting and Reporting Methods** - The City's accounting and financial reporting systems will be maintained in conformance with all state and federal laws, generally accepted accounting principles (GAAP) and standards of the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

**Annual Comprehensive Financial Report (ACFR)** - The City's ACFR will be submitted to the GFOA

Certification of Achievement for Excellence in Financial Reporting Program. The ACFR, for the fiscal year ending June 30, 2022, was awarded the certificate for the 41th consecutive year. The City is hopeful to earn the award again for the fiscal year ending 2023. The financial report should be in conformity with GAAP, demonstrate compliance with finance related legal and contractual provisions, disclose thoroughness and detail sufficiency, and minimize ambiguities and potentials for misleading inference. The audit opinion will be included with the City's ACFR.

**Distinguished Budget Awards Program** - The City submitted for and achieved the GFOA Distinguished Budget Award for the seventeenth year for its Fiscal Year 2023 submission. The budget should satisfy criteria as a financial and programmatic policy document, a comprehensive financial plan, an operations guide for all organizational units and a communications device for all significant budgetary issues, trends, and resource choices. The City will submit the FY 2024 Budget Document for consideration.

**Internal Controls** - Financial systems will maintain internal controls to monitor revenues, expenditures, and program performance on an ongoing basis.

**Fiscal Monitoring** - Monthly financial reports will present actual expenditures vs. budget on a monthly and cumulative basis. Major revenue sources will be monitored on a monthly basis, noting the status of each revenue source as compared to budget.



# DEBT MANAGEMENT

## Issuance of Debt

Municipal bonds are issued to raise funds for the purpose of financing the costs of infrastructure needs of the issuing municipality. These needs vary greatly, but can include streets and highways, water and wastewater systems and various public facilities. While the issuance of debt is frequently an appropriate method of financing capital projects, it entails careful monitoring of such issuances to ensure that an erosion of the municipality's credit quality does not result.

Various types of securities are used to issue debt. Features of a security include its purpose (the construction and/or improvement of public or private projects), length of financing (short-term, medium-term and long-term), and the source of funds secured for repayment of the debt (property taxes, a specific stream of future income, or from all legally available funds of the municipality).

## General Obligation Bonds

General obligation bonds are backed by the full faith, credit and taxing power of the issuing jurisdiction. A municipality, for example, pledges unconditionally to pay the interest and principal on the debt as it comes due. This implies that all unrestricted

public revenues will be used to meet the debt service requirements, including whatever level of property tax, subject to the jurisdiction's statutory and constitutional limits, is necessary to retire the debt.

Any year in which the total property taxes levied within the City by all applicable taxing units exceed such property tax limitations, the reductions to be made by those units must be in property taxes levied for purposes other than the repayment of bonded indebtedness, including interest on such indebtedness.

Nevada statutes provide that no act concerning the City's bonds or their security may be repealed, amended or modified in such a manner as to impair adversely the bonds or their security until all of the bonds have been discharged in full or provision for their repayment and redemption has been fully made.

The City does not currently have authorization from its electorate to issue more general obligation bonds to be paid from ad valorem taxes. However, the City reserves the privilege of issuing bonds or other securities at any time legal requirements are satisfied.



Scott Black is reelected as Councilman



At this time, the City only has general obligation revenue bonds outstanding as of July 1, 2023. The City has two outstanding bond issues in which not only are these bonds secured by the full faith, credit and taxing power of the City, but are additionally secured by pledged consolidated tax revenues for the repayment of this debt. The following table sets forth the City's outstanding bonds as of June 30, 2024, that are supported by consolidated tax revenue:

**General Obligation Indebtedness Secured by Consolidated Tax Revenue (CTAX)**

Issue	Issue Date	Original Amount	Amount Outstanding	Retirement Date	Funding Source
Building Refunding Bonds, Series 2018	10/02/18	\$ 99,655,000	\$ 87,970,000	06/01/41	General Fund Consolidated Tax Revenue
Refunding Bonds, Series 2021	04/01/21	20,255,000	16,930,000	06/01/36	General Fund Consolidated Tax Revenue
<b>Total</b>		<b>\$ 119,910,000</b>	<b>\$ 104,900,000</b>		

Nevada Revised State Statutes 360.698 allow for up to 15% of the Consolidated Tax Distribution (CTX) revenue to be pledged as security for payment of principal and interest on the above bonds. CTX consists of local government revenues from the following sources: Supplemental City/County Relief Tax, Basic City/County Relief Tax, Cigarette Tax, Liquor Tax, Governmental Services Tax and Real Property Transfer Tax. The City has no plans to issue additional general obligation bonds secured by CTX revenue at this time; however, the City reserves the right of issuing bonds or other securities at any time legal requirements are met.

In addition to the above two bond issues that are additionally secured by pledged revenues, the City has six outstanding bond issues as of June 30, 2024, in which not only are these bonds secured by the full faith, credit and taxing power of the City, but are also additionally secured by water and wastewater revenues as follows:

**General Obligation Debt Supported by Water and Wastewater Revenues**

Issue	Issue Date	Original Amount	Amount Outstanding	Retirement Date	Revenue Funding Source
Water and Wastewater Improvement Bonds, Series 2010A	06/17/10	\$ 145,000,000	\$ 123,135,000	06/01/40	Water & Wastewater
Wastewater Reclamation System Refunding Bond, Series 2017A	11/17/17	49,997,958	35,950,399	07/01/36	Water & Wastewater
Wastewater Reclamation System Bond, Series 2018B	01/10/18	10,000,000	8,621,775	01/01/38	Water & Wastewater
Water Bond, Series 2018C	01/10/18	11,560,000	11,560,000	01/01/38	Water & Wastewater
Water Bond, Series 2018D	10/25/2018	23,700,000	21,006,520	07/01/38	Water & Wastewater
Wastewater Reclamation System Refunding Bonds, Series 2019	07/18/19	55,430,000	46,940,000	06/01/37	Water & Wastewater
<b>Total</b>		<b>\$ 295,687,958</b>	<b>\$ 247,213,693</b>		

The pledged revenues supporting the above bonds consist of income received by the City from the sale and distribution of water, the collection, transmission and treatment of wastewater, connection charges and/or otherwise, income derived from the works or property of the City after payment of reasonable and necessary costs of the operation and maintenance expenses of the City's Water and Wastewater Utility System. Although the City has no plans to issue additional general obligation bonds secured by water and wastewater revenues at this time, it reserves the right of issuing bonds or other securities at any time legal requirements are satisfied.



## General Obligation Medium-Term Debt

The City currently utilizes long-term lengths of financing for the construction and/or improvements of its infrastructure and facilities. Although the City has no medium-term general obligation bonds outstanding at this time, an authorized ad valorem tax levy or all legally available funds of the City would be used to repay these type of bonds. The term of medium-term general obligation bonds cannot exceed 10 years. These type of bonds constitute direct and general obligations of the City, and the full faith and credit of the City is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations regarding the City's operating ad valorem levy.

Nevada Revised Statutes provide that no act concerning the medium-term bonds or their security may be repealed, amended or modified in such a manner as to impair materially and adversely the medium-term bonds or their security until all of these bonds have been discharged in full or provision for their payment has been fully made. The City has no authorization or plans to issue medium-term general obligation bonds at this time, but reserves the right to do so once legal requirements are met.

## Special Assessment District Bonds Secured by Levied Assessments

Another type of debt security the City uses is special assessment bonds. These are a special type of municipal bond used to finance the infrastructure of a development project, such as curbs, gutters, sidewalks, streets, water and wastewater infrastructure, as well as street lighting within a specific residential or commercial/industrial area. Assessment bonds constitute a promise of repayment by property owners located within the specific boundaries (district) of the area that's being improved/constructed. Each property owner is assessed a portion of the indebtedness based on the amount of benefit the new construction/improvements adds to their individual property.

Special assessment bonds do not constitute a debt or indebtedness of the City within the meaning of any constitutional or statutory provision and are not considered a general obligation of the City. Rather, these bonds are special obligations of the City and are payable from assessments levied against property located within each respective district, the surplus and deficiency fund and the general fund.

The City has no outstanding special assessment debt at this time.

The following table illustrates the City's outstanding bonds by category for the past four fiscal years, as well as FY 2022-23:

Outstanding Indebtedness by Category As of June 30,	2019	2020	2021	2022	2023
General Obligation Supported by General Fund and Other Legally Available Revenues	\$ 5,085,000	\$ 2,595,000	\$ -	\$ -	\$ -
General Obligation Secured by Consolidated Tax Revenue (CTX)	124,265,000	121,485,000	118,265,000	116,445,000	112,655,000
General Obligation Secured by Water and Wastewater Revenues	294,987,821	286,115,771	274,069,862	277,802,368	268,770,192
General Obligation Supported by Library District Revenues	455,000	-	-	-	-
<b>Total Outstanding Indebtedness by Category</b>	<b>\$ 424,792,821</b>	<b>\$ 410,195,771</b>	<b>\$ 392,334,862</b>	<b>\$ 394,247,368</b>	<b>\$ 381,425,192</b>

## Debt Capacity

Nevada State Statutes limit the aggregate principal amount of the general obligation debt to 20% of the City's total reported assessed valuation. Based upon the fiscal year 2022-23 assessed valuation, the City is limited to general obligation indebtedness in the aggregate amount of \$2,249,045,579. The following table illustrates the City's general obligation statutory debt limitation as of July 1, 2022:



### Statutory Debt Limitation

Fiscal Year 2023-24 Assessed Valuation, including the North Las Vegas Redevelopment Agency	<b>\$ 13,406,679,088</b>
City Charter Limit	20%
Statutory Debt Limit	<b>\$ 2,681,335,818</b>
<b>Outstanding General Obligation Indebtedness</b>	
Supported by Consolidated Tax Revenues (CTX)	\$ 104,900,000
Supported by Water and Wastewater Revenues	247,213,693
<b>Total Outstanding Indebtedness</b>	<b>\$ 352,113,693</b>
<b>Permitted Additional Statutory Debt Limitation</b>	<b>\$ 2,329,222,125</b>

### Historical Statutory Debt Limitation

Fiscal Year Ended June 30,	Assessed Valuation <sup>1/</sup>	Debt Limitation	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
2015	\$ 4,781,850,692	\$ 956,370,138	\$ 433,525,000	\$ 522,845,138
2016	5,568,765,728	1,113,753,146	421,770,125	691,983,021
2017	6,135,926,110	1,227,185,222	414,397,053	812,788,169
2018	6,466,015,629	1,293,203,126	396,940,000	896,263,126
2019	7,193,685,667	1,438,737,133	401,009,976	1,037,727,157
2020	8,245,650,392	1,649,130,078	410,195,771	1,238,934,307
2021	8,936,680,375	1,787,336,075	392,334,862	1,395,001,213
2022	9,501,709,981	1,900,341,996	381,425,192	1,518,916,804
2023	11,245,227,896	2,249,045,579	369,062,162	1,879,983,417
2024	13,406,679,088	2,681,335,818	352,113,693	2,329,222,125

1/ Includes the assessed value of the North Las Vegas Redevelopment Agency. This value is included for purposes of calculating the debt limit but is not subject to State or local taxation for retirement of general obligation bond indebtedness.

### Risk

The risk ("security") of a municipal bond is a measure of how likely the issuer is to make all payments, on time, and in full, as promised in the agreement between the issuer and bondholders through the bond documents. Different types of bonds are secured by various types of repayment sources, based on the promises made in the bond documents. As noted previously, these repayment sources include property taxes, a specified stream of future income, such as income generated by a water utility from customers' payments, or from the assessments levied against property owners within an assessment district. In addition to these promises to repay the indebtedness, there's a different promise of security.

The probability of repayment as promised is often determined by an independent reviewer, or "rating agency." The three main rating agencies for municipal bonds in the United States are S&P Global Ratings, Moody's Investors Service and Fitch Ratings. These agencies can be hired by the municipal issuer to assign a bond rating, which is valuable information to potential bondholders as it helps sell bonds in the primary and secondary markets.



CITY OF NORTH LAS VEGAS

Rating Agency Credit Scale

Moody's	S&P	Fitch	NAIC*	
Aaa	AAA	AAA	1	Investment Grade
Aa1	AA+	AA+	1	
Aa2	AA	AA	1	
Aa3	AA-	AA-	1	
A1	A+	A+	1	
A2	A	A	1	
A3	A-	A-	1	
Baa1	BBB+	BBB+	2	
Baa2	BBB	BBB	2	
Baa3	BBB-	BBB-	2	
Ba1	BB+	BB+	3	Non-Investment Grade
Ba2	BB	BB	3	
Ba3	BB-	BB-	3	
B1	B+	B+	3	
B2	B	B	3	
B3	B-	B-	3	

\* National Association of Insurance Commissioners

Source: Quad Capital Advisors LLC

The City's ratings are currently as follows:

- S&P Global Ratings – A+
- Moody's Investors Service – Aa3
- Fitch Ratings – BBB+

The following table provides the budgeted principal and interest payments for fiscal year 2023-24:

Budgeted Debt Service Requirements Fiscal Year 2023-24			
	Principal	Interest	Total
Debt Secured by Consolidated Tax Revenues (CTAX)	\$ 3,975,000	\$ 4,536,350	\$ 8,511,350
Debt Supported by Water and Wastewater Utility Revenues	11,095,476	11,894,672	22,990,148
<b>Total Budgeted Debt Service Requirements</b>	<b>\$ 15,070,476</b>	<b>\$ 16,431,022</b>	<b>\$ 31,501,498</b>

The following table summarizes the City's debt service expenses (excluding administrative costs) over the next five fiscal years:

Issue Year	Issue	2024 Budget	2025 Projected	2026 Projected	2027 Projected	2028 Projected
<u>General Obligation Revenue Bonds</u>						
2010	Water & Wastewater Improvement Bonds, Series 2010A	\$ 12,481,360	\$ 12,407,925	\$ 12,327,536	\$ 12,235,482	\$ 12,124,955
2017	Wastewater Reclamation System Refunding Bond, 2017A	3,307,312	3,307,312	3,307,312	3,307,312	3,307,312
2018	Wastewater Reclamation System Bond, Series 2018B	715,469	715,469	715,469	715,469	715,469
2018	Water Bond, Series 2018C	624,808	678,969	678,531	678,398	678,262
2018	Building Refunding Bonds	6,717,000	6,716,500	6,714,000	6,849,250	6,855,000
2018	Water Bond, Series 2018D	1,746,999	1,746,999	1,746,999	1,746,999	1,746,999
2019	Wastewater Reclamation System Refunding Bonds	4,114,200	4,105,700	4,106,950	4,097,200	4,091,700
2021	Refunding Bonds	1,794,350	1,791,100	1,795,100	1,655,850	1,650,350
<b>Total Debt Service Requirements</b>		<b>\$ 31,501,498</b>	<b>\$ 31,469,974</b>	<b>\$ 31,391,897</b>	<b>\$ 31,285,959</b>	<b>\$ 31,170,046</b>



CITY OF NORTH LAS VEGAS

The following table provides the principal and interest payments to maturity on the City's outstanding and proposed debt.

Summary of Scheduled Principal and Interest Payments for all Debt through Retirement				
Fiscal Year	Principal	Interest	Total	Final Maturity of Bond Issue
2024	\$ 15,070,476	\$ 16,431,022	\$ 31,501,498	
2025	15,721,356	15,748,618	31,469,974	
2026	16,347,705	15,044,192	31,391,897	
2027	16,996,630	14,289,330	31,285,959	
2028	17,668,191	13,501,855	31,170,046	
2029	18,372,450	12,680,955	31,053,405	
2030	19,089,472	11,837,937	30,927,408	
2031	19,849,318	10,959,758	30,809,076	
2032	20,567,055	10,107,827	30,674,882	
2033	22,552,750	9,296,090	31,848,840	
2034	23,026,473	8,428,024	31,454,497	
2035	22,902,931	7,541,683	30,444,614	
2036	23,324,582	6,632,458	29,957,040	Refunding Bonds, Series 2021
2037	23,973,772	5,699,096	29,672,868	Wastewater Reclamation System Refunding Bonds, Series 2019 Wastewater Reclamation System Refunding Bond, Series 2017A Wastewater Reclamation System Bond, Series 2018B Water Bond, Series 2018C
2038	26,270,932	4,704,612	30,975,545	Water Bond, Series 2018D
2039	25,742,332	3,276,551	29,018,883	Water and Wastewater Improvement Bonds, Series 2010A
2040	25,920,000	1,834,615	27,754,615	Building Refunding Bonds, Series 2018
2041	8,590,000	343,600	8,933,600	
<b>Total</b>	<b>\$ 361,986,425</b>	<b>\$ 168,358,221</b>	<b>\$ 530,344,646</b>	





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*City of*  
**NORTH  
LAS  
VEGAS** GROWTH BY  
DESIGN

## General Fund

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# GENERAL FUND

The General Fund accounts for activity associated with traditional city services such as police, fire, parks and recreation, planning and economic development, public works, and general administration. The General Fund's total financial program amounts to \$291.0 million in fiscal 2024.

## General Fund Fiscal Year 2024 Statement of Revenue, Expenditures and Changes in Fund Balance

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	13,258,427	15,600,020	15,600,020	16,424,761	824,741	5.3
Licenses and Permits	61,216,147	48,732,750	60,782,750	52,660,000	(8,122,750)	(13.4)
Intergovernmental Resources	89,525,661	87,431,155	97,080,003	96,668,913	(411,090)	(0.4)
Charges for Services	24,047,584	22,294,338	22,719,338	22,684,582	(34,756)	(0.2)
Fines and Forfeits	5,892,425	4,617,000	4,617,000	4,432,500	(184,500)	(4.0)
Miscellaneous	(8,417,073)	2,050,000	15,550,000	7,900,000	(7,650,000)	(49.2)
<b>Total Revenues</b>	<b>185,523,172</b>	<b>180,725,263</b>	<b>216,349,111</b>	<b>200,770,756</b>	<b>(15,578,355)</b>	<b>(7.2)</b>
<b>Expenditures by Function</b>						
General Government	29,915,735	48,275,967	45,893,875	54,521,870	8,627,995	18.8
Judicial	5,447,930	8,614,618	8,614,618	9,815,027	1,200,409	13.9
Public Safety	86,479,478	109,784,870	110,347,343	134,694,346	24,347,003	22.1
Public Works	4,134,625	6,612,592	7,171,421	7,879,799	708,378	9.9
Culture and Recreation	8,444,566	13,250,364	13,336,308	15,347,957	2,011,649	15.1
Community Support	1,520,853	2,402,828	3,769,684	5,403,841	1,634,157	43.3
Utility Enterprises						
<b>Total Expenditures by Function</b>	<b>135,943,188</b>	<b>188,941,239</b>	<b>189,133,249</b>	<b>227,662,840</b>	<b>38,529,591</b>	<b>20.4</b>
<b>Other Financing Sources / (Uses)</b>						
Sale of Equipment/Real Property	226,158	-	-	-	-	-
Inter-fund Operating Transfers In	20,824,595	20,000,000	20,000,000	19,200,000	(800,000)	(4.0)
Inter-fund Operating Transfers (out)	(51,474,600)	(44,525,709)	(44,863,698)	(62,844,732)	(17,981,034)	40.1
Contingencies	-	(500,000)	(500,000)	(500,000)	(0)	0.0
<b>Total Other Financing Sources / (Uses)</b>	<b>(30,423,847)</b>	<b>(25,025,709)</b>	<b>(25,363,698)</b>	<b>(44,144,732)</b>	<b>(18,781,034)</b>	<b>74.0</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>19,156,137</b>	<b>(33,241,685)</b>	<b>1,852,164</b>	<b>(71,036,816)</b>	<b>(72,888,980)</b>	<b>(3,935.3)</b>
<b>Beginning Fund Balance</b>	<b>90,747,883</b>	<b>86,722,369</b>	<b>109,904,020</b>	<b>111,756,184</b>	<b>1,852,164</b>	<b>1.7</b>
<b>Ending Fund Balance</b>	<b>109,904,020</b>	<b>53,480,684</b>	<b>111,756,184</b>	<b>40,719,368</b>	<b>(71,036,816)</b>	<b>(63.6)</b>



CITY OF NORTH LAS VEGAS

**General Fund  
Summary of Revenues for the Years 2022-2024**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Property Taxes</b>						
Property Taxes	13,258,427	15,600,020	15,600,020	16,424,761	824,741	5.3
<b>Total Property Taxes</b>	<b>13,258,427</b>	<b>15,600,020</b>	<b>15,600,020</b>	<b>16,424,761</b>	<b>824,741</b>	<b>5.3</b>
<b>Licenses and Permits</b>						
Business Licenses	11,243,984	10,775,000	10,775,000	11,700,000	925,000	8.6
Liquor Licenses	643,847	550,000	550,000	510,000	(40,000)	(7.3)
County Gaming Licenses	754,275	500,000	500,000	750,000	250,000	50.0
City Gaming Licenses	1,199,216	1,000,000	1,000,000	1,200,000	200,000	20.0
Medical Marijuana	7,147,918	-	6,300,000	-	(6,300,000)	(100.0)
Franchise Fees	20,006,240	17,025,000	20,225,000	19,375,000	(850,000)	(4.2)
Utility Franchise Fee	6,100,750	6,082,750	6,082,750	6,325,000	242,250	4.0
Animal Licenses	55,025	50,000	50,000	50,000	0	0.0
Engineering Permits	241,150	250,000	250,000	250,000	(0)	(0.0)
Building Permits	13,823,742	12,500,000	15,050,000	12,500,000	(2,550,000)	(16.9)
<b>Total Licenses and Permits</b>	<b>61,216,147</b>	<b>48,732,750</b>	<b>60,782,750</b>	<b>52,660,000</b>	<b>(8,122,750)</b>	<b>(13.4)</b>
<b>Intergovernmental Resources</b>						
Grants	57,383	-	120,063	-	(120,063)	(100.0)
Consolidated Tax Distribution	85,407,591	83,471,215	93,000,000	92,714,145	(285,855)	(0.3)
Other-Room and Gaming Tax LVCVA	2,101,541	2,000,000	2,000,000	2,000,000	0	0.0
Payment in Lieu of Taxes	1,959,146	1,959,940	1,959,940	1,954,768	(5,172)	(0.3)
<b>Total Intergovernmental Resources</b>	<b>89,525,661</b>	<b>87,431,155</b>	<b>97,080,003</b>	<b>96,668,913</b>	<b>(411,090)</b>	<b>(0.4)</b>
<b>Charges for Services</b>						
Building and Zoning Fees	8,959,607	6,480,000	6,905,000	7,195,000	290,000	4.2
City Clerk Fees	210,167	145,000	145,000	190,000	45,000	31.0
Medical Marijuana	-	-	-	-	-	-
Other Fees	77,139	240,000	240,000	100,000	(140,000)	(58.3)
Court Fees	481,699	550,000	550,000	480,000	(70,000)	(12.7)
Police Other Fees	207,582	118,200	118,200	119,200	1,000	0.8
Public Safety Other Fees	(2,226)	-	-	-	-	-
Fire Prevention Fees	156,237	-	-	120,000	120,000	-
Fire Other Fees	10,965,976	10,250,000	10,250,000	9,850,000	(400,000)	(3.9)
Recreation Fees	1,605	-	-	-	-	-
Safekey	-	-	-	-	-	-
Other Charges	15,762	-	-	-	-	-
Administrative Fees	2,974,037	4,511,138	4,511,138	4,630,382	119,244	2.6
<b>Total Charges for Services</b>	<b>24,047,584</b>	<b>22,294,338</b>	<b>22,719,338</b>	<b>22,684,582</b>	<b>(34,756)</b>	<b>(0.2)</b>
<b>Other Revenues</b>						
Court Fines	3,501,904	3,750,000	3,750,000	3,200,000	(550,000)	(14.7)
Other Fines and Forfeits	2,390,521	867,000	867,000	1,232,500	365,500	42.2
Interest Earnings	(11,388,415)	500,000	14,000,000	6,000,000	(8,000,000)	(57.1)
Rents and Royalties	977,432	950,000	950,000	950,000	0	0.0
Contributions and Donations	12,744	-	-	-	-	-
Refunds and Reimbursements	1,483,053	600,000	600,000	900,000	300,000	50.0
Other Miscellaneous Revenue	498,112	-	-	50,000	50,000	-
Sale of Equipment / Real Property	226,158	-	-	-	-	-
<b>Total Other Revenues</b>	<b>(2,298,490)</b>	<b>6,667,000</b>	<b>20,167,000</b>	<b>12,332,500</b>	<b>(7,834,500)</b>	<b>(38.8)</b>
<b>Interfund Operating Transfers In</b>						
Forensic Services	24,595	-	-	-	-	-
Water Fund	20,800,000	20,000,000	20,000,000	19,200,000	(800,000)	(4.0)
Wastewater Fund	-	-	-	-	-	-
<b>Total Interfund Operating Transfers In</b>	<b>20,824,595</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>19,200,000</b>	<b>(800,000)</b>	<b>(4.0)</b>
<b>Total Revenues</b>	<b>206,573,924</b>	<b>200,725,263</b>	<b>236,349,111</b>	<b>219,970,756</b>	<b>(16,378,355)</b>	<b>(6.9)</b>
<b>Beginning Fund Balance</b>	<b>90,747,883</b>	<b>86,722,369</b>	<b>109,904,020</b>	<b>111,756,184</b>	<b>1,852,164</b>	<b>1.7</b>
<b>Total Financial Resources</b>	<b>297,321,807</b>	<b>287,447,632</b>	<b>346,253,131</b>	<b>331,726,940</b>	<b>(14,526,191)</b>	<b>(4.2)</b>



### General Fund Revenue Analysis

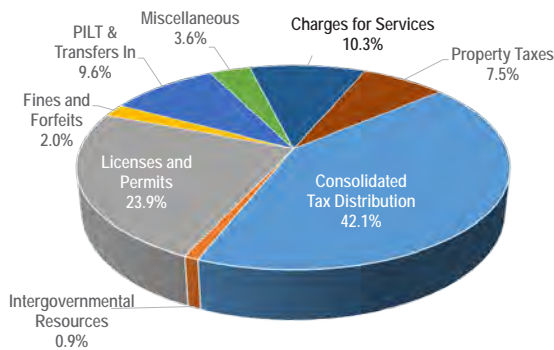
General Fund revenues are anticipated to show a net decrease of \$16.4 million as compared to FY23. The decrease is mainly due to conservative estimates for Licenses and Permitting (decrease of \$8.1M) and Interest Earnings (\$8.0M decrease) given its unpredictable nature historically. Consolidated Tax Revenue is provided by the State and is historically conservative and held relatively flat. Property Taxes, a number also provided by the State, is budgeted to increase modestly by \$824K. The PILT Utilities transfer will continue on its normal reduction schedule creating a decrease to Transfers In of \$800K in FY 2024. (Further discussion on the reduction schedule for the Utilities transfer can be found later in this section).

### Property Taxes

The General Fund receives only 15.3% of the total property taxes levied by the City. The City's property tax rate is \$1.1637 per \$100 of assessed valuation. Of this,

Increases (Decreases) In:		
Consolidated Tax Distribution	\$	(0.3)
Charges for Services		(0.0)
Taxes		0.8
Licenses, Permits, and Franchise Fees		(8.1)
Intergovernmental Revenues and Miscellaneous, Fines & Forfeitures		(8.0)
Transfers In		(0.8)
Net Revenue Variance		(16.4)

### Where the Operating Dollar Comes From \$219,970,756



\$0.1937 goes to the General Fund. Property tax revenue amounts to 7.5% of the General Fund budget and is projected at \$16.4 million in FY 2024, an increase of

5.3%. The County distributes property taxes to the City on a monthly basis.

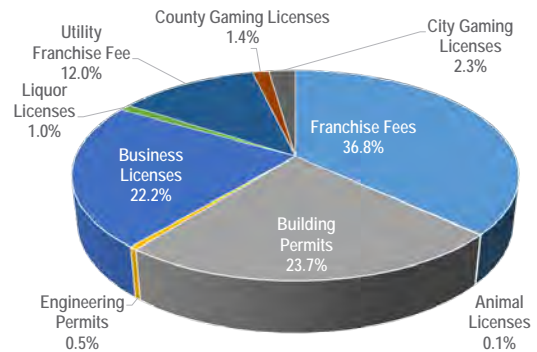
### Licenses, Permits, Franchise Fees

Licenses, permits, and franchise fees account for 23.9% of the General Fund budget and is projected to be \$52.7 million, decreasing from fiscal 2023 projection. License and permit revenue is directly influenced by the local economy and includes building and engineering permits and business, gaming, liquor, and animal licenses.

### Business License Revenue

Business license fees are assessed against all entities engaged in business within the city limits. Business

### Licenses, Permits, Franchise Fees \$52,660,000



license fees may be “flat” in nature, meaning the business pays a prescribed amount based on the nature of the business, or “gross” fees, which are based on a percentage of gross income. Gaming fees are a flat fee and are assessed based on the number of gaming devices on the property.

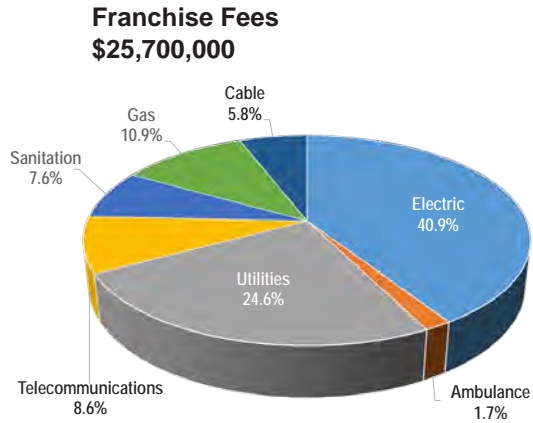
### Building Permit Revenue

Both Building and Engineering Permitting is projected to decline from fiscal year 2023. Historically, permitting revenue is a highly unpredictable revenue source. Given this unpredictability, Building and Engineering Permit revenue is estimated conservatively with a \$2.6 million reduction from FY 23 projections.

### Franchise Fees

Franchise fees amount to \$25.7 million (including Utility Franchise Fees) or 48.9% of the total Licenses





and Permits budget. Franchise fees are imposed on gross revenues or a percentage of gross revenue on public companies operating within city limits. Franchise fees are paid by public utilities or other companies pursuant to franchise agreements and include electric, natural gas, cable, sanitation, telecommunication, and ambulance services. Franchise fees are showing a slight decrease in revenue of \$608K from 2023.

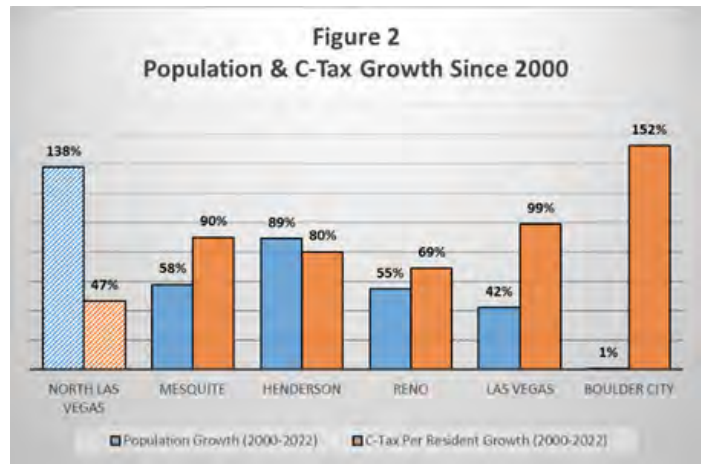
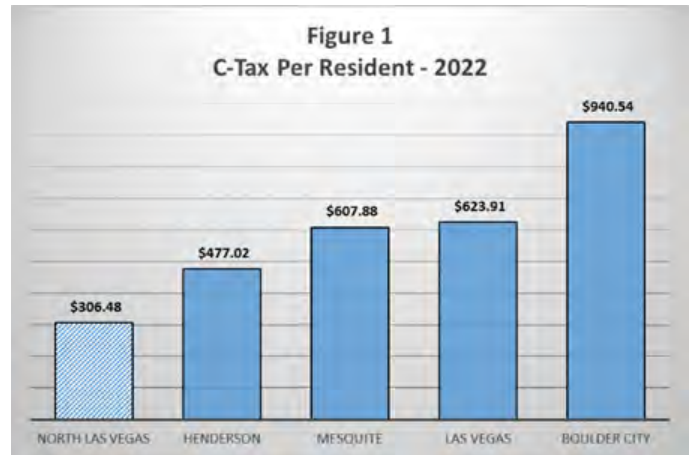
**Intergovernmental Revenue**

This revenue source accounts for state shared revenues, miscellaneous grants, and the Consolidated Tax distribution. Intergovernmental revenue is projected at \$96.7 million and accounts for 43.9% of total General Fund Revenue. Other intergovernmental revenue includes room and gaming taxes of \$2.0 million and starting in 2014 a payment in lieu of taxes charged to the City's Utility Department of \$2.0 million.

**Consolidated Tax Distribution**

Consolidated Tax Distribution (CTAX) is the largest single revenue source in the General Fund and is highly elastic in nature. The Consolidated Tax is collected by the State and distributed to the City based on statutory formulas. The CTAX consists of local government revenues from the following six sources: Sales and Use Tax, Supplemental City/County Relief Tax ("SCCRT") and Basic City/County Relief Tax ("BCCRT"), Cigarette Tax, Liquor Tax, Governmental Services Tax, and Real Property Transfer Tax.

The CTAX budget, which is provided by the state, is estimated to be \$92.7 million for fiscal 2024, a slight decrease of 0.3% from fiscal 2023 projection. This highly volatile revenue source provides 42.1% of total General Fund revenues. Figures 1 and 2 compare North Las Vegas CTAX received with other Nevada Municipalities regarding population growth and the amount received per resident.

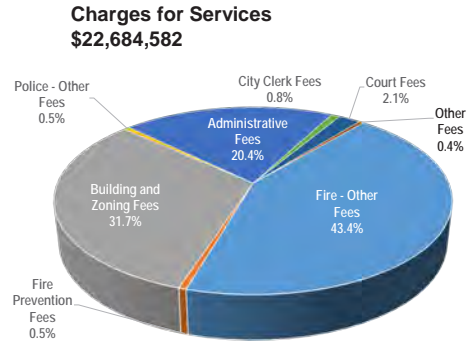


### Fines and Miscellaneous Revenue

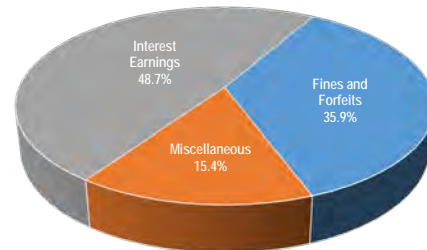
Fines and miscellaneous revenue amount to \$12.3 million, or 5.6% of the General Fund budget. Interest Earnings (\$6.0M) and Court Fines (\$3.2M) represent the largest revenue sources in this category for 2024.

### Charges for Services

Charges for Services consists of a variety of revenue types generated by General Fund departments. This revenue source is projected at \$22.7 million and amounts to 10.3% of the General Fund budget. Charges for Services include court fees, building and zoning fees, public safety fees, and fire prevention fees. The largest revenue source in this category is Fire Prevention Fees, estimated at \$9.9 million in fiscal 2024.



**Fines and Miscellaneous Revenue \$12,332,500**



### Transfers from Other Funds

The second largest revenue source for the general fund is the transfer from the utilities fund, or payment in lieu of taxes (PILT).

Prior to fiscal year 2005, this revenue was reflected as a payment in lieu of tax (PILT) on the City’s financial statements but was changed to be reflected as a transfer in, in accordance with governmental accounting standards, as there was no direct relationship between the amount of the transfer and the specific goods or services provided. The method to determine the amount of the transfer was adopted in 2005 and used for fiscal 2005-2013.

In December 2009, Council approved a \$32 million cap on the PILT transfer effective July 1, 2009.

The 2011 State of Nevada legislative session passed AB471 which prohibits an entity from receiving transfers from its Utility fund. Because of the significant impact to the City, cities were given until 2021 to reduce their dependency on PILT transfers, and must develop a method of cost allocation of overhead for the Utility Department.

Beginning in fiscal year 2014 a new cost allocation method was implemented. The formula that was

developed is based upon cost recovery including an allocation of General Fund costs incurred by the City on behalf of the Utility as administrative fees, franchise fees, and a payment in lieu of taxes that would normally be collected from an entity outside of the City.

The remaining transfer in, now represents the revenue reduction in this category that must be replaced through expansion of existing revenues, identifying new revenue sources, or further reductions to expenditures by 2021 to be in compliance with AB471. The City lobbied during the 2017 legislative session for an extension on when the City needs to be completely off the PILT transfer and SB78 was passed. This Bill allows the City to develop a plan, to be adopted by City Council and presented to the Committee of Local Government and Finance for a minimal annual reduction to the transfer by 3.3% (\$800K per fiscal year), effective July 1, 2018. This will allow the City to gradually reduce the PILT over time. The plan went before Council Jan. 3, 2018 and was adopted. The transfer in to the general fund for FY 2024 is \$19.2 million, a reduction of \$20.0 million from the prior year.



### General Fund Expenditures

The General Fund operating budget for fiscal 2024 amounts to \$291.0 million, an increase of \$56.5 million, or 24.1% from the 2023 projection.

#### Salaries and Benefits

Most major functions of city government are accounted for in the General Fund. As a result, salaries and benefits account for 57.8% of the General Fund budget. Personnel expenditures total \$168.2 million. A further breakdown can be seen in the All Funds section.

#### Supplies and Services

The General Fund supplies and services budget totals \$56.4 million, an increase of \$8.2 million or 15.0% from the 2023 projection. A significant portion of the increase is due to inflationary pressures.

### Contingency

The contingency account is budgeted at \$500,000 and is appropriated for unforeseen expenditures.

### Capital Outlay

There is a \$3.0 million capital outlay budgeted in fiscal 2024 in the General Fund.

### Interfund Transfers

This category accounts for transfers from one fund to another, which are not repayable and do not constitute payment or reimbursement for goods provided or services performed. This account represents an expenditure of the disbursing of funds, but not an expenditure of the reporting entity as a whole. The majority of General Fund budgeted transfers include \$19.8 million in parks projects, \$16.6 million in general government projects, \$10.4 million in IT projects, \$8.5 million in debt service, \$3.4 million in police projects, and \$4.0 million in street projects for a total of \$62.8 million.

**General Fund Expenditures by Department - Fiscal Years 2022 to 2024**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
City Attorney	3,166,542	4,157,340	4,157,340	4,690,977	533,637	12.8
City Clerk	531,402	862,359	862,359	1,233,182	370,823	43.0
City Manager	3,553,588	4,256,621	4,046,621	4,868,820	822,199	20.3
Community Correctional Center	5,620,994	14,401,781	14,401,781	13,387,881	(1,013,900)	(7.0)
Community Services and Engagement	958,171	2,444,034	2,416,048	3,243,812	827,764	34.3
Economic Development & Government Affairs	340,646	1,384,888	1,594,888	1,398,617	(196,271)	(12.3)
Fire Department	39,805,472	42,697,267	44,359,462	52,902,516	8,543,054	19.3
Finance Department	4,758,757	5,772,178	5,973,318	6,738,214	764,896	12.8
General Expense	51,870,192	53,089,835	50,322,867	70,421,331	20,098,464	39.9
Grant Administration	55,768	1,592,611	1,592,611	2,110,455	517,844	32.5
Human Resources	2,148,608	3,160,575	3,274,575	4,416,265	1,141,690	34.9
Information Technology	8,390,422	10,554,863	10,554,863	12,294,877	1,740,014	16.5
Land Development & Community Services	6,444,108	8,062,412	8,104,119	9,302,307	1,198,188	14.8
Library District	(203,661)	-	4,000	-	(4,000)	(100.0)
Mayor & Council	734,895	1,004,286	1,004,286	1,088,698	84,412	8.4
Municipal Court	5,447,930	8,614,618	8,614,618	9,815,027	1,200,409	13.9
Neighborhood Leisure Services	8,648,227	13,250,364	13,332,308	15,347,957	2,015,649	15.1
Police Department	35,699,872	43,803,855	43,973,855	60,791,691	16,817,836	38.2
Public Works	9,445,855	14,857,061	15,907,028	16,954,946	1,047,918	6.6
Utility Department	-	-	-	-	-	-
<b>Total Expenditures by Department</b>	<b>187,417,788</b>	<b>233,966,948</b>	<b>234,496,947</b>	<b>291,007,572</b>	<b>56,510,625</b>	<b>24.1</b>

**General Fund Transfers to Other Funds for the Year 2022 to 2024**

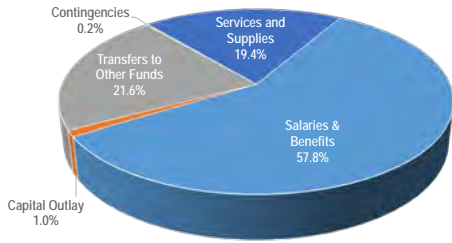
	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
Miscellaneous Grant Funds	129,000	129,000	129,000	129,000	-	-
Fire Dept Grant Fund	170,800	170,800	170,800	-	(170,800)	(100.0)
Debt Service (Operating)	8,484,620	8,510,350	8,510,350	8,516,350	6,000	0.1
Technology Improvements	11,061,900	6,305,000	6,305,000	10,420,000	4,115,000	65.3
General Govt Capital Improvements	26,363,450	15,170,253	15,490,251	16,640,000	1,149,749	7.4
Parks & Recreation Capital Projects	80,000	-	-	19,564,382	19,564,382	-
Street Projects	-	-	-	4,050,000	4,050,000	-
Public Safety Projects-Police	5,034,830	15,306	15,306	3,300,000	3,284,694	21,460.2
Golf Course	150,000	225,000	225,000	225,000	-	-
Self Insurance Funds	-	4,000,000	4,000,000	-	(4,000,000)	(100.0)
Employee Benefits	-	10,000,000	10,000,000	-	(10,000,000)	(100.0)
Windsor Park	-	-	17,991	-	(17,991)	(100.0)
<b>Total Transfers to Other Funds</b>	<b>51,474,600</b>	<b>44,525,709</b>	<b>44,863,698</b>	<b>62,844,732</b>	<b>17,981,034</b>	<b>40.1</b>



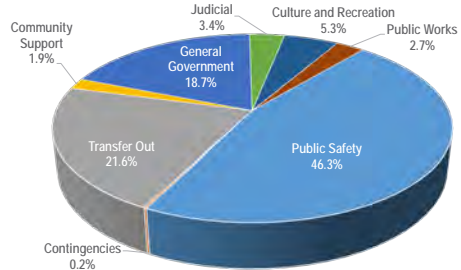
**General Fund Expenditures by Object - Fiscal Years 2022 to 2024**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
Salaries and Wage	61,459,591	80,385,848	80,312,359	98,780,302	18,467,943	23.0
Employee Benefits	44,004,650	56,008,762	55,964,848	69,464,519	13,499,671	24.1
Services and Supplies	30,043,697	49,237,197	49,046,825	56,390,573	7,343,748	15.0
Capital Outlay	435,250	3,309,432	3,809,217	3,027,446	(781,771)	(20.5)
Inter-fund Operating Transfers (out)	51,474,600	44,525,709	44,863,698	62,844,732	17,981,034	40.1
Contingencies	-	500,000	500,000	500,000	0	0.0
<b>Total Expenditures by Object</b>	<b>187,417,788</b>	<b>233,966,948</b>	<b>234,496,947</b>	<b>291,007,572</b>	<b>56,510,625</b>	<b>24.1</b>

**General Fund Expenditures by Object**



**General Fund Expenditures by Function**



**Expenditures by Function**

The General Fund budget is divided into eight areas that represent activities or functions. The major functions of the General Fund are general government, judicial, public safety, public works, culture and recreation, community support, debt service, contingency, and transfers to other funds.

**General Government** accounts for \$54.5 million, or 18.7% of the total General Fund budget. Expenditures in this area increased by \$8.6 million or 18.8%. City Departments in this function include City Council, City Manager, City Attorney, City Clerk, Finance, Grants, Human Resources, Information Technology, Planning, Maintenance, Custodial, and Non-Departmental expenses.

The **Judicial** function includes all operations of the Municipal Court and amounts to \$9.8 million of the General Fund budget, an increase of \$1.2 million. Expenditures in this function increased by 13.9% and represent 3.4% of the General Fund budget.

**Public Safety** continues to represent the largest category of expenditures accounting for 46.3%, or \$134.7 million of the General Fund budget. It includes appropriations for Police, Fire, Community Corrections Services, Emergency Management, Building Safety, Code Enforcement, Traffic Engineering, and Animal Control. Expenditures in this function increased by \$24.3 million, or 22.1%, from 2023 projections.

**Public Works** accounts for \$7.9 million, or 2.7% of the budget and includes all divisions of the Public Works Department. Expenditures in this function increased by \$0.7 million or 9.9%.

**Culture and Recreation** includes the Parks and Recreation function and represents 5.3% or \$15.3 million of the General Fund budget. The Culture and Recreation function increased by 15.1%.

**Community Support** includes the cost of providing services that develop and improve the economic condition of the community and its citizens. This category amounts to \$5.4 million or 1.9% of the General Fund budget.

**General Fund Expenditures by Function - Fiscal Years 2022 to 2024**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
General Government	29,915,735	48,275,967	45,893,875	54,521,870	8,627,995	18.8
Judicial	5,447,930	8,614,618	8,614,618	9,815,027	1,200,409	13.9
Public Safety	86,479,478	109,784,870	110,347,343	134,694,346	24,347,003	22.1
Public Works	4,134,625	6,612,592	7,171,421	7,879,799	708,378	9.9
Culture and Recreation	8,444,566	13,250,364	13,336,308	15,347,957	2,011,649	15.1
Community Support	1,520,853	2,402,828	3,769,684	5,403,841	1,634,157	43.3
Transfer Out	51,474,600	44,525,709	44,863,698	62,844,732	17,981,034	40.1
Contingencies	-	500,000	500,000	500,000	0	0.0
<b>Total Expenditures by Function</b>	<b>187,417,788</b>	<b>233,966,948</b>	<b>234,496,947</b>	<b>291,007,572</b>	<b>56,510,625</b>	<b>24.1</b>



**General Fund Ten Year History**

From 2015 to 2019, the City of North Las Vegas experienced solid and consistent growth in its revenue base and in its ending fund balance. Fiscal Year 2020 exceeded expenditures by approximately \$31.0 million, even though COVID-19 caused a year over year \$3.4 million reduction to revenues. Fiscal Year 2021 reestablished revenue growth with a \$4.5 million year over year increase. Fiscal Year 2023 is projected to increase revenue momentum with an increase of \$29.7 million with C-Tax growth leading the way. Fiscal Year 2024 revenues are budgeted slightly down from FY 2023 projection. This is due to conservative estimates on C-Tax (provided by the State), Licenses and permits (conservative estimates of the inconsistent nature of the revenue stream), and miscellaneous revenues comprised mostly of interest income.

**General Fund  
Revenues, Expenditures and Changes in Fund Balance  
10 - Year Trend**

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
<b>Revenues</b>					
Property Taxes	7,684,226	8,052,021	8,222,893	8,785,445	9,423,677
Other Taxes					
Licenses and Permits	35,182,873	36,778,344	38,783,380	43,149,515	54,240,505
Intergovernmental Revenue	4,291,395	4,278,389	4,247,937	4,176,507	4,111,414
Consolidated Taxes	47,685,565	49,903,290	52,977,267	56,239,648	61,192,352
Charges for Services	6,076,810	5,724,957	5,879,262	12,400,697	11,639,615
Fines and Forfeitures	5,795,494	4,926,011	4,103,151	4,036,364	5,360,539
Miscellaneous <sup>(6)</sup>	2,277,485	2,515,542	2,347,076	4,771,090	11,201,763
<b>Total Revenues</b>	<b>108,993,848</b>	<b>112,178,554</b>	<b>116,560,966</b>	<b>133,559,266</b>	<b>157,169,864</b>
<b>Expenditures by Function</b>					
General Government	18,207,478	21,625,273	23,331,335	21,075,810	33,927,404
Judicial	7,297,895	5,077,945	4,798,194	4,042,165	4,668,421
Public Safety	78,736,590	84,378,262	89,258,044	84,714,292	91,061,490
Public Works	2,444,849	2,361,534	2,510,278	2,824,327	3,547,587
Culture and Recreation	7,992,264	8,416,312	8,595,485	8,363,879	9,041,589
Community Support	1,619,921	1,645,556	1,570,772	1,819,414	1,857,515
Contingency	400,000	500,000	-	-	-
<b>Total Expenditures</b>	<b>116,698,997</b>	<b>124,004,882</b>	<b>130,064,108</b>	<b>122,839,887</b>	<b>144,104,006</b>
<b>Excess (deficit) of Revenues Over Expenditures</b>	<b>(7,705,149)</b>	<b>(11,826,328)</b>	<b>(13,503,142)</b>	<b>10,719,379</b>	<b>13,065,858</b>
<b>Other Financing Sources / (Uses)</b>					
Sale of Equipment/Real Property		226,042	1,560,797	59,947	90,200
Inter-fund Operating Transfers In	23,986,762	23,522,649	23,277,283	5,165,537	7,752,930
Inter-fund Operating Transfers (out)	(11,763,961)	(10,622,441)	(10,851,298)	(10,235,037)	(11,935,425)
<b>Total Other Financing Sources / (Uses)</b>	<b>12,222,801</b>	<b>13,126,250</b>	<b>13,986,782</b>	<b>(5,009,553)</b>	<b>(4,092,295)</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>4,517,652</b>	<b>1,299,922</b>	<b>483,640</b>	<b>5,709,826</b>	<b>8,973,563</b>
<b>Beginning Fund Balance</b>	<b>8,078,695</b>	<b>12,596,347</b>	<b>13,896,269</b>	<b>14,379,909</b>	<b>20,089,735</b>
<b>Prior Period Adjustment</b>	<b>-</b>				
<b>Beginning FB as Restated</b>	<b>8,078,695</b>	<b>12,596,347</b>	<b>13,896,269</b>	<b>14,379,909</b>	<b>20,089,735</b>
<b>Ending Fund Balance</b>	<b>12,596,347</b>	<b>13,896,269</b>	<b>14,379,909</b>	<b>20,089,735</b>	<b>29,063,298</b>
Fund Balance as a % of total exp.	<b>9.8%</b>	<b>10.3%</b>	<b>10.2%</b>	<b>15.1%</b>	<b>18.6%</b>



CITY OF NORTH LAS VEGAS

**General Fund Ten Year History, cont.**

For fiscal year 2024, expenditures exceed revenues primarily due to an increase in staffing to achieve appropriate service levels, inflationary impacts to operating costs, and capital expenditures geared towards enhancing the City for its citizens. Additional future concerns are to continue to meet all debt service requirements, continue to monitor staffing levels to handle the demand of the accelerating development community and to improve focus on infrastructure needs as the City expands into undeveloped areas.

**General Fund  
Revenues, Expenditures and Changes in Fund Balance  
10 - Year Trend**

2020 Actual	2021 Actual	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	
						Revenues
10,513,934	11,666,659	13,258,427	15,600,020	15,600,020	16,424,761	Property Taxes
						Other Taxes
49,357,412	55,474,433	61,216,147	48,732,750	60,782,750	52,660,000	Licenses and Permits
4,094,001	3,131,570	4,118,070	3,959,940	4,080,003	3,954,768	Intergovernmental Revenue
59,289,367	65,822,167	85,407,591	83,471,215	93,000,000	92,714,145	Consolidated Taxes
13,282,068	14,853,686	24,047,584	22,294,338	22,719,338	22,684,582	Charges for Services
5,509,380	5,209,299	5,892,425	4,617,000	4,617,000	4,432,500	Fines and Forfeitures
11,723,502	2,144,293	(8,417,073)	2,050,000	15,550,000	7,900,000	Miscellaneous
<b>153,769,664</b>	<b>158,302,107</b>	<b>185,523,172</b>	<b>180,725,263</b>	<b>216,349,111</b>	<b>200,770,756</b>	<b>Total Revenues</b>
						<b>Expenditures by Function</b>
27,111,059	24,863,655	29,915,735	48,275,967	45,893,875	54,521,870	General Government
3,976,113	5,959,366	5,447,930	8,614,618	8,614,618	9,815,027	Judicial
88,554,074	81,487,886	86,479,478	109,784,870	110,347,343	134,694,346	Public Safety
3,288,660	3,609,729	4,134,625	6,612,592	7,171,421	7,879,799	Public Works
7,289,637	7,338,368	8,444,566	13,250,364	13,336,308	15,347,957	Culture and Recreation
1,312,795	989,595	1,520,853	2,402,828	3,769,684	5,403,841	Community Support
-	-	-	500,000	500,000	500,000	Contingency
<b>131,532,338</b>	<b>124,248,600</b>	<b>135,943,188</b>	<b>189,441,239</b>	<b>189,633,249</b>	<b>228,162,840</b>	<b>Total Expenditures</b>
<b>22,237,326</b>	<b>34,053,507</b>	<b>49,579,984</b>	<b>(8,715,976)</b>	<b>26,715,862</b>	<b>(27,392,084)</b>	<b>Excess (deficit) of Revenues Over Expenditures</b>
						<b>Other Financing Sources / (Uses)</b>
108,428	74,005	226,158	-	-	-	Sale of Equipment/Real Property
22,423,101	21,623,850	20,824,595	20,000,000	20,000,000	19,200,000	Inter-fund Operating Transfers In
(13,780,679)	(25,054,952)	(51,474,600)	(44,525,709)	(44,863,698)	(62,844,732)	Inter-fund Operating Transfers (out)
<b>8,750,850</b>	<b>(3,357,098)</b>	<b>(30,423,847)</b>	<b>(24,525,709)</b>	<b>(24,863,698)</b>	<b>(43,644,732)</b>	<b>Total Other Financing Sources / (Uses)</b>
<b>30,988,176</b>	<b>30,696,409</b>	<b>19,156,137</b>	<b>(33,241,685)</b>	<b>1,852,164</b>	<b>(71,036,816)</b>	<b>Increase (Decrease) in Fund Balance</b>
<b>29,063,298</b>	<b>60,051,474</b>	<b>90,747,884</b>	<b>86,722,369</b>	<b>109,904,020</b>	<b>111,756,184</b>	<b>Beginning Fund Balance</b>
						<b>Prior Period Adjustment</b>
<b>29,063,298</b>	<b>60,051,474</b>	<b>90,747,884</b>	<b>86,722,369</b>	<b>109,904,020</b>	<b>111,756,184</b>	<b>Beginning FB as Restated</b>
<b>60,051,474</b>	<b>90,747,884</b>	<b>109,904,020</b>	<b>53,480,684</b>	<b>111,756,184</b>	<b>40,719,369</b>	<b>Ending Fund Balance</b>
<b>41.3%</b>	<b>60.8%</b>	<b>58.6%</b>	<b>22.9%</b>	<b>47.7%</b>	<b>14.0%</b>	Fund Balance as a % of total exp.



CITY OF NORTH LAS VEGAS

General Fund revenue history

General Fund  
Revenue Detail - 10 Year Trend

	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual
<b>Property Taxes</b>						
Property Taxes	7,684,226	8,052,021	8,222,893	8,785,445	9,423,677	10,513,934
<b>Total Property Taxes</b>	<b>7,684,226</b>	<b>8,052,021</b>	<b>8,222,893</b>	<b>8,785,445</b>	<b>9,423,677</b>	<b>10,513,934</b>
<b>Licenses and Permits</b>						
Business Licenses	5,217,983	5,318,720	5,950,439	6,632,822	8,177,322	8,054,902
Liquor Licenses	260,225	529,350	455,575	618,075	587,400	292,850
County Gaming Licenses	1,184,385	1,289,780	1,042,155	1,245,274	1,348,429	979,245
City Gaming Licenses	1,502,692	1,501,104	1,510,242	1,498,969	1,489,379	1,799,418
Medical Marijuana	529,588	434,354	2,517,664	3,053,866	7,745,168	3,120,489
Franchise Fees	16,995,232	16,731,645	16,044,779	17,102,664	17,655,267	18,531,408
<b>Utility Department Franchise Fees*</b>	<b>4,327,100</b>	<b>4,576,050</b>	<b>4,715,000</b>	<b>4,856,250</b>	<b>5,001,938</b>	<b>5,479,500</b>
Animal Licenses	76,144	76,804	74,984	66,065	61,768	50,257
Engineering Permits	528,731	1,829,819	1,379,215	1,896,905	2,900,773	2,493,900
Building Permits	4,560,793	4,490,719	5,093,328	6,178,625	9,273,061	8,555,442
<b>Total Licenses and Permits</b>	<b>35,182,873</b>	<b>36,778,345</b>	<b>38,783,381</b>	<b>43,149,515</b>	<b>54,240,505</b>	<b>49,357,412</b>
<b>Intergovernmental Resources</b>						
Federal & Local Grants	34	17,309	33,800	47,126	46,787	41,971
Consolidated Tax Distribution	47,685,565	49,903,290	52,977,267	56,239,648	61,192,352	59,289,367
Other-Room and Gaming Tax LVCVA	2,096,928	2,110,967	2,086,117	2,113,074	2,108,197	2,127,056
<b>Payment in Lieu of Taxes*</b>	<b>2,194,433</b>	<b>2,150,113</b>	<b>2,128,020</b>	<b>2,016,307</b>	<b>1,956,430</b>	<b>1,924,974</b>
<b>Total Intergovernmental Resources</b>	<b>51,976,960</b>	<b>54,181,679</b>	<b>57,225,204</b>	<b>60,416,155</b>	<b>65,303,766</b>	<b>63,383,368</b>
<b>Charges for Services</b>						
Building and Zoning Fees	823,997	1,198,122	1,312,130	1,896,600	3,141,732	4,261,825
City Clerk Fees						144,049
Medical Marijuana	497,500	133,100	90,000	90,000	10,000	10,000
Other Fees	78,110	79,889	92,953	102,290	162,557	138,234
Court Fees	1,955,196	1,522,956	1,168,930	775,305	783,451	532,307
Police Other Fees	267,931	153,084	184,652	506,339	151,059	(169,806)
Fire Prevention Fees	670,070	830,227	1,122,351	6,978,129	5,239,700	5,552,625
Prisoner Board	23,966	(397)				
Swimming Pool & Recreation Fees	25,058	26,542	28,549		91	32,296
<b>Utility Administrative Fees*</b>	<b>1,734,982</b>	<b>1,781,433</b>	<b>1,879,697</b>	<b>2,052,034</b>	<b>2,151,026</b>	<b>2,780,364</b>
<b>Total Charges for Services</b>	<b>6,076,810</b>	<b>5,724,956</b>	<b>5,879,262</b>	<b>12,400,697</b>	<b>11,639,615</b>	<b>13,281,894</b>
<b>Other Revenues</b>						
Fines & Forfeitures	5,795,494	4,926,011	4,103,151	4,036,364	5,360,539	5,509,380
Interest Earnings	840,676	1,363,933	717,401	2,494,938	8,582,788	9,334,754
Refunds and Reimbursements	356,520	497,658	999,705	1,450,563	1,518,024	1,322,512
Inmate Payphone Commission						
Other Miscellaneous Revenue	1,080,289	879,993	2,190,766	885,536	1,191,151	1,066,236
Sale of Equipment / Real Property						108,428
<b>Total Other Revenues</b>	<b>8,072,979</b>	<b>7,667,595</b>	<b>8,011,023</b>	<b>8,867,401</b>	<b>16,652,502</b>	<b>17,341,310</b>
<b>Interfund Operating Transfers In</b>						
Special Revenue Funds	243,277	30,245	-	59,037	28,539	
Forensic Services						23,101
<b>Water Fund*</b>	<b>18,256,669</b>	<b>18,196,237</b>	<b>18,143,675</b>		<b>857,209</b>	<b>15,680,000</b>
<b>Wastewater Fund*</b>	<b>5,486,816</b>	<b>5,296,167</b>	<b>5,133,608</b>	<b>5,106,500</b>	<b>6,867,182</b>	<b>6,720,000</b>
<b>Total Interfund Operating Transfers In</b>	<b>23,986,762</b>	<b>23,522,649</b>	<b>23,277,283</b>	<b>5,165,537</b>	<b>7,752,930</b>	<b>22,423,101</b>
<b>Total Revenues</b>	<b>132,980,610</b>	<b>135,927,245</b>	<b>141,399,046</b>	<b>138,784,750</b>	<b>165,012,994</b>	<b>176,301,019</b>
<b>Beginning Fund Balance</b>	<b>8,078,695</b>	<b>12,596,347</b>	<b>13,896,269</b>	<b>14,379,909</b>	<b>20,089,735</b>	<b>29,063,298</b>
<b>Total Financial Resources</b>	<b>141,059,305</b>	<b>148,523,592</b>	<b>155,295,315</b>	<b>153,164,659</b>	<b>185,102,729</b>	<b>205,364,317</b>
<i>* Total Revenue from Utility Funds</i>	<i>32,000,000</i>	<i>32,000,000</i>	<i>32,000,000</i>	<i>14,031,091</i>	<i>16,833,785</i>	<i>32,584,838</i>



CITY OF NORTH LAS VEGAS

General Fund revenue history, cont.

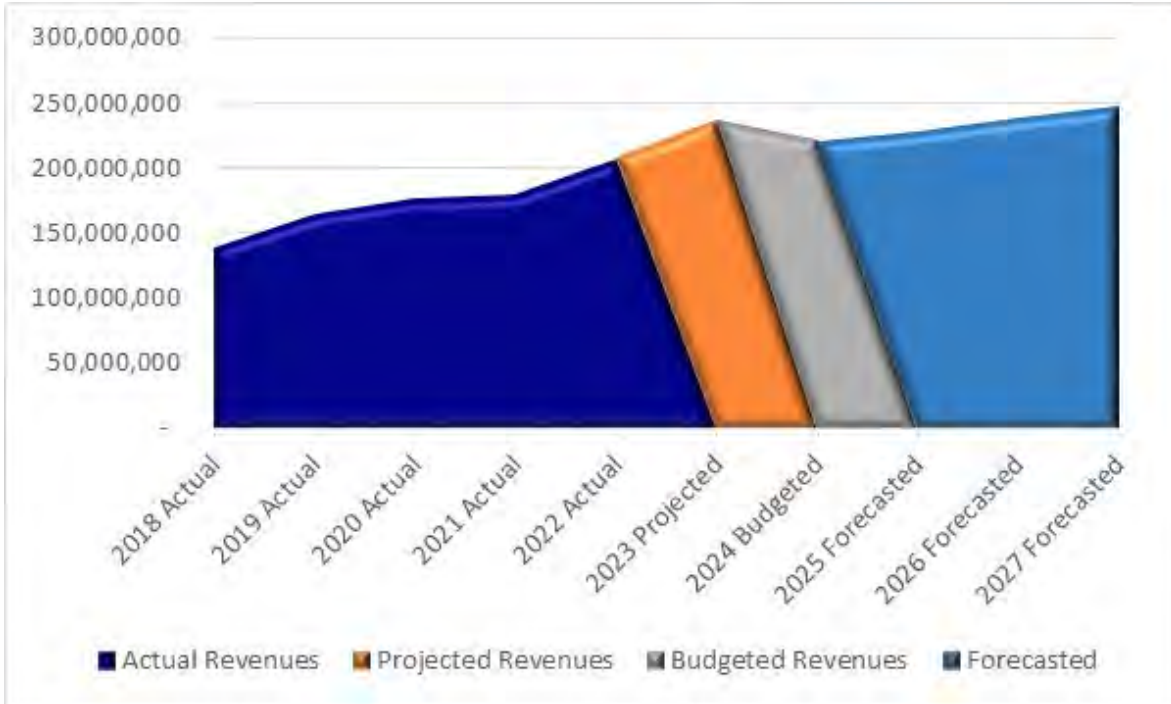
<b>General Fund Revenue Detail - 10 Year Trend</b>					
2021 Actual	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	
					<b>Property Taxes</b>
11,666,659	13,258,427	15,600,020	15,600,020	16,424,761	Property Taxes
<b>11,666,659</b>	<b>13,258,427</b>	<b>15,600,020</b>	<b>15,600,020</b>	<b>16,424,761</b>	<b>Total Property Taxes</b>
					<b>Licenses and Permits</b>
9,524,194	11,243,984	10,775,000	10,775,000	11,700,000	Business Licenses
569,033	643,847	550,000	550,000	510,000	Liquor Licenses
737,505	754,275	500,000	500,000	750,000	County Gaming Licenses
1,034,140	1,199,216	1,000,000	1,000,000	1,200,000	City Gaming Licenses
5,583,329	7,147,918	-	6,300,000	-	Medical Marijuana
17,829,775	20,006,240	17,025,000	20,225,000	19,375,000	Franchise Fees
<b>5,663,150</b>	<b>6,100,750</b>	<b>6,082,750</b>	<b>6,082,750</b>	<b>6,325,000</b>	<b>Utility Department Franchise Fees*</b>
55,931	55,025	50,000	50,000	50,000	Animal Licenses
260,800	241,150	250,000	250,000	250,000	Engineering Permits
14,216,575	13,823,742	12,500,000	15,050,000	12,500,000	Building Permits
<b>55,474,433</b>	<b>61,216,147</b>	<b>48,732,750</b>	<b>60,782,750</b>	<b>52,660,000</b>	<b>Total Licenses and Permits</b>
					<b>Intergovernmental Resources</b>
37,821	57,383	-	120,063	-	Grants
65,822,167	85,407,591	83,471,215	93,000,000	92,714,145	Consolidated Tax Distribution
1,197,668	2,101,541	2,000,000	2,000,000	2,000,000	Other-Room and Gaming Tax LVCVA
<b>1,896,081</b>	<b>1,959,146</b>	<b>1,959,940</b>	<b>1,959,940</b>	<b>1,954,768</b>	<b>Payment in Lieu of Taxes*</b>
<b>68,953,737</b>	<b>89,525,661</b>	<b>87,431,155</b>	<b>97,080,003</b>	<b>96,668,913</b>	<b>Total Intergovernmental Resources</b>
					<b>Charges for Services</b>
7,712,665	8,959,607	6,480,000	6,905,000	7,195,000	Building and Zoning Fees
246,109	210,167	145,000	145,000	190,000	City Clerk Fees
-	-	-	-	-	Medical Marijuana
172,303	77,139	240,000	240,000	100,000	Other Fees
555,129	481,699	550,000	550,000	480,000	Court Fees
167,179	205,356	118,200	118,200	119,200	Police Other Fees
3,191,971	11,122,213	10,250,000	10,250,000	9,970,000	Fire Prevention Fees
					Prisoner Board
1,342	17,367	-	-	-	Swimming Pool & Recreation Fees
<b>2,806,607</b>	<b>2,974,037</b>	<b>4,511,138</b>	<b>4,511,138</b>	<b>4,630,382</b>	<b>Utility Administrative Fees*</b>
<b>14,853,305</b>	<b>24,047,584</b>	<b>22,294,338</b>	<b>22,719,338</b>	<b>22,684,582</b>	<b>Total Charges for Services</b>
					<b>Other Revenues</b>
5,209,299	5,892,425	4,617,000	4,617,000	4,432,500	Fines & Forfeitures
(237,136)	(11,388,415)	500,000	14,000,000	6,000,000	Interest Earnings
1,397,802	1,483,053	600,000	600,000	900,000	Refunds and Reimbursements
					Inmate Payphone Commission
983,628	1,488,289	950,000	950,000	1,000,000	Other Miscellaneous Revenue
74,005	226,158	-	-	-	Sale of Equipment / Real Property
<b>7,427,597</b>	<b>(2,298,490)</b>	<b>6,667,000</b>	<b>20,167,000</b>	<b>12,332,500</b>	<b>Total Other Revenues</b>
					<b>Interfund Operating Transfers In</b>
23,850	24,595	-	-	-	Special Revenue Funds
<b>15,120,000</b>	<b>20,800,000</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>19,200,000</b>	<b>Water Fund*</b>
<b>6,480,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>Wastewater Fund*</b>
<b>21,623,850</b>	<b>20,824,595</b>	<b>20,000,000</b>	<b>20,000,000</b>	<b>19,200,000</b>	<b>Total Interfund Operating Transfers In</b>
<b>179,999,580</b>	<b>206,573,924</b>	<b>200,725,263</b>	<b>236,349,111</b>	<b>219,970,756</b>	<b>Total Revenues</b>
<b>60,051,474</b>	<b>90,747,883</b>	<b>86,722,369</b>	<b>109,904,020</b>	<b>111,756,184</b>	<b>Beginning Fund Balance</b>
<b>240,051,054</b>	<b>297,321,807</b>	<b>287,447,632</b>	<b>346,253,131</b>	<b>331,726,940</b>	<b>Total Financial Resources</b>
<b>31,965,838</b>	<b>31,833,933</b>	<b>32,553,828</b>	<b>32,553,828</b>	<b>32,110,150</b>	<b>* Total Revenue from Utility Funds</b>



**General Fund Long Term Outlook**

The graph below reflects General Fund revenues dating back to fiscal year 2018 and projected through 2027. Forecasted years starting in 2024-2025 are projected to have a 4% year over growth rate. Given the uncertainty in both the local and national economies, General Fund revenues may vary drastically from projections.

