



# ADOPTED BUDGET

CITY OF NORTH LAS VEGAS, NEVADA ● FISCAL YEAR 2024-2025





City of North Las Vegas

# Adopted Budget

Fiscal Year 2024-25



**Micaela Moore**  
City Manager

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# 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



Micaela Moore  
City Manager



William Harty  
Chief Financial Officer



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## BUDGET MESSAGE

Mayor  
**Pamela Goynes-Brown**

City Manager  
**Micaela Moore**

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



## Budget Message

### July 1, 2024

### Honorable Mayor and Members of the City Council

**W**e present to you the fiscal 2025 program of services as adopted May 23, 2024. 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 2025 operating budget amounts to \$641.8 million and is supplemented with \$350.3 million in capital improvement projects to produce a total financial program of \$992.1 million. The operating budget increased 18.6% from the 2024 adopted budget while the capital project-spending plan decreased 12.0% over the fiscal year 2024 adopted capital project-spending plan.

Southern Nevada's economy continues to improve since the COVID-19 pandemic, although at a slower pace than in recent years. Visitor volume increased 5.2% in 2023 as compared to an increase of 20.5% the previous year. Growth has been driven by high profile events such as the Formula 1 race and the Super Bowl. Taxable sales are up 6.3% from the prior year with gaming seeing a 5.5% rise. Construction trends on the other hand has begun to soften with a slight year over year decrease of 1% in total building permits. Inflation and high borrowing rates are to blame as the Federal Reserve continues to keep interest rates elevated in order to bring it down to acceptable levels.

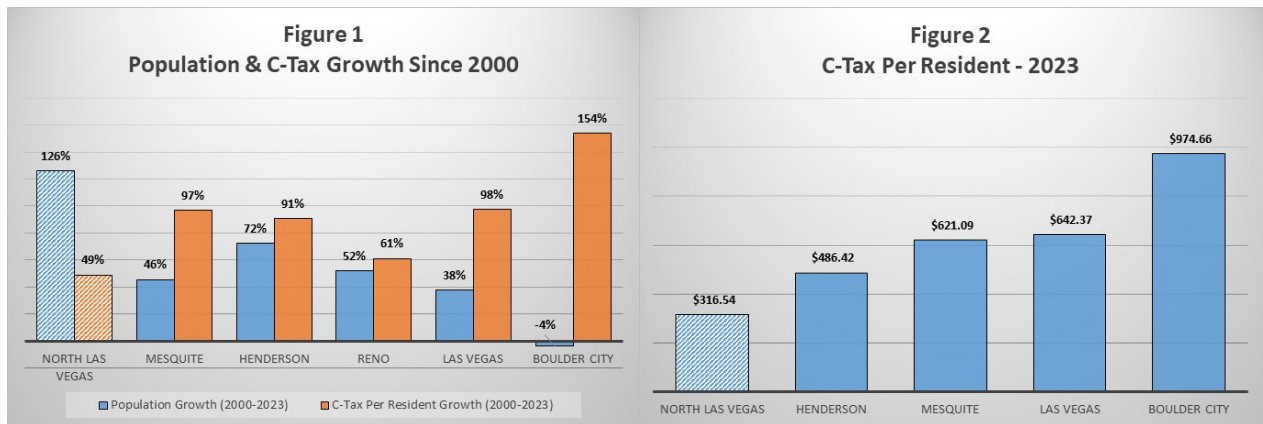
Fiscal Year 2025 General Fund revenues (excluding Transfers In) reflect an 23.7% increase over the Fiscal Year 2024 Adopted Budget. Expenditures are budgeted 15.7% more than Fiscal Year 2024 adopted budget mainly due to staffing increases and inflation. FY 2025 expenditures exceed revenues by \$54.6 million and will be funded by a drawdown of the fund balance to 18.8% in this budget.

Consolidated Tax ("C-TAX") is budgeted to be relatively flat in FY 2025, with a projected gain of only \$135K. However, the City's C-TAX revenue per resident continues to lag all other southern Nevada Municipalities. As indicated in Figure 2, North Las Vegas received \$316.54 per resident in FY 2023 compared to \$486.42 in Henderson, \$621.09 in Mesquite, \$642.37 in the City of Las Vegas, and \$974.66 in Boulder City. North Las Vegas' \$316.54 per resident is 53.7% less than Henderson, 96.2% less than Mesquite, 102.9% less than the City of Las Vegas and 207.9% less than Boulder City. This inequity is further evident when comparing population growth since the year 2000 with other municipalities. Figure 1 shows the City of North Las Vegas' population has grown 126% since 2000 compared to Henderson's 72%, Mesquite's 46%, Reno's 52%, and City of Las Vegas's 38%. Boulder City's growth rate has declined 4% in that time period. Over the same timeframe C-TAX growth in North Las Vegas was 49% compared to Henderson's 91%, Mesquite's 97%, Reno's 61%, City of Las Vegas's 98% and Boulder City's 154%.

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 2025 General Fund revenues include Property Taxes at \$19.5 million, 18.9% greater than FY 2024 projections, licenses and permits at \$60.5 million, 6.2% less than prior year projections. Charges for Services are budgeted at \$47.6 million, 5.1% greater than FY 2024 projections. Other revenue is budgeted at \$25.9 million or \$33.8 million less than prior year projections due to lower interest earnings. General Fund revenues are still reliant on a PILT transfer of \$19.0 million from Utilities. 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,



Micaela Moore  
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  
 Communications ..... (702) 633-2038  
 Community Corrections & Center ..... (702) 633-1400  
 Community Services and Engagement ..... (702) 633-1441  
 Economic & Government Affairs ..... (702) 633-1523  
 Finance Department ..... (702) 633-1460  
 Fire Department ..... (702) 633-1102  
 Human Resources Department ..... (702) 633-1501  
 Land Development Community Service ..... (702) 633-1516  
 Library District ..... (702) 633-1070  
 Mayor and Council ..... (702) 633-1007  
 Municipal Court ..... (702) 633-1130  
 Parks and Recreation ..... (702) 633-1171  
 Permit Application Center ..... (702) 633-1536  
 Police Department ..... (702) 633-9111  
 Public Works Department ..... (702) 633-1200  
 Utilities Department ..... (702) 633-1275  
 Web Site ..... [www.cityofnorthlasvegas.com](http://www.cityofnorthlasvegas.com)

## 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  
 William Riggs, Finance Director  
 Justin O'Brien, Budget Manager  
 Michael Smith, Senior Business Systems Analyst  
 Edward Saiz, Financial Analyst III  
 Arcangel Juan, Financial Analyst II

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

**Executive Overview**

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## ***FY 2024-2025 Employee Benefit Rates***

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

Police and Fire - 50.00%  
All Other Employees - 33.50%

### **Health Insurance:**

Employees with Teamster coverage - \$13,200 Per Year  
Employees with City Plans - \$21,067 Per Year  
Fire - \$14,400 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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# STRATEGIC PLAN

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The Strategic Plan for the City is currently a work in process and not ready to be released at this time. A presentation on the Vision, Values, and Goal Statements summarizing the City's Strategic Plan, was presented to Council at the June 5th, 2024 regular meeting. The road map for the future will guide efforts and ensure synergy as the City works toward meaningful services to its residents. City Council, city leadership, and department heads have been met with both individually and collectively, gathering insights, goals, and ideas to assist in the collaborative process.

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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 2025, and the breakdown within each funding group.

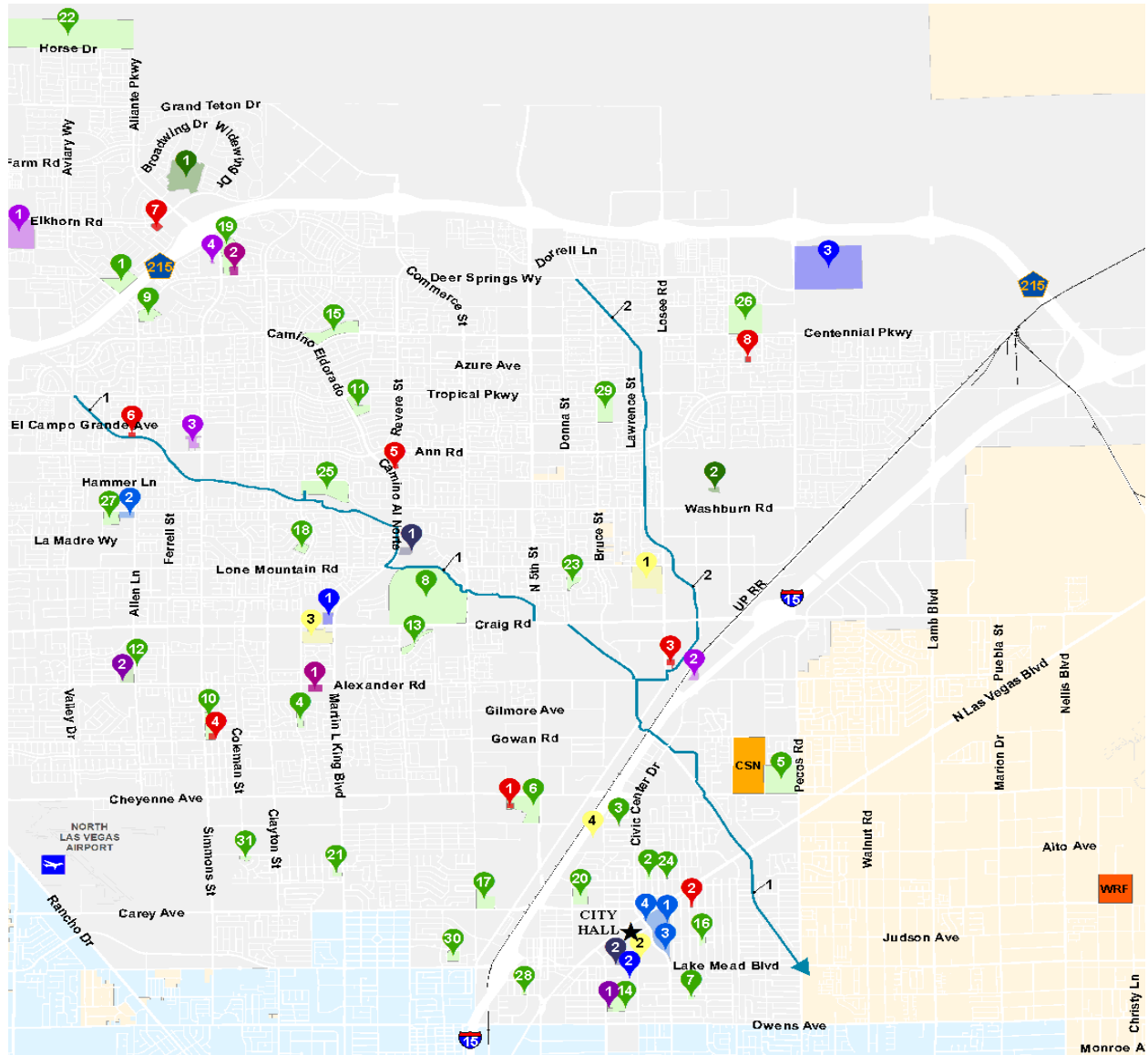


# ALL FUND SUMMARY

Budget All Funds \$992,142,871					
Governmental Funds \$730,148,509				Proprietary Funds \$261,994,362	
General Fund \$320,830,706	Special Revenue Funds \$146,515,345	Debt Service \$8,512,600	Capital Project Funds \$254,289,858	Enterprise Funds \$204,835,303	Internal Service Funds \$57,159,059
	Street Maint., Parks, & Fire \$16,375,547		Public Safety \$49,546,600	Utility Funds \$202,537,076	Self Insurance \$37,765,872
	Fuel Taxes - Road Operations \$4,803,575		Street Improvements \$125,288,475	Golf Courses \$2,298,227	Motor Equipment \$19,393,187
	Community Development \$16,564,410		Parks & Rec \$43,191,883		
	Public Safety Support \$5,397,985		General Government \$36,262,900		
Public Safety Tax \$57,674,625	Special Purpose \$17,669,480				
More Cops Sales Tax \$16,410,232	Park Construction Tax \$531,162				
Redevelopment Fund \$2,473,180	Parks & Rec Support \$3,125,362				
Library Fund \$4,837,420	Parks & Rec Support \$652,367				



# CITY OF NORTH LAS VEGAS



- |   |  |   |   |   |
|---|--|---|---|---|
| <b>College</b><br>College of Southern Nevada (CSN)<br>3200 E Cheyenne Ave   | <b>Libraries</b><br>1 Alexander Library<br>1755 W Alexander Rd<br>2 Aliante Library<br>2400 W Deer Springs Way   | <b>Parks</b><br>1 Aviary Park<br>6750 Aviary Way<br>2 Boris Terrace Park<br>2200 E Carrier Ave<br>3 Brooks Tot Lot<br>1421 E Brooks Ave<br>4 Cheyenne Ridge Park<br>3814 Scott Robinson Blvd<br>5 Cheyenne Sports Complex<br>3500 E Cheyenne Ave<br>6 City View Park & Golf Course<br>101 E Cheyenne Ave<br>7 College Park<br>2613 E Tonopah Ave<br>8 Craig Ranch Regional Park<br>628 W Craig Rd<br>9 Deer Springs Park<br>6550 Aviary Way<br>10 Desert Horizons Park<br>3750 Simmons St<br>11 Eldorado Park<br>5900 Camino Eldorado<br>12 Flores Park<br>4133 N Allen Ln<br>13 Gold Crest Park<br>714 Craig Creek Ave<br>14 Hartke Park<br>1900 E Tonopah Ave<br>15 James K. Seastrand Park<br>6330 Camino Eldorado<br>16 Joe Kneip Park<br>2800 Judson Ave<br>17 Kiel Ranch Park<br>2465 Kiel Way<br>18 Monte Vista Park<br>4911 Scott Robinson Blvd<br>19 Nature Discovery Park<br>2627 Nature Park Dr<br>20 Pettitt Park & Pool<br>2505 N Bruce St | 21 Prentiss Walker Park<br>1509 June Ave<br>22 Willie McCool Regional Park<br>4400 W Horse Dr<br>23 Richard Tam Park<br>4631 Rockpine Rd<br>24 Rotary Tot Lot<br>2600 N Magnet St<br>25 Sandstone Ridge Park<br>1661 W Hammer Ln<br>26 Skyview Park & Multi-Gen Center<br>3050 E Centennial Pkwy<br>27 Theron H. Goynes Park<br>3909 W Washburn Rd<br>28 Tonopah Park<br>204 E Tonopah Ave<br>29 Tropical Breeze Park<br>1505 E Tropical Pkwy<br>30 Valley View Park<br>2000 N Bennett St<br>31 Annie Walker Park<br>2227 W Evans Ave | <b>U.S. Post Offices</b><br>1 Meadow Mesa - Post Office<br>4904 Camino Al Norte<br>2 North Las Vegas - Post Office<br>1414 E Lake Mead Blvd |
| <b>Department of Motor Vehicles</b><br>1 DMV<br>7170 N Decatur Blvd<br>2 DMV - CDL / Motor Carrier Office<br>4110 Donovan Way<br>3 DMV - Now Kiosk<br>3010 W Ann Rd<br>4 DMV - Now Kiosk<br>6905 N Aliante Pkwy   | <b>Medical Facilities</b><br>1 Dignity Health - St. Rose Dominican<br>1550 W Craig Rd<br>2 North Vista Hospital<br>1409 E Lake Mead Blvd<br>3 VA Medical Center<br>6900 N Pecos Rd | <b>Offstreet Bike Paths</b><br>1 Lower Las Vegas Wash Trail<br>North Las Vegas<br>2 Upper Las Vegas Wash Trail<br>North Las Vegas   | <b>Utilities</b><br>1 NV Energy<br>2215 E Lone Mountain Rd<br>2 NV Energy<br>1737 Hunkins Dr<br>3 Southwest Gas<br>1631 W Craig Rd Suite #2<br>4 Water - City of North Las Vegas<br>2829 Fort Sumter Dr   | <b>Water Reclamation Facility</b><br>WRF  |
| <b>Fire Stations</b><br>50 Fire Station 50<br>105 E Cheyenne Ave<br>51 Fire Station 51<br>2626 E Carey Ave<br>52 Fire Station 52 / Admin Building<br>4110 N Losee Rd<br>53 Fire Station 53<br>2804 W Gowan Rd<br>54 Fire Station 54<br>5438 Camino Al Norte<br>55 Fire Station 55<br>5725 N Allen Ln<br>56 Fire Station 56<br>3475 W Elkhorn Rd<br>57 Fire Station 57<br>3120 E Azure Ave | <b>Golf Courses</b><br>1 Aliante Golf Club<br>3100 Elkhorn Rd<br>2 Shadow Creek Golf Course<br>3 Shadow Creek Dr   | <b>Police Stations / Justice Facility</b><br>1 Detention Center<br>2222 Constitution Way<br>2 Northwest Area Command<br>3755 W Washburn Rd<br>3 Police Records Division<br>2266 Civic Center Dr<br>4 South Area Command / Justice<br>2332 Las Vegas Blvd, North   | <b>Recreation Centers</b><br>1 Neighborhood Recreation Center<br>1638 Bruce St<br>2 Silver Mesa Recreation Center<br>4025 Allen Ln  |   |

ADOPTED BUDGET FISCAL YEAR 2024-25



## ABOUT THE CITY

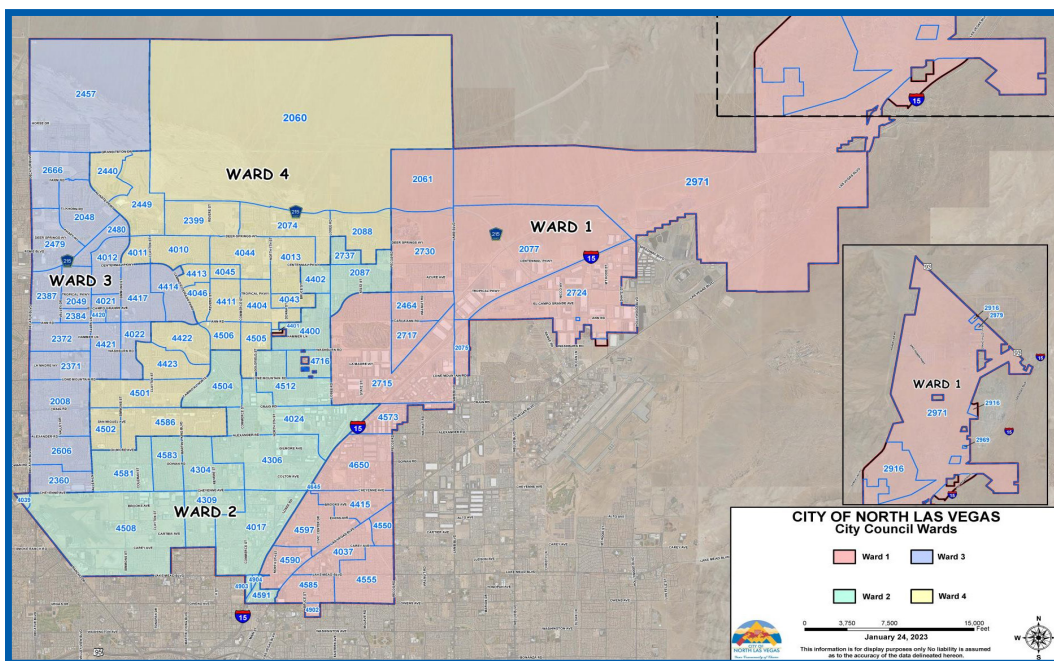
The City of North Las Vegas stretches across the northern rim of the Las Vegas Valley in Clark County, Nevada and encompasses approximately 102.81 square miles. It is situated on the northern city limits of the City of Las Vegas, the county seat, and is the third most populated, incorporated city in 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.

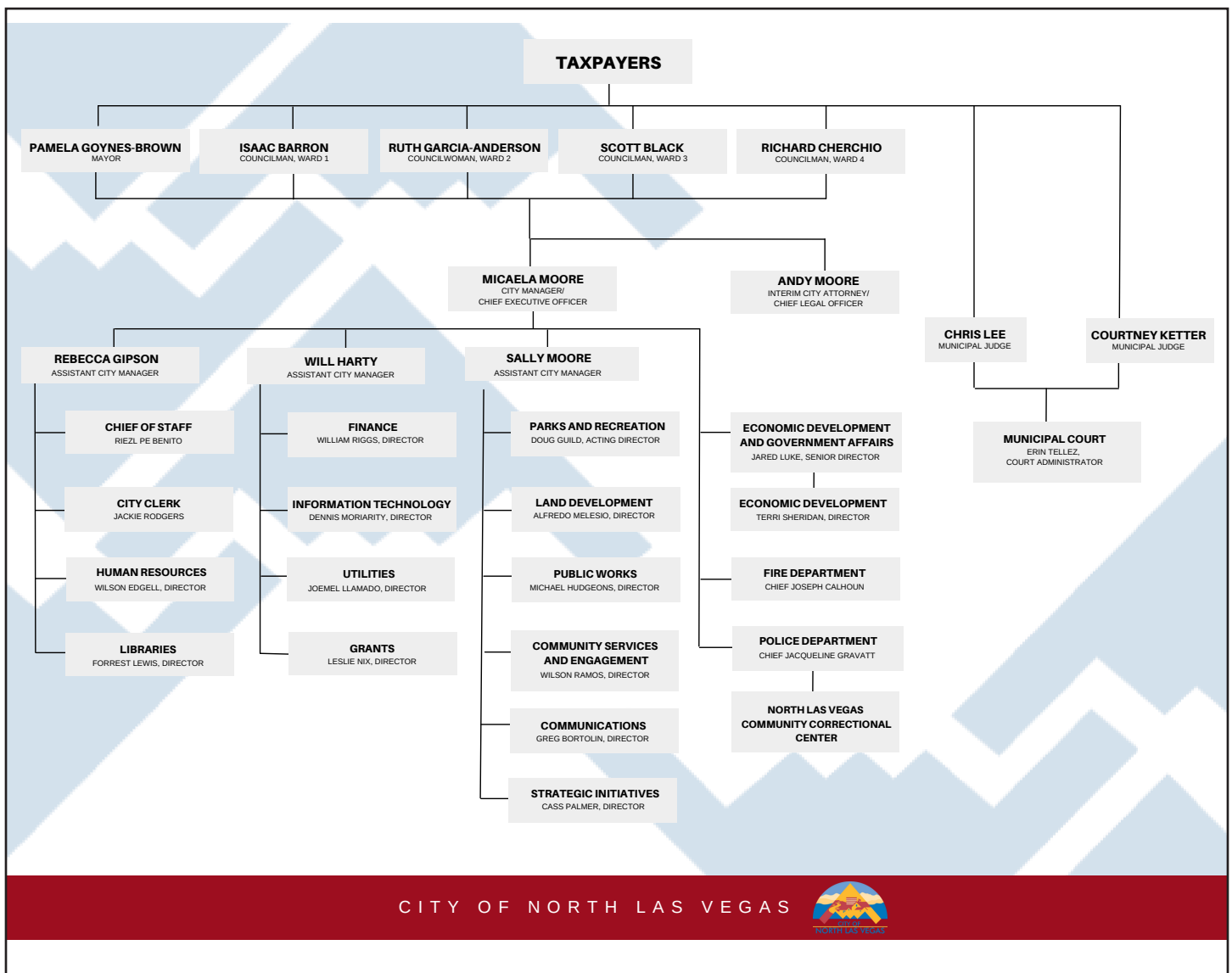
The five-member City Council is the policy-making body of the City. By a majority vote, the Council may enact and enforce ordinances and orders and pass resolutions necessary for the operation of municipal government and management of City affairs. Council members also actively serve in leadership positions 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 2024-25 Budget includes 1,957 funded, full-time equivalent employees.



CITY OF NORTH LAS VEGAS



## 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, 2023 is 282,496 an increase of 1.4% over 2022. 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
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%
2023	282,496	1.4%

**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



2024 Express Yourself Art Extravaganza 1st Place Winner with North Las Vegas Council



## 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>	15,145	26,133	16,454	13,976	14,595	1,392	2,175	89,870
<b>Population</b>	50,691	78,526	48,817	42,547	38,175	4,263	10,735	273,754
<b>Age:</b>								
<b>Under 18</b>	30.7%	25.8%	25.5%	29.3%	25.9%	30.7%	29.5%	28.2%
<b>18-24</b>	10.7%	9.0%	9.3%	9.5%	7.7%	8.2%	9.1%	9.1%
<b>25-34</b>	15.8%	16.0%	15.2%	17.4%	13.7%	14.9%	19.2%	16.0%
<b>35-44</b>	13.3%	14.4%	13.2%	15.9%	15.0%	17.3%	16.4%	15.1%
<b>45-54</b>	11.4%	13.0%	12.3%	11.9%	12.2%	12.9%	11.6%	12.2%
<b>55-64</b>	8.5%	10.6%	11.1%	8.2%	10.9%	8.0%	7.3%	9.2%
<b>65+</b>	9.6%	11.1%	13.4%	7.8%	14.6%	8.0%	6.9%	10.2%
<b>Education:</b>								
<b>No High School Diploma</b>	41.6%	10.3%	16.9%	14.4%	8.3%	7.6%	9.1%	15.5%
<b>High School Diploma (GED)</b>	34.6%	33.0%	37.0%	29.6%	24.2%	24.2%	29.1%	27.4%
<b>Some college</b>	14.3%	27.6%	22.6%	24.3%	25.8%	21.7%	22.3%	24.7%
<b>Associate degree</b>	4.6%	9.7%	7.9%	11.1%	12.0%	12.0%	14.2%	12.3%
<b>Bachelor degree</b>	3.5%	13.4%	11.7%	13.8%	18.9%	21.7%	17.9%	13.9%
<b>Post/Professional degree</b>	1.4%	6.0%	3.9%	6.8%	10.8%	12.8%	7.4%	8.1%
<b>Gender:</b>								
<b>Male</b>	52.4%	49.2%	48.7%	49.7%	49.0%	48.7%	49.2%	49.6%
<b>Female</b>	47.6%	50.8%	51.3%	50.3%	51.0%	51.3%	50.8%	50.4%
<b>Type of Dwelling:</b>								
<b>Single-family</b>	53.5%	89.2%	73.4%	84.1%	81.7%	100.0%	55.5%	76.8%
<b>Apartment</b>	14.2%	5.5%	17.4%	13.0%	6.2%	0.0%	28.2%	12.1%
<b>Condo/Townhouse/Plexes</b>	27.2%	5.3%	9.2%	2.9%	12.1%	0.0%	16.3%	10.4%
<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>	18.5%	4.2%	7.0%	6.1%	5.8%	6.1%	5.1%	7.5%
<b>\$15,000-24,999</b>	11.7%	5.3%	6.1%	3.0%	2.7%	0.5%	4.4%	4.8%
<b>\$25,000-34,999</b>	11.9%	6.1%	7.7%	6.4%	4.4%	0.8%	11.4%	7.0%
<b>\$35,000-49,999</b>	16.2%	12.9%	12.5%	11.9%	10.1%	8.1%	14.7%	12.3%
<b>\$50,000-74,999</b>	19.3%	21.9%	23.1%	20.2%	16.8%	14.3%	22.1%	19.7%
<b>\$75,000-99,999</b>	9.6%	16.9%	17.0%	22.2%	14.3%	10.9%	17.8%	15.5%
<b>\$100,000+</b>	12.8%	32.7%	26.6%	30.2%	45.9%	59.3%	24.5%	33.1%
<b>Median</b>	\$41,533	\$74,490	\$66,731	\$77,799	\$92,866	\$108,904	\$64,534	\$75,265
<b>Occupancy Status:</b>								
<b>Owner</b>	38.2%	69.7%	58.3%	62.1%	70.3%	80.6%	54.3%	61.9%
<b>Renter</b>	61.8%	30.3%	41.7%	37.9%	29.7%	15.0%	45.7%	37.4%
<b>Average Household Size</b>	3.46	3.11	3.07	3.14	2.87	3.23	2.83	3.10

Sources: 2023 Las Vegas Perspective, 89086 zip codes.

Nevada State Department of Taxation, Local Government website.

+ Citywide total includes only the 89030, 89031, 89032, 89081, 89084, 89085, and

\* Profile information not yet available.

\*\* Zip code only partially in North Las Vegas, profile information is not avail-





## 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

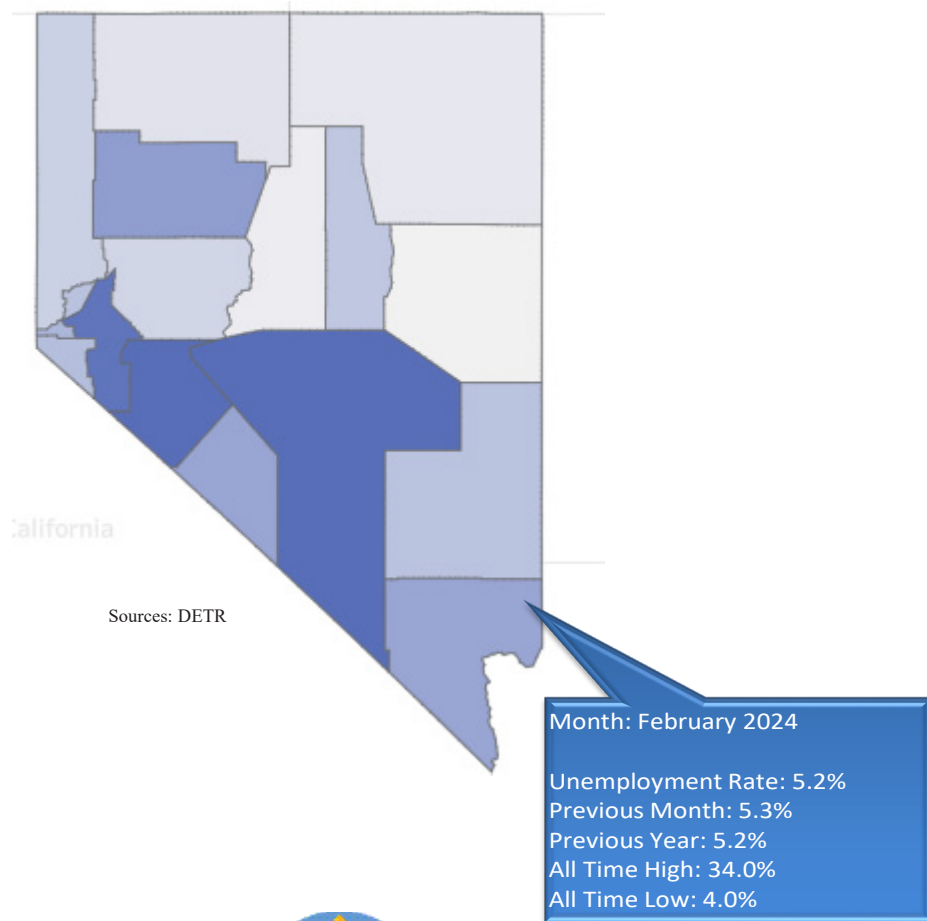
The following economic indicators for the City of North Las Vegas and the metropolitan Las Vegas area are based on statistics available primarily from 1) the Greater Las Vegas Association of Realtors, 2) the Nevada Department of Taxation, 3) the Nevada Gaming Control Board, 4) and the Las Vegas Convention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

## Employment

As of January 2024, the unemployment rate for Clark County has declined slightly from 5.9% in January 2023 to 5.4% as of January 2024. While this rate may trail the national unemployment rate of 4.1%, it still is historically healthy. Interestingly, the Las Vegas metro area displayed a 6.7% increase in manufacturing employment, which the City of North Las Vegas has played a crucial part. Through the city's investments in the APEX corridor and welcoming climate towards these industries, North Las Vegas has played a large part in this manufacturing increase and also is playing a vital role in diversifying the greater Las Vegas economy. However, there are concerns at the international level through geopolitical conflict. Potential conflict could create supply chain shocks which would have ripple affects across the greater economy which would affect our employment trends both nationally and locally.

Sources: Bureau of Labor Statistics.

## Area Unemployment Rates



### Housing Market

The Las Vegas housing market continues to be in a supply crunch. Housing permits throughout Nevada dropped for a second year in a row, down 8% from 2022. Due to a strong jobs market, and continued national interest in Las Vegas as a permanent place to live, inventory continues to be low compared to historic standards, as the housing supply has dropped from 4.6 months last year to 1.8 months as of March 2024. In addition, most homes sold in Las Vegas are deemed as unaffordable when compared to the median household income for the valley at \$83,900/year. While the supply of housing continues to increase in the Las Vegas Valley, the current freeze is likely due

to higher mortgage rates. Should the Federal Reserve lower interest rates in the near future, this will help unfreeze the market in Las Vegas.

*Source: Las Vegas Review Journal, Las Vegas Sun*

### Retail

Clark County's taxable sales were \$64.2 billion in fiscal year 2023, an increase of 7.6% over the same period in fiscal year 2022. Sales taxes are a component of the six revenue sources deposited in the "local government tax distribution fund" and then distribution by the County subject to statutory formula. Fiscal year 2024 date is expected in late August 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
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%
2023	64,194,178,704	7.6%	86,967,168,094	6.3%

*Source: State of Nevada - Department of Taxation*



## Tourism & Gaming

Local tourism continues to thrive in greater Las Vegas. Visitor volume grew to 40.8 million in calendar year 2023, which is an increase of 5.2% compared to 2022. The continued rebound from the pandemic and high-profile events, such as Formula 1 race and the Super Bowl continue to drive these increases. Convention attendance continues its impressive increase since COVID-19, posting a 19.9% increase in attendance from 2022. Gambling valley wide posted \$13.5 billion in revenue, up 5.5% from the year prior.

Sources: Las Vegas Convention Center & Visitors Authority

## Construction Trends

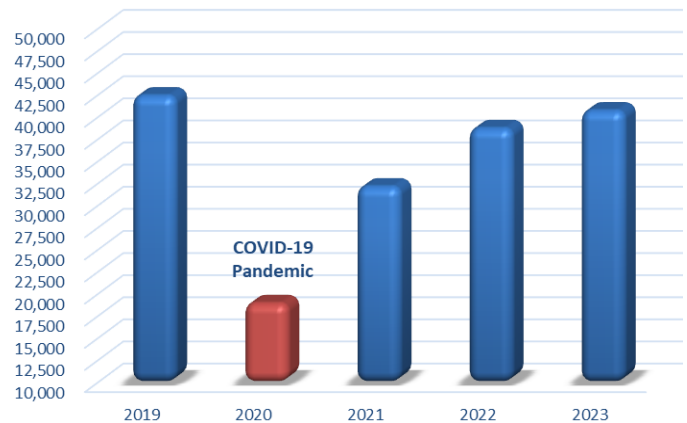
First quarter of 2024 showed positive numbers for residential constructions overall. Single family home construction is up 36% from the same time last year. However, apartment and condominium construction is down but there are signs that a score of multifamily construction projects will be permitted this summer. High interest rates are still a problem with the single family home sector, but the high demand to purchase appears to be starting to wear down the concerns of paying higher loan costs.

Commercial and industrial construction activities are still active and healthy in North Las Vegas. Although we only had a 2% increase this past year in the overall number of permits, the total increase in total project valuation was

almost \$400 million more than that of 2022's. This shows that we are still seeing large-sized projects being developed. Two or three years ago we saw a significant number of large commercial and industrial shell building constructions to meet the demand for warehousing and regional distribution centers. Now, we are seeing a significant number of those buildings being outfitted to meet those needs by specific industries as well as new constructions. Regionally, the Las Vegas Valley still has a very healthy demand for industrial buildings and North Las Vegas has a significant amount of prime industrial lands waiting to be developed. In 2023, North Las Vegas permitted over \$1 billion in new commercial and industrial construction for the first time.

**Las Vegas Visitor Volume**  
(in thousands)

**Calendar Years 2019-2023**



## Building Permits

Year	Total Building Permits	% Difference	Commercial Industrial Permits	% Difference
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	11,122	-1.0%	432	2.1%
2024*	11,678	5.0%	432	0.0%

\*Projected

Source: CNLV Public Works Department (Building Safety Division)



Logistics Center Groundbreak in Central Apex



## BUSINESS ATTRACTION



**Hey Dude/Crocs Distribution Center** - Crocs, Inc. opened its new distribution center in Apex, North Las Vegas in March 2024. The new 1 million square foot distribution center will serve as the primary warehouse for shipping HEYDUDE shoes nationwide. Currently staffed at approximately 400 associates, the center has the opportunity to scale up to 1,200 associates to support business needs and plan to continue hiring throughout the community. Crocs, Inc. broke ground in September 2022 and now servicing wholesale buyers across the country.

## tapestry

**Tapestry, Inc.** - Tapestry, Inc., the group that owns the portfolios of Coach, Kate Spade, and Stuart Weitzman, has opened a new full-scale 788,000 square feet fulfillment center in North Las Vegas, Nevada, to better serve its West Coast customers. The new fulfillment center implements some of the latest advancements in material handling technology to optimize Tapestry's fulfillment processes and is expected to create more than 400 full-time jobs in the area by 2029. Tapestry, Inc. broke ground in 2021 and opened in late 2023.

### Garnet Valley (Apex) Water System Ground-breaking

- With over 7,000 acres of developable land and close proximity to major transportation routes, Apex Industrial Park is an ideal location for U.S. and international companies in the industrial, manufacturing and big box logistics spaces. With the buildout of basic utility infrastructure needed for business operations, major developers, including VanTrust Real Estate, Dermody Properties, North-Point Development have all invested in Apex. Prologis, whose North Las Vegas land holding is their second largest in the United States, has also invested in infrastructure in Apex. Major national and international brands are finding a home at Apex as well such as Kroger Companies, Air Liquide, and Crocs/HeyDude. Crocs/HeyDude's new building is the only 1 million plus square foot, single footprint structure in all of Southern Nevada.

### 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.



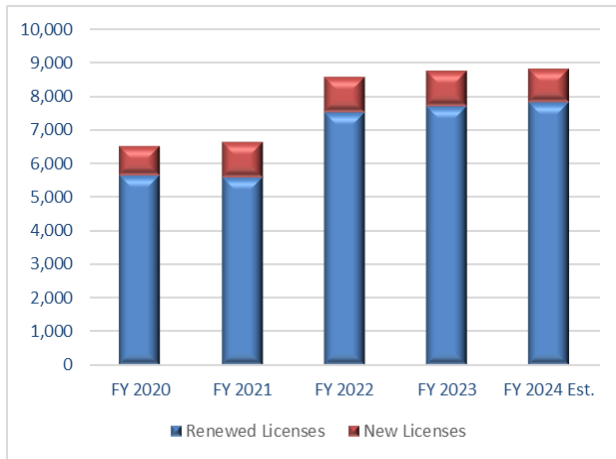
Left to Right: Hey Dude/Crocs Distribution Center opening, Tapestry fulfillment center opening, and Garnet Valley/ Apex Water system ground breaking.