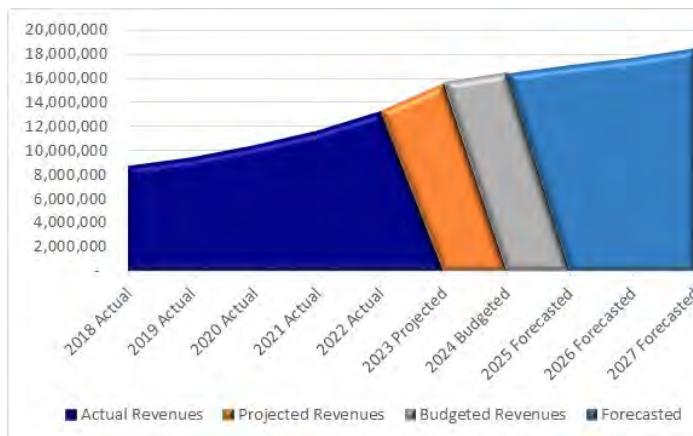
**General Fund Projection - Fiscal Years 2018 - 2027**



**Property Taxes**

The following graph presents a historical and projected summary of General Fund property tax revenue. The growth rate for 2023 is projected to be 17.7%. Furthermore, it is projected that the growth for FY 2024 is 5.3%. The 2024 budgeted property tax projections are provided by the state and reflect a more normalized growth pattern than we

**Property Taxes - Fiscal 2018 to 2027**



### License & Permit Revenue

FY 2023 is projected to achieve a slight reduction of less than 1% from 2022. Permitting revenue is a highly volatile revenue source from year to year and is generally budgeted conservatively. As a result 2024 is budgeted to decline 13.4% followed by growth of 4% from 2025 to 2027.

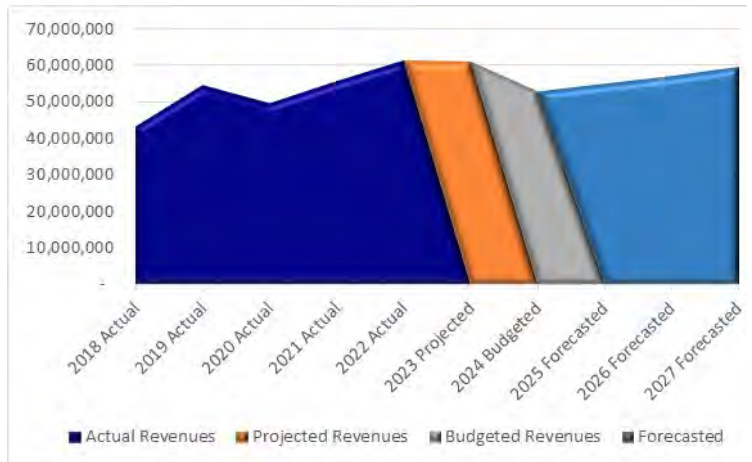
### Charges for Services

Charges for Services depending on what services are provided, dictate the trending and estimates needed going forward. For example, some department charges for services are fairly consistent year over year, such as general government departments, courts, police and fire, so a trending of historical revenues works well in these areas. However, public works, planning and development department revenues can vary significantly based on the development community as these fees are generally one-time in nature. Beginning in 2018 and 2019 the City received additional revenues through a federal reimbursement program on medicaid transports which is reflected in the graph to the right. This revenue source, like permitting, can have significant fluctuations. As a result, FY 2024 is budgeted to be relatively flat followed by a 4% annual increase in the out years.

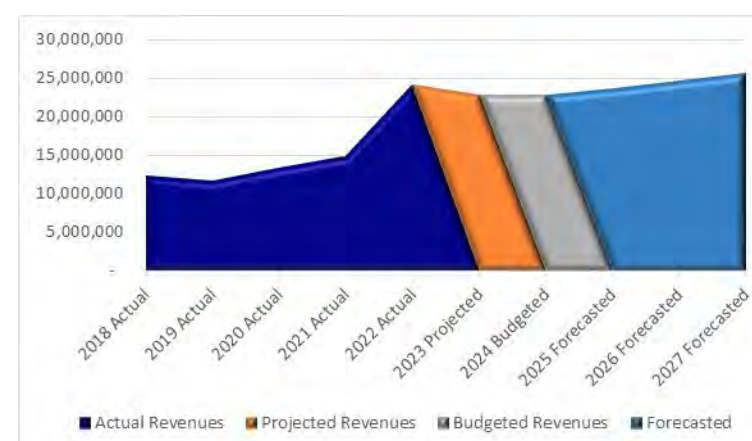
### Consolidated Tax Distribution

C-Tax or Consolidated taxes is the largest recurring revenue source for the general fund and is monitored very closely. FY 2023 is projected to come in 8.9% above FY 2022. C-Tax estimates are provided by the State and are generally conservative in nature. FY 2024 is budgeted at \$92.7 million, relatively flat from 2023 projection. The remaining years through 2027 are projected to grow at 4% annually.

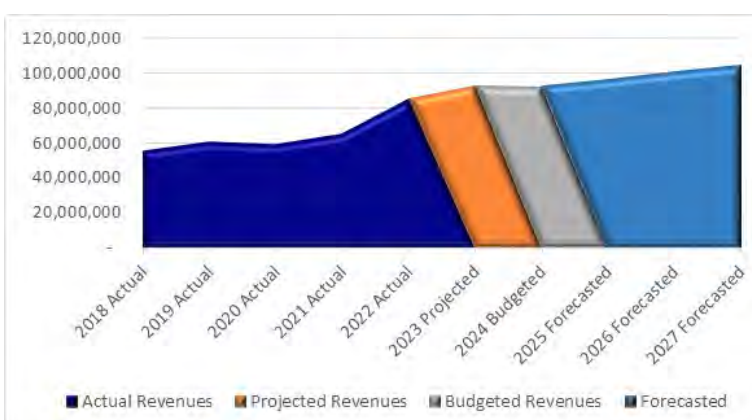
**License & Permit Revenue  
Fiscal 2018 to 2027**



**Charges for Services - Fiscal 2018 to 2027**



**Consolidated Tax Distribution  
Fiscal 2018 to 2027**





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*City of*  
**NORTH  
LAS  
VEGAS** GROWTH BY  
DESIGN

## All Funds Summary

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CITY OF NORTH LAS VEGAS

**All Funds Summary of Revenues,  
Expenditures and Changes in Fund Balance  
Fiscal Years 2022 - 2024**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Beginning Fund Balance</b>	<b>672,271,047</b>	<b>617,480,781</b>	<b>832,414,481</b>	<b>797,084,416</b>	<b>(35,330,065)</b>	<b>(4.2)</b>
<b>Revenues and Other Sources</b>						
General Fund	206,573,924	200,725,263	236,349,111	219,970,756	(16,378,355)	(6.9)
Special Revenue Funds	147,043,459	136,449,642	193,228,385	135,697,621	(57,530,764)	(29.8)
Capital Project Funds	78,687,342	168,300,084	182,054,480	271,144,560	89,090,080	48.9
Debt Service Funds	8,782,705	8,510,350	8,510,350	8,516,350	6,000	0.1
Proprietary Funds <sup>(1)</sup>	220,411,626	219,029,835	219,341,835	229,088,934	9,747,099	4.4
<b>Total Revenue and Other Sources</b>	<b>661,499,057</b>	<b>733,015,174</b>	<b>839,484,161</b>	<b>864,418,221</b>	<b>24,934,060</b>	<b>3.0</b>
<b>Expenditures and Other Uses</b>						
General Fund	187,417,788	233,966,948	234,496,947	291,007,572	56,510,625	24.1
Special Revenue Funds	96,715,176	110,029,095	167,473,742	161,489,885	(5,983,857)	(3.6)
Capital Project Funds	36,260,848	206,493,937	214,541,005	296,845,340	82,304,335	38.4
Debt Service Funds	8,381,600	8,510,350	8,510,350	8,516,350	6,000	0.1
Proprietary Funds <sup>(1)</sup>	172,580,213	247,908,526	249,792,182	270,307,200	20,515,018	8.2
<b>Total Expenditures and Other Uses</b>	<b>501,355,625</b>	<b>806,908,856</b>	<b>874,814,226</b>	<b>1,028,166,347</b>	<b>153,352,121</b>	<b>17.5</b>
<b>Ending Fund Balance</b>	<b>832,414,481</b>	<b>543,587,099</b>	<b>797,084,416</b>	<b>633,336,290</b>	<b>(163,748,126)</b>	<b>(20.5)</b>

**All Funds Summary  
Statement of Revenues, Expenditures and Changes in Fund Balance  
Fiscal Year 2024**

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Proprietary Funds	Totals
<b>Beginning Fund Balance</b>	<b>107,748,856</b>	<b>220,597,130</b>	<b>61,198,470</b>	<b>7,076,180</b>	<b>396,525,949</b>	<b>793,146,585</b>
Property & Other Taxes	16,424,761	92,370,689	-	-	-	108,795,450
Licenses and Permits	52,660,000	-	-	-	-	52,660,000
Intergovernmental Resources	96,668,913	37,251,172	200,790,849	-	20,986,755	355,697,689
Charges for Services	22,684,582	2,899,000	-	-	143,803,810	169,387,392
Fines and Forfeits	4,432,500	45,000	-	-	3,683,000	8,160,500
Miscellaneous	7,900,000	3,002,760	5,126,600	-	60,390,369	76,419,729
<b>Total Revenues</b>	<b>200,770,756</b>	<b>135,568,621</b>	<b>205,917,449</b>	<b>-</b>	<b>228,863,934</b>	<b>771,120,760</b>
<b>Expenditures by Function</b>						
General Government	54,521,870	45,253,655	34,466,900	-	43,379,331	177,621,756
Judicial	9,815,027	422,674	-	-	-	10,237,701
Public Safety	134,694,346	72,123,966	69,206,772	-	843,941	276,869,025
Public Works	7,879,799	8,907,778	147,722,805	-	2,812,287	167,322,670
Culture and Recreation	15,347,957	9,339,097	45,448,863	-	2,133,940	72,269,856
Community Support	5,403,841	14,369,998	-	-	-	19,773,839
Contingencies	500,000	-	-	-	-	500,000
Utility Enterprises	-	-	-	-	201,937,701	201,937,701
Debt Service	-	-	-	8,516,350	-	8,516,350
<b>Total Expenditures</b>	<b>228,162,840</b>	<b>150,417,168</b>	<b>296,845,340</b>	<b>8,516,350</b>	<b>251,107,200</b>	<b>935,048,898</b>
Excess (deficit) of Revenues Over Expenditures	(27,392,084)	(14,848,547)	(90,927,891)	(8,516,350)	(22,243,266)	(163,928,138)
<b>Other Financing Sources (Uses)</b>						
Miscellaneous Other	-	-	180,012	-	-	180,012
Interfund Operating Transfers In	19,200,000	129,000	65,047,099	8,516,350	225,000	93,117,449
Interfund Operating Transfers (Out)	(62,844,732)	(11,072,717)	-	-	(19,200,000)	(93,117,449)
<b>Net Changes in Fund Balance</b>	<b>(71,036,816)</b>	<b>(25,792,264)</b>	<b>(25,700,780)</b>	<b>0</b>	<b>(41,218,266)</b>	<b>(163,748,126)</b>
<b>Ending Fund Balance</b>	<b>36,712,040</b>	<b>194,804,866</b>	<b>35,497,690</b>	<b>7,076,180</b>	<b>355,307,683</b>	<b>629,398,459</b>
<b>% Increase (Decrease)</b>	<b>-65.9%</b>	<b>-11.7%</b>	<b>-42.0%</b>	<b>0.0%</b>	<b>-10.4%</b>	<b>-20.6%</b>

## Fund Balance

The All Funds Summary of Revenues, Expenditures and Changes in Fund Balance illustrates the change in the City's financial condition between fiscal years 2022, 2023 adopted budget, 2023 projection and the adopted 2024 budget. The term "financial condition" refers to the City's ability to maintain existing service levels, withstand local and regional economic disruptions, and meet the demands of growth, decline, and change.

There are many factors that evaluate financial condition, one measure of the City's financial strength is the level of fund balance, or the accumulated revenues in excess of expenditures.

There are differing rules on the minimum level of fund balance to be maintained on certain fund types, for example, the General Fund is regulated by this Nevada Administrative Code (NAC 354.650). If the ending fund balance in the general fund of a local government has been budgeted for less than 4 percent of the actual expenditures from the general fund of the local government for the previous fiscal year, the local government shall provide a written explanation to the Department of Taxation that includes the reason for the low ending fund balance and the manner in which the local government plans to increase the fund balance.

The other directive for the General Fund Balance level is the Council approved goal of achieving and maintaining an 18 percent ending fund balance.

## Revenue Analysis

The primary focus of the budget process is to forecast revenues and allocate these resources to meet the priorities of the Mayor, City Council, and our citizens. Revenues are used to pay for a variety of municipal services such as police, fire, parks, libraries, water and sewer, courts, economic and community development, regulatory services, and administrative functions. The growth in revenues depends primarily on the economy and our ability to keep city user fees on pace with inflation.

The City expects to receive \$864.4 million in revenue in fiscal 2024, an increase of \$24.9 million, or 3.0% from the 2023 projection. Intergovernmental Resources have increased \$14.1 million mostly relating to capital project funds. These fluctuations will continue as the City moves forward improving and adding infrastructure to accommodate continued growth for the City. The General Fund revenues have a \$16.4 million decrease. A more in depth analysis of the General Fund is provided in the General Fund Section.

The General Fund supports core services to the citizens of North Las Vegas and accounts for 25.4% of the total revenue, or \$220.0 million in the fiscal year 2024. The General Fund is not only the largest fund, but is the fund with the greatest potential for revenue fluctuations.

Special Revenue Funds account for 15.7% of total revenue and are earmarked for specific purposes either by law or city policy. The largest special revenue funds are the Public Safety Tax Fund, More Cops Sales Tax and the Street Maintenance, Parks, and Fire Fund. These funds are supported through property tax overrides and sales tax. Assessed Valuation of property has grown considerably over the last 5 years. FY 2024 is showing a 19.3% year over year increase from FY 2023. Once abatements are applied to the property tax revenue, the City is projected to receive a 5.04% increase overall in property tax revenue, the majority of which are public safety tax override and street maintenance, parks and fire override funds.

Capital Project Funds account for investment in the City's infrastructure and public facilities and amount to 31.4% of the total revenue budget. \$134.1 million is for capital improvements to local streets. \$62.9 million is for Public Safety, while \$45.4 million is Parks and Recreation projects. General Government projects in the amount of \$28.7 million round out the remaining capital spending.

Enterprise Funds include the City's water, wastewater, and golf services, operated as stand-alone businesses. It is expected that these funds will generate \$170.7 million in fiscal 2024, accounting for 19.7% of the



CITY OF NORTH LAS VEGAS

City's total revenue. User fees are assessed to cover the full cost of services.

Debt Service resources are designated for payment of long-term debt and are generated through transfers from other funds. These fund types combined account for 7.8% of all City revenue.

Internal Service revenues include fees charged to City departments to offset the cost of self-insurance, post retirement benefits, and motor equipment services.

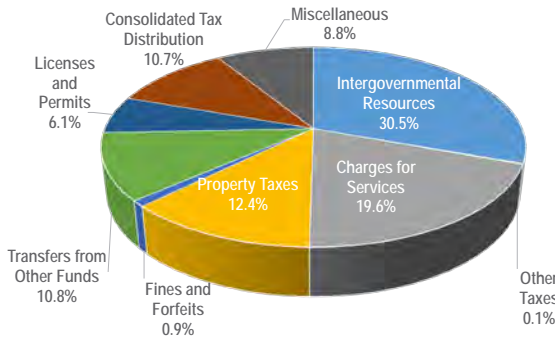
All Funds Revenue Summary

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>General Fund</b>	<b>206,573,924</b>	<b>200,725,263</b>	<b>236,349,111</b>	<b>219,970,756</b>	<b>(16,378,355)</b>	<b>(6.9)</b>
<b>Special Revenue Funds</b>						
Community Development	7,068,047	14,852,777	15,648,806	7,256,517	(8,392,289)	(53.6)
Public Safety Support	11,102,038	5,993,130	14,033,655	10,391,605	(3,642,050)	(26.0)
Special Purpose	35,808,853	27,993,425	74,973,952	28,271,600	(46,702,352)	(62.3)
Park Construction Tax	(780,093)	1,797,320	2,337,320	454,200	(1,883,120)	(80.6)
Parks and Recreation Support	2,060,834	2,513,730	2,513,730	2,203,910	(309,820)	(12.3)
Municipal Court Support	557,662	646,000	646,000	646,000	(0)	(0.0)
Public Safety Tax	50,009,652	58,955,441	58,955,441	61,900,232	2,944,791	5.0
More Cops Sales Tax	19,035,052	16,016,450	16,016,450	16,016,450	(0)	(0.0)
Redevelopment Fund	17,559,717	2,531,749	2,611,749	2,920,849	309,100	11.8
Library Fund	4,621,698	5,149,620	5,491,282	5,636,258	144,976	2.6
<b>Total Special Revenue Funds</b>	<b>147,043,459</b>	<b>136,449,642</b>	<b>193,228,385</b>	<b>135,697,621</b>	<b>(57,530,764)</b>	<b>(29.8)</b>
<b>Capital Project Funds</b>						
Capital Project Funds - Public Safety	21,576,744	30,519,358	36,041,673	62,903,797	26,862,124	74.5
Capital Project Funds - Street Improvements	16,916,615	87,634,900	94,695,390	134,121,900	39,426,510	41.6
Capital Project Funds - Parks & Rec	2,045,708	27,770,575	28,622,166	45,448,863	16,826,697	58.8
Capital Project Funds - General Government	38,148,275	22,375,251	22,695,251	28,670,000	5,974,749	26.3
Capital Project Funds - Municipal Building Bonds	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>78,687,342</b>	<b>168,300,084</b>	<b>182,054,480</b>	<b>271,144,560</b>	<b>89,090,080</b>	<b>48.9</b>
<b>Debt Service No Ad Valorem</b>	<b>8,782,705</b>	<b>8,510,350</b>	<b>8,510,350</b>	<b>8,516,350</b>	<b>6,000</b>	<b>0.1</b>
<b>Enterprise Funds</b>						
Water/Wastewater Utility Fund	171,967,551	151,499,088	151,811,088	168,311,755	16,500,667	10.9
Golf Course	2,871,078	2,363,332	2,363,332	2,363,332	(0)	(0.0)
<b>Total Enterprise Funds</b>	<b>174,838,629</b>	<b>153,862,420</b>	<b>154,174,420</b>	<b>170,675,087</b>	<b>16,500,667</b>	<b>10.7</b>
<b>Internal Service Funds</b>						
Self Insurance	35,597,890	52,365,920	52,365,920	45,612,352	(6,753,568)	(12.9)
Motor Equipment	9,975,108	12,801,495	12,801,495	12,801,495	(0)	(0.0)
<b>Total Internal Service Funds</b>	<b>45,572,997</b>	<b>65,167,415</b>	<b>65,167,415</b>	<b>58,413,847</b>	<b>(6,753,568)</b>	<b>(10.4)</b>
<b>Total Revenue</b>	<b>661,499,057</b>	<b>733,015,174</b>	<b>839,484,161</b>	<b>864,418,221</b>	<b>24,934,060</b>	<b>3.0</b>

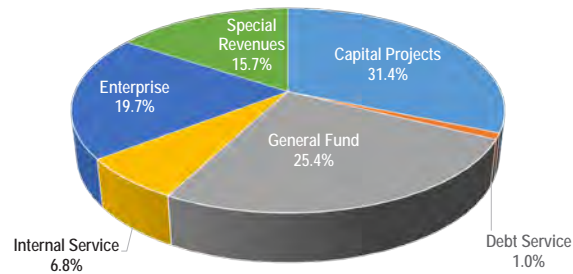
Note: Proprietary funds are reported on a cash basis.



**Total Revenues by Source**  
**\$864,418,221**



**Total Revenues by Fund**  
**\$864,418,221**



**Total Revenues by Source**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
Property Taxes	86,595,882	101,451,564	101,451,564	106,891,250	5,439,686	5.4
Other Taxes	130,088	2,597,320	2,597,320	1,254,200	(1,343,120)	(51.7)
Licenses and Permits	61,216,147	48,732,750	60,782,750	52,660,000	(8,122,750)	(13.4)
Intergovernmental Resources	93,502,719	186,716,538	249,299,482	263,633,544	14,334,062	5.7
Consolidated Tax Distribution	85,407,591	83,471,215	93,000,000	92,714,145	(285,855)	(0.3)
Charges for Services	177,692,757	162,931,968	163,356,968	169,387,392	6,030,424	3.7
Fines and Forfeits	10,019,825	8,142,000	8,512,505	8,160,500	(352,005)	(4.1)
Miscellaneous	41,659,023	61,525,797	75,025,797	76,419,729	1,393,932	1.9
OTHER FINANCING SOURCES	26,712,060	3,607,100	6,910,907	180,012	(6,730,895)	(97.4)
Transfers from Other Funds	78,562,965	73,838,922	78,546,868	93,117,449	14,570,581	18.6
<b>TOTAL</b>	<b>661,499,057</b>	<b>733,015,174</b>	<b>839,484,161</b>	<b>864,418,221</b>	<b>24,934,060</b>	<b>3.0</b>

## Property Taxes

Property taxes amount to \$106.9 million, accounting for 12.4% of all city revenue. Total property tax revenue is expected to increase by \$5.4 million, or 5.4%, from fiscal 2023 projection. Further discussion on the property tax revenue impacts can be found on the following page under "Property Tax Abatements".

The North Las Vegas Redevelopment District and the North Las Vegas Library District also levy property taxes in support of their operations. Additional information on property taxes may be found in the sections of this document relating to the General, Special Revenue and Debt Service funds.

The following table and chart depicts the distribution of property tax revenue by fund. The Public Safety Tax Fund will receive \$61.9 million, or 57.9% of the total property tax revenue in fiscal 2024. The property taxes are generated from three voter approved overrides to provide additional public safety support.

The combined tax rate in support of this fund is \$0.73 per \$100 of assessed valuation.

The General Fund is expected to receive \$16.4 million, or 15.4% of the total property tax revenue and is used to pay for core city services. The General Fund tax rate is \$0.1937 per \$100 of assessed valuation.

The Special Purpose Funds include the Street Maintenance, Parks, and Fire Station Fund which is funded through a voter approved tax override and accounts for 18.6% or \$19.9 million of total property tax revenue. Revenue from the \$0.235 tax rate may be used for street maintenance and acquiring, improving and equipping city parks, and fire stations.

Other funds supported by property taxes include the North Las Vegas Library District Fund (\$5.4 million), Redevelopment District Funds (\$2.9 million), and the Public Safety Support Funds (\$420K). These funds comprise 8.1% of total property taxes estimated in fiscal 2024.



**Distribution of Property Tax Revenue - Fiscal Year 2022 to 2024**

Fund	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
General Fund	13,258,427	15,600,020	15,600,020	16,424,761	824,741	5.3
Public Safety Support	335,786	400,727	400,727	420,513	19,786	4.9
Special Purpose	16,085,821	18,978,807	18,978,807	19,926,787	947,980	5.0
Public Safety Tax	49,968,739	58,955,441	58,955,441	61,900,232	2,944,791	5.0
Redevelopment Fund	2,620,924	2,466,949	2,466,949	2,856,049	389,100	15.8
Library Fund	4,328,100	5,049,620	5,049,620	5,362,908	313,288	6.2
Debt Service No Ad Valorem	(1,915)	-	-	-	-	-
<b>Total Property Taxes</b>	<b>86,595,882</b>	<b>101,451,564</b>	<b>101,451,564</b>	<b>106,891,250</b>	<b>5,439,686</b>	<b>5.4</b>
<b>Annual Average Growth Rate</b>	<b>40.2%</b>	<b>17.2%</b>	<b>0.0%</b>	<b>5.4%</b>		

**Property Tax Base and Tax Roll Collection**

The City's estimated assessed valuation of property for the fiscal year ending June 30, 2024 amounts to \$13.26 billion. This represents an increase of 19.26% from fiscal 2022 and is a sign that new and existing home sales, commercial construction, and economic activity in general throughout the metropolitan area is continuing to grow. It is the policy of the Clark County Assessor to reappraise all real and secured personal property in the County each year. State law requires that property be assessed at 35% of taxable value. Based upon the estimated assessed valuation for fiscal year 2023, the appraised/taxable value of all property within the City is \$37.9 billion, an increase of \$6.1 billion over 2023.

Taxes on real property are due on the third Monday in August. However, the taxpayer may elect to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within ten days of the due date. In the event of nonpayment, the County Treasurer is authorized to hold the property for two years, subject to redemption upon payment of taxes, penalties and costs, together with interest at the rate of ten percent per year from the date the taxes were due until paid. If delinquent taxes are not paid within the two-year redemption period, the County Treasurer obtains a deed to the property free of all encumbrances. Upon receipt of a deed, the County Treasurer may sell the property to satisfy the tax lien and any other liens that may be in place.

**Property Tax Abatements**

In its 2005 session, the Nevada Legislature approved two bills (Assembly Bill 489 and Senate Bill 509 - the "Abatement Act") that require reductions (abatements) of ad valorem taxes imposed on property in certain situations.

The general impact of the Abatement Act limits increases in ad valorem property tax revenues received by any entity on existing residential property to 3.0% per year, or 8.0% for non-residential and Commercial property. However, the formula for Commercial compares a 10 year moving average to twice the CPI, which means if the City's moving average goes negative, then the cap for the City could be 0.2% or twice the CPI. Should this happen, there is a clause that all residential, not just non-owner occupied, can not be higher than the Commercial rate capped at 8.0%, but because of the rolling average going negative, could bring the residential cap down to 0.2% as well. The assessed valuation shows an increase of 19.2%. It is the abatement amounts in North Las Vegas which limits the increase for FY 2024 property tax revenue. Abatements for FY 2024 amount to \$55.6 million.



# CITY OF NORTH LAS VEGAS

## City of North Las Vegas Assessed Valuation and Property Tax History

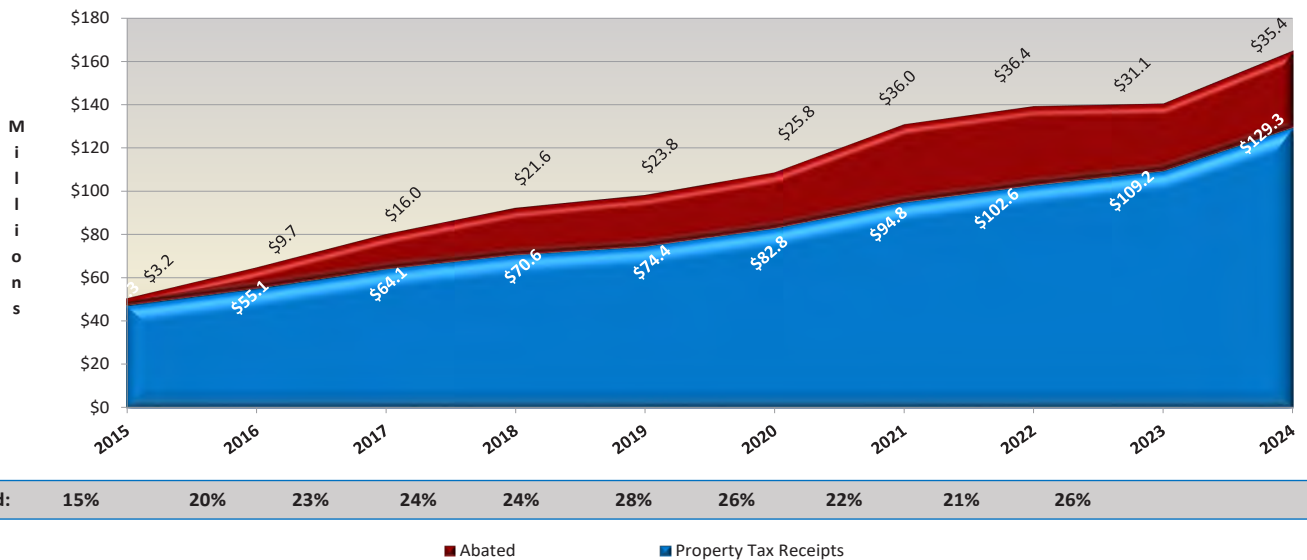
Fiscal Year	Assessed Valuation	Yr over Yr % Change	CNLV Tax Rate	Calculated Property Tax	State Estimated Abatements	Property Tax Total Budget	Yr over Yr % Change	Property Tax Actual Receipts	Yr over Yr % Change
2006	4,749,825,535	43.14%	1.1887	56,461,200	(13,071,100)	43,390,100	8.63%	50,829,320	19.75%
2007	6,972,362,883	46.79%	1.1687	81,486,000	(22,959,900)	58,526,200	34.88%	64,318,047	26.54%
2008	8,961,029,085	28.52%	1.1637	104,279,500	(27,640,700)	76,639,000	30.95%	73,913,189	14.92%
2009	9,132,667,067	1.92%	1.1637	106,276,800	(20,387,500)	85,889,300	12.07%	78,208,690	5.81%
2010	6,660,944,839	-27.06%	1.1637	77,513,400	(6,217,400)	71,296,000	-16.99%	70,136,882	-10.32%
2011	4,719,007,066	-29.15%	1.1637	54,915,100	(1,961,000)	52,954,000	-25.73%	52,767,084	-24.77%
2012	4,434,688,599	-6.02%	1.1637	51,606,470	(1,852,080)	49,754,390	-6.04%	50,183,306	-4.90%
2013	3,987,869,401	-10.08%	1.1637	46,406,840	(1,440,890)	44,965,930	-9.62%	45,194,088	-9.94%
2014	4,068,384,524	2.02%	1.1637	47,343,790	(3,209,908)	44,133,891	-1.85%	44,959,122	-0.52%
2015	4,730,877,154	16.28%	1.1637	55,053,220	(9,652,482)	45,400,730	2.87%	46,142,055	2.63%
2016	5,505,886,141	16.38%	1.1637	64,071,997	(16,048,906)	48,023,091	5.78%	48,364,199	4.82%
2017	6,064,962,361	10.15%	1.1637	70,577,967	(21,630,648)	48,947,320	1.92%	49,398,869	2.14%
2018	6,393,383,561	5.42%	1.1637	74,399,804	(23,762,226)	50,637,578	3.45%	52,780,068	6.84%
2019	7,113,587,288	11.26%	1.1637	82,780,815	(25,771,243)	57,009,571	12.58%	56,808,254	7.63%
2020	8,143,345,695	14.48%	1.1637	94,764,114	(35,992,593)	58,771,519	3.09%	63,164,685	11.19%
2021	8,819,237,650	8.30%	1.1637	102,629,469	(36,436,413)	66,193,055	12.63%	70,081,264	10.95%
2022	9,388,146,391	6.45%	1.1637	109,249,860	(31,080,417)	78,169,443	18.09%	78,169,450	11.54%
2023	11,115,246,293	18.40%	1.1637	129,348,121	(35,413,126)	93,934,995	20.17%	93,934,995 *	20.17%
2024	13,255,789,143	19.26%	1.1637	154,257,618	(55,585,325)	98,672,293	5.04%		

Net difference between Calculated Property Tax collections and actual receipts from 2006 - 2021 : \$ (253,317,364)

Total Estimated Abated Revenue from 2006 - 2024 \$ (390,113,857)

\* Estimated

Note: AV does not include Redevelopment district  
Property Tax Budget & Actuals does not include Library & Redevelopment Agencies  
Actual Receipts include prior year collections  
2006 Property Tax Cap goes into effect



### How Property Taxes are Calculated

The table below shows how property taxes are calculated for a North Las Vegas taxpayer whose home is valued at \$400,000 by the Clark County Assessor. First, the value is converted to "assessed value" by multiplying \$400,000 by 35%. The assessed value is \$140,000 and becomes the basis for calculating the taxpayer's property tax bill. Divide \$140,000 by \$100 and multiply by the North Las Vegas Tax Rate of 1.1637 to get to the Annual Property Tax Bill of \$1,629.18 in this example. This amounts to \$135.77 per month, or \$4.46 per day for police and fire protection, parks and recreation activities and programs, street maintenance and a variety of city programs.



#### How to Calculate Your City of North Las Vegas Property Taxes<sup>1</sup>

1. Clark County Appraised Value	400,000
2. Clark County Assessed Value (Appraised Value x 35%)	140,000
3. Assessed Value Divided by 100	1,400
4. North Las Vegas Tax Rate	1.1637
5. Annual Property Tax Bill (Assessed Value per 100 x Tax Rate)	<u>1,629.18</u>
6. Monthly Property Tax Bill	<u>135.77</u>
7. Daily Property Tax Bill	<u><u>4.46</u></u>

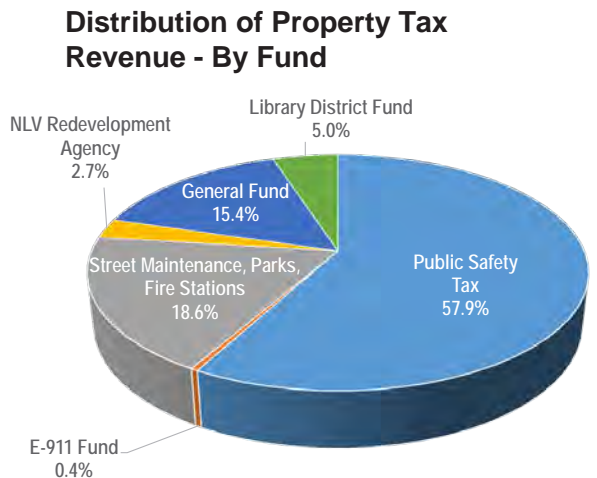
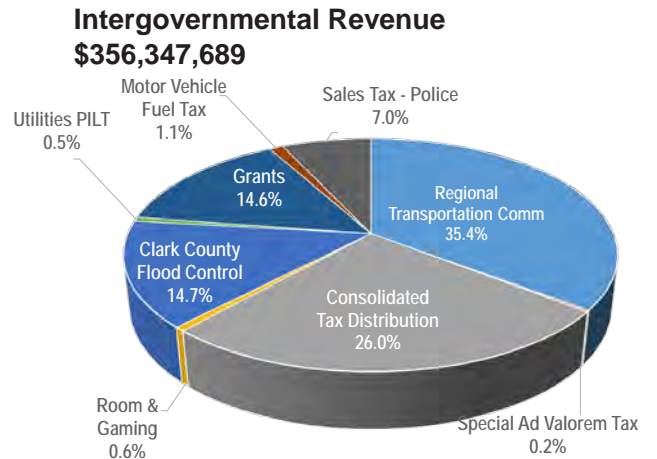
<sup>1</sup> Based on Home Valued by Clark County at \$400,000.

### Intergovernmental Revenue

Intergovernmental revenue includes all revenue received from federal, state, and other local governments in the form of grants or shared revenues. Intergovernmental revenue amounts to \$356.3 million, a net increase of \$14 million from fiscal year 2023 projection. This revenue source accounts for 41.2% of total resources. The chart below depicts the sources for all Intergovernmental Revenues.

Revenues from the Clark County Flood Control District and the Regional Transportation Commission fund several transportation and flood control projects in the 2024 Capital Improvement Plan totaling \$178.5 million.

The majority of the remaining intergovernmental revenue comes from Consolidated Tax (\$92.7 million), and various other Grants (\$52.0 million).



CITY OF NORTH LAS VEGAS

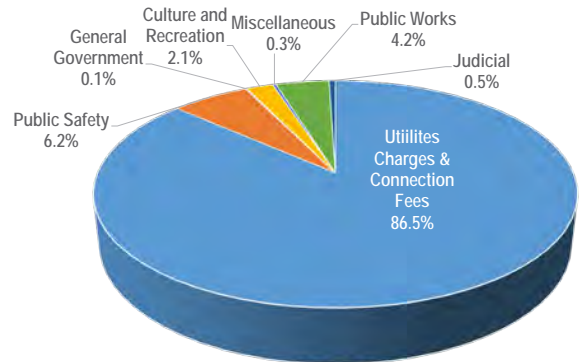
Intergovernmental Revenue	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
Special Ad Valorem Tax	1,024,190	650,000	650,000	650,000	0	0.0
Federal Grants	26,341,931	35,013,555	97,596,499	33,034,622	(64,561,877)	(66.2)
State Grants	17,710	345,260	345,260	3,547,260	3,202,000	927.4
County Grants	448,666	9,500,000	9,500,000	-	(9,500,000)	(100.0)
Other Grants	8,850	850,000	850,000	15,375,419	14,525,419	1,708.9
Motor Vehicle Fuel Tax 1.75 cents	1,678,947	1,455,103	1,455,103	1,425,643	(29,460)	(2.0)
Motor Vehicle Fuel Tax 2.35 cents	1,586,094	1,493,300	1,493,300	1,410,567	(82,733)	(5.5)
Consolidated Tax Distribution	85,407,591	83,471,215	93,000,000	92,714,145	(285,855)	(0.3)
Motor Vehicle Fuel Tax/County 1.00 cent	1,182,031	1,039,625	1,039,625	977,930	(61,695)	(5.9)
Sales Tax	30,125,811	23,550,000	23,550,000	24,800,000	1,250,000	5.3
Other-Room and Gaming Tax LVCVA	2,101,541	2,000,000	2,000,000	2,000,000	0	0.0
Regional Transportation Commission	6,398,507	84,112,400	84,112,400	126,128,400	42,016,000	50.0
Payment in Lieu of Taxes	1,959,146	1,959,940	1,959,940	1,954,768	(5,172)	(0.3)
Clark County Flood Control	20,629,293	24,747,355	24,747,355	52,328,935	27,581,580	111.5
<b>Total Intergovernmental Resources</b>	<b>178,910,310</b>	<b>270,187,753</b>	<b>342,299,482</b>	<b>356,347,689</b>	<b>14,048,207</b>	<b>4.1</b>

**Charges for Services**

Charges for services consist of a variety of revenues generated by city departments and include all revenues related to services performed whether received from private individuals or other government units. Charges for services include court fees, city clerk fees, planning and land development fees, public safety fees, special inspector services, swimming pool fees, parks and recreation fees, water and wastewater rate revenue, utility connection fees, and internal service charges.

This revenue source accounts for 19.6% of the total budget and is projected at \$169.4 million in fiscal 2024. Charges for services are expected to increase by approximately \$6.0 million or 3.7%.

**Charges for Services**  
**\$169,387,392**



Charges for Services	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
General Government	213,801	145,000	145,000	190,000	45,000	31.0
Judicial	782,799	1,070,000	1,070,000	860,000	(210,000)	(19.6)
Public Works	10,570,462	6,480,000	6,905,000	7,195,000	290,000	4.2
Miscellaneous	721,062	466,970	466,970	466,970	0	0.0
Culture and Recreation	3,879,420	3,853,660	3,853,660	3,583,840	(269,820)	(7.0)
Medical Marijuana	-	-	-	-	-	-
Public Safety	12,076,122	10,398,200	10,398,200	10,519,200	121,000	1.2
Utilities Charges & Connection Fees	149,449,091	140,518,138	140,518,138	146,572,382	6,054,244	4.3
<b>Total Charges for Services</b>	<b>177,692,757</b>	<b>162,931,968</b>	<b>163,356,968</b>	<b>169,387,392</b>	<b>6,030,424</b>	<b>3.7</b>



### Miscellaneous Revenue

Miscellaneous revenue is budgeted at \$76.4 million and accounts for 8.8% of total revenues. This revenue source includes interest on investments, court administrative assessments, contributions and donations, reimbursements, and other revenue.

### Transfers from Other Funds

Transfers amount to \$93.1 million and account for 10.8% of total revenues.

Because of their governmental nature, city-owned utilities are not subject to taxation. Therefore, a transfer from the Water and Wastewater Fund compensates the City for payments that are normally financed through property taxes and franchise fees. Further discussion can be found in the General Fund section.

Transfers from Other Funds	
General Fund	19,200,000
Special Revenue Funds	129,000
Capital Project Funds	65,047,099
Debt Service Funds	8,516,350
Enterprise Funds	225,000
Internal Service Funds	0
<b>Total Transfers from Other Funds</b>	<b>93,117,449</b>

### Expenditure Analysis

The fiscal 2024 operating budget amounts to \$630.1 million and is supplemented with \$398.1 million in capital projects to produce a total financial program of \$1.02 billion. The budget is funded through six types of funds: General, Special Revenue, Debt Service, Capital Projects, Enterprise, and Internal Service Funds.

The General Fund provides a variety of services to the citizens of North Las Vegas and includes police and fire protection, planning, public works, street maintenance, parks and recreation, administration, courts, detention, and regulatory and administrative services. The General Fund budget is \$291.0 million and accounts for 28.3% of all city expenditures.

Special revenue funds account for a variety of program expenditures that are restricted either by law or city policy. The special revenue funds are budgeted at \$161.5 million and account for 15.7% of all city expenditures.

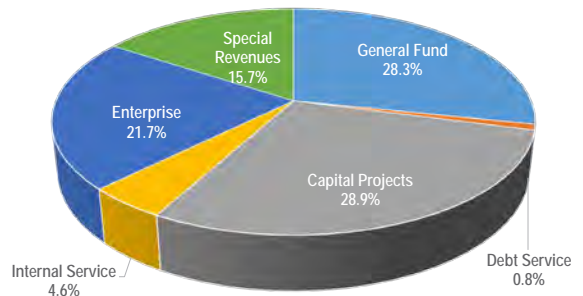
Capital projects deal with the purchase, construction, replacement, addition, or major repair of public facilities and infrastructure. These types of expenditures account for \$296.8 million or 28.9% of the City's total financial program. Approximately \$78.1 million is designated for Public Safety projects, \$139.5 million for Street Improvement projects, \$45.4 million for Parks and Recreation projects and \$33.8 million for General Government projects.

Enterprise funds include the Water/Wastewater and Golf Fund and use a different basis of accounting since they operate similar to a business. Capital expenses and principal payments on debt are budgeted for managerial control, but reported on a GAAP basis in the annual report. The enterprise funds account for 21.7% of the budget and are expected to spend \$223.4 million in fiscal 2024.

Internal service funds are used to account for the financing of goods and services provided by one department or fund to other city departments on a cost-reimbursement basis. The City classifies the Self-Insurance Fund and the Motor Equipment Fund in this manner. Total appropriations amount to \$46.9 million and accounts for 4.6% of all city expenditures.

Debt service funds account for the payment of principal, interest, and fiscal agent fees on general obligation bonds and special assessment bonds. Water and Wastewater debt is accounted for in the enterprise funds. The debt service fund budget is \$8.5 million in fiscal 2024 and accounts for 0.8% of all city expenditures.

**Total Expenditures by Fund Type**  
**\$1,028,166,347**



**Salaries and Benefits**

Personnel expenditures amount to \$271.5 million representing a \$38.6 million increase from 2023 projection.

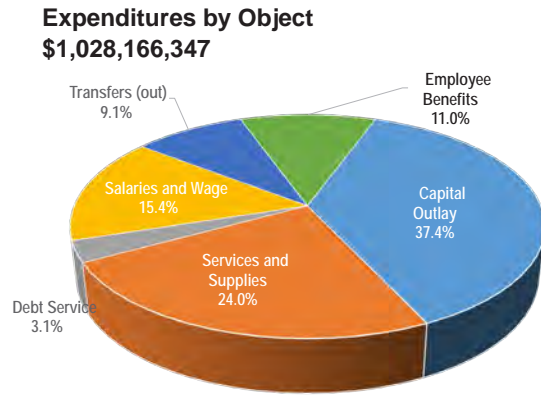
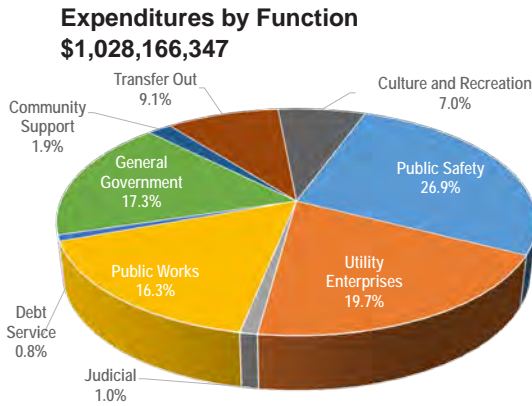
**Supplies and Services**

The supplies and services budget of \$246.7 million represents 24.0% of the total budget, an increase of \$12.9 million.

**Capital Outlay**

This category includes capital outlay and capital projects, and accounts for 28.9% of the City's total budget. Capital outlay is budgeted at \$296.8 million, an increase of \$82.3 million over fiscal 2023 projection.

More information on the CIP can be found in the: 1) CIP Section and 2) Capital Project Fund and Special Revenue Fund subsections of the Other Funds Section of this book.



Celebrating Asian American Native-Hawaiian and Pacific Islanders Heritage Month



CITY OF NORTH LAS VEGAS

All Funds Expenditure Summary

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>General Fund</b>	<b>187,417,788</b>	<b>233,966,948</b>	<b>234,496,947</b>	<b>291,007,572</b>	<b>56,510,625</b>	<b>24.1</b>
<b>Special Revenue Funds</b>						
Community Development	6,599,535	13,149,578	14,023,074	12,490,170	(1,532,904)	(10.9)
Public Safety Support	7,055,090	6,037,187	14,077,712	6,831,796	(7,245,916)	(51.5)
Special Purpose	26,524,384	25,919,023	72,807,657	71,709,300	(1,098,357)	(1.5)
Park Construction Tax	743,078	798,200	845,068	303,199	(541,869)	(64.1)
Parks and Recreation Support	1,859,604	3,209,490	3,209,490	3,638,729	429,239	13.4
Municipal Court Support	523,214	652,085	696,200	743,935	47,735	6.9
Public Safety Tax	37,434,148	39,799,662	39,799,662	44,465,857	4,666,195	11.7
More Cops Sales Tax	12,306,007	14,592,458	14,592,458	15,053,396	460,938	3.2
Redevelopment Fund	910,308	2,170,712	3,380,059	1,785,331	(1,594,728)	(47.2)
Library Fund	2,759,808	3,700,700	4,042,362	4,468,174	425,812	10.5
<b>Total Special Revenue Funds</b>	<b>96,715,176</b>	<b>110,029,095</b>	<b>167,473,742</b>	<b>161,489,885</b>	<b>(5,983,857)</b>	<b>(3.6)</b>
<b>Capital Project Funds</b>						
Capital Project Funds - Public Safety	14,710,243	41,939,359	47,346,364	78,066,677	30,720,313	64.9
Capital Project Funds - Street Improvements	17,165,688	93,279,601	95,830,091	139,547,900	43,717,809	45.6
Capital Project Funds - Valley Vista Development	-	-	-	-	-	-
Capital Project Funds - Northern Beltway Commercial Area	-	-	-	-	-	-
Capital Project Funds - Parks & Rec	2,832,086	28,775,577	32,860,425	45,448,863	12,588,438	38.3
Capital Project Funds - General Government	1,552,831	42,334,400	38,339,125	33,781,900	(4,557,225)	(11.9)
Capital Project Funds - Municipal Building Bonds	-	165,000	165,000	-	(165,000)	(100.0)
Capital Project Funds - Civic Center Bonds	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>36,260,848</b>	<b>206,493,937</b>	<b>214,541,005</b>	<b>296,845,340</b>	<b>82,304,335</b>	<b>38.4</b>
<b>Debt Service No Ad Valorem</b>	<b>8,381,600</b>	<b>8,510,350</b>	<b>8,510,350</b>	<b>8,516,350</b>	<b>6,000</b>	<b>0.1</b>
<b>Enterprise Funds</b>						
Water/Wastewater Utility Fund	130,750,141	200,822,807	187,532,127	221,260,375	33,728,248	18.0
Golf Course	2,740,013	2,135,159	2,135,159	2,140,740	5,581	0.3
<b>Total Enterprise Funds</b>	<b>133,490,154</b>	<b>202,957,966</b>	<b>189,667,286</b>	<b>223,401,115</b>	<b>33,733,829</b>	<b>17.8</b>
<b>Internal Service Funds</b>						
Self Insurance	31,216,975	27,501,824	27,501,824	27,793,301	291,477	1.1
Motor Equipment	7,873,084	17,448,736	32,623,072	19,112,784	(13,510,288)	(41.4)
<b>Total Internal Service Funds</b>	<b>39,090,059</b>	<b>44,950,560</b>	<b>60,124,896</b>	<b>46,906,085</b>	<b>(13,218,811)</b>	<b>(22.0)</b>
<b>Total Expenditures</b>	<b>501,355,625</b>	<b>806,908,856</b>	<b>874,814,226</b>	<b>1,028,166,347</b>	<b>153,352,121</b>	<b>17.5</b>

Note: Proprietary funds are reported on a cash flow basis. Depreciation and Land Amortization expense is not included in this table.



CITY OF NORTH LAS VEGAS

**Comparative Expenditure Summary  
By Function and Department  
Fiscal Years 2022 - 2024**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Function</b>						
General Government	91,294,210	134,599,787	180,217,078	177,621,756	(2,595,322)	(1.4)
Judicial	5,750,230	9,266,703	10,544,071	10,237,701	(306,370)	(2.9)
Public Safety	151,473,605	218,441,660	226,478,540	276,869,025	50,390,485	22.2
Public Works	37,385,318	110,792,256	125,418,238	167,322,670	41,904,432	33.4
Culture and Recreation	19,749,197	52,367,519	55,315,018	72,269,856	16,954,838	30.7
Community Support	9,024,939	17,788,850	21,730,230	19,773,839	(1,956,391)	(9.0)
Transfer Out	78,562,965	73,838,924	78,546,868	93,117,449	14,570,581	18.6
Contingencies	-	500,000	500,000	500,000	0	0.0
Utility Enterprises	99,733,561	180,802,807	167,553,833	201,937,701	34,383,868	20.5
Debt Service	8,381,600	8,510,350	8,510,350	8,516,350	6,000	0.1
<b>Total Expenditures by Function</b>	<b>501,355,625</b>	<b>806,908,856</b>	<b>874,814,226</b>	<b>1,028,166,347</b>	<b>153,352,121</b>	<b>17.5</b>

**Expenditures by Department**

City Attorney	6,654,932	8,462,990	8,519,973	9,109,462	589,489	6.9
City Clerk	531,402	862,359	862,359	1,233,182	370,823	43.0
City Manager	14,239,718	4,256,621	49,453,148	50,018,264	565,116	1.1
Community Correctional Center	10,507,362	19,566,325	19,936,239	19,432,689	(503,550)	(2.5)
Community Services and Engagement	6,617,219	14,575,454	15,400,964	14,673,638	(727,326)	(4.7)
Debt Service	8,381,600	8,510,350	8,510,350	8,516,350	6,000	0.1
Economic Development & Government Affairs	1,232,672	3,511,600	4,972,653	3,143,948	(1,828,705)	(36.8)
Finance Department	5,903,263	6,236,228	6,437,368	7,251,363	813,995	12.6
Fire Department	45,713,594	47,777,839	57,391,833	59,275,007	1,883,174	3.3
General Expense	95,454,313	91,512,509	94,505,722	107,222,905	12,717,183	13.5
Grant Administration	308,397	1,592,611	1,592,611	2,110,455	517,844	32.5
Human Resources	24,616,414	23,296,199	23,410,199	24,681,432	1,271,233	5.4
Information Technology	8,816,785	21,521,763	21,821,763	27,936,777	6,115,014	28.0
Land Development & Community Services	8,853,030	11,311,278	12,029,039	12,712,805	683,766	5.7
Library District	2,754,573	3,686,950	4,032,612	4,455,674	423,062	10.5
Mayor & Council	734,895	1,004,286	1,004,286	1,088,698	84,412	8.4
Municipal Court	5,750,230	9,266,703	10,544,071	10,237,701	(306,370)	(2.9)
Neighborhood Leisure Services	16,994,624	48,680,569	51,282,406	67,814,183	16,531,777	32.2
Police Department	82,947,498	108,432,304	111,516,944	135,690,215	24,173,271	21.7
Public Works	54,609,543	192,041,111	204,035,853	259,623,899	55,588,046	27.2
Utility Department	99,733,561	180,802,807	167,553,833	201,937,701	34,383,868	20.5
Self Insurance	-	-	-	-	-	-
<b>Total Expenditures by Department</b>	<b>501,355,625</b>	<b>806,908,856</b>	<b>874,814,226</b>	<b>1,028,166,347</b>	<b>153,352,121</b>	<b>17.5</b>

**Expenditures by Object**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
Salaries and Wage	118,442,827	134,312,320	136,192,763	158,183,625	21,990,862	16.1
Employee Benefits	75,749,520	96,785,803	96,659,448	113,302,462	16,643,014	17.2
Services and Supplies	142,772,612	182,727,169	233,769,944	246,715,513	12,945,569	5.5
Capital Outlay	55,140,657	287,315,215	297,715,778	384,817,620	87,101,842	29.3
Debt Service	30,687,044	31,429,425	31,429,425	31,529,678	100,253	0.3
Inter-fund Operating Transfers (out)	78,562,965	73,838,924	78,546,868	93,117,449	14,570,581	18.6
Contingencies	-	500,000	500,000	500,000	0	0.0
<b>Total Expenditures by Object</b>	<b>501,355,625</b>	<b>806,908,856</b>	<b>874,814,226</b>	<b>1,028,166,347</b>	<b>153,352,121</b>	<b>17.5</b>

Note: Proprietary funds are reported on a cash flow basis. Depreciation and Land Amortization expense is not included in this table.



CITY OF NORTH LAS VEGAS

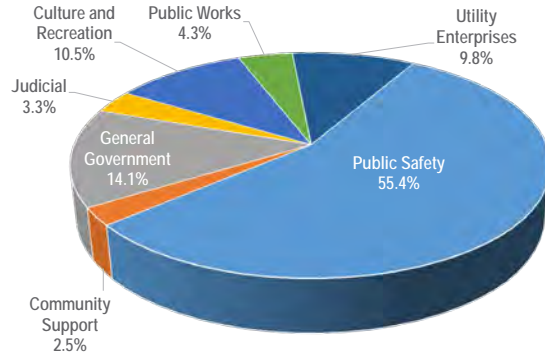
PERSONNEL SUMMARY ANALYSIS

	2022 Authorized	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	Variance
<b>BY DEPARTMENT</b>					
City Attorney	21.0	24.0	24.0	25.0	1.0
City Clerk	6.0	6.0	6.0	8.0	2.0
City Manager	14.9	16.9	16.9	17.9	1.0
Community Correctional Center	108.0	118.0	118.0	122.0	4.0
Community Services and Engagement2	14.0	23.0	23.0	23.5	0.5
Economic Development & Government Affairs	5.1	9.1	9.1	8.1	(1.0)
Finance Department	37.0	38.0	38.0	38.0	-
Fire Department	198.2	244.2	244.2	240.2	(4.0)
Grant Administration	1.0	10.0	10.0	12.0	2.0
Human Resources	21.0	22.0	22.0	28.6	6.6
Information Technology	33.5	43.5	43.5	54.5	11.0
Land Development & Community Services	68.0	81.0	81.0	83.0	2.0
Library District	24.0	29.5	29.5	32.5	3.0
Mayor & Council	8.0	9.0	9.0	9.0	-
Municipal Court	59.0	61.9	61.9	62.0	0.1
Neighborhood Leisure Services	133.6	139.1	139.1	162.5	23.3
Police Department	485.0	483.0	483.0	585.0	102.0
Public Works	132.3	148.7	148.7	163.7	15.0
Utility Department	155.2	176.0	176.0	183.0	7.0
<b>Total</b>	<b>1,524.8</b>	<b>1,683.0</b>	<b>1,683.0</b>	<b>1,858.5</b>	<b>175.5</b>
<b>BY FUND</b>					
General Fund	844.9	1,000.2	1,000.2	1,157.3	157.1
Public Safety Tax	221.0	222.0	222.0	234.0	12.0
Public Sales Tax Initiative Fund	87.0	79.0	79.0	75.0	(4.0)
CCCPA 2016	23.0	18.0	18.0	16.0	(2.0)
Utility Fund	156.2	176.0	176.0	184.0	8.0
Golf Course	6.7	5.7	5.7	4.6	(1.1)
Self Insurance	10.4	10.4	10.4	10.9	0.5
Motor Equipment	14.5	15.5	15.5	16.5	1.0
Other Funds	161.1	156.2	156.2	160.1	4.0
<b>Total</b>	<b>1,524.8</b>	<b>1,683.0</b>	<b>1,683.0</b>	<b>1,858.5</b>	<b>175.5</b>
<b>BY FUNCTION</b>					
General Government	193.9	232.6	232.6	262.2	29.6
Judicial	59.0	61.9	61.9	62.0	0.1
Public Safety	862.7	941.7	941.7	1,028.7	87.0
Public Works	62.8	70.0	70.0	80.5	10.5
Culture and Recreation	157.6	168.6	168.6	195.0	26.4
Community Support	33.6	32.1	32.1	47.1	15.0
Utility Enterprises	155.2	176.0	176.0	183.0	7.0
<b>Total</b>	<b>1,524.8</b>	<b>1,683.0</b>	<b>1,683.0</b>	<b>1,858.5</b>	<b>175.5</b>



# CITY OF NORTH LAS VEGAS

## Funded FTE's by Function - FY 2024

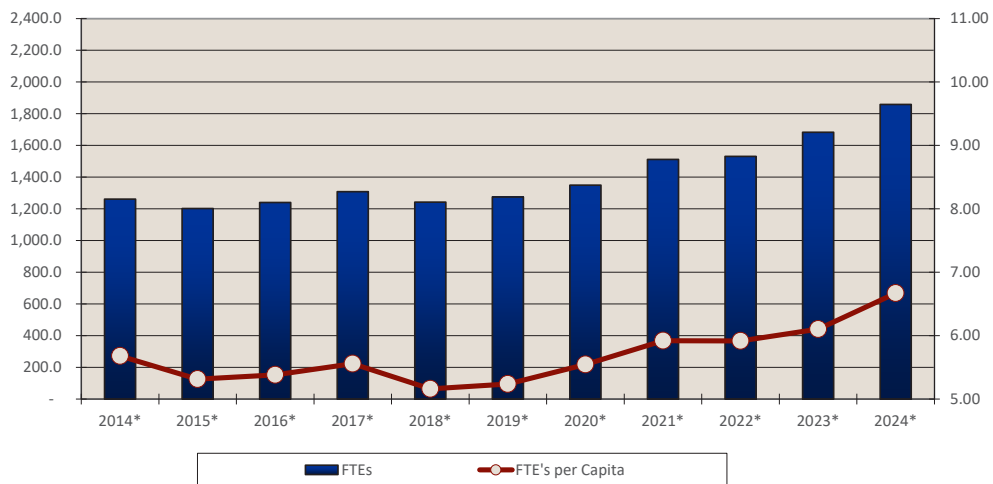


## Personnel Summary For 10 - Year Period

Year	# FTE's	% Change	Population	Employees per 1,000 Population
2014*	1,261.2	-1.1%	222,009	5.68
2015*	1,202.0	-4.7%	226,199	5.31
2016*	1,240.0	3.2%	230,491	5.38
2017*	1,308.2	5.5%	235,395	5.56
2018*	1,242.2	-5.0%	240,708	5.16
2019*	1,274.7	2.6%	243,339	5.24
2020*	1,349.4	5.9%	243,340	5.55
2021*	1,511.6	12.0%	255,327	5.92
2022*	1,530.8	1.3%	258,761	5.92
2023*	1,683.0	9.9%	275,733	6.10
2024*	1,858.5	21.4%	278,671	6.67

\* Funded Positions

## Personnel Summary Trend





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*City of*  
**NORTH  
 LAS  
 VEGAS** GROWTH BY  
 DESIGN

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# CITY OF NORTH LAS VEGAS

## FUND GROUPINGS

**Fund Description**

00287 Public Safety Tax  
 00288 More Cops Sales Tax  
 00290 North Las Vegas Library Fund

**P201 Special Purpose Revenue**

00231 REVOLVING LOAN FUND  
 00232 REAL ESTATE DEVELOPMENT FUND  
 00234 LAND FUND  
 00239 CARES ACT  
 00240 ARPA OF 2021  
 00241 ERAP EMERGENCY RENTAL ASST  
 00267 FINANCIAL STABILIZATION FUND  
**00268 STREET MAINTENANCE, PARKS, FIRE STATIONS**  
 00282 SPECIAL A.V. TRANSPORTATION  
 00286 DESERT TORTOISE FUND  
**00293 FUEL TAXES - ROAD OPERATIONS FUND**  
 00294 PW NON-CIP REIMBURSABLE PROGRAMS  
 00295 GRANT FUND - NON CAPITAL PROJECTS  
 00296 DEVELOPER AGREEMENTS  
 00299 EQUIPMENT REPLACEMENT FUND  
 29601 PHI BELTWAY LAND DEVELOPER AGREEMENT  
 29602 D R HORTON DEVELOPER AGREEMENT  
 29603 MARTIN HARRIS CONSTRUCTION LLC  
 29604 WILLIAM LYON HOMES, INC.  
 29605 CAPROCK  
 29606 TOUCHSTONE DEER SPRINGS LLC

**P202 Redevelopment Agency Funds**

00221 NLV REDEVELOPMENT AGENCY #1  
 00222 NLV REDEVELOPMENT AGENCY #2

**P203 Public Safety Support**

00200 POLICE DEPT GRANT FUND  
 00201 FIRE DEPT GRANT FUND  
 00210 CONTRIBUTIONS TO POLICE DEPARTMENT  
 00238 VACANT BLDG. CLEARANCE  
 00259 MUNICIPAL COURT GRANT FUND  
 00260 HOMELAND SECURITY GRANT II  
 00261 HOMELAND SECURITY GRANT  
 00262 VOCA GRANT  
 00263 COPS GRANT  
 00264 ASSET FORFEITURES-DOJ/DOT  
 00266 LLEBG FUND LOCAL LAW ENFORCEMENT  
 00269 2003-LB-BX-0380  
 00274 FORENSIC SERVICES  
 00276 FIRE & EMERGENCY SERVICES  
 00279 INMATE COMMISSARY ACCOUNT  
 00281 NARCOTICS FORFEITURES  
 00283 AIR QUALITY/POLLUTION OFFSET  
 00297 CCCPA 2016  
 00298 E-911 FUND

**P205 Park Construction Tax**

00251 PARK DISTRICT NO. I  
 00252 PARK DISTRICT NO. II  
 00253 PARK DISTRICT NO. III  
 00254 PARK DISTRICT NO. IV  
 00255 PARK DISTRICT NO. V  
 00256 PARK DISTRICT NO. VI

**P206 Parks & Recreation Support**

00235 KIEL RANCH CULTURAL AFFAIRS GRANT  
 00275 PARKS & REC ACTIVITIES & PROGRAMS  
 00277 SAFEKEY  
 00278 PARKS & REC COMMUNITY EVENTS  
 00284 KIEL RANCH RESTORATION & OPERATION  
 00292 PARKS AND RECREATION GRANTS

**Fund Description**

**P207 Municipal Court**

00265 JUDICIAL ENFORCEMENT SERVICE FUND  
 00271 COURT FACILITIES ADMIN ASSESSMENT  
 00273 MUNI-COURT ADMIN ASSESSMENT

**P208 Community Development**

00223 CDBG-R-ARRA  
 00224 CHOICE NEIGHBORHOODS  
 00225 EMERGENCY SOLUTIONS GRANT  
 00226 NSP-STATE-NEIGHBORHOOD STABILIZATION PRO  
 00227 NSP-NEIGHBORHOOD STABILIZATION PROGRAM  
 00228 HOUSING REHABILITATION  
 00229 FEDERAL HOME PROGRAM  
 00230 COMMUNITY DEVELOPMENT  
 00233 WINDSOR PARK-FNMA-CDBG  
 00236 STATE HOME PROGRAM  
 00237 LIHTF (LOW-INCOME HOUSING TRUST FUND)  
 00270 ACC HOUSING ASSISTANCE PROGRAM  
 00280 WINDSOR PARK  
 00285 WINDSOR PARK-FNMA  
 00289 GRAFFITI/COMMUNITY IMPROVEMENT

**P300 Debt Service Funds**

00310 DEBT SERVICE AD VALOREM  
 00311 DEBT SERVICE OPERATING  
 00501 SIAD NO. 57 - WESTERN TRIBUTARY  
 00502 SIAD NO. 58 - CRAIG ROAD PHASE I  
 00503 SIAD NO. 59 - CRAIG ROAD PHASE II  
 00505 SIAD NO. 20  
 00511 SIAD NO. 29  
 00525 SIAD NO. 48  
 00526 SIAD NO. 49  
 00528 SIAD NO. 51  
 00529 SIAD NO. 61 - ANN ROAD  
 00530 SIAD NO. 62 - CLAYTON STREET  
 00531 SIAD NO. 63 - LAMB BOULEVARD  
 00532 SIAD NO. 65 - NORTHERN BELTWAY COMMERCIA  
 00533 SIAD NO. 66 - APEX INFRASTRUCTURE  
 00534 SIAD NO. 67 - SAWTOOTH ROADWAYS  
 00550 SURPLUS AND DEFICIENCY FUND

**P401 Public Safety Capital Projects Fund**

00409 POLICE HEADQUARTERS REHAB  
 00420 POLICE SUBSTATION  
 00425 PUBLIC SAFETY PROJECTS-POLICE  
 00426 PUBLIC SAFETY PROJECTS-FIRE  
 00427 TRAFFIC SIGNAL PROJECTS  
 00428 JAIL EXPANSION PROJECT  
 00431 LAS VEGAS WASH-LOSEE  
 00432 SIMMONS STREET CHANNEL  
 00433 CENTENNIAL PARKWAY CHANNEL EAST  
 00434 TRIBUTARY TO WEST TRIB @ ALEXANDER  
 00435 UPPER LAS VEGAS WASH(CRAIG-ELKHORN)  
 00436 GOWAN OUTFALL-CRAIG TO GOWAN CHANNEL  
 00437 ANNUAL RFCD MAINTENANCE PROGRAM  
 00438 A CHANNEL-CRAIG CONFLUENCE  
 00439 A CHANNEL LINING  
 00440 CHEYENNE PEAKING BASIN  
 00441 ADA ACCESSIBILITY FY 01/02  
 00442 LAS VEGAS WASH MAIN BRANCH  
 00443 RANGE WASH STORM DRAIN  
 00444 MULTI-MODAL EVENT MGT SYSTEM  
 00445 GOWAN OUTFALL-LONE MTN RD  
 00446 POLICE PROJECTS - BOND 2006  
 00449 RTC - FLOOD CONTROL PROJECTS  
 00450 FC - FLOOD CONTROL PROJECTS

**Fund Description**

**P402 Street Improvement Capital Projects**

00403 HUD CAPITAL PROJECTS - STREETS  
 00415 STREET PROJECTS  
 00458 ANN ROAD IMPROVEMENTS  
 00459 OWENS AVENUE IMPROVEMENTS  
 00460 CRAIG ROAD IMPROVEMENTS, PH 3  
 00461 LVBD LANDSCAPING PH II  
 00462 I15/LAMB INTERCHANGE  
 00463 MARTIN LUTHER KING PH II  
 00464 CLAYTON STREET IMPROVEMENTS  
 00465 LAMB BLVD/I-15 TO BELTWAY  
 00466 LLV WASH DETEN BASIN REC CTR OFFSITES  
 00467 NORTH 5TH STREET ARTERIAL  
 00468 BUS TURNOUTS (TPC 2,300,000)  
 00469 DUAL LEFT TURN LANES (TPC 645,800)  
 00470 SIMMONS ST IMPROVEMENTS (TPC 14,827,000)  
 00471 DOJ SIDEWALK COMPLIANCE (TPC 1,965,000)  
 00472 FC - TRANSPORTATION PROJECTS  
 00473 RTC - TRANSPORTATION PROJECTS  
 00474 NDOT - CAPITAL PROJECTS

**P403 Parks & Recreation Capital Projects**

00413 PARKS & RECREATION CAPITAL PROJECTS  
 00417 HUD CAPITAL PROJECTS - PARKS  
 00418 LAS VEGAS WASH TRAIL CONNECTION  
 00447 RTC - PARKS & REC PROJECTS  
 00488 PARK RENOVATIONS BLM \$2,900,000  
 00489 PARKS & REC PROJECTS - BLM  
 00490 BLM CRAIG RANCH PURCHASE

**P404 General Government Capital Improvements**

00408 TECHNOLOGY IMPROVEMENTS  
 00410 MC PROJECTS, 2006A BONDS  
 00411 MUNICIPAL INFRASTRUCTURE  
 00414 NETWORK COMPUTER SYSTEM  
 00419 JUSTICE FACILITY-LVBD

**P405 VARIOUS BUILDING FACILITIES**

00401 IT PROJECTS, 2006A BONDS  
 00429 PUBLIC SAFETY PROJECTS, 2006A BONDS  
 00485 PARKS AND REC PROJECTS, 2006A BONDS

**00421 Valley Vista Development**

**00452 Northern Beltway Comm Area SID No. 65**

**P407 Civic Center Facility**

00405 CITY HALL - OTHER FUNDING  
 00407 CIVIC CENTER - 2006 BONDS

**P600 Enterprise Funds**

00610 WATER UTILITY  
 00612 WATER CONNECTION FUND  
 00613 WATER CIP  
 00615 GARNET VALLEY WATER  
 00616 GARNET VALLEY WATER CAPITAL  
 00620 WASTEWATER UTILITY  
 00621 WASTEWATER - RECLAMATION PROJECT  
 00622 WASTEWATER CONNECTION FUND  
 00623 WASTEWATER CIP  
 00625 GARNET VALLEY WASTEWATER  
 00626 GARNET VALLEY WASTEWATER CAPITAL  
 00630 MUNICIPAL GOLF COURSE  
 00632 ALIANTE GOLF COURSE

**P700 Internal Service Funds**

00710 SELF-INSURANCE  
 00711 WORKERS' COMPENSATION SELF INSURANCE  
 00720 EMPLOYEE BENEFITS  
 00721 HEALTH INSURANCE  
 00750 MOTOR EQUIPMENT



# SPECIAL REVENUE FUNDS

Special revenue funds are used to account for specific revenues that are legally restricted to expenditures for specified purposes. Special Revenue Funds are further summarized into sub-categories that group funds of similar functions. Funds will be reported in these groupings on the following pages.

### Public Safety Tax Fund -

accounts for voter approved property tax overrides to be used exclusively for public safety programs.

### Police Sales Tax Fund -

this special revenue fund was established as a result of approval of Assembly Bill 418 by the Nevada Legislature in the 2005 session. It will be used to track revenue and expenditures related to the funding of Police Officers.

### Public Safety Support Fund -

accounts for moneies received by the City from various sources that are to be used for programs that enhance public safety.

### Street Maintenance, Parks and Fire Station Fund -

accounts for voter approved property tax overrides to be used exclusively for street maintenance, and acquiring, equipping, or improving parks or fire stations.

### Fuel Tax / Roadway Operations Fund -

accounts for monies received from motor vehicle fuel taxes which, by NRS, are limited only to street related projects.

### Special Purpose Revenue Fund -

accounts for monies received from various sources which are to be used for specific purposes restricted by gift, grant, and/or resolutions.

### Municipal Court Support Fund -

accounts for fees collected to defray the costs of maintaining the Municipal Court.

### Library District Fund -

accounts for monies received by the City from property taxes and costs related to the City Library.

### Redevelopment Agency Fund -

accounts for incremental property taxes assessed on the redevelopment district property and the costs of carrying out the redevelopment plan.

### Community Development Fund -

accounts for monies received by the City from the County as a grantee participant in the federal Community Development Block Grant Program as well as funds received from the State of Nevada and other sources. Funds must be used for qualifying community development projects.

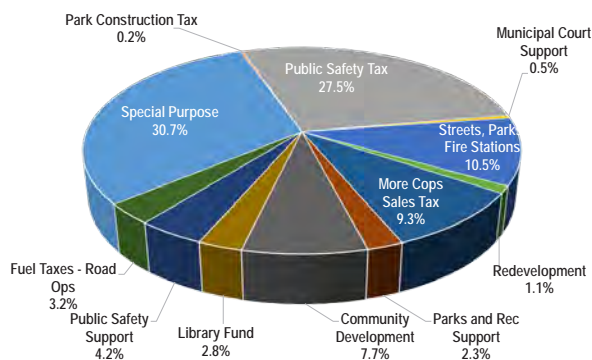
### Park Construction Tax Fund -

accounts for monies collected from developers to finance park construction projects.

### Parks and Recreation Support Fund -

accounts for monies collected for the enhancement and support of park facilities and recreation programs.

Special Revenue Funds Expenditures by Program Fiscal 2024



CITY OF NORTH LAS VEGAS

Special Revenue Funds Summary

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues by Source</b>						
Property Taxes	74,493,648	89,098,864	89,098,864	92,370,689	3,271,825	3.7
Intergovernmental Resources	51,874,097	41,394,398	95,784,645	37,251,172	(58,533,473)	(61.1)
Charges for Services	2,978,136	2,768,820	2,768,820	2,899,000	130,180	4.7
Fines and Forfeits	337,011	45,000	403,505	45,000	(358,505)	(88.8)
Miscellaneous	1,755,704	2,842,760	2,842,760	3,002,760	160,000	5.6
Sale of Equipment/Real Property	15,305,063	-	167,000	-	(167,000)	(100.0)
Inter-fund Operating Transfers In	299,800	299,800	2,162,791	129,000	(2,033,791)	(94.0)
<b>Total Revenues by Source</b>	<b>147,043,459</b>	<b>136,449,642</b>	<b>193,228,385</b>	<b>135,697,621</b>	<b>(57,530,764)</b>	<b>(29.8)</b>
<b>Revenues by Fund</b>						
Community Development	7,068,047	14,852,777	15,648,806	7,256,517	(8,392,289)	(53.6)
Public Safety Support	11,102,038	5,993,130	14,033,655	10,391,605	(3,642,050)	(26.0)
Special Purpose Revenue	14,399,652	4,225,750	49,901,277	3,729,833	(46,171,444)	(92.5)
Street Maintenance, Parks and Fire Stations	16,109,830	18,979,647	20,284,647	19,927,627	(357,020)	(1.8)
Fuel Taxes - Roadway Operations Fund	5,299,371	4,788,028	4,788,028	4,614,140	(173,888)	(3.6)
Park Construction Tax	(780,093)	1,797,320	2,337,320	454,200	(1,883,120)	(80.6)
Parks and Recreation Support	2,060,834	2,513,730	2,513,730	2,203,910	(309,820)	(12.3)
Municipal Court Support	557,662	646,000	646,000	646,000	(0)	(0.0)
Public Safety Tax	50,009,652	58,955,441	58,955,441	61,900,232	2,944,791	5.0
More Cops Sales Tax	19,035,052	16,016,450	16,016,450	16,016,450	(0)	(0.0)
Redevelopment Fund	17,559,717	2,531,749	2,611,749	2,920,849	309,100	11.8
Library Fund	4,621,698	5,149,620	5,491,282	5,636,258	144,976	2.6
<b>Total Revenues by Fund</b>	<b>147,043,459</b>	<b>136,449,642</b>	<b>193,228,385</b>	<b>135,697,621</b>	<b>(57,530,764)</b>	<b>(29.8)</b>
<b>Expenditures by Fund</b>						
Community Development	6,599,535	13,149,578	14,023,074	12,490,170	(1,532,904)	(10.9)
Public Safety Support	7,055,090	6,037,187	14,077,712	6,831,796	(7,245,916)	(51.5)
Special Purpose Revenue	12,606,994	4,363,384	49,891,911	49,567,668	(324,243)	(0.6)
Street Maintenance, Parks and Fire Stations	10,553,930	17,489,712	18,789,819	16,971,526	(1,818,293)	(9.7)
Fuel Taxes - Roadway Operations Fund	3,363,459	4,065,927	4,125,927	5,170,106	1,044,179	25.3
Park Construction Tax	743,078	798,200	845,068	303,199	(541,869)	(64.1)
Parks and Recreation Support	1,859,604	3,209,490	3,209,490	3,638,729	429,239	13.4
Municipal Court Support	523,214	652,085	696,200	743,935	47,735	6.9
Public Safety Tax	37,434,148	39,799,662	39,799,662	44,465,857	4,666,195	11.7
More Cops Sales Tax	12,306,007	14,592,458	14,592,458	15,053,396	460,938	3.2
Redevelopment Fund	910,308	2,170,712	3,380,059	1,785,331	(1,594,728)	(47.2)
Library Fund	2,759,808	3,700,700	4,042,362	4,468,174	425,812	10.5
<b>Total Expenditures by Fund</b>	<b>96,715,176</b>	<b>110,029,095</b>	<b>167,473,742</b>	<b>161,489,885</b>	<b>(5,983,857)</b>	<b>(3.6)</b>
<b>Expenditures by Object</b>						
Salaries and Wage	38,877,330	37,182,073	39,066,505	40,763,673	1,697,168	4.3
Employee Benefits	24,291,860	28,376,106	28,293,665	30,182,402	1,888,737	6.7
Services and Supplies	26,212,271	32,677,362	85,246,741	78,086,094	(7,160,647)	(8.4)
Capital Outlay	1,077,508	2,480,339	4,159,220	1,385,000	(2,774,220)	(66.7)
Debt Service - Principal	-	-	-	-	-	-
Debt Service - Interest Expense	-	-	-	-	-	-
Miscellaneous Other	(32,159)	-	-	-	-	-
Inter-fund Operating Transfers (out)	6,288,365	9,313,215	10,707,611	11,072,717	365,106	3.4
<b>Total Expenditures by Object</b>	<b>96,715,176</b>	<b>110,029,095</b>	<b>167,473,742</b>	<b>161,489,885</b>	<b>(5,983,857)</b>	<b>(3.6)</b>
Net Change	50,328,283	26,420,547	25,754,643	(25,792,264)		
Beginning Fund Balance	144,444,203	157,059,944	194,772,486	220,527,129	25,754,643	13.2
<b>Ending Fund Balance</b>	<b>194,772,486</b>	<b>183,480,491</b>	<b>220,527,129</b>	<b>194,734,865</b>	<b>(25,792,264)</b>	<b>(11.7)</b>



# Public Safety Tax Fund

Fund 0287

**\$44,465,857**

### Description

This special revenue fund was established by three voter approved property tax overrides that provide additional Public Safety Support; City Resolution 1376, 1456 and 1902. City Resolution 1376 was adopted in November 1986 to provide additional police officers and support personnel to fight drug and street crime into perpetuity. City Resolution 1456 was adopted in May 1989 in order to meet operating expenses for immediate and future public safety needs into perpetuity. Resolution 1902 was adopted in November 1996 to support the Safe Streets 2000 program that expires after 30 years.

### Major Services

Funds collected from this assessment are to be used strictly for the support of Public Safety in the Police Department. The override adopted in 1996 are to be used exclusively in support of implementing the Safe Streets 2000 Program, a multi-year crime fighting action plan, which includes hiring additional police and detention officers, support personnel, and

providing for equipment and other expenses for the Police Department, Community Corrections Center, and Animal Protection Services.

### Funding Source

The three voter approved tax overrides provide various amounts of revenue to this fund. City Resolution 1376 allows the City to levy a tax of \$.18 per \$100 of assessed valuation into perpetuity. Prior to FY10-11, the 18 cents override was accounted for in the general fund. City Resolution 1456 authorizes the City to impose a tax of \$.35 per \$100 of assessed valuation into perpetuity, whereas Resolution 1902 permits the City to levy a tax of \$.20 per \$100 of assessed valuation.

Resolution 1902, the \$.20 Safe Streets override, is due to sunset in the year 2026.

### Public Safety Tax

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	49,968,739	58,955,441	58,955,441	61,900,232	2,944,791	5.0
Judicial	1,100	-	-	-	-	-
Other	1,746	-	-	-	-	-
Sale of Equipment/Real Property	38,067	-	-	-	-	-
<b>Total Revenues</b>	<b>50,009,652</b>	<b>58,955,441</b>	<b>58,955,441</b>	<b>61,900,232</b>	<b>2,944,791</b>	<b>5.0</b>
<b>Expenditures</b>						
Salaries and Wage	18,384,708	19,414,459	19,414,459	21,864,784	2,450,325	12.6
Employee Benefits	14,041,969	15,697,517	15,697,517	16,828,076	1,130,559	7.2
Services and Supplies	3,467,023	4,320,471	4,320,471	4,300,117	(20,354)	(0.5)
Miscellaneous Other	(33,322)	-	-	-	-	-
Inter-fund Operating Transfers (out)	1,573,770	367,215	367,215	1,472,880	1,105,665	301.1
<b>Total Expenditures</b>	<b>37,434,148</b>	<b>39,799,662</b>	<b>39,799,662</b>	<b>44,465,857</b>	<b>4,666,195</b>	<b>11.7</b>
Net Change	12,575,504	19,155,779	19,155,779	17,434,376	(1,721,403)	(9.0)
Beginning Fund Balance	31,545,679	41,372,760	44,121,183	63,276,962	19,155,779	43.4
<b>Ending Fund Balance</b>	<b>44,121,183</b>	<b>60,528,539</b>	<b>63,276,962</b>	<b>80,711,337</b>	<b>17,434,376</b>	<b>27.6</b>

### Public Safety Tax - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00287 PUBLIC SAFETY TAX	63,276,962	61,900,232	44,465,857	80,711,337
<b>Total Public Safety Tax</b>	<b>63,276,962</b>	<b>61,900,232</b>	<b>44,465,857</b>	<b>80,711,337</b>



# More Cops Sales Tax Fund

Fund 0288  
\$15,0523,396

### Description

This special revenue fund was established as a result of approval of Assembly Bill 418 by the Nevada Legislature in the 2005 session. It is used to track revenue and expenditures related to the funding of Police Officers; and expires by limitation on October 1, 2025.

### Major Services

Funds collected from this sales tax are to be used strictly for the hiring and equipping of new police officers. It is intended that 80 percent of any additional police officers employed and equipped pursuant to this act be assigned to uniform operations for marked patrol units in the community and for the control of traffic. It is further intended that each police department establish a program that promotes community participation in the protection of the residents.

### Funding Source

Advisory Question 9, approved by Clark County voters on November 2, 2004, supported a sales tax increase of one-half of one percent to fund these new positions. The tax of one quarter of one percent became effective October 1, 2005. An additional one quarter of one percent had also been included to take effect on October 1, 2009 if approved by the State Legislature. Due to the economic climate in the State, the legislature did not approve this additional funding during the 2009 session.

The 2011 legislature passed AB572 related to more cops funding. This bill requires entities to fund support of the Police Department at the same level as the new base year (2009-10) unless CTX or Property taxes have fallen by more than 2% since the base year. If the expenditures are projected to decrease without the corresponding decrease in the revenue triggers, Council must adopt a Resolution setting forth the finding and the reasons thereafter.

During the 2013 Legislative Special Session, Senate Bill 1 (SB1) was passed that allows for an increase in the sales and use tax, originally authorized by the Clark County Sales and Use Tax Act of 2005, of not more than fifteen-hundredths (15/100) of one percent. The increase must be approved by two-thirds of the members of the Clark County Board of Commissioners and can not be effective prior to October 1, 2013. SB1 also temporarily suspended provisions regarding replacement or supplanting of existing funds; imposed a requirement to match the number of officers hired with the new increase in the tax by filling vacant officer positions; and allowed for requesting a waiver of said match.

In 2015, the Clark County Commission conducted a public hearing, approved and adopted the ordinance No. 4321 with a 6 to 1 vote to amend Title 4, Chapter 4.18 of the Clark County Code to increase the sales tax rate from 8.1% to 8.15% effective on January 01, 2016. The newly imposed tax rate will employ and equip new officers throughout the valley, as authorized by Chapter 249 of the 2005 Nevada Legislature, and as amended by SB1 of the 2013 Special Session of the Nevada Legislature.



Officer Lyons and K9 Jimmy  
Competing at the 31st Annual  
LVMPD K-9 Trials



CITY OF NORTH LAS VEGAS

More Cops Sales Tax

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Sales Tax	19,316,494	16,000,000	16,000,000	16,000,000	(0)	(0.0)
Judicial	425	-	-	-	-	-
Interest Earnings	(293,439)	16,450	16,450	16,450	(0)	(0.0)
Other	200	-	-	-	-	-
<b>Total Revenues</b>	<b>19,035,052</b>	<b>16,016,450</b>	<b>16,016,450</b>	<b>16,016,450</b>	<b>(0)</b>	<b>(0.0)</b>
<b>Expenditures</b>						
Salaries and Wage	6,164,481	6,903,211	6,903,211	7,178,230	275,019	4.0
Employee Benefits	5,036,617	6,082,038	6,082,038	6,350,294	268,256	4.4
Services and Supplies	1,126,061	1,597,330	1,597,330	1,524,873	(72,457)	(4.5)
Capital Outlay	-	9,879	9,879	-	(9,879)	(100.0)
Miscellaneous Other	(21,153)	-	-	-	-	-
<b>Total Expenditures</b>	<b>12,306,007</b>	<b>14,592,458</b>	<b>14,592,458</b>	<b>15,053,396</b>	<b>460,938</b>	<b>3.2</b>
Net Change	6,729,045	1,423,992	1,423,992	963,054	(460,938)	(32.4)
Beginning Fund Balance	18,517,687	16,408,738	25,246,732	26,670,724	1,423,992	5.6
<b>Ending Fund Balance</b>	<b>25,246,732</b>	<b>17,832,730</b>	<b>26,670,724</b>	<b>27,633,778</b>	<b>963,054</b>	<b>3.6</b>

More Cops Sales Tax - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00288 MORE COPS SALES TAX	26,670,725	16,016,450	15,053,396	27,633,779
<b>Total More Cops Sales Tax</b>	<b>26,670,725</b>	<b>16,016,450</b>	<b>15,053,396</b>	<b>27,633,779</b>



## Public Safety Support

### Police Department Grants Fund 00200

**\$2,128,904**

#### Description

- The Police Department receives numerous grants that enhance its ability to provide services to the community.

#### Major Services

The grants described previously as well as other small grants contribute to the Department's ability to provide three major areas of service to our community. They are victim advocacy services that are provided in collaboration with many community partners; traffic safety enforcement and education services that are funded by various grants from the Nevada Office of Traffic Safety and major crime and drug enforcement activities funded by a number of grants that enable the Department's participation in area-wide specialized task force.

### E-911 Fund Fund 00298

**\$239,733**

#### Description

The North Las Vegas Emergency 911 Fund was approved by voters in November 1984 through a ½ cent charge per \$100 of assessed property tax valuation into perpetuity. This special tax was for the purpose of funding capital and operating & maintenance costs of the 911 emergency response system.

#### Major Services

The E-911 Fund maintains a program providing a single emergency number and caller identification system for police, fire, and paramedic services.

### Clark County Crime Prevention Act of 2016 (CCCPA 2016) Fund 00297

**\$3,114,571**

#### Description

This special revenue fund was established as a result of approval of Assembly Bill 1 by the Nevada Legislature in the 2016 special session. It is used to track revenue and expenditures related to the funding of Police Officers.

#### Major Services

Funds collected from this sales tax are to be used strictly

for the employing and equipping of additional police officers. Funds are to be used solely for law enforcement and crime prevention within the respective portions of the County, must not supplant, replace, offset or otherwise reduce police funding allocations, measured by either funding levels or staffing allocation, for police protection in the County or any incorporated city in the county, and must not be used to pay salary or salary increases for any person who is employed by the respective police department before October 1, 2016.

#### Funding Source

This act authorizes the Clark County Board of County Commissioners to impose a sales tax on the sale of all tangible personal property sold at retail or stored, used or otherwise consumed in the County, including incorporated cities in the County, at a rate of one-tenth of one percent. This funding source provides a two-tier distribution of the proceeds of the sales and use tax, with the first tier being allocated to the Las Vegas Metropolitan Police Department for use within the resort corridor and the second tier being allocated to various police departments throughout Clark County to include City of North Las Vegas with disbursements based on the City's population. This increase in sales tax became effective April 1, 2017.

### Fire Department Grants Fund 00201

**\$467,479**

#### Description

The Fire Department oversees and manages the Emergency Management Performance Grant (EMPG) awarded from the Federal Emergency Management Agency (FEMA).

#### Major Services

This program allows for the Emergency Management Division to administer the City's emergency response program. This role requires all personnel with an emergency response role to receive training on its incident management system, along with community outreach and preparedness activities.



# Public Safety Support cont.

**Vacant Building Clearance Fund  
Fund 00238**

**\$1,686,609**

**Major Services**

**Description**

The Land Development & Community Services department oversees and manages the two programs that are tracked in this fund. The Solid Waste Enforcement Protection Team (SWEPT) program and Foreclosed Property Registration Program (FPRP).

The SWEPT program is funded through Republic Services to pay for a dedicated Code Enforcement Officer to assist in the removal of litter from properties in North Las Vegas. The FPRP program is aimed at gathering contact information from banks and property managers to assist the City in maintaining foreclosed and/or abandoned properties.

**Public Safety Support**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	335,786	400,727	400,727	420,513	19,786	4.9
Federal Grants	3,293,082	1,182,053	8,864,073	5,131,542	(3,732,531)	(42.1)
State Grants	296	-	-	-	-	-
Other Grants	0	-	-	-	-	-
Sales Tax	5,211,907	3,300,000	3,300,000	3,300,000	-	-
Public Safety	748,554	30,000	30,000	430,000	400,000	1,333.3
Fines and Forfeits	315,877	-	358,505	-	(358,505)	(100.0)
Interest Earnings	(298,999)	-	-	-	-	-
Contributions and Donations	25,282	10,550	10,550	10,550	0	0.0
Other	1,153,552	770,000	770,000	970,000	200,000	26.0
Sale of Equipment/Real Property	16,901	-	-	-	-	-
Inter-fund Operating Transfers In	299,800	299,800	299,800	129,000	(170,800)	(57.0)
<b>Total Revenues</b>	<b>11,102,038</b>	<b>5,993,130</b>	<b>14,033,655</b>	<b>10,391,605</b>	<b>(3,642,050)</b>	<b>(26.0)</b>
<b>Expenditures</b>						
Salaries and Wage	3,116,226	2,734,428	4,741,641	2,931,622	(1,810,019)	(38.2)
Employee Benefits	1,874,012	2,059,210	2,118,855	2,117,630	(1,225)	(0.1)
Services and Supplies	1,544,416	1,103,549	6,597,261	1,782,543	(4,814,718)	(73.0)
Capital Outlay	448,533	140,000	619,955	-	(619,955)	(100.0)
Inter-fund Operating Transfers (out)	24,595	-	-	-	-	-
<b>Total Expenditures</b>	<b>7,055,090</b>	<b>6,037,187</b>	<b>14,077,712</b>	<b>6,831,796</b>	<b>(7,245,916)</b>	<b>(51.5)</b>
Net Change	4,046,948	(44,057)	(44,057)	3,559,809	3,603,866	(8,180.0)
Beginning Fund Balance	19,790,682	20,204,398	23,837,630	23,793,573	(44,057)	(0.2)
<b>Ending Fund Balance</b>	<b>23,837,630</b>	<b>20,160,341</b>	<b>23,793,573</b>	<b>27,353,383</b>	<b>3,559,809</b>	<b>15.0</b>

**Public Safety Support - Detail by Fund**

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00200 POLICE DEPT GRANT FUND	1,040,584	1,844,220	2,128,904	755,900
00201 FIRE DEPT GRANT FUND	(1,199,892)	3,416,322	467,479	1,748,951
00210 CONTRIBUTIONS TO POLICE DEPARTMENT	54,722	10,550	24,050	41,222
00238 VACANT BLDG. CLEARANCE	646,261	1,400,000	1,686,609	359,652
00259 MUNICIPAL COURT GRANT FUND	-	-	170,450	(170,450)
00264 ASSET FORFEITURES-DOJ/DOT	533,761	-	-	533,761
00266 LLEBG FUND LOCAL LAW ENFORCEMENT	5,952	-	-	5,952
00274 FORENSIC SERVICES	(26,240)	-	-	(26,240)
00276 FIRE & EMERGENCY SERVICES	10,076	-	-	10,076
00279 INMATE COMMISSARY ACCOUNT	175,155	-	-	175,155
00281 NARCOTICS FORFEITURES	62,839	-	-	62,839
00297 CCCPA 2016	21,063,614	3,300,000	2,114,571	22,249,043
00298 E-911 FUND	1,496,742	420,513	239,733	1,677,522
<b>Total Public Safety Support</b>	<b>23,863,574</b>	<b>10,391,605</b>	<b>6,831,796</b>	<b>27,423,383</b>



# Street Maintenance, Parks and Fire Stations

Fund 0268

**\$16,971,526**

**Description**

This special revenue fund was established by City Resolutions 1796 and 1818 in 1995 to track revenue and expenditures related to a voter approved tax override providing additional funding in support of bonded debt for constructing and maintaining City streets.

Resolution 2203 adopted in March 2001 and passed by voters in June 2001 amended the use of this fund to allow for the additional purpose of acquiring, improving, and equipping City parks and fire stations.

**Major Services**

Originally funds collected from this assessment were to be used strictly for the purpose of acquiring, constructing, reconstructing, and maintaining City streets. Resolution 2142 adopted in September of 1999 further clarified “Street Projects” to mean any street and capital improvements pertaining thereto, including without limitation grades, regrades, gravel, oiling, surfacing, macadamizing, paving, crosswalks, sidewalks, pedestrian right of ways, driveway approaches, curb cuts, curbs, gutters, sidewalks, culverts, catch basins, drains, sewers, manholes, inlets, outlets, retaining walls, bridges, overpasses, tunnels, underpasses, approaches, sprinkling facilities, artificial lights and lighting equipment, parkways, mall, grade

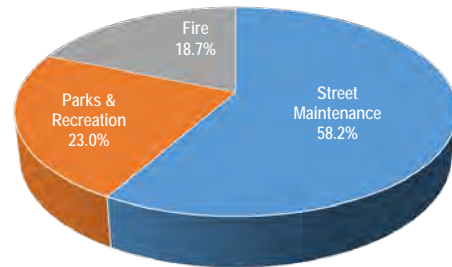
separators, traffic separators, and traffic control equipment.

**Funding Source**

This voter approved tax override authorizes the City to levy, for a period of 30 years beginning 1994-95 and will continue up to and including 2024-2025, a tax of \$.24 per \$100 of assessed valuation. The rate is split to first cover debt service on street bonds (since retired) with the remainder used for other street maintenance, parks, or fire projects. In fiscal year 2008, the City reduced this tax to its citizens to \$.2350 per \$100 of assessed value.

This tax override will sunset in 2025.

**Street Maintenance, Parks, Fire Fund Expenditure Distribution Fiscal 2024**



**Street Maintenance, Parks and Fire Stations**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	16,085,821	18,978,807	18,978,807	19,926,787	947,980	5.0
Other	21,980	840	840	840	-	-
Sale of Equipment/Real Property	2,029	-	-	-	-	-
Inter-fund Operating Transfers In	-	-	1,305,000	-	(1,305,000)	(100.0)
<b>Total Revenues</b>	<b>16,109,830</b>	<b>18,979,647</b>	<b>20,284,647</b>	<b>19,927,627</b>	<b>(357,020)</b>	<b>(1.8)</b>
<b>Expenditures</b>						
Salaries and Wage	2,218,299	2,565,045	2,565,045	2,618,775	53,730	2.1
Employee Benefits	1,255,080	1,562,594	1,562,594	1,652,284	89,690	5.7
Services and Supplies	3,915,870	4,624,073	4,624,073	4,635,879	11,806	0.3
Capital Outlay	171,234	538,000	550,579	80,000	(470,579)	(85.5)
Miscellaneous Other	(304)	-	-	-	-	-
Inter-fund Operating Transfers (out)	2,993,750	8,200,000	9,487,528	7,984,588	(1,502,940)	(15.8)
<b>Total Expenditures</b>	<b>10,553,930</b>	<b>17,489,712</b>	<b>18,789,819</b>	<b>16,971,526</b>	<b>(1,818,293)</b>	<b>(9.7)</b>
Net Change	5,555,900	1,489,935	1,494,828	2,956,101	1,461,273	97.8
Beginning Fund Balance	9,600,175	13,935,292	15,156,075	16,650,903	1,494,828	9.9
<b>Ending Fund Balance</b>	<b>15,156,075</b>	<b>15,425,227</b>	<b>16,650,903</b>	<b>19,607,004</b>	<b>2,956,101</b>	<b>17.8</b>



# Fuel Taxes - Roadway Operations Fund

Fund 0293

**\$5,170,106**

**Description**

Effective fiscal year 2011, the City moved four revenue sources formerly reported in the General Fund into this special revenue fund. These revenues are restricted by NRS to only be used on street related projects and include expenditures related to taxes on motor fuel and transient lodging.

**Major Services**

Funds collected from these taxes are to be used for the construction, repair, and maintenance of roadways, ensuring a quality transportation network within the City.

**Funding Source**

NRS 365.180 authorizes a \$0.036 per gallon tax on motor fuel. Of this \$0.036 per gallon tax, \$0.0125 per gallon goes directly to the County. The remaining \$0.0235 per gallon is distributed amongst the County and all incorporated cities using a formula which considers population, area, total mileage of improved roads and streets, and vehicle miles traveled on improved roads and streets within each given jurisdiction, as outlined in NRS 365.550.

NRS 365.190 authorizes a \$0.0175 per gallon tax on motor fuel, which funds are allocated amongst the County, towns and cities within the County from which the tax originated. Allocation is based on the same ratio that the assessed valuation of property within the boundaries of a given jurisdiction bears to the total assessed valuation of property within the County, as outlined in NRS 365.560.

NRS 365.192 authorizes a \$0.01 per gallon tax on motor fuel, which funds are allocated among the County and incorporated cities based on the proportion which their respective total populations bear to the total population of the County, as outlined in NRS 365.562.

Each of these fuel taxes is imposed on all motor fuel except aviation fuel, and are collected at the State level for distribution.

NRS 244.3351 authorizes a 1.0% tax on the gross receipts of transient lodging in the County. These funds are distributed to the incorporated cities wherein the tax was collected, or retained by the County if collected in an unincorporated area of the County, as outlined in NRS 244.33512.

**Fuel Taxes - Roadway Operations Fund**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Room Tax	808,098	800,000	800,000	800,000	0	0.0
State Shared Revenues	4,447,073	3,988,028	3,988,028	3,814,140	(173,888)	(4.4)
<b>Total Revenues</b>	<b>5,299,371</b>	<b>4,788,028</b>	<b>4,788,028</b>	<b>4,614,140</b>	<b>(173,888)</b>	<b>(3.6)</b>
<b>Expenditures</b>						
Salaries and Wage	103,055	196,019	196,019	193,697	(2,322)	(1.2)
Employee Benefits	63,989	142,448	142,448	126,739	(15,709)	(11.0)
Services and Supplies	2,621,415	3,666,460	3,666,460	3,824,419	157,959	4.3
Inter-fund Operating Transfers (out)	575,000	61,000	121,000	1,025,250	904,250	747.3
<b>Total Expenditures</b>	<b>3,363,459</b>	<b>4,065,927</b>	<b>4,125,927</b>	<b>5,170,106</b>	<b>1,044,179</b>	<b>25.3</b>
Net Change	1,935,911	722,101	662,101	(555,966)	(1,218,067)	(184.0)
Beginning Fund Balance	8,336,564	8,213,031	10,272,475	10,934,576	662,101	6.4
<b>Ending Fund Balance</b>	<b>10,272,475</b>	<b>8,935,132</b>	<b>10,934,576</b>	<b>10,378,610</b>	<b>(555,966)</b>	<b>(5.1)</b>



# Special Purpose Revenue Funds

## Special Purpose Revenue

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	16,085,821	18,978,807	18,978,807	19,926,787	947,980	5.0
Special Ad Valorem Tax	1,024,190	650,000	650,000	650,000	0	0.0
Room Tax	808,098	800,000	800,000	800,000	0	0.0
Federal Grants	12,095,942	855,000	46,363,527	359,083	(46,004,444)	(99.2)
State Shared Revenues	4,447,073	3,988,028	3,988,028	3,814,140	(173,888)	(4.4)
Other Local Government Shared Revenues	1,141,547	2,084,630	2,084,630	2,084,630	0	0.0
Interest Earnings	(592,995)	-	-	-	-	-
Other	753,485	636,960	636,960	636,960	0	0.0
Sale of Equipment/Real Property	45,692	-	167,000	-	(167,000)	(100.0)
Inter-fund Operating Transfers In	-	-	1,305,000	-	(1,305,000)	(100.0)
<b>Total Revenues</b>	<b>35,808,853</b>	<b>27,993,425</b>	<b>74,973,952</b>	<b>28,271,600</b>	<b>(46,702,352)</b>	<b>(62.3)</b>
<b>Expenditures</b>						
Salaries and Wage	7,950,663	3,573,208	3,674,208	3,714,750	40,542	1.1
Employee Benefits	1,631,262	2,141,499	2,141,499	2,272,125	130,626	6.1
Services and Supplies	13,093,962	10,000,316	55,427,843	55,327,586	(100,257)	(0.2)
Capital Outlay	280,050	1,943,000	1,955,579	1,385,000	(570,579)	(29.2)
Inter-fund Operating Transfers (out)	3,568,750	8,261,000	9,608,528	9,009,838	(598,690)	(6.2)
<b>Total Expenditures</b>	<b>26,524,384</b>	<b>25,919,023</b>	<b>72,807,657</b>	<b>71,709,300</b>	<b>(1,098,357)</b>	<b>(1.5)</b>
Net Change	9,284,469	2,074,402	2,166,295	(43,437,700)	(45,603,995)	(2,105.2)
Beginning Fund Balance	37,856,500	44,089,373	47,140,969	49,307,264	2,166,295	4.6
<b>Ending Fund Balance</b>	<b>47,140,969</b>	<b>46,163,775</b>	<b>49,307,264</b>	<b>5,869,564</b>	<b>(43,437,700)</b>	<b>(88.1)</b>

\* Includes Funds Street Maintenance, Parks, Fire Stations and FuelTaxes - Road Operations also shown separately

## Special Purpose Revenue - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00232 REAL ESTATE DEVELOPMENT FUND	19,303	-	-	19,303
00234 LAND FUND	258,104	-	-	258,104
00239 CARES ACT	70,204	-	-	70,204
00240 ARPA OF 2021	(400,013)	-	45,904,444	(46,304,457)
00241 ERAP EMERGENCY RENTAL ASST	(68,475)	359,083	-	290,608
00267 FINANCIAL STABLIZATION FUND	14,000,000	-	-	14,000,000
00268 STREET MAINTENANCE, PARKS, FIRE STATIONS	16,650,903	19,927,627	16,971,526	19,607,004
00282 SPECIAL A.V. TRANSPORTATION	4,046,064	650,000	-	4,696,064
00286 DESERT TORTOISE FUND	19,103	-	-	19,103
00293 FUEL TAXES - ROAD OPERATIONS FUND	10,934,576	4,614,140	5,170,106	10,378,610
00294 PW NON-CIP REIMBURSABLE PROGRAMS	3,114,768	2,084,630	2,676,212	2,523,186
00296 DEVELOPER AGREEMENTS	(458,494)	267,530	363,466	(554,429)
00299 EQUIPMENT REPLACEMENT FUND	3,050	-	-	3,050
29601 PHI BELTWAY LAND DEVELOPER AGREEMENT	(106,261)	-	109,856	(216,117)
29602 D R HORTON DEVELOPER AGREEMENT	242,704	213,380	208,180	247,904
29603 MARTIN HARRIS CONSTRUCTION LLC	349,193	155,210	155,210	349,193
29604 WILLIAM LYON HOMES, INC.	227,582	-	150,300	77,282
29605 CAPROCK	247,617	-	-	247,617
29606 TOUCHSTONE DEER SPRINGS LLC	157,336	-	-	157,336
<b>Total Special Purpose Revenue</b>	<b>49,307,264</b>	<b>28,271,600</b>	<b>71,709,300</b>	<b>5,869,564</b>



# Municipal Court Support Funds

**Judicial Enforcement Service  
Fund 00265** **\$520,785**

**Description**

This special revenue fund is used to track revenue and expenditures related to Municipal Court collection fees for unpaid administrative assessment fees or fines as authorized by Nevada Revised Statute 176.064.

**Major Services**

Funds collected from this assessment are to be used strictly for the support of the Municipal Court to develop and implement a program for the collection of fines, administrative assessments, fees and restitution.

**Funding Source**

A collection fee of \$25 is assessed to defendants whose fines, administrative assessments, or fees have become delinquent.

**Court Facilities Administrative Assessment  
Fund 00271** **\$10,000**

**Description**

This special revenue fund tracks revenue and expenditures related to a ten dollar administrative court assessment as authorized by Nevada Revised Statute 176.061. Use of proceeds is limited to costs related to the provision of court facilities.

**Major Services**

Funds collected from this assessment are to be used strictly for the support of the Municipal Court. This includes the acquisition of land for Municipal Court facilities; the construction of the facilities; renovation or expansion of existing facilities; acquisition of furniture, fixtures, or advanced technology in support of construction or expansion projects; or payment of debt service on any bonds issued to construct or renovate facilities for the Municipal Court. Expenditures in this fund include a transfer of \$300,000 to the debt service fund to assist with the retirement of bonds (when the fund can support it) used to finance the construction of the Justice Facility Center.

**Funding Source**

A ten dollar administrative assessment is rendered against any defendant who pleads, or is found, guilty of a misdemeanor, including the violation of any

municipal ordinance.  
**Municipal Court Administrative Assessment  
Fund 00273** **\$121,300**

**Description**

This special revenue fund is used to track revenue and expenditures related to Municipal Court administrative assessment fees as authorized by Nevada Revised Statute 176.059.

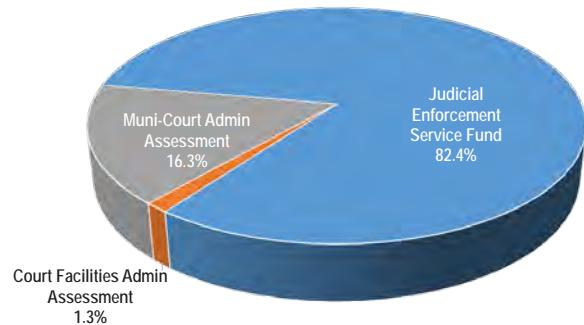
**Major Services**

Funds collected from this assessment are to be used strictly for the support of the Municipal Court. This includes training and education of personnel, acquisition of capital goods, management and operational studies, or audits.

**Funding Source**

An administrative assessment fee is rendered against any defendant who pleads, or is found, guilty of a misdemeanor, including the violation of any municipal ordinance. The fee is based upon the amount of the fine and starts at \$30 for a fine up to \$50, going up to a fee of \$120 for a fine over \$500. The fees are distributed as \$7 to the Municipal Court, \$2 to the County’s Juvenile Court, and the balance to the State Treasurer.

**Municipal Court Special Revenues Fiscal 2024**



CITY OF NORTH LAS VEGAS

Municipal Court Support

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Judicial	224,464	280,000	280,000	280,000	(0)	(0.0)
Other	331,362	366,000	366,000	366,000	-	-
<b>Total Revenues</b>	<b>557,662</b>	<b>646,000</b>	<b>646,000</b>	<b>646,000</b>	<b>(0)</b>	<b>(0.0)</b>
<b>Expenditures</b>						
Salaries and Wage	35,284	-	-	53,066	53,066	-
Employee Benefits	24,149	-	-	36,522	36,522	-
Services and Supplies	163,781	652,085	696,200	254,347	(441,853)	(63.5)
Inter-fund Operating Transfers (out)	300,000	-	-	400,000	400,000	-
<b>Total Expenditures</b>	<b>523,214</b>	<b>652,085</b>	<b>696,200</b>	<b>743,935</b>	<b>47,735</b>	<b>6.9</b>
Net Change	34,447	(6,085)	(50,200)	(97,936)	(47,736)	95.1
Beginning Fund Balance	1,791,932	1,022,063	1,826,379	1,776,179	(50,200)	(2.7)
<b>Ending Fund Balance</b>	<b>1,826,379</b>	<b>1,015,978</b>	<b>1,776,179</b>	<b>1,678,244</b>	<b>(97,936)</b>	<b>(5.5)</b>

Municipal Court Support - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00265 JUDICIAL ENFORCEMENT SERVICE FUND	1,626,062	280,000	612,636	1,293,426
00271 COURT FACILITIES ADMIN ASSESSMENT	89,720	228,000	10,000	307,720
00273 MUNI-COURT ADMIN ASSESSMENT	60,397	138,000	121,300	77,097
<b>Total Municipal Court Support</b>	<b>1,776,179</b>	<b>646,000</b>	<b>743,935</b>	<b>1,678,243</b>



North Las Vegas Municipal Court and Justice Facility



# North Las Vegas Library District

## Fund 0290

**\$4,468,174**

### Description

Resolution 1687, which authorized the creation of the North Las Vegas Library District, was adopted in October 1993. This resolution designated a Board of Trustees, delineated the powers and duties of the Board of Trustees, and provided for a tax upon all taxable property within the District.

informational, educational, and recreational needs of our community by providing materials, computers, special programs and reference services for the citizens of North Las Vegas.

### Major Services

The North Las Vegas Library District, with three branches in the City, meets the diverse

### Funding Source

The primary source of funding for the Library is a property tax levied on citizens at a rate of 6.32 cents per \$100 of assessed valuation.

### Library Fund

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	4,328,100	5,049,620	5,049,620	5,362,908	313,288	6.2
Federal Grants	251,252	-	341,662	173,350	(168,312)	(49.3)
State Grants	-	-	-	-	-	-
Fines and Forfeits	21,110	45,000	45,000	45,000	-	-
Interest Earnings	-	-	-	-	-	-
Other	21,235	55,000	55,000	55,000	(0)	(0.0)
<b>Total Revenues</b>	<b>4,621,698</b>	<b>5,149,620</b>	<b>5,491,282</b>	<b>5,636,258</b>	<b>144,976</b>	<b>2.6</b>
<b>Expenditures</b>						
Salaries and Wage	1,255,238	1,694,011	1,694,011	2,017,414	323,403	19.1
Employee Benefits	741,758	1,099,780	1,099,780	1,347,500	247,720	22.5
Services and Supplies	757,811	871,449	1,213,111	1,103,260	(109,851)	(9.1)
Capital Outlay	5,000	35,460	35,460	-	(35,460)	(100.0)
<b>Total Expenditures</b>	<b>2,759,808</b>	<b>3,700,700</b>	<b>4,042,362</b>	<b>4,468,174</b>	<b>425,812</b>	<b>10.5</b>
Net Change	1,861,890	1,448,920	1,448,920	1,168,084	(280,836)	(19.4)
Beginning Fund Balance	3,599,568	4,883,521	5,461,458	6,910,378	1,448,920	26.5
<b>Ending Fund Balance</b>	<b>5,461,458</b>	<b>6,332,441</b>	<b>6,910,378</b>	<b>8,078,462</b>	<b>1,168,084</b>	<b>16.9</b>

### Library Fund - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00290 LIBRARY DISTRICT FUND	6,910,378	5,636,258	4,468,174	8,078,462
<b>Total Library Fund</b>	<b>6,910,378</b>	<b>5,636,258</b>	<b>4,468,174</b>	<b>8,078,462</b>



# North Las Vegas Redevelopment Agency

Funds 0221 & 0222

**\$1,785,331**

## Redevelopment Area Descriptions

The redevelopment agency is comprised of two areas within the urban core; Downtown Redevelopment and North Redevelopment Areas.

The downtown redevelopment area is comprised of approximately 666 acres in-and-around the city’s existing downtown commercial core, including an Interstate-15 (“I-15”) off-ramp at Lake Mead Boulevard that provides direct access into downtown North Las Vegas and the North Vista Hospital. The original North Las Vegas Downtown Redevelopment Area was established in 1990 for 30 years and in 2007 was extended for another 15 years, currently expiring in 2035.

The North Redevelopment Area was created in 1999, currently expiring in 2029 and incorporates approximately 460 acres including a portion of Cheyenne Avenue, incorporating another Interstate-15 off-ramp which leads traffic into the Cheyenne Point Shopping Center redevelopment project and further on east to the main campus of the College of Southern Nevada (“CSN”), the largest, most diverse higher education institution in Nevada.

## Community Benefits

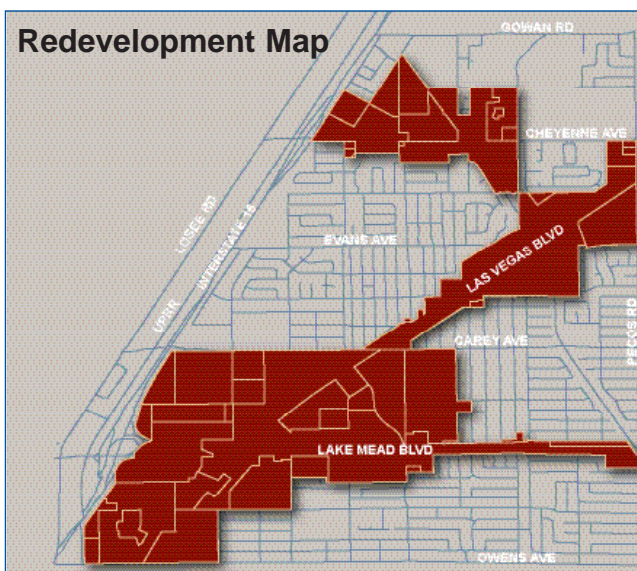
**Community Revitalization** - The Agency’s primary objective is to continue to make positive, incremental changes to the local business community and residential neighborhoods through providing programs, funding and efforts aimed at eliminating urban blight and assisting with the revitalization of public and private spaces within the downtown commercial core of the city.

**Public Services** - The Agency offers various types of assistance programs that are specifically intended to benefit property and business owners whose properties are located within the boundaries of either of the city’s Redevelopment Areas. Agency assistance can range from concierge services related to planning and permitting processes, up to direct financial participation in redevelopment projects. Upgrading public improvements, the intensification of landscaping features and facade improvements are some of the typical types of upgrades that have resulted in financial contributions and commitments from the Agency. Ultimately, participation on behalf of the Agency depends

upon the final discretion of the Redevelopment Agency Board.

## Funding Source

The primary source of funding for the Redevelopment Agencies is a property tax levied on assessed valuation of property located within the district at a rate of \$3.3555 per \$100 of assessed valuation.



## Redevelopment Goals

1. Increase the visibility, identity and unity of downtown North Las Vegas through physical design, way-finding, promotion and branding.
2. Pursue objectives that shape downtown into a thriving, culturally diverse, and destination oriented area.
3. Foster new opportunities for businesses and generate job growth by encouraging private development through programming, planning and zoning ordinances.
4. Increase affordable and unique housing opportunities through new residential and mixed-use projects.
5. Enhance blight removal and deterioration in mature areas through the creation of special streetscape and safe city programs.
6. Create incentives and financing tools in order to attract development and the desired mix of uses.



- 7. Provide an integrated mobility plan and parking system within and to the downtown area.

**Developing Agency Programs**

Businesses located within either of the city’s Redevelopment Areas may be eligible to obtain special state and local incentives, regulatory relief, and/or improved governmental services, potentially providing additional economic resources to inner-city commercial and residential neighborhoods that may have otherwise been neglected or simply overlooked.

The Agency is also developing incentives and financing tools to offer business and commercial property owners

a Commercial Property Facade Upgrade Program for which the reimbursement of funding for certain property improvements within the Area may also be awarded. The majority of Agency funding is typically appropriated for the financing of “public improvements” such as traffic lights, landscaping upgrades and utility improvements, etc. The Agency also facilitates the creation of public/private partnerships as a means of reinvesting public-sector funding back into the commercial and residential neighborhoods from where it had originally been created.



Rendering of Agora Realty’s NLV Gateway which will bring healthcare, medical services, restaurants, shops, and micro-business units to the North Las Vegas Downtown area.



CITY OF NORTH LAS VEGAS

**Redevelopment Fund**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	2,620,924	2,466,949	2,466,949	2,856,049	389,100	15.8
Federal Grants	-	-	80,000	-	(80,000)	(100.0)
Interest Earnings	(339,028)	64,800	64,800	64,800	-	-
Rents and Royalties	86,625	-	-	-	-	-
Sale of Equipment/Real Property	15,191,196	-	-	-	-	-
<b>Total Revenues</b>	<b>17,559,717</b>	<b>2,531,749</b>	<b>2,611,749</b>	<b>2,920,849</b>	<b>309,100</b>	<b>11.8</b>
<b>Expenditures</b>						
Salaries and Wage	230,103	264,700	264,700	312,678	47,978	18.1
Employee Benefits	146,026	192,323	192,323	231,142	38,819	20.2
Services and Supplies	194,253	1,361,689	1,441,689	1,241,511	(200,178)	(13.9)
Capital Outlay	343,926	352,000	1,481,347	-	(1,481,347)	(100.0)
<b>Total Expenditures</b>	<b>910,308</b>	<b>2,170,712</b>	<b>3,380,059</b>	<b>1,785,331</b>	<b>(1,594,728)</b>	<b>(47.2)</b>
Net Change	16,649,409	361,037	(768,310)	1,135,518	1,903,828	(247.8)
Beginning Fund Balance	17,214,598	16,554,013	33,864,007	33,095,697	(768,310)	(2.3)
<b>Ending Fund Balance</b>	<b>33,864,007</b>	<b>16,915,050</b>	<b>33,095,697</b>	<b>34,231,215</b>	<b>1,135,518</b>	<b>3.4</b>

**Redevelopment Fund - Detail by Fund**

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00221 NLV REDEVELOPMENT AGENCY #1	23,330,934	1,963,553	1,206,680	24,087,807
00222 NLV REDEVELOPMENT AGENCY #2	9,764,763	957,296	578,651	10,143,408
<b>Total Redevelopment Fund</b>	<b>33,095,697</b>	<b>2,920,849</b>	<b>1,785,331</b>	<b>34,231,215</b>

**Redevelopment Advisory Committee**

The Redevelopment Advisory Committee (RAC) provides valuable guidance to the Redevelopment Agency.

On August 7, 2002, the Redevelopment Agency Board adopted Redevelopment RA Resolution No. 17, restructuring and reorganizing the RAC. The RAC’s purpose is to study, review, advise and make recommendations to the Redevelopment Agency Board on matters pertaining to redevelopment activities and neighborhood revitalization efforts within the boundaries of the North Las Vegas Redevelopment Areas.

The RAC will be tasked with reviewing plans for projects and finding creative funding sources.

**The RAC guidelines are as follows:**

- Nine members
- Members must either be residents or owners of businesses within the City, or be licensed to do business in the City.
- Chair and Vice-Chair have voting privileges.
- Each agency member appoints one member from his/her respective City Ward. In addition, an additional four at-large members are appointed by the Board.
- Each member serves a staggered two year term.
- Revocation after three missed meetings.
- Recommendations are made for Downtown, North, and any future Redevelopment Areas.



# Community Development

**Neighborhood Stabilization  
Funds 00226 & 00227** **\$1,240,000**

**Description**

The Neighborhood Stabilization Program fund was used to account for revenues and expenditures for the Neighborhood Stabilization Program 1 (NSP1). The purpose of the NSP1 program was to arrest the decline of North Las Vegas neighborhoods that are negatively impacted by foreclosures and the subsequent decline in property values.

**Major Services**

To acquire, rehabilitate, and resell foreclosed properties to qualified low, moderate and middle income residents in the NSP Area of Greatest Need within North Las Vegas.

**Funding Source**

Revenue for this fund is provided by Clark County and Nevada Housing Division (NHD) through a federal grant from the Department of Housing and Urban Development (HUD).

**Housing Programs  
Funds 00229 & 00236** **\$2,329,600**

**Description**

The Housing Program Fund is used to account for revenues and expenditures for the Home Investment Partnerships Program (HOME) and Account for Affordable Housing Trust Fund (AAHTF) that provide a variety of housing related services to eligible households.

**Major Services**

This fund allows for the acquisition and rehabilitation of rental and owner occupied housing units, assistance to first time home buyers, and construction of affordable housing (rental and owner housing).

**Funding Source**

Revenue for this fund is provided by Clark County Community Resources Management Unit and Nevada State Housing Division (NHD) through a grant from the Department of Housing and Urban Development (HUD).

**Community Development  
Fund 00230** **\$4,239,310**

**Description**

The Community Development Fund is used to account for revenues and expenditures for Community Development Block Grant (CDBG) programs for public service, capital projects, and program administration.

**Major Services**

The purpose of the CDBG Program is to benefit low-to-moderate income households by developing viable communities which include decent housing, a suitable living environment, and expanded economic opportunities.

**Funding Source**

Revenue for this fund is provided by the Department of Housing and Urban Development (HUD).

**Emergency Solutions Grant  
Fund 00225** **\$1,309,917**

**Description**

The Emergency Solutions Grant fund is used to account for revenues and expenditures for the Emergency Solutions Grant (ESG).

**Major Services**

The ESG program provides funding to engage homeless individuals and families living on the street; improve the number and quality of emergency shelters for homeless individuals and families; help operate these shelters; provide essential services to shelter residents, rapidly rehouse homeless individuals and families, and prevent families/individuals from becoming homeless.

**Funding Source**

Revenue for this fund is provided through an entitlement grant from the Department of Housing and Urban Development (HUD).



**Windsor Park FNMA CDBG, Windsor Park & Windsor Park FNMA Funds 00233 & 00285** **\$817,000**

**Description**

Ordinance No. 1303, which passed on December 7, 1998, authorized a \$4,000,000 general obligation bond to be issued to account for revenues and expenditures for the relocation of Windsor Park residents.

**Major Services**

This fund shall be expended for a voluntary relocation plan of Windsor Park residents. The funds are set up to assist residents with funds for down payments to purchase other homes in North Las Vegas due to the soil subsidence. Additionally, funds may be used towards the acquisition of privately owned vacant lots and neighborhood clean-up.

**Funding Source**

Nevada State Housing Division, Department of Housing and Urban Development (HUD) and Fannie Mae.

**Graffiti Fund Fund 00289** **\$1,060,343**

**Description**

The Land Development & Community Services Department oversees and manages the Graffiti Removal program that is tracked in this fund. North Las Vegas Municipal Code 13.04 established this fund to remove graffiti on City owned property and to pay for dedicated Graffiti staff members.

**Major Services**

This fund must only be used for services related to graffiti removal, and supports the Beautiful P.L.A.C.E. Initiative. Graffiti staff focuses on four areas of graffiti: law, abatement, community involvement and education. In addition to responding to citizen concerns, Graffiti staff works pro actively to remove illegally placed graffiti and nuisance signs.

**Funding Source**

The Graffiti Removal program is funded through a seventy-five (\$.75) monthly assessment to each business customer or housing unit where the City provides water service. In May of 2015, Ordinance No. 2700 was passed assessing an additional fifty cents (\$.50) for a community improvement graffiti removal fee.



Link Logistics Groundbreaking



CITY OF NORTH LAS VEGAS

Community Development

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	6,090,239	13,624,517	14,402,555	4,738,257	(9,664,298)	(67.1)
State Grants	17,414	345,260	345,260	1,635,260	1,290,000	373.6
Interest Earnings	(42,569)	-	-	-	-	-
Other	1,002,963	883,000	883,000	883,000	(0)	(0.0)
Inter-fund Operating Transfers In	-	-	17,991	-	(17,991)	(100.0)
<b>Total Revenues</b>	<b>7,068,047</b>	<b>14,852,777</b>	<b>15,648,806</b>	<b>7,256,517</b>	<b>(8,392,289)</b>	<b>(53.6)</b>
<b>Expenditures</b>						
Salaries and Wage	883,928	1,035,430	811,649	752,166	(59,483)	(7.3)
Employee Benefits	539,452	719,989	577,903	530,093	(47,810)	(8.3)
Services and Supplies	5,197,811	11,394,159	12,576,522	11,207,911	(1,368,611)	(10.9)
Capital Outlay	-	-	57,000	-	(57,000)	(100.0)
<b>Total Expenditures</b>	<b>6,599,535</b>	<b>13,149,578</b>	<b>14,023,074</b>	<b>12,490,170</b>	<b>(1,532,904)</b>	<b>(10.9)</b>
Net Change	468,512	1,703,199	1,625,732	(5,233,653)	(6,859,385)	(421.9)
Beginning Fund Balance	3,285,398	1,788,669	3,753,910	5,379,642	1,625,732	43.3
<b>Ending Fund Balance</b>	<b>3,753,910</b>	<b>3,491,868</b>	<b>5,379,642</b>	<b>145,989</b>	<b>(5,233,653)</b>	<b>(97.3)</b>

Community Development - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00223 CDBG-R-ARRA	(8,856)	-	-	(8,856)
00225 EMERGENCY SOLUTIONS GRANT	39,649	1,309,917	1,309,917	39,649
00226 NSP-STATE-NEIGHBORHOOD STABILIZATION PROG	6,208	194,000	194,000	6,208
00227 NSP-NEIGHBORHOOD STABILIZATION PROGRAM	(1,870,050)	1,240,000	1,240,000	(1,870,050)
00229 FEDERAL HOME PROGRAM	3,946,031	1,994,340	1,994,340	3,946,031
00230 COMMUNITY DEVELOPMENT	1,202,844	-	4,239,310	(3,036,466)
00233 WINDSOR PARK-FNMA-CDBG	688,726	-	567,000	121,726
00236 STATE HOME PROGRAM	10,000	335,260	335,260	10,000
00237 LIHTF (LOW-INCOME HOUSING TRUST FUND)	(1,300,757)	1,300,000	1,300,000	(1,300,757)
00280 WINDSOR PARK	0	-	-	0
00285 WINDSOR PARK-FNMA	797,027	-	250,000	547,027
00289 GRAFFITI/COMMUNITY IMPROVEMENT	1,868,820	883,000	1,060,343	1,691,477
<b>Total Community Development</b>	<b>5,379,642</b>	<b>7,256,517</b>	<b>12,490,170</b>	<b>145,990</b>



# Park Construction Tax Fund

## Funds 0251-0256

### Description

Nevada Revised Statute 278.4983, grants Cities and Counties the authority to establish residential construction tax and to set district boundaries and collect fees. City Ordinance 961, approved in January 1990, authorized a residential impact fee on new construction for the purpose of financing the development of neighborhood parks and park amenities. Ordinance 1081, passed in March 1993, allowed developers to avoid the impact fees by agreeing to develop and construct parks themselves. Resolution 1988, adopted December 1997, established boundaries and funds for each of the City’s six park districts.

improvement, or expansion (or any combination thereof) of neighborhood parks, less than 25 acres. These funds may also be used for the installation of park facilities in existing parks, as opposed to routine maintenance of such parks, in the respective park districts that are created for the benefit of the neighborhoods from which such money was derived.

### Major Services

Funds collected are accounted for separately according to the respective park district from which they are derived and may be used only for the acquisition,

### Funding Source

Revenues are separated into the fund of the collecting district and are based upon residential construction impact fees assessed on apartment and residential dwelling unit construction at a rate of \$0.36 per square foot, or a maximum of \$1,000, whichever is less. Collections are made at the time permits are issued.

### Park Construction Tax

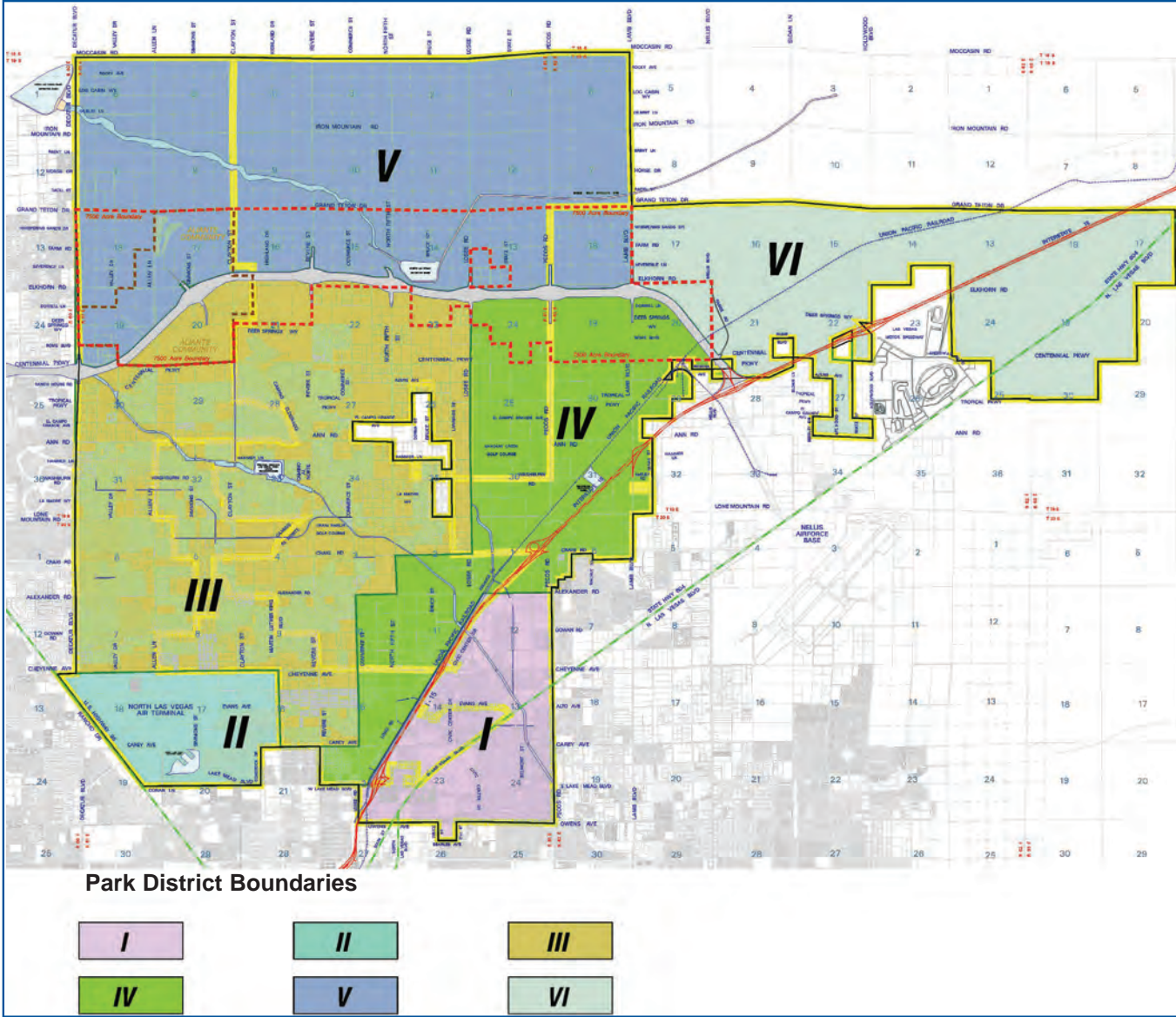
	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Residential Construction Tax	(678,009)	1,797,320	1,797,320	454,200	(1,343,120)	(74.7)
Interest Earnings	(102,083)	-	-	-	-	-
<b>Total Revenues</b>	<b>(780,093)</b>	<b>1,797,320</b>	<b>2,337,320</b>	<b>454,200</b>	<b>(1,883,120)</b>	<b>(80.6)</b>
<b>Expenditures</b>						
Salaries and Wage	-	-	-	-	-	-
Employee Benefits	-	-	-	-	-	-
Services and Supplies	1,828	113,200	113,200	113,200	(0)	(0.0)
Inter-fund Operating Transfers (out)	741,250	685,000	731,868	189,999	(541,869)	(74.0)
<b>Total Expenditures</b>	<b>743,078</b>	<b>798,200</b>	<b>845,068</b>	<b>303,199</b>	<b>(541,869)</b>	<b>(64.1)</b>
Net Change	(1,523,171)	999,120	1,492,252	151,001	(1,341,251)	(89.9)
Beginning Fund Balance	6,433,711	7,006,581	4,910,540	6,402,792	1,492,252	30.4
<b>Ending Fund Balance</b>	<b>4,910,540</b>	<b>8,005,701</b>	<b>6,402,792</b>	<b>6,553,793</b>	<b>151,001</b>	<b>2.4</b>

### Park Construction Tax - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00251 PARK DISTRICT NO. I	166,732	1,200	15,000	152,932
00252 PARK DISTRICT NO. II	1,206,392	-	2,000	1,204,392
00253 PARK DISTRICT NO. III	1,509,279	300,000	236,427	1,572,852
00254 PARK DISTRICT NO. IV	1,108,652	153,000	20,000	1,241,652
00255 PARK DISTRICT NO. V	2,411,737	-	29,772	2,381,965
<b>Total Park Construction Tax</b>	<b>6,402,792</b>	<b>454,200</b>	<b>303,199</b>	<b>6,553,793</b>



Park District Map



## Parks and Recreation Support Funds

**Parks and Recreation Activities and Programs  
Fund 00275** **\$734,646**

**Description**

One of the primary functions of the Leisure Services Division is to provide recreational center classes, aquatics and sports programs for the youth, adult, and senior citizens of North Las Vegas. Emphasis is placed on healthy activities that promote wellness in a recreational atmosphere. Programs are organized, conducted, and administered by a professional staff with expertise in all types of sports instruction and activities. Team competition is offered through the Sports Section for youth in basketball and soccer.

**Funding Source**

User Fees and grants provide the sources of revenue to support this Special Revenue Fund.

**Safekey  
Fund 00277** **\$1,824,059**

**Description**

Safekey is a recreational enrichment program for children kindergarten through 5th grade, designed to meet the needs of the working parent(s). This program corresponds with the Clark County School District calendar. It is a before and after school program offered at the majority of the City’s elementary schools. Safekey is staffed by trained recreation leaders. The program consists of an activity or game period, sports, arts and crafts, and Apple Core Reading Program.

Annually, during breaks in the school calendar, the City offers day camps for elementary age children: Winter Camp, Spring Break Camp, and Summer Camp. The Camps are held at Silver Mesa Recreation Center.

In the fiscal year 2018, a middle school program was introduced Giving Opportunity and Life Skills (#GOALS). This afterschool program currently provides a positive environment for social, civic, educational, and recreational programs. GOALS concentrates on Science,

Technology, Engineering and Mathematics (STEM) topics teaching responsibility, leadership, and promoting self-esteem.

**Funding Source**

User Fees and grants provide the sources of revenue to support this Special Revenue Fund.