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

The City of North Las Vegas continues to focus on the 135 acre Health and Wellness medical campus. The site is located next to the existing VA Medical Center on the 215 beltway and Pecos Rd. The project has been given the designation as a Job Creation Zone. The City has a strong vision on bringing in an advancement to medicine both in North Las Vegas as well as the surrounding region.

### Gateway Redevelopment

In 2022, 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 an event plaza, open public space, restaurants, retail, medical offices, and space for micro-businesses. Currently the project is working on major utility undergrounding work, Site 2 will be groundbreaking at the end of May 2024. The overall project is anticipated to create almost 800 new jobs for the City upon completion.



North Las Vegas VA Medical Center



## 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 Automotive 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 2025 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 2025 budget used the 2024 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 2025. 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 2024-2025**

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

<b>September 2023</b>	<ul style="list-style-type: none"> <li>Budget Division begins development of materials for FY24-25 Budget</li> <li>Modifications to BOARD for FY24-25 Budget are completed</li> </ul>
<b>October</b>	<ul style="list-style-type: none"> <li>City Manager Reviews &amp; Approves FY25 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 FY25 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 FY24-25 Budget Kickoff email and procedures</li> <li>Budget distributes initial FY24-25 Labor information to Departments in BOARD</li> <li>Departments review and input FY24-25 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 FY24-25 Supplemental budget requests</li> <li>Budget forwards Supplemental Requests to City Manager for review</li> </ul>
<b>January 2024</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 FY24-25 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 FY23-24 Budget</li> <li>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 FY24-25 Budget to City Manager</li> </ul>
<b>April</b>	<ul style="list-style-type: none"> <li>Budget Division finalizes FY24-25 Tentative Budget/State Forms</li> <li>Chief Financial Officer presents Preliminary FY23-24 Budget to City Council</li> <li>Public Works Presents Preliminary FY25-29 CIP Budget to City Council</li> <li>Tentative CNLV FY24-25 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 FY24-25 Budget by City Council (MAY 20 Deadline)</li> <li>Budget Division prepares Adopted FY24-25 State Budget Forms</li> </ul>
<b>June</b>	<ul style="list-style-type: none"> <li>Budget Division submits Adopted FY24-25 Budget to NV Department of Taxation (JUNE 1)</li> <li>City Council approves final Augmentation/Amendment of FY23-24 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.



# FINANCIAL MANAGEMENT POLICIES

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 principles (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 \$50,000 and having a useful life (depreciable life) of more than two years.

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 2025.

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.



Valley View Park remodel groundbreaking to kick off Project Sparkle





### 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, 2023, was awarded the certificate for the 42nd consecutive year. The City is hopeful to earn the award again for the fiscal year ending 2024. 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 eighteenth year for its Fiscal Year 2024 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 2025 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.



Veteran's Day Parade





# 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.



NFL Commissioner Roger Goodell at the Silver Mesa Recreation Center for a tree planting ceremony to highlight NFL Green Initiative



At this time, the City only has general obligation revenue bonds outstanding as of July 1, 2024. 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, 2025, that are supported by consolidated tax revenue:

### General Obligation Indebtedness Secured by Consolidated Tax Revenue (CTX)

Issue	Issue Date	Original Amount	Amount Outstanding	Retirement Date	Funding Source
Building Refunding Bonds, Series 2018	10/02/18	\$ 99,655,000	\$ 85,020,000	06/01/41	General Fund Consolidated Tax Revenue
Refunding Bonds, Series 2021	04/01/21	20,255,000	15,710,000	06/01/36	General Fund Consolidated Tax Revenue
<b>Total</b>		<b>\$ 119,910,000</b>	<b>\$ 100,730,000</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, 2025, 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	\$ 118,800,000	06/01/40	Water & Wastewater
Wastewater Reclamation System Refunding Bond, Series 2017A	11/17/17	49,997,958	33,423,707	07/01/36	Water & Wastewater
Wastewater Reclamation System Bond, Series 2018B	01/10/18	10,000,000	8,087,117	01/01/38	Water & Wastewater
Water Bond, Series 2018C	01/10/18	11,560,000	10,159,078	01/01/38	Water & Wastewater
Water Bond, Series 2018D	10/25/2018	23,700,000	19,795,801	07/01/38	Water & Wastewater
Wastewater Reclamation System Refunding Bonds, Series 2019	07/18/19	55,430,000	44,565,000	06/01/37	Water & Wastewater
<b>Total</b>		<b>\$ 295,687,958</b>	<b>\$ 234,830,703</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 and the surplus and deficiency fund. If approved by City Council, these special obligations may also be repaid by the City's 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 2024-25:

Outstanding Indebtedness by Category						
As of June 30,	2021	2022	2023	2024	2025	
General Obligation Secured by Consolidated Tax Revenue (CTX)	\$ 118,265,000	\$ 116,445,000	\$ 112,655,000	\$ 108,875,000	\$ 104,900,000	
General Obligation Secured by Water and Wastewater Revenues	274,069,862	277,802,368	268,770,192	257,820,299	247,213,693	
<b>Total Outstanding Indebtedness by Category</b>	<b>\$ 392,334,862</b>	<b>\$ 394,247,368</b>	<b>\$ 381,425,192</b>	<b>\$ 366,695,299</b>	<b>\$ 352,113,693</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 2024-25 assessed valuation, the City is limited to general obligation indebtedness in the aggregate amount of \$2,982,695,845. The following table illustrates the City's general obligation statutory debt limitation as of July 1, 2024:



## Statutory Debt Limitation

Fiscal Year 2024-25 Assessed Valuation, including the North Las Vegas Redevelopment Agency	\$	14,913,479,224
City Charter Limit		20%
Statutory Debt Limit	\$	2,982,695,845
<b>Outstanding General Obligation Indebtedness</b>		
Supported by Consolidated Tax Revenues (CTX)	\$	100,730,000
Supported by Water and Wastewater Revenues		234,830,703
<b>Total Outstanding Indebtedness</b>	<b>\$</b>	<b>335,560,703</b>
<b>Permitted Additional Statutory Debt Limitation</b>	<b>\$</b>	<b>2,647,135,142</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
2025	14,913,479,224	2,982,695,845	335,560,703	2,647,135,142

<sup>1/</sup> 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 – A-

The following table provides the budgeted principal and interest payments for fiscal year 2024-25:

Budgeted Debt Service Requirements Fiscal Year 2024-25			
	Principal	Interest	Total
Debt Secured by Consolidated Tax Revenues (CTAX)	\$ 4,170,000	\$ 4,337,600	\$ 8,507,600
Debt Supported by Water and Wastewater Utility Revenues	11,579,875	11,538,132	23,118,008
<b>Total Budgeted Debt Service Requirements</b>	<b>\$ 15,749,875</b>	<b>\$ 15,875,732</b>	<b>\$ 31,625,608</b>

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

Issue Year	Issue	2025 Budget	2026 Projected	2027 Projected	2028 Projected	2029 Projected
<b>General Obligation Revenue Bonds</b>						
2010	Water & Wastewater Improvement Bonds, Series 2010A	\$ 12,407,925	\$ 12,327,536	\$ 12,235,482	\$ 12,124,955	\$ 11,996,284
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	794,787	794,787	794,787	794,787	794,787
2018	Building Refunding Bonds	6,716,500	6,714,000	6,849,250	6,855,000	6,857,000
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	4,105,700	4,106,950	4,097,200	4,091,700	4,099,950
2021	Refunding Bonds	1,791,100	1,795,100	1,655,850	1,650,350	1,652,100
<b>Total Debt Service Requirements</b>		<b>\$ 31,585,792</b>	<b>\$ 31,508,153</b>	<b>\$ 31,402,349</b>	<b>\$ 31,286,572</b>	<b>\$ 31,169,901</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
2025	\$ 15,721,356	\$ 15,864,436	\$ 31,585,792	
2026	16,347,705	15,160,449	31,508,153	
2027	16,996,630	14,405,719	31,402,349	
2028	17,668,191	13,618,381	31,286,572	
2029	18,372,451	12,797,450	31,169,901	
2030	19,089,472	11,954,743	31,044,215	
2031	19,849,318	11,076,709	30,926,027	
2032	20,567,055	10,224,926	30,791,981	
2033	22,552,750	9,413,076	31,965,827	
2034	23,026,473	8,533,926	31,560,400	
2035	23,518,294	7,632,834	31,151,129	
2036	24,043,286	6,708,542	30,751,828	Refunding Bonds, Series 2021
2037	24,707,866	5,759,790	30,467,656	Wastewater Reclamation System Refunding Bonds, Series 2019
				Wastewater Reclamation System Refunding Bond, Series 2017A
2038	27,020,745	4,749,587	31,770,332	Wastewater Reclamation System Bond, Series 2018B
2039	26,508,201	3,305,469	29,813,670	Water Bond, Series 2018D
2040	26,702,269	1,847,134	28,549,403	Water and Wastewater Improvement Bonds, Series 2010A
				Water Bond, Series 2018C
2041	8,590,000	343,600	8,933,600	Building Refunding Bonds, Series 2018
<b>Total</b>	<b>\$ 351,282,059</b>	<b>\$ 153,396,774</b>	<b>\$ 504,678,833</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 \$320.8 million in fiscal 2025.

## General Fund

### Fiscal Year 2025

#### Statement of Revenue, Expenditures and Changes in Fund Balance

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	15,040,697	16,424,761	16,424,761	19,526,557	3,101,796	18.9
Licenses and Permits	67,249,957	52,660,000	64,513,304	60,492,000	(4,021,304)	(6.2)
Intergovernmental Resources	93,478,531	96,668,913	94,668,913	94,897,479	228,566	0.2
Charges for Services	45,529,973	22,684,582	45,284,582	47,592,990	2,308,408	5.1
Fines and Forfeits	5,547,462	4,432,500	4,432,500	5,000,000	567,500	12.8
Miscellaneous	22,907,706	7,900,000	55,240,388	20,905,000	(34,335,388)	(62.2)
<b>Total Revenues</b>	<b>249,754,326</b>	<b>200,770,756</b>	<b>280,564,448</b>	<b>248,414,026</b>	<b>(32,150,422)</b>	<b>(11.5)</b>
<b>Expenditures by Function</b>						
General Government	36,751,614	54,521,862	54,040,196	60,342,094	6,301,898	11.7
Judicial	6,696,662	9,815,027	9,816,887	10,415,306	598,419	6.1
Public Safety	101,263,802	134,694,345	137,903,558	154,953,901	17,050,343	12.4
Public Works	4,768,272	7,879,800	8,218,240	9,609,973	1,391,733	16.9
Culture and Recreation	11,178,165	15,347,954	16,604,965	18,230,174	1,625,209	9.8
Community Support	3,265,486	5,403,841	58,365,458	9,760,709	(48,604,749)	(83.3)
Utility Enterprises	-	-	5,490	-	(5,490)	(100.0)
<b>Total Expenditures by Function</b>	<b>163,924,001</b>	<b>227,662,829</b>	<b>284,954,794</b>	<b>263,312,157</b>	<b>(21,642,637)</b>	<b>(7.6)</b>
<b>Other Financing Sources / (Uses)</b>						
Sale of Equipment/Real Property	82,188	-	-	-	-	-
Inter-fund Operating Transfers In	20,027,308	19,200,000	19,000,000	18,000,000	(1,000,000)	(5.3)
Inter-fund Operating Transfers (out)	(48,826,025)	(62,844,732)	(66,299,257)	(57,018,549)	9,280,708	(14.0)
Contingencies	-	(500,000)	(500,000)	(500,000)	-	-
<b>Total Other Financing Sources / (Uses)</b>	<b>(28,716,529)</b>	<b>(44,144,732)</b>	<b>(47,799,257)</b>	<b>(39,518,549)</b>	<b>8,280,708</b>	<b>(17.3)</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>57,113,796</b>	<b>(71,036,805)</b>	<b>(52,189,603)</b>	<b>(54,416,680)</b>	<b>(2,227,077)</b>	<b>4.3</b>
<b>Beginning Fund Balance</b>	<b>109,904,020</b>	<b>167,017,816</b>	<b>167,017,816</b>	<b>114,828,213</b>	<b>(52,189,603)</b>	<b>(31.2)</b>
<b>Ending Fund Balance</b>	<b>167,017,816</b>	<b>95,981,011</b>	<b>114,828,213</b>	<b>60,411,533</b>	<b>(54,416,680)</b>	<b>(47.4)</b>



# CITY OF NORTH LAS VEGAS

## General Fund

### Summary of Revenues for the Years 2023-2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Property Taxes</b>						
Property Taxes	15,040,697	16,424,761	16,424,761	19,526,557	3,101,796	18.9
<b>Total Property Taxes</b>	<b>15,040,697</b>	<b>16,424,761</b>	<b>16,424,761</b>	<b>19,526,557</b>	<b>3,101,796</b>	<b>18.9</b>
<b>Licenses and Permits</b>						
Business Licenses	12,979,888	11,700,000	11,700,000	12,550,000	850,000	7.3
Liquor Licenses	617,982	510,000	510,000	595,000	85,000	16.7
County Gaming Licenses	726,910	750,000	750,000	750,000	-	-
City Gaming Licenses	922,753	1,200,000	1,200,000	1,000,000	(200,000)	(16.7)
Medical Marijuana	5,404,513	-	4,953,304	-	(4,953,304)	(100.0)
Franchise Fees	25,228,684	19,375,000	25,775,000	26,214,000	439,000	1.7
Utility Franchise Fee	6,082,750	6,325,000	6,325,000	6,578,000	253,000	4.0
Animal Licenses	65,040	50,000	50,000	55,000	5,000	10.0
Engineering Permits	240,400	250,000	250,000	250,000	-	-
Building Permits	14,981,037	12,500,000	13,000,000	12,500,000	(500,000)	(3.8)
<b>Total Licenses and Permits</b>	<b>67,249,957</b>	<b>52,660,000</b>	<b>64,513,304</b>	<b>60,492,000</b>	<b>(4,021,304)</b>	<b>(6.2)</b>
<b>Intergovernmental Resources</b>						
Grants	-	-	-	-	-	-
Consolidated Tax Distribution	89,420,048	92,714,145	90,714,145	90,849,003	134,858	0.1
Other-Room and Gaming Tax LVCVA	2,098,543	2,000,000	2,000,000	2,000,000	-	-
Payment in Lieu of Taxes	1,959,940	1,954,768	1,954,768	2,048,476	93,708	4.8
<b>Total Intergovernmental Resources</b>	<b>93,478,531</b>	<b>96,668,913</b>	<b>94,668,913</b>	<b>94,897,479</b>	<b>228,566</b>	<b>0.2</b>
<b>Charges for Services</b>						
Building and Zoning Fees	10,019,196	7,195,000	9,695,000	9,360,000	(335,000)	(3.5)
City Clerk Fees	222,320	190,000	190,000	200,000	10,000	5.3
Medical Marijuana	-	-	-	-	-	-
Other Fees	28,326	100,000	100,000	100,000	-	-
Court Fees	458,393	480,000	480,000	460,000	(20,000)	(4.2)
Police Other Fees	158,141	119,200	119,200	116,000	(3,200)	(2.7)
Public Safety Other Fees	(1,259)	-	-	-	-	-
Fire Prevention Fees	143,340	120,000	120,000	140,000	20,000	16.7
Fire Other Fees	29,951,290	9,850,000	29,950,000	32,000,000	2,050,000	6.8
Recreation Fees	1,365	-	-	-	-	-
Safekey	-	-	-	-	-	-
Other Charges	37,723	-	-	-	-	-
Administrative Fees	4,511,138	4,630,382	4,630,382	5,216,990	586,608	12.7
<b>Total Charges for Services</b>	<b>45,529,973</b>	<b>22,684,582</b>	<b>45,284,582</b>	<b>47,592,990</b>	<b>2,308,408</b>	<b>5.1</b>
<b>Other Revenues</b>						
Court Fines	3,295,909	3,200,000	3,200,000	3,200,000	-	-
Other Fines and Forfeits	2,251,553	1,232,500	1,232,500	1,800,000	567,500	46.0
Interest Earnings	19,730,512	6,000,000	53,000,000	19,000,000	(34,000,000)	(64.2)
Rents and Royalties	976,716	950,000	1,200,000	950,000	(250,000)	(20.8)
Contributions and Donations	36,769	-	6,258	5,000	(1,258)	(20.1)
Refunds and Reimbursements	1,969,296	900,000	984,130	950,000	(34,130)	(3.5)
Other Miscellaneous Revenue	194,413	50,000	50,000	-	(50,000)	(100.0)
Sale of Equipment / Real Property	82,188	-	-	-	-	-
<b>Total Other Revenues</b>	<b>28,537,356</b>	<b>12,332,500</b>	<b>59,672,888</b>	<b>25,905,000</b>	<b>(33,767,888)</b>	<b>(56.6)</b>
<b>Interfund Operating Transfers In</b>						
Forensic Services	27,308	-	-	-	-	-
Water Fund	20,000,000	19,200,000	19,000,000	18,000,000	(1,000,000)	(5.3)
Wastewater Fund	-	-	-	-	-	-
<b>Total Interfund Operating Transfers In</b>	<b>20,027,308</b>	<b>19,200,000</b>	<b>19,000,000</b>	<b>18,000,000</b>	<b>(1,000,000)</b>	<b>(5.3)</b>
<b>Total Revenues</b>	<b>269,863,822</b>	<b>219,970,756</b>	<b>299,564,448</b>	<b>266,414,026</b>	<b>(33,150,422)</b>	<b>(11.1)</b>
<b>Beginning Fund Balance</b>	<b>109,904,020</b>	<b>379,767,842</b>	<b>167,017,816</b>	<b>114,828,213</b>	<b>(52,189,603)</b>	<b>(31.2)</b>
<b>Total Financial Resources</b>	<b>379,767,842</b>	<b>599,738,598</b>	<b>466,582,264</b>	<b>381,242,239</b>	<b>(85,340,025)</b>	<b>(18.3)</b>



## General Fund Revenue Analysis

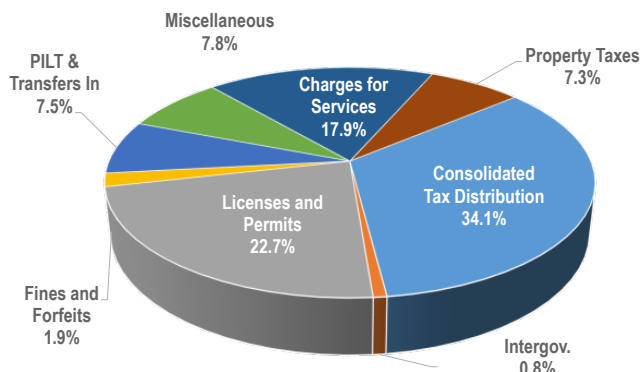
General Fund revenues are anticipated to show a net decrease of \$33.2 million as compared to FY24. The decrease is mainly due to conservative estimates for Licenses and Permitting (decrease of \$4.0M) and Interest Earnings (\$33.8M decrease) given its unpredictable nature historically. Consolidated 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 by \$3.1 million. The PILT Utilities transfer will continue on its normal reduction schedule creating a decrease to Transfers In of \$1.0 million in FY 2025. (Further discussion on the reduction schedule for the Utilities transfer can be found later in this section).

## Property Taxes

The General Fund receives only 15.4% 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	\$	0.1
Charges for Services		2.3
Taxes		3.1
Licenses, Permits, and Franchise Fees		(4.0)
Intergovernmental Revenues and Miscellaneous, Fines & F		(33.7)
Transfers In		(1.0)
Net Revenue Variance		(33.2)

## Where the Operating Dollar Comes From \$266,414,026



\$0.1937 goes to the General Fund. Property tax revenue amounts to 7.3% of the General Fund budget and is projected at \$19.5 million in FY 2025, an increase of

18.9%. The County distributes property taxes to the City on a monthly basis.

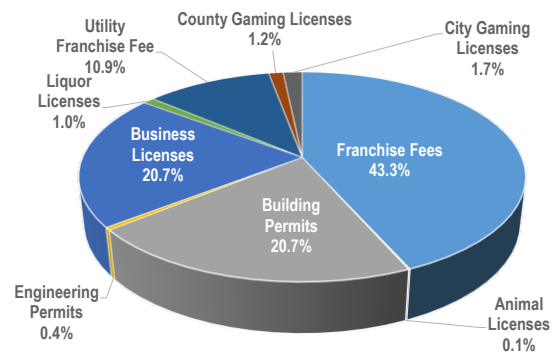
## Licenses, Permits, Franchise Fees

Licenses, permits, and franchise fees account for 22.7% of the General Fund budget and is projected to be \$60.5 million, decreasing from fiscal 2024 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 \$60,492,000



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 2024. Historically, permitting revenue is a highly unpredictable revenue source. Given this unpredictability, Building and Engineering Permit revenue is estimated conservatively with a \$500K million reduction from FY 24 projections.

## Franchise Fees

Franchise fees amount to \$26.2 million (including Utility Franchise Fees) or 43.3% 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 \$439K from 2024.

### Intergovernmental Revenue

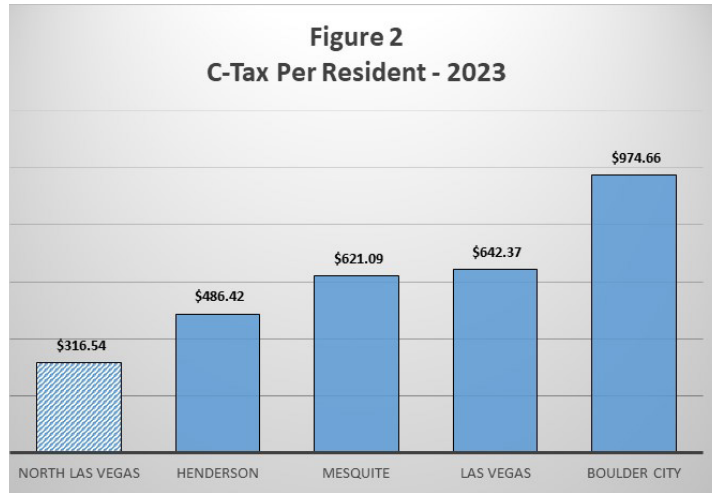
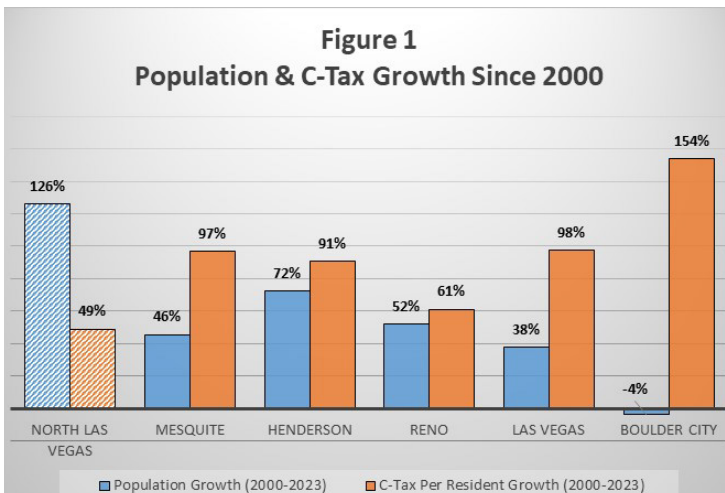
This revenue source accounts for state shared revenues, miscellaneous grants, and the Consolidated Tax distribution. Intergovernmental revenue is projected at \$94.9 million and accounts for 35.6% of total General Fund Revenue. Other intergovernmental revenue includes room and gaming taxes of \$2.0 million 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 \$90.8 million for fiscal 2025, a slight decrease of 0.1% from fiscal 2024 projection. This highly volatile revenue source provides 34.1% 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.



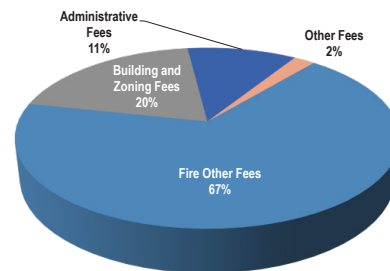
## Fines and Miscellaneous Revenue

Fines and miscellaneous revenue amount to \$25.9 million, or 9.7% of the General Fund budget. Interest Earnings (\$19.0M) and Court Fines (\$3.2M) represent the largest revenue sources in this category for 2025.

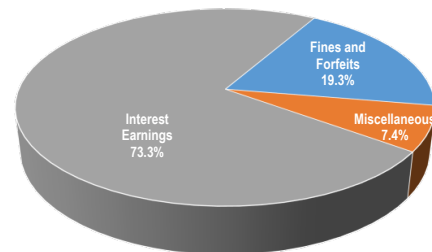
## Charges for Services

Charges for Services consists of a variety of revenue types generated by General Fund departments. This revenue source is projected at \$47.6 million and amounts to 17.9% 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-Other-Fees, estimated at \$32.0 million in fiscal 2025, which includes GMET grant funds.

**Charges for Services**  
**\$47,592,990**



**Fines and Miscellaneous Revenue**  
**\$25,905,000**



## Transfers from Other Funds

Transfers from the utilities fund, or payment in lieu of taxes (PILT), amounts to \$18.0 million.

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 (\$800K per fiscal year). This would allow the City to gradually reduce the PILT over time. The plan went before Council Jan. 3, 2018 and was adopted. In FY 24, this annual reduction was increased to \$1.0 million per year. The transfer in to the general fund for FY 2025 is \$18.0 million, a reduction of \$1.0 million from the prior year.



## General Fund Expenditures

The General Fund operating budget for fiscal 2025 amounts to \$320.8 million, an increase of \$30.9 million, or 8.8% from the 2024 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 60.9% of the General Fund budget. Personnel expenditures total \$195.2 million. A further breakdown can be seen in the All Funds section.

### Supplies and Services

The General Fund supplies and services budget totals \$68.0 million, an increase of \$8.9 million or 15.1% from the 2024 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 \$20K capital outlay budgeted in fiscal 2025 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 \$25.3 million in parks projects, \$12.0 million in general government projects, \$6.6 million in IT projects, \$8.5 million in debt service, and \$4.2 million in street projects for a total of \$57.0 million.

### General Fund Expenditures by Department - Fiscal Years 2023 to 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
City Attorney	3,519,322	4,690,976	4,698,126	4,646,171	(51,955)	(1.1)
City Clerk	760,251	1,233,173	1,233,413	1,481,362	247,949	20.1
City Manager	3,234,331	4,868,820	5,227,381	6,092,100	864,719	16.5
Community Correctional Center	10,609,336	13,387,881	13,391,541	15,997,045	2,605,504	19.5
Community Services and Engagement	2,557,186	3,243,809	3,244,514	8,025,032	4,780,518	147.3
Economic Development & Government Affairs	1,120,687	1,398,617	54,590,164	2,124,037	(52,466,127)	(96.1)
Finance Department	5,106,707	6,738,213	6,739,713	7,072,300	332,587	4.9
Fire Department	43,691,146	52,902,514	55,496,387	66,902,928	11,406,541	20.6
General Expense	49,511,667	70,421,331	71,062,893	64,121,950	(6,940,943)	(9.8)
Grant Administration	1,342,758	2,110,455	2,110,455	2,066,793	(43,662)	(2.1)
Human Resources	3,156,373	4,416,267	4,423,383	4,645,369	221,986	5.0
Information Technology	10,045,356	12,294,877	13,296,512	15,535,906	2,239,394	16.8
Land Development & Community Services	7,655,729	9,302,307	9,334,672	10,796,331	1,461,659	15.7
Library District	23,993	-	975	-	(975)	(100.0)
Mayor & Council	817,825	1,088,698	1,088,968	1,081,933	(7,035)	(0.6)
Municipal Court	6,696,662	9,815,027	9,816,887	10,415,306	598,419	6.1
Neighborhood Leisure Services	11,154,172	15,347,954	16,603,990	18,230,174	1,626,184	9.8
Police Department	40,918,603	60,791,695	61,403,375	62,093,418	690,043	1.1
Public Works	10,827,922	16,954,947	17,985,212	19,502,551	1,517,339	8.4
Utility Department	-	-	5,490	-	(5,490)	(100.0)
<b>Total Expenditures by Department</b>	<b>212,750,026</b>	<b>291,007,561</b>	<b>351,754,051</b>	<b>320,830,706</b>	<b>(30,923,345)</b>	<b>(8.8)</b>

### General Fund Transfers to Other Funds for the Years 2023 to 2025

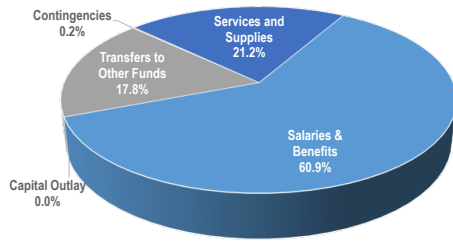
	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
Miscellaneous Grant Funds	129,000	129,000	129,000	-	(129,000)	(100.0)
Fire Dept Grant Fund	170,800	-	-	-	-	-
Public Safety Tax	-	-	2,500,000	-	(2,500,000)	(100.0)
Debt Service (Operating)	8,510,350	8,516,350	8,516,350	8,512,600	(3,750)	(0.0)
Technology Improvements	6,305,000	10,420,000	10,975,525	6,575,000	(4,400,525)	(40.1)
General Govt Capital Improvements	15,490,251	16,640,000	16,640,000	12,025,000	(4,615,000)	(27.7)
Parks & Recreation Capital Projects	3,962,327	19,564,382	19,963,382	25,310,949	5,347,567	26.8
Street Projects	-	4,050,000	4,050,000	4,240,000	190,000	4.7
Public Safety Projects-Police	15,306	3,300,000	3,300,000	130,000	(3,170,000)	(96.1)
Golf Course	225,000	225,000	225,000	225,000	-	-
Self Insurance Funds	4,000,000	-	-	-	-	-
Employee Benefits	10,000,000	-	-	-	-	-
Windsor Park	17,991	-	-	-	-	-
<b>Total Transfers to Other Funds</b>	<b>48,826,025</b>	<b>62,844,732</b>	<b>66,299,257</b>	<b>57,018,549</b>	<b>(9,280,708)</b>	<b>(14.0)</b>



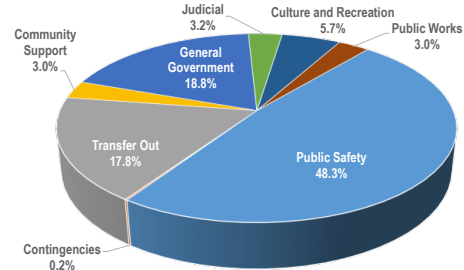
## General Fund Expenditures by Object - Fiscal Years 2023 to 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
Salaries and Wage	75,123,831	98,780,304	99,118,304	111,129,549	12,011,245	12.1
Employee Benefits	49,426,703	69,464,514	69,672,538	84,119,745	14,447,207	20.7
Services and Supplies	38,420,509	56,390,565	59,115,904	68,042,863	8,926,959	15.1
Capital Outlay	952,958	3,027,446	57,048,048	20,000	(57,028,048)	(100.0)
Inter-fund Operating Transfers (out)	48,826,025	62,844,732	66,299,257	57,018,549	(9,280,708)	(14.0)
Contingencies	-	500,000	500,000	500,000	-	-
<b>Total Expenditures by Object</b>	<b>212,750,026</b>	<b>291,007,561</b>	<b>351,754,051</b>	<b>320,830,706</b>	<b>(30,923,345)</b>	<b>(8.8)</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 \$60.3 million, or 18.8% of the total General Fund budget. Expenditures in this area increased by \$6.3 million or 11.7%. 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 \$10.4 million of the General Fund budget, an increase of \$600K. Expenditures in this function increased by 6.1% and represent 3.2% of the General Fund budget.

**Public Safety** continues to represent the largest category of expenditures accounting for 48.3%, or \$155.0 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 \$17.0 million, or 12.4%, from 2024 projections.

**Public Works** accounts for \$9.6 million, or 3.0% of the budget and includes all divisions of the Public Works Department. Expenditures in this function increased by \$1.4 million or 16.9%.

**Culture and Recreation** includes the Parks and Recreation function and represents 5.7% or \$18.2 million of the General Fund budget. The Culture and Recreation function increased by 9.8%.

**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 \$9.8 million or 3.0% of the General Fund budget.

## General Fund Expenditures by Function - Fiscal Years 2023 to 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
General Government	36,751,614	54,521,862	54,040,196	60,342,094	6,301,898	11.7
Judicial	6,696,662	9,815,027	9,816,887	10,415,306	598,419	6.1
Public Safety	101,263,802	134,694,345	137,903,558	154,953,901	17,050,343	12.4
Public Works	4,768,272	7,879,800	8,218,240	9,609,973	1,391,733	16.9
Culture and Recreation	11,178,165	15,347,954	16,604,965	18,230,174	1,625,209	9.8
Community Support	3,265,486	5,403,841	58,365,458	9,760,709	(48,604,749)	(83.3)
Transfer Out	48,826,025	62,844,732	66,299,257	57,018,549	(9,280,708)	(14.0)
Contingencies	-	500,000	500,000	500,000	-	-
Utility Enterprises	-	-	5,490	-	(5,490)	(100.0)
<b>Total Expenditures by Function</b>	<b>212,750,026</b>	<b>291,007,561</b>	<b>351,754,051</b>	<b>320,830,706</b>	<b>(30,923,345)</b>	<b>(8.8)</b>





### General Fund Ten Year History

From 2016 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. Revenue momentum continued to build in Fiscal Year 2022 and 2023 with an average growth of \$45.7 million during that time period. Fiscal Year 2024 is projected to grow at \$30.8 million. FY 2025 revenues are budgeted down with the uncertainty of miscellaneous revenues, in particular interest revenue. In addition, License and Permits are budgeted conservatively due to the inconsistent nature of the revenue stream.

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

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
<b>Revenues</b>						
Property Taxes	8,052,022	8,222,893	8,785,444	9,423,676	10,513,932	11,666,658
Licenses and Permits	36,778,344	38,783,380	43,061,023	54,240,503	49,357,412	55,474,432
Intergovernmental Revenue	4,278,389	4,247,937	4,176,507	4,111,414	4,094,001	3,131,570
Consolidated Taxes	49,903,290	52,977,267	56,239,648	61,192,352	59,289,367	65,822,167
Charges for Services	5,724,957	5,879,261	12,400,697	11,639,615	13,282,068	14,853,687
Fines and Forfeitures	4,926,011	4,103,151	4,036,364	5,360,539	5,509,381	5,209,300
Miscellaneous <sup>(6)</sup>	2,515,544	2,347,076	4,859,582	11,201,764	11,723,501	2,144,293
<b>Total Revenues</b>	<b>112,178,557</b>	<b>116,560,965</b>	<b>133,559,265</b>	<b>157,169,863</b>	<b>153,769,662</b>	<b>158,302,107</b>
<b>Expenditures by Function</b>						
General Government	21,645,682	23,322,753	21,062,969	33,924,366	27,109,283	24,863,653
Judicial	6,518,905	6,166,907	6,044,385	7,038,233	6,238,820	5,959,367
Public Safety	82,937,298	87,889,325	82,712,064	88,691,682	86,291,370	81,487,890
Public Works	2,361,534	2,510,276	2,824,326	3,547,589	3,288,661	3,609,730
Culture and Recreation	8,416,311	8,595,483	8,363,878	9,041,585	7,289,643	7,338,366
Community Support	1,625,056	1,570,772	1,819,414	1,857,565	1,312,794	989,590
Contingency	500,000	-	-	-	-	-
Utility Enterprises	9,565	8,575	12,856	3,053	1,786	-
<b>Total Expenditures</b>	<b>124,014,351</b>	<b>130,064,091</b>	<b>122,839,892</b>	<b>144,104,073</b>	<b>131,532,357</b>	<b>124,248,596</b>
<b>Excess (deficit) of Revenues Over Expenditures</b>	<b>(11,835,794)</b>	<b>(13,503,126)</b>	<b>10,719,373</b>	<b>13,065,790</b>	<b>22,237,305</b>	<b>34,053,511</b>
<b>Other Financing Sources / (Uses)</b>						
Sale of Equipment/Real Property	226,042	1,560,797	59,947	90,200	108,428	74,005
Inter-fund Operating Transfers In	23,522,649	23,277,283	5,165,537	7,752,930	22,423,101	21,623,850
Inter-fund Operating Transfers (out)	(10,622,441)	(10,851,298)	(10,235,037)	(11,935,425)	(13,780,679)	(25,054,952)
<b>Total Other Financing Sources / (Uses)</b>	<b>13,126,250</b>	<b>13,986,782</b>	<b>(5,009,553)</b>	<b>(4,092,295)</b>	<b>8,750,850</b>	<b>(3,357,097)</b>
<b>Increase (Decrease) in Fund Balance</b>	<b>1,290,456</b>	<b>483,656</b>	<b>5,709,820</b>	<b>8,973,495</b>	<b>30,988,155</b>	<b>30,696,414</b>
<b>Beginning Fund Balance</b>	<b>12,605,817</b>	<b>13,896,276</b>	<b>14,379,918</b>	<b>20,089,736</b>	<b>29,063,298</b>	<b>60,051,474</b>
<b>Ending Fund Balance</b>	<b>13,896,273</b>	<b>14,379,932</b>	<b>20,089,738</b>	<b>29,063,231</b>	<b>60,051,453</b>	<b>90,747,888</b>
Fund Balance as a % of total exp.	<b>10.3%</b>	<b>10.2%</b>	<b>15.1%</b>	<b>18.6%</b>	<b>41.3%</b>	<b>60.8%</b>



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

For fiscal year 2025, 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**

2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	
					<b>Revenues</b>
13,258,427	15,040,697	16,424,761	16,424,761	19,526,557	Property Taxes
61,216,147	67,249,957	52,660,000	64,513,304	60,492,000	Licenses and Permits
4,118,070	4,058,483	3,954,768	3,954,768	4,048,476	Intergovernmental Revenue
85,407,591	89,420,048	92,714,145	90,714,145	90,849,003	Consolidated Taxes
24,047,586	45,529,973	22,684,582	45,284,582	47,592,990	Charges for Services
5,892,425	5,547,462	4,432,500	4,432,500	5,000,000	Fines and Forfeitures
(8,417,074)	22,907,706	7,900,000	55,240,388	20,905,000	Miscellaneous
<b>185,523,172</b>	<b>249,754,326</b>	<b>200,770,756</b>	<b>280,564,448</b>	<b>248,414,026</b>	<b>Total Revenues</b>
					<b>Expenditures by Function</b>
29,915,737	36,751,614	54,521,862	54,040,196	60,342,094	General Government
5,447,930	6,696,662	9,815,027	9,816,887	10,415,306	Judicial
86,479,475	101,263,802	134,694,345	137,903,558	154,953,901	Public Safety
4,134,622	4,768,272	7,879,800	8,218,240	9,609,973	Public Works
8,444,569	11,178,165	15,347,954	16,604,965	18,230,174	Culture and Recreation
1,520,852	3,265,486	5,403,841	58,365,458	9,760,709	Community Support
-	-	500,000	500,000	500,000	Contingency
-	-	-	5,490	-	Utility Enterprises
<b>135,943,185</b>	<b>163,924,001</b>	<b>228,162,829</b>	<b>285,454,794</b>	<b>263,812,157</b>	<b>Total Expenditures</b>
<b>49,579,987</b>	<b>85,830,325</b>	<b>(27,392,073)</b>	<b>(4,890,346)</b>	<b>(15,398,131)</b>	<b>Excess (deficit) of Revenues Over Expenditures</b>
					<b>Other Financing Sources / (Uses)</b>
226,158	82,188	-	-	-	Sale of Equipment/Real Property
20,824,595	20,027,308	19,200,000	19,000,000	18,000,000	Inter-fund Operating Transfers In
(51,474,600)	(48,826,025)	(62,844,732)	(66,299,257)	(57,018,549)	Inter-fund Operating Transfers (out)
<b>(30,423,847)</b>	<b>(28,716,529)</b>	<b>(43,644,732)</b>	<b>(47,299,257)</b>	<b>(39,018,549)</b>	<b>Total Other Financing Sources / (Uses)</b>
<b>19,156,140</b>	<b>57,113,796</b>	<b>(71,036,805)</b>	<b>(52,189,603)</b>	<b>(54,416,680)</b>	<b>Increase (Decrease) in Fund Balance</b>
<b>90,747,883</b>	<b>109,904,020</b>	<b>167,017,816</b>	<b>167,017,816</b>	<b>114,828,213</b>	<b>Beginning Fund Balance</b>
<b>109,904,023</b>	<b>167,017,816</b>	<b>95,981,011</b>	<b>114,828,213</b>	<b>60,411,533</b>	<b>Ending Fund Balance</b>
<b>58.6%</b>	<b>78.5%</b>	<b>33.0%</b>	<b>32.6%</b>	<b>18.8%</b>	Fund Balance as a % of total exp.



# CITY OF NORTH LAS VEGAS

## General Fund revenue history

### General Fund Revenue Detail - 10 Year Trend

	2016 Actual	2017 Actual	2018 Actual	2019 Actual	2020 Actual	2021 Actual
<b>Property Taxes</b>						
Property Taxes	8,052,022	8,222,893	8,785,444	9,423,676	10,513,932	11,666,658
<b>Total Property Taxes</b>	<b>8,052,022</b>	<b>8,222,893</b>	<b>8,785,444</b>	<b>9,423,676</b>	<b>10,513,932</b>	<b>11,666,658</b>
<b>Licenses and Permits</b>						
Business Licenses	5,318,720	5,950,438	6,632,821	8,177,321	8,054,903	9,524,194
Liquor Licenses	529,350	455,575	618,075	587,400	292,850	569,033
County Gaming Licenses	1,289,780	1,042,155	1,245,274	1,348,428	979,245	737,505
City Gaming Licenses	1,501,104	1,510,242	1,498,969	1,489,379	1,799,418	1,034,140
Medical Marijuana	434,354	2,517,664	3,053,867	7,745,168	3,120,489	5,583,329
Franchise Fees	16,731,644	16,044,779	17,014,172	17,655,267	18,531,408	17,829,775
Utility Department Franchise Fees*	4,576,050	4,715,000	4,856,250	5,001,938	5,479,500	5,663,150
Animal Licenses	76,804	74,984	66,065	61,768	50,257	55,931
Engineering Permits	1,829,819	1,379,215	1,896,905	2,900,773	2,493,900	260,800
Building Permits	4,490,719	5,093,328	6,178,625	9,273,061	8,555,442	14,216,575
<b>Total Licenses and Permits</b>	<b>36,778,344</b>	<b>38,783,380</b>	<b>43,061,023</b>	<b>54,240,503</b>	<b>49,357,412</b>	<b>55,474,432</b>
<b>Intergovernmental Resources</b>						
Federal & Local Grants	17,309	33,800	47,126	46,787	41,971	37,821
Consolidated Tax Distribution	49,903,290	52,977,267	56,239,648	61,192,352	59,289,367	65,822,167
Other-Room and Gaming Tax LVCVA	2,110,967	2,086,117	2,113,074	2,108,197	2,127,056	1,197,668
Payment in Lieu of Taxes*	2,150,113	2,128,020	2,016,307	1,956,430	1,924,974	1,896,081
<b>Total Intergovernmental Resources</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>68,953,737</b>
<b>Charges for Services</b>						
Building and Zoning Fees	1,198,122	1,312,128	1,896,600	3,141,732	4,261,825	7,712,664
City Clerk Fees	77,869	91,306	101,116	161,180	144,049	246,109
City Attorney Fees	533	112	-	-	-	-
Medical Marijuana	133,100	90,000	90,000	10,000	10,000	-
Other General Gov't Fees	-	-	-	-	174	381
Court Fees	1,195,779	941,346	579,140	582,039	532,307	555,129
Other Judicial Fees	327,178	227,584	196,165	201,451	138,235	172,304
Police Other Fees	152,565	185,136	506,585	151,099	(169,806)	167,823
Public Safety Other Fees	520	(484)	(246)	(40)	-	(643)
Fire Prevention Fees	400,095	151,717	153,880	192,989	266,334	121,313
Fire Other Fees	430,131	970,634	6,824,249	5,046,710	5,286,290	3,070,658
Prisoner Board	(397)	-	-	-	-	-
Swimming Pool & Recreation Fees	28,029	30,084	1,174	1,429	32,296	1,342
Utility Administrative Fees*	1,781,433	1,879,698	2,052,034	2,151,026	2,780,364	2,806,607
<b>Total Charges for Services</b>	<b>5,724,957</b>	<b>5,879,261</b>	<b>12,400,697</b>	<b>11,639,615</b>	<b>13,282,068</b>	<b>14,853,687</b>
<b>Other Revenues</b>						
Fines & Forfeitures	4,926,011	4,103,151	4,036,364	5,360,539	5,509,381	5,209,300
Interest Earnings	1,363,937	717,401	2,475,418	8,532,466	9,334,754	(237,138)
Rents and Royalties	568,094	593,432	806,588	834,465	940,343	938,472
Refunds and Reimbursements	497,653	999,705	1,450,563	1,518,025	1,322,511	1,397,803
Other Miscellaneous Revenue	85,860	36,538	127,013	316,808	125,893	45,156
Sale of Equipment / Real Property	226,042	1,560,797	59,947	90,200	108,428	74,005
<b>Total Other Revenues</b>	<b>7,667,597</b>	<b>8,011,024</b>	<b>8,955,893</b>	<b>16,652,503</b>	<b>17,341,310</b>	<b>7,427,598</b>
<b>Interfund Operating Transfers In</b>						
Forensic Services	30,245	-	59,037	28,539	23,101	23,850
Water Fund*	18,196,237	18,143,675	-	857,209	15,680,000	15,120,000
Wastewater Fund*	5,296,167	5,133,608	5,106,500	6,867,182	6,720,000	6,480,000
<b>Total Interfund Operating Transfers In</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>21,623,850</b>
<b>Total Revenues</b>	<b>135,927,248</b>	<b>141,399,045</b>	<b>138,784,749</b>	<b>165,012,993</b>	<b>176,301,191</b>	<b>179,999,962</b>
<b>Beginning Fund Balance</b>	<b>12,605,817</b>	<b>13,896,276</b>	<b>14,379,918</b>	<b>20,089,736</b>	<b>29,063,298</b>	<b>60,051,474</b>
<b>Total Financial Resources</b>	<b>148,533,065</b>	<b>155,295,321</b>	<b>153,164,667</b>	<b>185,102,729</b>	<b>205,364,489</b>	<b>240,051,436</b>
<i>* Total Revenue from Utility Funds</i>	<i>32,000,000</i>	<i>32,000,001</i>	<i>14,031,091</i>	<i>16,833,785</i>	<i>32,584,838</i>	<i>31,965,838</i>



ADOPTED BUDGET FISCAL YEAR 2024-25

# CITY OF NORTH LAS VEGAS

## General Fund revenue history, cont.

General Fund Revenue Detail - 10 Year Trend					
2022 Actual	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	
13,258,427	15,040,697	16,424,761	16,424,761	19,526,557	<b>Property Taxes</b>
<b>13,258,427</b>	<b>15,040,697</b>	<b>16,424,761</b>	<b>16,424,761</b>	<b>19,526,557</b>	Property Taxes
					<b>Total Property Taxes</b>
11,243,984	12,979,888	11,700,000	11,700,000	12,550,000	<b>Licenses and Permits</b>
643,847	617,982	510,000	510,000	595,000	Business Licenses
754,275	726,910	750,000	750,000	750,000	Liquor Licenses
1,199,216	922,753	1,200,000	1,200,000	1,000,000	County Gaming Licenses
7,147,918	5,404,513	-	4,953,304	-	City Gaming Licenses
20,006,240	25,228,684	19,375,000	25,775,000	26,214,000	Medical Marijuana
<b>6,100,750</b>	<b>6,082,750</b>	<b>6,325,000</b>	<b>6,325,000</b>	<b>6,578,000</b>	Franchise Fees
55,025	65,040	50,000	50,000	55,000	<b>Utility Department Franchise Fees*</b>
241,150	240,400	250,000	250,000	250,000	Animal Licenses
13,823,742	14,981,037	12,500,000	13,000,000	12,500,000	Engineering Permits
<b>61,216,147</b>	<b>67,249,957</b>	<b>52,660,000</b>	<b>64,513,304</b>	<b>60,492,000</b>	Building Permits
					<b>Total Licenses and Permits</b>
57,383	-	-	-	-	<b>Intergovernmental Resources</b>
85,407,591	89,420,048	92,714,145	90,714,145	90,849,003	Grants
2,101,541	2,098,543	2,000,000	2,000,000	2,000,000	Consolidated Tax Distribution
<b>1,959,146</b>	<b>1,959,940</b>	<b>1,954,768</b>	<b>1,954,768</b>	<b>2,048,476</b>	Other-Room and Gaming Tax LVCVA
<b>89,525,661</b>	<b>93,478,531</b>	<b>96,668,913</b>	<b>94,668,913</b>	<b>94,897,479</b>	<b>Payment in Lieu of Taxes*</b>
					<b>Total Intergovernmental Resources</b>
8,959,606	10,019,196	7,195,000	9,695,000	9,360,000	<b>Charges for Services</b>
210,167	222,320	190,000	190,000	200,000	Building and Zoning Fees
-	-	-	-	-	City Clerk Fees
-	-	-	-	-	City Attorney Fees
-	-	-	-	-	Medical Marijuana
481,699	458,393	480,000	480,000	460,000	Other General Gov't Fees
77,141	28,326	100,000	100,000	100,000	Court Fees
207,582	158,141	119,200	119,200	116,000	Other Judicial Fees
(2,226)	(1,259)	-	-	-	Police Other Fees
156,237	143,340	120,000	120,000	140,000	Public Safety Other Fees
10,965,976	29,951,290	9,850,000	29,950,000	32,000,000	Fire Prevention Fees
-	-	-	-	-	Fire Other Fees
17,367	39,088	-	-	-	Prisoner Board
<b>2,974,037</b>	<b>4,511,138</b>	<b>4,630,382</b>	<b>4,630,382</b>	<b>5,216,990</b>	Swimming Pool & Recreation Fees
<b>24,047,586</b>	<b>45,529,973</b>	<b>22,684,582</b>	<b>45,284,582</b>	<b>47,592,990</b>	<b>Utility Administrative Fees*</b>
					<b>Total Charges for Services</b>
5,892,425	5,547,462	4,432,500	4,432,500	5,000,000	<b>Other Revenues</b>
(11,388,414)	19,730,512	6,000,000	53,000,000	19,000,000	Fines & Forfeitures
977,432	976,716	950,000	1,200,000	950,000	Interest Earnings
1,483,053	1,969,296	900,000	984,130	950,000	Rents and Royalties
510,855	231,182	50,000	56,258	5,000	Refunds and Reimbursements
226,158	82,188	-	-	-	Other Miscellaneous Revenue
<b>(2,298,491)</b>	<b>28,537,356</b>	<b>12,332,500</b>	<b>59,672,888</b>	<b>25,905,000</b>	Sale of Equipment / Real Property
					<b>Total Other Revenues</b>
24,595	27,308	-	-	-	<b>Interfund Operating Transfers In</b>
<b>20,800,000</b>	<b>20,000,000</b>	<b>19,200,000</b>	<b>19,000,000</b>	<b>18,000,000</b>	Forensic Services
-	-	-	-	-	<b>Water Fund*</b>
<b>20,824,595</b>	<b>20,027,308</b>	<b>19,200,000</b>	<b>19,000,000</b>	<b>18,000,000</b>	<b>Wastewater Fund*</b>
					<b>Total Interfund Operating Transfers In</b>
<b>206,573,925</b>	<b>269,863,822</b>	<b>219,970,756</b>	<b>299,564,448</b>	<b>266,414,026</b>	<b>Total Revenues</b>
<b>90,747,883</b>	<b>109,904,020</b>	<b>167,017,816</b>	<b>167,017,816</b>	<b>114,828,213</b>	<b>Beginning Fund Balance</b>
<b>297,321,808</b>	<b>379,767,842</b>	<b>386,988,572</b>	<b>466,582,264</b>	<b>381,242,239</b>	<b>Total Financial Resources</b>
<b>31,833,933</b>	<b>32,553,828</b>	<b>32,110,150</b>	<b>31,910,150</b>	<b>31,843,466</b>	<b>* Total Revenue from Utility Funds</b>

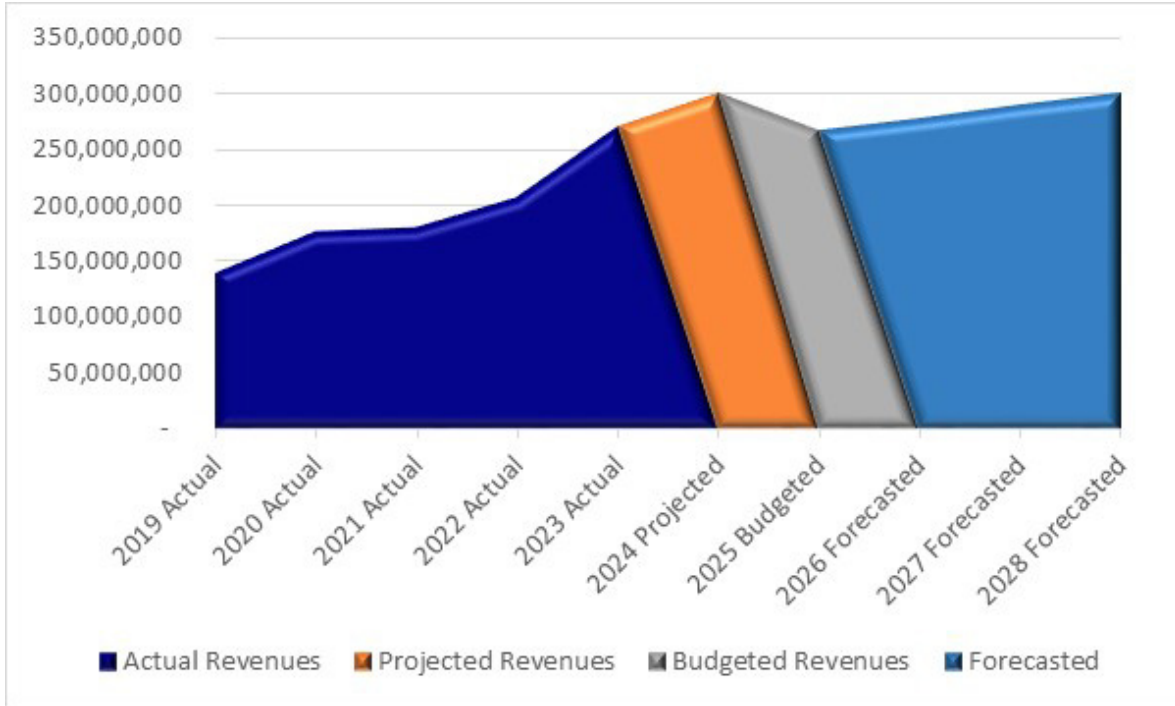




### General Fund Long Term Outlook

The graph below reflects General Fund revenues dating back to fiscal year 2019 and projected through 2028. Forecasted years starting in 2026 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.

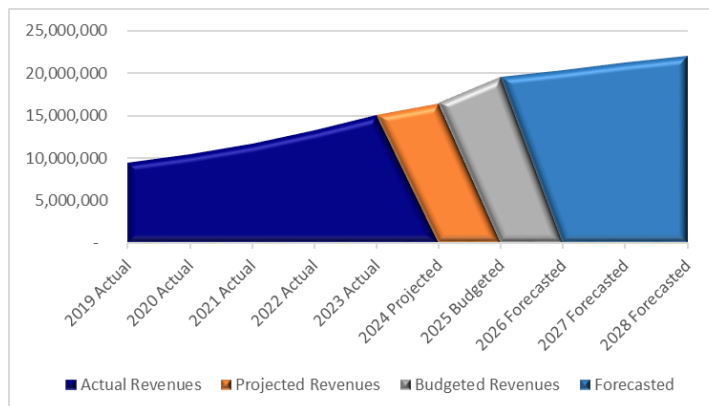
**General Fund Projection - Fiscal Years 2019 - 2028**



### Property Taxes

The following graph presents a historical and projected summary of General Fund property tax revenue. The growth rate for 2024 is projected to be 23.9%. Furthermore, it is projected that the growth for FY 2025 is 18.9%. The 2025 budgeted property tax projections are provided by the state. The growth rate is forecasted at 4% annually from 2026 through 2028.

**Property Taxes - Fiscal 2018 to 2027**



### License & Permit Revenue

FY 2024 is projected to achieve a slight reduction of 4.1% from 2023. Permitting revenue is a highly volatile revenue source from year to year and is generally budgeted conservatively. As a result 2025 is budgeted to decline 6.2% followed by growth of 4% from 2026 to 2028.

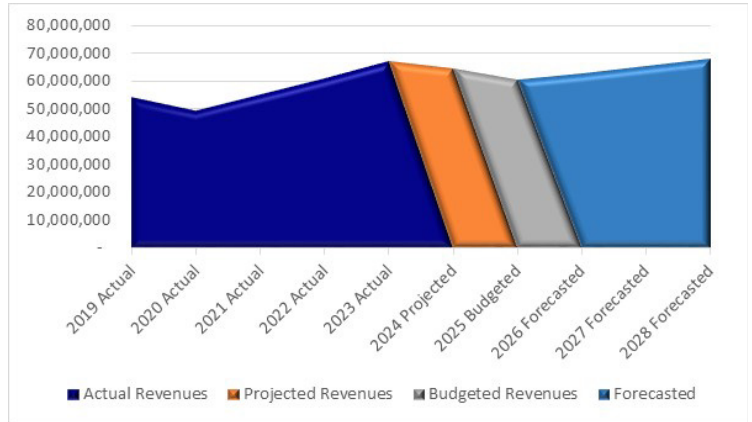
### Charges for Services

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. FY 2025 is budgeted to increase by 5.1% followed by a 4% annual increase in the out years.

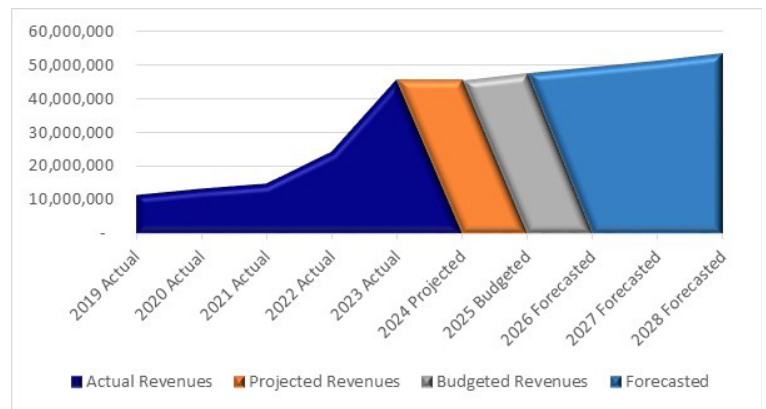
### Consolidated Tax Distribution

C-Tax or Consolidated taxes is the largest recurring revenue source for the general fund and is monitored very closely. FY 2024 is projected to come in 1.5% above FY 2023. C-Tax estimates are provided by the State and are generally conservative in nature. FY 2025 is budgeted at \$90.8 million, relatively flat from 2024 projection. The remaining years through 2028 are projected to grow at 3% annually.

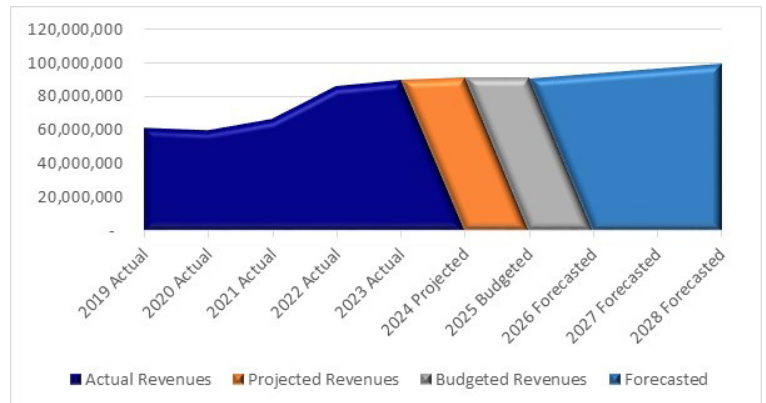
**License & Permit Revenue  
Fiscal 2019 to 2028**



**Charges for Services - Fiscal 2019 to 2028**



**Consolidated Tax Distribution  
Fiscal 2019 to 2028**





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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 2023 - 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Beginning Fund Balance</b>	<b>971,527,068</b>	<b>1,190,092,793</b>	<b>1,190,092,793</b>	<b>1,046,454,858</b>	<b>(143,637,935)</b>	<b>(12.1)</b>
<b>Revenues and Other Sources</b>						
General Fund	269,863,822	219,970,756	299,764,448	266,414,026	(33,350,422)	(11.1)
Special Revenue Funds	141,895,806	135,697,621	158,841,049	179,383,867	20,542,818	12.9
Capital Project Funds	61,838,269	271,144,560	278,221,446	224,295,858	(53,925,588)	(19.4)
Debt Service Funds	8,510,351	8,516,350	8,516,350	8,512,600	(3,750)	(0.0)
Proprietary Funds <sup>(1)</sup>	238,295,169	229,088,934	229,088,934	238,259,900	9,170,966	4.0
<b>Total Revenue and Other Sources</b>	<b>720,403,417</b>	<b>864,418,221</b>	<b>974,432,227</b>	<b>916,866,251</b>	<b>(57,565,976)</b>	<b>(5.9)</b>
<b>Expenditures and Other Uses</b>						
General Fund	212,750,026	291,007,561	351,754,051	320,830,706	(30,923,345)	(8.8)
Special Revenue Funds	92,304,844	161,489,882	181,361,741	146,515,345	(34,846,396)	(19.2)
Capital Project Funds	35,189,210	296,845,340	291,168,792	254,289,858	(36,878,934)	(12.7)
Debt Service Funds	8,509,824	8,516,350	8,516,350	8,512,600	(3,750)	(0.0)
Proprietary Funds <sup>(1)</sup>	153,083,788	270,307,199	285,269,228	261,994,362	(23,274,866)	(8.2)
<b>Total Expenditures and Other Uses</b>	<b>501,837,692</b>	<b>1,028,166,332</b>	<b>1,118,070,162</b>	<b>992,142,871</b>	<b>(125,927,291)</b>	<b>(11.3)</b>
<b>Ending Fund Balance</b>	<b>1,190,092,793</b>	<b>1,026,344,682</b>	<b>1,046,454,858</b>	<b>971,178,238</b>	<b>(75,276,620)</b>	<b>(7.2)</b>

(1) Proprietary funds are reported on a cash basis.

Expenditures are adjusted to reflect the elimination of depreciation expense and the inclusion of capital acquisitions and principal payments that are not formally budgeted but impact cash.

## All Funds Summary Statement of Revenues, Expenditures and Changes in Fund Balance Fiscal Year 2025

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Proprietary Funds	Totals
<b>Beginning Fund Balance</b>	<b>115,028,213</b>	<b>221,842,757</b>	<b>107,386,708</b>	<b>7,076,307</b>	<b>595,120,873</b>	<b>1,046,454,858</b>
Property & Other Taxes	19,526,557	109,714,072	-	-	-	129,240,629
Licenses and Permits	60,492,000	-	-	-	-	60,492,000
Intergovernmental Resources	94,897,479	64,119,795	162,865,347	-	29,298,514	351,181,135
Charges for Services	47,592,990	2,957,000	-	-	149,933,810	200,483,800
Fines and Forfeits	5,000,000	25,000	-	-	3,685,000	8,710,000
Miscellaneous	20,905,000	2,568,000	4,271,600	-	55,117,576	82,862,176
<b>Total Revenues</b>	<b>248,414,026</b>	<b>179,383,867</b>	<b>167,136,947</b>	<b>-</b>	<b>238,034,900</b>	<b>832,969,740</b>
<b>Expenditures by Function</b>						
General Government	60,342,094	15,125,468	39,958,000	-	56,799,994	172,225,556
Judicial	10,415,306	252,367	-	-	-	10,667,673
Public Safety	154,953,901	86,173,179	127,754,975	-	850,865	369,732,920
Public Works	9,609,973	7,551,267	43,385,000	-	186,603	60,732,843
Culture and Recreation	18,230,174	9,415,107	43,191,883	-	2,291,427	73,128,591
Community Support	9,760,709	19,119,995	-	-	-	28,880,704
Contingencies	500,000	-	-	-	-	500,000
Utility Enterprises	-	-	-	-	183,865,473	183,865,473
Debt Service	-	-	-	8,512,600	-	8,512,600
<b>Total Expenditures</b>	<b>263,812,157</b>	<b>137,637,383</b>	<b>254,289,858</b>	<b>8,512,600</b>	<b>243,994,362</b>	<b>908,246,360</b>
Excess (deficit) of Revenues Over Expenditures	(15,398,131)	41,746,484	(87,152,911)	(8,512,600)	(5,959,462)	(75,276,620)
<b>Other Financing Sources (Uses)</b>						
Interfund Operating Transfers In	18,000,000	-	57,158,911	8,512,600	225,000	83,896,511
Interfund Operating Transfers (Out)	(57,018,549)	(8,877,962)	-	-	(18,000,000)	(83,896,511)
<b>Net Changes in Fund Balance</b>	<b>(54,416,680)</b>	<b>32,868,522</b>	<b>(29,994,000)</b>	<b>-</b>	<b>(23,734,462)</b>	<b>(75,276,620)</b>
<b>Ending Fund Balance</b>	<b>60,611,533</b>	<b>254,711,279</b>	<b>77,392,708</b>	<b>7,076,307</b>	<b>571,386,411</b>	<b>971,178,238</b>
<b>% Increase (Decrease)</b>	<b>-47.3%</b>	<b>14.8%</b>	<b>-27.9%</b>	<b>0.0%</b>	<b>-4.0%</b>	<b>-7.2%</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 2023, 2024 adopted budget, 2024 projection and the adopted 2025 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 \$916.8 million in revenue in fiscal 2025, a decrease of \$57.6 million, or 5.9% from the 2024 projection. Intergovernmental Resources have decreased by \$27.6 million related to externally funded projects for street improvement and parks projects. These fluctuations will continue as the City moves forward improving and adding infrastructure to accommodate continued growth for the City. The General Fund revenues are anticipated to be a \$33.5 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 29.1% of the total revenue, or \$266.4 million in the fiscal year 2025. 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 19.6% 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 2025 is showing a 66% year over year increase from FY 2021. Once abatements are applied to the property tax revenue, the City is projected to receive a 18.6% 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 24.5% of the total revenue budget. \$118.9 million is for capital improvements to local streets. \$46.8 million is for Public Safety, while \$39.2 million is Parks and Recreation projects. General Government projects in the amount of \$19.3 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 \$185



# CITY OF NORTH LAS VEGAS

million in fiscal 2025, accounting for 20.2% of the City's total revenue. User fees are assessed to cover the full cost of services.

Internal Service revenues include fees charged to City departments to offset the cost of self-insurance, post

retirement benefits, and motor equipment 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 6.7% of all City revenue.

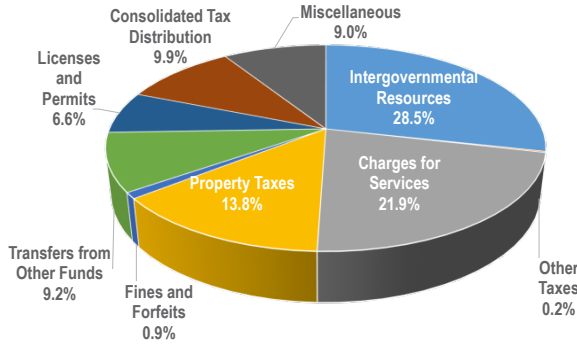
## All Funds Revenue Summary

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>General Fund</b>	<b>269,863,822</b>	<b>219,970,756</b>	<b>299,764,448</b>	<b>266,414,026</b>	<b>(33,350,422)</b>	<b>(11.1)</b>
<b>Special Revenue Funds</b>						
Community Development	4,703,285	7,256,517	19,217,238	16,387,533	(2,829,705)	(14.7)
Public Safety Support	13,329,557	10,391,605	17,677,832	10,439,773	(7,238,059)	(40.9)
Special Purpose	32,607,972	28,271,600	29,169,770	45,985,199	16,815,429	57.6
Park Construction Tax	755,260	454,200	454,200	456,050	1,850	0.4
Parks and Recreation Support	2,224,490	2,203,910	2,213,910	2,347,000	133,090	6.0
Municipal Court Support	496,941	646,000	462,000	498,000	36,000	7.8
Public Safety Tax	56,711,623	61,900,232	64,400,232	73,590,015	9,189,783	14.3
More Cops Sales Tax	21,269,982	16,016,450	16,016,450	20,000,000	3,983,550	24.9
Redevelopment Fund	4,597,181	2,920,849	3,419,599	3,319,074	(100,525)	(2.9)
Library Fund	5,199,515	5,636,258	5,809,818	6,361,223	551,405	9.5
<b>Total Special Revenue Funds</b>	<b>141,895,806</b>	<b>135,697,621</b>	<b>158,841,049</b>	<b>179,383,867</b>	<b>20,542,818</b>	<b>12.9</b>
<b>Capital Project Funds</b>						
Capital Project Funds - Public Safety	12,232,667	62,903,797	63,981,797	46,866,600	(17,115,197)	(26.8)
Capital Project Funds - Street Improvements	21,529,406	134,121,900	134,121,900	118,862,375	(15,259,525)	(11.4)
Capital Project Funds - Parks & Rec	5,156,666	45,448,863	51,202,224	39,266,883	(11,935,341)	(23.3)
Capital Project Funds - General Government	22,919,530	28,670,000	28,915,525	19,300,000	(9,615,525)	(33.3)
Capital Project Funds - Municipal Building Bonds	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>61,838,269</b>	<b>271,144,560</b>	<b>278,221,446</b>	<b>224,295,858</b>	<b>(53,925,588)</b>	<b>(19.4)</b>
<b>Debt Service No Ad Valorem</b>	<b>8,510,351</b>	<b>8,516,350</b>	<b>8,516,350</b>	<b>8,512,600</b>	<b>(3,750)</b>	<b>(0.0)</b>
<b>Enterprise Funds</b>						
Water/Wastewater Utility Fund	171,108,404	168,311,755	168,311,755	182,755,514	14,443,759	8.6
Golf Course	3,434,494	2,363,332	2,363,332	2,363,332	-	-
<b>Total Enterprise Funds</b>	<b>174,542,898</b>	<b>170,675,087</b>	<b>170,675,087</b>	<b>185,118,846</b>	<b>14,443,759</b>	<b>8.5</b>
<b>Internal Service Funds</b>						
Self Insurance	50,887,369	45,612,352	45,612,352	45,612,352	-	-
Motor Equipment	12,864,902	12,801,495	12,801,495	7,528,702	(5,272,793)	(41.2)
<b>Total Internal Service Funds</b>	<b>63,752,271</b>	<b>58,413,847</b>	<b>58,413,847</b>	<b>53,141,054</b>	<b>(5,272,793)</b>	<b>(9.0)</b>
<b>Total Revenue</b>	<b>720,403,417</b>	<b>864,418,221</b>	<b>974,432,227</b>	<b>916,866,251</b>	<b>(57,565,976)</b>	<b>(5.9)</b>

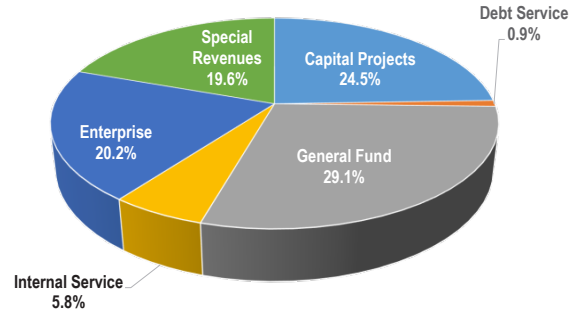
Note: Proprietary funds are reported on a cash basis.



**Total Revenues by Source**  
**\$916,866,251**



**Total Revenues by Fund**  
**\$916,866,251**



**Total Revenues by Source**

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
Property Taxes	98,120,155	106,891,250	106,891,250	126,784,579	19,893,329	18.6
Other Taxes	1,758,207	1,254,200	1,254,200	1,656,050	401,850	32.0
Licenses and Permits	67,249,957	52,660,000	64,513,304	60,492,000	(4,021,304)	(6.2)
Intergovernmental Resources	80,309,343	263,633,544	288,775,800	261,132,132	(27,643,668)	(9.6)
Consolidated Tax Distribution	89,420,048	92,714,145	90,714,145	90,849,003	134,858	0.1
Charges for Services	201,736,559	169,387,392	191,880,392	200,483,800	8,603,408	4.5
Fines and Forfeits	10,243,039	8,160,500	8,838,758	8,710,000	(128,758)	(1.5)
Miscellaneous	81,951,305	76,419,729	123,786,585	82,862,176	(40,924,409)	(33.1)
OTHER FINANCING SOURCES	8,350,169	180,012	180,012	-	(180,012)	(100.0)
Transfers from Other Funds	81,264,635	93,117,449	97,597,781	83,896,511	(13,701,270)	(14.0)
<b>TOTAL</b>	<b>720,403,417</b>	<b>864,418,221</b>	<b>974,432,227</b>	<b>916,866,251</b>	<b>(57,565,976)</b>	<b>(5.9)</b>

## Property Taxes

Property taxes amount to \$126.8 million, accounting for 13.8% of all city revenue. Total property tax revenue is expected to increase by \$19.8 million, or 18.6%, from fiscal 2024 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 \$73.6 million, or 58% of the total property tax revenue in fiscal 2025. 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 \$19.5 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 \$23.7 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 (\$6.3 million), Redevelopment District Funds (\$3.2 million), and the Public Safety Support Funds (\$497K). These funds comprise 7.8% of total property taxes estimated in fiscal 2025.





## Distribution of Property Tax Revenue - Fiscal Years 2023 to 2025

Fund	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
General Fund	15,040,697	16,424,761	16,424,761	19,526,557	3,101,796	18.9
Public Safety Support	388,133	420,513	420,513	497,773	77,260	18.4
Special Purpose	18,242,220	19,926,787	19,926,787	23,689,937	3,763,150	18.9
Public Safety Tax	56,667,318	61,900,232	61,900,232	73,590,015	11,689,783	18.9
Redevelopment Fund	2,873,721	2,856,049	2,856,049	3,169,074	313,025	11.0
Library Fund	4,908,065	5,362,908	5,362,908	6,311,223	948,315	17.7
Debt Service No Ad Valorem	1	-	-	-	-	-
<b>Total Property Taxes</b>	<b>98,120,155</b>	<b>106,891,250</b>	<b>106,891,250</b>	<b>126,784,579</b>	<b>19,893,329</b>	<b>18.6</b>
<b>Annual Average Growth Rate</b>	<b>58.8%</b>	<b>8.9%</b>	<b>0.0%</b>	<b>18.6%</b>		

## Property Tax Base and Tax Roll Collection

The City's estimated assessed valuation of property for the fiscal year ending June 30, 2025 amounts to \$14.74 billion. This represents an increase of 11.23% from fiscal 2024 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 2025, the appraised/taxable value of all property within the City is \$42.12 billion, an increase of \$4.2 billion over 2024.