**Parks and Recreation Community Events  
Fund 00278** **\$1,065,113**

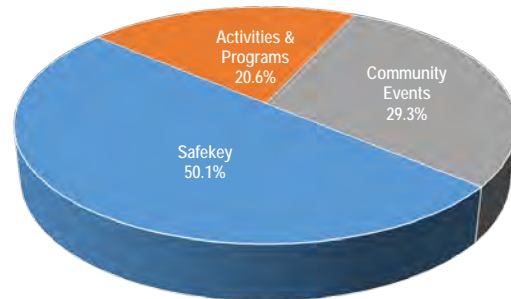
**Description**

This program provides leisure opportunities for families in a nontraditional setting. There are City sponsored events such as: Movie Madness, Craig Ranch Camp Out, the Harvest Festival, Slides, and Rides & Rock and Roll. There are also numerous other events held at Craig Ranch Regional Park by outside organizations that bring diverse arts and cultural activities to the community. The multitude of events offered provides citizens a broad spectrum of activities to their liking. Other services provided in this fund include park and picnic rentals and the rental of our City’s Mobile Stage.

**Funding Source**

User fees, park and stage rentals and sponsorship contributions provide the sources of revenue to support this Special Revenue Fund.

**Parks & Recreation Support Revenues  
Fiscal 2024**



CITY OF NORTH LAS VEGAS

**Parks and Recreation Support**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	-	14,910	14,910	14,910	-	-
Other Grants	8,850	-	-	-	-	-
Culture and Recreation	2,003,593	2,458,820	2,458,820	2,189,000	(269,820)	(11.0)
Fines and Forfeits	25	-	-	-	-	-
Rents and Royalties	28,366	-	-	-	-	-
Contributions and Donations	20,000	40,000	40,000	-	(40,000)	(100.0)
<b>Total Revenues</b>	<b>2,060,834</b>	<b>2,513,730</b>	<b>2,513,730</b>	<b>2,203,910</b>	<b>(309,820)</b>	<b>(12.3)</b>
<b>Expenditures</b>						
Salaries and Wage	856,698	1,562,626	1,562,626	1,938,963	376,337	24.1
Employee Benefits	256,615	383,750	383,750	469,019	85,269	22.2
Services and Supplies	665,324	1,263,114	1,263,114	1,230,747	(32,367)	(2.6)
Miscellaneous Other	968	-	-	-	-	-
Inter-fund Operating Transfers (out)	80,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,859,604</b>	<b>3,209,490</b>	<b>3,209,490</b>	<b>3,638,729</b>	<b>429,239</b>	<b>13.4</b>
Net Change	201,230	(695,760)	(695,760)	(1,434,819)	(739,059)	106.2
Beginning Fund Balance	4,408,448	3,729,828	4,609,678	3,913,918	(695,760)	(15.1)
<b>Ending Fund Balance</b>	<b>4,609,678</b>	<b>3,034,068</b>	<b>3,913,918</b>	<b>2,479,099</b>	<b>(1,434,819)</b>	<b>(36.7)</b>

**Parks and Recreation Support - Detail by Fund**

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00275 PARKS & REC ACTIVITIES & PROGRAMS	1,993,951	499,000	734,646	1,758,305
00277 SAFEKEY	1,547,758	1,050,000	1,824,059	773,699
00278 PARKS & REC COMMUNITY EVENTS	461,051	640,000	1,065,113	35,938
00284 KIEL RANCH RESTORATION & OPERATION	(119,447)	-	-	(119,447)
00292 PARKS AND RECREATION GRANTS	30,604	14,910	14,910	30,604
<b>Total Parks and Recreation Support</b>	<b>3,913,917</b>	<b>2,203,910</b>	<b>3,638,729</b>	<b>2,479,098</b>

## Debt Service Fund

The Debt Service Fund is used to account for the accumulation of resources for the repayment of general obligation bond principal and the payment of interest from city resources and for special improvement assessment bond principal and interest from special improvement assessment levies when the City is

obligated in some manner for the payment. Additional information providing more detail on debt service can be found in the latter portion of the Overview section of this book. The following funds are included in the financial trend below:

**Debt Service Funds\***

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Beginning Fund Balance</b>	<b>6,674,675</b>	<b>30,069,178</b>	<b>7,075,780</b>	<b>7,075,780</b>	<b>-</b>	<b>-</b>
<b>Revenues</b>						
Property Taxes	(1,915)	-	-	-	-	-
General Fund	8,484,620	8,510,350	8,510,350	8,516,350	6,000	0.1
Court Facilities Admin Assessment	300,000	-	-	-	-	-
<b>Total Revenues</b>	<b>8,782,705</b>	<b>8,510,350</b>	<b>8,510,350</b>	<b>8,516,350</b>	<b>6,000</b>	<b>0.1</b>
<b>Expenditures</b>						
Services and Supplies	28,500	5,000	5,000	5,000	(0)	(0.0)
Debt Service - Principal	3,455,000	3,780,000	3,780,000	3,975,000	195,000	5.2
Debt Service - Interest Expense	4,898,100	4,725,350	4,725,350	4,536,350	(189,000)	(4.0)
<b>Total Expenditures</b>	<b>8,381,600</b>	<b>8,510,350</b>	<b>8,510,350</b>	<b>8,516,350</b>	<b>6,000</b>	<b>0.1</b>
Net Change	401,105	-	-	0	0	-
<b>Ending Fund Balance</b>	<b>7,075,780</b>	<b>30,069,178</b>	<b>7,075,780</b>	<b>7,075,780</b>	<b>0</b>	<b>0.0</b>



# Capital Projects Fund

Capital projects funds are used to account for the acquisition and construction of major capital facilities other than those financed by proprietary, special revenue or trust funds. This section includes summaries and trends of capital project expenditures in the City. More detail of the capital projects along with projections for the next five years can be found in the Capital Improvement Program (CIP) section of this document.

Funds are grouped into subcategories by the nature of the capital projects.

**General Government Projects -  
Fund Group P404**

Accounts for various general government capital improvement projects including City buildings.

**Parks and Recreation Projects -  
Fund Group P403**

Accounts for capital improvement expenditures at Parks and Recreation buildings and facilities.

**Library Construction Project -  
Fund Group 00290**

Accounts for Library District capital improvement expenditures.

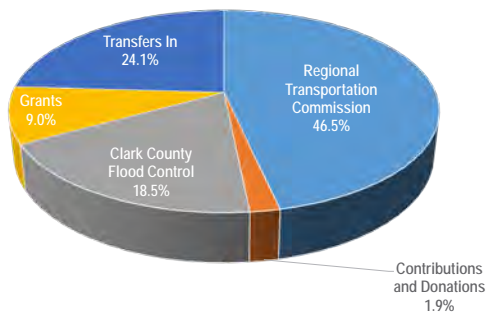
**Public Works Projects -  
Fund Group P402**

- **Transportation** - accounts for various projects in process to improve the streets and roads within the City limits.
- **Flood Control** - projects that address the City’s need to have the risk of flooding minimized.

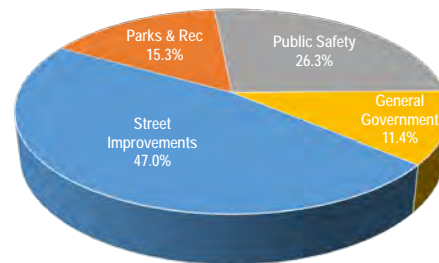
**Public Safety Projects -  
Fund Group P401**

Accounts for expenditures related to the capital projects associated with Police and Fire facilities, and the installation of traffic signals in developing areas and improvement of storm drainage systems.

**Capital Projects Revenues  
by Source Fiscal 2024**



**Capital Projects  
Expenditures by Function  
Fiscal 2024**



*Did you know?*

Regional Transportation Commission and Flood Control provides public funding that allows for greater flexibility for installing local improvements to support local businesses. These investments, in combination with Utility infrastructure, makes the City’s transformative growth possible and extends the longevity of the City’s aging infrastructure thus providing reliability in the delivery of services.



CITY OF NORTH LAS VEGAS

Capital Projects Summary

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues by Source</b>						
Intergovernmental Resources						
Federal Grants	1,588,903	16,497,075	24,269,709	9,042,725	(15,226,984)	(62.7)
County Grants	448,666	9,500,000	9,500,000	-	(9,500,000)	(100.0)
Other Grants	-	850,000	850,000	15,375,419	14,525,419	1,708.9
Regional Transportation Commission	6,370,181	84,112,400	84,112,400	126,128,400	42,016,000	50.0
Clark County Flood Control	19,516,072	22,662,725	22,662,725	50,244,305	27,581,580	121.7
<b>Total Intergovernmental Revenue</b>	<b>27,923,822</b>	<b>133,622,200</b>	<b>141,394,834</b>	<b>200,790,849</b>	<b>59,396,015</b>	<b>42.0</b>
<b>Charges for Services</b>						
Contributions and Donations	319,379	3,694,100	3,694,100	5,126,600	1,432,500	38.8
Refunds and Reimbursements	91,300	-	-	-	-	-
Other Miscellaneous Revenue	222,925	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>633,604</b>	<b>3,694,100</b>	<b>3,694,100</b>	<b>5,126,600</b>	<b>1,432,500</b>	<b>38.8</b>
<b>Transfers In &amp; Other Sources</b>						
Sale of Equipment / Real Property	15,111	-	-	-	-	-
Contribution of assets	-	180,012	3,316,819	180,012	(3,136,807)	(94.6)
General Fund	42,540,180	21,490,557	21,810,557	53,974,382	32,163,825	147.5
Park District No. III	511,250	480,000	526,868	186,427	(340,441)	(64.6)
Park District No. IV	205,000	205,000	205,000	-	(205,000)	(100.0)
Park District No. V	25,000	-	-	3,572	3,572	-
Judicial Enforcement Service Fund	-	-	-	400,000	400,000	-
Street Maintenance Program	2,993,750	8,200,000	9,487,528	7,984,588	(1,502,940)	(15.8)
Parks & Rec Community Events	80,000	-	-	-	-	-
Special A.V. Transportation	-	-	-	-	-	-
Public Safety Tax	1,573,770	367,215	367,215	1,472,880	1,105,665	301.1
Fuel Taxes - Roadway Operations Fund	575,000	61,000	121,000	1,025,250	904,250	747.3
PW Non-CIP Reimb Program	-	-	1,130,559	-	(1,130,559)	(100.0)
<b>Total Transfers In &amp; Other Sources</b>	<b>48,519,061</b>	<b>30,983,784</b>	<b>36,965,546</b>	<b>65,227,111</b>	<b>28,261,565</b>	<b>76.5</b>
<b>Total Revenues</b>	<b>78,687,342</b>	<b>168,300,084</b>	<b>182,054,480</b>	<b>271,144,560</b>	<b>89,090,080</b>	<b>48.9</b>
<b>Beginning Fund Balance</b>	<b>51,258,503</b>	<b>65,750,947</b>	<b>93,684,997</b>	<b>61,198,472</b>	<b>(32,486,525)</b>	<b>(34.7)</b>
<b>Total Revenues Available</b>	<b>129,945,845</b>	<b>234,051,031</b>	<b>275,739,477</b>	<b>332,343,032</b>	<b>56,603,555</b>	<b>20.5</b>
<b>Expenditures</b>						
<b>Expenditures by Fund Groups</b>						
Capital Project Funds - Public Safety	14,710,243	41,939,359	47,346,364	78,066,677	30,720,313	64.9
Capital Project Funds - Street Improvements	17,165,688	93,279,601	95,830,091	139,547,900	43,717,809	45.6
Capital Project Funds - Valley Vista Development	-	-	-	-	-	-
Capital Project Funds - Northern Beltway Commercial Area	-	-	-	-	-	-
Capital Project Funds - Parks & Rec	2,832,086	28,775,577	32,860,425	45,448,863	12,588,438	38.3
Capital Project Funds - General Government	1,552,831	42,334,400	38,339,125	33,781,900	(4,557,225)	(11.9)
Capital Project Funds - Municipal Building Bonds	-	165,000	165,000	-	(165,000)	(100.0)
Capital Project Funds - Civic Center Bonds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>36,260,848</b>	<b>206,493,937</b>	<b>214,541,005</b>	<b>296,845,340</b>	<b>82,304,335</b>	<b>38.4</b>
<b>Expenditures by Object</b>						
Salaries and Wage	(31,838)	-	69,500	-	(69,500)	(100.0)
Employee Benefits	(47,107)	-	-	-	-	-
Services and Supplies	2,751,664	13,389,512	13,704,524	22,628,762	8,924,238	65.1
Capital Outlay	33,215,603	193,104,425	198,921,981	274,216,578	75,294,597	37.9
Miscellaneous Other	372,527	-	-	-	-	-
Inter-fund Operating Transfers (out)	-	-	1,845,000	-	(1,845,000)	(100.0)
<b>Total Expenditures</b>	<b>36,260,848</b>	<b>206,493,937</b>	<b>214,541,005</b>	<b>296,845,340</b>	<b>82,304,335</b>	<b>38.4</b>
<b>Ending Fund Balance</b>	<b>93,684,997</b>	<b>27,557,094</b>	<b>61,198,472</b>	<b>35,497,692</b>	<b>(25,700,780)</b>	<b>(42.0)</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>129,945,845</b>	<b>234,051,031</b>	<b>275,739,477</b>	<b>332,343,032</b>	<b>56,603,555</b>	<b>20.5</b>



CITY OF NORTH LAS VEGAS

Capital Project Funds - Public Safety

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Clark County Flood Control Building and Zoning Fees	11,057,798	22,662,725	22,662,725	50,244,305	27,581,580	121.7
Contributions and Donations	1,610,856	-	-	-	-	-
Sale of Equipment / Real Property	319,379	3,694,100	3,694,100	5,126,600	1,432,500	38.8
Contribution of assets	15,111	-	-	-	-	-
Inter-fund Operating Transfers In	-	180,012	3,316,819	180,012	(3,136,807)	(94.6)
Inter-fund Operating Transfers In	8,573,600	3,982,521	6,368,029	7,352,880	984,851	15.5
<b>Total Revenues</b>	<b>21,576,744</b>	<b>30,519,358</b>	<b>36,041,673</b>	<b>62,903,797</b>	<b>26,862,124</b>	<b>74.5</b>
<b>Expenditures</b>						
Salaries and Wage	(4,445)	-	-	-	-	-
Employee Benefits	(9,377)	-	-	-	-	-
Services and Supplies	697,746	831,612	1,011,624	981,612	(30,012)	(3.0)
Capital Outlay	14,034,102	41,107,747	46,334,740	77,085,065	30,750,325	66.4
<b>Total Expenditures</b>	<b>14,710,243</b>	<b>41,939,359</b>	<b>47,346,364</b>	<b>78,066,677</b>	<b>30,720,313</b>	<b>64.9</b>
Net Change	6,866,500	(11,420,001)	(11,304,691)	(15,162,880)	(3,858,189)	34.1
Beginning Fund Balance	17,591,944	20,718,878	24,458,444	13,153,753	(11,304,691)	(46.2)
<b>Ending Fund Balance</b>	<b>24,458,444</b>	<b>9,298,877</b>	<b>13,153,753</b>	<b>(2,009,127)</b>	<b>(15,162,880)</b>	<b>(115.3)</b>

Capital Project Funds - Public Safety - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00425 PUBLIC SAFETY PROJECTS-POLICE	(6,129,976)	4,772,880	17,545,760	(18,902,856)
00426 PUBLIC SAFETY PROJECTS-FIRE	5,464,832	2,760,012	5,150,012	3,074,832
00427 TRAFFIC SIGNAL PROJECTS	13,955,690	5,126,600	5,126,600	13,955,690
00450 FC - FLOOD CONTROL PROJECTS	(136,793)	50,244,305	50,244,305	(136,793)
<b>Total Capital Project Funds - Public Safety</b>	<b>13,153,753</b>	<b>62,903,797</b>	<b>78,066,677</b>	<b>(2,009,127)</b>

Capital Project Funds - Street Improvements

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	1,480,109	1,431,500	8,431,990	888,250	(7,543,740)	(89.5)
Regional Transportation Commission	6,370,181	84,112,400	84,112,400	126,128,400	42,016,000	50.0
Clark County Flood Control	8,458,275	-	-	-	-	-
Refunds and Reimbursements	3,051	-	-	-	-	-
Inter-fund Operating Transfers In	605,000	2,091,000	2,151,000	7,105,250	4,954,250	230.3
<b>Total Revenues</b>	<b>16,916,615</b>	<b>87,634,900</b>	<b>94,695,390</b>	<b>134,121,900</b>	<b>39,426,510</b>	<b>41.6</b>
<b>Expenditures</b>						
Salaries and Wage	(27,020)	-	-	-	-	-
Employee Benefits	(36,206)	-	-	-	-	-
Services and Supplies	665,123	1,461,000	1,296,000	5,475,250	4,179,250	322.5
Capital Outlay	16,422,731	91,818,601	94,534,091	134,072,650	39,538,559	41.8
<b>Total Expenditures</b>	<b>17,165,688</b>	<b>93,279,601</b>	<b>95,830,091</b>	<b>139,547,900</b>	<b>43,717,809</b>	<b>45.6</b>
Net Change	(249,073)	(5,644,701)	(1,134,701)	(5,426,000)	(4,291,299)	378.2
Beginning Fund Balance	12,574,136	7,931,725	12,325,063	11,190,362	(1,134,701)	(9.2)
<b>Ending Fund Balance</b>	<b>12,325,063</b>	<b>2,287,024</b>	<b>11,190,362</b>	<b>5,764,362</b>	<b>(5,426,000)</b>	<b>(48.5)</b>

Capital Project Funds - Street Improvements - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00403 HUD CAPITAL PROJECTS - STREETS	157,501	-	-	157,501
00415 STREET PROJECTS	10,911,986	7,105,250	12,531,250	5,485,986
00457 CRAIG ROAD IMPROVEMENTS PH II	233,722	-	-	233,722
00462 I15/LAMB INTERCHANGE	200	-	-	200
00472 FC - TRANSPORTATION PROJECTS	(12,366)	-	-	(12,366)
00473 RTC - TRANSPORTATION PROJECTS	982	126,128,400	126,128,400	982
00474 NDOT - CAPITAL PROJECTS	(101,663)	888,250	888,250	(101,663)
<b>Total Capital Project Funds - Street Improvements</b>	<b>11,190,362</b>	<b>134,121,900</b>	<b>139,547,900</b>	<b>5,764,362</b>



CITY OF NORTH LAS VEGAS

Capital Project Funds - Valley Vista Development

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
<b>Expenditures</b>						
Beginning Fund Balance	439	439	439	439	-	-
<b>Ending Fund Balance</b>	<b>439</b>	<b>439</b>	<b>439</b>	<b>439</b>	-	-

Capital Project Funds - Valley Vista Development - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00421 VALLEY VISTA DEVELOPMENT	439	-	-	439
<b>Total Capital Project Funds - Valley Vista Development</b>	<b>439</b>	-	-	<b>439</b>

Capital Project Funds - Northern Beltway Commercial Area

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
<b>Expenditures</b>						
Beginning Fund Balance	4,875,143	4,875,143	4,875,143	4,875,143	-	-
<b>Ending Fund Balance</b>	<b>4,875,143</b>	<b>4,875,143</b>	<b>4,875,143</b>	<b>4,875,143</b>	-	-

Capital Project Funds - Northern Beltway Commercial Area - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00452 NORTHERN BELTWAY COMM AREA SID NO. 65	4,875,143	-	-	4,875,143
<b>Total Capital Project Funds - Northern Beltway Commercial Area</b>	<b>4,875,143</b>	-	-	<b>4,875,143</b>

Capital Project Funds - Parks & Rec

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	108,794	15,065,575	15,837,719	8,154,475	(7,683,244)	(48.5)
County Grants	448,666	9,500,000	9,500,000	-	(9,500,000)	(100.0)
Other Grants	-	850,000	850,000	14,765,419	13,915,419	1,637.1
Refunds and Reimbursements	88,249	-	-	-	-	-
Inter-fund Operating Transfers In	1,400,000	2,355,000	2,434,447	22,528,969	20,094,522	825.4
<b>Total Revenues</b>	<b>2,045,708</b>	<b>27,770,575</b>	<b>28,622,166</b>	<b>45,448,863</b>	<b>16,826,697</b>	<b>58.8</b>
<b>Expenditures</b>						
Salaries and Wage	(373)	-	62,500	-	(62,500)	(100.0)
Employee Benefits	(1,525)	-	-	-	-	-
Services and Supplies	482,789	-	-	400,000	400,000	-
Capital Outlay	2,111,945	28,775,577	30,952,925	45,048,863	14,095,938	45.5
Inter-fund Operating Transfers (out)	-	-	1,845,000	-	(1,845,000)	(100.0)
<b>Total Expenditures</b>	<b>2,832,086</b>	<b>28,775,577</b>	<b>32,860,425</b>	<b>45,448,863</b>	<b>12,588,438</b>	<b>38.3</b>
<b>Net Change</b>	<b>(786,378)</b>	<b>(1,005,002)</b>	<b>(4,238,259)</b>	<b>-</b>	<b>4,238,259</b>	<b>(100.0)</b>
Beginning Fund Balance	7,301,487	3,605,411	6,515,109	2,276,850	(4,238,259)	(65.1)
<b>Ending Fund Balance</b>	<b>6,515,109</b>	<b>2,600,409</b>	<b>2,276,850</b>	<b>2,276,850</b>	-	-

Capital Project Funds - Parks & Rec - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00413 PARKS & RECREATION CAPITAL PROJECTS	2,520,083	37,294,388	37,294,388	2,520,083
00417 HUD CAPITAL PROJECTS - PARKS	(1)	-	-	(1)
00489 PARKS & REC PROJECTS - BLM	(243,233)	8,154,475	8,154,475	(243,233)
<b>Total Capital Project Funds - Parks &amp; Rec</b>	<b>2,276,849</b>	<b>45,448,863</b>	<b>45,448,863</b>	<b>2,276,849</b>



CITY OF NORTH LAS VEGAS

Capital Project Funds - General Government

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
Other Grants	-	-	-	610,000	610,000	-
Other Miscellaneous Revenue	222,925	-	-	-	-	-
Inter-fund Operating Transfers In	37,925,350	22,375,251	22,695,251	28,060,000	5,364,749	23.6
<b>Total Revenues</b>	<b>38,148,275</b>	<b>22,375,251</b>	<b>22,695,251</b>	<b>28,670,000</b>	<b>5,974,749</b>	<b>26.3</b>
<b>Expenditures</b>						
Salaries and Wage	-	-	7,000	-	(7,000)	(100.0)
Services and Supplies	906,006	11,096,900	11,396,900	15,771,900	4,375,000	38.4
Capital Outlay	646,825	31,237,500	26,935,225	18,010,000	(8,925,225)	(33.1)
<b>Total Expenditures</b>	<b>1,552,831</b>	<b>42,334,400</b>	<b>38,339,125</b>	<b>33,781,900</b>	<b>(4,557,225)</b>	<b>(11.9)</b>
Net Change	36,595,444	(19,959,149)	(15,643,874)	(5,111,900)	10,531,974	(67.3)
Beginning Fund Balance	7,083,592	26,787,589	43,679,036	28,035,162	(15,643,874)	(35.8)
<b>Ending Fund Balance</b>	<b>43,679,036</b>	<b>6,828,440</b>	<b>28,035,162</b>	<b>22,923,262</b>	<b>(5,111,900)</b>	<b>(18.2)</b>

Capital Project Funds - General Government - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00408 TECHNOLOGY IMPROVEMENTS	11,090,569	11,430,000	15,641,900	6,878,669
00411 MUNICIPAL INFRASTRUCTURE	16,944,593	17,240,000	18,140,000	16,044,593
<b>Total Capital Project Funds - General Government</b>	<b>28,035,162</b>	<b>28,670,000</b>	<b>33,781,900</b>	<b>22,923,262</b>

Capital Project Funds - Municipal Building Bonds

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
<b>Expenditures</b>						
Capital Outlay	-	165,000	165,000	-	(165,000)	(100.0)
<b>Total Expenditures</b>	<b>-</b>	<b>165,000</b>	<b>165,000</b>	<b>-</b>	<b>(165,000)</b>	<b>(100.0)</b>
Net Change	-	(165,000)	(165,000)	-	165,000	(100.0)
Beginning Fund Balance	1,779,218	1,779,218	1,779,218	1,614,218	(165,000)	(9.3)
<b>Ending Fund Balance</b>	<b>1,779,218</b>	<b>1,614,218</b>	<b>1,614,218</b>	<b>1,614,218</b>	<b>-</b>	<b>-</b>

Capital Project Funds - Municipal Building Bonds - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00401 IT PROJECTS, 2006A BONDS	655,698	-	-	655,698
00429 PUBLIC SAFETY PROJECTS, 2006A BONDS	100,505	-	-	100,505
00485 PARKS AND REC PROJECTS, 2006A BONDS	858,015	-	-	858,015
<b>Total Capital Project Funds - Municipal Building Bonds</b>	<b>1,614,218</b>	<b>-</b>	<b>-</b>	<b>1,614,218</b>

Capital Project Funds - Civic Center Bonds

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Revenues</b>						
<b>Expenditures</b>						
Beginning Fund Balance	52,544	52,544	52,544	52,544	-	-
<b>Ending Fund Balance</b>	<b>52,544</b>	<b>52,544</b>	<b>52,544</b>	<b>52,544</b>	<b>-</b>	<b>-</b>

Capital Project Funds - Civic Center Bonds - Detail by Fund

Fiscal Year 2024	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00407 CIVIC CENTER - 2006 BONDS	52,544	-	-	52,544
<b>Total Capital Project Funds - Civic Center Bonds</b>	<b>52,544</b>	<b>-</b>	<b>-</b>	<b>52,544</b>



CITY OF NORTH LAS VEGAS

Reconciliation of Capital Budget to the CIP

Amount	Project #	Fund	Dept	Explanation	Project Description
<b>296,845,340</b>		<b>FY 2023-24 Capital Fund Projects</b>			
<b>(9,372,880)</b>		<b>Duplicate entry for Capital Projects - Public Safety</b>			
<b>(180,012)</b>		<b>Additional Funds entered for Capital Projects - Public Safety</b>			
<b>287,292,448</b>		<b>Adjusted FY 2023-24 Capital Fund Projects</b>			
755,000	22065	240	FD	Included in Fund 240 appropriations	FIRE STATION 51
80,000	25055	268	NLS	Included in Fund 268 appropriations	REC AND ROLL BUS
550,000	10584	294	PW	Included in Fund 294 appropriations	VANDENBERG LINED CHANNEL
400,000	W0066	613	UD	Included in Fund 613 appropriations	WATER MASTER PLAN UPDATE
500,000	W0059	613	UD	Included in Fund 613 appropriations	WATER SITE SECURITY UPGRADE
355,000	W0063	613	UD	Included in Fund 613 appropriations	DEER SPRINGS RESERVOIR 2
900,000	W0070	613	UD	Included in Fund 613 appropriations	PRV VAULT IMPROVEMENTS
130,000	W0076	613	UD	Included in Fund 613 appropriations	GARNET VALLEY WATER SYSTEM
1,020,000	W0073	613	UD	Included in Fund 613 appropriations	P2A PUMP STATION REHAB
500,000	W0075	613	UD	Included in Fund 613 appropriations	VALVE REPLACEMENT PROGRAM
1,000,000	W0078	613	UD	Included in Fund 613 appropriations	CAMINO AL NORTE PUMP STATION
200,000	W0079	613	UD	Included in Fund 613 appropriations	P2 PUMP STATION PUMP BLDG
250,000	W0029	613	UD	Included in Fund 613 appropriations	WATER PRESSURE REMOTE MONITORING
13,150,359	W0080	613	UD	Included in Fund 613 appropriations	APEX WATERLINE
1,987,000	W0081	613	UD	Included in Fund 613 appropriations	KAPEX WELL REHABILITATION
670,000	W0082	613	UD	Included in Fund 613 appropriations	APEX 24" TRANSMISSION LINE
320,000	W0083	613	UD	Included in Fund 613 appropriations	APEX 24" WATER MAIN, LOWER GARNET LOOP
1,470,000	W0084	613	UD	Included in Fund 613 appropriations	KAPEX 8" WATERLINE
255,000	W0085	613	UD	Included in Fund 613 appropriations	2829 FT SUMTER WAREHOUSE
357,000	W0086	613	UD	Included in Fund 613 appropriations	FT. SUMTER TENTATIVE IMPROVEMENTS
14,000	10413	613	PW	Included in Fund 613 appropriations	LAKE MEAD BLVD COMPLETE ST.
246,144	25001	613	UD	Included in Fund 613 appropriations	FLEET REPLACEMENT PROGRAM
3,525,902	W0001	613	UD	Included in Fund 613 appropriations	RESERVOIR REHABILITATION
400,000	W0010	613	UD	Included in Fund 613 appropriations	WATERLINE OVERSIZING
400,000	W0019	613	UD	Included in Fund 613 appropriations	PAYMENT PROCESSING EQUIP
200,000	W0020	613	UD	Included in Fund 613 appropriations	WATER BOLSTERING PIPELINES
825,000	W0049	613	UD	Included in Fund 613 appropriations	CAREY AVENUE WATER MAIN ASSESS
250,000	W0055	613	UD	Included in Fund 613 appropriations	P2B PUMP STATION REHAB
1,000,000	W0061	613	UD	Included in Fund 613 appropriations	WATER OPERATIONS MISCELLANEOUS CAPITAL REPAIRS
23,000,000	W0067	613	UD	Included in Fund 613 appropriations	WATER APEX SURFACE WATER PROJECT
8,457,968	W0068	613	UD	Included in Fund 613 appropriations	WATER APEX INTERIM IMPROVEMENTS
11,541,900	W0069	613	UD	Included in Fund 613 appropriations	WATER WELL REHAB
400,000	S0038	623	UD	Included in Fund 623 appropriations	NELLIS INDUSTRIAL PARK INTERCEPTOR SEWER
2,000,000	S0039	623	UD	Included in Fund 623 appropriations	LOSEE ROAD/LV WASH DIVERSION SEWER
130,000	S0041	623	UD	Included in Fund 623 appropriations	GARNET VALLEY WASTWATER SYSTEM
1,100,000	S0050	623	UD	Included in Fund 623 appropriations	WRF MEMBRANE BLOWER
625,000	S0042	623	UD	Included in Fund 623 appropriations	SLOAN
210,000	S0051	623	UD	Included in Fund 623 appropriations	CHEYENNE AND BASSLER SWER OPTIMIZATION
500,000	S0053	623	UD	Included in Fund 623 appropriations	FLOW MONITORING STATIONS
100,000	S0056	623	UD	Included in Fund 623 appropriations	SEWER MANHOLES AND CONDUIT
200,000	S0043	623	UD	Included in Fund 623 appropriations	SEWER SYSTEM BOLSTERING
225,000	S0058	623	UD	Included in Fund 623 appropriations	WRF OPERATIONS BUILDING TENANT IMPROVEMENTS
120,000	S0060	623	UD	Included in Fund 623 appropriations	BIO REACTOR DIFFUSER REPLACEMENT
565,000	25050	623	UD	Included in Fund 623 appropriations	WATER RECLAMATION FACILITY: HONEYWELL INSTALLATION
6,000	10413	623	PW	Included in Fund 623 appropriations	LAKE MEAD BLVD COMPLETE ST.
17,800,000	S0036	623	UD	Included in Fund 623 appropriations	FLOW EQUALIZATION BASIN
300,000	S0046	623	UD	Included in Fund 623 appropriations	SEWER WRF CAPITAL REPAIRS
98,021	25053	750	PW	Included in Fund 750 appropriations	UPGRADE FLEET OPERATIONS AUTOMOTIVE SHOP EQUIPMENT
440,000	25063	750	PW	Included in Fund 750 appropriations	NEW PARKS & REC VEHICLES
90,000	25062	750	PW	Included in Fund 750 appropriations	TORO 3550 REEL MOWER 82
3,812,000	10485	750	PW	Included in Fund 750 appropriations	BROOKS MASTER PLAN AND REMODEL
3,932,357	25001	750	GE	Included in Fund 750 appropriations	FLEET REPLACEMENT PROGRAM
633,706	25001	750	PD	Included in Fund 750 appropriations	FLEET REPLACEMENT PROGRAM
2,792,287	25001	750	PW	Included in Fund 750 appropriations	FLEET REPLACEMENT PROGRAM
<b>398,082,092</b>					
<b>398,082,092</b>				<b>FY 2023-24 Approved CIP</b>	



**Reconciliation of the Fiscal 2024  
Capital Budget to the CIP**

The Capital Budget for fiscal 2024 reflected in this section will differ from the capital projects that are found in the Capital Improvement Plan (CIP) section of this book. There are two reasons for the differences.

First, this section is reporting revenues and expenditures by fund types. City of North Las Vegas capital projects are tracked by using funds designated in the 0400 series. That is what is represented in this section. The CIP includes a number of projects that are funded by Utilities and other Special Revenue sources and are

therefore tracked within the appropriate Utilities Fund (0600 series) and Special Revenue Funds (0200 series).

Also transfers out of any Capital fund is not included in the CIP but may be necessary, such as, transfer of bond proceeds between capital projects for tracking purposes, and returning project balances to the original funding sources.

The above table highlights the projects that account for the differences between the capital funds budget reflected here and the fiscal 2024 portion of the CIP reflected in the CIP section.



Craig Ranch Amphitheater performance by one of numerous Middle and High Schools for the first ever City of North Las Vegas Mariachi Competition



# Proprietary Funds

**Proprietary funds** are used to account for a government’s business-type activities. There are two types of proprietary funds - Enterprise Funds and Internal Service Funds. Both fund types use Generally Accepted Accounting Principles (GAAP), as do businesses in the private sector. Both enterprise and internal service funds recover the full cost of providing services (including capital costs) through fees and charges to those who use their services. The adopted budget for each proprietary fund is based on GAAP and includes depreciation, but excludes capital outlay and principal payments on debt. However, the management

of these funds is based on the “bottom line,” and whether the expenses are supported by revenue. The City uses “cash flow basis” to evaluate these funds. This method works similarly to working capital and is the result of all transactions that affect cash and cash equivalents. By including capital outlay and debt service payments in the reconciliation of these funds, the City can determine whether the charges for services are adequate to cover all expenses and future capital needs.

**Proprietary Funds  
Statement of Cash Flows  
Fiscal Year 2024**

	Utility Fund	Golf Course	Self Insurance	Motor Equipment	Totals
<b>Cash Flows from Operating Activities</b>					
<b>Revenue:</b>					
Charges for Services	141,942,000	1,861,810	-	-	143,803,810
Fines and Forfeits	3,683,000	-	-	-	3,683,000
Miscellaneous	1,700,000	276,522	45,612,352	5,749,485	53,338,359
<b>Total Revenue</b>	<b>147,325,000</b>	<b>2,138,332</b>	<b>45,612,352</b>	<b>5,749,485</b>	<b>200,825,169</b>
<b>Expenses:</b>					
Salaries and Wages	15,680,340	154,779	1,482,461	1,322,071	18,639,651
Employee Benefits	9,238,365	30,414	3,595,682	791,080	13,655,541
Services and Supplies					
Water Purchases	23,924,553	-	-	-	23,924,553
Sewage Treatment	950,078	-	-	-	950,078
Services and Supplies	35,068,339	1,955,548	22,715,157	4,991,409	64,730,453
<b>Total Expenses</b>	<b>84,861,676</b>	<b>2,140,740</b>	<b>27,793,301</b>	<b>7,104,559</b>	<b>121,900,276</b>
<b>Operating Income</b>	<b>62,463,324</b>	<b>(2,408)</b>	<b>17,819,051</b>	<b>(1,355,074)</b>	<b>78,924,893</b>
<b>Cash Flows from Non-Operating Activities</b>					
<b>Revenues (Expenses)</b>					
Federal Grants	13,574,755	-	-	-	13,574,755
State Grants	1,912,000	-	-	-	1,912,000
Sales Tax	5,500,000	-	-	-	5,500,000
Replacement Vehicle Revenue	-	-	-	7,052,010	7,052,010
Replacement Vehicle Acquisitions	-	-	-	(7,568,204)	(7,568,204)
Debt Service - Principal	(11,169,671)	-	-	-	(11,169,671)
Debt Service - Interest Expense	(11,848,657)	-	-	-	(11,848,657)
Capital Outlay	(94,180,371)	-	-	(4,440,021)	(98,620,392)
<b>Total Non-Op Revenues (Expenses)</b>	<b>(96,211,944)</b>	<b>-</b>	<b>-</b>	<b>(4,956,215)</b>	<b>(101,168,159)</b>
<b>Income Before Transfers In (Out)</b>	<b>(33,748,620)</b>	<b>(2,408)</b>	<b>17,819,051</b>	<b>(6,311,289)</b>	<b>(22,243,266)</b>
Transfers In from Other Funds	-	225,000	-	-	225,000
Transfers Out to Other Funds	(19,200,000)	-	-	-	(19,200,000)
<b>Net increase (Decrease) in cash and cash equivalents</b>	<b>(52,948,620)</b>	<b>222,592</b>	<b>17,819,051</b>	<b>(6,311,289)</b>	<b>(41,218,266)</b>
<b>Cash and Cash Equivalents July 1</b>	<b>224,614,539</b>	<b>1,108,317</b>	<b>149,497,071</b>	<b>21,306,923</b>	<b>396,526,849</b>
<b>Cash and Cash Equivalents June 30</b>	<b>171,665,919</b>	<b>1,330,909</b>	<b>167,316,122</b>	<b>14,995,634</b>	<b>355,308,583</b>

**Schedule of Depreciation**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
Water/Wastewater Utility Fund	21,552,086	22,750,000	22,750,000	22,750,000	0	0.0
Golf Course	226,357	226,560	226,560	226,560	-	-
Motor Equipment	1,145,190	1,183,080	1,183,080	1,183,080	-	-
<b>TOTAL</b>	<b>22,923,633</b>	<b>24,159,640</b>	<b>24,159,640</b>	<b>24,159,640</b>	<b>0</b>	<b>0.0</b>



CITY OF NORTH LAS VEGAS

Enterprise funds are used in situations where a fund provides services primarily to external customers. The City classifies its Water, Wastewater and Golf Funds as Enterprise Funds. GAAP mandates the use of an enterprise fund when legal requirements or management policy require that the full cost of providing services (including capital costs) be recovered through fees and charges.

of providing a given activity. Internal service funds are used when a fund primarily provides benefits to other funds, departments or agencies of the government. Costs in the Internal Service Funds are allocated to the benefiting funds in the form of fees and charges. The City classifies its Motor Equipment and Self-Insurance Funds as Internal Service Funds.

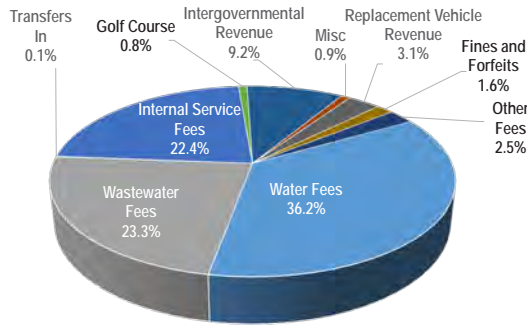
Internal Service Funds are designed to function on a cost-reimbursement basis and are used to recover the full cost

**Proprietary Funds  
Statement of Cash Flows  
Fiscal Years 2022 - 2024**

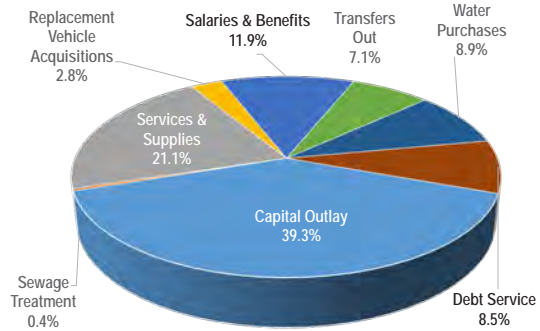
	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Cash Flows from Operating Activities</b>						
<b>Revenue:</b>						
Charges for Services:						
Golf Course	2,513,501	1,861,810	1,861,810	1,861,810	(0)	(0.0)
Water Fees	71,086,230	75,370,000	75,370,000	78,300,000	2,930,000	3.9
Water Connection Fees	5,128,078	4,450,000	4,450,000	4,700,000	250,000	5.6
Wastewater Fees	50,687,935	46,285,000	46,285,000	48,200,000	1,915,000	4.1
WW Connection Fees	9,121,447	5,100,000	5,100,000	5,075,000	(25,000)	(0.5)
Other Charges for Services	10,518,990	4,802,000	4,802,000	5,667,000	865,000	18.0
Fines and Forfeits	3,790,389	3,480,000	3,492,000	3,683,000	191,000	5.5
Miscellaneous	43,141,561	45,886,927	45,886,927	53,338,359	7,451,432	16.2
<b>Total Revenue</b>	<b>195,988,131</b>	<b>187,235,737</b>	<b>187,247,737</b>	<b>200,825,169</b>	<b>13,577,432</b>	<b>7.3</b>
<b>Expense</b>						
Salaries and Wages	18,137,745	16,744,399	16,744,399	18,639,651	1,895,252	11.3
Employee Benefits	7,500,117	12,400,935	12,400,935	13,655,541	1,254,606	10.1
Services and Supplies						
Water Purchases	20,771,803	22,819,680	22,819,680	23,924,553	1,104,873	4.8
Sewage Treatment	665,805	922,406	922,406	950,078	27,672	3.0
Services and Supplies	62,528,830	63,676,012	62,024,768	64,730,453	2,705,685	4.4
<b>Total Expenses</b>	<b>109,604,298</b>	<b>116,563,432</b>	<b>114,912,188</b>	<b>121,900,276</b>	<b>6,988,088</b>	<b>6.1</b>
<b>Operating Income</b>	<b>86,383,832</b>	<b>70,672,305</b>	<b>72,335,549</b>	<b>78,924,893</b>	<b>6,589,344</b>	<b>9.1</b>
<b>Cash Flows from Non-Operating Activities</b>						
<b>Revenues (Expenses)</b>						
Federal Grants	2,965,129	2,840,000	3,140,000	13,574,755	10,434,755	332.3
State Grants	-	-	-	1,912,000	1,912,000	-
Sales Tax	5,597,410	4,250,000	4,250,000	5,500,000	1,250,000	29.4
Interest Earnings	(6,782)	-	-	-	-	-
Other Miscellaneous Revenue	5,436	-	-	-	-	-
Sale of Equipment / Real Property	70,709	-	-	-	-	-
Other Refunding Bond Proceeds	11,089,584	3,427,088	3,427,088	-	(3,427,088)	(100.0)
Replacement Vehicle Revenue	4,552,010	7,052,010	7,052,010	7,052,010	(0)	(0.0)
Replacement Vehicle Acquisitions	56,821	(8,379,649)	(20,037,474)	(7,568,204)	12,469,270	(62.2)
Debt Service - Principal	(9,317,994)	(10,602,753)	(10,602,753)	(11,169,671)	(566,918)	5.3
Debt Service - Interest Expense	(12,785,277)	(12,321,322)	(12,321,322)	(11,848,657)	472,665	(3.8)
Proceeds from refunding debt issuance	-	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-	-
Bond Premiums and discounts	338,753	-	-	-	-	-
Capital Outlay	(20,469,117)	(80,041,370)	(70,787,886)	(98,620,392)	(27,832,506)	39.3
<b>Total Non-Op Revenues (Expenses)</b>	<b>(17,903,319)</b>	<b>(93,775,996)</b>	<b>(95,880,337)</b>	<b>(101,168,159)</b>	<b>(5,287,822)</b>	<b>5.5</b>
<b>Income Before Transfers In (Out)</b>	<b>68,480,513</b>	<b>(23,103,691)</b>	<b>(23,544,788)</b>	<b>(22,243,266)</b>	<b>1,301,522</b>	<b>(5.5)</b>
Transfers In from Other Funds	150,000	14,225,000	14,225,000	225,000	(14,000,000)	(98.4)
Transfers Out to Other Funds	(20,800,000)	(20,000,000)	(21,130,559)	(19,200,000)	1,930,559	(9.1)
<b>Net increase (Decrease) in cash and cash equivalents</b>	<b>47,830,513</b>	<b>(28,878,691)</b>	<b>(30,450,347)</b>	<b>(41,218,266)</b>	<b>(10,767,919)</b>	<b>35.4</b>
<b>Cash and Cash Equivalents July 1</b>	<b>379,145,783</b>	<b>350,810,917</b>	<b>426,976,296</b>	<b>396,525,949</b>	<b>(30,450,347)</b>	<b>(7.1)</b>
<b>Cash and Cash Equivalents June 30</b>	<b>426,976,296</b>	<b>321,932,226</b>	<b>396,525,949</b>	<b>355,307,683</b>	<b>(41,218,266)</b>	<b>(10.4)</b>



**Proprietary Fund Revenue  
Cash Flow Basis**



**Proprietary Fund Expenditures Cash  
Flow Basis**



**Enterprise Funds**

Enterprise Funds are used to finance and account for the acquisition, operation and maintenance of City facilities that are intended to be entirely, or predominately, self-supported from user charges. Operations are accounted for so as to show a profit or loss on a basis comparable with industries in the private sector. The City of North Las Vegas operates the Utility Enterprise Fund, consisting of Water and Wastewater, and the Golf Course Funds. Expenditures for Enterprise Funds represent 21.7% of the City’s budget.

*The most significant issue affecting the Enterprise Funds is to ensure that these funds operate as self-supporting funds and maintain adequate cash balances to cover operating costs, PILT, debt service including debt coverage and capital repairs and replacements.*

revenue. Conversely, the City reports expenses when a service is performed or an item is purchased rather than the date the City pays the invoice.

However, the City uses “net unrestricted assets” to evaluate these funds. Cash balances accumulate to a level sufficient for three purposes:

1. To provide resources for unforeseen needs and emergencies for repair and replacement (like fund balances in governmental funds);
2. To provide adequate security for long-term debt; and
3. To allow for a capital development program to reduce the need for borrowing.

Utilities Policy is to maintain a 25% Unrestricted Net Assets for emergencies.

**Basis of Accounting**

The City of North Las Vegas uses the full accrual basis in preparing Enterprise Fund budgets. Revenues and expenses are recognized at the time they occur. For example, when homeowners use water, the City records the revenue when the meters are read and consumption is calculated. The date on which the customer pays the utility bill does not affect when the City records the



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## Water and Wastewater Utility Fund

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### Background

The Utility Department is responsible for managing the Water and Wastewater Fund. The major issues facing the water utility are water costs, water supply and conservation. The major issues facing the wastewater utility are the increasing cost of wastewater treatment and compliance with the Clean Water Act.

### Source of Water Supply

Traditionally the City obtains water from two sources: groundwater and the Colorado River basin. Groundwater is obtained from a series of City-owned production wells, when in service, that account for 10% of the potable water supply for the City. The remaining 90% of required water is met with treated Colorado River water furnished through the Southern Nevada Water Authority (SNWA). During 2021, the City's groundwater wells were offline for maintenance and reconstruction.

The water distribution system consists of multiple pump stations, well sites, storage facilities, and over 1,219 miles of water system piping. The Department also operates the Kapex water system consisting of two groundwater wells, a pump station, storage tanks and water system piping in the extreme northeast section of the city. This infrastructure enables the utility to provide water service to over 102,399 customer accounts serving an estimated population of 385,718. The water system serves incorporated North Las Vegas, as well as Sunrise Manor, which is a portion of unincorporated Clark County.

The City purchases treated Colorado River water from SNWA at a wholesale rate based on the cost to treat and distribute water to member agencies. The quantity of Colorado River water received by the City under the facilities and operations agreement with SNWA is based on an annual operating plan that ensures that, as a whole, the Las Vegas Valley does not exceed the Colorado River water allotment.

The Southern Nevada Water System is a water supply system comprised of two water treatment plants and pumping and transmission facilities with delivery capacity of over 900 million gallons per day (mgd). Water is treated after diversion from Lake Mead, and the potable water is delivered to the Southern Nevada Water Authority (SNWA) water purveyors, of which

completed Water Intake No. 3 and a Low Level Pump Station as a part of their Major Construction and Capital Plan (MCCP) to expand the system's capacity to reliably treat and transport Colorado River water to the water purveyor members. Recent additions to the MCCP include water and wastewater systems in Garnet Valley which began design in 2021 and will provide an additional 20 MGD to the city's Apex Industrial Park and will establish a wastewater collection network in the area by 2028.

SNWA continues to pursue all opportunities to secure additional water for southern Nevada. The members of SNWA include Boulder City, Henderson, Las Vegas, North Las Vegas, the Big Bend Water District, Clark County Water Reclamation District, and the Las Vegas Valley Water District.

Among other things, SNWA is addressing water resource management and water conservation on a regional basis; planning, managing and developing additional supplies of water for Southern Nevada; and expanding and enhancing regional treatment and delivery capabilities.

### Drought

Over the past twenty years, the Colorado River Basin has experienced drought conditions. Lake Mead, our primary water resource, is currently less than 27 percent capacity.

The City and the other SNWA member agencies agreed to make permanent the drought restrictions enacted in 2003 and 2004. The permanent restrictions were implemented as normal conservation measures for the region. As a result of successful water conservation means, Colorado River consumption decreased 47% since 2002, even though population increased by 848,668 residents. In 2022, additional measures were incorporated with the drought measures, including the elimination of non-functional turf with new development where it cannot be programmed or used for recreation purposes.

In December 2021, the Southern Nevada Water Authority and its water purveyors adopted increased conservation measures and water usage goals as part



of the regional Water Resource Plan to reduce the Valley’s water usage to 86 gallons per capita per day (GPCD) by 2035, in order to support current and anticipated growth and water demand. These measures include a moratorium on new golf courses, a reduction in golf course water budgets, elimination of ALL new grass except in parks, schools and cemeteries, and limitations on residential pool sizes. Additional measures include a moratorium on evaporative cooling, removing nonfunctional or useless grass, and enhanced water waste patrolling.

The city completed the new AMI Meter System. The new data that we have with the AMI has helped us move forward quickly in our efforts to catch up to local jurisdictions in our conservation efforts.

**Wastewater**

The cost of providing wastewater service is recovered primarily through the wastewater rates. It has been the City’s practice to review the factors contributing to the cost of wastewater service and evaluate the rates and charges on a cyclical basis. The last rate model was updated in fiscal year 2010. The primary objective of the wastewater rate model was to develop a financial plan and rate strategy that (1) generates sufficient revenue to meet current and future operating costs, debt obligations, and capital program needs, particularly for the wastewater reclamation facility, (2) meets cost of service standards for fair, equitable, and reasonable rates and fees, and (3) attempts to minimize required rate increases during the planning period. As a result, wastewater rates increased 3% in October 2011 and will increase by 3% annually in October of each year.

In 2021, the Department undertook a comprehensive review of the funding model and its reserve policy to assess impacts to customers, long-term sustainability, and parity with rates from neighboring wastewater purveyors. The analysis was completed which concluded in a recommendation that residential sewer rates be reduced and the rate structure be converted to a two-tier flat rate more in line with the flat rates charged by the City of Henderson, Clark County Water Reclamation District, and the City of Las Vegas. Council enacted these recommendations effective February 1, 2022, resulting in rate reductions for all residential customers, with greater saving for the ratepayers in most disparity with neighboring jurisdictions.

Wastewater generated in the City is transmitted through City-owned sewer pipe lines to the City’s Water Reclamation Facility (WRF) with the exception of a small amount of flow from the northeast portion of the City that flows to the Clark County Water Reclamation District (CCWRD) treatment plant, and properties that are directly connected to the City of Las Vegas wastewater system where the City of North Las Vegas does not have existing wastewater lines. The majority of wastewater from North Las Vegas flows to the WRF, while smaller portions flow to CCWRD, and City of Las Vegas, is treated by these entities and discharged to the Las Vegas Wash and eventually to Lake Mead.

The City of North Las Vegas completed construction of its WRF in FY 2011 and is responsible for the maintenance and operation of a wastewater collection system that includes the WRF and services all of incorporated North Las Vegas. The system contains over 795 miles of piping and currently discharges approximately 18.6 million gallons per day of wastewater to the Las Vegas Wash. The utility is also responsible for cleaning stormwater drainage inlets throughout the City.

**Water Rates**

The cost of providing water service is recovered primarily through the water rates. It has been the City’s practice to review the factors contributing to the cost of water and evaluate the rates and charges on a cyclical basis. The last rate plan was updated in fiscal 2009-2010. The primary objective of the water rate model was to develop a financial plan and rate strategy that (1) generates sufficient revenue to meet current and future operating costs, debt obligations, and capital program needs, (2) meets cost of service standards for fair, equitable, and reasonable rates and fees, and (3) attempts to minimize required rate increases during the planning period. As a result, water rates increased by 3% in October 2011, and will increase by 3% annually in October of each year.

Utility management, working with SNWA and other water purveyors, has maintained an aggressive approach at keeping costs of the wholesale delivery charge at a minimum. Continued monitoring of the water utility rates is needed to ensure that future water purchases and other operating costs do not create a deficit ending balance. The Water fund cash equivalents are projected to be \$120 million at the end of fiscal 2024.



The City provides water services to residential, commercial, and industrial customers. Water rates currently consist of a monthly service charge and a four tiered volume charge for residential customers. The tiered volume-charge system is structured so that the difference in cost between the tiers is sufficient to promote conservation. A monthly service charge and a volume charge are in place for commercial and industrial customers.

On October 1, 2014, the City officially took over the Kapex water system located in Garnet Valley. This system consists of a groundwater well, fire pump station, water lines and storage tanks that will provide interim water service to undeveloped portions of the City until a proposed 16-mile long water line extension is constructed from the City’s main water system. Additional water distribution improvements are planned in the next 18 months to accommodate industrial development and future growth.

The average residential water customer consumes 7,310 gallons per month. The average monthly water charge is currently \$29.68.

**Wastewater Rates**

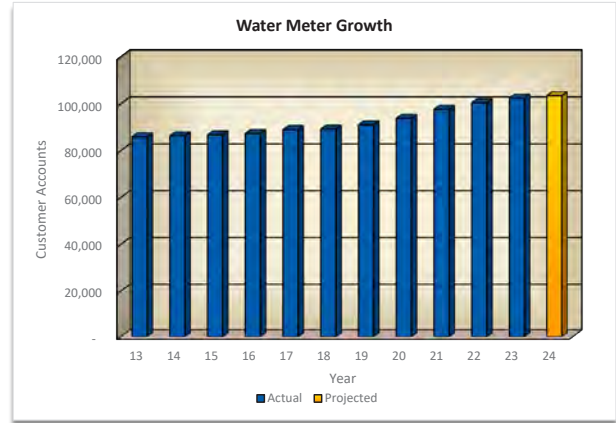
As outlined in the rate restructuring, the new residential rate for a single-family wastewater customer is billed for a maximum monthly usage of 7,002 gallons. The average monthly wastewater bill is \$37.50 per month. The City provides wastewater service to over 79,300 accounts for a population of 281,392. Wastewater rates consist of a monthly service fee and a fee based on water used. For residential customers, the wastewater rate includes the monthly service fee plus a rate for water usage from 0 to 5,000 gallons or a separate rate for usage above 5,001, which is capped at a water usage of 8,000 gallons each month. A monthly service fee and a fee per 1,000 gallons of water used are in place for commercial customers without a maximum cap. The Wastewater fund cash equivalents are projected to be \$51.5 million at the end of fiscal 2024.

**Customer Account Growth**

Over the past ten years, the number of water meter services grew by over 16,707 or an increase of 16.2%. It is expected that the utility will service over 103,423 meters in 2024, an increase of 1.7% over 2022.

Projections indicate a growth rate of 1% over the next three years.

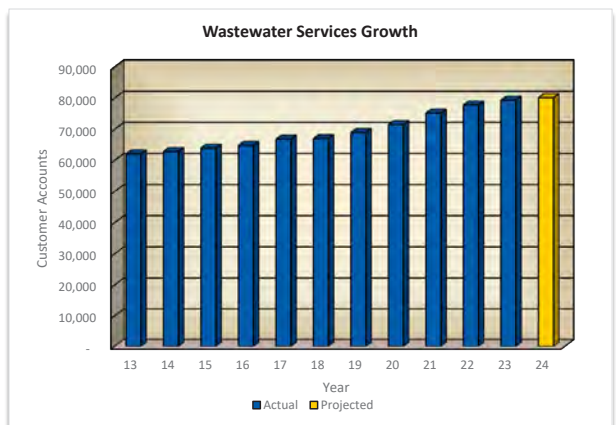
The graph depicted below, shows the growth in water meters over the last ten years and projections for the next two years.



**Major Revenues**

Water and Wastewater Fund operating revenue is projected at \$147 million. The utility expects to receive \$126.5 million or 86.1% in rate revenue generated from the sale of water and wastewater services to city customers. Rate revenue increased by \$4.9 million due to the annual 3% rate increases and growth in the residential sector and commercial sectors.

Wastewater account growth is based on the number of applications for new wastewater service. Applications for new utility service have maintained steady growth for the past several years.



Other charges for services amount to \$5.6 million and include water construction and turn-on fees, water application fees, and backflow prevention fees.

Late penalties and interest is budgeted at \$3.7 million in fiscal year 2024. Miscellaneous revenue includes \$1.7 million in fees that are charged to Republic Services for garbage billing services.

Water connection fees are projected at \$4.7 million in fiscal year 2024. Throughout 2022, residential development increased and Wastewater connection fees are projected at \$5.1 million in fiscal 2024.

Connection fees are charged to new customers who connect to the water/wastewater system. The fee represents a charge for the fair share of the capital cost of the system already in place and the cost of increasing the capacity of the system to meet the additional demand created by the connection of new customers.

**Major Expenses-Cash Flow Basis**

The 2024 operating budget amounts to \$84.8 million and is supplemented with capital outlay and construction (\$94.1 million), debt service ( \$23.0 million) and the transfer to the general fund ( \$19.2 million) producing a total financial program of \$221.1 million. Total expenses (excluding transfers) increased by \$20.4 million or 10% as compared to the 2023 projection.

**Salaries and benefits** amount to \$24.8 million, an increase of 11.7% as compared to fiscal 2023 projection.

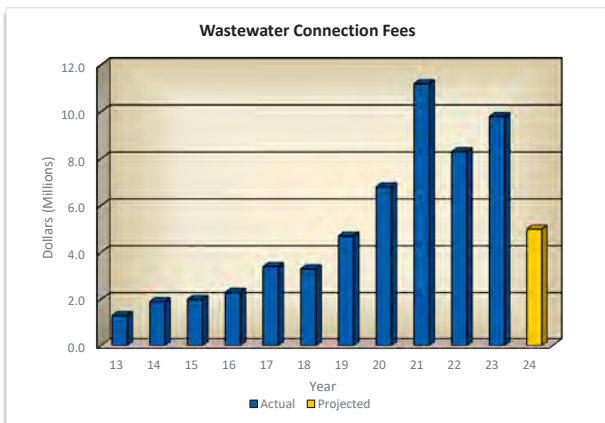
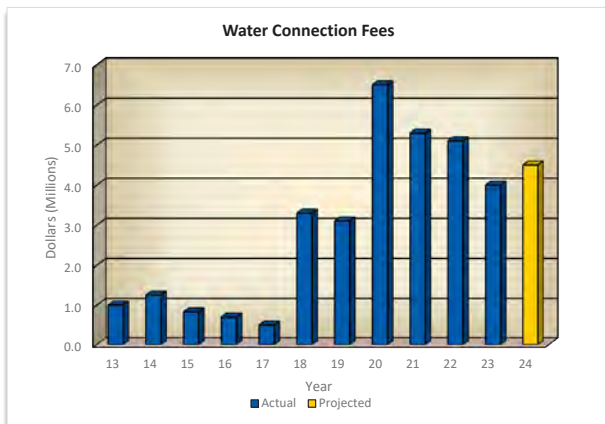
**Wholesale water purchases** accounts for 28.1% of the total budget. In 2023, the City purchased 100% of its water from SNWA. The city plans to purchase 100% of the required water from SNWA during 2024. SNWA’s wholesale water cost is \$360 per acre-foot; it is expected to increase to \$382 per acre-foot. In addition, it is expected that the water utility’s usage will increase from 63,388 acre-feet to 66,273 acre-feet of water in fiscal 2024.

**Supplies and services** are budgeted at \$59.9 million and include operating and maintenance items.

**Debt Service** is budgeted at \$23.0 million, more detail can be found in the debt management section of this document.

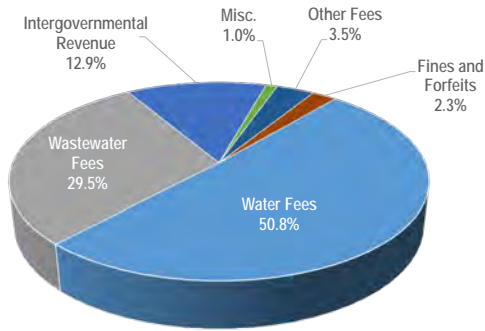
**Capital Outlay** amounts to \$94.1 million, an increase of \$18.1 million or 23.8%. A detail listing of all capital can be found in the Utility Department section of the budget.

The **payment in lieu of taxes (PILT)** is classified as a Transfer to the General Fund, consistent with governmental accounting standards. December 16, 2009 Council approved a policy change to the PILT calculation methodology placing a cap of \$32 Million effective July 1, 2009. This amount for the Water and Wastewater Fund is \$19.2 million in the fiscal year 2024 budget and is based on a formula on Water and Wastewater revenue. A complete discussion on this new method can be found in the General Fund revenue section.

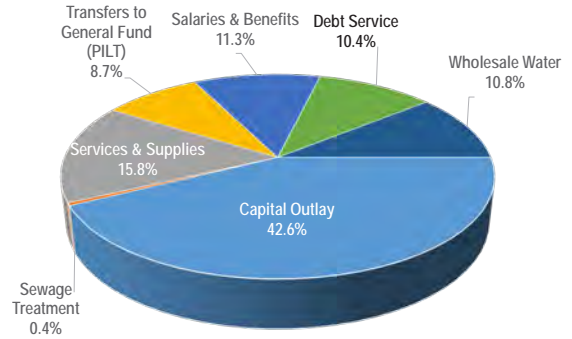


CITY OF NORTH LAS VEGAS

**Water/Wastewater Revenue  
Cash Flow Basis**



**Water/Wastewater Expenditures  
Cash Flow Basis**



**Water/Wastewater Utility Fund  
Statement of Cash Flows  
Fiscal Years 2022 - 2024**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Cash Flows from Operating Activities</b>						
<b>Revenue:</b>						
Charges for Services:						
Water Fees	71,086,230	75,370,000	75,370,000	78,300,000	2,930,000	3.9
Water Connection Fees	5,128,078	4,450,000	4,450,000	4,700,000	250,000	5.6
Wastewater Fees	50,687,935	46,285,000	46,285,000	48,200,000	1,915,000	4.1
WW Connection Fees	9,121,447	5,100,000	5,100,000	5,075,000	(25,000)	(0.5)
Other Charges for Services	10,518,990	4,802,000	4,802,000	5,667,000	865,000	18.0
Fines and Forfeits	3,790,389	3,480,000	3,492,000	3,683,000	191,000	5.5
Miscellaneous	1,805,677	1,495,000	1,495,000	1,700,000	205,000	13.7
<b>Total Revenue</b>	<b>152,138,746</b>	<b>140,982,000</b>	<b>140,994,000</b>	<b>147,325,000</b>	<b>6,331,000</b>	<b>4.5</b>
<b>Expense</b>						
Salaries and Wages	10,860,960	14,106,762	14,106,762	15,680,340	1,573,578	11.2
Employee Benefits	5,909,998	8,162,399	8,162,399	9,238,365	1,075,966	13.2
Water Purchases	20,771,803	22,819,680	22,819,680	23,924,553	1,104,873	4.8
Sewage Treatment	665,805	922,406	922,406	950,078	27,672	3.0
Services and Supplies	32,523,584	35,852,115	33,600,840	35,068,339	1,467,499	4.4
<b>Total Expenses</b>	<b>70,732,150</b>	<b>81,863,362</b>	<b>79,612,087</b>	<b>84,861,676</b>	<b>5,249,589</b>	<b>6.6</b>
<b>Operating Income</b>	<b>81,406,596</b>	<b>59,118,638</b>	<b>61,381,913</b>	<b>62,463,324</b>	<b>1,081,411</b>	<b>1.8</b>
<b>Cash Flows from Non-Operating Activities</b>						
<b>Revenues (Expenses)</b>						
Federal Grants	2,965,129	2,840,000	3,140,000	13,574,755	10,434,755	332.3
State Grants	-	-	-	1,912,000	1,912,000	-
Sales Tax	5,597,410	4,250,000	4,250,000	5,500,000	1,250,000	29.4
Interest Earnings	109,360	-	-	-	-	-
Other Miscellaneous Revenue	4,340	-	-	-	-	-
Sale of Equipment / Real Property	62,981	-	-	-	-	-
Other Refunding Bond Proceeds	11,089,584	3,427,088	3,427,088	-	(3,427,088)	(100.0)
Debt Service - Principal	(9,317,994)	(10,602,753)	(10,602,753)	(11,169,671)	(566,918)	5.3
Debt Service - Interest Expense	(12,785,277)	(12,321,322)	(12,321,322)	(11,848,657)	472,665	(3.8)
Bond Premiums and discounts	338,753	-	-	-	-	-
Capital Outlay	(17,453,472)	(76,035,370)	(64,995,965)	(94,180,371)	(29,184,406)	44.9
<b>Total Non-Op Revenues (Expenses)</b>	<b>(19,389,186)</b>	<b>(88,442,357)</b>	<b>(77,102,952)</b>	<b>(96,211,944)</b>	<b>(19,108,992)</b>	<b>24.8</b>
<b>Income Before Transfers In (Out)</b>	<b>62,017,410</b>	<b>(29,323,719)</b>	<b>(15,721,039)</b>	<b>(33,748,620)</b>	<b>(18,027,581)</b>	<b>114.7</b>
Transfers In from Other Funds	-	-	-	-	-	-
Transfers Out to Other Funds	(20,800,000)	(20,000,000)	(20,000,000)	(19,200,000)	800,000	(4.0)
<b>Net increase (Decrease) in cash and cash equivalents</b>	<b>41,217,410</b>	<b>(49,323,719)</b>	<b>(35,721,039)</b>	<b>(52,948,620)</b>	<b>(17,227,581)</b>	<b>48.2</b>
<b>Cash and Cash Equivalents July 1</b>	<b>219,118,168</b>	<b>198,988,292</b>	<b>260,335,578</b>	<b>224,614,539</b>	<b>(35,721,039)</b>	<b>(13.7)</b>
<b>Cash and Cash Equivalents June 30</b>	<b>260,335,578</b>	<b>149,664,573</b>	<b>224,614,539</b>	<b>171,665,919</b>	<b>(52,948,620)</b>	<b>(23.6)</b>



# Golf Course Fund

## Summary

The City owns and operates two municipal golf courses. The Par 3 Golf and Discgolf Park, is a 9-hole golf course that allows for nighttime play and is open every day, except Christmas. In fiscal year 2016-17 an 18-hole professional disc golf program was introduced to the course and has been a successful addition. On February 19, 2009, the City acquired Aliante Golf Club, an 18-hole golf course located in the Aliante Master Planned Community. Aliante

Golf Club offers a variety of amenities including the 3100 Grill, Event Pavilion, Golf Shop, and Practice Facilities. The golf course is managed and maintained through a management agreement with a private operator.

## Funding Source

User Fees provide the majority of revenue to support this Proprietary Fund.