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 11.23%. It is the abatement amounts in North Las Vegas which limits the increase for FY 2025 property tax revenue. Abatements for FY 2025 amount to \$54.3 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)	58,526,100	34.88%	64,318,047	26.54%
2008	8,961,029,085	28.52%	1.1637	104,279,500	(27,640,700)	76,638,800	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)	52,954,100	-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)	44,965,950	-9.62%	45,194,088	-9.94%
2014	4,068,384,524	2.02%	1.1637	47,343,790	(3,209,908)	44,133,882	-1.85%	44,959,122	-0.52%
2015	4,730,877,154	16.28%	1.1637	55,053,220	(9,652,482)	45,400,738	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)	48,947,319	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)	57,009,572	12.58%	56,808,254	7.63%
2020	8,143,345,695	14.48%	1.1637	94,764,114	(35,992,593)	58,771,521	3.09%	63,164,685	11.19%
2021	8,819,237,650	8.30%	1.1637	102,629,469	(36,436,413)	66,193,056	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%	79,648,773	13.65%
2023	11,115,246,293	18.40%	1.1637	129,348,121	(35,413,126)	93,934,995	20.17%	90,338,373 *	13.42%
2024	13,255,789,143	19.26%	1.1637	154,257,618	(55,585,325)	98,672,293	5.04%	98,672,293	
2025	14,744,458,750	11.23%	1.1637	171,581,266	(54,276,985)	117,304,281	18.88%		

Net difference between Calculated Property Tax collections and actual receipts from 2006 - 2023:

\$ (321,928,199)

Total Estimated Abated Revenue from 2006 - 2025

\$ (444,390,842)



Senior Appreciation Lunch at Neighborhood Recreation Center



ADOPTED BUDGET FISCAL YEAR 2024-25

## 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

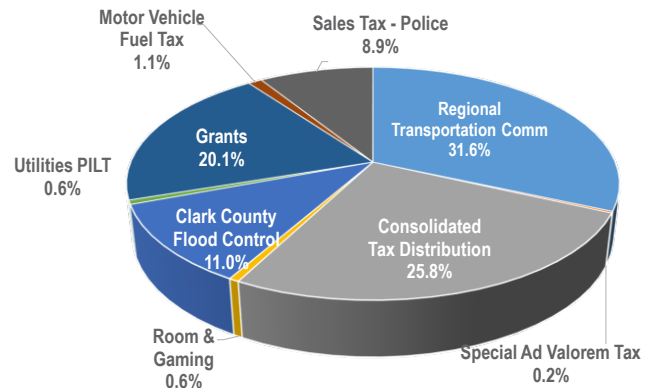
Intergovernmental revenue includes all revenue received from federal, state, and other local governments in the form of grants or shared revenues. Intergovernmental revenue amounts to \$352 million, a decrease of \$4.3 million from fiscal year 2024 projection. This revenue source accounts for 38.4% of 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 2025 Capital Improvement Plan totaling \$149.9 million.

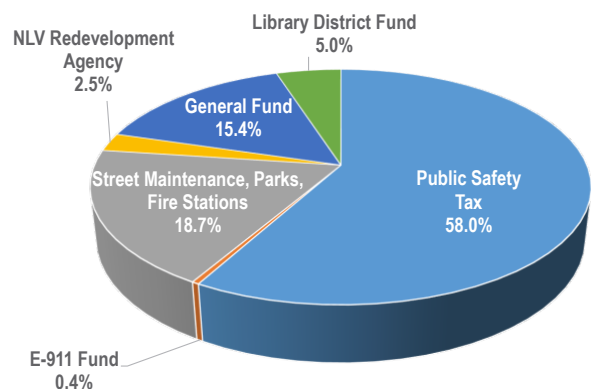
The majority of the remaining intergovernmental revenue comes from Consolidated Tax (\$90.8 million), and various other Grants (\$70.8 million).

### Intergovernmental Revenue

**\$351,981,135**



### Distribution of Property Tax Revenue - By Fund



# CITY OF NORTH LAS VEGAS

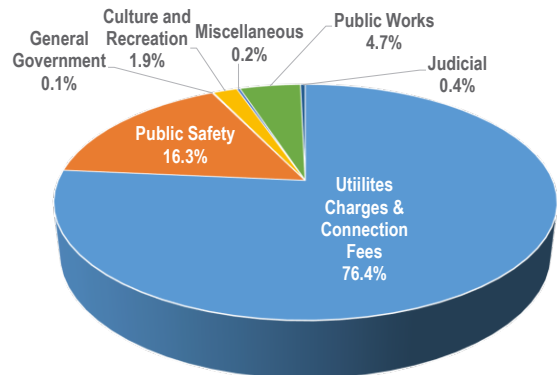
Intergovernmental Revenue	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
Special Ad Valorem Tax	994,446	650,000	650,000	800,000	150,000	23.1
Federal Grants	15,281,302	33,034,622	67,088,708	56,391,543	(10,697,165)	(15.9)
State Grants	1,125,395	3,547,260	3,547,260	1,589,284	(1,957,976)	(55.2)
County Grants	(827,613)	-	-	-	-	-
Other Grants	-	15,375,419	5,565,419	12,848,692	7,283,273	130.9
Motor Vehicle Fuel Tax 1.75 cents	1,787,244	1,425,643	1,425,643	1,436,068	10,425	0.7
Motor Vehicle Fuel Tax 2.35 cents	1,633,173	1,410,567	1,410,567	1,391,989	(18,578)	(1.3)
Consolidated Tax Distribution	89,420,048	92,714,145	90,714,145	90,849,003	134,858	0.1
Motor Vehicle Fuel Tax/County 1.00 cent	1,276,091	977,930	977,930	982,575	4,645	0.5
Sales Tax	32,903,430	24,800,000	24,800,000	31,500,000	6,700,000	27.0
Other-Room and Gaming Tax LVCVA	2,098,543	2,000,000	2,000,000	2,000,000	-	-
Regional Transportation Commission	17,132,259	126,128,400	126,128,400	111,373,875	(14,754,525)	(11.7)
Payment in Lieu of Taxes	1,959,940	1,954,768	1,954,768	2,048,476	93,708	4.8
Clark County Flood Control	4,945,133	52,328,935	53,227,105	38,769,630	(14,457,475)	(27.2)
<b>Total Intergovernmental Resources</b>	<b>169,729,391</b>	<b>356,347,689</b>	<b>379,489,945</b>	<b>351,981,135</b>	<b>(27,508,810)</b>	<b>(7.2)</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 21.9% of the total budget and is projected at \$200.4 million in fiscal 2025. Charges for services are expected to increase by approximately \$8.6 million or 4.5%.

## Charges for Services \$200,483,800



Charges for Services	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
General Government	229,860	190,000	190,000	200,000	10,000	5.3
Judicial	677,448	860,000	743,000	740,000	(3,000)	(0.4)
Public Works	11,680,488	7,195,000	9,695,000	9,360,000	(335,000)	(3.5)
Miscellaneous	797,051	466,970	466,970	486,970	20,000	4.3
Culture and Recreation	4,676,463	3,583,840	3,593,840	3,741,840	148,000	4.1
Public Safety	30,826,139	10,519,200	30,619,200	32,686,000	2,066,800	6.8
Utilities Charges & Connection Fees	152,849,110	146,572,382	146,572,382	153,268,990	6,696,608	4.6
<b>Total Charges for Services</b>	<b>201,736,559</b>	<b>169,387,392</b>	<b>191,880,392</b>	<b>200,483,800</b>	<b>8,603,408</b>	<b>4.5</b>





## Miscellaneous Revenue

Miscellaneous revenue is budgeted at \$82.9 million and accounts for 9.0% 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 \$83.9 million and account for 9.2% 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	18,000,000
Special Revenue Funds	0
Capital Project Funds	57,158,911
Debt Service Funds	8,512,600
Enterprise Funds	225,000
Internal Service Funds	0
<b>Total Transfers from Other Funds</b>	<b>83,896,511</b>

## Expenditure Analysis

The fiscal 2025 operating budget amounts to \$641.8 million and is supplemented with \$350.3 million in capital projects to produce a total financial program of \$992.1 million. 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 \$320.8 million and accounts for 32.3% 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 \$146.5 million and account for 14.8% of all city expenditures.

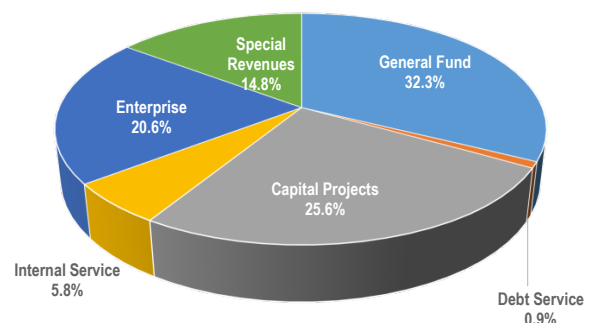
Capital projects deal with the purchase, construction, replacement, addition, or major repair of public facilities and infrastructure. These types of expenditures account for \$254 million or 25.6% of the City's total financial program. Approximately \$49.5 million is designated for Public Safety projects, \$125.2 million for Street Improvement projects, \$43.2 million for Parks and Recreation projects and \$36.3 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 20.6% of the budget and are expected to spend \$204.8 million in fiscal 2025.

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 \$57.2 million and accounts for 5.8% 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 2025 and accounts for 0.9% of all city expenditures.

**Total Expenditures by Fund Type**  
**\$992,142,871**



### Salaries and Benefits

Personnel expenditures amount to \$323.4 million representing a \$44.5 million increase from 2024 projection.

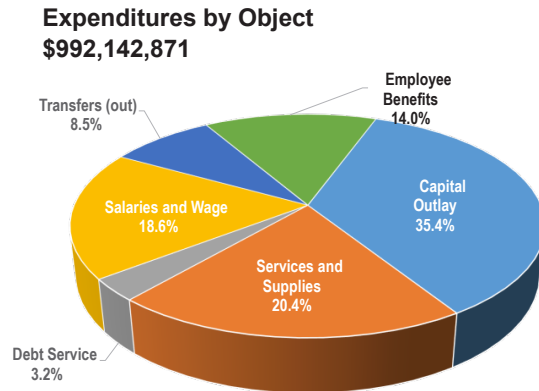
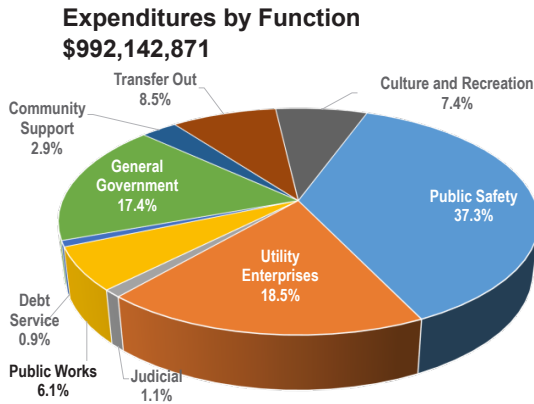
### Supplies and Services

The supplies and services budget of \$202.4 million represents 20.4% of the total budget, a decrease of \$63.3 million.

### Capital Outlay

This category includes capital outlay and capital projects, and accounts for 35.4% of the City's total budget. Capital outlay is budgeted at \$351.2 million, a decrease of \$93.3 million over fiscal 2024 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 50th Anniversary of Poker Palace Casino



# CITY OF NORTH LAS VEGAS

## All Funds Expenditure Summary

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>General Fund</b>	<b>212,750,026</b>	<b>291,007,561</b>	<b>351,754,051</b>	<b>320,830,706</b>	<b>(30,923,345)</b>	<b>(8.8)</b>
<b>Special Revenue Funds</b>						
Community Development	4,458,853	12,490,169	19,394,581	16,564,410	(2,830,171)	(14.6)
Public Safety Support	6,752,378	6,831,794	14,318,020	5,397,985	(8,920,035)	(62.3)
Special Purpose	24,481,959	71,709,300	72,693,057	38,848,602	(33,844,455)	(46.6)
Park Construction Tax	-	303,199	329,006	531,162	202,156	61.4
Parks and Recreation Support	1,691,973	3,638,730	3,638,730	3,125,362	(513,368)	(14.1)
Municipal Court Support	342,202	743,935	743,935	652,367	(91,568)	(12.3)
Public Safety Tax	38,771,746	44,465,856	46,965,856	57,674,625	10,708,769	22.8
More Cops Sales Tax	12,095,286	15,053,397	15,053,397	16,410,232	1,356,835	9.0
Redevelopment Fund	665,553	1,785,329	3,583,426	2,473,180	(1,110,246)	(31.0)
Library Fund	3,044,894	4,468,173	4,641,733	4,837,420	195,687	4.2
<b>Total Special Revenue Funds</b>	<b>92,304,844</b>	<b>161,489,882</b>	<b>181,361,741</b>	<b>146,515,345</b>	<b>(34,846,396)</b>	<b>(19.2)</b>
<b>Capital Project Funds</b>						
Capital Project Funds - Public Safety	8,790,449	78,066,677	79,047,061	49,546,600	(29,500,461)	(37.3)
Capital Project Funds - Street Improvements	19,761,583	139,547,900	135,164,198	125,288,475	(9,875,723)	(7.3)
Capital Project Funds - Valley Vista Development	-	-	-	-	-	-
Capital Project Funds - Northern Beltway Commercial Area	-	-	-	-	-	-
Capital Project Funds - Parks & Rec	1,711,102	45,448,863	51,127,605	43,191,883	(7,935,722)	(15.5)
Capital Project Funds - General Government	4,926,076	33,781,900	25,829,928	36,262,900	10,432,972	40.4
Capital Project Funds - Municipal Building Bonds	-	-	-	-	-	-
Capital Project Funds - Civic Center Bonds	-	-	-	-	-	-
<b>Total Capital Project Funds</b>	<b>35,189,210</b>	<b>296,845,340</b>	<b>291,168,792</b>	<b>254,289,858</b>	<b>(36,878,934)</b>	<b>(12.7)</b>
<b>Debt Service No Ad Valorem</b>	<b>8,509,824</b>	<b>8,516,350</b>	<b>8,516,350</b>	<b>8,512,600</b>	<b>(3,750)</b>	<b>(0.0)</b>
<b>Enterprise Funds</b>						
Water/Wastewater Utility Fund	99,468,841	221,260,375	236,032,638	202,537,076	(33,495,562)	(14.2)
Golf Course	2,872,272	2,140,740	2,140,740	2,298,227	157,487	7.4
<b>Total Enterprise Funds</b>	<b>102,341,113</b>	<b>223,401,115</b>	<b>238,173,378</b>	<b>204,835,303</b>	<b>(33,338,075)</b>	<b>(14.0)</b>
<b>Internal Service Funds</b>						
Self Insurance	43,466,746	27,793,301	27,793,301	37,765,872	9,972,571	35.9
Motor Equipment	7,275,929	19,112,783	19,302,549	19,393,187	90,638	0.5
<b>Total Internal Service Funds</b>	<b>50,742,675</b>	<b>46,906,084</b>	<b>47,095,850</b>	<b>57,159,059</b>	<b>10,063,209</b>	<b>21.4</b>
<b>Total Expenditures</b>	<b>501,837,692</b>	<b>1,028,166,332</b>	<b>1,118,070,162</b>	<b>992,142,871</b>	<b>(125,927,291)</b>	<b>(11.3)</b>

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



ADOPTED BUDGET FISCAL YEAR 2024-25

# CITY OF NORTH LAS VEGAS

## Comparative Expenditure Summary By Function and Department Fiscal Years 2023 - 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Function</b>						
General Government	94,160,454	177,621,747	165,512,052	172,225,556	6,713,504	4.1
Judicial	7,199,661	10,237,701	10,694,266	10,667,673	(26,593)	(0.2)
Public Safety	168,638,170	276,869,023	291,282,025	369,732,920	78,450,895	26.9
Public Works	34,147,036	167,322,671	165,427,153	60,732,843	(104,694,310)	(63.3)
Culture and Recreation	20,196,380	72,269,854	80,135,488	73,128,591	(7,006,897)	(8.7)
Community Support	8,533,356	19,773,836	81,709,593	28,880,704	(52,828,889)	(64.7)
Transfer Out	81,264,635	93,117,449	97,597,781	83,896,511	(13,701,270)	(14.0)
Contingencies	-	500,000	500,000	500,000	-	-
Utility Enterprises	79,182,304	201,937,701	216,695,454	183,865,473	(32,829,981)	(15.2)
Debt Service	8,515,696	8,516,350	8,516,350	8,512,600	(3,750)	(0.0)
<b>Total Expenditures by Function</b>	<b>501,837,692</b>	<b>1,028,166,332</b>	<b>1,118,070,162</b>	<b>992,142,871</b>	<b>(125,927,291)</b>	<b>(11.3)</b>

<b>Expenditures by Department</b>						
City Attorney	4,772,872	6,005,660	6,099,587	5,974,585	(125,002)	(2.0)
City Clerk	760,251	1,233,173	1,233,413	1,481,362	247,949	20.1
City Manager	6,425,728	50,018,264	50,141,225	6,092,100	(44,049,125)	(87.9)
Community Correctional Center	15,878,269	19,432,690	21,418,114	24,828,648	3,410,534	15.9
Community Services and Engagement	6,144,307	14,673,636	21,651,730	23,444,237	1,792,507	8.3
Debt Service	8,515,696	8,516,350	8,516,350	8,512,600	(3,750)	(0.0)
Economic Development & Government Affairs	1,769,961	3,143,946	58,223,570	4,557,217	(53,666,353)	(92.2)
Finance Department	5,563,498	7,251,362	7,262,862	7,603,148	340,286	4.7
Fire Department	48,730,719	59,275,005	64,780,189	71,923,267	7,143,078	11.0
General Expense	89,122,173	106,726,405	106,407,822	95,999,912	(10,407,910)	(9.8)
Grant Administration	1,481,878	2,110,455	2,110,455	2,066,793	(43,662)	(2.1)
Human Resources	3,156,373	4,416,267	4,423,383	4,645,369	221,986	5.0
Information Technology	12,963,290	27,936,777	24,454,430	29,852,806	5,398,376	22.1
Land Development & Community Services	9,923,287	12,712,805	13,106,137	14,066,169	960,032	7.3
Library District	3,056,821	4,455,673	4,630,208	4,906,438	276,230	6.0
Mayor & Council	832,263	1,088,698	1,088,968	1,081,933	(7,035)	(0.6)
Municipal Court	7,199,661	10,237,701	10,694,266	10,667,673	(26,593)	(0.2)
Neighborhood Leisure Services	17,139,559	67,814,181	75,505,280	68,222,153	(7,283,127)	(9.6)
Police Department	90,513,978	135,690,217	142,051,008	130,556,618	(11,494,390)	(8.1)
Public Works	54,259,233	259,623,898	253,720,243	260,887,760	7,167,517	2.8
Utility Department	79,182,304	201,937,701	216,695,454	183,865,473	(32,829,981)	(15.2)
Self Insurance	34,445,571	23,865,468	23,855,468	30,906,610	7,051,142	29.6
<b>Total Expenditures by Department</b>	<b>501,837,692</b>	<b>1,028,166,332</b>	<b>1,118,070,162</b>	<b>992,142,871</b>	<b>(125,927,291)</b>	<b>(11.3)</b>

<b>Expenditures by Object</b>						
	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
Salaries and Wage	128,109,088	158,183,630	162,063,322	183,993,778	21,930,456	13.5
Employee Benefits	88,779,894	113,302,453	116,010,477	138,587,800	22,577,323	19.5
Services and Supplies	150,552,496	246,715,502	265,731,367	202,384,293	(63,347,074)	(23.8)
Capital Outlay	32,722,042	384,817,620	444,637,537	351,247,084	(93,390,453)	(21.0)
Debt Service	20,409,537	31,529,678	31,529,678	31,533,405	3,727	0.0
Inter-fund Operating Transfers (out)	81,264,635	93,117,449	97,597,781	83,896,511	(13,701,270)	(14.0)
Contingencies	-	500,000	500,000	500,000	-	-
<b>Total Expenditures by Object</b>	<b>501,837,692</b>	<b>1,028,166,332</b>	<b>1,118,070,162</b>	<b>992,142,871</b>	<b>(125,927,291)</b>	<b>(11.3)</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

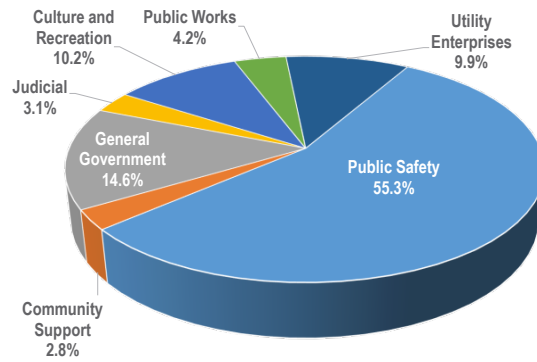
	2023 Authorized	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	Variance
<b>BY DEPARTMENT</b>					
City Attorney	25.0	25.0	25.0	24.0	(1.0)
City Clerk	6.0	8.0	8.0	9.0	1.0
City Manager	17.9	17.9	25.3	25.3	-
Community Correctional Center	120.0	122.0	120.0	127.0	7.0
Community Services and Engagement <sup>2</sup>	22.5	23.5	24.0	31.0	7.0
Economic Development & Government Affairs	8.1	8.1	9.1	11.1	2.0
Finance Department	37.0	38.0	40.0	41.0	1.0
Fire Department	224.2	240.2	269.2	273.2	4.0
Grant Administration	11.0	12.0	12.0	13.0	1.0
Human Resources	23.6	26.6	26.6	30.6	4.0
Information Technology	42.5	54.5	60.4	62.4	2.0
Land Development & Community Services	81.0	83.0	82.0	87.0	5.0
Library District	30.5	32.5	32.1	33.1	1.0
Mayor & Council	9.0	9.0	9.0	9.0	-
Municipal Court	62.0	62.0	56.0	60.0	4.0
Neighborhood Leisure Services	116.0	162.5	164.8	165.8	1.0
Police Department	495.0	585.0	583.7	591.7	8.0
Public Works	162.2	165.2	159.5	167.5	8.0
Self-Insurance	3.0	2.0	2.0	2.0	-
Utilities Department	177.5	181.5	186.9	193.9	7.0
<b>Total</b>	<b>1,674.0</b>	<b>1,858.5</b>	<b>1,895.6</b>	<b>1,957.5</b>	<b>62.0</b>
<b>BY FUND</b>					
General Fund	1,009.0	1,162.3	1,186.2	1,225.1	38.9
Public Safety Tax	232.0	232.0	233.0	254.0	21.0
Public Sales Tax Initiative Fund	77.0	75.0	77.0	74.0	(3.0)
Utility Fund	178.0	184.0	188.9	194.9	6.0
Golf Course	5.7	4.6	4.6	10.9	6.3
Self Insurance	10.4	10.4	10.4	9.4	(1.0)
Motor Equipment	18.5	16.5	16.5	18.5	2.0
Other Funds	143.4	173.7	179.0	170.7	(8.2)
<b>Total</b>	<b>1,674.0</b>	<b>1,858.5</b>	<b>1,895.6</b>	<b>1,957.5</b>	<b>62.0</b>
<b>BY FUNCTION</b>					
General Government	243.2	262.7	275.4	285.4	10.0
Judicial	62.0	62.0	56.0	60.0	4.0
Public Safety	920.7	1,029.7	1,055.3	1,082.8	27.5
Public Works	79.0	81.0	77.5	81.5	4.0
Culture and Recreation	146.5	195.0	196.9	198.8	2.0
Community Support	45.1	46.6	47.6	55.1	7.5
Utility Enterprises	177.5	181.5	186.9	193.9	7.0
<b>Total</b>	<b>1,674.0</b>	<b>1,858.5</b>	<b>1,895.6</b>	<b>1,957.5</b>	<b>62.0</b>





# CITY OF NORTH LAS VEGAS

## Funded FTE's by Function - FY 25

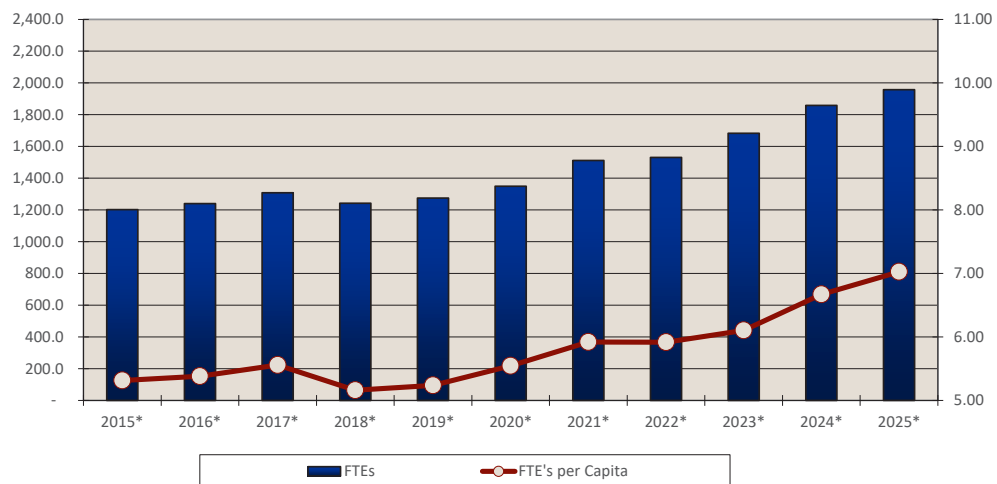


## Personnel Summary For 10 - Year Period

Year	# FTE's	% Change	Population	Employees per 1,000 Population
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	10.4%	278,671	6.67
2025*	1,957.5	5.3%	278,671	7.02

\* 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

#### **P201 Special Purpose Revenue**

00232 REAL ESTATE DEVELOPMENT FUND  
00234 LAND FUND  
00239 CARES ACT  
00240 ARPA OF 2021  
00241 ERAP EMERGENCY RENTAL ASST  
00242 ONE NEVADA OPIOID RECOVERIES  
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  
00262 VOCA GRANT  
00263 COPS GRANT  
00264 ASSET FORFEITURES-DOJ/DOT  
00266 LLEBG FUND LOCAL LAW ENFORCEMENT  
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

### Fund Description

#### **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**

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

#### **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  
00225 EMERGENCY SOLUTIONS GRANT  
00226 NSP-STATE-NEIGHBORHOOD STABILIZATION PRO  
00227 NSP-NEIGHBORHOOD STABILIZATION PROGRAM  
00229 FEDERAL HOME PROGRAM  
00230 COMMUNITY DEVELOPMENT  
00233 WINDSOR PARK-FNMA-CDBG  
00236 STATE HOME PROGRAM  
00237 LIHTF (LOW-INCOME HOUSING TRUST FUND)  
00243 CSE FEDERAL GRANTS  
00270 ACC HOUSING ASSISTANCE PROGRAM  
00280 WINDSOR PARK  
00285 WINDSOR PARK-FNMA  
00289 GRAFFITI/COMMUNITY IMPROVEMENT

#### **P290 North Las Vegas Library Fund**

00290 LIBRARY DISTRICT FUND  
00291 LIBRARY GRANT FUND

#### **P300 Debt Service Funds**

00310 DEBT SERVICE AD VALOREM  
00311 DEBT SERVICE OPERATING  
00502 SIAD NO. 58 - CRAIG ROAD PHASE I  
00503 SIAD NO. 59 - CRAIG ROAD PHASE II  
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

### Fund Description

#### **P401 Public Safety Capital Projects Fund**

00425 PUBLIC SAFETY PROJECTS-POLICE  
00426 PUBLIC SAFETY PROJECTS-FIRE  
00427 TRAFFIC SIGNAL PROJECTS  
00449 RTC - FLOOD CONTROL PROJECTS  
00450 FC - FLOOD CONTROL PROJECTS

#### **P402 Street Improvement Capital Projects**

00403 HUD CAPITAL PROJECTS - STREETS  
00415 STREET PROJECTS  
00457 CRAIG ROAD IMPROVEMENTS PH II  
00462 I15/LAMB INTERCHANGE  
00467 NORTH 5TH STREET ARTERIAL  
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  
00489 PARKS & REC PROJECTS - BLM

#### **P404 General Government Capital Improvements**

00408 TECHNOLOGY IMPROVEMENTS  
00411 MUNICIPAL INFRASTRUCTURE

#### **P405 VARIOUS BUILDING FACILITIES**

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

#### **P406 Valley Vista**

**00421 Valley Vista Development**

#### **P407 Civic Center Facility**

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

#### **P408 Northern Beltway**

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

#### **P600 Enterprise Funds**

00610 WATER UTILITY  
00612 WATER CONNECTION FUND  
00613 WATER CIP  
00623 WASTEWATER CIP  
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 monies 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.

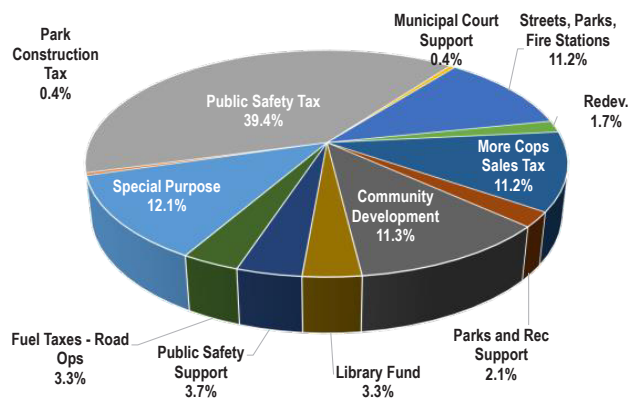
### Park Construction Tax Fund -

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 2025**





# CITY OF NORTH LAS VEGAS

## Special Revenue Funds Summary

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues by Source</b>						
Property Taxes	85,832,110	92,370,689	92,370,689	109,714,072	17,343,383	18.8
Intergovernmental Resources	43,032,237	37,251,172	57,374,874	64,119,795	6,744,921	11.8
Charges for Services	2,969,486	2,899,000	2,792,000	2,957,000	165,000	5.9
Fines and Forfeits	415,299	45,000	723,258	25,000	(698,258)	(96.5)
Miscellaneous	7,069,416	3,002,760	2,951,228	2,568,000	(383,228)	(13.0)
Sale of Equipment/Real Property	954,467	-	-	-	-	-
Inter-fund Operating Transfers In	1,622,791	129,000	2,629,000	-	(2,629,000)	(100.0)
<b>Total Revenues by Source</b>	<b>141,895,806</b>	<b>135,697,621</b>	<b>158,841,049</b>	<b>179,383,867</b>	<b>20,542,818</b>	<b>12.9</b>
<b>Revenues by Fund</b>						
Community Development	4,703,285	7,256,517	19,217,238	16,387,533	(2,829,705)	(14.7)
Public Safety Support	13,329,557	10,391,605	17,677,832	10,439,773	(7,238,059)	(40.9)
Special Purpose Revenue	7,237,324	3,729,833	4,628,003	17,284,630	12,656,627	273.5
Street Maintenance, Parks and Fire Stations	19,547,220	19,927,627	19,927,627	23,689,937	3,762,310	18.9
Fuel Taxes - Roadway Operations Fund	5,823,428	4,614,140	4,614,140	5,010,632	396,492	8.6
Park Construction Tax	755,260	454,200	454,200	456,050	1,850	0.4
Parks and Recreation Support	2,224,490	2,203,910	2,213,910	2,347,000	133,090	6.0
Municipal Court Support	496,941	646,000	462,000	498,000	36,000	7.8
Public Safety Tax	56,711,623	61,900,232	64,400,232	73,590,015	9,189,783	14.3
More Cops Sales Tax	21,269,982	16,016,450	16,016,450	20,000,000	3,983,550	24.9
Redevelopment Fund	4,597,181	2,920,849	3,419,599	3,319,074	(100,525)	(2.9)
Library Fund	5,199,515	5,636,258	5,809,818	6,361,223	551,405	9.5
<b>Total Revenues by Fund</b>	<b>141,895,806</b>	<b>135,697,621</b>	<b>158,841,049</b>	<b>179,383,867</b>	<b>20,542,818</b>	<b>12.9</b>
<b>Expenditures by Fund</b>						
Community Development	4,458,853	12,490,169	19,394,581	16,564,410	(2,830,171)	(14.6)
Public Safety Support	6,752,378	6,831,794	14,318,020	5,397,985	(8,920,035)	(62.3)
Special Purpose Revenue	4,655,710	49,567,669	49,324,257	17,669,480	(31,654,777)	(64.2)
Street Maintenance, Parks and Fire Stations	16,147,567	16,971,525	18,198,694	16,375,547	(1,823,147)	(10.0)
Fuel Taxes - Roadway Operations Fund	3,678,682	5,170,106	5,170,106	4,803,575	(366,531)	(7.1)
Park Construction Tax	-	303,199	329,006	531,162	202,156	61.4
Parks and Recreation Support	1,691,973	3,638,730	3,638,730	3,125,362	(513,368)	(14.1)
Municipal Court Support	342,202	743,935	743,935	652,367	(91,568)	(12.3)
Public Safety Tax	38,771,746	44,465,856	46,965,856	57,674,625	10,708,769	22.8
More Cops Sales Tax	12,095,286	15,053,397	15,053,397	16,410,232	1,356,835	9.0
Redevelopment Fund	665,553	1,785,329	3,583,426	2,473,180	(1,110,246)	(31.0)
Library Fund	3,044,894	4,468,173	4,641,733	4,837,420	195,687	4.2
<b>Total Expenditures by Fund</b>	<b>92,304,844</b>	<b>161,489,882</b>	<b>181,361,741</b>	<b>146,515,345</b>	<b>(34,846,396)</b>	<b>(19.2)</b>
<b>Expenditures by Object</b>						
Salaries and Wage	34,292,987	40,763,674	44,305,366	49,039,263	4,733,897	10.7
Employee Benefits	24,613,370	30,182,399	32,682,399	37,723,118	5,040,719	15.4
Services and Supplies	21,908,980	78,086,092	89,284,415	35,425,002	(53,859,413)	(60.3)
Capital Outlay	1,486,456	1,385,000	2,991,037	15,450,000	12,458,963	416.5
Debt Service - Principal	-	-	-	-	-	-
Debt Service - Interest Expense	-	-	-	-	-	-
Miscellaneous Other	-	-	-	-	-	-
Inter-fund Operating Transfers (out)	10,003,051	11,072,717	12,098,524	8,877,962	(3,220,562)	(26.6)
<b>Total Expenditures by Object</b>	<b>92,304,844</b>	<b>161,489,882</b>	<b>181,361,741</b>	<b>146,515,345</b>	<b>(34,846,396)</b>	<b>(19.2)</b>
Net Change	49,590,962	(25,792,261)	(22,520,692)	32,868,522		
Beginning Fund Balance	194,772,487	244,363,449	244,363,449	221,842,757	(22,520,692)	(9.2)
<b>Ending Fund Balance</b>	<b>244,363,449</b>	<b>218,571,188</b>	<b>221,842,757</b>	<b>254,711,279</b>	<b>32,868,522</b>	<b>14.8</b>



# Public Safety Tax Fund

Fund 0287

**\$57,674,625**

## 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 was set to expire after 30 years. The \$.20 Safe Streets override was set to sunset in the year 2026 but was approved in 2024 for an additional 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.

### Public Safety Tax

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	56,667,318	61,900,232	61,900,232	73,590,015	11,689,783	18.9
Judicial	3,050	-	-	-	-	-
Sale of Equipment/Real Property	41,255	-	-	-	-	-
Inter-fund Operating Transfers In	-	-	2,500,000	-	(2,500,000)	(100.0)
<b>Total Revenues</b>	<b>56,711,623</b>	<b>61,900,232</b>	<b>64,400,232</b>	<b>73,590,015</b>	<b>9,189,783</b>	<b>14.3</b>
<b>Expenditures</b>						
Salaries and Wage	19,813,914	21,864,786	21,864,786	29,831,479	7,966,693	36.4
Employee Benefits	14,998,017	16,828,075	19,328,075	23,455,228	4,127,153	21.4
Services and Supplies	3,592,600	4,300,115	4,300,115	4,387,918	87,803	2.0
Inter-fund Operating Transfers (out)	367,215	1,472,880	1,472,880	-	(1,472,880)	(100.0)
<b>Total Expenditures</b>	<b>38,771,746</b>	<b>44,465,856</b>	<b>46,965,856</b>	<b>57,674,625</b>	<b>10,708,769</b>	<b>22.8</b>
<b>Net Change</b>	<b>17,939,877</b>	<b>17,434,376</b>	<b>17,434,376</b>	<b>15,915,390</b>	<b>(1,518,986)</b>	<b>(8.7)</b>
<b>Beginning Fund Balance</b>	<b>44,121,183</b>	<b>62,061,060</b>	<b>62,061,060</b>	<b>79,495,436</b>	<b>17,434,376</b>	<b>28.1</b>
<b>Ending Fund Balance</b>	<b>62,061,060</b>	<b>79,495,436</b>	<b>79,495,436</b>	<b>95,410,826</b>	<b>15,915,390</b>	<b>20.0</b>

### Public Safety Tax - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00287 PUBLIC SAFETY TAX	79,495,436	73,590,015	57,674,625	95,410,826
<b>Total Public Safety Tax</b>	<b>79,495,436</b>	<b>73,590,015</b>	<b>57,674,625</b>	<b>95,410,826</b>



## More Cops Sales Tax Fund

Fund 0288

\$16,410,232

### 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.

### 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 employs and equips 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.