North Las Vegas  
Aliante Golf Course

### Golf Course Statement of Cash Flows Fiscal Years 2022 - 2024

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Cash Flows from Operating Activities</b>						
<b>Revenue:</b>						
Golf Course	2,513,501	1,861,810	1,861,810	1,861,810	(0)	(0.0)
Miscellaneous	207,790	276,522	276,522	276,522	-	-
<b>Total Revenue</b>	<b>2,721,291</b>	<b>2,138,332</b>	<b>2,138,332</b>	<b>2,138,332</b>	<b>(0)</b>	<b>(0.0)</b>
<b>Expense</b>						
Salaries and Wages	125,393	144,128	144,128	154,779	10,651	7.4
Employee Benefits	24,264	48,473	48,473	30,414	(18,059)	(37.3)
Services and Supplies	2,590,356	1,942,558	1,942,558	1,955,548	12,990	0.7
<b>Total Expenses</b>	<b>2,740,013</b>	<b>2,135,159</b>	<b>2,135,159</b>	<b>2,140,740</b>	<b>5,581</b>	<b>0.3</b>
<b>Operating Income</b>	<b>(18,722)</b>	<b>3,173</b>	<b>3,173</b>	<b>(2,408)</b>	<b>(5,581)</b>	<b>(175.9)</b>
<b>Cash Flows from Non-Operating Activities</b>						
<b>Revenues (Expenses)</b>						
Other Miscellaneous Revenue	(213)	-	-	-	-	-
<b>Total Non-Op Revenues (Expenses)</b>	<b>(213)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income Before Transfers In (Out)</b>	<b>(18,935)</b>	<b>3,173</b>	<b>3,173</b>	<b>(2,408)</b>	<b>(5,581)</b>	<b>(175.9)</b>
Transfers In from Other Funds	150,000	225,000	225,000	225,000	-	-
Transfers Out to Other Funds	-	-	-	-	-	-
<b>Net increase (Decrease) in cash and cash equivalents</b>	<b>131,065</b>	<b>228,173</b>	<b>228,173</b>	<b>222,592</b>	<b>(5,581)</b>	<b>(2.4)</b>
<b>Cash and Cash Equivalents July 1</b>	<b>749,079</b>	<b>726,911</b>	<b>880,144</b>	<b>1,108,317</b>	<b>228,173</b>	<b>25.9</b>
<b>Cash and Cash Equivalents June 30</b>	<b>880,144</b>	<b>955,084</b>	<b>1,108,317</b>	<b>1,330,909</b>	<b>222,592</b>	<b>20.1</b>



## Internal Service Funds

**Internal service funds** are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City and to other government units on a cost reimbursement basis. Costs in the internal service funds are allocated to the benefiting funds in the form of fees and charges. The City of North Las Vegas operates two funds in this manner: The Motor Equipment Fund and the Self-Insurance Fund. The City uses “net unrestricted assets” to evaluate these funds.

### Motor Equipment Fund

#### Summary

The Motor Equipment Fund is used to account for repairs, maintenance, fuel, and services to vehicles of all departments of the City. The Fleet Operations Division of the Public Works Department is responsible for the management of the municipal vehicular and construction equipment fleet in as high a degree of mechanical readiness as economically possible. Services provided by this division include:

- Fleet emission and alternative fueled vehicle compliance
- Vehicle/Equipment Rental
- Vehicular Fleet Maintenance
- Preventative Maintenance Program
- Unscheduled Repair Program
- Fuel and Parts Inventory Control
- Vehicle/Equipment Specifications Preparation
- Vehicle/Equipment Acquisition
- Vehicle/Equipment Disposal

#### Major Revenues

Vehicle/Equipment ISF charges amount to \$5.9 million in 2024. An additional \$7.1 million is in anticipation of the vehicle replacement program based on a depreciation schedule of existing fleet. This program was developed by fleet staff and was presented for approval to Council in fiscal 2012. Costs for both the ISF charges are allocated back to the user departments in the form of a “charge back rate.” The rate is calculated using a technique called Vehicle Equivalent Unit (VEU) analysis, which measures the cost incurred with the type of vehicle maintained. The operating and maintenance component of the rate includes oil, tires, labor, parts, and overhead. Fuel is a direct pass through billing. Operation and maintenance rates are structured to recover the full cost of the Fleet Operations Division. A table depicting the charge back rates to various departments is included in this section. The costs of the replacement vehicle is based upon the annual depreciation rate of each vehicle to the corresponding department in which the vehicle is maintained.

#### Major Expenses - Cash Flow basis

The 2024 operating budget amounts to \$7.1 million, supplemented with capital outlay in the amount of \$4.4 million, producing a total financial program of \$11.5 million. The vehicle replacement planned for 2024 amounts to \$7.1 million.



CITY OF NORTH LAS VEGAS

Motor Equipment  
Statement of Cash Flows  
Fiscal Years 2022 - 2024

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Cash Flows from Operating Activities</b>						
<b>Revenue:</b>						
Miscellaneous	5,414,571	5,749,485	5,749,485	5,749,485	-	-
<b>Total Revenue</b>	<b>5,414,571</b>	<b>5,749,485</b>	<b>5,749,485</b>	<b>5,749,485</b>	<b>-</b>	<b>-</b>
<b>Expense</b>						
Salaries and Wages	1,078,360	1,149,377	1,149,377	1,322,071	172,694	15.0
Employee Benefits	197,342	682,300	682,300	791,080	108,780	15.9
Services and Supplies	3,638,558	3,231,410	3,831,441	4,991,409	1,159,968	30.3
<b>Total Expenses</b>	<b>4,914,260</b>	<b>5,063,087</b>	<b>5,663,118</b>	<b>7,104,559</b>	<b>1,441,441</b>	<b>25.5</b>
<b>Operating Income</b>	<b>500,311</b>	<b>686,398</b>	<b>86,367</b>	<b>(1,355,074)</b>	<b>(1,441,441)</b>	<b>(1,669.0)</b>
<b>Cash Flows from Non-Operating Activities</b>						
<b>Revenues (Expenses)</b>						
Other Miscellaneous Revenue	799	-	-	-	-	-
Proceeds from disposal of capital assets	7,727	-	-	-	-	-
Replacement Vehicle Revenue	4,552,010	7,052,010	7,052,010	7,052,010	(0)	(0.0)
Replacement Vehicle Acquisitions	56,821	(8,379,649)	(20,037,474)	(7,568,204)	12,469,270	(62.2)
Capital Outlay	(3,015,645)	(4,006,000)	(5,791,921)	(4,440,021)	1,351,900	(23.3)
<b>Total Non-Op Revenues (Expenses)</b>	<b>1,601,712</b>	<b>(5,333,639)</b>	<b>(18,777,385)</b>	<b>(4,956,215)</b>	<b>13,821,170</b>	<b>(73.6)</b>
<b>Income Before Transfers In (Out)</b>	<b>2,102,024</b>	<b>(4,647,241)</b>	<b>(18,691,018)</b>	<b>(6,311,289)</b>	<b>12,379,729</b>	<b>(66.2)</b>
Transfers In from Other Funds	-	-	-	-	-	-
Transfers Out to Other Funds	-	-	(1,130,559)	-	1,130,559	(100.0)
<b>Net increase (Decrease) in cash and cash equivalents</b>	<b>2,102,024</b>	<b>(4,647,241)</b>	<b>(19,821,577)</b>	<b>(6,311,289)</b>	<b>13,510,288</b>	<b>(68.2)</b>
<b>Cash and Cash Equivalents July 1</b>	<b>39,026,476</b>	<b>28,057,923</b>	<b>41,128,500</b>	<b>21,306,923</b>	<b>(19,821,577)</b>	<b>(48.2)</b>
<b>Cash and Cash Equivalents June 30</b>	<b>41,128,500</b>	<b>23,410,682</b>	<b>21,306,923</b>	<b>14,995,634</b>	<b>(6,311,289)</b>	<b>(29.6)</b>

The ISF Vehicle Report depicts the charges assessed to each user department based on actual costs.

**REPLACEMENT VEHICLE CHARGES BY DEPARTMENT FOR FY 2024**

Department / Division	Fund-Division	Totals
LDCS-PLANNING	00100-110161	8,773
LDCS-BUSINESS LICENSE	00100-150153	8,453
PW-BUILDING MAINTENANCE	00100-160163	98,373
IT-ADMINISTRATION	00100-180165	12,987
MC-BAILIFFS	00100-190122	45,000
PW-BEAUTIFICATION	00100-210136	16,613
PW-ADMINISTRATION	00100-290311	9,440
PW-ENG & CONSTRUCTION SRVCS	00100-290313	54,427
FD-FIRE SPT OPERATIONS	00100-300232	219,760
PD-RESOURCE MANAGEMENT	00100-400221	3,435,707
NLS-REC DIVISION	00100-700514	17,307
NLS-PARK SERVICES	00100-700522	118,160
PW-ROADWAY OPERATIONS	00268-290312	1,000,000
PD-RESOURCE MANAGEMENT	00287-400221	700,000
PD-RESOURCE MANAGEMENT	00288-400221	405,000
LDCS-GRAFFITI	00289-210294	150,000
PW-ROADWAY OPERATIONS	00293-290312	750,000
PW-ROADWAY OPERATIONS	00294-290312	47,010
<b>TOTAL</b>		<b>7,097,010</b>



CITY OF NORTH LAS VEGAS

ISF CHARGES PER DIVISION - FY 2024		
Department / Division	Account Number	Totals
CSE-PARKING SERVICES	00100-140612	12,992
LDCS-BUSINESS LICENSE	00100-150153	9,965
FN-GENERAL EXPENSE	00100-150168	164,301
PW-BUILDING MAINTENANCE	00100-160163	63,988
IT-ADMINISTRATION	00100-180165	3,510
MC-BAILIFFS	00100-190122	4,471
PW-BEAUTIFICATION	00100-210136	110,696
LDCS-BUILDING & FIRE SAFETY	00100-290241	53,098
LDCS-CODE ENFORCEMENT	00100-290242	31,361
PW-ENG & CONSTRUCTION SRVCS	00100-290313	44,996
PW-CONSTRUCTION SERV	00100-290315	16,585
PW-SURVEY	00100-290316	4,916
FD-ADMINISTRATION	00100-300231	64,012
FD-FIRE SPT OPERATIONS	00100-300232	929,549
FD-FIRE SPT SERVICES	00100-300233	40,831
PD-IDENTIFICATION	00100-400210	14,227
PD-ADMINISTRATION	00100-400211	16,662
PD-SOUTH AREA COMMAND	00100-400213	94,301
PD-INVESTIGATION	00100-400214	106,388
PD-TRAINING	00100-400215	5,797
PD-INVESTIGATIVE SUPPORT BUREAU	00100-400216	167,985
PD-NARCOTICS	00100-400217	1,755
PD-RESOURCE MANAGEMENT	00100-400221	101,685
PD-COMMUNICATIONS RADIO SHOP	00100-400222	15,740
PD-N W AREA COMMAND	00100-400223	163,152
PD-TECHNOLOGY NCIC	00100-400224	1,285
PD-MOBILE COMMAND CENTER	00100-400225	2,101
PD-INTERNAL AFFAIRS	00100-400226	23,764
PD-TRAFFIC	00100-400227	97,499
PD-SPECIAL ASSIGNMENT UNIT	00100-400229	42,801
CCC-DETENTION COMMAND	00100-480252	12,412
MC-MARSHAL WARRANT SERVICES	00100-480261	121,060
PD-ANIMAL PROTECTION SERVICES	00100-490410	74,214
NLS-REC DIVISION	00100-700514	65,483
NLS-PARK SERVICES	00100-700522	257,699
PW-TRAFFIC OPERATIONS	00268-290293	297,312
PW-ROADWAY OPERATIONS	00268-290312	262,191
PD-IDENTIFICATION	00287-400210	19,076
PD-ADMINISTRATION	00287-400211	9,510
PD-SOUTH AREA COMMAND	00287-400213	179,430
PD-INVESTIGATION	00287-400214	42,633
PD-INVESTIGATIVE SUPPORT BUREAU	00287-400216	54,187
PD-NARCOTICS	00287-400217	88,540
PD-COMMUNITY ENGAGEMENT	00287-400218	57,710
PD-RESOURCE MANAGEMENT	00287-400221	650
PD-COMMUNICATIONS RADIO SHOP	00287-400222	1,522
PD-N W AREA COMMAND	00287-400223	228,617
PD-TRAFFIC	00287-400227	81,591
PD-SPECIAL ASSIGNMENT UNIT	00287-400229	4,811
PD-SOUTH AREA COMMAND	00288-400213	190,677
PD-INVESTIGATION	00288-400214	9,132
PD-INVESTIGATIVE SUPPORT BUREAU	00288-400216	99,834
PD-N W AREA COMMAND	00288-400223	67,736
LDCS-GRAFFITI	00289-210294	48,061
PW-ROADWAY OPERATIONS	00293-290312	431,662
UD-SUPPORT SERVICES	00610-600323	679,561
UD-INSPECTION	00610-600336	29,760
UD-WATER RECLAMATION FACILITY	00610-600339	52,437
PD-SPECIAL ASSIGNMENT UNIT	00750-400229	381
<b>TOTAL</b>		<b>5,878,301</b>

## Self-Insurance Fund

### Summary

The Self-Insurance Fund is used to account for costs incurred in self-insuring liability claims, unemployment, health and workers compensation programs. The fund also accounts for and accumulates resources to fund accrued sick leave and vacation leave payouts. The City renews the purchase of additional general liability insurance for the period beginning November 1 and ending October 31 of each year. This additional coverage protects the City from financial losses between \$1,000,000 and \$5,000,000.

In January 1994, the City elected to self-fund and manage its workers compensation insurance program. Currently, the excess workers' compensation insurance covers claims over \$2,500,000. Prior to 1994, the City had coverage through the State Industrial Insurance System.

Beginning in fiscal year 2011, the City determined to self-fund its health insurance program, engaging a third party administrator to oversee the plan. As part of the

program, the City purchased stop-loss insurance coverage of \$200,000 per individual to limit City exposure resulting from excessive claims.

### Major Revenues

Interfund charges are budgeted at \$45.6 million; a 18.9% increase from 2023 projections. Rates are assessed against all salaries as a means of providing resources to pay for expenditures for the self-insurance programs.

### Major Expenses - Cash Flow basis

Total expenses in the Self-Insurance Fund amount to \$27.8 million, an increase of \$291.5 thousand or 1.1% increase from 2023 projections.

As of June 30, 2022 a large portion of cash and cash equivalents existed to fund outstanding obligations. Specifically, these liabilities relate to OPEB, Workers Comp, health care claim related payables, and accrued employee benefits accounts payable. The above outstanding obligations restrict the majority of the cash and cash equivalents.

### Self Insurance Statement of Cash Flows Fiscal Years 2022 - 2024

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Cash Flows from Operating Activities</b>						
<b>Revenue:</b>						
Miscellaneous	35,713,522	38,365,920	38,365,920	45,612,352	7,246,432	18.9
<b>Total Revenue</b>	<b>35,713,522</b>	<b>38,365,920</b>	<b>38,365,920</b>	<b>45,612,352</b>	<b>7,246,432</b>	<b>18.9</b>
<b>Expense</b>						
Salaries and Wages	6,073,031	1,344,132	1,344,132	1,482,461	138,329	10.3
Employee Benefits	1,368,512	3,507,763	3,507,763	3,595,682	87,919	2.5
Services and Supplies	23,775,432	22,649,929	22,649,929	22,715,157	65,228	0.3
<b>Total Expenses</b>	<b>31,216,975</b>	<b>27,501,824</b>	<b>27,501,824</b>	<b>27,793,301</b>	<b>291,477</b>	<b>1.1</b>
<b>Operating Income</b>	<b>4,496,547</b>	<b>10,864,096</b>	<b>10,864,096</b>	<b>17,819,051</b>	<b>6,954,955</b>	<b>64.0</b>
<b>Cash Flows from Non-Operating Activities</b>						
<b>Revenues (Expenses)</b>						
Interest Earnings	(116,142)	-	-	-	-	-
Other Miscellaneous Revenue	510	-	-	-	-	-
<b>Total Non-Op Revenues (Expenses)</b>	<b>(115,632)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Income Before Transfers In (Out)</b>	<b>4,380,915</b>	<b>10,864,096</b>	<b>10,864,096</b>	<b>17,819,051</b>	<b>6,954,955</b>	<b>64.0</b>
Transfers In from Other Funds	-	14,000,000	14,000,000	-	(14,000,000)	(100.0)
Transfers Out to Other Funds	-	-	-	-	-	-
<b>Net increase (Decrease) in cash and cash equivalents</b>	<b>4,380,915</b>	<b>24,864,096</b>	<b>24,864,096</b>	<b>17,819,051</b>	<b>(7,045,045)</b>	<b>(28.3)</b>
<b>Cash and Cash Equivalents July 1</b>	<b>120,252,060</b>	<b>123,037,791</b>	<b>124,632,975</b>	<b>149,497,071</b>	<b>24,864,096</b>	<b>19.9</b>
<b>Cash and Cash Equivalents June 30</b>	<b>124,632,975</b>	<b>147,901,887</b>	<b>149,497,071</b>	<b>167,316,122</b>	<b>17,819,051</b>	<b>11.9</b>





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# City of NORTH LAS VEGAS

GROWTH BY  
DESIGN

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## Budget Divisions Within Departments by Funding Source

Departments / Divisions	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
Mayor & Council					
100111 MAC-ADMINISTRATION	❖				
City Attorney					
120110 CA-SELF INSURANCE-LIABILITY					❖
120155 CA-ADMINISTRATION	❖	❖			❖
120200 CA-CRIMINAL LAW	❖				
120300 CA-CIVIL LAW	❖				❖
City Clerk					
130141 CC-ELECTION	❖				
130157 CC-ADMINISTRATION	❖				
City Manager					
100131 CM-ADMINISTRATION	❖	❖	❖	❖	
100132 CM-LEGISLATIVE SESSION	❖				
100167 CM-COMMUNICATIONS	❖				
Community Correctional Center					
480251 CCC-SECURITY CONTROL	❖	❖			
480252 CCC-DETENTION COMMAND	❖	❖			
480253 CCC-DETENTION SERVICES	❖	❖			
480256 CCC-INMATE MANAGEMENT		❖			
Community Services and Engagement					
140612 CSE-PARKING SERVICES	❖	❖			
210620 CSE-OHNS	❖	❖			
140613 CSE-HOMELESS OUTREACH	❖	❖			
140614 CSE-LEARNNLV	❖	❖			
140615 CSE-VETERAN AFFAIRS	❖	❖			
140616 CSE-ADMINISTRATION	❖				
Economic Development & Government Affairs					
140609 GOVA-ADMINISTRATION	❖				
140610 ECD-ADMINISTRATION	❖	❖			❖
140611 ECD-REDEV PROJECTS	❖	❖	❖		
Finance Department					
150150 FN-BUDGET	❖		❖		
150151 FN-ADMINISTRATION	❖				
150152 FN-ACCOUNTING	❖				❖
150155 FN-CIP GRANT ACCOUNTING	❖	❖	❖	❖	
150156 FN-RISK MGMT	❖				❖
160154 FN-PURCHASING	❖				
150154 FN-PURCH & RISK MGMNT	❖				



## Budget Divisions Within Departments by Funding Source

Departments / Divisions	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
<b>Fire Department</b>					
100291 FD-EMERGENCY MANAGEMENT	❖	❖			
300231 FD-ADMINISTRATION	❖	❖			❖
300232 FD-FIRE SPT OPERATIONS	❖	❖	❖		❖
300233 FD-FIRE SPT SERVICES	❖	❖			❖
<b>General Expense</b>					
100000 GE-CONTINGENCY	❖				
150112 GE-EMPLOYEE BENEFITS					❖
150168 FN-GENERAL EXPENSE	❖	❖	❖	❖	❖
150910 GE-TRANSFERS OUT	❖	❖	❖	❖	❖
<b>Grant Administration</b>					
100630 GA-ADMINISTRATION	❖	❖			
<b>Human Resources</b>					
170111 HR-SELF INSURANCE					❖
170158 HR-ADMINISTRATION	❖				
170159 HR-ORGANIZATIONAL DEVELOPMENT	❖				
<b>Information Technology</b>					
180165 IT-ADMINISTRATION	❖	❖	❖		
<b>Land Development &amp; Community Services</b>					
110161 LDCS-PLANNING	❖	❖			
150153 LDCS-BUSINESS LICENSE	❖				
210135 NLS-RPH-ADMINISTRATION	❖	❖			
210294 LDCS-GRAFFITI	❖	❖			❖
290240 LDCS-FIRE PREVENTION	❖				❖
290241 LDCS-BUILDING & FIRE SAFETY	❖	❖			❖
290242 LDCS-CODE ENFORCEMENT	❖	❖			❖
210242 CM-HN-CODE ENFORCEMENT		❖			
210137 NLS-CO-ADMINISTRATION			❖		
<b>Library District</b>					
200523 LI-ADMINISTRATION	❖	❖			
200525 LI-ALIANTE		❖			
<b>Municipal Court</b>					
190121 MC-ADMINISTRATION	❖	❖	❖		
190122 MC-BAILIFFS	❖				
480261 MC-MARSHAL WARRANT SERVICES	❖	❖			❖
<b>Neighborhood Leisure Services</b>					
700513 NLS-AQUATICS	❖	❖			
700514 NLS-REC DIVISION	❖	❖			❖
700515 NLS-NEIGHBORHOOD REC	❖	❖			
700516 NLS-SILVER MESA	❖	❖			



## Budget Divisions Within Departments by Funding Source

Departments / Divisions	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
700517 NLS-SKYVIEW	❖	❖			
700518 NLS-SPORTS	❖	❖		❖	
700519 NLS-SENIOR PROGRAMS	❖	❖			
700520 NLS-PLANNING & PARK DEV		❖			
700521 NLS-ADMINISTRATION	❖	❖	❖		
700522 NLS-PARK SERVICES	❖	❖			❖
700523 NLS-SPECIAL EVENTS		❖			❖
700524 NLS-GOLF COURSE	❖	❖		❖	
700525 NLS-SAFEKEY	❖	❖			
700526 NLS-CRAIG RANCH REGIONAL PARK	❖	❖	❖	❖	❖
Police Department					
400210 PD-IDENTIFICATION	❖	❖			❖
400211 PD-ADMINISTRATION	❖	❖	❖		❖
400212 PD-RECORDS	❖	❖			
400213 PD-SOUTH AREA COMMAND	❖	❖			❖
Police Department (Cont'd)					
400214 PD-INVESTIGATION	❖	❖			❖
400215 PD-TRAINING	❖	❖			❖
400216 PD-INVESTIGATIVE SUPPORT BUREAU	❖	❖			❖
400217 PD-NARCOTICS	❖	❖			❖
400218 PD-COMMUNITY ENGAGEMENT	❖	❖			
400219 PD-SAFE STREETS 2000		❖			
400220 PD-COMMUNICATIONS	❖	❖			
400221 PD-RESOURCE MANAGEMENT	❖	❖			❖
400222 PD-COMMUNICATIONS RADIO SHOP	❖	❖			❖
400223 PD-N W AREA COMMAND	❖	❖			❖
400224 PD-TECHNOLOGY NCIC	❖	❖			
400225 PD-MOBILE COMMAND CENTER	❖	❖			
400226 PD-INTERNAL AFFAIRS	❖	❖			❖
400227 PD-TRAFFIC	❖	❖			❖
400228 PD-CRIME ANALYSIS	❖	❖			
400229 PD-SPECIAL ASSIGNMENT UNIT	❖	❖			❖
490410 PD-ANIMAL PROTECTION SERVICES	❖				❖
400234 PD-N C AREA COMMAND	❖				
Public Works					
160113 PW-FLEET OPERATIONS	❖	❖	❖	❖	❖
160163 PW-BUILDING MAINTENANCE	❖	❖	❖	❖	❖
160164 PW-CITY HALL MAINTENANCE	❖		❖		
210136 PW-BEAUTIFICATION	❖	❖	❖	❖	❖
290293 PW-TRAFFIC OPERATIONS	❖	❖	❖		



## Budget Divisions Within Departments by Funding Source

Departments / Divisions	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
290296 PW-DEV FLOOD CONTROL	❖	❖	❖		
290311 PW-ADMINISTRATION	❖	❖	❖		❖
290312 PW-ROADWAY OPERATIONS	❖	❖	❖	❖	❖
290313 PW-ENG & CONSTRUCTION SRVCS	❖	❖	❖	❖	
290314 PW-REAL PROPERTY SERVICES	❖		❖	❖	
290315 PW-CONSTRUCTION SERV	❖		❖	❖	❖
290316 PW-SURVEY	❖		❖		❖
290319 PW-DEVELOPER AGREEMENTS		❖			
Utility Department					
600320 UD-ADMINISTRATION				❖	❖
600321 UD-OPERATIONS				❖	
600322 UD-PUMP OPERATIONS				❖	
600323 UD-SUPPORT SERVICES				❖	
600324 UD-PRETREATMENT ENVIRONMENTAL				❖	
600325 UD-FIELD SERVICES				❖	❖
600327 UD-MAPPING				❖	
600328 UD-PLANNING				❖	
600329 UD-DEVELOPMENT				❖	
600331 UD-OFFICE CUSTOMER SERVICE				❖	❖
600332 UD-FIELD CUSTOMER SERVICE				❖	❖
600333 UD-FINANCIAL				❖	❖
600334 UD-BACKFLOW				❖	
600335 UD-TECHNICAL SERVICES				❖	
600336 UD-INSPECTION				❖	❖
600337 UD-CIP DESIGN/CONST MGT				❖	



## Mayor and City Council



Mayor  
Pamela Goynes-Brown

### Mission Statement

The Mayor and City Council of the City of North Las Vegas work to create and sustain a vibrant, successful community for residents, visitors, businesses, and customers. The City is committed to being a balanced, dynamic, and well-planned community that provides quality municipal services, education, housing, recreation and leisure opportunities, economic vitality, security, public safety, strong community partnerships, and civic pride for a culturally rich, active, and diverse population.

### Department Profile

The City of North Las Vegas operates under a Charter form of government utilizing a Council-Manager system, with a Mayor and four Council members. The City Council is the legislative, or policy-making, body of the City; and as such, enacts, or enforces ordinances or orders, and may pass resolutions necessary for the operation of the municipal government and the management of City affairs. The City Council appoints the City Manager and City Attorney, who work in conjunction to ensure daily municipal operations are conducted in accordance with Council approved guidelines. City Council members also actively serve in leadership positions for numerous intergovernmental agencies and associations to further the interests of the City of North Las Vegas.



Councilman  
Isaac E. Barron  
Ward 1



Councilwoman  
Garcia-Anderson  
Ward 2



Mayor Pro Tempore  
Scott Black  
Ward 3



Councilman  
Richard J. Cherchio  
Ward 4

### City's Strategic Plan

The North Las Vegas City Council has adopted a strategic plan developed through citizen, business and stakeholder participation. The plan outlines five goals the City aims to meet over the next five years. Those goals are as follows:

- Financially sustainable City government, providing services of the highest quality
- Growing diverse local economy
- Safest, most beautiful City in the Las Vegas Valley
- Upgraded City facilities and infrastructure
- Distinctive image and community identity



CITY OF NORTH LAS VEGAS

Department Financial Trend - Mayor & Council

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	427,377	505,888	505,888	556,545	50,657	10.0
Employee Benefits	276,481	431,029	431,029	466,964	35,935	8.3
Services and Supplies	31,038	67,369	67,369	65,189	(2,180)	(3.2)
	<b>734,895</b>	<b>1,004,286</b>	<b>1,004,286</b>	<b>1,088,698</b>	<b>84,412</b>	<b>8.4</b>
<b>Expenditures by Division</b>						
MAC-ADMINISTRATION	734,895	1,004,286	1,004,286	1,088,698	84,412	8.4
	<b>734,895</b>	<b>1,004,286</b>	<b>1,004,286</b>	<b>1,088,698</b>	<b>84,412</b>	<b>8.4</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	734,895	1,004,286	1,004,286	1,088,698	84,412	8.4
<b>Total Operating Funds</b>	<b>734,895</b>	<b>1,004,286</b>	<b>1,004,286</b>	<b>1,088,698</b>	<b>84,412</b>	<b>8.4</b>
<b>Total Mayor &amp; Council Expenditures</b>	<b>734,895</b>	<b>1,004,286</b>	<b>1,004,286</b>	<b>1,088,698</b>	<b>84,412</b>	<b>8.4</b>

Authorized Personnel - Mayor & Council

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
MAC-ADMINISTRATION	8.0	9.0	9.0	9.0	-
<b>Total FTE's General Fund</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>-</b>
<b>Total FTE's Mayor &amp; Council</b>	<b>8.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>-</b>



## City Manager's Office



City Manager  
Ryann Juden

### Mission Statement

To provide effective leadership and innovative solutions to improve City government operations; to implement the City Council's policies with integrity, professionalism, consistency, and fairness; to engage and serve employees, citizens and community partners; to promote transparency and build a bright and sustainable future for the City of North Las Vegas.

### Department Profile

As appointed by the City Council, the City Manager serves as the Chief Executive Officer of the City. The City Manager recommends and implements public policies as approved by the City Council; administers and oversees daily operations of the City; prepares, recommends and implements the City's annual budget; keeps the Council apprised of the City's financial and operational status; makes regular reports and recommendations to the Council on multi-faceted issues impacting the community and local government; ensures that all City ordinances and resolutions are implemented and enforced; and provides direction to all employees through department directors, with the exception of the North Las Vegas Municipal Court Judge and City Attorney. The City Manager's Office serves as a liaison to the North Las Vegas Municipal Court and the North Las Vegas Library District. The City Manager has oversight over all City departments and functions, including the City Clerk, Community Correctional Center, Grants, Land Development and Community Services, Community Services and

Engagement, Economic Development and Government Affairs, Finance, Fire, Human Resources, Information Technologies, Libraries, Neighborhood and Leisure Services, Police, Public Works, and Utilities.

### Assistant City Managers

There are three Assistant City Managers appointed by the City Manager that provide direct support for Human Resources, IT, Utilities, Land Development and Community Services, Public Works, Utilities and the City Clerk's Office. The Assistant City Managers assist in the development, coordination and implementation of Citywide goals, objectives, policies, procedures and work standards; prepares and recommends long-range plans for City services and programs; develops specific proposals for action on current City needs; identifies areas for improvement, and directs and implements changes; confers with and advises the City Manager, Mayor and City Council on issues and programs; and acts as City Manager as needed.



Assistant City Manager  
Rebecca Gipson



Assistant City Manager  
Sally Ihmels



Assistant City Manager  
CFO  
William Harty



CITY OF NORTH LAS VEGAS

Department Financial Trend - City Manager

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	7,043,404	2,038,101	2,038,101	2,293,908	255,807	12.6
Employee Benefits	1,167,996	1,392,835	1,392,835	1,631,000	238,165	17.1
Services and Supplies	6,023,518	825,685	46,022,212	46,093,356	71,144	0.2
Capital Outlay	4,800	-	-	-	-	-
	<b>14,239,718</b>	<b>4,256,621</b>	<b>49,453,148</b>	<b>50,018,264</b>	<b>565,116</b>	<b>1.1</b>
<b>Expenditures by Division</b>						
CM-ADMINISTRATION	13,803,324	3,050,015	48,456,542	48,803,815	347,273	0.7
CM-LEGISLATIVE SESSION	-	295,020	85,020	268,200	183,180	215.5
CM-COMMUNICATIONS	436,394	911,586	911,586	946,248	34,662	3.8
	<b>14,239,718</b>	<b>4,256,621</b>	<b>49,453,148</b>	<b>50,018,264</b>	<b>565,116</b>	<b>1.1</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	3,553,588	4,256,621	4,046,621	4,868,820	822,199	20.3
FIRE DEPT GRANT FUND	71,137	-	-	-	-	-
EMERGENCY SOLUTIONS GRANT	6,855	-	-	-	-	-
CARES ACT	6,209,386	-	-	-	-	-
ARPA OF 2021	946,875	-	45,047,444	45,149,444	102,000	0.2
ERAP EMERGENCY RENTAL ASST	3,422,828	-	359,083	-	(359,083)	(100.0)
MUNICIPAL INFRASTRUCTURE	4,800	-	-	-	-	-
WATER UTILITY	24,250	-	-	-	-	-
SELF-INSURANCE	-	-	-	-	-	-
<b>Total Operating Funds</b>	<b>14,239,718</b>	<b>4,256,621</b>	<b>49,453,148</b>	<b>50,018,264</b>	<b>565,116</b>	<b>1.1</b>
<b>Total City Manager Expenditures</b>	<b>14,239,718</b>	<b>4,256,621</b>	<b>49,453,148</b>	<b>50,018,264</b>	<b>565,116</b>	<b>1.1</b>

Authorized Personnel - City Manager

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CM-ADMINISTRATION	11.9	10.9	10.9	12.9	2.0
CM-COMMUNICATIONS	3.0	6.0	6.0	5.0	(1.0)
<b>Total FTE's General Fund</b>	<b>14.9</b>	<b>16.9</b>	<b>16.9</b>	<b>17.9</b>	<b>1.0</b>
<b>Total FTE's City Manager</b>	<b>14.9</b>	<b>16.9</b>	<b>16.9</b>	<b>17.9</b>	<b>1.0</b>



# City Attorney's Office



City Attorney  
Micaela C. Moore

## Mission Statement

The mission of the City Attorney's office is to serve with integrity while providing efficient, high quality legal services to the City Council, City Management and individual departments.

## Department Profile

The City Attorney is the chief legal officer of the City. The City Attorney's Office protects the City's assets by minimizing exposure to liability and aggressively defending the City, its officers and employees. The City Attorney's Office promotes the rule of law and public safety by prosecuting criminal activity and assisting victims of crime. The City Attorney's Office is divided into the Civil Division and the Criminal Division.

Board. The Civil Division is responsible for performing all transactional work for the City, including but not limited to, reviewing, drafting and negotiating contracts, interlocal agreements, real estate purchase agreements and leases, and ordinances and resolutions. When required, the Civil Division also defends the City and all City officials and employees in lawsuits and administrative claims brought against the City and its various departments. The Civil Division emphasizes preventative legal services aimed at minimizing risk to the City and avoiding litigation.

## Division/Major Program Description

The **Civil Division** provides written and oral opinions to City Council, the City Manager, and the entire City government on issues related to statutory compliance. The Civil Division serves as legal counsel to all of the City's boards and committees, including, the Redevelopment Agency, Planning Commission, Legislative Affairs Committee, Utility Advisory Board, North Las Vegas Library District, and Civil Service

The **Criminal Division** prosecutes individuals charged with committing criminal misdemeanors including, but not limited to, traffic offenses, domestic batteries, petty theft and driving under the influence that occur within city limits. The Criminal Division also prosecutes violations of the City's Municipal Code. The Criminal Division works in conjunction with the Police Department, Municipal Court, and other state and local agencies to develop programs to help reduce crime and better assist victims of crime.

Performance Metrics	2022 Actual	2023 Goal	2023		Trend
			Estimated	2024 Goal	
Total number of legal opinions given and/or advice given thereby reducing outside counsel fees	784	780	739	750	▼
Total number of contracts and documents drafted or reviewed thereby reducing outside counsel fees	1,200	1,250	1,224	1,250	▲
Avg. monthly active litigation files handled in-house	47	N/A	65	N/A	▲
Avg. monthly active pre-litigation claims handled in-house thereby reducing outside counsel fees	42	N/A	48	N/A	▲
Total number of Subpoena Duces Tecum reviewed	48	N/A	60	N/A	▲
Total number of Public Records Requests reviewed	96	N/A	92	N/A	▼
Total number of Purchase Orders reviewed	822	N/A	1,115	N/A	▼
Average Monthly Arraignments	693	N/A	548	N/A	▼
Average Monthly Motions	258	N/A	210	N/A	▼
Average Monthly In-Custody Sessions	784	N/A	773	N/A	↔
Average Monthly Pre-Trials	440	N/A	445	N/A	▲
Average Monthly Scheduled Trials	92	N/A	112	N/A	▼
Average Monthly Traffic Cases	700	N/A	591	N/A	▼
Total number of CARE Court Cases	385	N/A	1,141	N/A	▼
Total number of Veteran's Court Cases	27	N/A	0	N/A	▼
Total number of contacts with Victims of Crime	3,848	N/A	4,891	N/A	▲



CITY OF NORTH LAS VEGAS

FY2022-23 Highlights	
<input checked="" type="checkbox"/>	Drafted agreements and provided legal support for the sale and development of a premier, medical destination campus for mixed commercial use, including healthcare, research, and business facilities on the 135-acre Job Creation Zone located at Pecos and Clark County 215 across from the VA Hospital.
<input checked="" type="checkbox"/>	Assisted with 19-acre land sale for historic redevelopment project consisting of medical offices, retail shops, restaurants, multifamily housing, micro-business units and community focused public space to revitalize downtown North Las Vegas into a vibrant, walkable, job-generating mixed-purpose series of districts.
<input checked="" type="checkbox"/>	Supported the City's legislative agenda and government affairs team for 2023 session.
<input checked="" type="checkbox"/>	Promoted building positive culture including the return of employee appreciation event where the Legal Secretary for the City Attorney's Office was the recipient of the first ever North Star of the Year Award
<input checked="" type="checkbox"/>	Participation in Legal Aid Center's Clean Slate Record Sealing as part of a regional partnership to change the lives of 141 people.

FY2023-24 Goals	
●	Develop paid internship and/or summer law clerk program for the Civil Division.
●	Continue to work with departments to review policies, procedures, forms, and processes to make services more efficient.
●	Continue to provide the highest quality legal services and representation to the City, and advance the goals and vision of the City.
●	Evaluate emerging technologies and potential policies and guidelines for responsible use.

Department Financial Trend - City Attorney

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	2,476,094	2,854,501	2,854,501	3,258,953	404,452	14.2
Employee Benefits	1,489,246	1,907,253	1,907,253	2,184,761	277,508	14.6
Services and Supplies	2,605,506	3,701,236	3,758,219	3,665,748	(92,471)	(2.5)
	<b>6,570,846</b>	<b>8,462,990</b>	<b>8,519,973</b>	<b>9,109,462</b>	<b>589,489</b>	<b>6.9</b>
<b>Expenditures by Division</b>						
CA-SELF INSURANCE-LIABILITY	2,321,937	3,103,800	3,103,800	3,103,800	-	-
CA-ADMINISTRATION	1,366,307	1,763,928	1,820,911	1,916,685	95,774	5.3
CA-CRIMINAL LAW	1,407,783	1,682,565	1,682,565	1,947,579	265,014	15.8
CA-CIVIL LAW	1,474,819	1,912,697	1,912,697	2,141,398	228,701	12.0
	<b>6,570,846</b>	<b>8,462,990</b>	<b>8,519,973</b>	<b>9,109,462</b>	<b>589,489</b>	<b>6.9</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	3,166,542	4,157,340	4,157,340	4,690,977	533,637	12.8
VOCA GRANT	-	-	56,983	-	(56,983)	(100.0)
SELF-INSURANCE	3,404,305	4,305,650	4,305,650	4,418,485	112,835	2.6
	<b>6,570,846</b>	<b>8,462,990</b>	<b>8,519,973</b>	<b>9,109,462</b>	<b>589,489</b>	<b>6.9</b>
<b>Total City Attorney Expenditures</b>	<b>6,570,846</b>	<b>8,462,990</b>	<b>8,519,973</b>	<b>9,109,462</b>	<b>589,489</b>	<b>6.9</b>

Authorized Personnel - City Attorney

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CA-ADMINISTRATION	3.3	3.3	3.3	3.3	-
CA-CRIMINAL LAW	10.0	11.0	11.0	12.0	1.0
CA-CIVIL LAW	3.3	5.3	5.3	4.8	(0.5)
<b>Total FTE's General Fund</b>	<b>16.6</b>	<b>19.6</b>	<b>19.6</b>	<b>20.1</b>	<b>0.5</b>
<b>Other Funds</b>					
Self Insurance					
CA-ADMINISTRATION	0.7	0.7	0.7	0.7	-
CA-CIVIL LAW	3.7	3.7	3.7	4.2	0.5
<b>Total FTE's Other Funds</b>	<b>4.4</b>	<b>4.4</b>	<b>4.4</b>	<b>4.9</b>	<b>0.5</b>
<b>Total FTE's City Attorney</b>	<b>21.0</b>	<b>24.0</b>	<b>24.0</b>	<b>25.0</b>	<b>1.0</b>

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## City Clerk's Office

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City Clerk  
Jackie Rogers

### Mission Statement

To professionally support transparency in local government by accurately recording and preserving the actions of the City Council, Redevelopment Agency, and City advisory bodies; to ethically conduct municipal and special elections in accordance with statutory requirements; to responsibly preserve all actions and legal agreements executed by the City; and promptly respond to requests for that information.

### Department Profile

The City Clerk's Office staff provides service to the public, City Council and City departments. The City Clerk's Office is organized into three divisions: 1) Legislative Management which includes support for City Council, Redevelopment Agency, and the Library District Board of Trustees, the Planning Commission and all City advisory boards, 2) Elections Management which includes the coordination and conduct of City municipal and special elections and, 3) Records Management which includes the protection, accessibility, and archiving of City records including all legal agreements entered into by the City of North Las Vegas. The Clerk's Office provides impartial and professional customer service in all of these areas, continually and consistently exceeding customer expectations.

### Division/Major Program Description

#### Legislative Management

The City Clerk's Office is charged with ensuring the City's legislative processes are open to the public by providing a link between citizens and government through dissemination of information. In addition to attending Regular and Special City Council, Redevelopment Agency, and Library Board of Trustees,

the Planning Commission and all City Advisory Board meetings, the City Clerk's Office: prepares agenda packets and processes official documents.

The City Clerk's Office is also keeper of the City's Official Seal.

#### Elections Management

The City Clerk serves as the official Election Filing Officer as designated by the State of Nevada and oversees all municipal elections in a fiscally responsible manner, consults with candidates for elective office, informs the public of election matters, and conducts Municipal, Special, Recall City Elections. The City Clerk's office provides voter assistance and registration forms that are available in the City Clerk's Office. The City Clerk selects Election Day and Early Voting Polling Locations.

#### Records Management

The City Clerk is the custodian of all official City records. As such, the Clerk's Office is responsible for recording for posterity all actions approved by, for, and related to the City. The City Clerk is charged with protecting records and ensuring they are accurate and easily accessible to the public in accordance with Nevada law.



CITY OF NORTH LAS VEGAS

Department Financial Trend - City Clerk

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	251,834	363,553	363,553	513,443	149,890	41.2
Employee Benefits	166,715	257,321	257,321	377,031	119,710	46.5
Services and Supplies	112,853	241,485	241,485	342,709	101,224	41.9
	<b>531,402</b>	<b>862,359</b>	<b>862,359</b>	<b>1,233,182</b>	<b>370,823</b>	<b>43.0</b>
<b>Expenditures by Division</b>						
CC-ELECTION	-	61,680	61,680	56,189	(5,491)	(8.9)
CC-ADMINISTRATION	531,402	800,679	800,679	1,176,993	376,314	47.0
	<b>531,402</b>	<b>862,359</b>	<b>862,359</b>	<b>1,233,182</b>	<b>370,823</b>	<b>43.0</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	531,402	862,359	862,359	1,233,182	370,823	43.0
COMMUNITY DEVELOPMENT	-	-	-	-	-	-
<b>Total Operating Funds</b>	<b>531,402</b>	<b>862,359</b>	<b>862,359</b>	<b>1,233,182</b>	<b>370,823</b>	<b>43.0</b>
<b>Total City Clerk Expenditures</b>	<b>531,402</b>	<b>862,359</b>	<b>862,359</b>	<b>1,233,182</b>	<b>370,823</b>	<b>43.0</b>

Authorized Personnel - City Clerk

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CC-ADMINISTRATION	6.0	6.0	6.0	8.0	2.0
<b>Total FTE's General Fund</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>8.0</b>	<b>2.0</b>
<b>Total FTE's City Clerk</b>	<b>6.0</b>	<b>6.0</b>	<b>6.0</b>	<b>8.0</b>	<b>2.0</b>



# Community Correctional Center



Acting Director  
of Community  
Correctional Center  
Christopher Tate

## Mission Statement

Improve public safety in our community by providing a safe, secure, and humane environment for offenders while initiating rehabilitative services that enable offenders an opportunity for successful reintegration into society.

## Department Profile

The **Community Correctional Center (CCC)** re-opened on July 1, 2020 after being closed since 2012 when detention services were relocated to the City of Las Vegas. The Community Correctional Center is a modern jail that houses local inmates and offers programs based on inmates' criminogenic needs and risk factors. To accomplish this task the CCC is implementing an assessment tool that assists staff in determining what type of programming each inmate would most benefit from and refers them to the appropriate program. The facility operates under the direction of Director Renee Baker and is composed of sworn staff including a Captain, lieutenants, sergeants, and corrections officers. Additionally, civilian staff include the Assistant to the Director, the Law Enforcement Support Manager, Law

Enforcement Support Supervisors, Law Enforcement Support Technicians, Classification Technicians, Community Corrections Specialist, IT specialist, and an Inventory Control Specialist. The CCC is composed of two areas: Detention Command and Security Control.

## Division/Major Program Description

**Detention Command** is responsible to provide a safe and secure facility to house offenders and works closely with Muni Court's Marshal Warrant Services to provide transportation of offenders to jail, court, and medical facilities.

**Security Control** is responsible to provide essential services to the facility including safety and security of the building, facilitating services for offenders, inmate records, inventory and supply ordering, and providing laundry services.



CCC participated in Bikes 4 Vets Rehabilitation Program



CITY OF NORTH LAS VEGAS

**FY2022-23 Highlights**

<input checked="" type="checkbox"/>	LEST hiring increased, Improving staffing in booking.
<input checked="" type="checkbox"/>	Background Investigator hired and trained to perform CCC Backgrounds.
<input checked="" type="checkbox"/>	Corrections One Academy (Lexipol) put in place and staff fully trained to use.
<input checked="" type="checkbox"/>	Inventory Control Specialist hired and trained to maintain warehouse.

**FY2023-24 Goals**

●	Fully staff Community Correctional Center (Officers, LEST Supervisor).
●	Increase program exposure for short and long term offenders.
●	Solidify a new JMS system.
●	Complete uniform transistion with staff.
●	Partner with community partners to teach work skills for use after release.

**Department Financial Trend - Community Correctional Center**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	2,243,500	7,602,585	7,687,839	8,725,740	1,037,901	13.5
Employee Benefits	5,061,804	6,547,488	6,547,488	5,313,472	(1,234,016)	(18.8)
Services and Supplies	3,202,058	5,416,252	5,700,912	5,393,478	(307,434)	(5.4)
Capital Outlay	-	-	-	-	-	-
	<b>10,507,362</b>	<b>19,566,325</b>	<b>19,936,239</b>	<b>19,432,689</b>	<b>(503,550)</b>	<b>(2.5)</b>
<b>Expenditures by Division</b>						
CCC-SECURITY CONTROL	1,695,168	3,949,527	3,949,527	4,717,104	767,577	19.4
CCC-DETENTION COMMAND	8,730,763	15,616,798	15,784,358	14,715,585	(1,068,773)	(6.8)
CCC-DETENTION SERVICES	81,431	-	-	-	-	-
CCC-INMATE MANAGEMENT	-	-	202,354	-	(202,354)	(100.0)
	<b>10,507,362</b>	<b>19,566,325</b>	<b>19,936,239</b>	<b>19,432,689</b>	<b>(503,550)</b>	<b>(2.5)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	5,620,994	14,401,781	14,401,781	13,387,881	(1,013,900)	(7.0)
POLICE DEPT GRANT FUND	94,073	-	369,914	227,520	(142,394)	(38.5)
CARES ACT	9,735	-	-	-	-	-
PUBLIC SAFETY TAX	4,782,228	5,164,544	5,164,544	5,817,288	652,744	12.6
MORE COPS SALES TAX	332	-	-	-	-	-
WORKERS' COMPENSATION SELF INSURANCE	-	-	-	-	-	-
<b>Total Operating Funds</b>	<b>10,507,362</b>	<b>19,566,325</b>	<b>19,936,239</b>	<b>19,432,689</b>	<b>(503,550)</b>	<b>(2.5)</b>
<b>Total Community Correctional Center Expenditures</b>	<b>10,507,362</b>	<b>19,566,325</b>	<b>19,936,239</b>	<b>19,432,689</b>	<b>(503,550)</b>	<b>(2.5)</b>

**Authorized Personnel - Community Correctional Center**

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CCC-DETENTION COMMAND	24.0	38.0	38.0	28.0	(10.0)
CCC-SECURITY CONTROL	46.0	42.0	42.0	44.0	2.0
<b>Detention General Fund Subtotal</b>	<b>70.0</b>	<b>80.0</b>	<b>80.0</b>	<b>72.0</b>	<b>(8.0)</b>
<b>Total FTE's General Fund</b>	<b>70.0</b>	<b>80.0</b>	<b>80.0</b>	<b>72.0</b>	<b>(8.0)</b>
<b>Other Funds</b>					
Public Safety Support	-	-	-	1.0	1.0
CCC-DETENTION COMMAND	-	-	-	1.0	1.0
Public Safety Tax	-	-	-	1.0	1.0
CCC-SECURITY CONTROL	38.0	38.0	38.0	48.0	10.0
CCC-DETENTION COMMAND	-	-	-	-	-
<b>Total Other Funds</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>	<b>50.0</b>	<b>12.0</b>
<b>Total FTE's Community Correctional Center</b>	<b>108.0</b>	<b>118.0</b>	<b>118.0</b>	<b>122.0</b>	<b>4.0</b>



# Community Services and Engagement



Director of Community Services and Engagement  
Wilson Ramos

## Mission Statement

To motivate, empower and strengthen communities through education, support and community engagement. Offering hope and providing tools for self-sufficiency and growth.

## Department Profile

The City of North Las Vegas's **Community Services and Engagement Department** works alongside citizens and local businesses to establish processes,

build relationships, and spearhead implementation to achieve long-term and sustainable outcomes. The department further celebrates the ever-growing and diverse population by keeping them informed, involved and empowered.

## Division/Major Program Description

The **Homeless Outreach and Mobile Engagement (HOME) Team** addresses homelessness by meeting unsheltered individuals and families where they reside in places not meant for human habitation (streets, parks, tunnels, desert, etc.). The Team provides consistent service to those in need by connecting them with the necessary resources and referrals to assist them transition out of homelessness and into permanent, sustainable housing.

The **Parking Services Division** was established to beautify neighborhoods, boost homeowner investment, enhance the safety of communities, and provide efficient and responsive customer service to residents.

**Housing and Neighborhood Services's** mission and purpose is to provide affordable housing, home ownership, education, economic resilience and neighborhood revitalization throughout the city of North Las Vegas to low to moderate income individuals and families.

The CNLV's **Education Initiatives Division** works to implement educational programs supporting and expanding high-quality educational experiences throughout the city. We partner with existing schools, empower parents to make educational choices for their children, and deeply connect with the community and stakeholders.

The **Veterans and Community Resource Center** offers a one-stop approach to help our Veterans and their families that is simple, friendly, and easy. Our services, partners and resources in the community can meet any and all of the Veteran's unique needs. All of our services are provided to the Veteran and their families at no cost in the areas of Employment, Housing, Education, Mental Health & Wellbeing, Finance and Legal Services.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Community Services and Engagement

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	1,069,188	1,955,443	1,747,173	1,987,065	239,892	13.7
Employee Benefits	638,920	1,243,777	1,048,777	1,347,865	299,088	28.5
Services and Supplies	4,913,072	11,376,234	12,548,014	11,338,708	(1,209,306)	(9.6)
Capital Outlay	-	-	57,000	-	(57,000)	(100.0)
Miscellaneous Other	(3,961)	-	-	-	-	-
	<b>6,617,219</b>	<b>14,575,454</b>	<b>15,400,964</b>	<b>14,673,638</b>	<b>(727,326)</b>	<b>(4.7)</b>
<b>Expenditures by Division</b>						
CSE-PARKING SERVICES	931,980	2,748,636	1,353,794	981,305	(372,489)	(27.5)
CSE-HOMELESS OUTREACH	-	-	415,447	223,315	(192,132)	(46.2)
CSE-LEARNNLV	-	-	-	183,980	183,980	-
CSE-VETERAN AFFAIRS	-	-	100,000	148,032	48,032	48.0
CSE-ADMINISTRATION	-	-	370,342	886,840	516,498	139.5
CSE-OHNS	5,685,240	11,826,818	13,161,381	12,250,165	(911,216)	(6.9)
	<b>6,617,219</b>	<b>14,575,454</b>	<b>15,400,964</b>	<b>14,673,638</b>	<b>(727,326)</b>	<b>(4.7)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	958,171	2,444,034	2,416,048	3,243,812	827,764	34.3
EMERGENCY SOLUTIONS GRANT	1,811,253	2,760,700	1,725,364	1,309,917	(415,447)	(24.1)
NSP-STATE-NEIGHBORHOOD STABILIZATION PROG	-	194,000	194,000	194,000	0	0.0
NSP-NEIGHBORHOOD STABILIZATION PROGRAM	5,104	1,240,000	1,240,000	1,240,000	(0)	(0.0)
FEDERAL HOME PROGRAM	657,821	1,994,340	2,114,677	1,994,340	(120,337)	(5.7)
COMMUNITY DEVELOPMENT	2,772,084	3,490,120	4,239,310	4,239,310	(0)	(0.0)
WINDSOR PARK-FNMA-CDBG	-	567,000	567,000	567,000	-	-
STATE HOME PROGRAM	366,237	335,260	1,254,565	335,260	(919,305)	(73.3)
LIHTF (LOW-INCOME HOUSING TRUST FUND)	17,414	1,300,000	1,300,000	1,300,000	0	0.0
ARPA OF 2021	-	-	100,000	-	(100,000)	(100.0)
WINDSOR PARK-FNMA	29,136	250,000	250,000	250,000	(0)	(0.0)
GRAFFITI/COMMUNITY IMPROVEMENT	-	-	-	-	-	-
<b>Total Operating Funds</b>	<b>6,617,219</b>	<b>14,575,454</b>	<b>15,400,964</b>	<b>14,673,638</b>	<b>(727,326)</b>	<b>(4.7)</b>
<b>Total Community Services and Engagement Expenditures</b>	<b>6,617,219</b>	<b>14,575,454</b>	<b>15,400,964</b>	<b>14,673,638</b>	<b>(727,326)</b>	<b>(4.7)</b>

Authorized Personnel - Community Services and Engagement

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CSE-PARKING SERVICES	8.0	23.0	23.0	8.0	(15.0)
CSE-HOMELESS OUTREACH	-	-	-	2.0	2.0
CSE-LEARNNLV	-	-	-	1.0	1.0
CSE-VETERAN AFFAIRS	-	-	-	1.5	1.5
CSE-ADMINISTRATION	-	-	-	4.0	4.0
CSE-OHNS	6.0	-	-	7.0	7.0
<b>Total FTE's General Fund</b>	<b>14.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.5</b>	<b>0.5</b>
<b>Total FTE's Community Services and Engagement</b>	<b>14.0</b>	<b>23.0</b>	<b>23.0</b>	<b>23.5</b>	<b>0.5</b>



# Economic Development & Government Affairs



Director of Economic Development & Government Affairs  
Jared Luke

## Mission Statement

**Economic Development:** To grow the City of North Las Vegas in a thoughtful, curious, equitable, and innovative manner. Thus, ensuring deliberate opportunities for sustainable employment, pride of ownership, and access to resources for its residents.

**Government Affairs:** The municipality's responsible and conscientious stewardship of political affairs and policy management to ensure a safe, high quality of life for its residents. Approach policy with honesty, integrity and the public's best interest at heart.

## Department Profile

### Economic Development - City

Work with local and state Economic Development Associations as well as commercial brokers, hedge funds, and site selectors to attract corporations to relocate to North Las Vegas. Shepherd the development process within the city to create smart, innovative planning that will increase property values and provide a high quality of life for the city's residents.

### RDA - Redevelopment Agency

Similar to Economic Development - City. However, efforts are relegated to two specific regions that make up the Downtown Core of North Las Vegas.

**Government Affairs** - Manage and introduce Federal, State and Local policy to protect the interests of the residents of North Las Vegas.



CITY OF NORTH LAS VEGAS

**FY2022-23 Highlights**

☑	8 out of the 13 companies incentivized through the State of Nevada's Governor's Office of Economic Development were companies relocated or expanded to North Las Vegas.
☑	Economic Development assisted with attracting over 20+ new businesses to City of North Las Vegas and has facilitated over 19 ribbon cuttings and groundbreakings.
☑	In Apex, two companies, Kroger Distribution (900K SF) and Hey Dude (1M SF), buildings continue to be developed and expected to open September 2023.
☑	Economic Development added an astonishing economic impact of over \$9.1 billion dollars to the North Las Vegas economy.
☑	"Restaurant Row" continues to be a popular destination for NLV residents as 21 new restaurants have opened on Craig Rd.

**Department Financial Trend - Economic Development & Government Affairs**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	373,911	910,580	910,580	992,825	82,245	9.0
Employee Benefits	240,801	641,176	641,176	682,006	40,830	6.4
Services and Supplies	262,024	1,607,844	1,897,844	1,469,116	(428,728)	(22.6)
Capital Outlay	355,936	352,000	1,523,053	-	(1,523,053)	(100.0)
	<b>1,232,672</b>	<b>3,511,600</b>	<b>4,972,653</b>	<b>3,143,948</b>	<b>(1,828,705)</b>	<b>(36.8)</b>
<b>Expenditures by Division</b>						
GOVA-ADMINISTRATION	-	-	210,000	-	(210,000)	(100.0)
EDGA-ADMINISTRATION	779,342	2,273,000	2,394,706	2,337,948	(56,758)	(2.4)
EDGA-REDEV PROJECTS	453,331	1,238,600	2,367,947	806,000	(1,561,947)	(66.0)
	<b>1,232,672</b>	<b>3,511,600</b>	<b>4,972,653</b>	<b>3,143,948</b>	<b>(1,828,705)</b>	<b>(36.8)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	340,646	1,384,888	1,594,888	1,398,617	(196,271)	(12.3)
NLV REDEVELOPMENT AGENCY #1	650,489	1,489,752	2,699,099	1,181,680	(1,517,419)	(56.2)
NLV REDEVELOPMENT AGENCY #2	229,527	636,960	636,960	563,651	(73,309)	(11.5)
MOTOR EQUIPMENT	-	-	41,706	-	(41,706)	(100.0)
	<b>1,220,662</b>	<b>3,511,600</b>	<b>4,972,653</b>	<b>3,143,948</b>	<b>(1,828,705)</b>	<b>(36.8)</b>
<b>Capital Projects</b>						
PARKS & REC PROJECTS - BLM	12,010	-	-	-	-	-
	<b>12,010</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Economic Development &amp; Government Affairs Expenditures</b>	<b>1,232,672</b>	<b>3,511,600</b>	<b>4,972,653</b>	<b>3,143,948</b>	<b>(1,828,705)</b>	<b>(36.8)</b>

**Authorized Personnel - Economic Development & Government Affairs**

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
ECD-ADMINISTRATION		2.2	6.7	6.7	5.4
<b>Total FTE's General Fund</b>		<b>2.2</b>	<b>6.7</b>	<b>6.7</b>	<b>(1.3)</b>
<b>Other Funds</b>					
Redevelopment Fund		3.0	2.5	2.5	2.7
ECD-ADMINISTRATION					0.3
<b>Total FTE's Other Funds</b>		<b>3.0</b>	<b>2.5</b>	<b>2.5</b>	<b>0.3</b>
<b>Total FTE's Economic Development &amp; Government Affairs</b>		<b>5.1</b>	<b>9.1</b>	<b>9.1</b>	<b>(1.0)</b>



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# Finance Department

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Chief Financial Officer  
William Harty

## Mission Statement

Provide professional services to City departments and the citizens to ensure current and future fiscal integrity and financial transparency.

## Department Profile

The Finance Department is organized into five divisions that provide services to other City departments and our citizens.

The department provides financial and administrative services, including finance, accounting, budget and capital improvement programming, revenue collections, utilities financial reporting, grants, debt management, purchasing and risk management.

## Division/Major Program Description

**Administration** - The Administration Division provides overall management of the Finance Department's operations, facilitates Citywide financial planning, coordinates the financing of City projects, and provides City Management with current information concerning economic conditions and fiscal impacts of legislative decisions.

**Finance & Accounting** - The Finance and Accounting Divisions are responsible for providing accurate and timely financial information to the public, bondholders, grantors, auditors, the City Council, and management.

The Finance Division is responsible for debt administration, including the City's Debt Management Policy and the corresponding reporting requirements associated with the issuance of municipal debt. Other responsibilities include cash management, investment of the City's portfolio, special improvement district administration, payroll and the corresponding reporting requirements, and management and maintenance of accounts receivable.

The Accounting Division is responsible for accounts payable, capital assets, and monitoring the financial activities of various grant programs. This Division also maintains the integrity of the City's general ledger. The Annual Comprehensive Financial Report (ACFR) is produced by the Accounting Division.

**Budget** - The Budget Division is responsible for the coordination, preparation, and adoption of the City's operating budget, as well as the submission of the adopted budget to the State Department of Taxation (State) as required by Nevada Revised Statutes.

**Risk Management** - The Risk Management Division is responsible for identifying and managing risks, safe guarding City assets, protecting employee well-being, promoting safety, and reducing the frequency, severity and associated cost of claims. The division oversees its self-insurance and claims program; excess commercial insurance program which involves property, general liability, auto, cyber, and workers compensation insurance; infrastructure damage subrogation administration; and enterprise-wide safety program.

**Purchasing** - The Purchasing Division of the City of North Las Vegas is the central purchasing agent for all City departments. The division establishes policies and procedures to ensure good stewardship of taxpayer's dollars, while maintaining ethics and integrity throughout the purchasing process and compliance with the Nevada Revised Statutes (NRS 332), municipal code, and resolutions.



CITY OF NORTH LAS VEGAS

Performance Metrics	2022 Actual	2023 Goal	2023		Trend
			Estimated	2024 Goal	
Percent of GF Fund Balance	58.6%	22.9%	47.7%	14.0%	▼
Public Hearing Held	3	3	3	3	↔
Receipt of GFOA Budget Award	Yes	Yes	Yes	Yes	↔
General Fund recurring revenues in excess of recurring expenditures	\$49.6M	\$(8.7M)	\$26.7M	(\$27.4M)	▼

FY2022-23 Highlights	
<input checked="" type="checkbox"/>	Risk Management: Recovered over 500K in damages to city property from third-parties.

FY2023-24 Goals	
<input type="checkbox"/>	Risk Management: Collect 300K in subrogation for damages caused by third party to City property.

Department Financial Trend - Finance Department

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	2,678,918	3,271,378	3,271,378	3,681,324	409,946	12.5
Employee Benefits	1,692,843	2,285,856	2,285,856	2,560,965	275,109	12.0
Services and Supplies	1,511,834	678,994	880,134	1,009,073	128,939	14.6
Capital Outlay	19,668	-	-	-	-	-
	<b>5,903,263</b>	<b>6,236,228</b>	<b>6,437,368</b>	<b>7,251,363</b>	<b>813,995</b>	<b>12.6</b>
<b>Expenditures by Division</b>						
FN-BUDGET	611,348	913,295	913,295	1,107,315	194,020	21.2
FN-ADMINISTRATION	568,419	417,495	450,554	530,027	79,473	17.6
FN-ACCOUNTING	2,392,771	2,689,123	2,849,204	3,152,999	303,795	10.7
FN-PURCH & RISK MGMT	310	-	-	-	-	-
FN-CIP GRANT ACCOUNTING	673,985	923,555	923,555	881,657	(41,898)	(4.5)
FN-RISK MGMT	1,119,871	604,922	612,922	686,028	73,106	11.9
FN-PURCHASING	536,559	687,838	687,838	893,337	205,499	29.9
	<b>5,903,263</b>	<b>6,236,228</b>	<b>6,437,368</b>	<b>7,251,363</b>	<b>813,995</b>	<b>12.6</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	4,758,757	5,772,178	5,973,318	6,738,214	764,896	12.8
STREET MAINTENANCE, PARKS, FIRE STATIONS	63	-	-	-	-	-
WATER FUND	(111)	-	-	-	-	-
WATER CIP	4,181	-	-	-	-	-
WASTEWATER FUND	(525)	-	-	-	-	-
WASTEWATER CIP	312	-	-	-	-	-
SELF-INSURANCE	312,748	334,623	334,623	367,493	32,870	9.8
WORKERS' COMPENSATION SELF INSURANCE	807,985	129,427	129,427	145,655	16,228	12.5
<b>Total Operating Funds</b>	<b>5,883,410</b>	<b>6,236,228</b>	<b>6,437,368</b>	<b>7,251,363</b>	<b>813,995</b>	<b>12.6</b>
<b>Capital Projects</b>						
MUNICIPAL INFRASTRUCTURE	-	-	-	-	-	-
PARKS & RECREATION CAPITAL PROJECTS	1,047	-	-	-	-	-
STREET PROJECTS	670	-	-	-	-	-
PUBLIC SAFETY PROJECTS-FIRE	99	-	-	-	-	-
TRAFFIC SIGNAL PROJECTS	129	-	-	-	-	-
FC - FLOOD CONTROL PROJECTS	6,552	-	-	-	-	-
FC - TRANSPORTATION PROJECTS	2,992	-	-	-	-	-
RTC - TRANSPORTATION PROJECTS	7,555	-	-	-	-	-
NDOT - CAPITAL PROJECTS	275	-	-	-	-	-
PARKS & REC PROJECTS - BLM	533	-	-	-	-	-
	<b>19,852</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance Department Expenditures</b>	<b>5,903,263</b>	<b>6,236,228</b>	<b>6,437,368</b>	<b>7,251,363</b>	<b>813,995</b>	<b>12.6</b>



CITY OF NORTH LAS VEGAS

Authorized Personnel - Finance Department

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
FN-BUDGET	4.0	5.0	5.0	5.0	-
FN-ADMINISTRATION	3.0	2.0	2.0	2.0	-
FN-ACCOUNTING	16.0	15.0	15.0	15.0	-
FN-CIP GRANT ACCOUNTING	5.0	7.0	7.0	6.0	(1.0)
FN-RISK MGMT	1.0	1.0	1.0	1.0	-
FN-PURCHASING	5.0	5.0	5.0	6.0	1.0
<b>Total FTE's General Fund</b>	<b>34.0</b>	<b>35.0</b>	<b>35.0</b>	<b>35.0</b>	<b>-</b>
<b>Other Funds</b>					
Self Insurance					
FN-RISK MGMT	3.0	3.0	3.0	3.0	-
<b>Total FTE's Other Funds</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>
<b>Total FTE's Finance Department</b>	<b>37.0</b>	<b>38.0</b>	<b>38.0</b>	<b>38.0</b>	<b>-</b>



# Fire Department



Fire Chief  
Joseph Calhoun

## Mission Statement

To advance the City of North Las Vegas vision by providing dedicated emergency and community services in a professional manner. We will be a diverse workforce that provides quality fire and life safety through proactive and innovative training, education, ongoing risk assessments, and community involvement. We will be vigilant, brave and prepared.

## Department Profile

The Fire Department is staffed by over 220 uniformed and civilian employees who comprise the Administration, Support Services and Operations Divisions. The Department is an all hazards department providing 24 hour emergency response from 8 strategically located fire stations using 6 engines, 2 trucks, 5 advanced life support rescues, 1 air resource unit, and 2 Battalion Chiefs. Additionally, the department utilizes 5 ALS and ILS ambulances from MedicWest Ambulance. The Department provides fire, rescue, emergency medical services, in addition to fire and EMS training to all personnel, conducts fire prevention activities throughout the city of North Las Vegas which include code compliance inspections/enforcement, origin & cause investigations, public information and public education services.

## Division/Major Program Description

The **Administrative Division** consists of the Executive Management Team, which currently includes the Fire Chief, Deputy Fire Chief of Fire Operations, and the Deputy Fire Chief of Emergency Services.

**Fire Operation, Special Operations** and the **Training Division** are overseen by the Deputy Fire Chief of Operations and are responsible for emergency and non-emergency response services and the training of all department personnel.