# CITY OF NORTH LAS VEGAS

## More Cops Sales Tax

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Sales Tax	20,645,369	16,000,000	16,000,000	20,000,000	4,000,000	25.0
Judicial	1,675	-	-	-	-	-
Interest Earnings	619,331	16,450	16,450	-	(16,450)	(100.0)
Sale of Equipment/Real Property	3,607	-	-	-	-	-
<b>Total Revenues</b>	<b>21,269,982</b>	<b>16,016,450</b>	<b>16,016,450</b>	<b>20,000,000</b>	<b>3,983,550</b>	<b>24.9</b>
<b>Expenditures</b>						
Salaries and Wage	6,117,382	7,178,230	7,178,230	7,931,298	753,068	10.5
Employee Benefits	4,798,767	6,350,293	6,350,293	7,178,243	827,950	13.0
Services and Supplies	1,179,137	1,524,874	1,524,874	1,300,691	(224,183)	(14.7)
<b>Total Expenditures</b>	<b>12,095,286</b>	<b>15,053,397</b>	<b>15,053,397</b>	<b>16,410,232</b>	<b>1,356,835</b>	<b>9.0</b>
Net Change	9,174,696	963,053	963,053	3,589,768	2,626,715	272.7
Beginning Fund Balance	25,246,733	34,421,429	34,421,429	35,384,482	963,053	2.8
<b>Ending Fund Balance</b>	<b>34,421,429</b>	<b>35,384,482</b>	<b>35,384,482</b>	<b>38,974,250</b>	<b>3,589,768</b>	<b>10.1</b>



Police Department honoring recently passed away K9 Ossie



## Public Safety Support

### Police Department Grants Fund 00200

**\$211,796**

#### 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

**\$2,330,604**

#### 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

**\$745,339**

#### 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

**\$1,870,513** **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

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	388,133	420,513	420,513	497,773	77,260	18.4
Federal Grants	3,849,818	5,131,542	11,724,043	2,542,000	(9,182,043)	(78.3)
Sales Tax	6,239,301	3,300,000	3,300,000	6,000,000	2,700,000	81.8
Judicial	75	-	-	-	-	-
Public Safety	574,627	430,000	430,000	430,000	-	-
Fines and Forfeits	392,101	-	678,258	-	(678,258)	(100.0)
Interest Earnings	553,167	-	-	-	-	-
Contributions and Donations	18,365	10,550	26,018	-	(26,018)	(100.0)
Other	1,005,492	970,000	970,000	970,000	-	-
Sale of Equipment/Real Property	8,678	-	-	-	-	-
Inter-fund Operating Transfers In	299,800	129,000	129,000	-	(129,000)	(100.0)
<b>Total Revenues</b>	<b>13,329,557</b>	<b>10,391,605</b>	<b>17,677,832</b>	<b>10,439,773</b>	<b>(7,238,059)</b>	<b>(40.9)</b>
<b>Expenditures</b>						
Salaries and Wage	2,666,627	2,931,621	6,088,222	2,662,772	(3,425,450)	(56.3)
Employee Benefits	1,677,245	2,117,631	2,117,631	2,108,334	(9,297)	(0.4)
Services and Supplies	1,810,476	1,782,542	5,545,991	626,879	(4,919,112)	(88.7)
Capital Outlay	570,722	-	566,176	-	(566,176)	(100.0)
Inter-fund Operating Transfers (out)	27,308	-	-	-	-	-
<b>Total Expenditures</b>	<b>6,752,378</b>	<b>6,831,794</b>	<b>14,318,020</b>	<b>5,397,985</b>	<b>(8,920,035)</b>	<b>(62.3)</b>
Net Change	6,577,179	3,559,811	3,359,812	5,041,788	1,681,976	50.1
Beginning Fund Balance	23,837,631	30,414,810	30,414,810	33,774,622	3,359,812	11.0
<b>Ending Fund Balance</b>	<b>30,414,810</b>	<b>33,974,621</b>	<b>33,774,622</b>	<b>38,816,410</b>	<b>5,041,788</b>	<b>14.9</b>

#### Public Safety Support - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00200 POLICE DEPT GRANT FUND	1,063,923	1,162,000	211,796	2,014,127
00201 FIRE DEPT GRANT FUND	1,895,883	1,200,000	745,339	2,350,544
00210 CONTRIBUTIONS TO POLICE DEPARTMENT	61,863	-	-	61,863
00238 VACANT BLDG. CLEARANCE	1,071,004	1,400,000	1,870,513	600,491
00259 MUNICIPAL COURT GRANT FUND	(165,369)	120,000	-	(45,369)
00262 VAWA GRANT	-	60,000	-	60,000
00264 ASSET FORFEITURES-DOJ/DOT	442,003	-	-	442,003
00266 LLEBG FUND LOCAL LAW ENFORCEMENT	5,952	-	-	5,952
00276 FIRE & EMERGENCY SERVICES	10,076	-	-	10,076
00279 INMATE COMMISSARY ACCOUNT	363,424	-	-	363,424
00281 NARCOTICS FORFEITURES	74,196	-	-	74,196
00297 CCCPA 2016	27,218,031	6,000,000	2,330,604	30,887,427
00298 E-911 FUND	1,733,636	497,773	239,733	1,991,676
<b>Total Public Safety Support</b>	<b>33,774,622</b>	<b>10,439,773</b>	<b>5,397,985</b>	<b>38,816,410</b>



# Street Maintenance, Parks and Fire Stations

Fund 0268

**\$16,375,547**

## 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

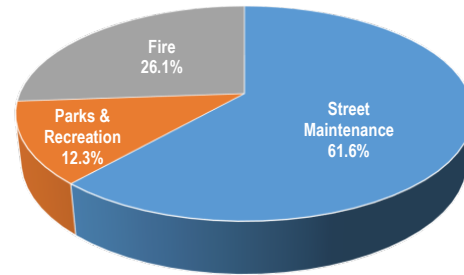
Originally funds collected from this assessment were to be used strictly for the purpose of acquiring, constructing, reconstructing, and maintaining City streets. Resolution 2142 adopted in September of 1999 further clarified "Street Projects" to mean any street and capital improvements pertaining thereto, 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.

**Street Maintenance, Parks, Fire Fund  
Expenditure Distribution Fiscal 2025**



## Street Maintenance, Parks, Fire Stations

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	18,242,220	19,926,787	19,926,787	23,689,937	3,763,150	18.9
Other	-	840	840	-	(840)	(100.0)
Inter-fund Operating Transfers In	1,305,000	-	-	-	-	-
<b>Total Revenues</b>	<b>19,547,220</b>	<b>19,927,627</b>	<b>19,927,627</b>	<b>23,689,937</b>	<b>3,762,310</b>	<b>18.9</b>
<b>Expenditures</b>						
Salaries and Wages	2,089,745	2,618,775	2,618,775	3,161,647	542,872	20.7
Employee Benefits	1,182,334	1,652,284	1,652,284	2,096,889	444,605	26.9
Services and Supplies	3,315,960	4,635,878	4,635,878	4,057,011	(578,867)	(12.5)
Capital Outlay	72,000	80,000	307,169	-	(307,169)	(100.0)
Inter-fund Operating Transfers (out)	9,487,528	7,984,588	8,984,588	7,060,000	(1,924,588)	(21.4)
<b>Total Expenditures</b>	<b>16,147,567</b>	<b>16,971,525</b>	<b>18,198,694</b>	<b>16,375,547</b>	<b>(1,823,147)</b>	<b>(10.0)</b>
Net Change	3,399,653	2,956,102	1,728,933	7,314,390	5,585,457	323.1
Beginning Fund Balance	15,156,075	18,555,728	18,555,728	20,284,661	1,728,933	9.3
<b>Ending Fund Balance</b>	<b>18,555,728</b>	<b>21,511,830</b>	<b>20,284,661</b>	<b>27,599,051</b>	<b>7,314,390</b>	<b>36.1</b>



# Fuel Taxes - Roadway Operations Fund

Fund 0293

**\$4,803,575**

## 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 - Road Operations Fund

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Room Tax	1,126,920	800,000	800,000	1,200,000	400,000	50.0
State Shared Revenues	4,696,508	3,814,140	3,814,140	3,810,632	(3,508)	(0.1)
<b>Total Revenues</b>	<b>5,823,428</b>	<b>4,614,140</b>	<b>4,614,140</b>	<b>5,010,632</b>	<b>396,492</b>	<b>8.6</b>
<b>Expenditures</b>						
Salaries and Wages	86,335	193,697	193,697	189,842	(3,855)	(2.0)
Employee Benefits	58,998	126,740	126,740	139,391	12,651	10.0
Services and Supplies	3,412,349	3,824,419	3,824,419	3,474,342	(350,077)	(9.2)
Inter-fund Operating Transfers (out)	121,000	1,025,250	1,025,250	1,000,000	(25,250)	(2.5)
<b>Total Expenditures</b>	<b>3,678,682</b>	<b>5,170,106</b>	<b>5,170,106</b>	<b>4,803,575</b>	<b>(366,531)</b>	<b>(7.1)</b>
Net Change	2,144,746	(555,966)	(555,966)	207,057	763,023	(137.2)
Beginning Fund Balance	10,272,475	12,417,221	12,417,221	11,861,255	(555,966)	(4.5)
<b>Ending Fund Balance</b>	<b>12,417,221</b>	<b>11,861,255</b>	<b>11,861,255</b>	<b>12,068,312</b>	<b>207,057</b>	<b>1.7</b>



# Special Purpose Revenue Funds

## Special Purpose

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	18,242,220	19,926,787	19,926,787	23,689,937	3,763,150	18.9
Special Ad Valorem Tax	994,446	650,000	650,000	800,000	150,000	23.1
Room Tax	1,126,920	800,000	800,000	1,200,000	400,000	50.0
Federal Grants	3,421,126	359,083	359,083	15,900,000	15,540,917	4,327.9
State Shared Revenues	4,696,508	3,814,140	3,814,140	3,810,632	(3,508)	(0.1)
Other Local Government Shared Revenues	485,155	2,084,630	2,982,800	584,630	(2,398,170)	(80.4)
Interest Earnings	1,207,932	-	-	-	-	-
Other	965,114	636,960	636,960	-	(636,960)	(100.0)
Sale of Equipment/Real Property	163,558	-	-	-	-	-
Inter-fund Operating Transfers In	1,305,000	-	-	-	-	-
<b>Total Revenues</b>	<b>32,607,979</b>	<b>28,271,600</b>	<b>29,169,770</b>	<b>45,985,199</b>	<b>16,815,429</b>	<b>57.6</b>
<b>Expenditures</b>						
Salaries and Wage	2,632,945	3,714,750	3,714,750	3,680,280	(34,470)	(0.9)
Employee Benefits	1,502,933	2,272,127	2,272,127	2,450,025	177,898	7.8
Services and Supplies	9,925,555	55,327,585	55,625,205	9,208,297	(46,416,908)	(83.4)
Capital Outlay	811,999	1,385,000	1,071,137	15,450,000	14,378,863	1,342.4
Inter-fund Operating Transfers (out)	9,608,528	9,009,838	10,009,838	8,060,000	(1,949,838)	(19.5)
<b>Total Expenditures</b>	<b>24,481,960</b>	<b>71,709,300</b>	<b>72,693,057</b>	<b>38,848,602</b>	<b>(33,844,455)</b>	<b>(46.6)</b>
Net Change	8,126,019	(43,437,700)	(43,523,287)	7,136,597	50,659,884	(116.4)
Beginning Fund Balance	47,140,969	55,266,988	55,266,988	11,743,701	(43,523,287)	(78.8)
<b>Ending Fund Balance</b>	<b>55,266,988</b>	<b>11,829,288</b>	<b>11,743,701</b>	<b>18,880,298</b>	<b>7,136,597</b>	<b>60.8</b>

## Special Purpose - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00232 REAL ESTATE DEVELOPMENT FUND	19,303	-	-	19,303
00234 LAND FUND	279,195	-	-	279,195
00239 CARES ACT	71,955	-	-	71,955
00240 ARPA OF 2021	(45,193,475)	15,900,000	14,981,518	(44,274,993)
00241 ERAP EMERGENCY RENTAL ASST	293,482	-	-	293,482
00242 ONE NEVADA OPIOID RECOVERIES	760,434	-	-	760,434
00267 FINANCIAL STABILIZATION FUND	14,000,000	-	-	14,000,000
00268 STREET MAINTENANCE, PARKS, FIRE STATIONS	20,284,661	23,689,937	16,375,547	27,599,051
00282 SPECIAL A.V. TRANSPORTATION	5,128,509	800,000	95,418	5,833,091
00286 DESERT TORTOISE FUND	19,103	-	-	19,103
00293 FUEL TAXES - ROAD OPERATIONS FUND	11,861,255	5,010,632	4,803,575	12,068,312
00294 PW NON-CIP REIMBURSABLE PROGRAMS	3,975,301	584,630	2,211,792	2,348,139
00296 DEVELOPER AGREEMENTS	(842,035)	-	380,752	(1,222,787)
29601 PHI BELTWAY LAND DEVELOPER AGREEMENT	(216,119)	-	-	(216,119)
29602 D R HORTON DEVELOPER AGREEMENT	289,909	-	-	289,909
29603 MARTIN HARRIS CONSTRUCTION LLC	445,896	-	-	445,896
29604 WILLIAM LYON HOMES, INC.	213,151	-	-	213,151
29605 CAPROCK	247,617	-	-	247,617
29606 TOUCHSTONE DEER SPRINGS LLC	105,553	-	-	105,553
<b>Total Special Purpose</b>	<b>11,743,695</b>	<b>45,985,199</b>	<b>38,848,602</b>	<b>18,880,292</b>



# Municipal Court Support Funds

## Judicial Enforcement Service

Fund 00265

\$521,067

### 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.

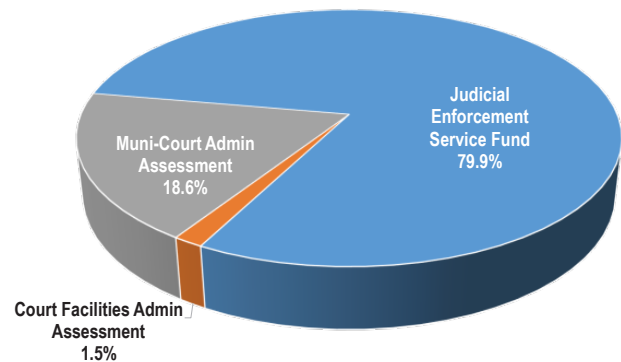
### Major Services

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 2025**





# CITY OF NORTH LAS VEGAS

## Municipal Court Support

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Judicial	192,104	280,000	163,000	180,000	17,000	10.4
Other	304,837	366,000	299,000	318,000	19,000	6.4
<b>Total Revenues</b>	<b>496,941</b>	<b>646,000</b>	<b>462,000</b>	<b>498,000</b>	<b>36,000</b>	<b>7.8</b>
<b>Expenditures</b>						
Salaries and Wage	-	53,066	53,066	-	(53,066)	(100.0)
Employee Benefits	-	36,522	36,522	-	(36,522)	(100.0)
Services and Supplies	342,202	254,347	254,347	252,367	(1,980)	(0.8)
Inter-fund Operating Transfers (out)	-	400,000	400,000	400,000	-	-
<b>Total Expenditures</b>	<b>342,202</b>	<b>743,935</b>	<b>743,935</b>	<b>652,367</b>	<b>(91,568)</b>	<b>(12.3)</b>
Net Change	154,739	(97,935)	(281,935)	(154,367)	127,568	(45.2)
Beginning Fund Balance	1,826,379	1,981,118	1,981,118	1,699,183	(281,935)	(14.2)
<b>Ending Fund Balance</b>	<b>1,981,118</b>	<b>1,883,183</b>	<b>1,699,183</b>	<b>1,544,816</b>	<b>(154,367)</b>	<b>(9.1)</b>

## Municipal Court Support - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00265 JUDICIAL ENFORCEMENT SERVICE FUND	1,416,792	180,000	521,067	1,075,725
00271 COURT FACILITIES ADMIN ASSESSMENT	218,653	180,000	10,000	388,653
00273 MUNI-COURT ADMIN ASSESSMENT	63,738	138,000	121,300	80,438
<b>Total Municipal Court Support</b>	<b>1,699,183</b>	<b>498,000</b>	<b>652,367</b>	<b>1,544,816</b>



North Las Vegas Municipal Court and Justice Facility



# North Las Vegas Library District

Fund 0290

**\$4,837,420****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.

**Major Services**

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

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

**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**

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	4,908,065	5,362,908	5,362,908	6,311,223	948,315	17.7
Federal Grants	231,583	173,350	346,910	-	(346,910)	(100.0)
State Grants	7,864	-	-	-	-	-
Fines and Forfeits	23,198	45,000	45,000	25,000	(20,000)	(44.4)
Interest Earnings	643	-	-	-	-	-
Other	28,162	55,000	55,000	25,000	(30,000)	(54.5)
<b>Total Revenues</b>	<b>5,199,515</b>	<b>5,636,258</b>	<b>5,809,818</b>	<b>6,361,223</b>	<b>551,405</b>	<b>9.5</b>
<b>Expenditures</b>						
Salaries and Wage	1,402,115	2,017,414	2,017,414	2,134,846	117,432	5.8
Employee Benefits	885,601	1,347,499	1,347,499	1,496,067	148,568	11.0
Services and Supplies	757,178	1,103,260	1,276,820	1,206,507	(70,313)	(5.5)
<b>Total Expenditures</b>	<b>3,044,894</b>	<b>4,468,173</b>	<b>4,641,733</b>	<b>4,837,420</b>	<b>195,687</b>	<b>4.2</b>
Net Change	2,154,621	1,168,085	1,168,085	1,523,803	355,718	30.5
Beginning Fund Balance	5,461,458	7,616,079	7,616,079	8,784,164	1,168,085	15.3
<b>Ending Fund Balance</b>	<b>7,616,079</b>	<b>8,784,164</b>	<b>8,784,164</b>	<b>10,307,967</b>	<b>1,523,803</b>	<b>17.3</b>



# North Las Vegas Redevelopment Agency

Funds 0221 & 0222

**\$2,473,180**

## 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

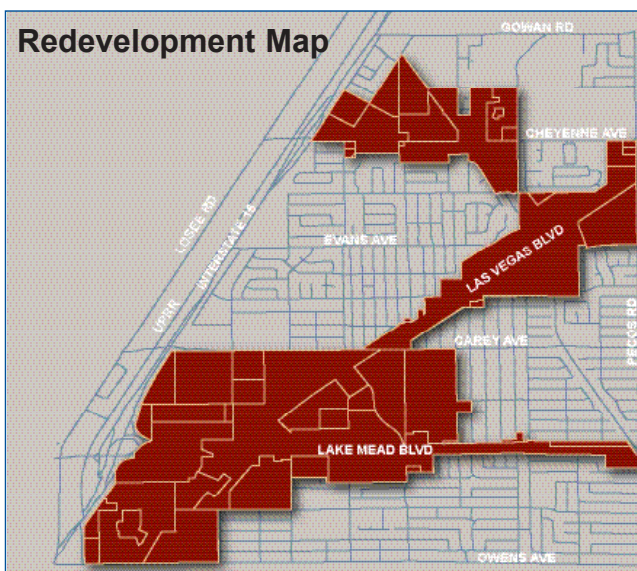
**Community Revitalization** - The Agency's primary objective is to continue to make positive, incremental changes to the local business community and residential neighborhoods through providing programs, funding and efforts aimed at eliminating urban blight and assisting with the revitalization of public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

### Redevelopment Fund

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	2,873,721	2,856,049	2,856,049	3,169,074	313,025	11.0
Federal Grants	80,000	-	498,750	-	(498,750)	(100.0)
Interest Earnings	909,354	64,800	64,800	150,000	85,200	131.5
Sale of Equipment/Real Property	734,106	-	-	-	-	-
<b>Total Revenues</b>	<b>4,597,181</b>	<b>2,920,849</b>	<b>3,419,599</b>	<b>3,319,074</b>	<b>(100,525)</b>	<b>(2.9)</b>
<b>Expenditures</b>						
Salaries and Wage	256,414	312,678	312,678	360,665	47,987	15.3
Employee Benefits	160,087	231,141	231,141	317,112	85,971	37.2
Services and Supplies	148,647	1,241,510	1,740,260	1,795,403	55,143	3.2
Capital Outlay	100,405	-	1,299,347	-	(1,299,347)	(100.0)
<b>Total Expenditures</b>	<b>665,553</b>	<b>1,785,329</b>	<b>3,583,426</b>	<b>2,473,180</b>	<b>(1,110,246)</b>	<b>(31.0)</b>
Net Change	3,931,628	1,135,520	(163,827)	845,894	1,009,721	(616.3)
Beginning Fund Balance	33,864,007	37,795,635	37,795,635	37,631,808	(163,827)	(0.4)
<b>Ending Fund Balance</b>	<b>37,795,635</b>	<b>38,931,155</b>	<b>37,631,808</b>	<b>38,477,702</b>	<b>845,894</b>	<b>2.2</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:

- Members (9) 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

**\$2,310,176**

### 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

**\$4,889,491**

### 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

**\$6,091,254**

### 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

**\$175,000**

### 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).





**Account for Affordable Housing Trust Fund (AAHTF)  
Fund 237 \$1,589,284**

**Description**

The Affordable Housing Trust Funds is a state-funded program for affordable housing. Funds are allocated by formula to participating jurisdictions (state and local governments). Funding is supported with a real property transfer tax of ten cents for each \$500 of value or fraction thereof.

**Major Services**

To expand and improve the supply of rental housing through new construction and rehabilitation of multifamily projects.

**Funding Source**

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

**Graffiti Fund  
Fund 00289**

**\$1,145,205**

**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.



Howard and Cynthia Schuler being recognized as residents of the month in Ward 3



# CITY OF NORTH LAS VEGAS

## Community Development

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	2,257,982	4,738,257	16,698,978	13,693,249	(3,005,729)	(18.0)
State Grants	1,117,531	1,635,260	1,635,260	1,589,284	(45,976)	(2.8)
Interest Earnings	218,998	-	-	-	-	-
Other	1,090,783	883,000	883,000	1,105,000	222,000	25.1
Inter-fund Operating Transfers In	17,991	-	-	-	-	-
<b>Total Revenues</b>	<b>4,703,285</b>	<b>7,256,517</b>	<b>19,217,238</b>	<b>16,387,533</b>	<b>(2,829,705)</b>	<b>(14.7)</b>
<b>Expenditures</b>						
Salaries and Wage	499,942	752,166	1,137,257	899,732	(237,525)	(20.9)
Employee Benefits	316,412	530,092	530,092	438,818	(91,274)	(17.2)
Services and Supplies	3,642,499	11,207,911	17,672,855	15,225,860	(2,446,995)	(13.8)
Capital Outlay	-	-	54,377	-	(54,377)	(100.0)
<b>Total Expenditures</b>	<b>4,458,853</b>	<b>12,490,169</b>	<b>19,394,581</b>	<b>16,564,410</b>	<b>(2,830,171)</b>	<b>(14.6)</b>
Net Change	244,432	(5,233,652)	(177,343)	(176,877)	466	(0.3)
Beginning Fund Balance	3,753,910	3,998,342	3,998,342	3,820,999	(177,343)	(4.4)
<b>Ending Fund Balance</b>	<b>3,998,342</b>	<b>(1,235,310)</b>	<b>3,820,999</b>	<b>3,644,122</b>	<b>(176,877)</b>	<b>(4.6)</b>

## Community Development - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00225 EMERGENCY SOLUTIONS GRANT	(35,604)	275,000	175,000	64,396
00226 NSP-STATE-NEIGHBORHOOD STABILIZATION PRO	6,807	451,100	451,100	6,807
00227 NSP-NEIGHBORHOOD STABILIZATION PROGRAM	(630,050)	986,404	1,859,076	(1,502,722)
00229 FEDERAL HOME PROGRAM	(9,785)	4,157,550	4,157,550	(9,785)
00230 COMMUNITY DEVELOPMENT	(72,887)	6,091,254	6,091,254	(72,887)
00233 WINDSOR PARK-FNMA-CDBG	1,372,917	-	-	1,372,917
00236 STATE HOME PROGRAM	-	731,941	731,941	-
00237 LIHTF (LOW-INCOME HOUSING TRUST FUND)	(757)	1,589,284	1,589,284	(757)
00243 CSE FEDERAL GRANTS	-	1,000,000	364,000	636,000
00285 WINDSOR PARK-FNMA	1,172,768	-	-	1,172,768
00289 GRAFFITI/COMMUNITY IMPROVEMENT	2,026,446	1,105,000	1,145,205	1,986,241
<b>Total Community Development</b>	<b>3,829,855</b>	<b>16,387,533</b>	<b>16,564,410</b>	<b>3,652,978</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.

### 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,

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.

### 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

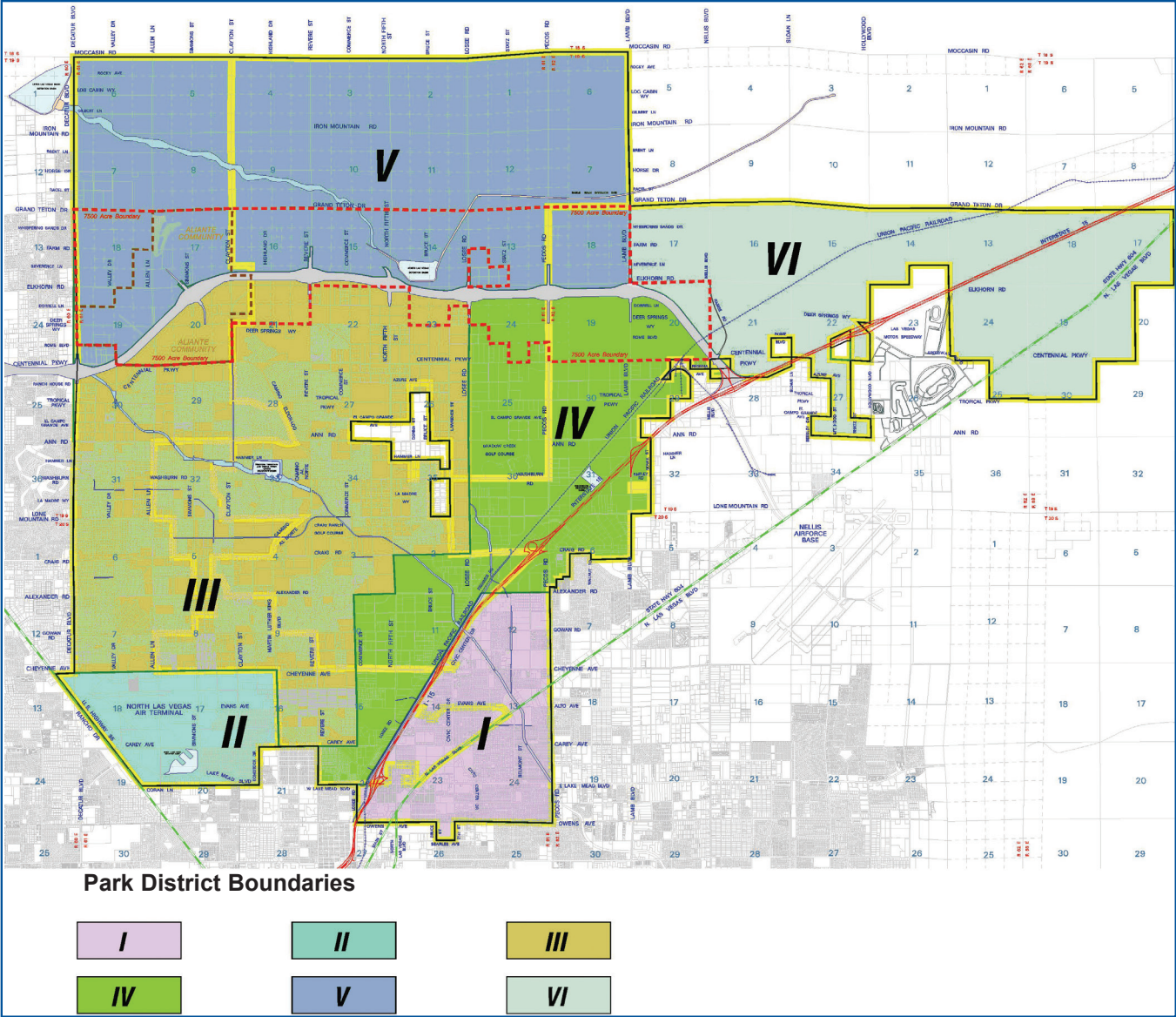
	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Residential Construction Tax	631,287	454,200	454,200	456,050	1,850	0.4
Interest Earnings	123,973	-	-	-	-	-
<b>Total Revenues</b>	<b>755,260</b>	<b>454,200</b>	<b>454,200</b>	<b>456,050</b>	<b>1,850</b>	<b>0.4</b>
<b>Expenditures</b>						
Services and Supplies	(3,330)	113,200	113,200	113,200	-	-
Capital Outlay	3,330	-	-	-	-	-
Inter-fund Operating Transfers (out)	-	189,999	215,806	417,962	202,156	93.7
<b>Total Expenditures</b>	<b>-</b>	<b>303,199</b>	<b>329,006</b>	<b>531,162</b>	<b>202,156</b>	<b>61.4</b>
Net Change	755,260	151,001	125,194	(75,112)	(200,306)	(160.0)
Beginning Fund Balance	4,910,540	5,665,800	5,665,800	5,790,994	125,194	2.2
<b>Ending Fund Balance</b>	<b>5,665,800</b>	<b>5,816,801</b>	<b>5,790,994</b>	<b>5,715,882</b>	<b>(75,112)</b>	<b>(1.3)</b>

### Park Construction Tax - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00251 PARK DISTRICT NO. I	166,899	3,050	15,000	154,949
00252 PARK DISTRICT NO. II	929,573	-	2,000	927,573
00253 PARK DISTRICT NO. III	1,342,756	300,000	310,000	1,332,756
00254 PARK DISTRICT NO. IV	1,223,294	153,000	20,000	1,356,294
00255 PARK DISTRICT NO. V	2,128,472	-	184,162	1,944,310
<b>Total Park Construction Tax</b>	<b>5,790,994</b>	<b>456,050</b>	<b>531,162</b>	<b>5,715,882</b>



Park District Map





## Parks and Recreation Support Funds

### Parks and Recreation Activities and Programs

**Fund 00275**

**\$887,439**

#### 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**

**\$1,250,035**

#### 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**

**\$987,888**

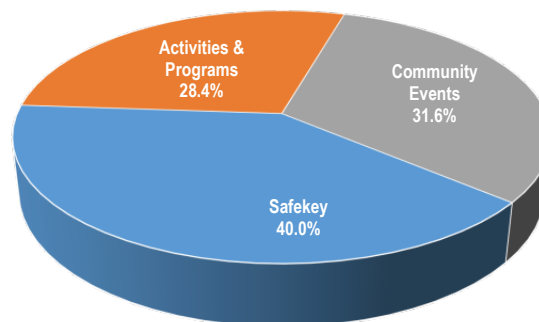
#### Description

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 2025**





# CITY OF NORTH LAS VEGAS

## Parks And Recreation Support

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	-	14,910	14,910	-	(14,910)	(100.0)
Culture and Recreation	2,197,955	2,189,000	2,199,000	2,347,000	148,000	6.7
Rents and Royalties	23,272	-	-	-	-	-
Sale of Equipment/Real Property	3,263	-	-	-	-	-
<b>Total Revenues</b>	<b>2,224,490</b>	<b>2,203,910</b>	<b>2,213,910</b>	<b>2,347,000</b>	<b>133,090</b>	<b>6.0</b>
<b>Expenditures</b>						
Salaries and Wage	903,648	1,938,963	1,938,963	1,538,191	(400,772)	(20.7)
Employee Benefits	274,308	469,019	469,019	279,291	(189,728)	(40.5)
Services and Supplies	514,017	1,230,748	1,230,748	1,307,880	77,132	6.3
<b>Total Expenditures</b>	<b>1,691,973</b>	<b>3,638,730</b>	<b>3,638,730</b>	<b>3,125,362</b>	<b>(513,368)</b>	<b>(14.1)</b>
Net Change	532,517	(1,434,820)	(1,424,820)	(778,362)	646,458	(45.4)
Beginning Fund Balance	4,609,677	5,142,194	5,142,194	3,717,374	(1,424,820)	(27.7)
<b>Ending Fund Balance</b>	<b>5,142,194</b>	<b>3,707,374</b>	<b>3,717,374</b>	<b>2,939,012</b>	<b>(778,362)</b>	<b>(20.9)</b>

## Parks And Recreation Support - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00275 PARKS & REC ACTIVITIES & PROGRAMS	2,088,894	525,000	887,439	1,726,455
00277 SAFEKEY	774,298	1,180,000	1,250,035	704,263
00278 PARKS & REC COMMUNITY EVENTS	940,980	642,000	987,888	595,092
00284 KIEL RANCH RESTORATION & OPERATION	(119,447)	-	-	(119,447)
00292 PARKS AND RECREATION GRANTS	32,649	-	-	32,649
<b>Total Parks And Recreation Support</b>	<b>3,717,374</b>	<b>2,347,000</b>	<b>3,125,362</b>	<b>2,939,012</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\*

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Property Taxes	1	-	-	-	-	-
Inter-fund Operating Transfers In	8,510,350	8,516,350	8,516,350	8,512,600	(3,750)	(0.0)
<b>Total Revenues</b>	<b>8,510,351</b>	<b>8,516,350</b>	<b>8,516,350</b>	<b>8,512,600</b>	<b>(3,750)</b>	<b>(0.0)</b>
<b>Expenditures</b>						
Services and Supplies	4,474	5,000	5,000	5,000	-	-
Debt Service - Principal	3,780,000	3,975,000	3,975,000	4,170,000	195,000	4.9
Debt Service - Interest Expense	4,725,350	4,536,350	4,536,350	4,337,600	(198,750)	(4.4)
<b>Total Expenditures</b>	<b>8,509,824</b>	<b>8,516,350</b>	<b>8,516,350</b>	<b>8,512,600</b>	<b>(3,750)</b>	<b>(0.0)</b>
Net Change	527	-	-	-	-	-
Beginning Fund Balance	7,075,780	7,076,307	7,076,307	7,076,307	-	-
<b>Ending Fund Balance</b>	<b>7,076,307</b>	<b>7,076,307</b>	<b>7,076,307</b>	<b>7,076,307</b>	<b>-</b>	<b>-</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

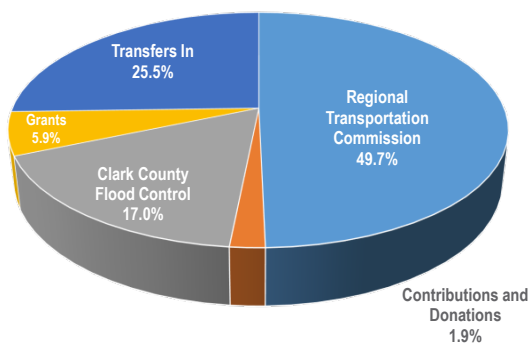
- **Transportation** - accounts for various projects in process to improve the streets and roads within the City limits.
- **Flood Control** - projects that address the City's need to have the risk of flooding minimized.

### Public Safety Projects -

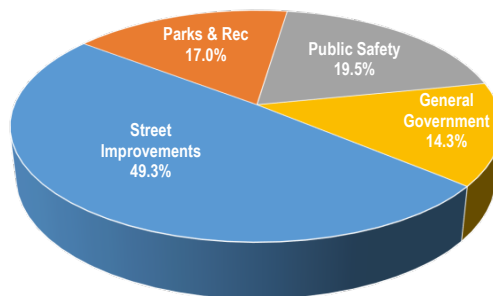
#### Fund Group P401

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 2025**



**Capital Projects  
Expenditures by Function  
Fiscal 2025**



# CITY OF NORTH LAS VEGAS

## Capital Projects Summary

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues by Source</b>						
Intergovernmental Resources						
Federal Grants	2,617,466	9,042,725	23,871,279	11,745,500	(12,125,779)	(50.8)
County Grants	(827,613)	-	-	-	-	-
Other Grants	-	15,375,419	5,565,419	1,560,972	(4,004,447)	(72.0)
Regional Transportation Commission	17,094,524	126,128,400	126,128,400	111,373,875	(14,754,525)	(11.7)
Clark County Flood Control	4,497,713	50,244,305	50,244,305	38,185,000	(12,059,305)	(24.0)
<b>Total Intergovernmental Revenue</b>	<b>23,382,090</b>	<b>200,790,849</b>	<b>205,809,403</b>	<b>162,865,347</b>	<b>(42,944,056)</b>	<b>(20.9)</b>
<b>Charges for Services</b>						
Contributions and Donations	(319,222)	5,126,600	5,204,600	4,271,600	(933,000)	(17.9)
Refunds and Reimbursements	-	-	-	-	-	-
Other Miscellaneous Revenue	230,320	-	-	-	-	-
<b>Total Miscellaneous</b>	<b>(88,902)</b>	<b>5,126,600</b>	<b>5,204,600</b>	<b>4,271,600</b>	<b>(933,000)</b>	<b>(17.9)</b>
<b>Transfers In &amp; Other Sources</b>						
Sale of Equipment / Real Property	4,603	-	-	-	-	-
Contribution of assets	-	180,012	180,012	-	(180,012)	(100.0)
General Fund	25,772,884	53,974,382	54,928,907	48,280,949	(6,647,958)	(12.1)
Park District No. III	-	186,427	212,234	260,000	47,766	22.5
Park District No. IV	-	-	-	-	-	-
Park District No. V	-	3,572	3,572	157,962	154,390	4,322.2
Judicial Enforcement Service Fund	-	400,000	400,000	400,000	-	-
Street Maintenance Program	9,487,528	7,984,588	8,984,588	7,060,000	(1,924,588)	(21.4)
Parks & Rec Community Events	-	-	-	-	-	-
Special A.V. Transportation	-	-	-	-	-	-
Public Safety Tax	367,215	1,472,880	1,472,880	-	(1,472,880)	(100.0)
Fuel Taxes - Roadway Operations Fund	121,000	1,025,250	1,025,250	1,000,000	(25,250)	(2.5)
PW Non-CIP Reimb Program	1,130,559	-	-	-	-	-
<b>Total Transfers In &amp; Other Sources</b>	<b>36,883,789</b>	<b>65,227,111</b>	<b>67,207,443</b>	<b>57,158,911</b>	<b>(10,048,532)</b>	<b>(15.0)</b>
<b>Total Revenues</b>	<b>61,838,269</b>	<b>271,144,560</b>	<b>278,221,446</b>	<b>224,295,858</b>	<b>(53,925,588)</b>	<b>(19.4)</b>
<b>Beginning Fund Balance</b>	<b>93,684,995</b>	<b>120,334,054</b>	<b>120,334,054</b>	<b>107,386,708</b>	<b>(12,947,346)</b>	<b>(10.8)</b>
<b>Total Revenues Available</b>	<b>155,523,264</b>	<b>391,478,614</b>	<b>398,555,500</b>	<b>331,682,566</b>	<b>(66,872,934)</b>	<b>(16.8)</b>
<b>Expenditures</b>						
<b>Expenditures by Fund Groups</b>						
Capital Project Funds - Public Safety	8,790,449	78,066,677	79,047,061	49,546,600	(29,500,461)	(37.3)
Capital Project Funds - Street Improvements	19,761,583	139,547,900	135,164,198	125,288,475	(9,875,723)	(7.3)
Capital Project Funds - Valley Vista Development	-	-	-	-	-	-
Capital Project Funds - Northern Beltway Commercial Area	-	-	-	-	-	-
Capital Project Funds - Parks & Rec	1,711,102	45,448,863	51,127,605	43,191,883	(7,935,722)	(15.5)
Capital Project Funds - General Government	4,926,076	33,781,900	25,829,928	36,262,900	10,432,972	40.4
Capital Project Funds - Municipal Building Bonds	-	-	-	-	-	-
Capital Project Funds - Civic Center Bonds	-	-	-	-	-	-
<b>Total Expenditures</b>	<b>35,189,210</b>	<b>296,845,340</b>	<b>291,168,792</b>	<b>254,289,858</b>	<b>(36,878,934)</b>	<b>(12.7)</b>
<b>Expenditures by Object</b>						
Salaries and Wage	(14,294)	-	-	-	-	-
Employee Benefits	(44,038)	-	-	-	-	-
Services and Supplies	3,659,914	22,628,762	25,299,992	-	(25,299,992)	(100.0)
Capital Outlay	30,282,628	274,216,578	265,868,800	254,289,858	(11,578,942)	(4.4)
Miscellaneous Other	-	-	-	-	-	-
Inter-fund Operating Transfers (out)	1,305,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>35,189,210</b>	<b>296,845,340</b>	<b>291,168,792</b>	<b>254,289,858</b>	<b>(36,878,934)</b>	<b>(12.7)</b>
<b>Ending Fund Balance</b>	<b>120,334,054</b>	<b>94,633,274</b>	<b>107,386,708</b>	<b>77,392,708</b>	<b>(29,994,000)</b>	<b>(27.9)</b>
<b>Total Commitments &amp; Fund Balance</b>	<b>155,523,264</b>	<b>391,478,614</b>	<b>398,555,500</b>	<b>331,682,566</b>	<b>(66,872,934)</b>	<b>(16.8)</b>



# CITY OF NORTH LAS VEGAS

## Capital Project Funds - Public Safety

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Clark County Flood Control	4,519,319	50,244,305	50,244,305	38,185,000	(12,059,305)	(24.0)
Building and Zoning Fees	1,661,292	-	-	-	-	-
Contributions and Donations	(319,222)	5,126,600	5,204,600	4,271,600	(933,000)	(17.9)
Sale of Equipment / Real Property	3,249	-	-	-	-	-
Contribution of assets	-	180,012	180,012	-	(180,012)	(100.0)
General Fund	15,306	3,300,000	3,300,000	130,000	(3,170,000)	(96.1)
Street Maintenance Program	4,854,949	2,580,000	3,580,000	4,280,000	700,000	19.6
Public Safety Tax	367,215	1,472,880	1,472,880	-	(1,472,880)	(100.0)
Internal Service Funds	1,130,559	-	-	-	-	-
<b>Total Revenues</b>	<b>12,232,667</b>	<b>62,903,797</b>	<b>63,981,797</b>	<b>46,866,600</b>	<b>(17,115,197)</b>	<b>(26.8)</b>
<b>Expenditures</b>						
Salaries and Wage	4,842	-	-	-	-	-
Employee Benefits	(509)	-	-	-	-	-
Services and Supplies	1,429,767	981,612	1,094,924	-	(1,094,924)	(100.0)
Capital Outlay	7,356,349	77,085,065	77,952,137	49,546,600	(28,405,537)	(36.4)
<b>Total Expenditures</b>	<b>8,790,449</b>	<b>78,066,677</b>	<b>79,047,061</b>	<b>49,546,600</b>	<b>(29,500,461)</b>	<b>(37.3)</b>
Net Change	3,442,218	(15,162,880)	(15,065,264)	(2,680,000)	12,385,264	(82.2)
Beginning Fund Balance	24,458,444	27,900,662	27,900,662	12,835,398	(15,065,264)	(54.0)
<b>Ending Fund Balance</b>	<b>27,900,662</b>	<b>12,737,782</b>	<b>12,835,398</b>	<b>10,155,398</b>	<b>(2,680,000)</b>	<b>(20.9)</b>

## Capital Project Funds - Public Safety - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00425 PUBLIC SAFETY PROJECTS-POLICE	(7,741,192)	130,000	130,000	(7,741,192)
00426 PUBLIC SAFETY PROJECTS-FIRE	4,872,611	4,280,000	6,960,000	2,192,611
00427 TRAFFIC SIGNAL PROJECTS	15,859,889	4,271,600	4,271,600	15,859,889
00450 FC - FLOOD CONTROL PROJECTS	(155,910)	38,185,000	38,185,000	(155,910)
<b>Total Capital Project Funds - Public Safety</b>	<b>12,835,398</b>	<b>46,866,600</b>	<b>49,546,600</b>	<b>10,155,398</b>

## Capital Project Funds - Street Improvements

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	2,298,093	888,250	888,250	218,500	(669,750)	(75.4)
Regional Transportation Commission	17,094,524	126,128,400	126,128,400	111,373,875	(14,754,525)	(11.7)
Clark County Flood Control	(21,606)	-	-	-	-	-
Other Miscellaneous Revenue	7,395	-	-	-	-	-
General Fund	-	4,050,000	4,050,000	4,240,000	190,000	4.7
Street Maintenance Program	2,030,000	2,030,000	2,030,000	2,030,000	-	-
Fuel Taxes - Roadway Operations Fund	121,000	1,025,250	1,025,250	1,000,000	(25,250)	(2.5)
<b>Total Revenues</b>	<b>21,529,406</b>	<b>134,121,900</b>	<b>134,121,900</b>	<b>118,862,375</b>	<b>(15,259,525)</b>	<b>(11.4)</b>
<b>Expenditures</b>						
Salaries and Wage	(3,579)	-	-	-	-	-
Employee Benefits	(24,358)	-	-	-	-	-
Services and Supplies	(25,036)	5,475,250	5,475,250	-	(5,475,250)	(100.0)
Capital Outlay	19,814,556	134,072,650	129,688,948	125,288,475	(4,400,473)	(3.4)
<b>Total Expenditures</b>	<b>19,761,583</b>	<b>139,547,900</b>	<b>135,164,198</b>	<b>125,288,475</b>	<b>(9,875,723)</b>	<b>(7.3)</b>
Net Change	1,767,823	(5,426,000)	(1,042,298)	(6,426,100)	(5,383,802)	516.5
Beginning Fund Balance	12,325,063	14,092,886	14,092,886	13,050,588	(1,042,298)	(7.4)
<b>Ending Fund Balance</b>	<b>14,092,886</b>	<b>8,666,886</b>	<b>13,050,588</b>	<b>6,624,488</b>	<b>(6,426,100)</b>	<b>(49.2)</b>

## Capital Project Funds - Street Improvements - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00403 HUD CAPITAL PROJECTS - STREETS	157,501	-	-	157,501
00415 STREET PROJECTS	12,885,630	7,270,000	13,696,100	6,459,530
00457 CRAIG ROAD IMPROVEMENTS PH II	233,722	-	-	233,722
00462 I15/LAMB INTERCHANGE	200	-	-	200
00472 FC - TRANSPORTATION PROJECTS	(18,310)	-	-	(18,310)
00473 RTC - TRANSPORTATION PROJECTS	(112,410)	111,373,875	111,373,875	(112,410)
00474 NDOT - CAPITAL PROJECTS	(95,745)	218,500	218,500	(95,745)
<b>Total Capital Project Funds - Street Improvements</b>	<b>13,050,588</b>	<b>118,862,375</b>	<b>125,288,475</b>	<b>6,624,488</b>

ADOPTED BUDGET FISCAL YEAR 2024-25

# CITY OF NORTH LAS VEGAS

## Capital Project Funds - Valley Vista Development

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 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>	<b>-</b>	<b>-</b>

## Capital Project Funds - Valley Vista Development - Detail by Fund

Fiscal Year 2025	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>-</b>	<b>-</b>	<b>439</b>

## Capital Project Funds - Northern Beltway Commercial Area

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 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>	<b>-</b>	<b>-</b>

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

Fiscal Year 2025	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>-</b>	<b>-</b>	<b>4,875,143</b>

## Capital Project Funds - Parks & Rec

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	319,373	8,154,475	22,983,029	11,227,000	(11,756,029)	(51.2)
County Grants	(827,613)	-	-	-	-	-
Other Grants	-	14,765,419	5,265,419	1,560,972	(3,704,447)	(70.4)
General Fund	3,962,327	19,564,382	19,963,382	25,310,949	5,347,567	26.8
Park District No. III	-	186,427	212,234	260,000	47,766	22.5
Park District No. V	-	3,572	3,572	157,962	154,390	4,322.2
Street Maintenance Program	1,702,579	2,774,588	2,774,588	750,000	(2,024,588)	(73.0)
<b>Total Revenues</b>	<b>5,156,666</b>	<b>45,448,863</b>	<b>51,202,224</b>	<b>39,266,883</b>	<b>(11,935,341)</b>	<b>(23.3)</b>
<b>Expenditures</b>						
Salaries and Wage	(27,992)	-	-	-	-	-
Employee Benefits	(22,508)	-	-	-	-	-
Services and Supplies	259,848	400,000	400,000	-	(400,000)	(100.0)
Capital Outlay	196,754	45,048,863	50,727,605	43,191,883	(7,535,722)	(14.9)
Debt Service - Principal	1,305,000	-	-	-	-	-
<b>Total Expenditures</b>	<b>1,711,102</b>	<b>45,448,863</b>	<b>51,127,605</b>	<b>43,191,883</b>	<b>(7,935,722)</b>	<b>(15.5)</b>
Net Change	3,445,564	-	74,619	(3,925,000)	(3,999,619)	(5,360.1)
Beginning Fund Balance	6,515,108	9,960,672	9,960,672	10,035,291	74,619	0.7
<b>Ending Fund Balance</b>	<b>9,960,672</b>	<b>9,960,672</b>	<b>10,035,291</b>	<b>6,110,291</b>	<b>(3,925,000)</b>	<b>(39.1)</b>

## Capital Project Funds - Parks & Rec - Detail by Fund

Fiscal Year 2025	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00413 PARKS & RECREATION CAPITAL PROJECTS	10,278,524	28,039,883	31,964,883	6,353,524
00417 HUD CAPITAL PROJECTS - PARKS	(1)	-	-	(1)
00489 PARKS & REC PROJECTS - BLM	(243,232)	11,227,000	11,227,000	(243,232)
<b>Total Capital Project Funds - Parks &amp; Rec</b>	<b>10,035,291</b>	<b>39,266,883</b>	<b>43,191,883</b>	<b>6,110,291</b>





# CITY OF NORTH LAS VEGAS

## Capital Project Funds - General Government

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
Federal Grants	-	-	-	300,000	300,000	-
Other Grants	-	610,000	300,000	-	(300,000)	(100.0)
Other Miscellaneous Revenue	222,925	-	-	-	-	-
Sale of Equipment / Real Property	1,354	-	-	-	-	-
General Fund	21,795,251	27,060,000	27,615,525	18,600,000	(9,015,525)	(32.6)
Judicial Enforcement Service Fund	-	400,000	400,000	400,000	-	-
Street Maintenance Program	900,000	600,000	600,000	-	(600,000)	(100.0)
<b>Total Revenues</b>	<b>22,919,530</b>	<b>28,670,000</b>	<b>28,915,525</b>	<b>19,300,000</b>	<b>(9,615,525)</b>	<b>(33.3)</b>
<b>Expenditures</b>						
Salaries and Wage	12,435	-	-	-	-	-
Employee Benefits	3,337	-	-	-	-	-
Services and Supplies	1,995,335	15,771,900	18,329,818	-	(18,329,818)	(100.0)
Capital Outlay	2,914,969	18,010,000	7,500,110	36,262,900	28,762,790	383.5
<b>Total Expenditures</b>	<b>4,926,076</b>	<b>33,781,900</b>	<b>25,829,928</b>	<b>36,262,900</b>	<b>10,432,972</b>	<b>40.4</b>
Net Change	17,993,454	(5,111,900)	3,085,597	(16,962,900)	(20,048,497)	(649.7)
Beginning Fund Balance	43,679,036	61,672,490	61,672,490	64,758,087	3,085,597	5.0
<b>Ending Fund Balance</b>	<b>61,672,490</b>	<b>56,560,590</b>	<b>64,758,087</b>	<b>47,795,187</b>	<b>(16,962,900)</b>	<b>(26.2)</b>

## Capital Project Funds - Municipal Building Bonds

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Revenues</b>						
<b>Expenditures</b>						
Beginning Fund Balance	1,779,218	1,779,218	1,779,218	1,779,218	-	-
<b>Ending Fund Balance</b>	<b>1,779,218</b>	<b>1,779,218</b>	<b>1,779,218</b>	<b>1,779,218</b>	<b>-</b>	<b>-</b>

## Capital Project Funds - Municipal Building Bonds - Detail by Fund

Fiscal Year 2025	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	1,023,015	-	-	1,023,015
<b>Total Capital Project Funds - Municipal Building Bonds</b>	<b>1,779,218</b>	<b>-</b>	<b>-</b>	<b>1,779,218</b>

## Capital Project Funds - Civic Center Bonds

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 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 2025	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>254,289,858</b>	<b>FY2024-25 Capital Fund Projects</b>				
14,900,000	22065	240	Public Safety: Fire	Included in Fund 240 appropriations	FIRE STATION 51 DEMOLITION AND CONSTRUCTION
550,000	10584	294	Public Works	Included in Fund 294 appropriations	VANDENBERG LINED CHANNEL
20,000	10413	613	Public Works	Included in Fund 613 appropriations	LAKE MEAD BOULEVARD IMPROVEMENTS
100,000	W0001	613	Utilities	Included in Fund 613 appropriations	RESERVOIR REHABILITATION
400,000	W0010	613	Utilities	Included in Fund 613 appropriations	WATERLINE OVERSIZING - GENERAL
200,000	W0020	613	Utilities	Included in Fund 613 appropriations	WATER SYSTEM BOLSTERING
238,720	W0028	613	Utilities: Water	Included in Fund 613 appropriations	ROBINSON WELL REHABILITATION
844,900	W0049	613	Utilities	Included in Fund 613 appropriations	CAREY AVENUE CATHODIC PROTECTION
450,000	W0055	613	Utilities	Included in Fund 613 appropriations	P2B PUMP STATION REHABILITATION
140,000	W0057	613	Utilities	Included in Fund 613 appropriations	ROBINSON PUMP STATION REHABILITATION
900,000	W0061	613	Utilities	Included in Fund 613 appropriations	WATER OPERATIONS MISCELLANEOUS CAPITAL REPAIRS
8,749,000	W0063	613	Utilities	Included in Fund 613 appropriations	DEER SPRINGS RESERVOIR 2
2,000,000	W0067	613	Utilities	Included in Fund 613 appropriations	WATERLINE OVERSIZING - APEX
7,926,671	W0068	613	Utilities	Included in Fund 613 appropriations	APEX ELEVATED STORAGE RESERVOIR
3,200,000	W0069	613	Utilities	Included in Fund 613 appropriations	WELL REHABILITATION
100,000	W0070	613	Utilities	Included in Fund 613 appropriations	PRV VAULT IMPROVEMENTS
3,930,000	W0073	613	Utilities	Included in Fund 613 appropriations	P2A PUMP STATION REHABILITATION
240,000	W0074	613	Utilities	Included in Fund 613 appropriations	CARLTON PUMP STATION REHABILITATION
1,000,000	W0075	613	Utilities	Included in Fund 613 appropriations	VALVE REPLACEMENT PROGRAM
130,000	W0076	613	Utilities	Included in Fund 613 appropriations	GARNET VALLEY WASTEWATER SYSTEM
1,370,000	W0078	613	Utilities	Included in Fund 613 appropriations	CAMINO AL NORTE PUMP STATION
400,000	W0079	613	Utilities	Included in Fund 613 appropriations	P2 PUMP STATION PUMP BUILDING
13,150,359	W0080	613	Utilities	Included in Fund 613 appropriations	APEX WATERLINE - PHASE 3
3,802,000	W0081	613	Utilities: Water	Included in Fund 613 appropriations	KAPEX WELL REHABILITATION
540,000	W0082	613	Utilities: Water	Included in Fund 613 appropriations	APEX 24" TRANSMISSION WATERLINE
820,000	W0083	613	Utilities: Water	Included in Fund 613 appropriations	APEX 24" WATER MAIN, LOWER GARNET LOOP - SNWA OVERSIZING
1,420,000	W0084	613	Utilities: Water	Included in Fund 613 appropriations	KAPEX 8" WATERLINE
475,000	W0085	613	Utilities	Included in Fund 613 appropriations	2829 FT. SUMTER WAREHOUSE
779,500	W0086	613	Utilities: Water	Included in Fund 613 appropriations	2829 FT. SUMTER TENANT IMPROVEMENTS
510,000	W0087	613	Utilities: Water	Included in Fund 613 appropriations	WATER SYSTEM ASSESSMENT
510,000	W0088	613	Utilities: Water	Included in Fund 613 appropriations	INSTALLATION OF SAND SEPARATORS AT WELL SITES
90,000	W0089	613	Utilities: Water	Included in Fund 613 appropriations	BARO CANYON RESERVOIR REHAB
565,000	25050	623	Utilities	Included in Fund 623 appropriations	WATER RECLAMATION FACILITY: HONEYWELL INSTALLATION
400,000	S0002	623	Utilities	Included in Fund 623 appropriations	SEWERLINE OVERSIZING
7,247,000	S0039	623	Utilities	Included in Fund 623 appropriations	LOSEE ROAD/LV WASH DIVERSION SEWER
735,000	S0040	623	Utilities: Sewer	Included in Fund 623 appropriations	WRF SOLIDS BUILDING CENTRIFUGE EXPANSION
50,000	S0041	623	Utilities	Included in Fund 623 appropriations	GARNET VALLEY WASTEWATER SYSTEM
500,000	S0042	623	Utilities: Sewer	Included in Fund 623 appropriations	SLOAN CHANNEL EFFLUENT CONVEYANCE REPAIR
200,000	S0043	623	Utilities	Included in Fund 623 appropriations	SEWER SYSTEM BOLSTERING
500,000	S0046	623	Utilities	Included in Fund 623 appropriations	WRF CAPITAL REPAIRS
250,000	S0050	623	Utilities	Included in Fund 623 appropriations	WRF MEMBRANE BLOWER
1,185,000	S0051	623	Utilities	Included in Fund 623 appropriations	CHEYENNE AND BASSLER SEWER OPTIMIZATION
100,000	S0053	623	Utilities	Included in Fund 623 appropriations	FLOW MONITORING STATIONS
1,405,000	S0056	623	Utilities	Included in Fund 623 appropriations	SEWER MANHOLES AND CONDUIT
360,000	S0058	623	Utilities: Sewer	Included in Fund 623 appropriations	WRF OPERATIONS BUILDING TENANT IMPROVEMENTS
130,000	S0059	623	Utilities: Sewer	Included in Fund 623 appropriations	WRF OPERATIONS BUILDING, ADDITIONAL PARKING
120,000	S0060	623	Utilities: Sewer	Included in Fund 623 appropriations	BIO REACTOR AIR DIFFUSER REPLACEMENT PROJECT
150,000	S0061	623	Utilities: Sewer	Included in Fund 623 appropriations	SEPTIC CONVERSION - PALOMINO ESTATES
1,200,000	S0062	623	Utilities: Sewer	Included in Fund 623 appropriations	BIOREACTOR COATING FAILURE REPAIR
90,000	S0063	623	Utilities: Sewer	Included in Fund 623 appropriations	WRF PHASE II TENANT IMPROVEMENTS
1,274,900	10485	750	Public Works	Included in Fund 750 appropriations	BROOKS MASTER PLAN AND PROJECT
197,000	10538	750	Parks & Recreation	Included in Fund 750 appropriations	MAINTENANCE EQUIPMENT REPLACEMENT PROGRAM
95,000	10651	750	Parks & Recreation	Included in Fund 750 appropriations	TORO 3350 REEL MOWER 82
135,000	10652	750	Parks & Recreation	Included in Fund 750 appropriations	STAKE BED TRUCK
900,000	22060	750	Public Safety: Fire	Included in Fund 750 appropriations	APPARATUS - ENGINE REPLACEMENT - UNIT 1822
784,682	22069	750	Public Safety: Fire	Included in Fund 750 appropriations	RESCUE AMBULANCE REPLACEMENT (UNITS 2097 AND 2232)
784,682	22070	750	Public Safety: Fire	Included in Fund 750 appropriations	RESCUE AMBULANCE REPLACEMENT (UNITS 2083 AND 2084)
4,812,356	25001	750	General Services	Included in Fund 750 appropriations	FLEET REPLACEMENT PROGRAM
85,000	25063	750	Parks & Recreation	Included in Fund 750 appropriations	NEW PARKS & RECREATION VEHICLES
250,000	25069	750	Utilities: Water	Included in Fund 750 appropriations	WATER OPERATIONS F-550 SUPERCAB WITH CRANE
480,000	25070	750	Public Works	Included in Fund 750 appropriations	BEAUTIFICATION CREW DOVETAIL TRUCKS
90,000	25074	750	Public Works	Included in Fund 750 appropriations	ROADWAY OPERATIONS EQUIPMENT
95,000	25075	750	Public Works	Included in Fund 750 appropriations	BEAUTIFICATION SKID-STEER
950,000	25076	750	Public Works	Included in Fund 750 appropriations	CLEAN STREETS
<b>350,296,628</b>	<b>FY2024-25 Approved CIP</b>				



ADOPTED BUDGET FISCAL YEAR 2024-25

## Reconciliation of the Fiscal 2025 Capital Budget to the CIP

The Capital Budget for fiscal 2025 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 2025 portion of the CIP reflected in the CIP section.



North Las Vegas' first stand alone outdoor pickleball courts at  
Deer Springs Park



## 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 2025

	Utility Fund	Golf Course	Self Insurance	Motor Equipment	Totals
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>					
Cash received from customers	151,757,000	1,861,810	-	-	153,618,810
Cash received from interfund services	-	-	-	-	-
Cash received from other sources	1,700,000	276,522	45,612,352	7,528,702	55,117,576
Governmental administrative charges	-	-	-	-	-
Cash paid to employees for services	(25,661,248)	(328,012)	(12,053,394)	(2,527,249)	(40,569,903)
Cash paid to suppliers	(66,226,873)	(1,970,215)	(25,712,478)	(5,001,862)	(98,911,428)
Cash payments to other sources	-	-	-	-	-
Cash payments for interfund services	-	-	-	-	-
<b>A. Net cash provided by (or used for) operating activities:</b>	<b>61,568,879</b>	<b>(159,895)</b>	<b>7,846,480</b>	<b>(409)</b>	<b>69,255,055</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>					
Intergovernmental revenue	-	-	-	-	-
Net Operating Transfers In	31,316,198	225,000	-	-	31,541,198
Net Operating Transfers (Out)	(49,316,198)	-	-	-	(49,316,198)
Advances to other funds	-	-	-	-	-
Advances from other funds	-	-	-	-	-
<b>B. Net cash provided by (or used for) noncapital financing activities:</b>	<b>(18,000,000)</b>	<b>225,000</b>	<b>-</b>	<b>-</b>	<b>(17,775,000)</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>					
Interest paid on obligations	(11,445,930)	-	-	-	(11,445,930)
Principal payments on bond obligations	(11,579,875)	-	-	-	(11,579,875)
Issuance of bond obligations	-	-	-	-	-
Capital grants and subsidies received	29,298,514	-	-	-	29,298,514
Premiums, discounts, costs of issuance	-	-	-	-	-
Proceeds from disposition of assets	-	-	-	-	-
Acquisition and construction of capital assets	(69,623,150)	-	-	(11,864,076)	(81,487,226)
<b>C. Net cash provided by (or used for) capital and related financing activities:</b>	<b>(63,350,441)</b>	<b>-</b>	<b>-</b>	<b>(11,864,076)</b>	<b>(75,214,517)</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>					
Interest and dividends earned on investments	-	-	-	-	-
<b>D. Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>(19,781,562)</b>	<b>65,105</b>	<b>7,846,480</b>	<b>(11,864,485)</b>	<b>(23,734,462)</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>214,585,481</b>	<b>1,854,141</b>	<b>167,546,048</b>	<b>35,969,275</b>	<b>419,954,945</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>194,803,919</b>	<b>1,919,246</b>	<b>175,392,528</b>	<b>24,104,790</b>	<b>396,220,483</b>

### Schedule of Depreciation

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
Water/Wastewater Utility Fund	22,069,320	22,750,000	22,750,000	24,006,183	1,256,183	5.5
Golf Course	226,356	226,560	226,560	227,020	460	0.2
Motor Equipment	1,607,333	1,183,080	1,183,080	1,936,600	753,520	63.7
<b>TOTAL</b>	<b>23,903,009</b>	<b>24,159,640</b>	<b>24,159,640</b>	<b>26,169,803</b>	<b>2,010,163</b>	<b>8.3</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

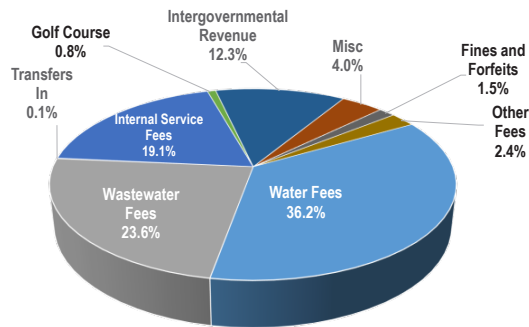
## Proprietary Funds Statement of Cash Flows Fiscal Years 2023 - 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	205,034,919	147,486,810	147,486,810	153,618,810	6,132,000	4.2%
Cash received from interfund services	-	-	-	-	-	0.0%
Cash received from other sources	1,954,689	60,390,369	60,390,369	55,117,576	(5,272,793)	-8.7%
Governmental administrative charges	-	-	-	-	-	0.0%
Cash paid to employees for services	(33,261,926)	(32,295,192)	(32,295,192)	(40,569,903)	(8,274,711)	25.6%
Cash paid to suppliers	(67,645,720)	(89,605,083)	(92,026,056)	(98,911,428)	(6,885,372)	7.5%
Cash payments to other sources	-	-	-	-	-	0.0%
Cash payments for interfund services	-	-	-	-	-	0.0%
<b>A. Net cash provided by (or used for) operating activities:</b>	<b>106,081,962</b>	<b>85,976,904</b>	<b>83,555,931</b>	<b>69,255,055</b>	<b>(14,300,876)</b>	<b>-17.1%</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Intergovernmental revenue	2,823,327	-	-	-	-	0.0%
Net Operating Transfers In	14,225,000	22,599,169	36,520,834	31,541,198	(4,979,636)	-13.6%
Net Operating Transfers (Out)	(21,130,559)	(41,574,169)	(55,095,834)	(49,316,198)	5,779,636	-10.5%
Advances to other funds	(92,903)	-	-	-	-	0.0%
Advances from other funds	7,114	-	-	-	-	0.0%
<b>B. Net cash provided by (or used for) noncapital financing activities:</b>	<b>(4,168,021)</b>	<b>(18,975,000)</b>	<b>(18,575,000)</b>	<b>(17,775,000)</b>	<b>800,000</b>	<b>-4.3%</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Interest paid on obligations	(11,897,720)	(11,848,657)	(11,848,657)	(11,445,930)	402,727	-3.4%
Principal payments on bond obligations	(10,661,720)	(11,169,671)	(11,169,671)	(11,579,875)	(410,204)	3.7%
Issuance of bond obligations	2,061,424	-	-	-	-	0.0%
Capital grants and subsidies received	6,018,760	20,986,755	20,986,755	29,298,514	8,311,759	39.6%
Premiums, discounts, costs of issuance	-	-	-	-	-	0.0%
Proceeds from disposition of assets	67,067	-	-	-	-	0.0%
Acquisition and construction of capital assets	(39,266,102)	(106,188,596)	(118,729,652)	(81,487,226)	37,242,426	-31.4%
<b>C. Net cash provided by (or used for) capital and related financing activities</b>	<b>(53,678,291)</b>	<b>(108,220,169)</b>	<b>(120,761,225)</b>	<b>(75,214,517)</b>	<b>45,546,708</b>	<b>-37.7%</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest and dividends earned on investments	523,299	-	-	-	-	0.0%
<b>D. Net cash provided by investing activities</b>	<b>523,299</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>48,758,949</b>	<b>(41,218,265)</b>	<b>(55,780,294)</b>	<b>(23,734,462)</b>	<b>32,045,832</b>	<b>-57.5%</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>426,976,290</b>	<b>426,976,290</b>	<b>475,735,239</b>	<b>419,954,945</b>	<b>(55,780,294)</b>	<b>-11.7%</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>475,735,239</b>	<b>385,758,025</b>	<b>419,954,945</b>	<b>396,220,483</b>	<b>(23,734,462)</b>	<b>-5.7%</b>

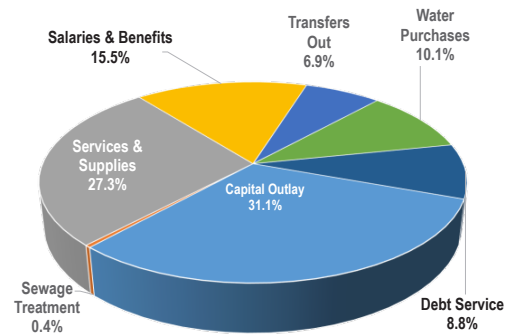




**Proprietary Fund Revenue  
Cash Flow Basis**



**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 20.6% 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



## Water and Wastewater Utility Fund

### 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 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 \$214.6 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 7,322 gallons per month. The average monthly water charge is currently \$31.40.

### 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 6,559 gallons. The average monthly wastewater bill is \$39.78 per month. The City provides wastewater service to over 81,384 accounts for a population of 287,183. 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.

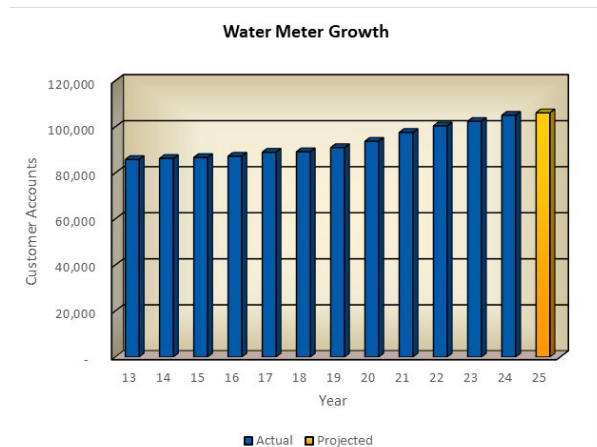
### Customer Account Growth

Over the past ten years, the number of water meter services grew by over 18,336 or an increase of 21.1%. It is expected that the utility will service over 105,052 meters in 2025, an increase of 2.6% over 2024.

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

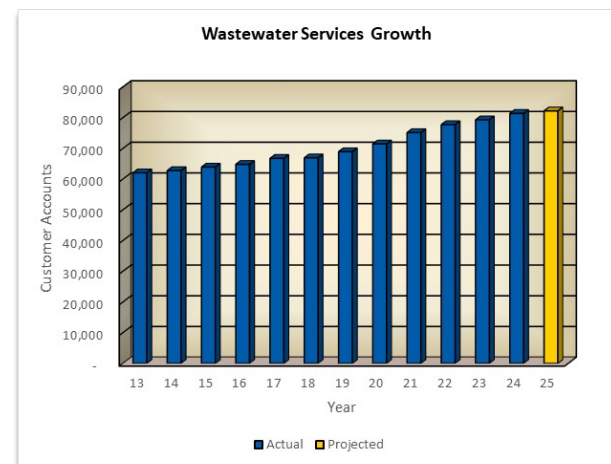
projections for the next two years.

### Major Revenues



Water and Wastewater Fund operating revenue is projected at \$153.5 million. The utility expects to receive \$131.6 million or 85.8% in rate revenue generated from the sale of water and wastewater services to city customers. Rate revenue increased by \$5.1 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 \$2.3 million and include water construction and turn-on fees, water



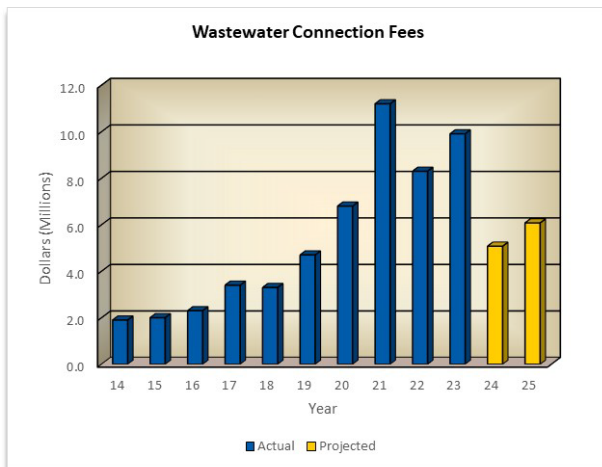
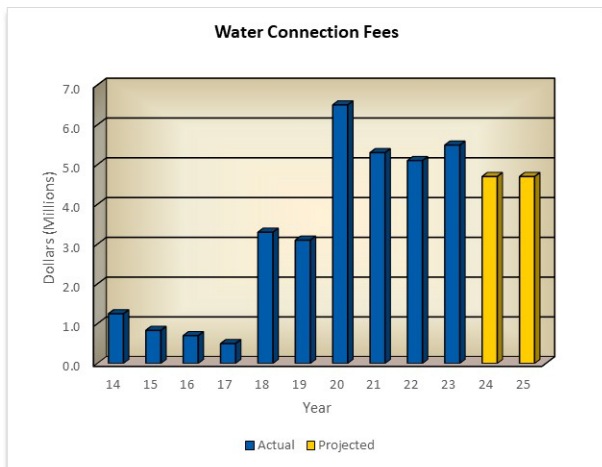


application fees, and backflow prevention fees.

Late penalties and interest is budgeted at \$3.7 million in fiscal year 2025. 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 2025. Wastewater connection fees are projected at \$6.1 million in fiscal 2025.

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 2025 operating budget amounts to \$91.9 million and is supplemented with capital outlay and construction (\$69.6 million), debt service ( \$23.0 million) and the transfer to the general fund ( \$18.0 million) producing a total financial program of \$202.5 million. Total expenses decreased by \$33.3 million or 14.1% as compared to the 2024 projection.

**Salaries and benefits** amount to \$25.6 million, an increase of 2.7% as compared to fiscal 2024 projection.

**Supplies and services** are budgeted at \$66.2 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.

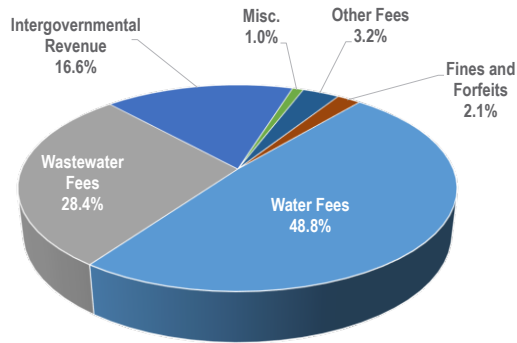
**Capital Outlay** amounts to \$69.6 million, a decrease of \$37.0 million. A detail listing of all capital can be found in the Utility Department section of the budget.

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 \$18.0 million in the fiscal year 2025 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.

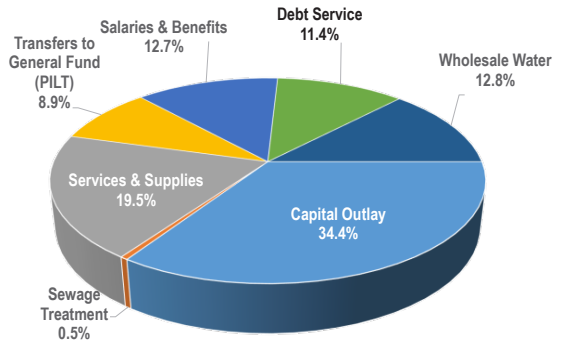




### Water/Wastewater Revenue Cash Flow Basis



### Water/Wastewater Expenditures Cash Flow Basis



### Water/Wastewater Utility Fund Statement of Cash Flows Fiscal Years 2023 - 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	152,010,217	145,625,000	145,625,000	151,757,000	6,132,000	4.2%
Cash received from interfund services	-	-	-	-	-	0.0%
Cash received from other sources	1,926,807	1,700,000	1,700,000	1,700,000	-	0.0%
Governmental administrative charges	-	-	-	-	-	0.0%
Cash paid to employees for services	(16,942,267)	(24,918,705)	(24,918,705)	(25,661,248)	(742,543)	3.0%
Cash paid to suppliers	(49,190,194)	(59,942,971)	(62,316,971)	(66,226,873)	(3,909,902)	6.3%
Cash payments to other sources	-	-	-	-	-	0.0%
Cash payments for interfund services	-	-	-	-	-	0.0%
<b>A. Net cash provided by (or used for) operating activities:</b>	<b>87,804,563</b>	<b>62,463,324</b>	<b>60,089,324</b>	<b>61,568,879</b>	<b>1,479,555</b>	<b>2.5%</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Intergovernmental revenue	2,823,327	-	-	-	-	0.0%
Net Operating Transfers In	-	22,374,169	36,295,834	31,316,198	(4,979,636)	-13.7%
Net Operating Transfers (Out)	(20,000,000)	(41,574,169)	(55,095,834)	(49,316,198)	5,779,636	-10.5%
Advances to other funds	-	-	-	-	-	0.0%
Advances from other funds	5,214	-	-	-	-	0.0%
<b>B. Net cash provided by (or used for) noncapital financing activities:</b>	<b>(17,171,459)</b>	<b>(19,200,000)</b>	<b>(18,800,000)</b>	<b>(18,000,000)</b>	<b>800,000</b>	<b>-4.3%</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Interest paid on obligations	(11,897,720)	(11,848,657)	(11,848,657)	(11,445,930)	402,727	-3.4%
Principal payments on bond obligations	(10,661,720)	(11,169,671)	(11,169,671)	(11,579,875)	(410,204)	3.7%
Issuance of bond obligations	2,061,424	-	-	-	-	0.0%
Capital grants and subsidies received	6,018,760	20,986,755	20,986,755	29,298,514	8,311,759	39.6%
Premiums, discounts, costs of issuance	-	-	-	-	-	0.0%
Proceeds from disposition of assets	-	-	-	-	-	0.0%
Acquisition and construction of capital assets	(35,071,604)	(94,180,371)	(106,578,634)	(69,623,150)	36,955,484	-34.7%
<b>C. Net cash provided by (or used for) capital and related financing activities</b>	<b>(49,550,860)</b>	<b>(96,211,944)</b>	<b>(108,610,207)</b>	<b>(63,350,441)</b>	<b>45,259,766</b>	<b>-41.7%</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest and dividends earned on investments	488,543	-	-	-	-	0.0%
<b>D. Net cash provided by investing activities</b>	<b>488,543</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>21,570,787</b>	<b>(52,948,620)</b>	<b>(67,320,883)</b>	<b>(19,781,562)</b>	<b>47,539,321</b>	<b>-70.6%</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>260,335,577</b>	<b>224,614,539</b>	<b>281,906,364</b>	<b>214,585,481</b>	<b>(67,320,883)</b>	<b>-23.9%</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>281,906,364</b>	<b>171,665,919</b>	<b>214,585,481</b>	<b>194,803,919</b>	<b>(19,781,562)</b>	<b>-9.2%</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.