**Emergency Management, Emergency Medical Services** are overseen by the Deputy Fire Chief of Emergency Services. These divisions are responsible for administering an all hazard preparedness, prevention, response and recovery program for the purpose of reducing the loss of life and property and for the protection of citizens and industry in the event of any major emergency or disaster affecting the city of North Las Vegas. In addition, the division ensures all North Las Vegas Fire personnel provide the highest quality emergency medical care to the citizens and visitors of North Las Vegas.

Support divisions such as **Fire Investigations, Community Outreach,** and **Logistics** are overseen by the Fire Chief. These Divisions provide most of the behind the scenes functions that keeps the department running.

Performance Metrics	2022 Actual	2023 Goal	2023		Trend
			Estimated	2024 Goal	
Improve response times on Priority 1 EMS responses	63%	65%	68%	72%	▲
Improve response times on Priority 2 EMS responses	90.69%	92%	91.54%	92.5%	▲
Continue to improve community outreach and make contact with more residents each year	Unknown	30,000	34,300	37,000	↔
Reduce fire death and injury (not related to suicide)	1	0	0	0	▼



CITY OF NORTH LAS VEGAS

**FY 2022-23 Highlights**

<input checked="" type="checkbox"/>	Established new EMS model and updated franchise agreement that is improving coverage and response times.
<input checked="" type="checkbox"/>	Most successful recruiting process in department history with over 700 applications.
<input checked="" type="checkbox"/>	Completed major Emergency Operations Center upgrade at Fire Administration Building.
<input checked="" type="checkbox"/>	Established CORE program to provide social worker assistance to citizens encountered that require more longterm options to improve their health or situation.
<input checked="" type="checkbox"/>	Broke ground on Fire Station 58.

**FY2023-24 Goals**

●	Demolish and rebuild Fire Station 51.
●	Break ground on Training Center at MLK and Brooks.
●	Establish new EMS inventory system to control costs.
●	Continue to improve EMS model and response times.
●	Open Fire Station 58.

**Department Financial Trend - Fire Department**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	22,577,633	22,307,291	22,780,371	25,696,770	2,916,399	12.8
Employee Benefits	14,867,792	15,530,203	15,530,203	18,472,964	2,942,761	18.9
Services and Supplies	5,468,168	6,115,345	11,245,212	10,090,273	(1,154,939)	(10.3)
Capital Outlay	2,800,000	3,825,000	7,836,047	5,015,000	(2,821,047)	(36.0)
	<b>45,713,594</b>	<b>47,777,839</b>	<b>57,391,833</b>	<b>59,275,007</b>	<b>1,883,174</b>	<b>3.3</b>
<b>Expenditures by Division</b>						
FD-EMERGENCY MANAGEMENT	597,876	343,787	820,502	495,979	(324,523)	(39.6)
FD-ADMINISTRATION	1,125,582	1,310,810	4,426,564	1,482,545	(2,944,019)	(66.5)
FD-FIRE SPT OPERATIONS	41,355,000	42,922,746	47,522,677	50,413,681	2,891,004	6.1
FD-FIRE SPT SERVICES	2,635,135	3,200,496	4,622,090	6,882,802	2,260,712	48.9
	<b>45,713,594</b>	<b>47,777,839</b>	<b>57,391,833</b>	<b>59,275,007</b>	<b>1,883,174</b>	<b>3.3</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	39,805,472	42,697,267	44,359,462	52,902,516	8,543,054	19.3
FIRE DEPT GRANT FUND	2,444,334	445,560	4,311,562	467,479	(3,844,083)	(89.2)
CARES ACT	(7,603)	-	-	-	-	-
ARPA OF 2021	-	855,000	855,000	755,000	(100,000)	(11.7)
PARKS & REC COMMUNITY EVENTS	3,119	-	-	-	-	-
WORKERS' COMPENSATION SELF INSURANCE	49,526	-	-	-	-	-
MOTOR EQUIPMENT	0	-	1,215,831	-	(1,215,831)	(100.0)
	<b>42,294,848</b>	<b>43,997,827</b>	<b>50,741,855</b>	<b>54,124,995</b>	<b>3,383,140</b>	<b>6.7</b>
<b>Capital Projects</b>						
PUBLIC SAFETY PROJECTS-FIRE	3,418,745	3,780,012	6,649,978	5,150,012	(1,499,966)	(22.6)
	<b>3,418,745</b>	<b>3,780,012</b>	<b>6,649,978</b>	<b>5,150,012</b>	<b>(1,499,966)</b>	<b>(22.6)</b>
<b>Total Fire Department Expenditures</b>	<b>45,713,594</b>	<b>47,777,839</b>	<b>57,391,833</b>	<b>59,275,007</b>	<b>1,883,174</b>	<b>3.3</b>

**Authorized Personnel - Fire Department**

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
FD-ADMINISTRATION	5.0	4.0	4.0	4.0	-
FD-FIRE SPT OPERATIONS	176.7	218.2	218.2	215.5	(2.7)
FD-FIRE SPT SERVICES	15.5	20.0	20.0	18.7	(1.3)
<b>Total FTE's General Fund</b>	<b>197.2</b>	<b>242.2</b>	<b>242.2</b>	<b>238.2</b>	<b>(4.0)</b>
<b>Other Funds</b>					
Public Safety Support					
FD-EMERGENCY MANAGEMENT	1.0	1.0	1.0	2.0	1.0
FD-FIRE SPT OPERATIONS	-	1.0	1.0	-	(1.0)
<b>Total FTE's Other Funds</b>	<b>1.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>
<b>Total FTE's Fire Department</b>	<b>198.2</b>	<b>244.2</b>	<b>244.2</b>	<b>240.2</b>	<b>(4.0)</b>



# Grants Development & Administration



Director of Grant Administration  
Leslie Nix

## Mission Statement

Maximize the amount of supplemental resources available to City Departments in order to support a wide-range of City and community initiatives.

## Department Profile

The **Grants Development and Administration Department** provides full life-cycle grant management services to all City departments pursuing and

awarded federal, state, and local grant funding. This includes development and submission of external grant proposals, administration of internal controls to ensure award compliance, and supporting programmatic and financial audits.

**Pre-Award** – Pre-Award staff consists of Grant Officers responsible for assisting with the identification and submission of grant proposals to various funders. Grant Officers lead the preparation of proposal packages, assist with program budget development, and ensure various administrative requirements are met. Once a grant is awarded, Grant Officers coordinate across departmental lines to assist departments in meeting complex compliance requirements. They serve as the Single Point of Contact for external funders and process any programmatic and financial changes required during a project’s performance period.

## Division/Major Program Description

**Administration** – The Administration team works with City and department leadership to establish strategic funding priorities, identify training needs, and develop and implement policies and procedures necessary for the effective and ethical management of grant dollars.

**Post-Award** - The Post-Award team is comprised of Grant Accountants responsible for fiscal oversight of grant awards. Grant Accountants establish and manage dedicated grant accounts, create project budgetary controls, and process requests for reimbursement to the City’s various funders. This team’s work directly supports the City’s requirements related to the federal Single Audit Act.

### Department Financial Trend - Grant Administration

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	86,732	859,345	859,345	1,142,348	283,003	32.9
Employee Benefits	58,535	589,392	589,392	805,071	215,679	36.6
Services and Supplies	163,130	143,874	143,874	163,036	19,162	13.3
	<b>308,397</b>	<b>1,592,611</b>	<b>1,592,611</b>	<b>2,110,455</b>	<b>517,844</b>	<b>32.5</b>
<b>Expenditures by Division</b>						
GA-ADMINISTRATION	308,397	1,592,611	1,592,611	2,110,455	517,844	32.5
	<b>308,397</b>	<b>1,592,611</b>	<b>1,592,611</b>	<b>2,110,455</b>	<b>517,844</b>	<b>32.5</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	55,768	1,592,611	1,592,611	2,110,455	517,844	32.5
CARES ACT	12,964	-	-	-	-	-
ARPA OF 2021	239,665	-	-	-	-	-
<b>Total Operating Funds</b>	<b>308,397</b>	<b>1,592,611</b>	<b>1,592,611</b>	<b>2,110,455</b>	<b>517,844</b>	<b>32.5</b>
<b>Total Grant Administration Expenditures</b>	<b>308,397</b>	<b>1,592,611</b>	<b>1,592,611</b>	<b>2,110,455</b>	<b>517,844</b>	<b>32.5</b>

### Authorized Personnel - Grant Administration

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
GA-ADMINISTRATION	1.0	10.0	10.0	12.0	2.0
<b>Total FTE's General Fund</b>	<b>1.0</b>	<b>10.0</b>	<b>10.0</b>	<b>12.0</b>	<b>2.0</b>
<b>Total FTE's Grant Administration</b>	<b>1.0</b>	<b>10.0</b>	<b>10.0</b>	<b>12.0</b>	<b>2.0</b>



# Human Resources Department



Director of Human Resources  
Wilson Edgell

## Mission Statement

Through strategic partnerships and collaboration with departments and the public, Human Resources develops and delivers programs and services to support and strengthen the City's workforce to deliver the highest standard of service to the public.

## Department Profile

Human Resources is divided into four principal HR functions that support the needs and operations of the City. Each division serves

to ensure the goals of their individual function, as well as of the department, are met.

## Division/Major Program Description

### Labor & Employee Relations:

The Labor & Employee Relations Division proactively addresses team member relations to foster a positive and productive work environment consistent with the City's vision, values, policies, and legal requirements. Activities administered include: contract interpretation and investigation oversight related to discipline, grievances and complaints; policy development and maintenance; and negotiations between the City and its union partners.

### Human Resources Information Systems (HRIS)/ Classification & Compensation:

The HRIS and Classification & Compensation Divisions support analytical decision making, maintaining data and its integrity, and developing and maintaining position information. Activities administered include: produce ad hoc and cyclical reports; process personnel changes into the HRIS system including pay schedules, benefit elections and contractual changes; job description creation and maintenance; wage recommendations; and records retention.

### Benefits & Training:

The Benefits Division is responsible for the administration of FMLA leave, ADA, COBRA, and compliance of mandated benefits, legislation, and legal requirements. Activities administered include: administer a variety of supplemental and voluntary benefits; coordinate events

and programs related to wellness; facilitate and resolve benefit claims issues for the self-funded medical plan; and assists with training related to compliance and safety requirements.

### Recruitment & Employment:

The Recruitment & Employment Division is dedicated to collaborative partnerships with City departments in order to provide innovative, valid, and reliable recruitment methods in order to recruit, hire and retain a competent and diverse workforce. Activities administered include: customer service to applicants; selection process test administration; applicant sourcing and community outreach; and background processing and onboarding.

### Learning & Development:

The Learning and Development Division develops and delivers valuable programs and trainings that produce an engaged and developed workforce. Activities administered include: develop and deliver individual, team, department, and organizational curriculum for learning and development; oversee employee engagement committee; coordinate and host employee engagement programs; and deliver and coordinate the orientation program for all new team members.

### Internship Program:

The Internship Program Division focuses on creating pipelines for future talent and to partner with community individuals and academic institutions who are seeking experience and skill growth. This program partners individuals seeking real life work experience with team members in the appropriate related industry.



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Performance Metrics	2022 Actual	2023 Goal	2023		Trend
			Estimated	2024 Goal	
Team members attended training	100	N/A	545	1200	▲
Training sessions facilitated	7	N/A	32	75	▲
Team member event participation	400	N/A	939	1100	▲
Team member service awards recognized	N/A	N/A	800	N/A	▼
Number of investigations conducted	25	N/A	22	N/A	▼
Average time to conclude investigations (days)	59.36	N/A	59.35	30	▼
Total grievances processed	19	N/A	6	N/A	▼
Grievances to arbitration	2	N/A	2	N/A	↔
Number of team members hired	398	N/A	536	536	▲
Average time to fill vacancies (days)	N/A	N/A	108	100	▼
Number of open positions/vacancies	442	N/A	644	108	▲
HRIS organizational transactions	N/A	N/A	8,150	N/A	▼

**FY 2022-23 Highlights**

<input checked="" type="checkbox"/>	Successfully conducted competitive vendor processes in order to replace four (4) major benefits and recruitment systems which elevated operational effectiveness and customer service experience.
<input checked="" type="checkbox"/>	Revamped and launched new team member orientation and onboarding experiences with an emphasis on welcoming and orienting new team members on City structure, culture, vision, mission, and values.
<input checked="" type="checkbox"/>	Revised outdated City Administrative and Human Resources policies and published for team member acknowledgement in PowerDMS.
<input checked="" type="checkbox"/>	Successfully recruited and hired 536 new team members to fill critical position vacancies.
<input checked="" type="checkbox"/>	Launched City-wide HR information sessions for high interest areas, including sessions for preparing for retirement, recruitment process overview, performance management and feedback, and FMLA/ADA overview.

**FY 2023-24 Goals**

●	Implement a new benefits administration system to enhance employee experience and HR administration.
●	Labor and Employee Relations working in partnership with Learning and Development, will develop and deliver supervisor and manager training curriculum that is specifically tailored to the City's needs so they can better mentor and lead their teams.
●	Implement a new analytics and reporting tool with visualization and dashboard capabilities which can be integrated with the enterprise resource planning system to improve data driven decision making.
●	Implement new software for one-way video interviewing capabilities and pre-employment assessments to produce strong hires through valid and reliable testing processes.
●	In partnership with departments, design and implement an internship program strategy which creates a talent pipeline to fill critical vacancies as well as develop learning opportunities throughout City departments to enable participants to gain exposure to government careers.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Human Resources

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	1,217,624	1,786,062	1,786,062	2,459,997	673,935	37.7
Employee Benefits	879,820	1,809,396	1,809,396	2,302,945	493,549	27.3
Services and Supplies	22,518,970	19,700,741	19,814,741	19,918,490	103,749	0.5
Capital Outlay	-	-	-	-	-	-
	<b>24,616,414</b>	<b>23,296,199</b>	<b>23,410,199</b>	<b>24,681,432</b>	<b>1,271,233</b>	<b>5.4</b>
<b>Expenditures by Division</b>						
HR-SELF INSURANCE	22,467,806	20,135,624	20,135,624	20,265,167	129,543	0.6
HR-ADMINISTRATION	2,148,608	3,160,575	2,880,634	3,864,040	983,406	34.1
HR-ORGANIZATIONAL DEVELOPMENT	-	-	393,941	552,224	158,283	40.2
	<b>24,616,414</b>	<b>23,296,199</b>	<b>23,410,199</b>	<b>24,681,432</b>	<b>1,271,233</b>	<b>5.4</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	2,148,608	3,160,575	3,274,575	4,416,265	1,141,690	34.9
WORKERS' COMPENSATION SELF INSURANCE	9,102,254	8,025,353	8,025,353	8,036,318	10,965	0.1
EMPLOYEE BENEFITS	536,342	1,321,331	1,321,331	1,379,409	58,078	4.4
HEALTH INSURANCE	12,829,210	10,788,940	10,788,940	10,849,440	60,500	0.6
	<b>24,616,414</b>	<b>23,296,199</b>	<b>23,410,199</b>	<b>24,681,432</b>	<b>1,271,233</b>	<b>5.4</b>
<b>Total Human Resources Expenditures</b>	<b>24,616,414</b>	<b>23,296,199</b>	<b>23,410,199</b>	<b>24,681,432</b>	<b>1,271,233</b>	<b>5.4</b>

Authorized Personnel - Human Resources

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
HR-ADMINISTRATION	18.0	19.0	19.0	22.6	3.6
HR-ORGANIZATIONAL DEVELOPMENT	-	-	-	3.0	3.0
<b>Total FTE's General Fund</b>	<b>18.0</b>	<b>19.0</b>	<b>19.0</b>	<b>25.6</b>	<b>6.6</b>
<b>Other Funds</b>					
Self Insurance					
HR-SELF INSURANCE	3.0	3.0	3.0	3.0	-
<b>Total FTE's Other Funds</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>3.0</b>	<b>-</b>
<b>Total FTE's Human Resources</b>	<b>21.0</b>	<b>22.0</b>	<b>22.0</b>	<b>28.6</b>	<b>6.6</b>



# Information Technology



Dennis Moriarity  
Director of Information  
Technology

## Mission Statement

To assist our stakeholders in achieving excellence through the design, development, selection and application of information technologies.

## Department Profile

The IT Department provides services, including the assistance of selection, purchase, installation, implementation, management, and maintenance of information technology systems. Services also include data and voice networks, IT security, electronic mail, internet access, website development, audio/visual equipment, systems analysis and custom development through the following support groups:

technical assistance, maintain the inventory of computer hardware and software licensing and provide building and application access.

The **Infrastructure Team** builds, maintains, and secures the City's network and systems infrastructure. They provide reliable data and voice communications, manage and maintain servers and storage, and provide life cycle management of the City's computing resources.

The **Application Development Team** implements, upgrades, administers and supports business applications and solutions. They work closely with our stakeholders to identify how technology can help them become more efficient. The team assists with design, development and implementation of information technology solutions based on stakeholder needs. They are responsible for the configuration and maintenance of vendor and in-house developed products.

## Division/Major Program Description

The **Technical Support Team** provides support for internet services, mobile devices, cell phones, kiosks, desktops, audio/visual equipment and related peripherals. They staff the service desk for customer interaction and

### Department Financial Trend - Information Technology

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	3,074,157	4,032,892	4,032,892	5,182,980	1,150,088	28.5
Employee Benefits	1,753,020	2,444,195	2,444,195	3,219,760	775,565	31.7
Services and Supplies	3,505,867	14,512,676	14,812,676	19,534,037	4,721,361	31.9
Capital Outlay	483,741	532,000	532,000	-	(532,000)	(100.0)
	<b>8,816,785</b>	<b>21,521,763</b>	<b>21,821,763</b>	<b>27,936,777</b>	<b>6,115,014</b>	<b>28.0</b>
<b>Expenditures by Division</b>						
IT-ADMINISTRATION	8,816,785	21,521,763	21,821,763	27,936,777	6,115,014	28.0
	<b>8,816,785</b>	<b>21,521,763</b>	<b>21,821,763</b>	<b>27,936,777</b>	<b>6,115,014</b>	<b>28.0</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	8,390,422	10,554,863	10,554,863	12,294,877	1,740,014	16.5
FIRE DEPT GRANT FUND	422	-	-	-	-	-
CARES ACT	-	-	-	-	-	-
<b>Total Operating Funds</b>	<b>8,390,844</b>	<b>10,554,863</b>	<b>10,554,863</b>	<b>12,294,877</b>	<b>1,740,014</b>	<b>16.5</b>
<b>Capital Projects</b>						
IT PROJECTS, 2006A BONDS	-	-	-	-	-	-
TECHNOLOGY IMPROVEMENTS	425,941	10,966,900	11,266,900	15,641,900	4,375,000	38.8
<b>Total Capital Project Funds</b>	<b>425,941</b>	<b>10,966,900</b>	<b>11,266,900</b>	<b>15,641,900</b>	<b>4,375,000</b>	<b>38.8</b>
<b>Total Information Technology Expenditures</b>	<b>8,816,785</b>	<b>21,521,763</b>	<b>21,821,763</b>	<b>27,936,777</b>	<b>6,115,014</b>	<b>28.0</b>

### Authorized Personnel - Information Technology

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
IT-ADMINISTRATION	33.5	43.5	43.5	54.5	11.0
<b>Total FTE's General Fund</b>	<b>33.5</b>	<b>43.5</b>	<b>43.5</b>	<b>54.5</b>	<b>11.0</b>
<b>Total FTE's Information Technology</b>	<b>33.5</b>	<b>43.5</b>	<b>43.5</b>	<b>54.5</b>	<b>11.0</b>

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# Land Development & Community Services

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Alfredo Melesio  
LDCS Director

## Department Profile

The Land Development and Community Services Department consists of four (4) divisions: Building Safety & Fire Prevention, Business License, Code Enforcement & Graffiti Removal, and Planning & Zoning. This department provides services from the inception of development through the planning phase, and processes construction plans; verifies construction takes place as approved; makes certain that fire codes are met; confirms business licenses are issued for commercial facilities; and ensures that properties are maintained to the respective standards.

## Division/Major Program Description

**Building Safety & Fire Prevention Division** performs plan review, issues permits, performs inspections and code enforcement for conformity to the City of North Las Vegas Municipal Codes and current adopted construction codes.

**Business License Division** is responsible for providing service to the general public, business license applicants and existing licensees. Specifically, the Business License Division answers inquiries for and about existing businesses, assists applicants in obtaining the proper

## Mission Statement

Understanding that strong and healthy neighborhoods and businesses are the foundation of all great cities; to enhance and sustain the City's built environment and develop and promote livable neighborhoods where people feel safe; neighborhood character is preserved; housing is safe and affordable; the environment is healthy and attractive; and businesses have the opportunity to be successful.

business license by providing application checklists to aid in the application process; receives and processes business license applications and renewals; and conducts follow-up on the approval and issuance of business licenses.

**Code Enforcement Division** is comprised of two (2) functional areas: Code Enforcement and Graffiti. In tandem, these sections serve to educate property owners and citizens of North Las Vegas to work toward voluntarily maintaining their properties and neighborhoods to contribute to an attractive and safe community, which helps to improve both property values and the quality of life of those in the community.

**Planning & Zoning Division** is comprised of two (2) sections: Advanced Planning and Current Planning.

**Advanced Planning Section** develops long-range policy plans to support the City's priority of Well-Planned Quality Growth and addresses future community needs.

**Current Planning Section** is responsible for ensuring the City grows and develops in accordance with the City's priorities, Comprehensive Master Plan, and the Strategic Plan for 2012 – 2030.



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Performance Metrics	2022 Actual	2023 Goal	2023 Estimated	2024 Goal	Trend
Total Business Licenses	7,192	7,000	7,440	7,000	▲
Business License Revenue	20,989,240	18,000,000	20,630,439	20,000,000	▼
Planning Fees	\$1,013,302	\$750,000	\$1,145,817	\$1,000,000	▲
Planning & Zoning Administrative Review	\$701	\$700	\$587	\$600	▼
Self-Certified Professionals	120	120	160	175	▲
Self-Certified Projects Permitted	70	80	120	120	▲
Video Inspections Completed	14963	19692	23000	24000	▲
Electronic Plan Reviews	1	1	1	1	↔
New Business Licenses	1,054	1050	964	1,000	▼
Estimate City's Population	277,933	285,000	283,500	289,000	▲
Land Use Entitlements	219	180	173	180	▼
Certificates of Occupancy Issued	245	250	275	300	▲
Single-Family Homes Permitted	3,450	2,444	3,050	4,000	▼
Multi-Family Permits Issued (Units)	425	1075	512	975	▲
Inspections of Operational Permits Completed Per Month	40	22	45	50	▲
Number of Non-Compliance Investigations by Building Safety Inspectors	520	693	592	600	▲
Number of Code Enforcement Cases Opened	2,959	4,513	5,312	9,500	▲
Number of Code Enforcement Cases Closed	4,436	4,400	4,839	8,500	▲
Number of Code Enforcement Abatements	100	125	92	95	▼
Number of Code Enforcement Property Registrations	464	445	455	450	▼
Number of Code Enforcement Property Registration Modifications	\$258	\$210	\$237	\$200	▼
Code Enforcement Registration Program Revenue	\$274,350	\$215,500	\$241,100	\$235,000	▼
Clark County Special Tax Roll Assessment for Abatements	\$314,382	\$260,000	\$277,365	\$300,000	▼
Republic Service Grant for Code Enforcement	\$197,526	\$209,353	\$209,353	\$215,000	▲
Number of Graffiti Abatements	\$44,476	\$44,000	\$44,290	\$50,000	▼
Square Footage of Graffiti Removed	\$3,390,518	\$3,300,000	\$2,537,761	\$3,000,000	▼
Estimated Cost of Property Damage Resulting from Graffiti	\$11,119,000	\$11,000,000	\$11,072,500	\$12,500,000	▼
Number of Illegal Signs Removed	7,461	7,500	11,331	8,000	▲
Beautification Fee for Graffiti Removal	828,293	857,195	892,366	910,000	▲
Provide 2 Weeks or Less Turnaround for Fire Plan Review Submittals	1	1	1	1	▼
Provide Next Day Fire Prevention Inspection for New Construction Related Requests	0.95	1	0.95	1	↔
Standard Plan Review Time for Large Commercial Projects (Ave. # Weeks)	6 weeks	9.5 weeks	13 weeks	6 weeks	▼
Next Day Inspections without Rollovers	\$1	\$1	\$1	\$1	↔



**FY2022-23 Highlights**

<input checked="" type="checkbox"/>	Created an Urban Agriculture Element for the Comprehensive Plan and an Urban Agricultural Overlay District for the Zoning Ordinance.
<input checked="" type="checkbox"/>	Worked with Economic Development on the negotiated redevelopment of the Texas Station and Fiesta Casino Sites.
<input checked="" type="checkbox"/>	Generated \$1,616,968 in revenue from unlicensed businesses and expired licenses.
<input checked="" type="checkbox"/>	Launched online permit applications for home owner projects such as pools and patios, as well as some fire prevention permits. Hired and trained 10 Trainee Inspectors to become Combination Inspectors.
<input checked="" type="checkbox"/>	Graffiti Removal Staff applied anti-graffiti coating on all City commissioned murals on city owned buildings, library drop boxes and electrical boxes to help protect public art and eliminate deterioration or damage.

**FY2023-24 Goals**

<input type="checkbox"/>	Create a Tiny House Ordinance as required by the Nevada Legislature.
<input type="checkbox"/>	Complete the <i>Realize Downtown North Las Vegas</i> Redevelopment Feasibility Study.
<input type="checkbox"/>	Code adoption of the 2024 Code Cycle.
<input type="checkbox"/>	Offer online self-certification classes in lieu of an in-person program.
<input type="checkbox"/>	Complete the implementation of the Code Enforcement Neighborhood Beautification Program through citizen engagement, education and enforcement.



Celebrating Cinco De Mayo held at the Neighborhood Rec Center



CITY OF NORTH LAS VEGAS

Department Financial Trend - Land Development & Community Services

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	4,586,591	5,508,533	5,508,533	6,453,092	944,559	17.1
Employee Benefits	2,716,632	3,896,954	3,896,954	4,514,910	617,956	15.9
Services and Supplies	1,521,600	1,765,791	1,765,791	1,744,802	(20,989)	(1.2)
Capital Outlay	45,792	140,000	857,761	-	(857,761)	(100.0)
Miscellaneous Other	(17,586)	-	-	-	-	-
	<b>8,853,030</b>	<b>11,311,278</b>	<b>12,029,039</b>	<b>12,712,805</b>	<b>683,766</b>	<b>5.7</b>
<b>Expenditures by Division</b>						
LDCS-PLANNING	1,469,555	2,211,527	2,211,527	2,663,174	451,647	20.4
LDCS-BUSINESS LICENSE	909,833	1,360,549	1,360,549	1,655,442	294,893	21.7
NLS-RPH-ADMINISTRATION	11,122	-	-	-	-	-
NLS-CO-ADMINISTRATION	45,792	-	-	-	-	-
CM-HN-CODE ENFORCEMENT	5,513	-	-	-	-	-
LDCS-GRAFFITI	887,825	1,062,158	1,215,158	1,171,635	(43,523)	(3.6)
LDCS-FIRE PREVENTION	0	-	231,110	-	(231,110)	(100.0)
LDCS-BUILDING & FIRE SAFETY	4,173,068	4,781,633	5,031,871	5,300,527	268,656	5.3
LDCS-CODE ENFORCEMENT	1,350,322	1,895,411	1,978,824	1,922,026	(56,798)	(2.9)
	<b>8,853,030</b>	<b>11,311,278</b>	<b>12,029,039</b>	<b>12,712,805</b>	<b>683,766</b>	<b>5.7</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	6,444,108	8,062,412	8,104,119	9,302,307	1,198,188	14.8
NLV REDEVELOPMENT AGENCY #1	24,608	27,500	27,500	25,000	(2,500)	(9.1)
NLV REDEVELOPMENT AGENCY #2	5,684	16,500	16,500	15,000	(1,500)	(9.1)
CDBG-R-ARRA	8,856	-	-	-	-	-
VACANT BLDG. CLEARANCE	1,141,190	1,673,018	1,673,018	1,686,609	13,591	0.8
GRAFFITI/COMMUNITY IMPROVEMENT	867,963	1,018,158	1,018,158	1,060,343	42,185	4.1
PARKS AND RECREATION GRANTS	690	-	-	-	-	-
MOTOR EQUIPMENT	-	-	676,054	-	(676,054)	(100.0)
PHI BELTWAY LAND DEVELOPER AGREEMENT	-	-	-	109,856	109,856	-
D R HORTON DEVELOPER AGREEMENT	150,284	208,180	208,180	208,180	0	0.0
MARTIN HARRIS CONSTRUCTION LLC	8,411	155,210	155,210	155,210	0	0.0
WILLIAM LYON HOMES, INC.	27,971	150,300	150,300	150,300	-	-
CAPROCK	31,717	-	-	-	-	-
TOUCHSTONE DEER SPRINGS LLC	95,755	-	-	-	-	-
<b>Total Operating Funds</b>	<b>8,807,238</b>	<b>11,311,278</b>	<b>12,029,039</b>	<b>12,712,805</b>	<b>683,766</b>	<b>5.7</b>
<b>Capital Projects</b>						
PARKS & RECREATION CAPITAL PROJECTS	45,792	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>45,792</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Land Development &amp; Community Services Expenditures</b>	<b>8,853,030</b>	<b>11,311,278</b>	<b>12,029,039</b>	<b>12,712,805</b>	<b>683,766</b>	<b>5.7</b>

Authorized Personnel - Land Development & Community Services

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
LDCS-PLANNING	11.0	14.0	14.0	16.0	2.0
LDCS-BUSINESS LICENSE	9.0	11.0	11.0	12.0	1.0
LDCS-GRAFFITI	-	-	-	1.0	1.0
LDCS-BUILDING & FIRE SAFETY	33.0	36.0	36.0	34.0	(2.0)
LDCS-CODE ENFORCEMENT	1.0	1.0	1.0	1.0	-
<b>Total FTE's General Fund</b>	<b>54.0</b>	<b>62.0</b>	<b>62.0</b>	<b>64.0</b>	<b>2.0</b>
<b>Other Funds</b>					
Community Development					
LDCS-GRAFFITI	7.0	7.0	7.0	6.0	(1.0)
Public Safety Support					
LDCS-CODE ENFORCEMENT	7.0	12.0	12.0	12.0	-
Special Purpose					
LDCS-BUILDING & FIRE SAFETY	-	-	-	1.0	1.0
<b>Total FTE's Other Funds</b>	<b>14.0</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>	<b>-</b>
<b>Total FTE's Land Development &amp; Community Services</b>	<b>68.0</b>	<b>81.0</b>	<b>81.0</b>	<b>83.0</b>	<b>2.0</b>



# Library District



Library District Director  
Forrest Lewis

## Mission Statement

In our city of many neighborhoods, we are the people and places that provide the educational resources to support students, grow careers, and enrich lives.

## Department Profile

The North Las Vegas Library District serves the residents of the City of North Las Vegas, which encompasses an area of 100+ square miles. The Library District consists of the North Las Vegas Library, the Aliante Library and the Alexander Library. The District serves a diverse community of more than 275,000 residents providing reference services and materials, popular materials, public access computers, children’s services, a Spanish collection, as well as programming for adults, children, and families.

## Division/Major Program Description

**Administration** provides leadership, guidance, direction, and supervision of library staff. They are also responsible for planning of services, technology, library facilities, and financial administration. This division develops ongoing community partnerships, seeks outside funding opportunities, implements and markets library services,

and works with the City Manager, the Library Board of Trustees, and the Friends of the Library.

**Circulation** is responsible for activities connected with the lending and returning of library materials, the issuance of library cards, and the collection of fines.

**Adult Services** is responsible for selecting materials for the collection, providing reference service, reader’s assistance, interlibrary loans, helping patrons with computers and electronic resources, and planning public library service programs appropriate to community needs.

**Family Services** is responsible for selecting materials, providing reference service, homework assistance, outreach, story times, and specialized programs for children and their families.

**Technical Services** handles acquisition, cataloging, processing, and maintenance of the materials in the library.

Performance Metrics	2022 Actual	2023 Goal	2023		Trend
			Estimated	2024 Goal	
Library Materials Circulation	270171	300,000	355,581	3700,000	▲
Digital Download Circulation	132,914	180,000	204,048	230,000	▲
Reference Questions Answered	38,765	40,000	40,094	43,000	▲
Library Visitor Traffic	194,218	220,000	242,486	250,000	▲
Library Cards Issued	5,517	6,500	6,467	6,700	▲
Library Programs / Attendance	534/8,829	600/10,000	923/17,826	950/20,000	▲
Public Computer Usage	18,808	35,000	23,625	28,000	▲



CITY OF NORTH LAS VEGAS

**FY 2022-23 Highlights**

<input checked="" type="checkbox"/>	Expanded library service operations by 5 hours per week.
<input checked="" type="checkbox"/>	Added 6 new full time staff positions.
<input checked="" type="checkbox"/>	Increased library programming by 72%.
<input checked="" type="checkbox"/>	Increased library circulation by 32%.
<input checked="" type="checkbox"/>	Increased visitors to the library by 25%.

**FY2023-24 Goals**

<input type="checkbox"/>	Open NV Teen Career Hub at the Alexander Library.
<input type="checkbox"/>	Increase cultural and educational programs by 20%.
<input type="checkbox"/>	Install security cameras at the Alexander and Aliante library branches.
<input type="checkbox"/>	Secure grant funding to upgrade in-house educational play experiences for children.
<input type="checkbox"/>	Increase outreach efforts by 30%.

**Department Financial Trend - Library District**

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	1,258,223	1,694,011	1,694,011	2,017,414	323,403	19.1
Employee Benefits	744,157	1,099,780	1,099,780	1,347,500	247,720	22.5
Services and Supplies	747,192	857,699	1,203,361	1,090,760	(112,601)	(9.4)
Capital Outlay	5,000	35,460	35,460	-	(35,460)	(100.0)
	<b>2,754,573</b>	<b>3,686,950</b>	<b>4,032,612</b>	<b>4,455,674</b>	<b>423,062</b>	<b>10.5</b>
<b>Expenditures by Division</b>						
LI-ADMINISTRATION	2,754,451	3,686,950	4,032,612	4,455,674	423,062	10.5
LI-ALIANTE	122	-	-	-	-	-
	<b>2,754,573</b>	<b>3,686,950</b>	<b>4,032,612</b>	<b>4,455,674</b>	<b>423,062</b>	<b>10.5</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	(203,661)	-	4,000	-	(4,000)	(100.0)
FIRE DEPT GRANT FUND	374,445	-	-	-	-	-
CARES ACT	(163,885)	-	-	-	-	-
LIBRARY DISTRICT FUND	2,747,662	3,686,950	4,028,612	4,455,674	427,062	10.6
FUEL TAXES - ROAD OPERATIONS FUND	12	-	-	-	-	-
<b>Total Operating Funds</b>	<b>2,754,573</b>	<b>3,686,950</b>	<b>4,032,612</b>	<b>4,455,674</b>	<b>423,062</b>	<b>10.5</b>
<b>Total Library District Expenditures</b>	<b>2,754,573</b>	<b>3,686,950</b>	<b>4,032,612</b>	<b>4,455,674</b>	<b>423,062</b>	<b>10.5</b>

**Authorized Personnel - Library District**

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>Other Funds</b>					
Library Fund					
LI-ADMINISTRATION		24.0	29.5	32.5	3.0
<b>Total FTE's Other Funds</b>		<b>24.0</b>	<b>29.5</b>	<b>32.5</b>	<b>3.0</b>
<b>Total FTE's Library District</b>		<b>24.0</b>	<b>29.5</b>	<b>32.5</b>	<b>3.0</b>



# The Municipal Court



Judge Chris Lee

**Mission Statement**

To provide a forum for fair and efficient adjudication of all matters brought before this court through continuous improvement of services, accessibility, and technology.



Judge Courtney Ketter

## Department Profile

The Municipal Court is responsible for adjudicating traffic and misdemeanor violations that originate within the City of North Las Vegas. The North Las Vegas Municipal Court currently has two elected judges.

The court is comprised of the following divisions: Administration, Customer Service, Court Programs, Courtroom Support, Judicial Enforcement Division, Warrant Division, Information Technology, and the Bailiff Division.

## Division/Major Program Description

**Administration** is responsible for developing and implementing goals and objectives, policies and procedures, and overall planning and direction for the Court. Administration also prepares and monitors the budget for the general fund, court facilities fund, administrative assessment fund, and the judicial enforcement funds within the court.



Court Administrator  
Erin Tellez

The **Customer Service Division** is the primary interface between the court and the public. The staff in this division is responsible

for processing payments on court-ordered fines and bails, scheduling court appearances, maintaining all accounts receivable files, providing information on cases, preparing case dispositions, processing online attorney adjudications, and processing mail and drop-box payments.

The **Court Program Division** manages the court's alternative sentencing programs and services for those

cited with criminal misdemeanor offenses. This division also manages those who are assigned to the work program and have been sentenced to perform community service.

The **Courtroom Support Division** is responsible for ensuring there is an adequate and authentic audio recording of approximately 24,000 court proceedings per year, recording all activity during court proceedings into the Court's electronic case management system, assisting the judge and attorneys in the courtroom, swearing in witnesses and marking exhibits during trials. The Division also prepares cases prior to the court hearing to ensure all documents are collected and maintained. The Division also enters and updates the status of inmate into the jail's offender tracking system. The Division is also responsible for providing Spanish or other language interpreters for defendants and witnesses during court proceedings.

The **Judicial Enforcement Division** is responsible for enforcing judicial orders through the collection of delinquent fines and fees.

The **Warrant Division** is responsible for the preparation of Failure to Appear Warrants, Arrest Warrants, and Bench Warrants.

The **Information Technology Division** provides support for all aspects of technology employed by the court.

The **Bailiff Division** is responsible for providing a safe and secure environment for the public, staff, and judges.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Municipal Court

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	2,382,406	4,287,034	4,659,252	4,982,862	323,610	6.9
Employee Benefits	2,496,723	3,292,375	3,292,375	3,723,625	431,250	13.1
Services and Supplies	834,564	1,687,294	2,586,444	1,531,215	(1,055,229)	(40.8)
Capital Outlay	36,537	-	6,000	-	(6,000)	(100.0)
	<b>5,750,230</b>	<b>9,266,703</b>	<b>10,544,071</b>	<b>10,237,701</b>	<b>(306,370)</b>	<b>(2.9)</b>
<b>Expenditures by Division</b>						
MC-ADMINISTRATION	4,040,009	8,507,055	6,849,513	6,199,398	(650,115)	(9.5)
MC-BAILIFFS	472,723	577,727	577,727	625,760	48,033	8.3
MC-MARSHAL WARRANT SERVICES	1,237,498	181,921	3,116,831	3,412,543	295,712	9.5
	<b>5,750,230</b>	<b>9,266,703</b>	<b>10,544,071</b>	<b>10,237,701</b>	<b>(306,370)</b>	<b>(2.9)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	5,447,930	8,614,618	8,614,618	9,815,027	1,200,409	13.9
CARES ACT	12,112	-	-	-	-	-
MUNICIPAL COURT GRANT FUND	24,574	-	1,227,253	170,450	(1,056,803)	(86.1)
JUDICIAL ENFORCEMENT SERVICE FUND	87,937	520,785	520,785	120,924	(399,861)	(76.8)
COURT FACILITIES ADMIN ASSESSMENT	3,197	10,000	10,000	10,000	(0)	(0.0)
MUNI-COURT ADMIN ASSESSMENT	132,081	121,300	165,415	121,300	(44,115)	(26.7)
WORKERS' COMPENSATION SELF INSURANCE	3,414	-	-	-	-	-
	<b>5,711,244</b>	<b>9,266,703</b>	<b>10,538,071</b>	<b>10,237,701</b>	<b>(300,370)</b>	<b>(2.9)</b>
<b>Capital Projects</b>						
MUNICIPAL INFRASTRUCTURE	38,986	-	6,000	-	(6,000)	(100.0)
	<b>38,986</b>	<b>-</b>	<b>6,000</b>	<b>-</b>	<b>(6,000)</b>	<b>(100.0)</b>
<b>Total Municipal Court Expenditures</b>	<b>5,750,230</b>	<b>9,266,703</b>	<b>10,544,071</b>	<b>10,237,701</b>	<b>(306,370)</b>	<b>(2.9)</b>

Authorized Personnel - Municipal Court

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
MC-ADMINISTRATION	33.0	56.0	56.0	37.5	(18.5)
MC-BAILIFFS	6.0	5.9	5.9	5.0	(0.9)
MC-MARSHAL WARRANT SERVICES	20.0	-	-	18.0	18.0
<b>Total FTE's General Fund</b>	<b>59.0</b>	<b>61.9</b>	<b>61.9</b>	<b>60.5</b>	<b>(1.4)</b>
<b>Other Funds</b>					
Public Safety Support	-	-	-	1.5	1.5
MC-ADMINISTRATION	-	-	-	1.5	1.5
<b>Total FTE's Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1.5</b>	<b>1.5</b>
<b>Total FTE's Municipal Court</b>	<b>59.0</b>	<b>61.9</b>	<b>61.9</b>	<b>62.0</b>	<b>0.1</b>



## Neighborhood & Leisure Services



Director of Neighborhood Leisure Services  
Cass Palmer

### Mission Statement

To enhance the quality of life of the citizens of North Las Vegas by providing a diversity of open space, parks, and leisure opportunities and by providing programs and facilities to support citizens' diverse interests in parks, recreation, and culture. Core services are dispersed throughout the City to enable access to all residents of the community from toddlers to senior citizens.

### Department Profile

The Neighborhood & Leisure Services Department provides programs and facilities to support citizens' diverse interests in parks, recreation, and culture. The Department manages, maintains and programs 33 parks, 3 recreation centers, 3 pools, 15 miles of trails and 2 golf courses. The department's core services are dispersed throughout the City to enable access to all residents of the community from toddlers to senior citizens. The three core services are Recreation Services, Parks Services, and Park Maintenance. Recreation Services and Parks Services are also each responsible for the planning and implementation of capital improvement projects within their assigned areas.

### Division/Major Program Description

**Administration** is responsible for all of the division communication and marketing activities with constant communication maintained with the City Council and advisory boards.

**Aquatics Programs** offers an extensive range of swim classes for all ages, including private swim lessons. The City currently operates three outdoor pools.

**Craig Ranch Regional Park** is our diamond signature park. It is the site of the former Craig Ranch Golf Course. The park is approximately 170 acres in size with a variety of features for the entire community such as one of the largest skate board parks on the west coast; amazing Adventure and Pioneer Playgrounds; community garden plots; and small and large dog park areas. A key feature of the park is the 7-acre Craig Ranch Regional Park Amphitheater with a seating capacity of 6,800.

**Golf** consists of two golf courses. The Par 3 Golf and Disc Golf Park, is a 9-hole golf course that allows for day or nighttime play. An 18-hole professional disc golf program was added to the Par 3. Aliante Golf Club is an 18-hole golf course which offers a variety of amenities. The golf course is managed and maintained through a management agreement with a private operator.

**Park Events Section** offers non-traditional recreation opportunities throughout the parks system. The section is responsible for organizing a variety of events throughout the season. This section also oversees 4-wall rentals of the City's facilities, from small family picnics to large-scale, multi-day events.

**Park Maintenance** manages and maintains approximately 250 acres of developed parkland, special use recreation facilities, open space, trails, public grounds, and includes 32 parks and 15 constructed miles of regional trails using a combination of contracted labor and city crews.

**Recreation Centers** are available for open use and structured programming. Each center has room space available to rent for private events such as birthday parties, meetings, weddings, and other social gatherings. The City of North Las Vegas has three recreation centers: Neighborhood Recreation Center, Silver Mesa Recreation Center and SkyView Multi-Generational Center, which is operated by the YMCA.

To learn more about the diverse amenities of the Parks and Rec department, visit: [www.cityofnorthlasvegas.com/departments/nls\\_\(parks\\_and\\_rec\)](http://www.cityofnorthlasvegas.com/departments/nls_(parks_and_rec)).



CITY OF NORTH LAS VEGAS

Authorized Personnel - Neighborhood Leisure Services

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
NLS-AQUATICS	6.0	6.0	6.0	12.8	6.8
NLS-REC DIVISION	2.0	3.0	3.0	3.0	-
NLS-NEIGHBORHOOD REC	3.5	10.5	10.5	15.5	5.0
NLS-SILVER MESA	10.6	15.0	15.0	16.9	1.9
NLS-SPORTS	4.5	4.5	4.5	5.8	1.3
NLS-SENIOR PROGRAMS	1.6	1.8	1.8	2.7	0.9
NLS-GOLF COURSE	-	-	-	0.1	0.1
NLS-SAFEKEY	-	-	-	0.1	0.1
NLS-ADMINISTRATION	3.0	4.0	4.0	7.0	3.0
NLS-PARK SERVICES	21.5	31.5	31.5	37.5	6.0
NLS-CRAIG RANCH REGIONAL PARK	4.7	7.9	7.9	9.2	1.3
<b>Total FTE's General Fund</b>	<b>57.2</b>	<b>84.2</b>	<b>84.2</b>	<b>110.4</b>	<b>26.3</b>
<b>Other Funds</b>					
Parks and Recreation Support					
NLS-AQUATICS	6.4	1.0	1.0	0.3	(0.8)
NLS-REC DIVISION	0.8	-	-	0.8	0.8
NLS-NEIGHBORHOOD REC	1.5	1.8	1.8	1.7	(0.1)
NLS-SILVER MESA	8.3	5.3	5.3	5.1	(0.2)
NLS-SPORTS	3.9	3.0	3.0	2.8	(0.3)
NLS-SENIOR PROGRAMS	-	-	-	-	-
NLS-SAFEKEY	42.3	30.9	30.9	30.3	(0.6)
NLS-CRAIG RANCH REGIONAL PARK	6.6	7.3	7.3	6.6	(0.6)
Golf Course					
NLS-GOLF COURSE	6.7	5.7	5.7	4.6	(1.1)
<b>Total FTE's Other Funds</b>	<b>76.4</b>	<b>55.0</b>	<b>55.0</b>	<b>52.1</b>	<b>(2.9)</b>
<b>Total FTE's Neighborhood Leisure Services</b>	<b>133.6</b>	<b>139.1</b>	<b>139.1</b>	<b>162.5</b>	<b>23.3</b>

Performance Metrics	2022 Actual	2023 Goal	2023		Trend
			Estimated	2024 Goal	
Conversion of grass turf to desertscape				516,000 sq ft.	↔
Recreation activities revenue	\$466,163	\$649,860	\$610,000	\$660,000	▲

**FY2022-23 Highlights**

<input checked="" type="checkbox"/>	Completed numerous upgrades (in the recreation centers) including gym floor resurfacing, painting, and message board signing.
<input checked="" type="checkbox"/>	Completed upgrade to all pools including major renovations to the pool deck and pool plaster at Silver Mesa pool.
<input checked="" type="checkbox"/>	Implemented part time bonus structure to provide incentives for employee retention.
<input checked="" type="checkbox"/>	Coordinated the painting of utility box art Citywide to promote cultural awareness.
<input checked="" type="checkbox"/>	Completed Aliante Golf Course Turf Conversion.

**FY2023-24 Goals**

●	Implement scholarship program to provide free recreation programming to CNLV's at risk youth.
●	Conduct Operation SPARKLE that will upgrade and enhance various mature parks in our community.
●	Plan and construct various SNPLMA projects that include North Beltway Trail, Craig Ranch 20 Acre Expansion, and STEM Park.
●	Upgrade Craig Ranch Ampitheater and begin coordinating large scale concerts and community events.
●	Comply with SNWA turf reduction mandate of non-functional turf that will save the city millions of gallons of water yearly.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Neighborhood Leisure Services

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	2,981,287	5,372,012	5,383,012	7,304,667	1,921,655	35.7
Employee Benefits	1,349,456	2,572,873	2,581,873	3,303,513	721,640	28.0
Services and Supplies	10,123,191	11,795,107	11,186,322	12,017,140	830,818	7.4
Capital Outlay	2,121,633	28,940,577	32,131,199	45,188,863	13,057,664	40.6
Miscellaneous Other	520,146	-	-	-	-	-
	<b>17,095,713</b>	<b>48,680,569</b>	<b>51,282,406</b>	<b>67,814,183</b>	<b>16,531,777</b>	<b>32.2</b>
<b>Expenditures by Division</b>						
NLS-AQUATICS	319,834	628,347	696,347	952,321	255,974	36.8
NLS-REC DIVISION	356,675	551,206	738,193	634,898	(103,295)	(14.0)
NLS-NEIGHBORHOOD REC	289,888	572,646	566,188	954,136	387,948	68.5
NLS-SILVER MESA	607,432	1,265,844	1,244,844	1,419,133	174,289	14.0
NLS-SKYVIEW	122,429	178,800	678,585	184,125	(494,460)	(72.9)
NLS-SPORTS	170,120	437,026	436,906	604,466	167,560	38.4
NLS-SENIOR PROGRAMS	127,045	108,113	226,565	121,391	(105,174)	(46.4)
NLS-PLANNING & PARK DEV	-	113,200	113,200	113,200	(0)	(0.0)
NLS-ADMINISTRATION	3,726,988	29,703,294	31,914,421	46,898,333	14,983,912	47.0
NLS-PARK SERVICES	4,918,415	7,392,905	7,415,142	8,526,699	1,111,557	15.0
NLS-SPECIAL EVENTS	256,881	399,000	399,000	399,000	-	-
NLS-GOLF COURSE	2,841,335	2,128,359	2,128,359	2,136,359	8,000	0.4
NLS-SAFEKEY	898,164	1,471,240	1,471,240	1,838,389	367,149	25.0
NLS-CRAIG RANCH REGIONAL PARK	2,460,507	3,730,589	3,253,416	3,031,733	(221,683)	(6.8)
	<b>17,095,713</b>	<b>48,680,569</b>	<b>51,282,406</b>	<b>67,814,183</b>	<b>16,531,777</b>	<b>32.2</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	8,648,227	13,250,364	13,332,308	15,347,957	2,015,649	15.1
COMMUNITY DEVELOPMENT	56,812	-	120,000	-	(120,000)	(100.0)
ARPA OF 2021	-	-	1,000	-	(1,000)	(100.0)
PARK DISTRICT NO. I	-	15,000	15,000	15,000	-	-
PARK DISTRICT NO. II	-	2,000	2,000	2,000	(0)	(0.0)
PARK DISTRICT NO. III	1,828	50,000	50,000	50,000	(0)	(0.0)
PARK DISTRICT NO. IV	-	20,000	20,000	20,000	(0)	(0.0)
PARK DISTRICT NO. V	-	26,200	26,200	26,200	(0)	(0.0)
STREET MAINTENANCE, PARKS, FIRE STATIONS	1,136,729	1,038,579	1,051,158	1,131,494	80,336	7.6
PARKS & REC ACTIVITIES & PROGRAMS	313,168	662,168	662,168	734,646	72,478	10.9
SAFEKEY	872,335	1,460,830	1,460,830	1,824,059	363,229	24.9
PARKS & REC COMMUNITY EVENTS	510,663	1,071,582	1,071,582	1,065,113	(6,469)	(0.6)
KIEL RANCH RESTORATION & OPERATION	968	-	-	-	-	-
PARKS AND RECREATION GRANTS	-	14,910	14,910	14,910	-	-
MUNICIPAL GOLF COURSE	345,606	380,047	380,047	374,934	(5,113)	(1.3)
ALIANTE GOLF COURSE	2,495,009	1,748,312	1,748,312	1,759,006	10,694	0.6
WORKERS' COMPENSATION SELF INSURANCE	16,460	-	-	-	-	-
MOTOR EQUIPMENT	-	-	208,966	-	(208,966)	(100.0)
	<b>14,397,806</b>	<b>19,739,992</b>	<b>20,164,481</b>	<b>22,365,320</b>	<b>2,200,839</b>	<b>10.9</b>
<b>Capital Projects</b>						
PARKS & RECREATION CAPITAL PROJECTS	2,404,440	13,710,000	15,145,204	37,294,388	22,149,184	146.2
PARKS AND REC PROJECTS, 2006A BONDS	-	165,000	165,000	-	(165,000)	(100.0)
PARKS & REC PROJECTS - BLM	293,468	15,065,577	15,807,721	8,154,475	(7,653,246)	(48.4)
<b>Total Capital Project Funds</b>	<b>2,697,907</b>	<b>28,940,577</b>	<b>31,117,925</b>	<b>45,448,863</b>	<b>14,330,938</b>	<b>46.1</b>
<b>Total Neighborhood Leisure Services Expenditures</b>	<b>17,095,713</b>	<b>48,680,569</b>	<b>51,282,406</b>	<b>67,814,183</b>	<b>16,531,777</b>	<b>32.2</b>



# Police Department



Chief of Police  
Jacqueline Gravatt

### Mission Statement

The Mission of the North Las Vegas Police Department is to enforce local, state, federal, and local laws within the framework of the constitution. We encourage the involvement of the community to assist in holding accountable those that commit crimes.

## Department Profile

The Police Department is represented by six main program areas that represent the department's broad spectrum of law enforcement, operations support and community policing services.

## Division/Major Program Description

The **Office of the Chief** is responsible for overall administration overseeing the public information and labor relations functions, ensuring that standards of professional conduct are maintained and appropriate discipline is administered through the Internal Affairs Division, oversight of the Community Oriented Policing Division and the Community Corrections Center through its Director, and for implementing any special projects, including body worn cameras, as may be needed by the department.

The **Office of the Assistant Chief** is responsible for the overall operational functions of the Department. The Assistant Chief serves as second in command of the Department and answers directly to the Chief of Police. This Office is also responsible for implementation of the strategic plan of the Chief of Police.

The **Police Operations Command** is comprised of the largest program area in terms of number of personnel and is divided into two commands; The Northwest Area Command and the South Area Command which provide our community with police patrol services on a 24/7 basis and provide for day to day implementation of the Department's strategic plan. In addition to patrol services, the Traffic Division, Canine Unit, Problem Solving Unit, Community Patrol Unit, Animal Protection Services Unit, Radio Systems Support,

(Technology) Systems Support, and VIPS report to the Police Operations Command.

The **Investigative Services Command** is responsible for special operations activities including SWAT, investigative services for crimes against persons and property, crime scene investigation and analysis, custodianship of evidence, and all narcotics related investigations including several collaborative valley-wide task forces.

The **Operations Support Command** is responsible for providing operational support functions to the Police Department. This includes the Training Division and all initial and on-going training requirements of department personnel, the Southern Desert Regional Police Academy in collaborative effort with several other Las Vegas Valley police agencies, and field training and evaluation. Additional responsibilities include Recruitment and Backgrounds, Victim Advocacy, Crime Statistical Analysis, and the Community Engagement Division including the neighborhood crime prevention and youth-oriented programs.

The **Administrative Services** serves as the provider of financial resources support and ancillary support services to the police department including the Resource Management Administrative Services Oversight Division providing fiscal and budgetary control, payroll, purchasing, grants management, inventory, fleet and facility management, and invoice approval and recommendation for payment. Additional responsibilities include oversight of the Police Records Division including the Work Cards/Fingerprint Bureau, and Dispatch Communication 911 Services.



**FY 2022-23 Highlights**

<input checked="" type="checkbox"/>	Increased recruiting numbers through our hiring incentives.
<input checked="" type="checkbox"/>	Expansion of the VIPs program to expand community services/support.
<input checked="" type="checkbox"/>	Increased availability for employee mental wellness through the Employee Assistance Resource Representative (E.A.R.R.).
<input checked="" type="checkbox"/>	Committed to and started Leadership Training for all Supervisors/Managers.
<input checked="" type="checkbox"/>	Combined Community Oriented Policing and Crime Prevention Specialists into one division to enhance our

**FY2023-24 Goals**

●	Create a Problem Solving Unit (PSU) for each Area Command.
●	Increase community-relations efforts through internal collaboration between the Community Engagement Division and the Community Oriented Policing Division.
●	Create a 24 hour Traffic Division.
●	Improve Police Academy facilities to accommodate increased class size and provide adequate accommodations.
●	North Central Area Command - Open and staff the new area command in 2024 to expand public safety/police services to our growing community.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Police Department

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	40,435,557	44,055,230	45,131,891	53,244,010	8,112,119	18.0
Employee Benefits	29,534,352	34,675,925	34,735,570	42,886,446	8,150,876	23.5
Services and Supplies	11,990,623	17,039,359	18,013,461	18,602,993	589,532	3.3
Capital Outlay	986,967	12,661,790	13,636,022	20,956,766	7,320,744	53.7
	<b>82,947,498</b>	<b>108,432,304</b>	<b>111,516,944</b>	<b>135,690,215</b>	<b>24,173,271</b>	<b>21.7</b>
<b>Expenditures by Division</b>						
PD-IDENTIFICATION	2,016,798	2,191,042	2,191,042	2,735,599	544,557	24.9
PD-ADMINISTRATION	1,899,217	13,999,964	12,988,470	23,222,442	10,233,972	78.8
PD-RECORDS	2,478,893	2,837,563	2,837,563	3,156,601	319,038	11.2
PD-SOUTH AREA COMMAND	17,805,862	22,292,246	22,832,670	23,515,458	682,788	3.0
PD-INVESTIGATION	10,272,274	10,406,740	10,530,807	11,362,267	831,460	7.9
PD-TRAINING	2,214,254	2,530,502	2,770,402	2,870,749	100,347	3.6
PD-INVESTIGATIVE SUPPORT BUREAU	4,372,725	4,419,660	4,727,599	4,970,659	243,060	5.1
PD-NARCOTICS	2,874,481	3,054,223	3,442,771	3,143,598	(299,173)	(8.7)
PD-COMMUNITY ENGAGEMENT	526,707	643,574	643,574	651,278	7,704	1.2
PD-SAFE STREETS 2000	-	82,500	82,500	75,000	(7,500)	(9.1)
PD-COMMUNICATIONS	3,917,028	4,222,822	4,222,822	5,243,311	1,020,489	24.2
PD-RESOURCE MANAGEMENT	3,858,333	8,211,139	8,726,570	7,993,990	(732,580)	(8.4)
PD-COMMUNICATIONS RADIO SHOP	852,003	1,121,598	1,097,598	1,132,198	34,600	3.2
PD-N W AREA COMMAND	17,839,824	18,563,727	20,167,206	20,596,993	429,787	2.1
PD-TECHNOLOGY NCIC	1,164,023	1,491,371	1,491,371	1,504,901	13,530	0.9
PD-MOBILE COMMAND CENTER	49,052	67,960	67,960	62,471	(5,489)	(8.1)
PD-INTERNAL AFFAIRS	1,253,663	1,158,518	1,158,518	1,569,706	411,188	35.5
PD-TRAFFIC	5,088,479	5,316,161	5,527,802	5,391,984	(135,818)	(2.5)
PD-CRIME ANALYSIS	529,107	777,740	777,740	816,277	38,537	5.0
PD-SPECIAL ASSIGNMENT UNIT	2,395,014	3,035,583	3,085,583	3,077,558	(8,025)	(0.3)
PD-N C AREA COMMAND	-	-	-	10,258,226	10,258,226	-
PD-ANIMAL CONTROL	1,539,761	2,007,671	2,146,376	2,338,948	192,572	9.0
	<b>82,947,498</b>	<b>108,432,304</b>	<b>111,516,944</b>	<b>135,690,215</b>	<b>24,173,271</b>	<b>21.7</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	35,699,872	43,803,855	43,973,855	60,791,691	16,817,836	38.2
POLICE DEPT GRANT FUND	1,591,485	1,402,169	2,864,093	1,901,384	(962,709)	(33.6)
FIRE DEPT GRANT FUND	20,701	-	-	-	-	-
CONTRIBUTIONS TO POLICE DEPARTMENT	23,476	24,050	24,050	24,050	(0)	(0.0)
CARES ACT	173,780	-	-	-	-	-
ARPA OF 2021	446	-	-	-	-	-
COPS GRANT	60,000	-	102,900	-	(102,900)	(100.0)
ASSET FORFEITURES-DOJ/DOT	87,211	-	597,044	-	(597,044)	(100.0)
PARKS & REC COMMUNITY EVENTS	78,661	-	-	-	-	-
NARCOTICS FORFEITURES	322,251	-	358,505	-	(358,505)	(100.0)
PUBLIC SAFETY TAX	31,078,150	34,267,903	34,267,903	37,175,689	2,907,786	8.5
MORE COPS SALES TAX	12,305,675	14,592,458	14,592,458	15,053,396	460,938	3.2
CCCPA 2016	570,228	2,252,657	2,252,657	2,114,571	(138,086)	(6.1)
E-911 FUND	203,803	239,733	239,733	239,733	-	-
WORKERS' COMPENSATION SELF INSURANCE	320,919	-	-	-	-	-
MOTOR EQUIPMENT	110,113	1,116,958	3,186,086	843,941	(2,342,145)	(73.5)
	<b>82,646,773</b>	<b>97,699,783</b>	<b>102,459,284</b>	<b>118,144,455</b>	<b>15,685,171</b>	<b>15.3</b>
<b>Capital Projects</b>						
TECHNOLOGY IMPROVEMENTS	-	-	(4,211,900)	-	4,211,900	(100.0)
PUBLIC SAFETY PROJECTS-POLICE	300,725	10,732,521	13,269,560	17,545,760	4,276,200	32.2
	<b>300,725</b>	<b>10,732,521</b>	<b>9,057,660</b>	<b>17,545,760</b>	<b>8,488,100</b>	<b>93.7</b>
<b>Total Police Department Expenditures</b>	<b>82,947,498</b>	<b>108,432,304</b>	<b>111,516,944</b>	<b>135,690,215</b>	<b>24,173,271</b>	<b>21.7</b>



CITY OF NORTH LAS VEGAS

Authorized Personnel - Police Department

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
PD-ADMINISTRATION	4.0	12.0	12.0	6.0	(6.0)
PD-ANIMAL CONTROL	7.0	9.0	9.0	11.0	2.0
PD-COMMUNICATIONS	8.0	11.0	11.0	23.0	12.0
PD-COMMUNICATIONS RADIO SHOP	3.0	3.0	3.0	3.0	-
PD-COMMUNITY ENGAGEMENT	-	-	-	1.0	1.0
PD-CRIME ANALYSIS	3.0	5.0	5.0	5.0	-
PD-IDENTIFICATION	9.0	10.0	10.0	15.0	5.0
PD-INTERNAL AFFAIRS	2.0	2.0	2.0	3.0	1.0
PD-INVESTIGATION	23.0	21.0	21.0	23.0	2.0
PD-INVESTIGATIVE SUPPORT BUREAU	7.0	7.0	7.0	7.0	-
PD-N C AREA COMMAND	-	-	-	81.0	81.0
PD-N W AREA COMMAND	30.0	24.0	24.0	32.0	8.0
PD-NARCOTICS	5.0	5.0	5.0	6.0	1.0
PD-RECORDS	19.0	21.0	21.0	19.0	(2.0)
PD-RESOURCE MANAGEMENT	4.0	6.0	6.0	7.0	1.0
PD-SOUTH AREA COMMAND	40.0	38.0	38.0	41.0	3.0
PD-SPECIAL ASSIGNMENT UNIT	6.0	5.0	5.0	5.0	-
PD-TECHNOLOGY NCIC	6.0	1.0	1.0	2.0	1.0
PD-TRAFFIC	7.0	8.0	8.0	7.0	(1.0)
PD-TRAINING	5.0	8.0	8.0	8.0	-
<b>Total FTE's General Fund</b>	<b>188.0</b>	<b>196.0</b>	<b>196.0</b>	<b>305.0</b>	<b>109.0</b>
<b>Public Safety Tax</b>					
PD-ADMINISTRATION	5.0	4.0	4.0	5.0	1.0
PD-COMMUNICATIONS	22.0	22.0	22.0	20.0	(2.0)
PD-COMMUNICATIONS RADIO SHOP	1.0	1.0	1.0	1.0	-
PD-COMMUNITY ENGAGEMENT	5.0	5.0	5.0	3.0	(2.0)
PD-IDENTIFICATION	6.0	5.0	5.0	5.0	-
PD-INTERNAL AFFAIRS	2.0	2.0	2.0	3.0	1.0
PD-INVESTIGATION	18.0	21.0	21.0	21.0	-
PD-INVESTIGATIVE SUPPORT BUREAU	8.0	7.0	7.0	7.0	-
PD-N W AREA COMMAND	43.0	40.0	40.0	34.0	(6.0)
PD-NARCOTICS	5.0	5.0	5.0	5.0	-
PD-RECORDS	7.0	8.0	8.0	9.0	1.0
PD-RESOURCE MANAGEMENT	2.0	2.0	2.0	1.0	(1.0)
PD-SOUTH AREA COMMAND	45.0	46.0	46.0	54.0	8.0
PD-SPECIAL ASSIGNMENT UNIT	4.0	5.0	5.0	5.0	-
PD-TECHNOLOGY NCIC	1.0	1.0	1.0	1.0	-
PD-TRAFFIC	6.0	7.0	7.0	7.0	-
PD-TRAINING	3.0	3.0	3.0	4.0	1.0
<b>Total Public Safety Tax</b>	<b>183.0</b>	<b>184.0</b>	<b>184.0</b>	<b>185.0</b>	<b>1.0</b>
<b>Other Funds</b>					
<b>Public Safety Support</b>					
PD-ADMINISTRATION	-	1.0	1.0	-	(1.0)
PD-SOUTH AREA COMMAND	24.0	18.0	18.0	15.0	(3.0)
PD-INVESTIGATION	3.0	2.0	2.0	1.0	(1.0)
PD-N W AREA COMMAND	-	3.0	3.0	4.0	1.0
<b>More Cops Sales Tax</b>					
PD-SOUTH AREA COMMAND	41.0	39.0	39.0	30.0	(9.0)
PD-INVESTIGATION	2.0	2.0	2.0	3.0	1.0
PD-INVESTIGATIVE SUPPORT BUREAU	2.0	2.0	2.0	2.0	-
PD-NARCOTICS	2.0	2.0	2.0	2.0	-
PD-N W AREA COMMAND	33.0	28.0	28.0	33.0	5.0
PD-INTERNAL AFFAIRS	2.0	1.0	1.0	1.0	-
PD-TRAFFIC	3.0	3.0	3.0	3.0	-
PD-SPECIAL ASSIGNMENT UNIT	2.0	2.0	2.0	1.0	(1.0)
<b>Total FTE's Other Funds</b>	<b>114.0</b>	<b>103.0</b>	<b>103.0</b>	<b>95.0</b>	<b>(8.0)</b>
<b>Total FTE's Police Department</b>	<b>485.0</b>	<b>483.0</b>	<b>483.0</b>	<b>585.0</b>	<b>102.0</b>



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# Public Works Department

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## Department Profile

Director of Public Works  
Dale Daffern

The Public Works Department is organized into six divisions, staffed by approximately 100 full time employees. Public Works consists of the following divisions: Administration, Development & Flood Control, Engineering & Construction Services, Infrastructure Maintenance, Real Property Services and Transportation Services.

## Division/Major Program Description

**Administration Division** - Directs all facets of the Department's operations, sets priorities, assigns resources. It is responsible for evaluating City services, interpreting policies, developing strategies and comprehensive programs tailored to promote public safety and serve community needs, recommending & prioritizing capital improvement projects based on anticipated service demands and funding, performing long range planning and strategic programming of City's infrastructure, and coordinating with Federal, State as well as other local government agencies on regional initiatives and issues that impact the City of North Las Vegas.

## Mission Statement

To provide responsive public services to our customers, and to promote the health, safety and welfare of our community. To provide a supportive, respectful working environment which encourages personal and professional growth.

**Development & Flood Control Division (DFC)** - Reviews, approves, and permits all private development within the City. Manages the City's floodplain. Administers the City's compliance with various environmental permits.