### Golf Course

#### Statement of Cash Flows

Fiscal Years 2023 - 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	3,397,624	1,861,810	1,861,810	1,861,810	-	0.0%
Cash received from interfund services	-	-	-	-	-	0.0%
Cash received from other sources	8,797	276,522	276,522	276,522	-	0.0%
Governmental administrative charges	-	-	-	-	-	0.0%
Cash paid to employees for services	(145,975)	(185,193)	(185,193)	(328,012)	(142,819)	77.1%
Cash paid to suppliers	(2,734,361)	(1,955,547)	(1,955,547)	(1,970,215)	(14,668)	0.8%
Cash payments to other sources	-	-	-	-	-	0.0%
Cash payments for interfund services	-	-	-	-	-	0.0%
<b>A. Net cash provided by (or used for) operating activities:</b>	<b>526,085</b>	<b>(2,408)</b>	<b>(2,408)</b>	<b>(159,895)</b>	<b>(157,487)</b>	<b>6540.2%</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Intergovernmental revenue	-	-	-	-	-	0.0%
Net Operating Transfers In	225,000	225,000	225,000	225,000	-	0.0%
Net Operating Transfers (Out)	-	-	-	-	-	0.0%
Advances to other funds	-	-	-	-	-	0.0%
Advances from other funds	322	-	-	-	-	0.0%
<b>B. Net cash provided by (or used for) noncapital financing activities:</b>	<b>225,322</b>	<b>225,000</b>	<b>225,000</b>	<b>225,000</b>	<b>-</b>	<b>0.0%</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Interest paid on obligations	-	-	-	-	-	0.0%
Principal payments on bond obligations	-	-	-	-	-	0.0%
Issuance of bond obligations	-	-	-	-	-	0.0%
Capital grants and subsidies received	-	-	-	-	-	0.0%
Premiums, discounts, costs of issuance	-	-	-	-	-	0.0%
Proceeds from disposition of assets	-	-	-	-	-	0.0%
Acquisition and construction of capital assets	-	-	-	-	-	0.0%
<b>C. Net cash provided by (or used for) capital and related financing activities:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest and dividends earned on investments	-	-	-	-	-	0.0%
<b>D. Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>751,407</b>	<b>222,592</b>	<b>222,592</b>	<b>65,105</b>	<b>(157,487)</b>	<b>-70.8%</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>880,142</b>	<b>1,108,317</b>	<b>1,631,549</b>	<b>1,854,141</b>	<b>222,592</b>	<b>13.6%</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>1,631,549</b>	<b>1,330,909</b>	<b>1,854,141</b>	<b>1,919,246</b>	<b>65,105</b>	<b>3.5%</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

An internal service charge amounts to \$7.7 million in 2025. This charge is utilized to pay for the operating expense of the Fleet Department. Costs for the Internal Service revenues are allocated back to the user departments in the form of a “charge back rate.” The operating and maintenance component of the rate includes expenses such as oil, tires, labor, parts, and overhead, and fuel. Operation and maintenance rates are structured to recover the full cost of the Fleet Operations Division. 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 2025 operating budget amounts to \$7.5 million, supplemented with capital outlay in the amount of \$11.9 million, producing a total financial program of \$19.4 million.



# CITY OF NORTH LAS VEGAS

## Motor Equipment Statement of Cash Flows Fiscal Years 2023 - 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	12,785,955	-	-	-	-	0.0%
Cash received from interfund services	-	-	-	-	-	0.0%
Cash received from other sources	19,085	12,801,495	12,801,495	7,528,702	(5,272,793)	-41.2%
Governmental administrative charges	-	-	-	-	-	0.0%
Cash paid to employees for services	(2,082,037)	(2,113,150)	(2,113,150)	(2,527,249)	(414,099)	19.6%
Cash paid to suppliers	(4,124,761)	(4,991,408)	(5,038,381)	(5,001,862)	36,519	-0.7%
Cash payments to other sources	-	-	-	-	-	0.0%
Cash payments for interfund services	-	-	-	-	-	0.0%
<b>A. Net cash provided by (or used for) operating activities:</b>	<b>6,598,242</b>	<b>5,696,937</b>	<b>5,649,964</b>	<b>(409)</b>	<b>(5,650,373)</b>	<b>-100.0%</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Intergovernmental revenue	-	-	-	-	-	0.0%
Net Operating Transfers In	-	-	-	-	-	0.0%
Net Operating Transfers (Out)	(1,130,559)	-	-	-	-	0.0%
Advances to other funds	-	-	-	-	-	0.0%
Advances from other funds	1,578	-	-	-	-	0.0%
<b>B. Net cash provided by (or used for) noncapital financing activities:</b>	<b>(1,128,981)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Interest paid on obligations	-	-	-	-	-	0.0%
Principal payments on bond obligations	-	-	-	-	-	0.0%
Issuance of bond obligations	-	-	-	-	-	0.0%
Capital grants and subsidies received	-	-	-	-	-	0.0%
Premiums, discounts, costs of issuance	-	-	-	-	-	0.0%
Proceeds from disposition of assets	67,067	-	-	-	-	0.0%
Acquisition and construction of capital assets	(4,194,498)	(12,008,225)	(12,151,018)	(11,864,076)	286,942	-2.4%
<b>C. Net cash provided by (or used for) capital and related financing activities:</b>	<b>(4,127,431)</b>	<b>(12,008,225)</b>	<b>(12,151,018)</b>	<b>(11,864,076)</b>	<b>286,942</b>	<b>-2.4%</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest and dividends earned on investments	-	-	-	-	-	0.0%
<b>D. Net cash provided by investing activities</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>1,341,830</b>	<b>(6,311,288)</b>	<b>(6,501,054)</b>	<b>(11,864,485)</b>	<b>(5,363,431)</b>	<b>82.5%</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>41,128,499</b>	<b>21,306,923</b>	<b>42,470,329</b>	<b>35,969,275</b>	<b>(6,501,054)</b>	<b>-15.3%</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>42,470,329</b>	<b>14,995,635</b>	<b>35,969,275</b>	<b>24,104,790</b>	<b>(11,864,485)</b>	<b>-33.0%</b>



ADOPTED BUDGET FISCAL YEAR 2024-25

## CITY OF NORTH LAS VEGAS

ISF CHARGES PER DIVISION - FY2024-25		
Department / Division	Account Number	Totals
CSE-PARKING SERVICES	00100-140612	20,896
LDCS-BUSINESS LICENSE	00100-150153	12,427
FN-GENERAL EXPENSE	00100-150168	390,665
PW-BUILDING MAINTENANCE	00100-160163	83,066
IT-ADMINISTRATION	00100-180165	4,638
MC-BAILIFFS	00100-190122	4,902
PW-BEAUTIFICATION	00100-210136	135,162
LDCS-BUILDING & FIRE SAFETY	00100-290241	64,710
LDCS-CODE ENFORCEMENT	00100-290242	39,584
PW-ENG & CONSTRUCTION SRVCS	00100-290313	60,777
PW-CONSTRUCTION SERV	00100-290315	17,790
PW-SURVEY	00100-290316	5,273
FD-ADMINISTRATION	00100-300231	68,662
FD-FIRE SPT OPERATIONS	00100-300232	1,218,064
FD-FIRE SPT SERVICES	00100-300233	43,797
PD-IDENTIFICATION	00100-400210	18,705
PD-ADMINISTRATION	00100-400211	22,297
PD-SOUTH AREA COMMAND	00100-400213	117,443
PD-INVESTIGATION	00100-400214	131,745
PD-TRAINING	00100-400215	6,661
PD-INVESTIGATIVE SUPPORT BUREAU	00100-400216	208,343
PD-NARCOTICS	00100-400217	1,882
PD-RESOURCE MANAGEMENT	00100-400221	123,934
PD-COMMUNICATIONS RADIO SHOP	00100-400222	21,240
PD-N W AREA COMMAND	00100-400223	202,924
PD-TECHNOLOGY NCIC	00100-400224	1,484
PD-MOBILE COMMAND CENTER	00100-400225	2,679
PD-INTERNAL AFFAIRS	00100-400226	32,479
PD-TRAFFIC	00100-400227	128,310
PD-SPECIAL ASSIGNMENT UNIT	00100-400229	55,345
CCC-DETENTION COMMAND	00100-480252	17,666
MC-MARSHAL WARRANT SERVICES	00100-480261	158,849
PD-ANIMAL PROTECTION SERVICES	00100-490410	90,917
NLS-REC DIVISION	00100-700514	85,862
NLS-PARK SERVICES	00100-700522	345,578
PW-TRAFFIC OPERATIONS	00268-290293	407,691
PW-ROADWAY OPERATIONS	00268-290312	347,224
PD-IDENTIFICATION	00287-400210	24,814
PD-ADMINISTRATION	00287-400211	12,037
PD-SOUTH AREA COMMAND	00287-400213	221,774
PD-INVESTIGATION	00287-400214	53,229
PD-INVESTIGATIVE SUPPORT BUREAU	00287-400216	76,770
PD-NARCOTICS	00287-400217	105,283
PD-COMMUNITY ENGAGEMENT	00287-400218	62,118
PD-RESOURCE MANAGEMENT	00287-400221	697
PD-COMMUNICATIONS RADIO SHOP	00287-400222	1,633
PD-N W AREA COMMAND	00287-400223	277,549
PD-TRAFFIC	00287-400227	108,934
PD-SPECIAL ASSIGNMENT UNIT	00287-400229	6,453
PD-SOUTH AREA COMMAND	00288-400213	238,558
PD-INVESTIGATION	00288-400214	11,342
PD-INVESTIGATIVE SUPPORT BUREAU	00288-400216	107,628
PD-N W AREA COMMAND	00288-400223	94,443
LDCS-GRAFFITI	00289-210294	59,858
PW-ROADWAY OPERATIONS	00293-290312	563,377
UD-SUPPORT SERVICES	00610-600323	867,827
UD-INSPECTION	00610-600336	42,358
UD-WATER RECLAMATION FACILITY	00610-600339	56,246
PD-SPECIAL ASSIGNMENT UNIT	00750-400229	409
<b>TOTAL</b>		<b>7,693,008</b>

ADOPTED BUDGET FISCAL YEAR 2024-25



## 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. 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 \$37.8 million, an increase of \$10.0 million over fiscal year 2024.

A large portion of cash and cash equivalents exist 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.



# CITY OF NORTH LAS VEGAS

## Self Insurance Statement of Cash Flows Fiscal Years 2023 - 2025

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>A. CASH FLOWS FROM OPERATING ACTIVITIES</b>						
Cash received from customers	36,841,123	-	-	-	-	0.0%
Cash received from interfund services	-	-	-	-	-	0.0%
Cash received from other sources	-	45,612,352	45,612,352	45,612,352	-	0.0%
Governmental administrative charges	-	-	-	-	-	0.0%
Cash paid to employees for services	(14,091,647)	(5,078,144)	(5,078,144)	(12,053,394)	(6,975,250)	137.4%
Cash paid to suppliers	(11,596,404)	(22,715,157)	(22,715,157)	(25,712,478)	(2,997,321)	13.2%
Cash payments to other sources	-	-	-	-	-	0.0%
Cash payments for interfund services	-	-	-	-	-	0.0%
<b>A. Net cash provided by (or used for) operating activities:</b>	<b>11,153,072</b>	<b>17,819,051</b>	<b>17,819,051</b>	<b>7,846,480</b>	<b>(9,972,571)</b>	<b>-56.0%</b>
<b>B. CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES:</b>						
Intergovernmental revenue	-	-	-	-	-	0.0%
Net Operating Transfers In	14,000,000	-	-	-	-	0.0%
Net Operating Transfers (Out)	-	-	-	-	-	0.0%
Advances to other funds	(92,903)	-	-	-	-	0.0%
Advances from other funds	-	-	-	-	-	0.0%
<b>B. Net cash provided by (or used for) noncapital financing activities:</b>	<b>13,907,097</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>C. CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES:</b>						
Interest paid on obligations	-	-	-	-	-	0.0%
Principal payments on bond obligations	-	-	-	-	-	0.0%
Issuance of bond obligations	-	-	-	-	-	0.0%
Capital grants and subsidies received	-	-	-	-	-	0.0%
Premiums, discounts, costs of issuance	-	-	-	-	-	0.0%
Proceeds from disposition of assets	-	-	-	-	-	0.0%
Acquisition and construction of capital assets	-	-	-	-	-	0.0%
<b>C. Net cash provided by (or used for) capital and related financing activities:</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>D. CASH FLOWS FROM INVESTING ACTIVITIES:</b>						
Interest and dividends earned on investments	34,756	-	-	-	-	0.0%
<b>D. Net cash provided by investing activities</b>	<b>34,756</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>0.0%</b>
<b>Net INCREASE (DECREASE) in cash and cash equivalents (a+b+c+d)</b>	<b>25,094,925</b>	<b>17,819,051</b>	<b>17,819,051</b>	<b>7,846,480</b>	<b>(9,972,571)</b>	<b>-56.0%</b>
<b>CASH AND CASH EQUIVALENTS AT JULY 1</b>	<b>124,632,072</b>	<b>149,497,071</b>	<b>149,726,997</b>	<b>167,546,048</b>	<b>17,819,051</b>	<b>11.9%</b>
<b>CASH AND CASH EQUIVALENTS AT JUNE 30</b>	<b>149,726,997</b>	<b>167,316,122</b>	<b>167,546,048</b>	<b>175,392,528</b>	<b>7,846,480</b>	<b>4.7%</b>





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

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	487,941	556,545	556,545	549,414	(7,131)	(1.3)
Employee Benefits	303,839	466,964	466,964	467,261	297	0.1
Services and Supplies	40,483	65,189	65,459	65,258	(201)	(0.3)
	<b>832,263</b>	<b>1,088,698</b>	<b>1,088,968</b>	<b>1,081,933</b>	<b>(7,035)</b>	<b>(0.6)</b>
<b>Expenditures by Division</b>						
MAC-ADMINISTRATION	832,263	1,088,698	1,088,968	1,081,933	(7,035)	(0.6)
	<b>832,263</b>	<b>1,088,698</b>	<b>1,088,968</b>	<b>1,081,933</b>	<b>(7,035)</b>	<b>(0.6)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	817,825	1,088,698	1,088,968	1,081,933	(7,035)	(0.6)
UTILITIES	14,438	-	-	-	-	-
<b>Total Operating Funds</b>	<b>832,263</b>	<b>1,088,698</b>	<b>1,088,968</b>	<b>1,081,933</b>	<b>(7,035)</b>	<b>(0.6)</b>
<b>Total Mayor &amp; Council Expenditures</b>	<b>832,263</b>	<b>1,088,698</b>	<b>1,088,968</b>	<b>1,081,933</b>	<b>(7,035)</b>	<b>(0.6)</b>

## Authorized Personnel - Mayor & Council

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
MAC-ADMINISTRATION	9.0	9.0	9.0	9.0	-
<b>Total FTE's General Fund</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>-</b>
<b>Total FTE's Mayor &amp; Council</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>9.0</b>	<b>-</b>



Legacy High School Longhorns honored by Mayor and Council  
for winning Nevada State Class 5A- Division III Title





## City Manager's Office



City Manager  
Micaela C. Moore

### 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

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	1,783,134	2,293,908	2,631,908	3,068,125	436,217	16.6
Employee Benefits	1,099,819	1,631,001	1,839,025	2,088,604	249,579	13.6
Services and Supplies	2,985,069	46,093,355	45,661,324	935,371	(44,725,953)	(98.0)
Capital Outlay	557,706	-	8,968	-	(8,968)	(100.0)
	<b>6,425,728</b>	<b>50,018,264</b>	<b>50,141,225</b>	<b>6,092,100</b>	<b>(44,049,125)</b>	<b>(87.9)</b>
<b>Expenditures by Division</b>						
CM-ADMINISTRATION	5,877,739	48,803,816	49,114,777	4,443,408	(44,671,369)	(91.0)
CM-LEGISLATIVE SESSION	97,949	268,200	80,200	80,200	-	-
CM-COMMUNICATIONS	450,040	946,248	946,248	1,568,492	622,244	65.8
	<b>6,425,728</b>	<b>50,018,264</b>	<b>50,141,225</b>	<b>6,092,100</b>	<b>(44,049,125)</b>	<b>(87.9)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	3,234,331	4,868,820	5,227,381	6,092,100	864,719	16.5
FIRE DEPT GRANT FUND	100	-	-	-	-	-
EMERGENCY SOLUTIONS GRANT	-	-	-	-	-	-
CARES ACT	-	-	-	-	-	-
ARPA OF 2021	3,083,682	45,149,444	44,913,844	-	(44,913,844)	(100.0)
ERAP EMERGENCY RENTAL ASST	107,615	-	-	-	-	-
MUNICIPAL INFRASTRUCTURE	-	-	-	-	-	-
WATER UTILITY	-	-	-	-	-	-
SELF-INSURANCE	-	-	-	-	-	-
<b>Total Operating Funds</b>	<b>6,425,728</b>	<b>50,018,264</b>	<b>50,141,225</b>	<b>6,092,100</b>	<b>(44,049,125)</b>	<b>(87.9)</b>
<b>Total City Manager Expenditures</b>	<b>6,425,728</b>	<b>50,018,264</b>	<b>50,141,225</b>	<b>6,092,100</b>	<b>(44,049,125)</b>	<b>(87.9)</b>

## Authorized Personnel - City Manager

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CM-ADMINISTRATION	9.9	12.9	16.1	16.1	-
CM-COMMUNICATIONS	8.0	5.0	9.2	9.2	-
<b>Total FTE's General Fund</b>	<b>17.9</b>	<b>17.9</b>	<b>25.3</b>	<b>25.3</b>	-
<b>Total FTE's City Manager</b>	<b>17.9</b>	<b>17.9</b>	<b>25.3</b>	<b>25.3</b>	-



## City Attorney's Office



City Attorney  
Andy 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.

### 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, Utility Advisory Board, and Library District 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.

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	2023 Actual	2024 Goal	2024	2025 Goal	Trend
			Estimated		
Total number of legal opinions given and/or advice given thereby reducing outside counsel fees	739	750	820	800	▲
Total number of contracts and documents drafted or reviewed thereby reducing outside counsel fees	1,224	1,250	1,324	1300	▲
Avg. monthly active litigation files handled in-house	65	N/A	77	N/A	▲
Avg monthly active pre-litigation claims handled in-house thereby reducing outside counsel fees	48	N/A	57	N/A	▲
Total number of Subpoena Duces Tecum reviewed	60	N/A	62	N/A	▲
Total number of Public Records Requests reviewed	92	N/A	135	N/A	▲
Total number of Purchase Orders reviewed	1,174	N/A	1,360	N/A	▼
Average Monthly Arraignments	611	N/A	660	N/A	▲
Average Monthly Motions	258	N/A	232	N/A	▼
Average Monthly In-Custody Sessions	733	N/A	990	N/A	▲
Average Monthly Pre-Trials	445	N/A	532	N/A	▲
Average Monthly Scheduled Trials	112	N/A	169	N/A	▲
Average Monthly Traffic Cases	591	N/A	650	N/A	▲
Total number of CARE & Veteran's Court Cases	1,124	N/A	3,100	N/A	▲
Total number of contacts with Victims of Crime	4,891	N/A	4400	N/A	▼



# CITY OF NORTH LAS VEGAS

## FY 2023-24 Highlights

☑	Provided legal advice and strategic assistance related to special election in which Ballot Questions 1 and 2 passed
☑	Successfully defended the City in various litigation matters; highlights include obtaining a defense verdict in a federal jury trial where plaintiff asserted retaliation claims under Title VII and the granting of summary judgment on all claims in two federal cases alleging constitutional violations and tort claims
☑	Worked with Clark County and the City of Las Vegas to negotiate purchase of animal shelter building currently operated by The Animal Foundation (TAF) and to amend the jurisdictions' operational agreements with TAF to increase operational oversight and ensure welfare of animals
☑	In partnership with City of Henderson, successfully challenged Clark County School District's efforts to restrict power of City-appointed board trustees
☑	Honored as Legal Aid Center of Southern Nevada's Pro Bono Law Firm of the Month in January 2024 for the City Attorney's Office work with the Children's Attorney Project which helps provide a voice to abused and neglected children in the foster care system

## FY2024-25 Goals

●	Develop paid internship and/or summer law clerk program for the Civil Division
●	Support the City's legislative agenda and government affairs team for 2025 legislative session
●	Continue to work with departments to review policies, procedures, forms, and processes to make services
●	Continue to provide the highest quality legal services and representation to the City and advance the goals and visions of the City

## Department Financial Trend - City Attorney

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	2,728,306	3,258,952	3,258,952	3,249,784	(9,168)	(0.3)
Employee Benefits	1,684,469	2,184,760	2,184,760	2,161,786	(22,974)	(1.1)
Services and Supplies	360,097	561,948	655,875	563,015	(92,860)	(14.2)
	<b>4,772,872</b>	<b>6,005,660</b>	<b>6,099,587</b>	<b>5,974,585</b>	<b>(125,002)</b>	<b>(2.0)</b>
<b>Expenditures by Division</b>						
CA-SELF INSURANCE-LIABILITY	-	-	-	-	-	-
CA-ADMINISTRATION	1,534,206	1,916,684	2,004,211	1,739,959	(264,252)	(13.2)
CA-CRIMINAL LAW	1,551,559	1,947,579	1,953,979	2,045,952	91,973	4.7
CA-CIVIL LAW	1,687,107	2,141,397	2,141,397	2,188,674	47,277	2.2
	<b>4,772,872</b>	<b>6,005,660</b>	<b>6,099,587</b>	<b>5,974,585</b>	<b>(125,002)</b>	<b>(2.0)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	3,519,322	4,690,976	4,698,126	4,646,171	(51,955)	(1.1)
VOCA GRANT	51,311	-	86,777	-	(86,777)	(100.0)
SELF-INSURANCE	1,202,239	1,314,684	1,314,684	1,328,414	13,730	1.0
	<b>4,772,872</b>	<b>6,005,660</b>	<b>6,099,587</b>	<b>5,974,585</b>	<b>(125,002)</b>	<b>(2.0)</b>
<b>Total City Attorney Expenditures</b>	<b>4,772,872</b>	<b>6,005,660</b>	<b>6,099,587</b>	<b>5,974,585</b>	<b>(125,002)</b>	<b>(2.0)</b>

## Authorized Personnel - City Attorney

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CA-ADMINISTRATION	3.3	3.3	3.3	3.3	-
CA-CRIMINAL LAW	12.0	12.0	12.0	11.0	(1.0)
CA-CIVIL LAW	5.3	4.3	4.3	5.3	1.0
<b>Total FTE's General Fund</b>	<b>20.6</b>	<b>19.6</b>	<b>19.6</b>	<b>19.6</b>	<b>-</b>
<b>Other Funds</b>					
Self Insurance					
CA-ADMINISTRATION	0.7	0.7	0.7	0.7	-
CA-CIVIL LAW	3.7	4.7	4.7	3.7	(1.0)
<b>Total FTE's Other Funds</b>	<b>4.4</b>	<b>5.4</b>	<b>5.4</b>	<b>4.4</b>	<b>(1.0)</b>
<b>Total FTE's City Attorney</b>	<b>25.0</b>	<b>25.0</b>	<b>25.0</b>	<b>24.0</b>	<b>(1.0)</b>

## City Clerk's Office



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.

Performance Metrics	2023 Actual	2024 Goal	2024 Estimated	2025 Goal	Trend
Total number of PRR's received during the year	1425	2500	3120	3600	▲
Total number of days it took to complete a PRR	15.8	15.5	15.5	7	▲
Total number of agenda items processed monthly	1403	1580	1529	1530	▲
Number of CNLV public meetings held monthly	86	94	91	87	▲





# CITY OF NORTH LAS VEGAS

## FY 2023-24 Highlights

<input checked="" type="checkbox"/>	Wordly.AI Rollout Plus State Recognition Award
<input checked="" type="checkbox"/>	Creating Procedures for Use of Equipment in Council Chambers
<input checked="" type="checkbox"/>	Draft Completed - Boards & Commission Handbook
<input checked="" type="checkbox"/>	Iron Mountain Storage Contract Cancellation
<input checked="" type="checkbox"/>	Oversite of Department Website and Meetings

## FY2024-25 Goals

●	Wordly.AI
●	Board & Commission Handbook
●	Development of Department Processes
●	Records Management System
●	Creation of Passport Division

## Department Financial Trend - City Clerk

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	317,071	513,443	513,443	624,079	110,636	21.5
Employee Benefits	205,082	377,030	377,030	480,302	103,272	27.4
Services and Supplies	238,098	342,700	342,940	376,981	34,041	9.9
	<b>760,251</b>	<b>1,233,173</b>	<b>1,233,413</b>	<b>1,481,362</b>	<b>247,949</b>	<b>20.1</b>
<b>Expenditures by Division</b>						
CC-ELECTION	8,709	56,180	56,180	82,600	26,420	47.0
CC-ADMINISTRATION	751,542	1,176,993	1,177,233	1,398,762	221,529	18.8
	<b>760,251</b>	<b>1,233,173</b>	<b>1,233,413</b>	<b>1,481,362</b>	<b>247,949</b>	<b>20.1</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	760,251	1,233,173	1,233,413	1,481,362	247,949	20.1
COMMUNITY DEVELOPMENT	-	-	-	-	-	-
<b>Total Operating Funds</b>	<b>760,251</b>	<b>1,233,173</b>	<b>1,233,413</b>	<b>1,481,362</b>	<b>247,949</b>	<b>20.1</b>
<b>Total City Clerk Expenditures</b>	<b>760,251</b>	<b>1,233,173</b>	<b>1,233,413</b>	<b>1,481,362</b>	<b>247,949</b>	<b>20.1</b>

## Authorized Personnel - City Clerk

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CC-ADMINISTRATION	6.0	8.0	8.0	9.0	1.0
<b>Total FTE's General Fund</b>	<b>6.0</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>1.0</b>
<b>Total FTE's City Clerk</b>	<b>6.0</b>	<b>8.0</b>	<b>8.0</b>	<b>9.0</b>	<b>1.0</b>



ADOPTED BUDGET FISCAL YEAR 2024-2025

# Communications Department



Director of  
Communications  
Gregory Bortolin

## Mission Statement

The City of North Las Vegas Communications Department is charged with communicating and promoting the functions, events and important news of the City for its citizens.

## Department Profile

The Communications Director manages a team charged with communicating the priorities of the City while responding to media and public inquiries. The Communications Department provides information on City Services, programs and projects to the public, media, community and business partners, and others. The office is also responsible for the City's social media accounts, website, and marketing. The Communications team ensures that messaging from and about the Council and the City are communicated accurately. The team also has responsibility in creating and protecting the City's branding. This is an important function in building a positive image for our City.

## Current Staffing

The Public Safety Public Information Officer handles the Police Department, Fire Department, Municipal Court and Public Records Requests. The Mayor and Council Public Information Officer handles all media, newsletter and speaking points development for our

elected officials. The Economic Development Public Information Officer works directly with the Office of Economic Development and Redevelopment, Small Business Connector, Public Works departments in addition to Land and Development. The Internal Departments Public Information Officer handles Parks and Recreation, Community Services and Engagement, Libraries, Human Resources as well as other city departments. The General Assignment Public Information Specialist is a general assignment position that also helps develop content for elected officials' newsletters and handles various other duties as needed. The Digital Media Specialist develops a digital media strategy that incorporates and coordinates the City's website and social media strategy. The Multimedia Specialist creates and edits professional level video, visual and digital media that can be used on the website and social media. The Graphic Artist creates and implements graphic art as needed by the staff. The Executive Secretary manages calendars for the Mayor and the Communications Director. The Public Information Liaison handles various public information duties while assisting the public in the main reception area.



City of North Las Vegas' State of the City Address 2024



# 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

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	1,554,347	1,987,066	2,372,157	2,938,734	566,577	23.9
Employee Benefits	933,352	1,347,862	1,347,862	1,885,418	537,556	39.9
Services and Supplies	3,656,608	11,338,708	17,875,704	18,620,085	744,381	4.2
Capital Outlay	-	-	56,007	-	(56,007)	(100.0)
Miscellaneous Other	-	-	-	-	-	-
	<b>6,144,307</b>	<b>14,673,636</b>	<b>21,651,730</b>	<b>23,444,237</b>	<b>1,792,507</b>	<b>8.3</b>
<b>Expenditures by Division</b>						
CSE-PARKING SERVICES	812,236	981,304	982,934	1,410,062	427,128	43.5
CSE-HOMELESS OUTREACH	510,185	223,315	1,392,893	1,034,253	(358,640)	(25.7)
CSE-LEARNNLV	173,024	183,980	183,980	1,024,686	840,706	457.0
CSE-VETERAN AFFAIRS	89,668	148,031	148,031	311,699	163,668	110.6
CSE-ADMINISTRATION	294,083	886,841	887,546	3,066,711	2,179,165	245.5
CSE-COMMUNITY OUTREACH SERVICES	-	-	-	33,226	33,226	-
CSE-OHNS	4,265,111	12,250,165	18,056,346	16,563,600	(1,492,746)	(8.3)
	<b>6,144,307</b>	<b>14,673,636</b>	<b>21,651,730</b>	<b>23,444,237</b>	<b>1,792,507</b>	<b>8.3</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	2,557,186	3,243,809	3,244,514	8,025,032	4,780,518	147.3
EMERGENCY SOLUTIONS GRANT	1,074,550	1,309,917	2,071,147	175,000	(1,896,147)	(91.6)
NSP-STATE-NEIGHBORHOOD STABILIZATION PROG	-	194,000	194,000	451,100	257,100	132.5
NSP-NEIGHBORHOOD STABILIZATION PROGRAM	4,454	1,240,000	1,240,000	1,859,076	619,076	49.9
FEDERAL HOME PROGRAM	68,143	1,994,340	1,994,340	4,157,550	2,163,210	108.5
COMMUNITY DEVELOPMENT	1,622,755	4,239,310	8,989,239	6,091,254	(2,897,985)	(32.2)
WINDSOR PARK-FNMA-CDBG	-	567,000	-	-	-	-
STATE HOME PROGRAM	-	335,260	335,260	731,941	396,681	118.3
LIHTF (LOW-INCOME HOUSING TRUST FUND)	751,294	1,300,000	1,300,000	1,589,284	289,284	22.3
ARPA OF 2021	90,458	-	235,600	-	(235,600)	(100.0)
CSE FEDERAL GRANTS	-	-	2,046,000	364,000	(1,682,000)	(82.2)
WINDSOR PARK-FNMA	(24,533)	250,000	-	-	-	-
GRAFFITI/COMMUNITY IMPROVEMENT	-	-	-	-	-	-
MOTOR EQUIPMENT	-	-	1,630	-	(1,630)	(100.0)
<b>Total Operating Funds</b>	<b>6,144,307</b>	<b>14,673,636</b>	<b>21,651,730</b>	<b>23,444,237</b>	<b>1,794,137</b>	<b>8.3</b>
<b>Total Community Services and Engagement Expenditures</b>	<b>6,144,307</b>	<b>14,673,636</b>	<b>21,651,730</b>	<b>23,444,237</b>	<b>1,794,137</b>	<b>8.3</b>

## Authorized Personnel - Community Services and Engagement

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
CSE-PARKING SERVICES	9.0	8.0	8.0	10.0	2.0
CSE-HOMELESS OUTREACH	1.0	2.0	2.0	2.0	-
CSE-LEARNNLV	-	1.0	1.0	2.0	1.0
CSE-VETERAN AFFAIRS	1.5	1.5	2.0	2.0	-
CSE-ADMINISTRATION	4.0	3.0	5.0	7.0	2.0
CSE-OHNS	7.0	8.0	6.0	8.0	2.0
<b>Total FTE's General Fund</b>	<b>22.5</b>	<b>23.5</b>	<b>24.0</b>	<b>31.0</b>	<b>7.0</b>
<b>Total FTE's Community Services and Engagement</b>	<b>22.5</b>	<b>23.5</b>	<b>24.0</b>	<b>31.0</b>	<b>7.0</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.



Small Business Connector Program  
Mixer at Born and Raised



Croc and Hey Dude Warehouse Grand  
Opening





# CITY OF NORTH LAS VEGAS

## FY 2023-24 Highlights

✓	Economic Development has attracted 19 new businesses to North Las Vegas, bringing in a total of estimated 1,630 new career opportunities with an average hourly pay of \$28.49, making an estimated \$645 million in capital investment within our targeted industry sector.
✓	Economic Development continues to strengthen relationships with developers and has attracted record breaking private investments, including Progologis's recent acquisition of 960 acres and CapRock Partner's acquisition of 85 acres which will have significant benefits to the City's growth and economy, more job opportunities, improved infrastructure and increased local revenue.
✓	The opening of two large distribution centers located in Apex Industrial Park by Crocs/Hey Dude (1M Square Foot Building) and Kroger Distribution Center (980K Square Foot Building) signifies significant investment and economic activity in the region and gaining a positive reputation as a favorable location for distribution/logistics/manufacturing companies, potentially attracting more corporations.
✓	The North Las Vegas Small Business Connector's have assisted 1,628 North Las Vegas residents, small business owners and entrepreneurs. Since 2021, a total of 2,741 have received assistance. Economic Development has also assisted 12 businesses with ribbon cutting events.

## FY2024-25 Goals

●	Promote Workforce Skills to Attract High-Tech, High Wage Industries
●	Create Economic Diversity and Jobs
●	Promote Downtown Redevelopment as a local destination to attract businesses, residents and visitors
●	Highlight Apex Industrial Park as a core employment center, to strengthen industry and create a balance of land uses in the City
●	Maintain the City's Financial Resiliency

## Department Financial Trend - Economic Development & Government Affairs

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	743,286	992,825	992,825	1,232,265	239,440	24.1
Employee Benefits	446,579	682,005	682,005	935,813	253,808	37.2
Services and Supplies	479,691	1,469,116	2,206,109	2,389,139	183,030	8.3
Capital Outlay	100,405	-	54,342,631	-	(54,342,631)	(100.0)
	<b>1,769,961</b>	<b>3,143,946</b>	<b>58,223,570</b>	<b>4,557,217</b>	<b>(53,666,353)</b>	<b>(92.2)</b>
<b>Expenditures by Division</b>						
GOVA-ADMINISTRATION	616,398	-	238,000	1,139,453	901,453	378.8
EDGA-ADMINISTRATION	1,028,321	2,337,946	2,428,169	2,113,014	(315,155)	(13.0)
EDGA-REDEV PROJECTS	125,242	806,000	55,557,401	1,304,750	(54,252,651)	(97.7)
	<b>1,769,961</b>	<b>3,143,946</b>	<b>58,223,570</b>	<b>4,557,217</b>	<b>(53,666,353)</b>	<b>(92.2)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	1,120,687	1,398,617	54,590,164	2,124,037	(52,466,127)	(96.1)
NLV REDEVELOPMENT AGENCY #1	520,781	1,181,680	2,979,777	1,772,605	(1,207,172)	(40.5)
NLV REDEVELOPMENT AGENCY #2	128,493	563,649	563,649	660,575	96,926	17.2
MOTOR EQUIPMENT	-	-	89,980	-	(89,980)	(100.0)
	<b>1,769,961</b>	<b>3,143,946</b>	<b>58,223,570</b>	<b>4,557,217</b>	<b>(53,666,353)</b>	<b>(92.2)</b>
<b>Total Economic Development &amp; Government Affairs Expenditures</b>	<b>1,769,961</b>	<b>3,143,946</b>	<b>58,223,570</b>	<b>4,557,217</b>	<b>(53,666,353)</b>	<b>(92.2)</b>

## Authorized Personnel - Economic Development & Government Affairs

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
ECD-ADMINISTRATION	5.7	5.4	6.4	7.5	1.1
<b>Total FTE's General Fund</b>	<b>5.7</b>	<b>5.4</b>	<b>6.4</b>	<b>7.5</b>	<b>1.1</b>
<b>Other Funds</b>					
Redevelopment Fund					
ECD-ADMINISTRATION	2.5	2.7	2.7	3.6	0.9
<b>Total FTE's Other Funds</b>	<b>2.5</b>	<b>2.7</b>	<b>2.7</b>	<b>3.6</b>	<b>0.9</b>
<b>Total FTE's Economic Development &amp; Government Affairs</b>	<b>8.1</b>	<b>8.1</b>	<b>9.1</b>	<b>11.1</b>	<b>2.0</b>



## Finance Department



Director of Finance  
William Riggs

### 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	2023 Actual	2024 Goal	2024 Estimated	2025 Goal	Trend
Public Hearing Held	3	2	2	2	▼
Receipt of GFOA Budget Award	Yes	Yes	Yes	Yes	↔

**FY 2023-24 Highlights**

☒ Risk Management: Recovered over 300K in damages to City Property by Third Parties.

**FY2024-25 Goals**

☐ Risk Management: Increase subrogation recovery to 350K.