**Engineering & Construction Services Division (ECSD)** - Plans, designs and constructs the City's Capital Improvement Plan Projects. Inspects all off-site improvements throughout the City. Provides Land Survey and GIS Mapping Services.

**Infrastructure Maintenance Division** - Maintains all City roadways, parks, and buildings.

**Real Property Services Division** - Acquires all City property, right-of-way and easements for capital improvement and development projects. Completes reviews for planning commission actions, civil plans, building plans and mapping. Responsible for City property management, special improvement district coordination, and annexations.

**Transportation Services** - Reviews and approves traffic and barricade submittals. Maintains all streetlights, park lights, and traffic signals. Responsible for fleet services.



CITY OF NORTH LAS VEGAS

Performance Metrics	2022 Actual	2023 Goal	2023		Trend
			Estimated	2024 Goal	
CIP Acquisitions	24	80	80	80	▲
Billboard and Cell Site Leases	\$494,532.	\$500,411.	\$500,411.	\$500,411.	▲
Crackseal Material Applied by Ton	235,465	1,125,000	1,125,000	1,125,000	▲
Trip Hazards Removed (Linear Ft.)	1,835	2,400	2,400	2,400	▲

**FY2022-23 Highlights**

<input checked="" type="checkbox"/>	RPS Reviewed 29 Task Force meeting plans; 152 Planning Commission Items; 302 civils and/or maps; and 137 building plans.
<input checked="" type="checkbox"/>	Fleet Operations added 156 new vehicles and equipment to the City's fleet.
<input checked="" type="checkbox"/>	Engineering & Construction Services completd 10 Capital Improvement Plan (CIP) projects totaling \$38.14M.
<input checked="" type="checkbox"/>	Completed 4 Annexations totaling 1,568.6 acres of land adding over two square miles to the City boundary.
<input checked="" type="checkbox"/>	Roadway Operations removed 9,004 cubic yards of trash and debris from the City's roadways.

**FY2023-24 Goals**

●	Finalize Hartke Park Land Exchange with CCSD and LWCF Park Conversion.
●	Have all City-owned fiber optic conduit and lines located in the City GIS system database and be available for use for the 811 Call-Before-You-Dig line locate system. It is a Federal requirement to be able to locate and identify all public utilities owned and/or operated by an entity.
●	Traffic Operations to complete remarking and replacment of all signs in the Downtown core area.
●	Meet 90% of expedited plan review turn-around times in Development/Flood Control.
●	Update Citywide Roadway Pavement Condition Model.

**Authorized Personnel - Public Works**

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
PW-BUILDING MAINTENANCE	16.0	22.7	22.7	22.7	-
PW-BEAUTIFICATION	14.0	15.0	15.0	15.0	-
PW-TRAFFIC OPERATIONS	3.5	3.5	3.5	4.0	0.5
PW-DEV FLOOD CONTROL	8.3	12.5	12.5	18.5	6.0
PW-ADMINISTRATION	3.0	3.0	3.0	3.0	-
PW-ROADWAY OPERATIONS	-	-	-	1.0	1.0
PW-ENG & CONSTRUCTION SRVCS	20.5	23.5	23.5	25.0	1.5
PW-REAL PROPERTY SERVICES	6.0	5.0	5.0	7.0	2.0
<b>Total FTE's General Fund</b>	<b>71.3</b>	<b>85.2</b>	<b>85.2</b>	<b>96.2</b>	<b>11.0</b>
<b>Other Funds</b>					
<b>Water / Wastewater Utility Fund</b>					
PW-FLEET OPERATIONS	1.0	-	-	1.0	1.0
<b>Municipal Court Support</b>					
PW-FLEET OPERATIONS	-	-	-	1.0	1.0
<b>Special Purpose</b>					
PW-BEAUTIFICATION	1.5	1.0	1.0	1.5	0.5
PW-TRAFFIC OPERATIONS	19.0	21.0	21.0	21.5	0.5
PW-ADMINISTRATION	1.0	1.0	1.0	1.0	-
PW-ROADWAY OPERATIONS	22.0	23.0	23.0	23.0	-
PW-DEVELOPER AGREEMENTS	2.0	2.0	2.0	2.0	-
<b>Motor Equipment</b>					
PW-FLEET OPERATIONS	14.5	15.5	15.5	16.5	1.0
<b>Total FTE's Other Funds</b>	<b>61.0</b>	<b>63.5</b>	<b>63.5</b>	<b>67.5</b>	<b>4.0</b>
<b>Total FTE's Public Works</b>	<b>132.3</b>	<b>148.7</b>	<b>148.7</b>	<b>163.7</b>	<b>15.0</b>



CITY OF NORTH LAS VEGAS

Department Financial Trend - Public Works

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	7,934,177	10,801,119	10,871,619	12,069,762	1,198,143	11.0
Employee Benefits	4,410,008	5,905,576	5,905,576	6,863,137	957,561	16.2
Services and Supplies	14,284,101	18,534,357	19,635,288	25,126,737	5,491,449	28.0
Capital Outlay	27,852,264	156,800,059	167,623,370	215,564,263	47,940,893	28.6
Miscellaneous Other	128,993	-	-	-	-	-
	<b>54,609,543</b>	<b>192,041,111</b>	<b>204,035,853</b>	<b>259,623,899</b>	<b>55,588,046</b>	<b>27.2</b>
<b>Expenditures by Division</b>						
PW-FLEET OPERATIONS	5,335,257	9,954,087	10,637,531	12,423,584	1,786,053	16.8
PW-BUILDING MAINTENANCE	3,706,028	35,383,443	35,953,371	22,431,425	(13,521,946)	(37.6)
PW-CITY HALL MAINTENANCE	1,176,384	1,283,539	1,283,539	1,413,042	129,503	10.1
PW-BEAUTIFICATION	1,162,289	1,388,274	1,705,249	1,765,922	60,673	3.6
PW-TRAFFIC OPERATIONS	5,844,268	33,239,512	29,037,925	54,267,256	25,229,331	86.9
PW-DEV FLOOD CONTROL	20,341,295	25,639,787	26,064,787	53,667,173	27,602,386	105.9
PW-ADMINISTRATION	622,147	806,001	806,001	868,129	62,128	7.7
PW-ROADWAY OPERATIONS	12,497,405	79,905,934	93,631,655	107,982,988	14,351,333	15.3
PW-ENG & CONSTRUCTION SRVCS	2,924,017	3,513,177	3,685,006	3,594,397	(90,609)	(2.5)
PW-REAL PROPERTY SERVICES	827,139	604,419	604,419	825,016	220,597	36.5
PW-CONSTRUCTION SERV	(169,180)	-	184,245	16,585	(167,660)	(91.0)
PW-SURVEY	3,061	-	119,187	4,916	(114,271)	(95.9)
PW-DEVELOPER AGREEMENTS	339,433	322,938	322,938	363,466	40,528	12.5
	<b>54,609,543</b>	<b>192,041,111</b>	<b>204,035,853</b>	<b>259,623,899</b>	<b>55,588,046</b>	<b>27.2</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	9,445,855	14,857,061	15,907,028	16,954,946	1,047,918	6.6
FIRE DEPT GRANT FUND	1,642	-	-	-	-	-
VACANT BLDG. CLEARANCE	(480)	-	-	-	-	-
ARPA OF 2021	-	-	1,000	-	(1,000)	(100.0)
JUDICIAL ENFORCEMENT SERVICE FUND	(0)	-	-	91,711	91,711	-
STREET MAINTENANCE, PARKS, FIRE STATIONS	6,423,388	8,251,133	8,251,133	7,855,444	(395,689)	(4.8)
LIBRARY DISTRICT FUND	12,145	13,750	13,750	12,500	(1,250)	(9.1)
FUEL TAXES - ROAD OPERATIONS FUND	2,788,448	4,004,927	4,004,927	4,144,856	139,929	3.5
PW NON-CIP REIMBURSABLE PROGRAMS	1,059,287	2,671,756	2,671,756	2,676,212	4,456	0.2
GRANT FUND - NON CAPITAL PROJECTS	37,834	-	-	-	-	-
DEVELOPER AGREEMENTS	339,433	322,938	322,938	363,466	40,528	12.5
WATER UTILITY	164,249	-	-	102,674	102,674	-
WATER CIP	(124,968)	14,000	14,000	14,000	-	-
WASTEWATER UTILITY	(22,990)	-	-	-	-	-
WASTEWATER CIP	29,518	6,000	6,000	6,000	-	-
MUNICIPAL GOLF COURSE	487	6,800	6,800	6,800	0	0.0
WORKERS' COMPENSATION SELF INSURANCE	3,573	-	-	-	-	-
MOTOR EQUIPMENT	5,172,055	9,818,819	18,238,979	14,336,486	(3,902,493)	(21.4)
	<b>25,329,476</b>	<b>39,967,184</b>	<b>49,438,311</b>	<b>46,565,094</b>	<b>(2,873,217)</b>	<b>(5.8)</b>
<b>Capital Projects</b>						
MUNICIPAL INFRASTRUCTURE	1,067,081	31,367,500	31,278,125	18,140,000	(13,138,125)	(42.0)
PARKS & RECREATION CAPITAL PROJECTS	28,783	-	32,500	-	(32,500)	(100.0)
STREET PROJECTS	744,436	7,735,700	3,285,700	12,531,250	9,245,550	281.4
PUBLIC SAFETY PROJECTS-POLICE	6,285	-	-	-	-	-
PUBLIC SAFETY PROJECTS-FIRE	592	-	-	-	-	-
TRAFFIC SIGNAL PROJECTS	15,507	4,764,100	4,764,100	5,126,600	362,500	7.6
FC - FLOOD CONTROL PROJECTS	10,961,608	22,662,726	22,662,726	50,244,305	27,581,579	121.7
FC - TRANSPORTATION PROJECTS	8,450,455	-	-	-	-	-
RTC - TRANSPORTATION PROJECTS	6,333,522	84,112,401	84,112,401	126,128,400	42,015,999	50.0
NDOT - CAPITAL PROJECTS	1,625,783	1,431,500	8,431,990	888,250	(7,543,740)	(89.5)
PARKS & REC PROJECTS - BLM	46,014	-	30,000	-	(30,000)	(100.0)
	<b>29,280,067</b>	<b>152,073,927</b>	<b>154,597,542</b>	<b>213,058,805</b>	<b>58,461,263</b>	<b>37.8</b>
<b>Total Public Works Expenditures</b>	<b>54,609,543</b>	<b>192,041,111</b>	<b>204,035,853</b>	<b>259,623,899</b>	<b>55,588,046</b>	<b>27.2</b>



# Utilities Department



Director of Utilities  
Thomas Brady

**Mission Statement**  
Provide quality, cost effective utility services meeting the needs of our community.



## Department Profile

The Utilities Department is solely funded by the City of North Las Vegas Water and Wastewater Enterprise Funds. Enterprise Funds are used to

account for operations financed and operated in a manner similar to a private business. The City of North Las Vegas' intent is that all costs associated with providing utility (water and wastewater) service to the general public are financed and recovered through user charges.

The Utilities Department is organized into five divisions. The organizational structure allows the Department to provide a full complement of business services and operate more efficiently as a business. In addition to providing quality customer service, fiscal responsibility, and safe, reliable product and services, the department is also responsible for planning orderly development and growth for utility infrastructure expansion.

## Division/Major Program Description

**Administration Division** directs all facets of the Department operations, sets goals and priorities, and assigns resources.

The **Business Services Division** ensures that the customer receives the best service while protecting and enhancing the revenues and assets of the City's Utilities Department.

It is organized into two sections: Office Customer Service and Field Customer Service.

The **Finance Division** provides purchasing, accounting, budgeting, forecasting and billing, bill printing and bill payment processing services for the department. In addition, printing services for the city have been restructured and assigned to bill printing staff.

The **Utilities Operations Division** is responsible for providing safe and reliable water and wastewater service to our customers. It is organized into two sections: Field Services and Water Operations.

The **Water Reclamation Division** operates and maintains the City's Water Reclamation Facility (WRF) and operates the City's Pretreatment program. These functions are divided into three key Sections: Operations, Maintenance and Electronics. Its mission is to provide a high quality of wastewater treatment to meet all local, state, and federal regulatory requirements and be able to do so in the most cost effective manner.

The WRF utilizes MBR Technology as the treatment process, which is state of the art, and with a current average daily flow of 19.53 MGD, provides wastewater treatment to over 74,818 customers located in the City of North Las Vegas and portions of Clark County.



CITY OF NORTH LAS VEGAS

Performance Metrics	2022 Actual	2023 Goal	2023		Trend
			Estimated	2024 Goal	
Wastewater treatment cost per MGD	\$1,712/MG	\$1,793/MG	\$1,760/MG	\$1,865/MG	▲
Total of all incoming calls	295,000	305,000	295,000	300,000	↔
Calls received (by a representative)	80,500	95,000	188,000	190,000	▲
Calls abandoned*	24,300	19,000	76,000	70,000	▲
% Calls answered	93.00%	98.00%	96.00%	97.00%	▲
Total in person transactions	80	0	2,000	4,000	▲
Total requests via email	55,700	65,000	78,000	85,000	▲
% Service requests-completed when scheduled	96.00%	97.00%	96.00%	97.00%	↔
Number of meters reads collected electronically	1,082,749	1,200,000	1,149,814	1,200,000	▲
Number of meters read manually	119,810	100,000	28,393	20,000	▼
Percent read electronically	90.04%	92.31%	97.50%	98.36%	▲
Unaccounted for Water Rate	9.33%	8.00%	6.90%	6.00%	▼
Valves Exercised	550	800	235	1500	▼
Valves exercised (% of goal)	62.50%		29.38%		▼
Fire Hydrant Maintenance	150	150	305	500	▲
Fire hydrant maintenance	100.00%		203.33%		▲
Sewer Maintenance Cleaning in L.F.	480,480	1,242,912	567,283.20	1,267,200	▲
Sewer Maintenance cleaning %					↔
Camera/sewer line TV in L.F.	190,080	1,242,912	26,189	1,267,200	▼
Camera/sewer line TV (% of goal)					↔
Sanitary Sewer overflow	11	0	11	0	↔
Drop Inlet Cleaned/Inspected	673	596	607	596	▼
Drop inlet cleaned/inspected %					↔
Grease Inspections	450	500	622	500	▲
% Permit regulatory compliance	100.00%	100.00%	100.00%	100.00%	↔
OSHA Recordable Accidents	7	5	4	3	▼
Upgrade AMI meters	19,500	30,427	17,017	200	▼

**FY2022-23 Highlights**

☑	Complete the AMI Project to replace old water meters that have outlived their useful life with new smart meters. As a result, immediate operational improvements reflected a reduction of the unaccounted for water to 8%.
☑	Establish a Utilities Conservation Section to address increasing regional conservation goals for water waste tracking, monitoring and sustainability, as well as for meeting the North Las Vegas and regional responsibilities in an effort to reduce annual water consumption per capita. Revise the City's Irrigation Watering Groups to be compatible with all the other regional agencies and jurisdictions and to streamline water waste enforcement.
☑	Solicited bids and began construction for the equipping of four new drinking water wells into the Las Vegas Valley's groundwater aquifer in a multi-phase effort to reestablish four of the City's defunct wells. Successfully completed the design and bidding of the Apex Elevated Reservoir project which includes a 1.25 MG composite reservoir.
☑	Complete the setup of an interim septage waste receiving station at the City's WRF to provide sewage and chemical toilet waste disposal from new Apex-area commercial vendors. Established a new rate structure associated with the service.
☑	Initiated manhole inspection program to identify deteriorating manholes for rehabilitation and coating. Completed 1,986 inspections.



CITY OF NORTH LAS VEGAS

FY2023-24 Goals	
•	Continue collaboration with SNWA on development of the \$700M Garnet Valley Water System and Wastewater System Projects. Of the 3 water projects and 5 wastewater projects in design, anticipate bidding and construction start-up on 2 of the wastewater projects for construction completion of the program of January 2028.
•	Solicit bids and begin construction of the Sloan Channel Effluent Conveyance repair project.
•	Complete construction of the Flow Equalization Basin at the City's Water Reclamation Facility to balance diurnal flows and better manage and process wastewater. Complete construction of a permanent septage transfer station.
•	Continue progress with the City-oversized water line to Apex with a goal of completing construction of the Phase 2 improvements, which includes 32,000 linear feet of 24 inch water main, 1 pump station and 1 reservoir tank, and completing the design of the Phase 3 improvements, which include 22,000 linear feet of 24 inch water main and 1 reservoir.
•	Update billing equipment and streamline the billing process using raw data.

Department Financial Trend - Utility Department

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	10,724,643	14,106,762	14,106,762	15,619,921	1,513,159	10.7
Employee Benefits	(4,319,402)	8,162,399	8,162,399	9,198,528	1,036,129	12.7
Services and Supplies	54,110,329	59,594,201	57,342,926	59,940,554	2,597,628	4.5
Capital Outlay	17,453,472	76,015,370	65,017,671	94,160,371	29,142,700	44.8
Debt Service - Principal	9,317,994	10,602,753	10,602,753	11,169,671	566,918	5.3
Debt Service - Interest Expense	12,785,277	12,321,322	12,321,322	11,848,657	(472,665)	(3.8)
Bond Premiums and discounts	(338,753)	-	-	-	-	-
	<b>99,733,561</b>	<b>180,802,807</b>	<b>167,553,833</b>	<b>201,937,701</b>	<b>34,383,868</b>	<b>20.5</b>
<b>Expenditures by Division</b>						
UD-ADMINISTRATION	(5,939,916)	3,587,283	3,577,258	3,705,678	128,420	3.6
UD-OPERATIONS	32,800,225	36,744,395	36,744,395	35,938,578	(805,817)	(2.2)
UD-PUMP OPERATIONS	2,290,580	3,390,182	3,378,670	3,823,981	445,311	13.2
UD-SUPPORT SERVICES	21,460,654	23,793,987	24,199,036	24,862,115	663,079	2.7
UD-PRETREATMENT	1,492,876	3,087,612	3,087,612	3,507,938	420,326	13.6
UD-FIELD SERVICES	3,343,119	6,054,189	6,044,677	6,063,848	19,171	0.3
UD-MAPPING	423,422	500,094	500,094	534,825	34,731	6.9
UD-PLANNING	356,229	559,870	559,870	525,043	(34,827)	(6.2)
UD-DEVELOPMENT	927,084	891,161	891,161	975,716	84,555	9.5
UD-OFFICE CUSTOMER SERVICE	1,338,260	2,572,357	2,498,357	2,428,338	(70,019)	(2.8)
UD-FIELD CUSTOMER SERVICE	1,504,343	4,350,851	4,350,851	4,334,979	(15,872)	(0.4)
UD-FINANCIAL	2,783,593	3,705,799	3,705,799	3,772,688	66,889	1.8
UD-BACKFLOW	337,011	551,372	551,372	486,356	(65,016)	(11.8)
UD-TECHNICAL SERVICES	64,657	336,400	336,400	363,763	27,363	8.1
UD-INSPECTION	1,296,671	1,594,654	1,636,360	1,469,157	(167,203)	(10.2)
UD-CIP DESIGN/CONST MGT	27,432,653	75,510,580	61,919,900	97,586,273	35,666,373	57.6
UD-WATER RECLAMATION FACILITY	7,822,100	13,572,021	13,572,021	11,558,427	(2,013,594)	(14.8)
	<b>99,733,561</b>	<b>180,802,807</b>	<b>167,553,833</b>	<b>201,937,701</b>	<b>34,383,868</b>	<b>20.5</b>
<b>Expenditures by Fund</b>						
GRANT FUND - NON CAPITAL PROJECTS	-	-	-	-	-	-
WATER UTILITY	88,825,651	105,242,652	106,692,227	104,351,428	(2,340,799)	(2.2)
WATER CIP	7,545,438	47,270,580	21,317,433	73,311,273	51,993,840	243.9
WASTEWATER UTILITY	8,185,016	49,575	-	-	-	-
WASTEWATER - RECLAMATION PROJECT	(99,460)	-	-	-	-	-
WASTEWATER CIP	2,844,109	28,240,000	39,502,467	24,275,000	(15,227,467)	(38.5)
SELF-INSURANCE	(7,555,542)	-	-	-	-	-
WORKERS' COMPENSATION SELF INSURANCE	(50,018)	-	-	-	-	-
EMPLOYEE BENEFITS	5,987	-	-	-	-	-
MOTOR EQUIPMENT	32,380	-	41,706	-	(41,706)	(100.0)
<b>Total Operating Funds</b>	<b>99,733,561</b>	<b>180,802,807</b>	<b>167,553,833</b>	<b>201,937,701</b>	<b>34,383,868</b>	<b>20.5</b>
<b>Total Utility Department Expenditures</b>	<b>99,733,561</b>	<b>180,802,807</b>	<b>167,553,833</b>	<b>201,937,701</b>	<b>34,383,868</b>	<b>20.5</b>



CITY OF NORTH LAS VEGAS

Authorized Personnel - Utility Department

	2022 Actual FTE's	2023 Adopted Budget FTE's	2023 Projection FTE's	2024 Adopted Budget FTE's	Net Chg
<b>Water / Wastewater Utility Fund</b>					
UD-ADMINISTRATION	12.0	19.0	19.0	21.0	2.0
UD-PUMP OPERATIONS	17.0	11.0	11.0	15.0	4.0
UD-SUPPORT SERVICES	-	1.0	1.0	1.0	-
UD-PRETREATMENT ENVIRONMENTAL	3.0	12.0	12.0	13.0	1.0
UD-FIELD SERVICES	30.0	34.0	34.0	34.0	-
UD-MAPPING	4.0	3.0	3.0	4.0	1.0
UD-PLANNING	4.7	1.5	1.5	1.5	-
UD-DEVELOPMENT	3.0	6.0	6.0	6.0	-
UD-OFFICE CUSTOMER SERVICE	23.0	23.0	23.0	21.0	(2.0)
UD-FIELD CUSTOMER SERVICE	14.0	13.0	13.0	13.0	-
UD-FINANCIAL	10.0	9.0	9.0	11.0	2.0
UD-BACKFLOW	-	4.0	4.0	3.0	(1.0)
UD-TECHNICAL SERVICES	2.0	2.0	2.0	2.0	-
UD-INSPECTION	6.5	10.5	10.5	8.0	(2.5)
UD-WATER RECLAMATION FACILITY	26.0	27.0	27.0	29.5	2.5
<b>Total FTE's Utility Department</b>	<b>155.2</b>	<b>176.0</b>	<b>176.0</b>	<b>183.0</b>	<b>7.0</b>



Careers on Wheels Day



# General Expense & Debt Service

## Department Profile

The General Expense Department is used to track expenditures that can be used citywide and are not associated with a specific department. Services and supplies reflected in this organization primarily represent utilities used throughout the City campuses including water, electricity, natural gas, postage, and communications.

A Contingency amount of \$500,000 is available to fund emergency or unforeseen occurrences and is reflected in the Transfers and Other Expenses line of this budget. Interfund transfers for all funds total \$115,491,618 are also included in the Transfers and Other Expenses budget. The following pages include a reconciliation of the interfund transfers for FY 2023-24 and the department financial trend.

### Fiscal 2024 Transfer Reconciliation

				Revenues - Transfers In	
Fund	Account	Amount	Fund Description	Account Description	
00100	370610	19,200,000	GENERAL FUND	TRF FROM-WATER	
00200	370100	129,000	POLICE DEPT GRANT FUND	TRF FROM-GENERAL	
00311	370100	8,516,350	DEBT SERVICE OPERATING	TRF FROM-GENERAL	
00408	370100	10,420,000	TECHNOLOGY IMPROVEMENTS	TRF FROM-GENERAL	
00408	370265	400,000	TECHNOLOGY IMPROVEMENTS	TRF FROM-JUDICIAL ENFORCEMENT SERVICE FUND	
00411	370100	16,640,000	MUNICIPAL INFRASTRUCTURE	TRF FROM-GENERAL	
00411	370268	600,000	MUNICIPAL INFRASTRUCTURE	TRF FROM-STREET MAINTENANCE PROGRAM	
00413	370100	19,564,382	PARKS & RECREATION CAPITAL PROJECTS	TRF FROM-GENERAL	
00413	370253	186,427	PARKS & RECREATION CAPITAL PROJECTS	TRF FROM-PARK DISTRICT NO. III	
00413	370255	3,572	PARKS & RECREATION CAPITAL PROJECTS	TRF FROM-PARK DISTRICT NO. V	
00413	370268	2,774,588	PARKS & RECREATION CAPITAL PROJECTS	TRF FROM-STREET MAINTENANCE PROGRAM	
00415	370100	4,050,000	STREET PROJECTS	TRF FROM-GENERAL	
00415	370268	2,030,000	STREET PROJECTS	TRF FROM-STREET MAINTENANCE PROGRAM	
00415	370293	1,025,250	STREET PROJECTS	TRF FROM FUEL TAXES - ROADWAY OPERATIONS FUND	
00425	370100	3,300,000	PUBLIC SAFETY PROJECTS-POLICE	TRF FROM-GENERAL	
00425	370287	1,472,880	PUBLIC SAFETY PROJECTS-POLICE	TRF FROM-PUBLIC SAFETY TAX	
00426	370268	2,580,000	PUBLIC SAFETY PROJECTS-FIRE	TRF FROM-STREET MAINTENANCE PROGRAM	
00613	370610	18,598,169	WATER CIP	TRF FROM-WATER	
00623	370610	3,770,000	WASTEWATER CIP	TRF FROM-WATER	
00623	370620	6,000	WASTEWATER CIP	TRF FROM-WASTEWTR	
00630	370100	225,000	MUNICIPAL GOLF COURSE	TRF FROM-GENERAL	
		<b>115,491,618</b>	<b>Total Transfers In</b>		

### Expenditures - Transfers Out

Fund	Account	Amount	Fund Description	Account Description	
00100	470200	129,000	GENERAL FUND	TRF TO-MISCELLANEOUS GRANT FUNDS	
00100	470311	8,516,350	GENERAL FUND	TRF TO-DEBT SERVICE (OPERATING)	
00100	470408	10,420,000	GENERAL FUND	TRF TO-TECHNOLOGY IMPROVEMENTS	
00100	470411	16,640,000	GENERAL FUND	TRF TO-GENERAL GOVT CAPITAL IMPROVEMENTS	
00100	470413	19,564,382	GENERAL FUND	TRF TO-PARKS & RECREATION CAPITAL PROJECTS	
00100	470415	4,050,000	GENERAL FUND	TRF TO-STREET PROJECTS	
00100	470425	3,300,000	GENERAL FUND	TRF TO-PUBLIC SAFETY PROJECTS-POLICE	
00100	470630	225,000	GENERAL FUND	TRF TO-GOLF COURSE	
00253	470413	186,427	PARK DISTRICT NO. III	TRF TO-PARKS & RECREATION CAPITAL PROJECTS	
00255	470413	3,572	PARK DISTRICT NO. V	TRF TO-PARKS & RECREATION CAPITAL PROJECTS	
00265	470408	400,000	JUDICIAL ENFORCEMENT SERVICE FUND	TRF TO-TECHNOLOGY IMPROVEMENTS	
00268	470411	600,000	STREET MAINTENANCE, PARKS, FIRE STATIONS	TRF TO-GENERAL GOVT CAPITAL IMPROVEMENTS	
00268	470413	2,774,588	STREET MAINTENANCE, PARKS, FIRE STATIONS	TRF TO-PARKS & RECREATION CAPITAL PROJECTS	
00268	470415	2,030,000	STREET MAINTENANCE, PARKS, FIRE STATIONS	TRF TO-STREET PROJECTS	
00268	470426	2,580,000	STREET MAINTENANCE, PARKS, FIRE STATIONS	TRF TO-PUBLIC SAFETY PROJECTS-FIRE	
00287	470425	1,472,880	PUBLIC SAFETY TAX	TRF TO-PUBLIC SAFETY PROJECTS-POLICE	
00293	470415	1,025,250	FUEL TAXES - ROAD OPERATIONS FUND	TRF TO-STREET PROJECTS	
00610	470100	19,200,000	WATER UTILITY	TRF TO-GENERAL FUND	
00610	470613	18,598,169	WATER UTILITY	TRF TO-WATER CIP 613	
00610	470623	3,770,000	WATER UTILITY	TRF TO-WW CIP 623	
00620	470623	6,000	WASTEWATER UTILITY	TRF TO-WW CIP 623	
		<b>115,491,618</b>	<b>Total Transfers Out</b>		



CITY OF NORTH LAS VEGAS

Department Financial Trend - General Expense

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	4,617,654	-	-	-	-	-
Employee Benefits	9,107,584	2,100,000	2,100,000	2,100,000	-	-
Services and Supplies	914,292	7,060,626	4,898,659	7,573,099	2,674,440	54.6
Capital Outlay	16,023	8,012,959	8,460,195	3,932,357	(4,527,838)	(53.5)
Miscellaneous Other	(45,990)	-	-	-	-	-
Inter-fund Operating Transfers (out)	124,757,075	115,710,308	139,429,586	115,491,618	(23,937,968)	(17.2)
Contingencies	-	500,000	500,000	500,000	0	0.0
	<b>139,366,638</b>	<b>133,383,893</b>	<b>155,388,440</b>	<b>129,597,074</b>	<b>(25,791,366)</b>	<b>(16.6)</b>
	5,326,689	496,500	(2,342,057)	496,500		
<b>Expenditures by Division</b>						
GE-CONTINGENCY	-	500,000	500,000	500,000	0	0.0
GE-EMPLOYEE BENEFITS	5,326,689	496,500	496,500	496,500	-	-
FN-GENERAL EXPENSE	9,282,874	16,677,085	14,962,354	13,108,956	(1,853,398)	(12.4)
GE-TRANSFERS OUT	124,757,075	115,710,308	139,429,586	115,491,618	(23,937,968)	(17.2)
	<b>139,366,638</b>	<b>133,383,893</b>	<b>155,388,440</b>	<b>129,597,074</b>	<b>(25,791,366)</b>	<b>(16.6)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	51,870,192	53,089,835	50,322,867	70,421,331	20,098,464	39.9
LAND FUND	-	-	20,000	-	(20,000)	(100.0)
CARES ACT	-	-	-	-	-	-
PARK DISTRICT NO. III	511,250	480,000	526,868	186,427	(340,441)	(64.6)
PARK DISTRICT NO. IV	205,000	205,000	205,000	-	(205,000)	(100.0)
PARK DISTRICT NO. V	25,000	-	-	3,572	3,572	-
JUDICIAL ENFORCEMENT SERVICE FUND	-	-	-	400,000	400,000	-
STREET MAINTENANCE, PARKS, FIRE STATIONS	2,993,750	8,200,000	9,487,528	7,984,588	(1,502,940)	(15.8)
COURT FACILITIES ADMIN ASSESSMENT	300,000	-	-	-	-	-
FORENSIC SERVICES	24,595	-	-	-	-	-
PARKS & REC COMMUNITY EVENTS	80,000	-	-	-	-	-
SPECIAL A.V. TRANSPORTATION	-	-	-	-	-	-
DESERT TORTOISE FUND	-	-	-	-	-	-
PUBLIC SAFETY TAX	1,573,770	367,215	367,215	1,472,880	1,105,665	301.1
FUEL TAXES - ROAD OPERATIONS FUND	575,000	61,000	121,000	1,025,250	904,250	747.3
PW NON-CIP REIMBURSABLE PROGRAMS	-	-	-	-	-	-
WATER UTILITY	67,619,652	61,865,384	80,876,718	41,568,169	(39,308,549)	(48.6)
WASTEWATER UTILITY	-	6,000	6,000	6,000	-	-
EMPLOYEE BENEFITS	13,438,802	2,596,500	2,596,500	2,596,500	-	-
MOTOR EQUIPMENT	133,604	6,512,959	9,013,744	3,932,357	(5,081,387)	(56.4)
	<b>139,350,615</b>	<b>133,383,893</b>	<b>153,543,440</b>	<b>129,597,074</b>	<b>(23,946,366)</b>	<b>(15.6)</b>
<b>Capital Projects</b>						
MUNICIPAL INFRASTRUCTURE	16,023	-	-	-	-	-
PARKS & RECREATION CAPITAL PROJECTS	-	-	1,845,000	-	(1,845,000)	(100.0)
	<b>16,023</b>	<b>-</b>	<b>1,845,000</b>	<b>-</b>	<b>(1,845,000)</b>	<b>(100.0)</b>
<b>Total General Expense Expenditures</b>	<b>139,366,638</b>	<b>133,383,893</b>	<b>155,388,440</b>	<b>129,597,074</b>	<b>(25,791,366)</b>	<b>(16.6)</b>

Department Financial Trend - Debt Service

	2022 Actual	2023 Adopted Budget	2023 Projection	2024 Adopted Budget	2023 vs. 2024 Amount	Variance Percent
<b>Expenditures by Object</b>						
Services and Supplies	28,500	5,000	5,000	5,000	(0)	(0.0)
Debt Service - Principal	3,455,000	3,780,000	3,780,000	3,975,000	195,000	5.2
Debt Service - Interest Expense	4,898,100	4,725,350	4,725,350	4,536,350	(189,000)	(4.0)
	<b>8,381,600</b>	<b>8,510,350</b>	<b>8,510,350</b>	<b>8,516,350</b>	<b>6,000</b>	<b>0.1</b>
<b>Expenditures by Division</b>						
GE-DEBT-2011 BUILDING REFUNDING BONDS	-	1,792,100	1,792,100	1,796,850	4,750	0.3
GE-DEBT-2021 REFUNDING BONDS	1,819,600	-	-	-	-	-
GE-DEBT-2018 BUILDING REFUNDING BONDS	6,562,000	6,718,250	6,718,250	6,719,500	1,250	0.0
	<b>8,381,600</b>	<b>8,510,350</b>	<b>8,510,350</b>	<b>8,516,350</b>	<b>6,000</b>	<b>0.1</b>
<b>Expenditures by Fund</b>						
DEBT SERVICE OPERATING	<b>8,381,600</b>	<b>8,510,350</b>	<b>8,510,350</b>	<b>8,516,350</b>	<b>6,000</b>	<b>0.1</b>
<b>Total Debt Service Expenditures</b>	<b>8,381,600</b>	<b>8,510,350</b>	<b>8,510,350</b>	<b>8,516,350</b>	<b>6,000</b>	<b>0.1</b>



# Supplemental Requests

**FY 2024 Approved Supplemental Requests**

Fund-Division	Request # & Description	FTEs	Salaries & Benefits	Recurring S & S	Cap & Non-Recurring	Total Request
<b>CITY CLERK DEPT</b>						
CC-ADMINISTRATION	CC-001 Special Assistant to the Director/Mgr	1.00	107,461	500	3,500	111,461
CC-ADMINISTRATION	CC-002 Deputy City Clerk Lead	1.00	107,461	1,000	3,500	111,961
CC-ADMINISTRATION	CC-003 CivicPlus Municipal Code	-	-	25,000	-	25,000
CC-ADMINISTRATION	CC-004 CivicPlus Municipal Code	-	-	7,500	-	7,500
CC-ADMINISTRATION	CC-005 Desk Chairs for the Clerk's Office	-	-	-	9,600	9,600
CC-ADMINISTRATION	CC-006 Increase Division Operating Costs	-	-	42,212	5,400	47,612
CC-ADMINISTRATION	CC-007 Wordly Language Translation	-	-	5,625	-	5,625
CC-ADMINISTRATION	CC-008 Transcription HUB Services	-	-	12,000	-	12,000
<b>Total</b>		<b>2.00</b>	<b>214,921</b>	<b>93,837</b>	<b>22,000</b>	<b>330,758</b>
<b>COMM CORR CTR DEPT</b>						
CCC-DETENTION COMMAND	CCC-001 Training	-	-	22,090	-	22,090
CCC-DETENTION COMMAND	CCC-002 Uniforms	-	-	35,000	-	35,000
CCC-DETENTION COMMAND	CCC-003 Tasers	-	-	153,000	-	153,000
CCC-DETENTION COMMAND	CCC-004 Radios	-	-	76,500	-	76,500
<b>Total</b>		-	-	<b>286,590</b>	-	<b>286,590</b>
<b>CITY MGR DEPT</b>						
CM-COMMUNICATIONS	CM-001 Communications Initial Operating Budget	-	-	159,564	12,000	171,564
<b>Total</b>		-	-	<b>159,564</b>	<b>12,000</b>	<b>171,564</b>
<b>COMMUNITY SERVICES AND ENGAGEMENT</b>						
CSE-PARKING SERVICES	CSE-001 Increase Division Operating Costs	-	-	89,275	-	89,275
CSE-ADMINISTRATION	CSE-003 Increase Division Operating Costs	-	-	27,000	-	27,000
CSE-OHNS	CSE-005 Emergency Rehab/Repair Program	-	-	50,000	-	50,000
<b>Total</b>		-	-	<b>166,275</b>	-	<b>166,275</b>
<b>FIRE DEPT</b>						
FD-FIRE SPT OPERATIONS	FD-001 Fire Captains	6.00	1,094,583	10,800	-	1,105,383
FD-FIRE SPT OPERATIONS	FD-002 Fire Engineers	3.00	442,957	5,400	-	448,357
FD-FIRE SPT OPERATIONS	FD-003 Firefighter-Paramedics	6.00	720,097	10,800	-	730,897
FD-FIRE SPT OPERATIONS	FD-004 Util-Communications	-	-	19,010	-	19,010
FD-FIRE SPT OPERATIONS	FD-005 Equipment maintenance/repair	-	-	5,200	-	5,200
FD-FIRE SPT SERVICES	FD-006 Reclassify EMS Coordinator to Fire Captain	-	25,695	0	-	25,695
FD-FIRE SPT SERVICES	FD-007 Fire Logistics Officer	1.00	182,498	70,000	-	252,498
FD-FIRE SPT SERVICES	FD-008 FD-EMS Supplies	-	-	160,000	-	160,000
FD-FIRE SPT SERVICES	FD-009 OS-Emergency Medical Services	-	-	40,000	-	40,000
FD-FIRE SPT SERVICES	FD-010 OS-Contractual Service	-	-	3,200,000	-	3,200,000
<b>Total</b>		<b>16.00</b>	<b>2,465,829</b>	<b>3,521,210</b>	-	<b>5,987,039</b>
<b>FINANCE DEPT</b>						
FN-BUDGET	FN-002 Board Software Update	-	-	-	100,000	100,000
FN-ACCOUNTING	FN-005 Professional auditing services	-	-	116,290	-	116,290
FN-RISK MGMT	FN-003 Safety & Health Program	-	-	18,500	-	18,500
<b>Total</b>		-	-	<b>134,790</b>	<b>100,000</b>	<b>234,790</b>
<b>GRANT ADMINISTRATION</b>						
GA-ADMINISTRATION	GA-002 Professional Services	-	-	10,000	-	10,000
GA-ADMINISTRATION	GA-004 Staff Supplies and Equipment	-	-	-	8,250	8,250
<b>Total</b>		-	-	<b>10,000</b>	<b>8,250</b>	<b>18,250</b>
<b>HR DEPT</b>						
HR-ADMINISTRATION	HR-001 Overtime	-	11,345	-	-	11,345
HR-ADMINISTRATION	HR-002 Staff Training and Education	-	-	7,000	-	7,000
HR-ADMINISTRATION	HR-003 HRIS Technician	1.00	102,301	(0)	-	102,301
HR-ORGANIZATIONAL DEVELOPMENT	HR-006 Increase in supplies dollars	-	-	14,000	-	14,000
HR-ORGANIZATIONAL DEVELOPMENT	HR-007 Senior Training Specialist	1.00	102,301	(0)	-	102,301
<b>Total</b>		<b>2.00</b>	<b>215,946</b>	<b>21,000</b>	-	<b>236,946</b>
<b>INFORMATION TECHNOLOGY</b>						
IT-ADMINISTRATION	IT-001 Maximo CIP #23036 Annual Maintenance Cost	-	-	429,605	-	429,605
IT-ADMINISTRATION	IT-002 Security Camera Maintenance	-	-	30,000	-	30,000
IT-ADMINISTRATION	IT-003 Senior Business Systems Analyst	4.00	475,568	0	12,000	487,568
IT-ADMINISTRATION	IT-004 Business Analyst	2.00	282,518	-	6,000	288,518
IT-ADMINISTRATION	IT-005 GIS Developer	1.00	120,892	(0)	5,000	125,892
IT-ADMINISTRATION	IT-006 IT Help Desk Support	2.00	142,001	-	4,000	146,001
IT-ADMINISTRATION	IT-007 Data Analyst	2.00	250,288	(0)	3,000	253,288
IT-ADMINISTRATION	IT-008 Technical Trainer	1.00	112,026	(0)	3,000	115,026
<b>Total</b>		<b>12.00</b>	<b>1,383,293</b>	<b>459,605</b>	<b>33,000</b>	<b>1,875,898</b>
<b>LDCS DEPT</b>						
LDCS-BUSINESS LICENSE	LDCS-001 Comcate Module for Business License Division Enforcement Section	-	-	6,584	3,416	10,000
LDCS-BUILDING & FIRE SAFETY	LDCS-002 Permit Fees Study	-	-	-	50,000	50,000
LDCS-BUILDING & FIRE SAFETY	LDCS-003 Office Assistant-Building Safety	1.00	71,747	500	5,500	77,747
LDCS-BUILDING & FIRE SAFETY	LDCS-004 Increase Uniform Budget to Provide Uniforms and Tools to Building Safety and Fire Prevention Staff per the Collective Bargaining Agreement	-	-	4,850	-	4,850
LDCS-BUILDING & FIRE SAFETY	LDCS-005 Cost Benefit Analysis for Residential Sprinklers	-	-	-	10,000	10,000
<b>Total</b>		<b>1.00</b>	<b>71,747</b>	<b>11,934</b>	<b>68,916</b>	<b>152,597</b>
<b>LIBRARY DEPT</b>						
LI-ADMINISTRATION	LI-001 Library Outreach and Engagement Assistant	1.00	71,001	-	3,000	74,001
LI-ADMINISTRATION	LI-002 Library Development Manager	1.00	125,144	(0)	3,000	128,144
LI-ADMINISTRATION	LI-003 Increase to Library Automation Budget	-	-	30,000	-	30,000
LI-ADMINISTRATION	LI-004 Increase to Travel and Training	-	-	5,000	-	5,000
LI-ADMINISTRATION	LI-005 Security Cameras	-	-	-	53,000	53,000
<b>Total</b>		<b>2.00</b>	<b>196,145</b>	<b>35,000</b>	<b>59,000</b>	<b>290,145</b>



CITY OF NORTH LAS VEGAS

FY 2024 Approved Supplemental Requests

Fund-Division	Request # & Description	FTEs	Salaries & Benefits	Recurring S & S	Cap & Non-Recurring	Total Request
<b>MUNI CRT DEPT</b>						
MC-ADMINISTRATION	MC-002 Drug Lab/ GPS Monitoring/ Alcohol Monitoring	-	-	187,000	-	187,000
MC-BAILIFFS	MC-003 Update Vehicle/ Potentially Move to 19121	-	-	49,000	-	49,000
MC-MARSHAL WARRANT SERVICES	MC-004 Tasers	-	-	30,000	-	30,000
<b>Total</b>		-	-	<b>266,000</b>	-	<b>266,000</b>
<b>NLS DEPT</b>						
NLS-AQUATICS	NLS-020 Part Time Increase in Base Pay and Incentive Pay Program	-	82,756	-	-	82,756
NLS-NEIGHBORHOOD REC	NLS-002 Recreation Leader	1.00	75,499	(0)	4,800	80,299
NLS-NEIGHBORHOOD REC	NLS-021 Building Custodian Services	-	-	28,164	-	28,164
NLS-NEIGHBORHOOD REC	NLS-004 Promotion: Recreation Admin - Senior Account Technician	-	11,860	-	-	11,860
NLS-NEIGHBORHOOD REC	NLS-005 Community Event and Senior Programming	-	30,000	50,000	-	80,000
NLS-NEIGHBORHOOD REC	NLS -022 Part Time Increase in Base Pay and Incentive Pay Program	-	22,183	-	-	22,183
NLS-SILVER MESA	NLS-023 Custodial Services	-	-	58,200	-	58,200
NLS-SILVER MESA	NLS-024 Part Time Increase in Base Pay and Incentive Pay Program	-	1,201	-	-	1,201
NLS-SILVER MESA	NLS-016 Community Event Programming	-	30,000	50,000	-	80,000
NLS-SPORTS	NLS-025 Part Time Increase in Base Pay and Incentive Pay Program	-	2,426	-	-	2,426
NLS-ADMINISTRATION	NLS-009 Asset Management Technician	1.00	93,241	0	4,800	98,041
NLS-ADMINISTRATION	NLS-031 Municipal Forester	1.00	126,448	30,000	4,300	160,748
NLS-ADMINISTRATION	NLS-032 Park Project Manager	1.00	120,249	30,000	4,300	154,549
NLS-PARK SERVICES	NLS-010 Irrigation Systems Technician	1.00	79,098	-	6,100	85,198
NLS-PARK SERVICES	NLS-011 Irrigation Parts and Repairs (Supplies)	-	-	150,000	-	150,000
NLS-PARK SERVICES	NLS-012 Concrete Flatwork and Grinding (Services)	-	-	50,000	-	50,000
NLS-PARK SERVICES	NLS-013 Fencing Install and Repairs	-	-	50,000	-	50,000
NLS-PARK SERVICES	NLS-014 Pre/Post Emergent	-	-	30,000	-	30,000
NLS-PARK SERVICES	NLS-015 Tree Work	-	-	100,000	-	100,000
NLS-CRAIG RANCH REGIONAL PARK	NLS-033 Custodial Services	-	-	2,500	-	2,500
NLS-AQUATICS	NLS-026 Part Time Increase in Base Pay and Incentive Pay Program	-	11,739	-	-	11,739
NLS-NEIGHBORHOOD REC	NLS-027 Part Time Increase in Base Pay and Incentive Pay Program	-	4,892	-	-	4,892
NLS-SPORTS	NLS-017 Program Upgrades	-	-	75,000	-	75,000
NLS-SAFEKEY	NLS-028 Part Time Increase in Base Pay and Incentive Pay Program	-	421,042	-	-	421,042
NLS-CRAIG RANCH REGIONAL PARK	NLS-029 Part Time Increase in Base Pay and Incentive Pay Program	-	31,329	-	-	31,329
NLS-GOLF COURSE	NLS-030 Part Time Increase in Base Pay and Incentive Pay Program	-	52,616	-	-	52,616
<b>Total</b>		<b>5.00</b>	<b>1,196,579</b>	<b>703,864</b>	<b>24,300</b>	<b>1,924,743</b>
<b>POLICE DEPT</b>						
PD-IDENTIFICATION	PD-001 Latent Print Examiner (LPE)	2.00	228,337	1,500	13,595	243,432
PD-IDENTIFICATION	PD-002 Evidence Custodian	2.00	161,713	6,600	-	168,313
PD-ADMINISTRATION	PD-003 Vehicles for Civilian Community Service Officers	-	-	226,018	-	226,018
PD-ADMINISTRATION	PD-004 Vehicles for Police Officers	-	-	2,044,542	-	2,044,542
PD-SOUTH AREA COMMAND	PD-005 Civilian Police Service Representative	3.00	187,308	4,500	450	192,258
PD-SOUTH AREA COMMAND	PD-006 Civilian Community Service Officers	2.00	142,001	3,000	-	145,001
PD-SOUTH AREA COMMAND	PD-007 Breaching Training Doors for Patrol	-	-	20,685	-	20,685
PD-INVESTIGATION	PD-008 Digital Evidence Analyst	2.00	219,620	15,200	74,880	309,700
PD-TRAINING	PD-009 Increase to the Training Division training budget to purchase Lexipol/Police One	-	-	16,885	-	16,885
PD-TRAINING	PD-010 Increase to the Training Division budget	-	-	45,000	-	45,000
PD-TRAINING	PD-011 Increase the Training Division's budget to provide Leadership Development Training for the PD	-	-	100,000	-	100,000
PD-INVESTIGATIVE SUPPORT BUREAU	PD-012 Breaching Training Doors for SWAT	-	-	20,685	-	20,685
PD-RESOURCE MANAGEMENT	PD-014 BWC Yearly Maintenance Contract	-	-	263,850	-	263,850
PD-N W AREA COMMAND	PD-015 Budget for Volunteers in Police Services (VIPS)	-	-	75,000	-	75,000
PD-N W AREA COMMAND	PD-016 Civilian Police Service Representative	3.00	190,323	4,500	450	195,273
PD-N W AREA COMMAND	PD-017 Breaching Training Doors for Patrol	-	-	20,685	-	20,685
PD-SPECIAL ASSIGNMENT UNIT	PD-018 Increase the Recruiting Division's budget for Advertising	-	-	75,000	-	75,000
PD-N C AREA COMMAND	PD-019 Civilian Police Service Representative	3.00	187,308	11,500	450	199,258
PD-N C AREA COMMAND	PD-020 NCAC - Services and Supplies	-	-	117,309	-	117,309
PD-N C AREA COMMAND	PD-021 Civilian Community Service Officers	2.00	142,001	3,000	-	145,001
PD-N C AREA COMMAND	PD-022 Police Officers	68.00	8,309,151	102,000	-	8,411,151
PD-N C AREA COMMAND	PD-023 Breaching Training Doors for Patrol	-	-	-	20,685	20,685
PD-ANIMAL CONTROL	PD-024 Animal Protection Officers	2.00	167,570	230,831	-	398,401
<b>Total</b>		<b>89.00</b>	<b>9,935,333</b>	<b>3,408,290</b>	<b>110,510</b>	<b>13,454,133</b>
<b>PUBLIC WORKS DEPT</b>						
PW-BUILDING MAINTENANCE	PW-002-Promotion; Facility Tech To Project Coordinator	-	10,655	-	-	10,655
PW-BUILDING MAINTENANCE	PW-004-Uniforms	-	-	10,000	-	10,000
PW-BUILDING MAINTENANCE	PW-005-New Vehicle Additions	-	-	330,000	-	330,000
PW-CITY HALL MAINTENANCE	PW-006-Postage	-	-	20,000	-	20,000
PW-CITY HALL MAINTENANCE	PW-007-Other Services	-	-	40,000	-	40,000
PW-CITY HALL MAINTENANCE	PW-008-Security Contract	-	-	50,000	-	50,000
PW-CITY HALL MAINTENANCE	PW-009-Debris&Spill	-	-	5,000	-	5,000
PW-BEAUTIFICATION	PW-010-Supplies	-	-	42,500	-	42,500
PW-BEAUTIFICATION	PW-011-Maintenance And Repair	-	-	6,540	-	6,540
PW-BEAUTIFICATION	PW-012-Other Services	-	-	114,250	-	114,250
PW-BEAUTIFICATION	PW-013-Licenses & Permits	-	-	2,000	-	2,000
PW-BEAUTIFICATION	PW-014-Travel & Education	-	-	6,000	-	6,000
PW-TRAFFIC OPERATIONS	PW-015-Upgrade Engineering Associate Position To Senior Engineer	-	8,353	-	-	8,353
PW-DEV FLOOD CONTROL	PW-016-Engineering Technician III	1.00	93,241	(0)	4,300	97,541
PW-DEV FLOOD CONTROL	PW-018-Training	-	-	15,000	-	15,000
PW-ROADWAY OPERATIONS	PW-019-Uniforms	-	-	5,000	-	5,000
PW-ROADWAY OPERATIONS	PW-020-Garbage Services	-	-	100,000	-	100,000
PW-ROADWAY OPERATIONS	PW-021-Equipment Rental	-	-	100,000	-	100,000
PW-ROADWAY OPERATIONS	PW-022-Other Services	-	-	16,000	-	16,000
PW-ENG & CONSTRUCTION SRVCS	PW-023-Promotion: From Engineering Associate To Senior Engineer	-	7,890	(0)	-	7,890
PW-ENG & CONSTRUCTION SRVCS	PW-024-Promotion: From Office Assistant To Document Control Specialist	-	8,565	-	-	8,565



CITY OF NORTH LAS VEGAS

FY 2024 Approved Supplemental Requests

Fund-Division	Request # & Description	FTEs	Salaries & Benefits	Recurring S & S	Cap & Non-Recurring	Total Request
PW-ENG & CONSTRUCTION SRVCS	PW-025-Promotion: From Construction Project Inspector To Senior Construction Project Inspector	-	11,838	0	-	11,838
PW-ENG & CONSTRUCTION SRVCS	PW-026-Engineering And Construction Services Increase To Professional Fee Other	-	-	38,570	-	38,570
PW-REAL PROPERTY SERVICES	PW-027-Overtime	-	11,345	-	-	11,345
PW-REAL PROPERTY SERVICES	PW-028-Engineering Technician I	1.00	82,460	-	2,800	85,260
PW-REAL PROPERTY SERVICES	PW-029-Increase Communications	-	-	2,000	-	2,000
PW-REAL PROPERTY SERVICES	PW-030-Increase Professional Fees	-	-	7,300	-	7,300
PW-REAL PROPERTY SERVICES	PW-031-Increase Travel And Training	-	-	5,000	-	5,000
PW-TRAFFIC OPERATIONS	PW-032-Additional Funds For Street Light Poles	-	-	80,000	-	80,000
PW-TRAFFIC OPERATIONS	PW-033-Sign Plotter	-	-	25,000	-	25,000
PW-ROADWAY OPERATIONS	PW-034-Uniforms	-	-	5,000	-	5,000
PW-ROADWAY OPERATIONS	PW-035-Other Services	-	-	55,000	-	55,000
PW-FLEET OPERATIONS	PW-036-Fleet Budgetary Adjustments	-	-	1,225,950	-	1,225,950
<b>Total</b>		<b>2.00</b>	<b>234,347</b>	<b>2,306,110</b>	<b>7,100</b>	<b>2,547,557</b>
<b>SELF INS DEPT</b>						
HR-SELF INSURANCE	SI-HR-001 RFP for Insurance Broker	-	-	55,500	-	55,500
HR-SELF INSURANCE	SI-HR-002 SUP-Supplies OT	-	-	5,000	-	5,000
<b>Total</b>		-	-	<b>60,500</b>	-	<b>60,500</b>
<b>UTILITY DEPT</b>						
UD-PUMP OPERATIONS	UD-001 Water System Operator	1.00	82,460	53,450	-	135,910
UD-MAPPING	UD-002 Engineering and Construction Services Increase to Overtime	-	14,749	-	-	14,749
UD-FINANCIAL	UD-003 Billing Representative	1.00	78,259	2,000	8,000	88,259
UD-INSPECTION	UD-005 Promotion: Line Locator to Senior Line Locator	-	9,010	-	-	9,010
UD-INSPECTION	UD-006 Engineering and Construction Services Increase to Travel and Education	-	-	8,680	-	8,680
UD-WATER RECLAMATION FACILITY	UD-007 WRF Electrician	1.00	71,001	52,700	-	123,701
UD-WATER RECLAMATION FACILITY	UD-008 WRF Operator Trainee	1.00	92,224	2,900	-	95,124
<b>Total</b>		<b>4.00</b>	<b>347,703</b>	<b>119,730</b>	<b>8,000</b>	<b>475,433</b>
<b>Grand Total</b>		<b>135.00</b>	<b>16,261,842</b>	<b>11,764,299</b>	<b>453,076</b>	<b>28,479,218</b>





*City of*  
**NORTH  
LAS** GROWTH BY  
DESIGN  
**VEGAS**

**Capital Improvement  
Plan (CIP)**

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# CAPITAL IMPROVEMENT PROGRAM

## What are Capital Improvements?

Capital Improvements deal with the purchase, construction, replacement, addition, or major repair of public facilities and major equipment. The selection and evaluation of capital projects are difficult tasks that involve some speculation and ability to make estimates, which to some extent are based on historical perspectives. A “Capital Project” is of relatively high monetary value compared to other “capital outlay” items in the annual operating budget (at least \$25,000); has a long life and results in the creation or revitalization of a fixed asset. This is the basic type of definition we have used to guide the preparation of the capital program budget.

## What is a Capital Improvement Program (CIP)?

A CIP is a multi-year plan used to identify and coordinate public facility and equipment needs in a way that maximizes the return to the community. This advanced planning of all City projects helps the City Council, staff and public make choices based on rational decision-making rather than reacting to events as they occur.

The CIP commits resources to “mature” areas in our community and areas of new growth. The CIP presents only those major improvements that are viewed as most urgently needed and which can be funded from available revenue sources. The system of capital expenditure management is important because: 1) the consequences of investments and capital projects extend far into the future; 2) decisions to invest are often irreversible; and 3) such decisions significantly influence a community's ability to grow and prosper.

The first year of the CIP is called the Capital Budget. The Capital Budget is incorporated into the annual City Budget, which appropriates the funds necessary to implement a capital improvement.

## Why do we need a CIP?

A CIP allows the community, through its City Council, to take a critical look at itself and identify what is good, what could be improved, what might be needed in the future and what opportunities might exist. Without this comprehensive approach, consideration and approval of capital improvements results in short-range, uncoordinated decision-making.

Optimal capital planning provides a process that considers all possible projects at the same time and produces a planning record that balances projects, funding sources and timing schedules. In addition, a CIP:

- Facilitates repair and replacement of existing items before they fail.
- Promotes efficiency by reducing scheduling problems.
- Safeguards against over-investment in one public facility or service at the expense of others.
- Provides a framework to make decisions about growth and development of the community.
- Helps preserve existing property values.
- Provides a continuing process that minimizes the impact of turnovers among elected and appointed officials.
- Focuses community attention on priority goals, needs and capabilities.
- Helps distribute costs more equitably.
- Informs citizens about the community's overall needs and resources.
- Enhances opportunities for outside financial assistance.



## The CIP Process

The development and update of the CIP is an ongoing activity. It is part of the overall budgeting process since current year capital improvements are implemented through adoption of the City budget. Specific activities in the process are:

**1) Timetable, Goals and Objectives.** At the onset of the budgeting process, the CIP update begins with formal budget planning discussions between the City Manager, department heads and the City Council. A timetable is set that extends through development and final adoption of the budget, and a review is conducted reestablishing City goals and objectives through the next budget cycle.

**2) Taking Inventory and Developing Proposals.** Staff gathers information about the City's capital facilities and equipment and assesses the condition of each. Construction, repair, replacement and additions are considered and a list of proposed projects and equipment is developed.

**3) Conducting a Financial Analysis.** Staff conducts a financial analysis to examine historic and projected revenues and expenditures and to estimate the City's cash flow and long-term financial condition. Present and future capital financing alternatives are identified and recommendations are prepared to match the type of funding most appropriate for specific kinds of capital improvements.

**4) City Council and Public Review/Adoption.** The City Council provides opportunity(s) for public review and comment. Following incorporation of any changes, the City Council formally adopts the Plan. The first year of the Plan is adopted as the Capital Budget for incorporation into the City's next annual budget.

### *Program Descriptions*

The CIP summarizes capital projects into "programs" or categories that include the following:

**Redevelopment.** The projects in this area address needs within the Downtown Redevelopment Areas.

**Flood Control.** The projects included in this area address the City's need to have the risk of flooding minimized.

**Municipal Facilities.** Projects in this area are those owned by the City of North Las Vegas.

**Parks and Recreation.** The activities under this area provide for an environment for citizens to enjoy natural areas and an opportunity to participate in organized and unorganized leisure time activities.

**Public Safety.** Activities under public safety advance our efforts to ensure to the best of our ability that the public is safe from crime and fire.

**Technology.** Projects in this area provide for new and upgraded computer systems to meet ongoing technology changes and in protecting information.

**Transportation.** The activities in this area provide for the engineering, maintenance, and construction of public rights-of-way within the city.

**Utilities.** The projects in this area were developed to ensure efficient water and wastewater infrastructure that can meet existing and future needs, and be secure from outside threats.

**Vehicles.** The replacements in this area replenish City vehicles and heavy equipment necessary for the efficient and cost-effective operations of the City.

### *Revenue and Other Financing Sources*

Included in the CIP are various funding sources including intergovernmental revenue, grants, general obligation bonds and pay-as-you-go financing which includes dedicated property taxes, development fees, developer contributions, utility rates, and available fund balances. The following summarizes the major funding sources for the five year CIP.

**Bureau of Land Management (BLM).** The BLM provides funding for parks and recreation projects through the



Southern Nevada Public Lands Management Act reinvestment criteria. These projects include new and refurbished parks and trails. The City pays for expenditures upfront and submits quarterly documentation of payments to the BLM for reimbursement. (\$74.7M)

**Clark County Regional Flood Control.** Funding received from this source is restricted for flood control projects within the City’s established 10-year Plan. (\$163.4M)

**General Fund** The General Fund accounts for activity associated with traditional city services such as police, fire, parks and recreation, planning and economic development, public works, and general administration. This fund handles day to day operational expense, but will begin to include some funding for capital projects as other funding sources are exhausted. (\$180.0M)

**Grants/State Revolving Loan.** Various grants and loans can be secured to assist with funding of specific projects. (\$67.4M)

**More Cops Fund.** This special revenue fund was established as a result of approval of Assembly Bill 418 by the Nevada Legislature in the 2005 session. It will be used for expenditures related to the funding and equipping of Police Officers. (\$699.5K)

**Nevada Department of Transportation (NDOT).** Funding received from this resource is generally allocated to projects that are related to arterial street engineering or construction and intersection improvements. (\$11.7M)

**Public Safety Tax Fund.** This fund is a property tax override used exclusively for public safety programs. (\$4.3M)

**Park District & Support Funds.** Park District funds are received as a result of the residential construction tax. These funds are recommended for capital improvements to parks within the district in which the revenue is received. (\$1.1M)

**Regional Transportation Commission (RTC).** The RTC manages federal funds that are committed to our regional transportation systems. Transportation projects that have a regional significance are recommended to RTC for funding. (\$212.0M)

**Streets, Fire and Parks Tax Override Fund.** In June 2001, voters approved the expansion of the tax override to include the acquisition of land, buildings, and equipment for fire and park facilities. The tax was originally approved for the purpose of street construction and street maintenance. (\$32.0M)

**Motor Vehicle Fuel Tax Fund.** Funds restricted by NRS 365 to be used only on street related projects. (\$15.0M)

**Traffic Cost Participation Agreements.** Developer contributions dedicated for specific street intersection traffic signals. (\$10.4M)

**Utility Enterprise.** This enterprise fund is similar to a private business. Upgrading the City’s utility infrastructure reinvests a portion of the City’s water and wastewater revenue from its services to customers. (\$163.4M)

**Vehicle Replacement Funds.** In FY 2012 a vehicle replacement program was established through charging the departments to establish funding within the Motor Vehicle Fleet fund to cover future replacement vehicle needs. (\$4.4M)



CITY OF NORTH LAS VEGAS

Operating Impacts

CIP projects listed below will require an estimated \$13.8 million over the five year plan. These costs will primarily impact the General Fund and will create value added efficiencies over the same period.

CAPITAL IMPROVEMENT PLAN - OPERATING IMPACTS						
	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
<b>Downtown Redevelopment</b>						
Project: 10505 Downtown Complete Streets & Pedestrian Improvements						
Maintenance [Maint./Custodial/Energy]	18,500	18,500	18,500	18,500	18,500	92,500
<b>Downtown Redevelopment Total</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>	<b>18,500</b>	<b>92,500</b>
<b>Municipal Facilities</b>						
Project: 10581 Justice Facility/Municipal Court Expansion						
Maintenance [Maint./Custodial/Energy]	0	0	0	2,200,000	2,200,000	4,400,000
Project: 25032 Old City Hall/Community Center						
O&M Maintenance/Power	0	0	0	144,000	144,000	288,000
Project: 25047 Building Maintenance Workshop						
O&M Maintenance/Power	0	18,000	18,000	18,000	18,000	72,000
<b>Municipal Facilities Total</b>	<b>0</b>	<b>18,000</b>	<b>18,000</b>	<b>2,362,000</b>	<b>2,362,000</b>	<b>4,760,000</b>
<b>Public Safety: Police</b>						
Project: 26020 Firearms Range Improvements						
O&M Maintenance/Power	0	26,000	0	26,000	0	52,000
Project: 26023 Police Valley Vista Area Command at Tule Springs						
Maintenance [Maint./Custodial/Energy]	0	68,000	68,000	68,000	68,000	272,000
<b>Public Safety: Police Total</b>	<b>0</b>	<b>94,000</b>	<b>68,000</b>	<b>94,000</b>	<b>68,000</b>	<b>324,000</b>
<b>Technology Improvements</b>						
Project: 23032 Enterprise Document Management Replacement						
O&M Maintenance/Power	0	114,160	119,868	125,862	132,155	492,045
Project: 23036 Enterprise Asset Management Software						
Maintenance [Maint./Custodial/Energy]	0	300,000	315,000	330,750	347,288	1,293,038
Project: 23052 CRM/311 Platform						
Maintenance [Maint./Custodial/Energy]	0	300,000	315,000	330,750	347,288	1,293,038
Project: 23054 Unified Communications						
Maintenance [Maint./Custodial/Energy]	0	500,000	525,000	551,250	578,812	2,155,062
Project: 23056 ePD Upgrade/Replacement						
Maintenance [Maint./Custodial/Energy]	0	31,500	33,075	34,729	36,465	135,769
Project: 23058 Citywide Security Enhancements						
Maintenance [Maint./Custodial/Energy]	10,000	10,000	10,000	10,000	10,000	50,000
Project: 23059 Accounts Payable Standardized Invoicing						
Maintenance [Maint./Custodial/Energy]	0	10,000	10,500	11,025	11,577	43,102
Project: 23060 CCC JMS Replacement						
Maintenance [Maint./Custodial/Energy]	0	250,000	262,500	275,625	289,406	1,077,531
Project: 23061 Code Enforcement Case Management System						
Maintenance [Maint./Custodial/Energy]	0	36,000	37,800	39,690	41,885	155,375
Project: 23062 DIMS Replacement/Upgrade						
Maintenance [Maint./Custodial/Energy]	0	15,000	15,750	16,538	17,365	64,653
<b>Technology Improvements Total</b>	<b>10,000</b>	<b>1,566,660</b>	<b>1,644,493</b>	<b>1,726,219</b>	<b>1,812,241</b>	<b>6,759,613</b>
<b>Transportation</b>						
Project: 10280A Neighborhood Roadway Rehabilitation Program						
Maintenance [Maint./Custodial/Energy]	3,750	3,750	5,000	5,000	5,000	22,500
Project: 10280B Arterial Roadway Reconstruction Program						
Maintenance [Maint./Custodial/Energy]	5,000	10,000	10,000	5,000	5,000	35,000
Project: 10379 N. 5th Street/Cheyenne Ave. Intersection Improvements						
Maintenance [Maint./Custodial/Energy]	0	0	2,300	2,300	2,300	6,900
Project: 10413 Lake Mead Boulevard Improvements						
Maintenance [Maint./Custodial/Energy]	0	0	12,275	12,275	12,275	36,825
Project: 10489 Streetlight LED Retrofit						
O&M Maintenance/Power	12,000	4,000	4,000	4,000	4,000	28,000
Project: 10493 School Safety Improvements						
Maintenance [Maint./Custodial/Energy]	0	30,000	30,000	30,000	30,000	120,000
Project: 10494 Illuminated Street Name Signs						
Maintenance [Maint./Custodial/Energy]	0	100	100	100	100	400
Project: 10503 Alexander Road - Simmons Street to N. 5th Street						
Maintenance [Maint./Custodial/Energy]	47,800	47,800	47,800	47,800	47,800	239,000
Project: 10504 Allen Lane - Craig Road to Centennial Parkway						
Maintenance [Maint./Custodial/Energy]	0	46,800	46,800	46,800	46,800	187,200
Project: 10506 Ann Road Pedestrian Bridge						
Maintenance [Maint./Custodial/Energy]	0	0	6,000	6,000	6,000	18,000
Project: 10507 Lone Mountain Road - Decatur Blvd. to North 5th Street						
Maintenance [Maint./Custodial/Energy]	0	0	82,850	82,850	82,850	248,550
Project: 10509 Intersection Improvements						
Maintenance [Maint./Custodial/Energy]	100,000	50,000	50,000	50,000	50,000	300,000
Project: 10510 Deer Springs Way/Shelley Berkley Way - Pecos Road to Lamb Boulevard						
O&M Maintenance/Power	0	0	0	0	0	0
Project: 10511 Washburn Road - Valley Drive to Willis Street						
Maintenance [Maint./Custodial/Energy]	0	4,725	4,725	4,725	4,725	18,900



CITY OF NORTH LAS VEGAS

CAPITAL IMPROVEMENT PLAN - OPERATING IMPACTS

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project: 10512 Tropical Parkway - Lamb Boulevard to Pecos Road Maintenance [Maint./Custodial/Energy]	0	0	0	0	0	0
Project: 10513 Craig Road Pedestrian Bridge at Upper Las Vegas Wash Maintenance [Maint./Custodial/Energy]	0	6,000	6,000	6,000	6,000	24,000
Project: 10517 N. 5th Street - Cheyenne Avenue to Lone Mountain Road Maintenance [Maint./Custodial/Energy]	0	0	20,740	20,740	20,740	62,220
Project: 10526 Centennial Parkway - Pecos Road to Lamb Boulevard Maintenance [Maint./Custodial/Energy]	0	37,000	37,000	37,000	37,000	148,000
Project: 10543 CCTV for Traffic Operations/Management O&M Maintenance/Power	0	3,000	3,000	3,000	3,000	12,000
Project: 10544 Commerce Street Streetlights O&M Maintenance/Power	0	500	500	500	500	2,000
Project: 10545 Fire Station 53 Signal Coordination O&M Maintenance/Power	0	100	100	100	100	400
Project: 10548 ReflectORIZED Traffic Signal Head Backplates O&M Maintenance/Power	0	2,000	2,000	2,000	2,000	8,000
Project: 10549 Washburn Road - Commerce Street to N. 5th Street Maintenance [Maint./Custodial/Energy]	0	4,725	4,725	4,725	4,725	18,900
Project: 10551 ADA Upgrades Program Maintenance [Maint./Custodial/Energy]	1,000	1,000	1,000	1,000	1,000	5,000
Project: 10553 Simmons Street - Red Coach to Hammer Lane Maintenance [Maint./Custodial/Energy]	0	18,960	18,960	18,960	18,960	75,840
Project: 10554 Civic Center Drive - Carey Avenue to Cheyenne Avenue O&M Maintenance/Power	0	0	18,500	18,500	18,500	55,500
Project: 10567 Belmont Street - Lake Mead Boulevard to Las Vegas Boulevard O&M Maintenance/Power	0	0	0	17,200	17,200	34,400
Project: 10568 Civic Center Drive/Alexander Road - Cheyenne Avenue to Pecos Road Maintenance [Maint./Custodial/Energy]	0	0	0	11,000	11,000	22,000
Project: 10569 Bruce Street - Colton Avenue to Alexander Road Maintenance [Maint./Custodial/Energy]	0	0	0	14,030	14,030	28,060
Project: 10571 Gowan Road - Civic Center Drive to Pecos Road Maintenance [Maint./Custodial/Energy]	0	0	17,460	17,460	17,460	52,380
Project: 10578 I-15/215 Interchange Signalization O&M Maintenance/Power	0	6,600	6,600	6,600	6,600	26,400
Project: 20015 Las Vegas Boulevard Improvements - Tonopah Ave. to Carey Ave. Maintenance [Maint./Custodial/Energy]	0	0	20,740	20,740	20,740	62,220
<b>Transportation Total</b>	<b>169,550</b>	<b>277,060</b>	<b>459,175</b>	<b>496,405</b>	<b>496,405</b>	<b>1,898,595</b>
<b>Grand Total</b>	<b>198,050</b>	<b>1,974,220</b>	<b>2,208,168</b>	<b>4,697,124</b>	<b>4,757,146</b>	<b>13,834,708</b>



CITY OF NORTH LAS VEGAS

Capital Improvements\*

The adopted 2024-2028 Capital Improvement Plan amounts to \$964,770,253. The fiscal year 2024 program will be integrated with the operating budget that includes operating and maintenance costs on the new facilities. The fiscal 2024 Council approved capital program amounts to \$398,082,092.

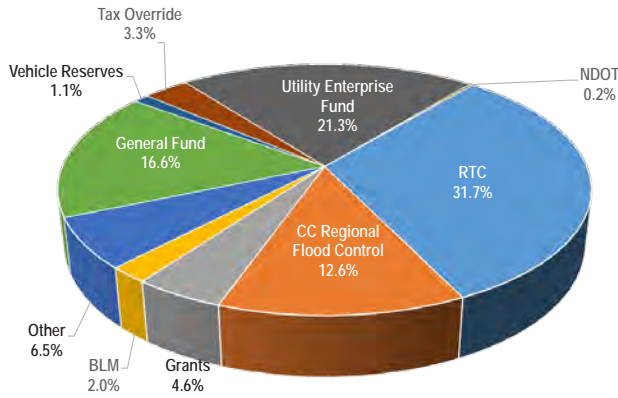
CATEGORY SUMMARY	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Downtown Redevelopment	\$ 6,500,000	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000
Flood Control	51,397,830	75,392,606	37,100,500	7,395,000	5,050,000	176,335,936
Parks & Recreation	45,373,863	38,672,689	40,515,660	7,757,269	760,541	133,080,022
Municipal Facilities	26,945,021	22,643,000	29,169,822	8,000,000	-	86,757,843
Public Safety: Fire	880,000	800,000	395,000	-	-	2,075,000
Public Safety: Police	8,772,880	-	-	-	-	8,772,880
Technology Improvements	15,641,900	4,000,000	4,000,000	4,000,000	4,000,000	31,641,900
Transportation	136,905,975	55,505,375	26,948,421	22,268,158	24,305,000	265,932,929
Utilities: Sewer	23,710,000	20,082,889	7,320,000	4,385,000	7,645,000	63,142,889
Utilities: Water	73,065,129	25,754,295	25,834,000	19,265,000	3,150,000	147,068,424
Vehicles & Heavy Equipment	8,889,494	8,216,832	9,773,059	8,049,533	8,533,512	43,462,430
<b>TOTAL</b>	<b>\$ 398,082,092</b>	<b>\$ 251,067,686</b>	<b>\$ 181,056,462</b>	<b>\$ 81,119,960</b>	<b>\$ 53,444,053</b>	<b>\$ 964,770,253</b>

SOURCES OF REVENUE	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
413-Clark County Parks Grant	\$ 9,500,000	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000
American Rescue Plan Act Grant	-	7,525,000	-	-	-	7,525,000
American Rescue Plan Act Grant FB	755,000	-	-	-	-	755,000
BLM - SNPLMA Round 18	2,394,475	561,000	9,520,100	-	-	12,475,575
BLM - SNPLMA Round 19	5,000,000	10,500,000	10,500,000	697,480	-	26,697,480
BLM - SNPLMA Round 20	500,000	10,600,000	15,600,000	6,279,248	-	32,979,248
Bureau of Land Mgmt.	260,000	116,000	2,214,000	-	-	2,590,000
CC Regional Flood Control	50,244,305	64,105,606	36,575,500	7,395,000	5,050,000	163,370,411
External Grant Fund	3,282,000	2,151,719	18,659,000	20,640,000	-	44,732,719
Federal Grant	4,300,000	-	-	-	-	4,300,000
Fleet - Fund 750	628,021	-	-	-	-	628,021
Fund 294	-	525,000	525,000	-	-	1,050,000
Fund 294 - FB	550,000	-	-	-	-	550,000
General Fund	53,974,382	28,131,790	20,441,239	16,100,000	8,100,000	126,747,411
General Fund - FB	8,211,900	6,083,000	16,944,600	-	-	31,239,500
Judicial Enforcement Service Fund - 265	400,000	-	-	-	-	400,000
LWCF [Land Water & Conservation Fund]	650,000	-	-	-	-	650,000
Motor Vehicle Enterprise Fund	866,000	-	-	-	-	866,000
Motor Vehicle Enterprise Fund FB	2,946,000	-	-	-	-	2,946,000
Motor Vehicle Fuel Tax	1,025,250	1,629,000	1,390,000	1,390,000	1,390,000	6,824,250
Motor Vehicle Fuel Tax FB	5,120,000	-	-	-	-	5,120,000
NV Dept of Transportation	888,250	4,650,250	6,137,000	-	-	11,675,500
Park District No. III	186,427	316,427	282,142	86,426	66,426	937,848
Park District No. V	3,572	103,572	17,857	3,571	3,571	132,143
Private Funding	9,871,755	10,341,551	-	-	-	20,213,306
Public Safety Tax	1,472,880	-	-	-	-	1,472,880
Replacement Vehicles - Fund 100	3,932,357	4,437,550	5,953,884	4,841,281	2,891,802	22,056,874
Replacement Vehicles - Fund 268	1,999,677	947,417	869,176	425,494	554,936	4,796,700
Replacement Vehicles - Fund 287	412,991	603,567	388,535	668,567	724,384	2,798,044
Replacement Vehicles - Fund 288	220,715	362,146	56,677	60,020	-	699,558
Replacement Vehicles - Fund 293	792,610	47,415	-	435,800	1,767,366	3,043,191
Replacement Vehicles - Fund 613	246,144	821,737	1,584,787	838,371	965,024	4,456,063
RTC Fuel Revenue Indexing Funds 2	101,689,875	30,456,125	4,233,000	1,365,000	14,275,000	152,019,000
RTC Highway Improvement Acquisition Fund	21,703,525	15,622,000	3,140,000	1,750,000	2,140,000	44,355,525
RTC MVFT	2,500,000	2,000,000	2,500,000	2,000,000	2,500,000	11,500,000
RTC Q10 Funds	235,000	3,210,000	43,421	588,158	-	4,076,579
Southern Nevada Water Authority	555,419	340,544	340,544	340,544	340,544	1,917,595
Tax Override - Parks	2,854,588	4,445,356	350,000	250,000	250,000	8,149,944
Tax Override Fire - FB	1,790,000	-	-	-	-	1,790,000
Tax Override Streets	2,030,000	2,030,000	2,030,000	-	-	6,090,000
Tax Override Streets - FB	1,206,000	-	-	-	-	1,206,000
Tax Override-Fire	3,180,000	2,390,000	2,040,000	780,000	1,630,000	10,020,000
Traffic Cost Participation Agreements	5,126,600	2,650,000	2,650,000	-	-	10,426,600
Utility Enterprise Fund	23,008,025	17,551,025	16,070,000	14,185,000	10,795,000	81,609,050
Utility Enterprise Fund - FB	61,568,349	15,812,889	-	-	-	77,381,238
<b>TOTAL</b>	<b>\$ 398,082,092</b>	<b>\$ 251,067,686</b>	<b>\$ 181,056,462</b>	<b>\$ 81,119,960</b>	<b>\$ 53,444,053</b>	<b>\$ 964,770,253</b>

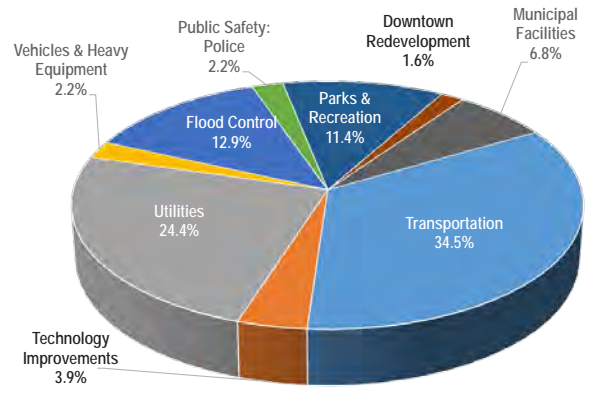


CITY OF NORTH LAS VEGAS

**FY 2024 Revenues by Category**



**FY 2024 Expenditures by Category**



**Approved Capital Improvement Projects - Fiscal Years 2024 - 2028**

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
<b>Downtown Redevelopment</b>						
Project#: 10505						
Project Name: Downtown Complete Streets & Pedestrian Improvements						
Funding Source: Regional Transportation Commission	6,500,000	0	0	0	0	6,500,000
<b>Downtown Redevelopment Total</b>	<b>6,500,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,500,000</b>
<b>Flood Control</b>						
Project#: 10389						
Project Name: Beltway Collection System - Pecos						
Funding Source: Clark County Regional Flood Control District	371,080	3,795,606	0	0	0	4,166,686
Project#: 10406						
Project Name: Range Wash - Beltway Conveyance						
Funding Source: Clark County Regional Flood Control District	1,325,000	12,970,000	0	0	0	14,295,000
Project#: 10456						
Project Name: Lake Mead Drain to Las Vegas Wash						
Funding Source: Clark County Regional Flood Control District	1,408,225	8,778,000	0	0	0	10,186,225
Funding Source: Regional Transportation Commission	603,525	3,762,000	0	0	0	4,365,525
Project#: 10497						
Project Name: Gowan Outfall, Alexander Road - Decatur Boulevard to Simmons Street						
Funding Source: Clark County Regional Flood Control District	31,710,000	6,407,000	0	0	0	38,117,000
Funding Source: Regional Transportation Commission	0	7,000,000	0	0	0	7,000,000
Project#: 10498						
Project Name: North Las Vegas Detention Basin Upgrade						
Funding Source: Clark County Regional Flood Control District	750,000	16,925,000	0	0	0	17,675,000
Project#: 10499						
Project Name: Las Vegas Boulevard Drain						
Funding Source: Clark County Regional Flood Control District	855,000	2,230,000	6,565,500	0	0	9,650,500
Project#: 10555						
Project Name: Carey-Lake Mead Detention Basin Outfall Modification						
Funding Source: Clark County Regional Flood Control District	555,000	0	0	0	0	555,000
Project#: 10566						
Project Name: Las Vegas Wash Cartier Channel						
Funding Source: Clark County Regional Flood Control District	11,245,000	5,625,000	10,725,000	6,445,000	0	34,040,000



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Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: 10575 Project Name: North Apex - System 1 Detention Basin and Outfall Funding Source: Clark County Regional Flood Control District	2,025,000	7,375,000	19,285,000	0	0	28,685,000
Project#: 10584 Project Name: Vandenberg Lined Channel Funding Source: Reimbursable Programs	550,000	525,000	525,000	0	0	1,600,000
Project#: 10598 Project Name: Speedway #3 Detention Basin Expansion and Inflow/Outflow Facilities Funding Source: Clark County Regional Flood Control District	0	0	0	0	950,000	950,000
Project#: 10599 Project Name: Speedway North Detention Basin and Outfall Funding Source: Clark County Regional Flood Control District	0	0	0	950,000	2,550,000	3,500,000
Project#: 10600 Project Name: Range Wash - Las Vegas Wash Diversion Channel Funding Source: Clark County Regional Flood Control District	0	0	0	0	1,550,000	1,550,000
<b>Flood Control Total</b>	<b>51,397,830</b>	<b>75,392,606</b>	<b>37,100,500</b>	<b>7,395,000</b>	<b>5,050,000</b>	<b>176,335,936</b>
<b>Municipal Facilities</b>						
Project#: 10459 Project Name: Fire Station Remodel / Replacement Funding Source: Tax Override Fire	100,000	190,000	225,000	0	0	515,000
Project#: 10485 Project Name: Brooks Master Plan and Project Funding Source: Motor Vehicle Enterprise Fund Funding Source: Motor Vehicle Fuel Taxes	3,812,000 685,000	0 0	0 0	0 0	0 0	3,812,000 685,000
Project#: 10518 Project Name: Fire Station 53 Structural Remediation Funding Source: Tax Override Fire	1,790,000	0	0	0	0	1,790,000
Project#: 10581 Project Name: Justice Facility/Municipal Court Expansion Funding Source: General Fund	0	1,438,000	16,943,000	0	0	18,381,000
Project#: 22064 Project Name: Fire Station 58 FF&E Funding Source: Tax Override Fire	1,000,000	0	0	0	0	1,000,000
Project#: 22065 Project Name: Fire Station 51 Funding Source: American Rescue Plan Act Grant	755,000	7,525,000	0	0	0	8,280,000
Project#: 25021 Project Name: Building Maintenance Capital Projects Funding Source: General Fund	2,135,000	0	0	0	0	2,135,000
Project#: 25032 Project Name: Old City Hall/Community Center Funding Source: General Fund	0	4,645,000	3,401,822	0	0	8,046,822
Project#: 25033 Project Name: City Hall Secured Parking Funding Source: General Fund	130,000	0	0	0	0	130,000
Project#: 25034 Project Name: Infrastructure Capital Maintenance Funding Source: General Fund	8,000,000	8,000,000	8,000,000	8,000,000	0	32,000,000
Project#: 25043 Project Name: City Facilities Parking Lot Maintenance Funding Source: Tax Overrides	450,000	0	0	0	0	450,000



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Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: 25044 Project Name: Ft. Sumter Storage Facilities Paving Funding Source: Tax Overrides	450,000	0	0	0	0	450,000
Project#: 25047 Project Name: Building Maintenance Workshop Funding Source: General Fund	600,000	0	0	0	0	600,000
Project#: 25049 Project Name: Justice Facility Chiller Replacement Funding Source: General Fund	400,000	0	0	0	0	400,000
Project#: 25050 Project Name: Water Reclamation Facility: Honeywell Installation Funding Source: Utility Enterprise Funds	565,000	0	0	0	0	565,000
Project#: 25051 Project Name: City Hall: Honeywell System Retrofit Funding Source: General Fund	1,500,000	0	0	0	0	1,500,000
Project#: 25052 Project Name: Fire Truck Maintenance Building Shop Equipment Funding Source: General Fund	450,000	0	0	0	0	450,000
Project#: 25053 Project Name: Upgrade Fleet Operation's Automotive Shop Equipment Funding Source: Motor Vehicle Enterprise Fund	98,021	0	0	0	0	98,021
Project#: 25054 Project Name: Garage Door Replacement Funding Source: Tax Override Fire	600,000	600,000	600,000	0	0	1,800,000
Project#: 25064 Project Name: Veterans and Community Resource Center Improvements Funding Source: General Fund	25,000	245,000	0	0	0	270,000
Project#: 25065 Project Name: Skyview Recreation Center AC for Indoor Pool Funding Source: General Fund	400,000	0	0	0	0	400,000
Project#: 25066 Project Name: Brooks Maintenance Yard Funding Source: General Fund	3,000,000	0	0	0	0	3,000,000
<b>Municipal Facilities Total</b>	<b>26,945,021</b>	<b>22,643,000</b>	<b>29,169,822</b>	<b>8,000,000</b>	<b>0</b>	<b>86,757,843</b>
<b>Parks &amp; Recreation</b>						
Project#: 10439 Project Name: Par 3 Golf Course Irrigation and Electrical Renovation Funding Source: Tax Override Parks	400,000	0	0	0	0	400,000
Project#: 10592 Project Name: 215 Northern Beltway Trail Phase 1 and Phase 2 Funding Source: Bureau of Land Management	625,000	771,000	6,553,500	72,495	0	8,021,995
Project#: 10594 Project Name: Cheyenne Sports Complex Playground & Asphalt Improvements						
Funding Source: Bureau of Land Management	260,000	116,000	2,214,000	0	0	2,590,000
Funding Source: External Grant Fund	0	0	750,000	0	0	750,000
Funding Source: General Fund	1,300,000	0	0	0	0	1,300,000
Funding Source: Land and Water Conservation Fund Grant	350,000	0	0	0	0	350,000
Project#: 10605 Project Name: Walker Pool Upgrade Funding Source: Tax Override Parks	200,000	0	0	0	0	200,000



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Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
<b>Project#: 10606</b>						
Project Name: Silver Mesa Pool Upgrades						
Funding Source: General Fund	350,000	0	0	0	0	350,000
Funding Source: Tax Override Parks	200,000	0	0	0	0	200,000
<b>Project#: 10607</b>						
Project Name: Petitti Pool Upgrades						
Funding Source: Tax Override Parks	200,000	0	0	0	0	200,000
<b>Project#: 10608</b>						
Project Name: Streetscape on North Las Vegas Roadways						
Funding Source: General Fund	410,125	0	0	0	0	410,125
Funding Source: Southern Nevada Water Authority	214,875	0	0	0	0	214,875
Funding Source: Tax Override Parks	0	250,000	250,000	250,000	250,000	1,000,000
<b>Project#: 10609</b>						
Project Name: Deer Springs Park						
Funding Source: General Fund	196,140	67,390	33,105	10,000	10,000	316,635
Funding Source: Park District Funds	93,572	133,572	42,857	13,571	8,571	292,143
<b>Project#: 10617</b>						
Project Name: Craig Ranch Regional Park						
Funding Source: 413-Clark County Parks Grant	9,500,000	0	0	0	0	9,500,000
Funding Source: Bureau of Land Management	5,000,000	10,000,000	9,000,000	624,985	0	24,624,985
Funding Source: Federal Grants	4,000,000	0	0	0	0	4,000,000
Funding Source: General Fund	13,925,000	5,644,000	0	0	0	19,569,000
<b>Project#: 10618</b>						
Project Name: Flores Park						
Funding Source: Tax Override Parks	128,128	512,513	0	0	0	640,641
<b>Project#: 10619</b>						
Project Name: Goldcrest Park						
Funding Source: Tax Override Parks	99,928	399,713	0	0	0	499,641
<b>Project#: 10620</b>						
Project Name: Desert Horizons Park						
Funding Source: Land and Water Conservation Fund Grant	100,000	0	0	0	0	100,000
Funding Source: Tax Override Parks	293,386	773,543	0	0	0	1,066,929
<b>Project#: 10621</b>						
Project Name: Cheyenne Ridge Park						
Funding Source: Tax Override Parks	150,491	601,965	0	0	0	752,456
<b>Project#: 10622</b>						
Project Name: Alexander Library						
Funding Source: Tax Override Parks	99,750	399,000	0	0	0	498,750
<b>Project#: 10623</b>						
Project Name: City View Park						
Funding Source: Tax Override Parks	200,007	800,028	0	0	0	1,000,035
<b>Project#: 10624</b>						
Project Name: Prentiss Walker Park						
Funding Source: General Fund	239,536	958,143	0	0	0	1,197,679
<b>Project#: 10625</b>						
Project Name: Annie Walker						
Funding Source: Tax Override Parks	127,898	511,594	0	0	0	639,492
<b>Project#: 10626</b>						
Project Name: Kiel Ranch						
Funding Source: General Fund	53,500	214,000	0	0	0	267,500
<b>Project#: 10627</b>						
Project Name: Petitti Park						
Funding Source: General Fund	81,300	325,200	0	0	0	406,500



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	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: 10628 Project Name: Boris Terrace Funding Source: General Fund	111,261	445,045	0	0	0	556,306
Project#: 10629 Project Name: Rotary Tot Lot Funding Source: General Fund	9,560	38,240	0	0	0	47,800
Project#: 10630 Project Name: Brooks Rotary Tot Lot Funding Source: General Fund	34,360	137,440	0	0	0	171,800
Project#: 10631 Project Name: Valley View Park Funding Source: General Fund	120,338	481,350	0	0	0	601,688
Project#: 10632 Project Name: Joe Kneip Park Funding Source: General Fund	139,108	556,432	0	0	0	695,540
Project#: 10633 Project Name: Liberty Park Funding Source: General Fund	139,500	558,000	0	0	0	697,500
Project#: 10634 Project Name: College Park Funding Source: General Fund	116,489	465,955	0	0	0	582,444
Project#: 10635 Project Name: Tonopah Park Funding Source: General Fund	76,059	304,237	0	0	0	380,296
Project#: 10636 Project Name: Aliante Nature Discovery Park Funding Source: General Fund	255,390	95,390	81,104	10,000	10,000	451,884
Funding Source: Park District Funds	3,571	103,571	17,857	3,571	3,571	132,141
Funding Source: Southern Nevada Water Authority	25,425	25,425	25,425	25,425	25,425	127,125
Project#: 10637 Project Name: Kiel Ranch 7 Acre Development & Phase IV Funding Source: Bureau of Land Management	1,769,475	290,000	4,466,600	0	0	6,526,075
Project#: 10638 Project Name: Aviary Park Funding Source: General Fund	199,390	39,390	25,105	12,000	12,000	287,885
Funding Source: Park District Funds	3,572	103,572	17,857	3,571	3,571	132,143
Project#: 10639 Project Name: Sandstone Ridge Park Funding Source: External Grant Fund	60,000	0	0	0	0	60,000
Funding Source: General Fund	449,390	39,390	25,105	14,000	14,000	541,885
Funding Source: Land and Water Conservation Fund Grant	100,000	0	0	0	0	100,000
Funding Source: Park District Funds	3,571	3,571	17,857	3,571	3,571	32,141
Project#: 10640 Project Name: Seastrand Park Funding Source: General Fund	480,385	311,635	277,350	10,000	10,000	1,089,370
Funding Source: Land and Water Conservation Fund Grant	100,000	0	0	0	0	100,000
Funding Source: Park District Funds	43,571	33,571	42,857	13,571	8,571	142,141
Funding Source: Southern Nevada Water Authority	109,810	109,810	109,810	109,810	109,810	549,050
Project#: 10641 Project Name: Willie McCool Funding Source: General Fund	2,500	490,500	2,500	0	0	495,500
Project#: 10642 Project Name: Eldorado Park Funding Source: Bureau of Land Management	0	300,000	300,000	0	0	600,000
Funding Source: General Fund	326,271	286,271	257,699	12,000	12,000	894,241
Funding Source: Park District Funds	7,143	7,143	35,714	7,143	7,143	64,286
Funding Source: Southern Nevada Water Authority	104,993	104,993	104,993	104,993	104,993	524,965



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Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
<b>Project#: 10643</b>						
Project Name: Goynes Park						
Funding Source: General Fund	83,338	63,338	54,053	6,000	6,000	212,729
Funding Source: Park District Funds	8,571	8,571	17,857	13,571	8,571	57,141
Funding Source: Southern Nevada Water Authority	11,994	11,994	11,994	11,994	11,994	59,970
<b>Project#: 10644</b>						
Project Name: Monte Vista Park						
Funding Source: General Fund	92,830	72,830	44,528	6,000	6,000	222,188
Funding Source: Park District Funds	7,143	7,143	35,714	7,143	7,143	64,286
Funding Source: Southern Nevada Water Authority	9,787	9,787	9,787	9,787	9,787	48,935
<b>Project#: 10645</b>						
Project Name: Children's Science and Nature Park						
Funding Source: Bureau of Land Management	500,000	10,000,000	15,000,000	6,279,248	0	31,779,248
<b>Project#: 10646</b>						
Project Name: Richard Tam Park						
Funding Source: Bureau of Land Management	0	150,000	150,000	0	0	300,000
Funding Source: General Fund	94,135	74,137	59,850	6,000	6,000	240,122
Funding Source: Park District Funds	3,571	3,571	17,857	3,571	3,571	32,141
Funding Source: Southern Nevada Water Authority	19,762	19,762	19,762	19,762	19,762	98,810
<b>Project#: 10647</b>						
Project Name: Centennial Lawrence Trailhead						
Funding Source: General Fund	39,512	39,512	25,225	2,000	2,000	108,249
Funding Source: Park District Funds	3,571	3,571	17,857	3,571	3,571	32,141
Funding Source: Southern Nevada Water Authority	7,204	7,204	7,204	7,204	7,204	36,020
<b>Project#: 10648</b>						
Project Name: Tropical Breeze Park						
Funding Source: Bureau of Land Management	0	150,000	150,000	0	0	300,000
Funding Source: General Fund	238,965	178,965	155,393	12,000	12,000	597,323
Funding Source: Park District Funds	12,143	12,143	35,715	17,143	12,143	89,287
Funding Source: Southern Nevada Water Authority	51,569	51,569	51,569	51,569	51,569	257,845
<b>Project#: 25057</b>						
Project Name: Neighborhood Recreation Center Facility Improvements						
Funding Source: Tax Override Parks	100,000	0	0	0	0	100,000
<b>Project#: 25059</b>						
Project Name: Safekey Office Upgrades						
Funding Source: Tax Override Parks	100,000	0	0	0	0	100,000
<b>Project#: 25060</b>						
Project Name: Silver Mesa Recreation Center Facility Improvements						
Funding Source: Tax Override Parks	400,000	0	0	0	0	400,000
<b>Parks &amp; Recreation Total</b>						
	45,373,863	38,672,689	40,515,660	7,757,269	760,541	133,080,022
<b>Public Safety: Fire</b>						
<b>Project#: 22019</b>						
Project Name: Fire - Communication Replacement						
Funding Source: Tax Override Fire	160,000	75,000	50,000	0	0	285,000
<b>Project#: 22021</b>						
Project Name: Firefighter - Hydraulic Rescue Tools - Extrication						
Funding Source: Tax Override Fire	20,000	50,000	20,000	0	0	90,000
<b>Project#: 22022</b>						
Project Name: Firefighter - SCBA Replacement						
Funding Source: Tax Override Fire	0	25,000	25,000	0	0	50,000
<b>Project#: 22023</b>						
Project Name: Firefighter - Turnout Replacement						
Funding Source: Tax Override Fire	600,000	500,000	300,000	0	0	1,400,000



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Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: 22063 Project Name: Technical Rescue Equipment (Special Operations Equipment) Funding Source: Tax Override Fire		0	150,000	0	0	150,000
Project#: 22067 Project Name: Station 58 EMS Capital Equipment Funding Source: Tax Override Fire	100,000	0	0	0	0	100,000
<b>Public Safety: Fire Total</b>	<b>880,000</b>	<b>800,000</b>	<b>395,000</b>	<b>0</b>	<b>0</b>	<b>2,075,000</b>
<b>Public Safety: Police</b>						
Project#: 26020 Project Name: Firearms Range Improvements Funding Source: Public Safety Tax	1,200,000	0	0	0	0	1,200,000
Project#: 26023 Project Name: Police Valley Vista Area Command at Tule Springs Funding Source: General Fund	7,300,000	0	0	0	0	7,300,000
Project#: 26024 Project Name: Brazos Funding Source: Public Safety Tax	272,880	0	0	0	0	272,880
<b>Public Safety: Police Total</b>	<b>8,772,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,772,880</b>
<b>Technology Improvements</b>						
Project#: 23032 Project Name: Enterprise Document Management Replacement Funding Source: General Fund	1,711,900	0	0	0	0	1,711,900
Project#: 23036 Project Name: Enterprise Asset Management Software Funding Source: General Fund	500,000	0	0	0	0	500,000
Project#: 23043 Project Name: ERP System Replacement Funding Source: General Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
Project#: 23049 Project Name: City Council Chambers Technology Refresh Funding Source: General Fund	750,000	0	0	0	0	750,000
Project#: 23052 Project Name: CRM/311 Platform Funding Source: General Fund	2,000,000	0	0	0	0	2,000,000
Project#: 23053 Project Name: Infrastructure Refresh Funding Source: General Fund	2,600,000	0	0	0	0	2,600,000
Project#: 23054 Project Name: Unified Communications Funding Source: General Fund	1,500,000	0	0	0	0	1,500,000
Project#: 23056 Project Name: ePD Upgrade/Replacement Funding Source: External Grant Fund	310,000	0	0	0	0	310,000
Project#: 23058 Project Name: Citywide Security Enhancements Funding Source: General Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
Project#: 23059 Project Name: Accounts Payable Standardized Invoicing Funding Source: General Fund	50,000	0	0	0	0	50,000
Project#: 23060 Project Name: CCC JMS Replacement Funding Source: General Fund	650,000	0	0	0	0	650,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
<b>Project#: 23061</b>						
Project Name: Code Enforcement Case Management System						
Funding Source: General Fund	320,000	0	0	0	0	320,000
<b>Project#: 23062</b>						
Project Name: DIMS Replacement/Upgrade						
Funding Source: General Fund	550,000	0	0	0	0	550,000
<b>Project#: 23063</b>						
Project Name: Municipal Court Management System						
Funding Source: Federal Grants	300,000	0	0	0	0	300,000
Funding Source: Municipal Court Fund	400,000	0	0	0	0	400,000
<b>Technology Improvements Total</b>	<b>15,641,900</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>31,641,900</b>
<b>Transportation</b>						
<b>Project#: 10280A</b>						
Project Name: Neighborhood Roadway Rehabilitation Program						
Funding Source: Regional Transportation Commission	2,000,000	1,500,000	2,000,000	1,500,000	2,000,000	9,000,000
<b>Project#: 10280B</b>						
Project Name: Arterial Roadway Reconstruction Program						
Funding Source: Regional Transportation Commission	5,870,000	2,000,000	2,000,000	1,000,000	1,000,000	11,870,000
<b>Project#: 10379</b>						
Project Name: N. 5th Street/Cheyenne Ave. Intersection Improvements						
Funding Source: Motor Vehicle Fuel Taxes	25,250	239,000	0	0	0	264,250
Funding Source: Nevada Department of Transportation	479,750	4,541,000	0	0	0	5,020,750
<b>Project#: 10413</b>						
Project Name: Lake Mead Boulevard Improvements						
Funding Source: Regional Transportation Commission	7,294,375	7,294,375	0	0	0	14,588,750
Funding Source: Utility Enterprise Funds	20,000	20,000	0	0	0	40,000
<b>Project#: 10489</b>						
Project Name: Streetlight LED Retrofit						
Funding Source: Motor Vehicle Fuel Taxes	4,285,000	1,390,000	1,390,000	1,390,000	1,390,000	9,845,000
<b>Project#: 10490</b>						
Project Name: Meter Pedestal Removals						
Funding Source: Motor Vehicle Fuel Taxes	150,000	0	0	0	0	150,000
Funding Source: Tax Overrides	75,000	0	0	0	0	75,000
<b>Project#: 10491</b>						
Project Name: Safety Upgrades Program						
Funding Source: Regional Transportation Commission	500,000	500,000	500,000	500,000	500,000	2,500,000
<b>Project#: 10493</b>						
Project Name: School Safety Improvements						
Funding Source: Regional Transportation Commission	2,230,000	0	0	0	0	2,230,000
<b>Project#: 10494</b>						
Project Name: Illuminated Street Name Signs						
Funding Source: Cost Participation Agreements	2,170,000	0	0	0	0	2,170,000
<b>Project#: 10503</b>						
Project Name: Alexander Road - Simmons Street to N. 5th Street						
Funding Source: Regional Transportation Commission	9,120,000	0	0	0	0	9,120,000
<b>Project#: 10504</b>						
Project Name: Allen Lane - Craig Road to Centennial Parkway						
Funding Source: Regional Transportation Commission	10,078,000	0	0	0	0	10,078,000
<b>Project#: 10506</b>						
Project Name: Ann Road Pedestrian Bridge						
Funding Source: Regional Transportation Commission	235,000	3,210,000	0	0	0	3,445,000



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	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: 10507 Project Name: Lone Mountain Road - Decatur Blvd. to North 5th Street Funding Source: Regional Transportation Commission	13,630,000	3,495,000	0	0	0	17,125,000
Project#: 10509 Project Name: Intersection Improvements Funding Source: Regional Transportation Commission	1,710,000	500,000	500,000	500,000	500,000	3,710,000
Project#: 10510 Project Name: Deer Springs Way/Shelley Berkley Way - Pecos Road to Lamb Boulevard Funding Source: Regional Transportation Commission	0	0	0	560,000	5,940,000	6,500,000
Project#: 10511 Project Name: Washburn Road - Valley Drive to Willis Street Funding Source: Regional Transportation Commission	1,040,000	0	0	0	0	1,040,000
Project#: 10512 Project Name: Tropical Parkway - Lamb Boulevard to Pecos Road Funding Source: Regional Transportation Commission	0	0	0	230,000	2,160,000	2,390,000
Project#: 10513 Project Name: Craig Road Pedestrian Bridge at Upper Las Vegas Wash Funding Source: Regional Transportation Commission	3,550,000	0	0	0	0	3,550,000
Project#: 10517 Project Name: N. 5th Street - Cheyenne Avenue to Lone Mountain Road Funding Source: Regional Transportation Commission	9,460,000	5,985,000	0	0	0	15,445,000
Project#: 10526 Project Name: Centennial Parkway - Pecos Road to Lamb Boulevard Funding Source: Regional Transportation Commission	11,820,000	0	0	0	0	11,820,000
Project#: 10543 Project Name: CCTV for Traffic Operations/Management Funding Source: Cost Participation Agreements	21,600	0	0	0	0	21,600
Project#: 10544 Project Name: Commerce Street Streetlights Funding Source: Tax Overrides	205,000	0	0	0	0	205,000
Project#: 10545 Project Name: Fire Station 53 Signal Coordination Funding Source: Tax Overrides	26,000	0	0	0	0	26,000
Project#: 10547 Project Name: Major Corridor Pavement Marking Replacement Funding Source: Tax Overrides	530,000	530,000	530,000	0	0	1,590,000
Project#: 10548 Project Name: ReflectORIZED Traffic Signal Head Backplates Funding Source: Cost Participation Agreements	1,090,000	0	0	0	0	1,090,000
Project#: 10549 Project Name: Washburn Road - Commerce Street to N. 5th Street Funding Source: Regional Transportation Commission	3,225,000	0	0	0	0	3,225,000
Project#: 10551 Project Name: ADA Upgrades Program Funding Source: Regional Transportation Commission	640,000	250,000	640,000	250,000	640,000	2,420,000
Project#: 10553 Project Name: Simmons Street - Red Coach to Hammer Lane Funding Source: Regional Transportation Commission	2,170,000	0	0	0	0	2,170,000
Project#: 10554 Project Name: Civic Center Drive - Carey Avenue to Cheyenne Avenue Funding Source: Regional Transportation Commission	1,861,000	5,926,000	0	0	0	7,787,000



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Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: 10562 Project Name: Traffic Impact Fee Program Implementation Funding Source: Cost Participation Agreements	225,000	0	0	0	0	225,000
Project#: 10567 Project Name: Belmont Street - Lake Mead Boulevard to Las Vegas Boulevard Funding Source: Regional Transportation Commission	0	185,000	2,315,000	0	0	2,500,000
Project#: 10568 Project Name: Civic Center Drive/Alexander Road - Cheyenne Avenue to Pecos Road Funding Source: Nevada Department of Transportation Funding Source: Regional Transportation Commission	408,500 21,500	109,250 5,750	6,137,000 323,000	0 0	0 0	6,654,750 350,250
Project#: 10569 Project Name: Bruce Street - Colton Avenue to Alexander Road Funding Source: Regional Transportation Commission	0	165,000	1,595,000	0	0	1,760,000
Project#: 10570 Project Name: Donovan Way - DMV to Tropical Parkway Funding Source: Regional Transportation Commission	0	0	0	575,000	6,175,000	6,750,000
Project#: 10571 Project Name: Gowan Road - Civic Center Drive to Pecos Road Funding Source: Regional Transportation Commission	210,000	2,025,000	0	0	0	2,235,000
Project#: 10578 Project Name: I-15/215 Interchange Signalization Funding Source: Cost Participation Agreements	1,070,000	0	0	0	0	1,070,000
Project#: 10612 Project Name: Right-of-Way Improvements Funding Source: Motor Vehicle Fuel Taxes	1,000,000	0	0	0	0	1,000,000
Project#: 10613 Project Name: North Belt Road Funding Source: Regional Transportation Commission	210,000	2,110,000	0	0	0	2,320,000
Project#: 10614 Project Name: Intersection Signalization Funding Source: Cost Participation Agreements	550,000	2,650,000	2,650,000	0	0	5,850,000
Project#: 10615 Project Name: Trimble SX12 Total Station/Scanner Funding Source: General Fund	50,000	0	0	0	0	50,000
Project#: 10616 Project Name: Signage Replacement Funding Source: General Fund	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
Project#: 10649 Project Name: Clayton Street Pedestrian Bridge Funding Source: External Grant Fund Funding Source: Regional Transportation Commission	0 0	0 0	825,000 43,421	11,175,000 588,158	0 0	12,000,000 631,579
Project#: 20015 Project Name: Las Vegas Boulevard Improvements - Tonopah Ave. to Carey Ave. Funding Source: Clark County Regional Flood Control District Funding Source: Regional Transportation Commission	0 32,150,000	0 5,375,000	0 0	0 0	0 0	0 37,525,000
Project#: 25048 Project Name: Crack Sealing of Roadway and City Properties Funding Source: Tax Overrides	1,500,000	1,500,000	1,500,000	0	0	4,500,000
<b>Transportation Total</b>	<b>136,905,975</b>	<b>55,505,375</b>	<b>26,948,421</b>	<b>22,268,158</b>	<b>24,305,000</b>	<b>265,932,929</b>



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

Utilities: Sewer	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: S0002 Project Name: Sewerline Oversizing Funding Source: Utility Enterprise Funds	400,000	400,000	400,000	400,000	400,000	2,000,000
Project#: S0036 Project Name: Flow Equalization Basin Funding Source: Utility Enterprise Funds	17,800,000	0	0	0	0	17,800,000
Project#: S0039 Project Name: Losee Road/LV Wash Diversion Sewer Funding Source: Utility Enterprise Funds	2,000,000	4,872,889	0	0	0	6,872,889
Project#: S0040 Project Name: WRF Solids Building Centrifuge Expansion Funding Source: Utility Enterprise Funds	0	600,000	6,000,000	0	0	6,600,000
Project#: S0041 Project Name: Garnet Valley Wastewater System Funding Source: Utility Enterprise Funds	130,000	50,000	50,000	50,000	50,000	330,000
Project#: S0042 Project Name: Sloan Channel Effluent Conveyance Repair Funding Source: Utility Enterprise Funds	625,000	10,840,000	0	0	0	11,465,000
Project#: S0043 Project Name: Sewer System Bolstering Funding Source: Utility Enterprise Funds	200,000	200,000	200,000	200,000	200,000	1,000,000
Project#: S0046 Project Name: WRF Capital Repairs Funding Source: Utility Enterprise Funds	300,000	300,000	300,000	300,000	300,000	1,500,000
Project#: S0050 Project Name: WRF Membrane Blower Funding Source: Utility Enterprise Funds	1,100,000	0	0	0	0	1,100,000
Project#: S0051 Project Name: Cheyenne and Bassler Sewer Optimization Funding Source: Utility Enterprise Funds	210,000	1,015,000	0	0	0	1,225,000
Project#: S0052 Project Name: Donna Sewer Improvements Funding Source: Utility Enterprise Funds	0	0	0	275,000	3,525,000	3,800,000
Project#: S0053 Project Name: Flow Monitoring Stations Funding Source: Utility Enterprise Funds	500,000	500,000	0	0	0	1,000,000
Project#: S0054 Project Name: Commerce Sewer Improvements Funding Source: Utility Enterprise Funds	0	0	210,000	2,090,000	0	2,300,000
Project#: S0055 Project Name: Simmons Sewer Improvements Funding Source: Utility Enterprise Funds	0	0	0	170,000	3,070,000	3,240,000
Project#: S0056 Project Name: Sewer Manholes and Conduit Funding Source: Utility Enterprise Funds	100,000	900,000	100,000	900,000	100,000	2,100,000



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	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: S0058 Project Name: WRF Operations Building Tenant Improvements Funding Source: Utility Enterprise Funds	225,000	155,000	0	0	0	380,000
Project#: S0059 Project Name: WRF Operations Building, Additional Parking Funding Source: Utility Enterprise Funds	0	130,000	0	0	0	130,000
Project#: S0060 Project Name: Bio Reactor Air Diffuser Replacement Project Funding Source: Utility Enterprise Funds	120,000	120,000	60,000	0	0	300,000
<b>Utilities: Sewer Total</b>	<b>23,710,000</b>	<b>20,082,889</b>	<b>7,320,000</b>	<b>4,385,000</b>	<b>7,645,000</b>	<b>63,142,889</b>
<b>Utilities: Water</b>						
Project#: W0001 Project Name: Reservoir Rehabilitation Funding Source: Utility Enterprise Funds	3,525,902	100,000	2,800,000	0	0	6,425,902
Project#: W0010 Project Name: Waterline Oversizing - General Funding Source: Utility Enterprise Funds	400,000	400,000	400,000	400,000	400,000	2,000,000
Project#: W0019 Project Name: Payment Processing Equipment Replacement Funding Source: Utility Enterprise Funds	400,000	0	100,000	0	0	500,000
Project#: W0020 Project Name: Water System Bolstering Funding Source: Utility Enterprise Funds	200,000	200,000	200,000	200,000	200,000	1,000,000
Project#: W0028 Project Name: Robinson Well Rehabilitation Funding Source: External Grant Fund	0	238,720	3,789,000	0	0	4,027,720
Project#: W0029 Project Name: Water Pressure Remote Monitoring Funding Source: Utility Enterprise Funds	250,000	0	0	0	0	250,000
Project#: W0049 Project Name: Carey Avenue Cathodic Protection Funding Source: Utility Enterprise Funds	825,000	0	0	0	0	825,000
Project#: W0052 Project Name: Central Pump Station Rehabilitation Funding Source: Utility Enterprise Funds	0	0	0	1,000,000	0	1,000,000
Project#: W0055 Project Name: P2B Pump Station Rehabilitation Funding Source: Utility Enterprise Funds	250,000	0	0	0	0	250,000
Project#: W0057 Project Name: Robinson Pump Station Rehabilitation Funding Source: Utility Enterprise Funds	0	0	1,250,000	0	0	1,250,000
Project#: W0059 Project Name: Water Site Security Upgrade Funding Source: 425-Urban Area Security Initiative Grant Funding Source: Utility Enterprise Funds	0 500,000	0 0	0 0	0 0	0 0	0 500,000
Project#: W0061 Project Name: Water Operations Miscellaneous Capital Repairs Funding Source: Utility Enterprise Funds	1,000,000	400,000	400,000	400,000	400,000	2,600,000
Project#: W0063 Project Name: Deer Springs Reservoir 2 Funding Source: Utility Enterprise Funds	355,000	7,880,000	0	0	0	8,235,000



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Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: W0066 Project Name: Water Master Plan Update Funding Source: Utility Enterprise Funds	400,000	0	0	0	0	400,000
Project#: W0067 Project Name: Waterline Oversizing - Apex Funding Source: Utility Enterprise Funds	23,000,000	0	0	0	0	23,000,000
Project#: W0068 Project Name: Apex Elevated Storage Reservoir Funding Source: External Grant Fund Funding Source: Utility Enterprise Funds	1,000,000 7,457,968	0 0	0 0	0 0	0 0	1,000,000 7,457,968
Project#: W0069 Project Name: Well Rehabilitation Funding Source: Safe Drinking Water State Revolving Loan Fund Funding Source: Utility Enterprise Funds	0 11,541,900	0 0	0 0	0 0	0 0	0 11,541,900
Project#: W0070 Project Name: PRV Vault Improvements Funding Source: Utility Enterprise Funds	900,000	100,000	1,100,000	100,000	1,100,000	3,300,000
Project#: W0073 Project Name: P2A Pump Station Rehabilitation Funding Source: Utility Enterprise Funds	1,020,000	0	0	0	0	1,020,000
Project#: W0074 Project Name: Carlton Pump Station Rehabilitation Funding Source: Utility Enterprise Funds	0	0	1,250,000	0	0	1,250,000
Project#: W0075 Project Name: Valve Replacement Program Funding Source: Utility Enterprise Funds	500,000	1,000,000	1,000,000	1,000,000	1,000,000	4,500,000
Project#: W0076 Project Name: Garnet Valley Waterwaste System Funding Source: Utility Enterprise Funds	130,000	50,000	50,000	50,000	50,000	330,000
Project#: W0077 Project Name: Carlton Reservoir Rehabilitation Funding Source: Utility Enterprise Funds	0	0	200,000	6,650,000	0	6,850,000
Project#: W0078 Project Name: Camino Al Norte Pump Station Funding Source: Utility Enterprise Funds	1,000,000	0	0	0	0	1,000,000
Project#: W0079 Project Name: P2 Pump Station Pump Bldg Funding Source: Utility Enterprise Funds	200,000	0	0	0	0	200,000
Project#: W0080 Project Name: Apex Waterline - Phase 3 Funding Source: Contributions & Donations Funding Source: Utility Enterprise Funds	9,871,755 3,278,604	10,341,551 2,551,025	0 0	0 0	0 0	20,213,306 5,829,629
Project#: W0081 Project Name: Kapex Well Rehabilitation Funding Source: External Grant Fund Funding Source: Utility Enterprise Funds	1,912,000 75,000	1,912,999 0	0 0	0 0	0 0	3,824,999 75,000
Project#: W0082 Project Name: Apex 24 Transmission Waterline Funding Source: External Grant Fund Funding Source: Utility Enterprise Funds	0 670,000	0 0	9,465,000 0	9,465,000 0	0 0	18,930,000 670,000



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Approved Capital Improvement Projects - Fiscal Years 2024 - 2028

	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
<b>Project#: W0083</b>						
Project Name: Apex 24 Water Main, Lower Garnet Loop						
Funding Source: External Grant Fund	0	0	3,830,000	0	0	3,830,000
Funding Source: Utility Enterprise Funds	320,000	0	0	0	0	320,000
<b>Project#: W0084</b>						
Project Name: Kapex 8 Waterline						
Funding Source: Utility Enterprise Funds	1,470,000	0	0	0	0	1,470,000
<b>Project#: W0085</b>						
Project Name: 2829 Ft. Sumter Warehouse						
Funding Source: Utility Enterprise Funds	255,000	255,000	0	0	0	510,000
<b>Project#: W0086</b>						
Project Name: 2829 Ft. Sumter Tentative Improvements						
Funding Source: Utility Enterprise Funds	357,000	325,000	0	0	0	682,000
<b>Utilities: Water Total</b>	<b>73,065,129</b>	<b>25,754,295</b>	<b>25,834,000</b>	<b>19,265,000</b>	<b>3,150,000</b>	<b>147,068,424</b>
<b>Vehicles &amp; Heavy Equipment</b>						
<b>Project#: 10538</b>						
Project Name: Maintenance Equipment Replacement Program						
Funding Source: Tax Override Parks	0	197,000	100,000	0	0	297,000
<b>Project#: 22060</b>						
Project Name: Apparatus - Engine Replacement - Unit 1822						
Funding Source: Tax Override Fire	0	800,000	0	0	0	800,000
<b>Project#: 22061</b>						
Project Name: Apparatus- AR Replacement- Unit 1548						
Funding Source: Tax Override Fire	600,000	0	0	0	0	600,000
<b>Project#: 22066</b>						
Project Name: Fire Engine Replacement (Unit 1908)						
Funding Source: Tax Override Fire	0	0	820,000	0	0	820,000
<b>Project#: 22068</b>						
Project Name: Fire Engine Replacement (Unit 1909)						
Funding Source: Tax Override Fire	0	0	0	0	850,000	850,000
<b>Project#: 22069</b>						
Project Name: Rescue Ambulance Replacement (Units 2097 and 2232)						
Funding Source: Tax Override Fire	0	0	0	0	780,000	780,000
<b>Project#: 22070</b>						
Project Name: Rescue Ambulance Replacement (Units 2083 and 2084)						
Funding Source: Tax Override Fire	0	0	0	780,000	0	780,000
<b>Project#: 25001</b>						
Project Name: Fleet Replacement Program						
Funding Source: General Fund	3,932,357	4,437,550	5,953,884	4,841,281	2,891,802	22,056,874
Funding Source: More Cops Fund	220,715	362,146	56,677	60,020	0	699,558
Funding Source: Motor Vehicle Fuel Taxes	792,610	47,415	0	435,800	1,767,366	3,043,191
Funding Source: Public Safety Tax	412,991	603,567	388,535	668,567	724,384	2,798,044
Funding Source: Tax Overrides	1,999,677	947,417	869,176	425,494	554,936	4,796,700
Funding Source: Utility Enterprise Funds	246,144	821,737	1,584,787	838,371	965,024	4,456,063
<b>Project#: 25055</b>						
Project Name: Rec and Roll Bus						
Funding Source: Tax Override Parks	80,000	0	0	0	0	80,000
<b>Project#: 25056</b>						
Project Name: Hydro Excavation Vacuum						
Funding Source: Tax Override Parks	75,000	0	0	0	0	75,000
<b>Project#: 25062</b>						
Project Name: Toro 3550 Reel Mower 82						
Funding Source: Motor Vehicle Enterprise Fund	90,000	0	0	0	0	90,000



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	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	FY 2027-28	5-Year Total
Project#: 25063						
Project Name: New Parks & Recreation Vehicles						
Funding Source: Motor Vehicle Enterprise Fund	440,000	0	0	0	0	440,000
<b>Vehicles &amp; Heavy Equipment Total</b>	<b>8,889,494</b>	<b>8,216,832</b>	<b>9,773,059</b>	<b>8,049,533</b>	<b>8,533,512</b>	<b>43,462,430</b>
<b>Grand Total</b>	<b>398,082,092</b>	<b>251,067,686</b>	<b>181,056,462</b>	<b>81,119,960</b>	<b>53,444,053</b>	<b>964,770,253</b>

\* For detailed descriptions of the Capital Improvement Plan Projects, please refer to the Capital Improvement Plan FY 2024-2028 published on the City of North Las Vegas website. <http://www.cityofnorthlasvegas.com/docs/Finance/CIP>.



*City of*  
**NORTH  
LAS  
VEGAS** GROWTH BY  
DESIGN

## Appendix

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# List of Acronyms

<b>ACFR</b>	Annual Comprehensive Financial Report	<b>NDT</b>	Nevada Department of Taxation
<b>ACLS</b>	Advanced Cardiac Life Support	<b>NDOT</b>	Nevada Department of Transportation
<b>ADA</b>	Americans with Disabilities Act	<b>NLS</b>	Neighborhood & Leisure Services
<b>AV</b>	Assessed Valuation	<b>NLV</b>	North Las Vegas
<b>BCCRT</b>	Basic City/County Relief Tax	<b>NLVFD</b>	North Las Vegas Fire Department
<b>BLM</b>	Bureau of Land Management	<b>NLVPD</b>	North Las Vegas Police Department
<b>CDBG</b>	Community Development Block Grant	<b>NRPA</b>	National Recreation and Park Association
<b>CDC</b>	Community Development & Compliance	<b>NRS</b>	Nevada Revised Statutes
<b>CIP</b>	Capital Improvement Plan	<b>OPEB</b>	Other Post Employment Benefits
<b>CNLV</b>	City of North Las Vegas	<b>PAC</b>	Permit Application Center
<b>COLA</b>	Cost of Living Adjustment	<b>PALS</b>	Pediatric Advanced Life Support
<b>COPS</b>	Community Oriented Policing Services Grant	<b>PD</b>	Police Department
<b>CTX</b>	Consolidated Tax	<b>PERS</b>	Public Employees Retirement System
<b>DOT</b>	Department of Transportation	<b>PH</b>	Phase
<b>EECBG</b>	Energy Efficiency Community Block Grant	<b>PILT</b>	Payment in lieu of Taxes
<b>EFB</b>	Ending Fund Balance	<b>PUD</b>	Planned Unit Development
<b>ERP</b>	Enterprise Resource Planning	<b>RDA</b>	Redevelopment Agency
<b>ESG</b>	Emergency Solutions Grant	<b>RFCD</b>	Regional Flood Control District
<b>FTE</b>	Full Time Equivalent	<b>RTC</b>	Regional Transportation Commission
<b>FY</b>	Fiscal Year	<b>S&amp;S</b>	Supplies and Services
<b>GAAP</b>	Generally Accepting Accounting Principles	<b>S.B.</b>	Senate Bill
<b>GASB</b>	Governmental Accounting Standards Board	<b>SCADA</b>	Supervisory Control & Data Acquisition
<b>GFOA</b>	Government Finance Officers Association	<b>SCBA</b>	Self Contained Breathing Apparatus
<b>GOB</b>	General Obligation Bonds	<b>SID</b>	Special Improvement District
<b>GPS</b>	Global Positioning System	<b>SNACC</b>	Southern Nevada Area Communications Council
<b>HRIS</b>	Human Resources Information System	<b>SNPLMA</b>	Southern Nevada Public Land Management Act
<b>ISF</b>	Internal Service Fund	<b>SNWA</b>	Southern Nevada Water Authority
<b>LID</b>	Local Improvement District	<b>VA</b>	Veterans Administration
<b>LIHTF</b>	Low Income Housing Trust Fund	<b>VOCA</b>	Victims of Crime Act Grant
<b>LVCVA</b>	Las Vegas Convention and Visitors Authority	<b>WPCF</b>	Water Pollution Control Facility



# Glossary of Terms

## Accrual Basis of Accounting

The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

**Ad Valorem** In proportion to value, a basis for levy of taxes on property.

**Adopted Budget** The proposed budget as formally approved by the City Council.

## Americans with Disabilities Act (ADA)

Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities and transportation. It also mandates the establishment of TDD/telephone relay services.

**Annualization** Taking changes that have occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

**Appropriation** A legal authorization to incur obligations and to make expenditures for specific purposes.

**Assessed Valuation** An official government value placed upon real estate or other property as a basis for levying taxes.

## Available (Undesignated) Fund Balance

Refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

**Balanced Budget** The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

**Beginning Balance** The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending balance).

**Bond** A written promise to pay a sum of money at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds and special improvement district bonds. These are most frequently used to finance capital projects.

**Bond Refinancing** The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Bond Proceeds** Funds derived from the sale of bonds for the purpose of constructing major capital facilities.

**Bond Rating** A methodology used to measure the fiscal health of the City. Generally, analyst firms such as Standard and Poor's, Moody's Investor Service and Fitch Ratings provide bond ratings to municipalities. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including "+" or "1" designate the strongest bonds in the rating category. Generally, highly rated bonds result in lower interest rates.

**Budget** Proposed plan of expenditure and revenue over a given period of time.

**Budgetary Basis** This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.



**Budget Calendar** The schedule of major events in the development of the annual budget, including community budget forums, proposed budget, budget hearings, budget deliberations and adoption of the annual budget.

**Budgetary Control** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

**Budget Document** The instrument utilized to present the City’s comprehensive financial plan to the City Council and the public.

**Bureau of Land Management (BLM)**  
An agency of the Department of the Interior, which regulates economic management of much of the nation’s public forests, mineral resources and grazing lands.

**Capital Improvements Program (CIP)**  
Authorized expenditures for tangible and long-term physical improvements or additions of a fixed or permanent nature (e.g., an additional police or fire station, or a new street).

**Capital Improvement Project**  
A capital improvement is generally a large construction project such as the development of park land, the construction of an overpass, the installation of a traffic signal, the acquisition of land or the construction or remodeling of a City building. Funds for these projects are derived largely from the issuance of bonds, water and sewer fees, Regional Transportation Commission taxes, grants and developer impact fees.

**Capital Outlay** This expenditure category includes purchases of capital equipment such as furniture, vehicles, large machinery, and other capital items.

**Capital Projects Funds** Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

**Cash Basis of Accounting**  
The basis of accounting under which revenues are recorded when cash is received and expenditures (or expenses) are recorded when cash is disbursed. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles (GAAP), local governments must use the accrual basis rather than the cash basis of accounting.

**Charges for Current Services**  
Revenue from user fees which are charged to customers for using various City services and facilities. Examples include library charges, golf course fees, filing fees for planning services, charges for engineering, fire and police services.

**Community Development Block Grant (CDBG) Funds** Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

**Annual Comprehensive Financial Report (ACFR)** This report is prepared by the City Finance Director’s Office. It is usually referred to by its abbreviation and summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance and an operating statement that compares revenues with expenditures.

**Contingency** Established to fund major emergencies and to assist in maintaining a favorable bond rating. No specific legal guidance or policy restrictions have been placed on the use of these funds.



**Continuing Appropriations** Funding approved in the current budget but not expended during the current budget year. These appropriations are carried forward into the next fiscal year for their intended purpose.

**Contractual Service** A written agreement or legal instrument whereby the City of North Las Vegas is committed to expend, or does expend, public funds in consideration for work, labor, services, equipment or any combination of the foregoing.

**Cost Allocation** Assignment of applicable costs and charges from one fund to another required by treating each fund as an independent entity.

**Cost of Living Adjustment (COLA)**

An increase in salaries to offset the adverse effect of inflation on compensation.

**Debt Service** Payment of interest and principal on an obligation resulting from the issuance of bonds.

**Debt Service Funds** Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs (except the debt service accounted for in the Special Revenue Funds) and Enterprise Funds.

**Deferred Maintenance** Backlog of needed repairs to City facilities, including roof replacement, heating and cooling system upgrades, painting, floor covering repair and structural repairs.

**Department** A basic organizational unit of government which may be sub-divided into divisions, programs, activity groups and/or activities.

**Depreciation** An accounting method of

allocating the cost of a tangible asset over its useful life and is used to account for declines in value over time.

**Division** An organizational component of a department, possibly sub-divided into programs and activities, e.g. General Accounting Division within the Finance Department.

**Discretionary Fund** Funds for which there are no restrictions on the use of the fees or taxes collected.

**Encumbrance** An encumbrance designates funds for a specific purpose as approved by the appropriate authority. When the goods and services are received, the encumbrance is released and an expenditure is recorded for the actual costs.

**Enterprise Funds** Funds established to account for specific services funded directly by fees and charges to users. These funds, including the water/waste water fund and golf course fund, are intended to be self-supporting. For more information about enterprise funds, refer to the Enterprise Funds Section.

**Estimated Revenue and Expense**

The revenue or expense projected to be received or expended during a specific time period, usually a fiscal year.

**Expenditure** Funds spent in accordance with budgeted appropriations on assets or goods and services obtained.

**Expenditure Category** Expenditure categories are groupings of similar types of expenditures. The City uses four major expenditure categories: salaries and wages; salary related expenses (fringe benefits); supplies and services; and capital outlay.

**Expense** Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

**Federal Grant Funds** These funds were established to account for revenue from the



federal government and expenditures as prescribed by grant provisions/agreements.

**Fees** A general term for any charge levied by the City associated with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include business licenses, fines and user charges.

**Final Budget** The City Council approved plan for the City’s financial operations, which includes an estimate of expenditures and revenues for a given fiscal year. According to NRS 354.598, this budget must be adopted on or before June 1 of each fiscal year.

**Fines and Forfeitures** This revenue results from violations of various City and State laws and from damage to City property.

**Fiscal Year (FY)** Twelve-month term designating the beginning and ending period for recording financial transactions. The City of North Las Vegas has specified July 1 through June 30 as the fiscal year.

**Fringe Benefits** This expenditure category consists of the costs to provide employee benefits. Typical employee benefits include health insurance, retirement (PERS), workers compensation and medicare.

**Full Time Equivalent (FTE)**  
The decimal equivalent of a part-time position converted to a full time basis, i.e., one person working half time would count as 0.50 FTE.

**Fund** A fiscal and accounting entity with a self-balancing set of accounts to record revenue and expenditures. For more information about funds, refer to the User’s Guide section of the Budget Document.

**Fund Balance** The City’s “Savings Account” which represents the accumulated revenues over expenditures.

**GASB** Governmental Accounting Standards Board, established in 1985, is the current standards setting board for governmental GAAP.

**Generally Accepted Accounting Principles (GAAP)** Uniform minimum standards used by state and local governments for financial recording and reporting that have been established by the accounting profession through the GASB.

**General Fund** The City’s main operating fund that is used to pay for basic City services that utilize most tax dollars and is also supported by fees from licenses and permits, fines and investment earnings. For more information about the General Fund, refer to the General Fund section in the Budget Document.

**General Obligation (G.O.) Bond**  
This type of bond is backed by the full faith, credit and taxing power of the government.

**Grant** A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block.

**Growth Rate** The level at which expenditures and revenue are expected to increase annually.

**Infrastructure** Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

**Interfund Transfers** A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.

**Intergovernmental Revenue** This category includes revenues from federal grants, state grants and allocations including consolidated taxes, motor vehicle fuel taxes, gaming taxes from the LVCVA, county gaming licenses and reimbursement from the water/wastewater fund.



**Interlocal Agreement** A contractual agreement between two or more governmental entities.

**Internal Service Funds** A fund created to finance and account for a department's work or a division's work for other departments. The fund's expenses are repaid from fees or fund transfers, thus keeping the original fund capital intact. For more information about internal service funds, refer to the Proprietary section of the Budget Document.

**Levy** To impose taxes, special assessments or charges for the support of City activities.

**Licenses and Permits** This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to ensure compliance with the law.

**LID** Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Long Term Debt** Debt with a maturity of more than one year after the date of issuance.

**Mandated Program** A requirement by the State or Federal government that the City perform a task, perform a task a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

**Miscellaneous Revenue** The account which provides for accumulation of revenues not specifically identified in other accounts. This includes interest, rents and incidentals.

**Modified Accrual Basis of Accounting** Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are

recognized at the time a liability is incurred pursuant to appropriation authority.

**Modified Cash Basis of Accounting** Sometimes known as Modified Accrual Basis, it is a plan under which revenues are recognized on the cash basis while expenditures are recognized on the accrual basis.

**Non-Personnel Expense** Expenditures related to supplies, services and capital outlay.

**Onetime Expenditures and/or Revenues** These are expenditures and/or revenues for onetime projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

**Operating Budget** An operation plan, expressed in financial terms, by which a program is funded. It should include: (1) the mission; (2) the services provided; (3) impact on future years; and (4) current year operations.

**Operating Expense** Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization.

**Operating Revenue** Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

**Per Capita** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Performance Based Budgeting (PBB)** A system of budgeting that lists services by activities, identifies the resources that are applied to these activities and describes how efficiently and effectively the City performs these services.



**Performance Measure** A performance measure measures work performed and results achieved. Types of measures include: input, output, efficiency and internal or external outcomes.

**Personnel Expense** Expenditures related to employee compensation including wages and salaries, fringe benefits, retirement and special pay such as shift differential.

**Prior Year** Transactions that are posted in the current year for previous years' contracts or commitments for service. Encumbrances from the previous year are carried into the next year's appropriation.

**Program Indicator** A unit of work accomplished without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made or number of burglary arrests made). Program indicators do not reflect the effectiveness or efficiency of the work performed.

**Property Tax** An "ad valorem" tax on real property, based upon the value of the property.

**Public Employees Retirement System (PERS)** The retirement system provided for governmental employees in the State of Nevada.

**Resolution** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** Total amount available for appropriation including estimated revenues, fund transfers and beginning balances.

**Revenue** Funds received from various sources and treated as income to the City. This income is used to finance expenditures.

**Revenue Bonds** Bonds issued pledging future revenues, usually water, sewer, garbage

or drainage charges, to cover debt payments in addition to operating costs.

**Revenue Categories / Intergovernmental**

The major categories of revenue are property taxes, licenses and permits, fines and forfeitures, charges for services, miscellaneous revenue and transfers from other funds.

**Salaries and Wages** This expenditure category includes salaries, hourly wages, overtime and special pay expenses.

**SNACC (Southern Nevada Area Communications Council)**

A wireless, IP based network that will allow interoperable communications between public safety entities in Southern Nevada and all other major public safety networks operating in the state.

**SNPLMA (Southern Nevada Public Land Management Act)**

This Act, passed in 1998, provides Federal funds to be used through sale of public lands to improve parks, trails and natural areas, support conservation initiatives, and improve Federally-managed facilities.

**Special District** A designated geographic area established to provide a specialized service usually petitioned for by the citizenry and approved by the City Council (e.g., Park Services Districts).

**Special Revenue Funds** These funds account for revenues received that have specific purposes for which they can be used. For more information about special revenue funds, refer to the Special Revenue Fund section in the Budget Document.

**Supplies and Services** This expenditure category consists of materials, supplies, contractual services, fees and other services.

**Tax Levy** The result when the tax per one hundred dollars of assessed value is multiplied by the tax base.



**Taxes** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Tentative Budget** The plan for the City’s financial operations which includes an estimate of revenues and expenditures for a given fiscal year. NRS 354.596 requires a copy to be submitted to the Department of Taxation on or before April 15 and that a public hearing be held on the Tentative Budget on the third Tuesday in May.

**Working Capital** The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year’s budget.

**Workload Indicator** A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service or the number of burglaries to be investigated).



Senior health care even held at City Hall