Department Financial Trend - Finance

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	2,860,788	3,681,323	3,681,323	3,888,467	207,144	5.6
Employee Benefits	1,832,315	2,560,966	2,560,966	2,786,351	225,385	8.8
Services and Supplies	870,395	1,009,073	1,020,573	928,330	(92,243)	(9.0)
Capital Outlay	-	-	-	-	-	-
	<b>5,563,498</b>	<b>7,251,362</b>	<b>7,262,862</b>	<b>7,603,148</b>	<b>340,286</b>	<b>4.7</b>
<b>Expenditures by Division</b>						
FN-BUDGET	659,552	1,107,315	1,107,315	1,027,141	(80,174)	(7.2)
FN-ADMINISTRATION	456,000	530,026	530,026	461,513	(68,513)	(12.9)
FN-ACCOUNTING	2,576,596	3,152,999	3,154,139	3,438,134	283,995	9.0
FN-PURCH & RISK MGMNT	(530)	-	-	-	-	-
FN-CIP GRANT ACCOUNTING	769,324	881,657	882,017	1,062,667	180,650	20.5
FN-RISK MGMT	565,542	686,029	696,029	700,684	4,655	0.7
FN-PURCHASING	537,014	893,336	893,336	913,009	19,673	2.2
	<b>5,563,498</b>	<b>7,251,362</b>	<b>7,262,862</b>	<b>7,603,148</b>	<b>340,286</b>	<b>4.7</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	5,106,707	6,738,213	6,739,713	7,072,300	332,587	4.9
STREET MAINTENANCE, PARKS, FIRE STATIONS	-	-	-	-	-	-
WATER FUND	-	-	-	-	-	-
WATER CIP	-	-	-	-	-	-
WASTEWATER FUND	-	-	-	-	-	-
WASTEWATER CIP	-	-	-	-	-	-
SELF-INSURANCE	320,878	367,494	377,494	383,033	5,539	1.5
WORKERS' COMPENSATION SELF INSURANCE	136,566	145,655	145,655	147,815	2,160	1.5
<b>Total Operating Funds</b>	<b>5,564,151</b>	<b>7,251,362</b>	<b>7,262,862</b>	<b>7,603,148</b>	<b>340,286</b>	<b>4.7</b>
<b>Capital Projects</b>						
MUNICIPAL INFRASTRUCTURE	-	-	-	-	-	-
PARKS & RECREATION CAPITAL PROJECTS	(653)	-	-	-	-	-
STREET PROJECTS	-	-	-	-	-	-
PUBLIC SAFETY PROJECTS-FIRE	-	-	-	-	-	-
TRAFFIC SIGNAL PROJECTS	-	-	-	-	-	-
FC - FLOOD CONTROL PROJECTS	-	-	-	-	-	-
FC - TRANSPORTATION PROJECTS	-	-	-	-	-	-
RTC - TRANSPORTATION PROJECTS	-	-	-	-	-	-
NDOT - CAPITAL PROJECTS	-	-	-	-	-	-
PARKS & REC PROJECTS - BLM	-	-	-	-	-	-
	<b>(653)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Finance Expenditures</b>	<b>5,563,498</b>	<b>7,251,362</b>	<b>7,262,862</b>	<b>7,603,148</b>	<b>340,286</b>	<b>4.7</b>



## 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>



City of North Las Vegas' Finance Team





# 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	2023 Actual	2024 Goal	2024 Est	2025 Goal	Trend
Improve response times on Priority 1 EMS responses	76.26%	90.0%	82.04%	90.0%	▲
Improve response times on Priority 2 EMS responses	91.42%	92%	93.02%	93%	▲
Community CPR Education (measured in students taught)	110	150	180	600	▲





# CITY OF NORTH LAS VEGAS

## FY 2023-24 Highlights

<input checked="" type="checkbox"/>	Most successful recruiting process in department history with over 1300 applications.
<input checked="" type="checkbox"/>	Started Crisis Response Unit to respond Licensed Clinical Social Workers to mental health emergencies.
<input checked="" type="checkbox"/>	Completed a new 5 year strategic vision.
<input checked="" type="checkbox"/>	Added and trained an additional 35 personnel for Station 58, opening in late 2024.
<input checked="" type="checkbox"/>	Ordered an additional 8 Rescues (ambulances) to bolster our current fleet.

## FY2024-25 Goals

●	Demolish and rebuild Fire Station 51.
●	Break ground on Training Center at MLK and Brooks.
●	Establish a bold community CPR and AED program to improve cardiac arrest outcomes.
●	Secure and establish a warehouse for FD supply storage and shipping and receiving.
●	Add personal Thermal Imaging cameras for all personnel to increase safety.

## Department Financial Trend - Fire Department

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	23,797,811	25,696,769	27,375,995	29,660,404	2,284,409	8.3
Employee Benefits	15,727,920	18,472,963	18,472,963	23,731,381	5,258,418	28.5
Services and Supplies	7,898,515	10,090,273	13,767,571	14,256,482	488,911	3.6
Capital Outlay	1,306,473	5,015,000	5,163,660	4,275,000	(888,660)	(17.2)
	<b>48,730,719</b>	<b>59,275,005</b>	<b>64,780,189</b>	<b>71,923,267</b>	<b>7,143,078</b>	<b>11.0</b>
<b>Expenditures by Division</b>						
FD-EMERGENCY MANAGEMENT	399,783	495,979	957,794	489,658	(468,136)	(48.9)
FD-ADMINISTRATION	1,953,132	1,482,543	1,553,532	2,754,132	1,200,600	77.3
FD-FIRE SPT OPERATIONS	42,275,872	50,413,680	51,769,576	56,770,290	5,000,714	9.7
FD-FIRE SPT SERVICES	4,101,932	6,882,803	10,499,287	11,909,187	1,409,900	13.4
	<b>48,730,719</b>	<b>59,275,005</b>	<b>64,780,189</b>	<b>71,923,267</b>	<b>7,143,078</b>	<b>11.0</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	43,691,146	52,902,514	55,496,387	66,902,928	11,406,541	20.6
FIRE DEPT GRANT FUND	2,504,176	467,479	3,136,808	745,339	(2,391,469)	(76.2)
CARES ACT	-	-	-	-	-	-
ARPA OF 2021	-	755,000	755,000	-	(755,000)	(100.0)
PARKS & REC COMMUNITY EVENTS	-	-	-	-	-	-
WORKERS' COMPENSATION SELF INSURANCE	50,163	-	-	-	-	-
MOTOR EQUIPMENT	-	-	198,977	195,000	(3,977)	(2.0)
	<b>46,245,485</b>	<b>54,124,993</b>	<b>59,587,172</b>	<b>67,843,267</b>	<b>8,256,095</b>	<b>13.9</b>
<b>Capital Projects</b>						
PUBLIC SAFETY PROJECTS-FIRE	2,485,234	5,150,012	5,193,017	4,080,000	(1,113,017)	(21.4)
	<b>2,485,234</b>	<b>5,150,012</b>	<b>5,193,017</b>	<b>4,080,000</b>	<b>(1,113,017)</b>	<b>(21.4)</b>
<b>Total Fire Department Expenditures</b>	<b>48,730,719</b>	<b>59,275,005</b>	<b>64,780,189</b>	<b>71,923,267</b>	<b>7,143,078</b>	<b>11.0</b>

## Authorized Personnel - Fire Department

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
FD-ADMINISTRATION	4.0	4.0	4.0	7.0	3.0
FD-FIRE SPT OPERATIONS	200.5	215.5	242.5	243.0	0.5
FD-FIRE SPT SERVICES	16.7	18.7	17.4	17.9	0.5
<b>Total FTE's General Fund</b>	<b>221.2</b>	<b>238.2</b>	<b>263.9</b>	<b>267.9</b>	<b>4.0</b>
<b>Other Funds</b>					
Public Safety Support					
FD-EMERGENCY MANAGEMENT	2.0	2.0	2.0	2.0	-
FD-FIRE SPT OPERATIONS	1.0	-	-	-	-
<b>Total FTE's Other Funds</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>
<b>Total FTE's Fire Department</b>	<b>224.2</b>	<b>240.2</b>	<b>265.9</b>	<b>269.9</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

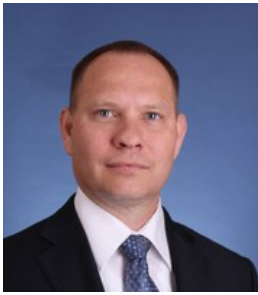
	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	748,412	1,142,348	1,142,348	1,106,069	(36,279)	(3.2)
Employee Benefits	519,802	805,071	805,071	808,570	3,499	0.4
Services and Supplies	213,664	163,036	163,036	152,154	(10,882)	(6.7)
	<b>1,481,878</b>	<b>2,110,455</b>	<b>2,110,455</b>	<b>2,066,793</b>	<b>(43,662)</b>	<b>(2.1)</b>
<b>Expenditures by Division</b>						
GA-ADMINISTRATION	1,481,878	2,110,455	2,110,455	2,066,793	(43,662)	(2.1)
	<b>1,481,878</b>	<b>2,110,455</b>	<b>2,110,455</b>	<b>2,066,793</b>	<b>(43,662)</b>	<b>(2.1)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	1,342,758	2,110,455	2,110,455	2,066,793	(43,662)	(2.1)
CARES ACT	-	-	-	-	-	-
ARPA OF 2021	139,120	-	-	-	-	-
<b>Total Operating Funds</b>	<b>1,481,878</b>	<b>2,110,455</b>	<b>2,110,455</b>	<b>2,066,793</b>	<b>(43,662)</b>	<b>(2.1)</b>
<b>Total Grant Administration Expenditures</b>	<b>1,481,878</b>	<b>2,110,455</b>	<b>2,110,455</b>	<b>2,066,793</b>	<b>(43,662)</b>	<b>(2.1)</b>

### Authorized Personnel - Grant Administration

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
GA-ADMINISTRATION	11.0	12.0	12.0	13.0	1.0
<b>Total FTE's General Fund</b>	<b>11.0</b>	<b>12.0</b>	<b>12.0</b>	<b>13.0</b>	<b>1.0</b>
<b>Total FTE's Grant Administration</b>	<b>11.0</b>	<b>12.0</b>	<b>12.0</b>	<b>13.0</b>	<b>1.0</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.

## Department Profile

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

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

## Division/Major Program Description

### Labor & Employee Relations:

The Labor & Employee Relations team 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:

HRIS supports 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; and records retention.

### Benefits & Training:

Benefits 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; compensation

and classification, including job description creation and maintenance, and wage recommendations.

### Recruitment & Employment:

The Recruitment & Employment 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 team 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; assist with training related to compliance and safety requirements, coordinate and host employee engagement programs; and deliver and coordinate the orientation program for all new team members. So that the City can continue to foster a culture of engagement, success, and professional growth.

### Internship Program:

The Internship Program is dedicated to establishing a robust talent pipeline that will help support the City's recruitment efforts. Through strategic collaboration with community partners and academic institutions, this program connects students and recent graduates with practical work experience across our various departments, offering mutual benefits for both the participants and the City.



Performance Metrics	2023 Actual	2024 Goal	2024 Estimated	2025 Goal	Trend
Team members attended training	160	1200	1479	1600	▲
Training sessions facilitated	10	75	88	90	▲
Team member event participation	350	1100	1980	2100	▲
Number of investigations conducted	22	N/A	34	N/A	▲
Average time to conclude investigations (days)	59.35	30	33.7	30	▲
Total grievances processed	6	N/A	3	N/A	▲
Grievances to arbitration	2	N/A	1	N/A	▲
Number of team members hired	N/A	536	476 276- FT Hires 184- PT Hires	500	▼
Average time to fill vacancies (days)	N/A	100	133	120	▼
Number of open positions/vacancies	N/A	108	451	451	▼
HRIS organizational transactions	N/A	N/A	6500	N/A	▼

**FY 2023-24 Highlights**

<input checked="" type="checkbox"/>	L&D facilitated professional development workshops training over 1,400 team members
<input checked="" type="checkbox"/>	Implemented a new benefits administration system to enhance employee experience and HR administration
<input checked="" type="checkbox"/>	Designed and launched an innovative internship program founded on strategic partnerships with community organizations and academic institutions. This initiative involved consistent participation in crucial industry events, digital media exposure, and collaboration with multiple departments, thereby increasing visibility, enhancing community engagement, and fulfilling departmental hiring needs.
<input checked="" type="checkbox"/>	HRIS automated several manual processes including data entry validations, Taleo Oracle interface and data entry using the API Wizard.
<input checked="" type="checkbox"/>	Talent Acquisition facilitated the hiring of 266 part-time hires for Parks and Recreation; eliminated the need to use an external agency to fill vacancies

**FY2024-25 Goals**

●	Provide employee resources to promote education and transparency in ER processes.
●	Provide useful hands on training during the roll out and adoption of the City's new learning and development system, Cornerstone.
●	Prioritize employee well-being with a focus on developing strong communication and education channels.
●	Improve current recruitment processes through elimination of unnecessary steps and streamlining of the candidate workflow to improve the hiring experience for internal and external customers.
●	Continue to enhance recruitment processes and expand engagement as necessary with third party resources to fill critical vacancies in support of City growth.



# CITY OF NORTH LAS VEGAS

## Department Financial Trend - Human Resources

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	1,496,690	2,005,256	2,005,256	2,152,959	147,703	7.4
Employee Benefits	1,060,333	1,494,239	1,494,239	1,566,509	72,270	4.8
Services and Supplies	599,350	916,772	923,888	925,901	2,013	0.2
Capital Outlay	-	-	-	-	-	-
	<b>3,156,373</b>	<b>4,416,267</b>	<b>4,423,383</b>	<b>4,645,369</b>	<b>221,986</b>	<b>5.0</b>
<b>Expenditures by Division</b>						
HR-SELF INSURANCE	-	-	-	-	-	-
HR-ADMINISTRATION	2,933,079	3,864,041	3,864,899	4,115,336	250,437	6.5
HR-LEARNING AND DEVELOPMENT	223,294	552,226	558,484	530,033	(28,451)	(5.1)
	<b>3,156,373</b>	<b>4,416,267</b>	<b>4,423,383</b>	<b>4,645,369</b>	<b>221,986</b>	<b>5.0</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	3,156,373	4,416,267	4,423,383	4,645,369	221,986	5.0
WORKERS' COMPENSATION SELF INSURANCE	-	-	-	-	-	-
EMPLOYEE BENEFITS	-	-	-	-	-	-
HEALTH INSURANCE	-	-	-	-	-	-
	<b>3,156,373</b>	<b>4,416,267</b>	<b>4,423,383</b>	<b>4,645,369</b>	<b>221,986</b>	<b>5.0</b>
<b>Total Human Resources Expenditures</b>	<b>3,156,373</b>	<b>4,416,267</b>	<b>4,423,383</b>	<b>4,645,369</b>	<b>221,986</b>	<b>5.0</b>

## Authorized Personnel - Human Resources

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
HR-ADMINISTRATION	22.6	23.6	23.6	27.6	4.0
HR-LEARNING AND DEVELOPMENT	1.0	3.0	3.0	3.0	-
<b>Total FTE's General Fund</b>	<b>23.6</b>	<b>26.6</b>	<b>26.6</b>	<b>30.6</b>	<b>4.0</b>
<b>Other Funds</b>					
Self Insurance					
HR-SELF INSURANCE	3.0	2.0	2.0	2.0	-
<b>Total FTE's Other Funds</b>	<b>3.0</b>	<b>2.0</b>	<b>2.0</b>	<b>2.0</b>	<b>-</b>
<b>Total FTE's Human Resources</b>	<b>26.6</b>	<b>28.6</b>	<b>28.6</b>	<b>32.6</b>	<b>4.0</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:

## 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

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.

### Department Financial Trend - Information Technology

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	3,537,985	5,182,980	5,182,980	6,147,024	964,044	18.6
Employee Benefits	2,098,353	3,219,760	3,219,760	4,150,392	930,632	28.9
Services and Supplies	4,596,241	19,534,037	23,093,590	5,238,490	(17,855,100)	(77.3)
Capital Outlay	2,730,711	-	(7,041,900)	14,316,900	21,358,800	(303.3)
	<b>12,963,290</b>	<b>27,936,777</b>	<b>24,454,430</b>	<b>29,852,806</b>	<b>5,398,376</b>	<b>22.1</b>
<b>Expenditures by Division</b>						
IT-ADMINISTRATION	12,963,290	27,936,777	24,454,430	29,852,806	5,398,376	22.1
	<b>12,963,290</b>	<b>27,936,777</b>	<b>24,454,430</b>	<b>29,852,806</b>	<b>5,398,376</b>	<b>22.1</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	10,045,356	12,294,877	13,296,512	15,535,906	2,239,394	16.8
FIRE DEPT GRANT FUND	-	-	-	-	-	-
CARES ACT	-	-	-	-	-	-
<b>Total Operating Funds</b>	<b>10,045,356</b>	<b>12,294,877</b>	<b>13,296,512</b>	<b>15,535,906</b>	<b>2,239,394</b>	<b>16.8</b>
<b>Capital Projects</b>						
IT PROJECTS, 2006A BONDS	-	-	-	-	-	-
TECHNOLOGY IMPROVEMENTS	2,917,934	15,641,900	11,157,918	14,316,900	3,158,982	28.3
<b>Total Capital Project Funds</b>	<b>2,917,934</b>	<b>15,641,900</b>	<b>11,157,918</b>	<b>14,316,900</b>	<b>3,158,982</b>	<b>28.3</b>
<b>Total Information Technology Expenditures</b>	<b>12,963,290</b>	<b>27,936,777</b>	<b>24,454,430</b>	<b>29,852,806</b>	<b>5,398,376</b>	<b>22.1</b>

### Authorized Personnel - Information Technology

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
IT-ADMINISTRATION	42.5	54.5	60.4	62.4	2.0
<b>Total FTE's General Fund</b>	<b>42.5</b>	<b>54.5</b>	<b>60.4</b>	<b>62.4</b>	<b>2.0</b>
<b>Total FTE's Information Technology</b>	<b>42.5</b>	<b>54.5</b>	<b>60.4</b>	<b>62.4</b>	<b>2.0</b>

ADOPTED BUDGET FISCAL YEAR 2024-2025

## Land Development & Community Services



Alfredo Melesio  
LDCS Director

### 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.

### 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

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.



Code Enforcement Specialist for City of North Las Vegas



# CITY OF NORTH LAS VEGAS

## FY 2023-24 Highlights

✓	Completed the implementation of the Code Enforcement Neighborhood Beautification and Neighborhood Preservation Program through citizen engagement, education and enforcement, which engages over 3,000 residents annually.
✓	Generated \$3,000,000 in revenue from unlicensed businesses, expired licenses, and audits.
✓	Continued 2024 Code Cycle adoption.
✓	Created the Tule Springs East Vision Study – the first phase of a complete neighborhood land use plan for the undeveloped 5,000 acres north of CC-215 and including the UNLV property.
✓	Entitled 3 Projects for affordable housing including Clark County's Microbusiness Mixed Use Development – adding 236 affordable housing units.

## FY2024-25 Goals

●	Collaborate with the Regional Transportation Commission (RTC) on the Southern Nevada Equitable Access to Mobility Action Plan.
●	Work with the other local jurisdictions to add more classifications to the multi-jurisdictional business license.
●	Start Phase 2 of the Tule Springs East Neighborhood Land Use Plan.
●	Code adoption for Sidewalk Vendors.
●	Offer online self-certification classes in lieu of in-person program.

Performance Metrics	2023 Actual	2024 Goal	2024 Estimated	2025 Goal	Trend
Total Business Licenses	7,440	7,000	8,373	7,800	▲
Business License Revenue	\$20,652,046	\$20,000,000	\$23,786,877	\$24,000,000	↑↑↑↑
Planning Fees	\$1,145,329	\$1,000,000	\$851,310	\$1,000,000	▼
Planning & Zoning Administrative Review	587	600	591	600	▲
Self-Certified Projects Permitted	93	120	72	100	▼
Self-Certified Professionals	131	175	159	200	
Video Inspections Completed	21,593	23,000	22,362	24,000	▲
Electronic Plan Reviews	98%	100%	99%	100%	▲
New Business Licenses	964	1,000	1,130	1,100	▲
Estimate City's Population	283,724	289,000	289,400	295,000	▲
Land Use Entitlements	163	180	110	120	▼
Certificates of Occupancy Issued	246	270	259	280	▲
Single-Family Homes Permitted	1,298	1,700	1,581	1,700	▲
Multi-Family Permits Issued (Units)	1,192	1,500	1,376	1,500	▲
Inspections of Operational Permits Completed Per Month	53	50	67	70	▲
Number of Non-Compliance Investigations by Building Safety Inspectors	\$553	600	529	550	▼
Number of Code Enforcement Cases Opened	5315	9,500	9,936	10,000	▲
Number of Code Enforcement Cases Closed	5210	8,500	9,912	9,950	▲
Number of Code Enforcement Abatements	90	95	121	100	▲
Number of Code Enforcement Property Registrations/Modifications	691	650	699	725	▲
Number of Graffiti Abatements	44,530	50,000	42,000	45,000	▼
Square Footage of Graffiti Removed	2,250,000	3,000,000	2,225,000	2,700,000	▼
Estimated Cost of Property Damage Resulting from Graffiti	\$11,133,000	\$12,500,000	\$10,500,000	\$11,250,000	▼
Number of Illegal Signs Removed	6,200	8,000	8,966	9,000	▲
Provide 2 Weeks or Less Turnaround for Fire Plan Review Submittals	80%	100%	85%	100%	▲
Provide Next Day Fire Prevention Inspection for New Construction Related Requests	95%	100%	95%	100%	↔
Next Day Inspections without Rollovers	94%	100%	96%	100%	▲



# CITY OF NORTH LAS VEGAS

## Department Financial Trend - Land Development & Community Services

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	5,116,470	6,453,093	6,453,093	7,122,786	669,693	10.4
Employee Benefits	3,190,542	4,514,909	4,514,909	4,924,790	409,881	9.1
Services and Supplies	1,662,067	1,744,803	1,977,168	1,804,473	(172,695)	(8.7)
Capital Outlay	(45,792)	-	160,967	214,120	53,153	33.0
Miscellaneous Other	-	-	-	-	-	-
	<b>9,923,287</b>	<b>12,712,805</b>	<b>13,106,137</b>	<b>14,066,169</b>	<b>960,032</b>	<b>7.3</b>
<b>Expenditures by Division</b>						
LDCS-PLANNING	1,913,063	2,663,174	2,688,174	2,466,971	(221,203)	(8.2)
LDCS-BUSINESS LICENSE	1,127,815	1,655,443	1,685,436	1,527,730	(157,706)	(9.4)
NLS-RPH-ADMINISTRATION	1,588	-	4,875	4,875	-	-
NLS-CO-ADMINISTRATION	(45,792)	-	-	-	-	-
CM-HN-CODE ENFORCEMENT	-	-	-	-	-	-
LDCS-GRAFFITI	945,027	1,171,635	1,174,125	1,187,695	13,570	1.2
LDCS-FIRE PREVENTION	3,119	-	13,578	-	(13,578)	(100.0)
LDCS-BUILDING & FIRE SAFETY	4,497,115	5,300,527	5,412,054	6,358,544	946,490	17.5
LDCS-CODE ENFORCEMENT	1,481,352	1,922,026	2,127,895	2,520,354	392,459	18.4
	<b>9,923,287</b>	<b>12,712,805</b>	<b>13,106,137</b>	<b>14,066,169</b>	<b>960,032</b>	<b>7.3</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	7,655,729	9,302,307	9,334,672	10,796,331	1,461,659	15.7
NLV REDEVELOPMENT AGENCY #1	14,840	25,000	25,000	25,000	-	-
NLV REDEVELOPMENT AGENCY #2	1,439	15,000	15,000	15,000	-	-
CDBG-R-ARRA	-	-	-	-	-	-
VACANT BLDG. CLEARANCE	1,268,917	1,686,608	1,886,608	1,870,513	(16,095)	(0.9)
GRAFFITI/COMMUNITY IMPROVEMENT	901,781	1,060,342	1,060,342	1,145,205	84,863	8.0
PARKS AND RECREATION GRANTS	-	-	-	-	-	-
MOTOR EQUIPMENT	-	-	160,967	214,120	53,153	33.0
PHI BELTWAY LAND DEVELOPER AGREEMENT	-	109,858	109,858	-	(109,858)	(100.0)
D R HORTON DEVELOPER AGREEMENT	35,440	208,180	208,180	-	(208,180)	(100.0)
MARTIN HARRIS CONSTRUCTION LLC	24,719	155,210	155,210	-	(155,210)	(100.0)
WILLIAM LYON HOMES, INC.	14,431	150,300	150,300	-	(150,300)	(100.0)
CAPROCK	-	-	-	-	-	-
TOUCHSTONE DEER SPRINGS LLC	51,783	-	-	-	-	-
	<b>9,969,079</b>	<b>12,712,805</b>	<b>13,106,137</b>	<b>14,066,169</b>	<b>960,032</b>	<b>7.3</b>
<b>Total Operating Funds</b>	<b>9,969,079</b>	<b>12,712,805</b>	<b>13,106,137</b>	<b>14,066,169</b>	<b>960,032</b>	<b>7.3</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>9,923,287</b>	<b>12,712,805</b>	<b>13,106,137</b>	<b>14,066,169</b>	<b>960,032</b>	<b>7.3</b>

## Authorized Personnel - Land Development & Community Services

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
LDCS-PLANNING	16.0	16.0	15.0	14.0	(1.0)
LDCS-BUSINESS LICENSE	11.0	11.0	11.0	12.0	1.0
LDCS-GRAFFITI	-	1.0	1.0	-	(1.0)
LDCS-BUILDING & FIRE SAFETY	34.0	34.0	35.0	39.0	4.0
LDCS-CODE ENFORCEMENT	1.0	2.0	1.0	2.0	1.0
<b>Total FTE's General Fund</b>	<b>62.0</b>	<b>64.0</b>	<b>63.0</b>	<b>67.0</b>	<b>4.0</b>
<b>Other Funds</b>					
Community Development					
LDCS-GRAFFITI	7.0	5.5	5.5	7.0	1.5
Public Safety Support					
LDCS-CODE ENFORCEMENT	12.0	12.5	12.5	13.0	0.5
Special Purpose					
LDCS-BUILDING & FIRE SAFETY	-	1.0	1.0	-	(1.0)
<b>Total FTE's Other Funds</b>	<b>19.0</b>	<b>19.0</b>	<b>19.0</b>	<b>20.0</b>	<b>1.0</b>
<b>Total FTE's Land Development &amp; Community Services</b>	<b>81.0</b>	<b>83.0</b>	<b>82.0</b>	<b>87.0</b>	<b>5.0</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	2023 Actual	2024 Goal	2024		Trend
			Estimated	2025 Goal	
Library Materials Circulation	355,581	370,000	347,235	360,000	▼
Digital Download Circulation	175,471	230,000	238,174	240,000	▲
Reference Questions Answered	40,094	43,000	36,931	43,000	▼
Library Visitor Traffic	242,486	250,000	265,000	280,000	▲
Library Cards Issued	6,467	6,700	7,500	8,000	▲
Library Programs / Attendance	1,045/22,844	950/20,000	1,104/30,006	1,150/33,000	▲
Public Computer Usage	23,625	28,000	40,297	42,000	▲

### FY 2023-24 Highlights

<input checked="" type="checkbox"/>	Opened Career NV Teen Career Hub at the Alexander Library.
<input checked="" type="checkbox"/>	Opened Career NV Business Hub at the Aliante Library.
<input checked="" type="checkbox"/>	Expanded our Library Outreach and Engagement Department.
<input checked="" type="checkbox"/>	Installed security cameras at the Alexander and Aliante library branches.
<input checked="" type="checkbox"/>	Secured grant funding to upgrade in-house educational play experiences for children

### FY2024-25 Goals

●	Begin our first digital high school diploma class.
●	Add 2 individual study room pods.
●	Expand outreach visits by 40%.
●	Increase collection development budget by 30%.
●	Purchase upgraded equipment for STEM programming.





# CITY OF NORTH LAS VEGAS

## Department Financial Trend - Library District

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	1,416,222	2,017,414	2,017,414	2,179,512	162,098	8.0
Employee Benefits	896,416	1,347,499	1,347,499	1,531,132	183,633	13.6
Services and Supplies	744,183	1,090,760	1,265,295	1,195,794	(69,501)	(5.5)
Capital Outlay	-	-	-	-	-	-
	<b>3,056,821</b>	<b>4,455,673</b>	<b>4,630,208</b>	<b>4,906,438</b>	<b>276,230</b>	<b>6.0</b>
<b>Expenditures by Division</b>						
LI-ADMINISTRATION	3,056,821	4,455,673	4,630,208	4,906,438	276,230	6.0
LI-ALIANTE	-	-	-	-	-	-
	<b>3,056,821</b>	<b>4,455,673</b>	<b>4,630,208</b>	<b>4,906,438</b>	<b>276,230</b>	<b>6.0</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	23,993	-	975	-	(975)	(100.0)
ARPA OFF 2021	-	-	-	81,518	81,518	-
LIBRARY DISTRICT FUND	3,031,407	4,455,673	4,530,674	4,824,920	294,246	6.5
LIBRARY GRANT FUND	-	-	98,559	-	(98,559)	(100.0)
UTILITIES	1,421	-	-	-	-	-
<b>Total Operating Funds</b>	<b>3,056,821</b>	<b>4,455,673</b>	<b>4,630,208</b>	<b>4,906,438</b>	<b>276,230</b>	<b>6.0</b>
<b>Total Library District Expenditures</b>	<b>3,056,821</b>	<b>4,455,673</b>	<b>4,630,208</b>	<b>4,906,438</b>	<b>276,230</b>	<b>6.0</b>

## Authorized Personnel - Library District

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>Other Funds</b>					
Library Fund					
LI-ADMINISTRATION	30.5	32.5	32.1	33.1	1.0
<b>Total FTE's Other Funds</b>	<b>30.5</b>	<b>32.5</b>	<b>32.1</b>	<b>33.1</b>	<b>1.0</b>
<b>Total FTE's Library District</b>	<b>30.5</b>	<b>32.5</b>	<b>32.1</b>	<b>33.1</b>	<b>1.0</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.

## 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



Judge Courtney Ketter

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

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	3,630,500	4,982,862	5,055,714	4,925,391	(130,323)	(2.6)
Employee Benefits	2,672,704	3,723,624	3,723,624	3,845,604	121,980	3.3
Services and Supplies	896,457	1,531,215	1,657,297	1,896,678	239,381	14.4
Capital Outlay	-	-	257,631	-	(257,631)	(100.0)
	<b>7,199,661</b>	<b>10,237,701</b>	<b>10,694,266</b>	<b>10,667,673</b>	<b>(26,593)</b>	<b>(0.2)</b>
<b>Expenditures by Division</b>						
MC-ADMINISTRATION	4,621,074	6,199,398	6,398,332	6,345,666	(52,666)	(0.8)
MC-BAILIFFS	341,895	625,760	721,834	300,405	(421,429)	(58.4)
MC-MARSHAL WARRANT SERVICES	2,236,692	3,412,543	3,574,100	4,021,602	447,502	12.5
	<b>7,199,661</b>	<b>10,237,701</b>	<b>10,694,266</b>	<b>10,667,673</b>	<b>(26,593)</b>	<b>(0.2)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	6,696,662	9,815,027	9,816,887	10,415,306	598,419	6.1
CARES ACT	-	-	-	-	-	-
MUNICIPAL COURT GRANT FUND	160,204	170,450	367,524	-	(367,524)	(100.0)
JUDICIAL ENFORCEMENT SERVICE FUND	192,524	120,924	120,924	121,067	143	0.1
COURT FACILITIES ADMIN ASSESSMENT	-	10,000	10,000	10,000	-	-
MUNI-COURT ADMIN ASSESSMENT	149,678	121,300	121,300	121,300	-	-
WORKERS' COMPENSATION SELF INSURANCE	593	-	-	-	-	-
MOTOR EQUIPMENT	-	-	257,631	-	(257,631)	(100.0)
	<b>7,199,661</b>	<b>10,237,701</b>	<b>10,694,266</b>	<b>10,667,673</b>	<b>(26,593)</b>	<b>(0.2)</b>
<b>Capital Projects</b>						
MUNICIPAL INFRASTRUCTURE	-	-	-	-	-	-
	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total Municipal Court Expenditures</b>	<b>7,199,661</b>	<b>10,237,701</b>	<b>10,694,266</b>	<b>10,667,673</b>	<b>(26,593)</b>	<b>(0.2)</b>

## Authorized Personnel - Municipal Court

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
MC-ADMINISTRATION	57.0	39.0	37.0	39.0	2.0
MC-BAILIFFS	5.0	5.0	2.0	2.0	-
MC-MARSHAL WARRANT SERVICES	-	18.0	17.0	19.0	2.0
<b>Total FTE's General Fund</b>	<b>62.0</b>	<b>62.0</b>	<b>56.0</b>	<b>60.0</b>	<b>4.0</b>
<b>Other Funds</b>					
Public Safety Support	-	-	-	-	-
MC-ADMINISTRATION	-	-	-	-	-
<b>Total FTE's Other Funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total FTE's Municipal Court</b>	<b>62.0</b>	<b>62.0</b>	<b>56.0</b>	<b>60.0</b>	<b>4.0</b>



## Parks and Recreation



Acting Director of  
Parks and Recreation  
Doug Guild

### Mission Statement

To provide high quality of life facilities, programs and recreational opportunities for all citizens of North Las Vegas. This includes elite parks and sports fields; bike trails; recreational programming; aquatics; sports; safekey; senior programs and special events. These recreational opportunities are dispersed throughout North Las Vegas and are accessible to all ages and abilities.

### Department Profile

The Parks and Recreation Department provides memorable experiences through programs, services, and facilities that support the North Las Vegas community. The Department manages, maintains, and operates 34 parks and sports complexes; 3 recreation centers; 3 aquatic complexes; 13 miles of off-street bike trail; municipal forestry programs; 2 golf courses; and the highly regarded Craig Ranch Regional Park and Amphitheatre which houses large community events and concerts. These department services are dispersed throughout North Las Vegas and are available to all citizens of all ages and abilities.

### Division/Major Program Description

**Administration** Oversees and manages all department operations and staff. Administration team includes: Director; Deputy Director; Parks Superintendent; Recreation Superintendent; Park Project Manager; Municipal Forester; Financial Analyst; and Assistant to the Director. Administrative staff are also liaisons to the Parks and Rec Culture Advisory Board (PARCAB).

**Park Operations** Responsible for maintaining 34 parks and sport fields; 13 miles of bike trails; streetscape maintenance; and 3 pools. We are driven to have elite park conditions and provide safe areas for public to use and enjoy.

**Recreation Programs** CNLV has 3 recreation centers: Neighborhood Recreation Center; Silver Mesa Recreation Center; and SkyView Multigenerational Center. These centers offer open use and structured activities, including classes, full-service fitness rooms; and room rentals for private events. Additionally, CNLV operates Safekey programs before and after school, and senior programs.

**Golf** CNLV has two golf courses: Aliante Golf Course, an 18-hole course with a wide range of amenities and beautiful views; and the Par 3 Golf and Disc Golf Course, that accommodates both day and nighttime play.

**Aquatics and Sports Programs** CNLV currently operates 3 outdoor pools. The Aquatics section offers a wide variety of swim and fitness classes for all ages, as well as, pool party rentals; open swim; and private swim lessons. The Sports section offers a variety of sports programs and opportunities across 24 outdoor fields, including multipurpose and baseball fields. All programming emphasize growth, development, and wellness in a fun, recreational setting.

**Craig Ranch Regional Park (CRRP), Special Events, and Amphitheater** is our premier regional park that spans 180 acres on the former site of Craig Ranch Golf Course. CRRP offers amenities for the entire community, including one of the largest skatepark's in the region. Other park amenities include: playgrounds; community gardens; and dog parks. A standout attraction is the 7-acre CRRP Amphitheater (AMP), which has a seating capacity of 10,000, and is home to community events and concerts. Large regional special events are also located at CRRP, including Fiesta in the Park and Flavors of Aloha, which bring in 20,000 people.

**Municipal Forestry:** Oversees for more than 20,000 trees across the city's parks, trails, and green spaces. Our top priority is tree sustainability, aiming to plant over 5,000 trees by 2032. Our objectives include increasing canopy coverage, reducing urban heat islands, and enhancing the city's beauty to promote growth and development.





**Park Planning and Development (PP&D):** Supports the development of CNLV's existing and future parks, trails, open space, and recreation facilities through project management, master planning, design, and construction. PP&D works with proposed development projects and their impacts on the park system, creates and maintains design standards, collaborates with the public stakeholders and agencies, and assists with grants and strategic planning.

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)).

#### Authorized Personnel - Parks & Recreation

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
NLS-AQUATICS	11.8	12.8	11.8	8.5	(3.2)
NLS-REC DIVISION	3.0	3.0	5.0	5.0	-
NLS-NEIGHBORHOOD REC	11.9	15.5	12.9	13.9	1.0
NLS-SILVER MESA	11.9	16.9	16.9	22.3	5.4
NLS-SPORTS	5.5	5.8	5.8	4.3	(1.5)
NLS-SENIOR PROGRAMS	2.7	2.7	2.7	3.6	0.9
NLS-GOLF COURSE	-	0.1	-	0.2	0.2
NLS-SAFEKEY	-	0.1	0.1	-	(0.1)
NLS-ADMINISTRATION	6.0	7.0	8.0	6.0	(2.0)
NLS-PARK SERVICES	34.5	37.5	38.5	40.4	1.9
NLS-CRAIG RANCH REGIONAL PARK	9.2	9.2	10.2	9.4	(0.8)
<b>Total FTE's General Fund</b>	<b>96.4</b>	<b>110.4</b>	<b>111.7</b>	<b>113.5</b>	<b>1.8</b>
<b>Other Funds</b>					
Parks and Recreation Support					
NLS-AQUATICS	0.3	0.3	0.3	0.2	(0.0)
NLS-REC DIVISION	0.8	0.8	0.8	-	(0.8)
NLS-NEIGHBORHOOD REC	1.7	1.7	1.7	2.1	0.4
NLS-SILVER MESA	5.3	5.1	5.1	7.6	2.5
NLS-SPORTS	3.0	2.8	2.8	2.3	(0.4)
NLS-SENIOR PROGRAMS	-	-	-	-	-
NLS-SAFEKEY	(4.8)	30.3	31.4	23.7	(7.7)
NLS-CRAIG RANCH REGIONAL PARK	7.8	6.6	6.6	5.3	(1.4)
Golf Course					
NLS-GOLF COURSE	5.7	4.7	4.6	11.1	6.5
<b>Total FTE's Other Funds</b>	<b>19.7</b>	<b>52.2</b>	<b>53.2</b>	<b>52.3</b>	<b>(1.0)</b>
<b>Total FTE's Parks &amp; Recreation</b>	<b>116.0</b>	<b>162.7</b>	<b>164.9</b>	<b>165.8</b>	<b>0.8</b>



NFL Commissioner Goodell speaking during tree planting ceremony for NFL Green, at Silver Mesa Recreation Center





**FY 2023-24 Highlights**

<input checked="" type="checkbox"/>	Completed major renovations to pool equipment at 3 CNLV pools. This included new pool pumps; filters; boilers; and piping.
<input checked="" type="checkbox"/>	Received \$1 million US Forest Service grant for Municipal Forestry programs, including: Tree Inventory; Shade Tree Canopy Study; Urban Forestry Management Plan; and funds for planting and maintaining trees.
<input checked="" type="checkbox"/>	Planted over 400 trees in city parks. Our goal is to plant 5,000 trees before Earth Day 2032.
<input checked="" type="checkbox"/>	Completed the implementation of the scholarship program in Recreation Division.
<input checked="" type="checkbox"/>	Started Craig Ranch Regional Park Amphitheatre upgrades including Sound System and Video Wall.

**FY2024-25 Goals**

●	Municipal Forestry – Complete Tree Inventory; Shade Tree Canopy Study; Urban Forestry Program Plan; and plant/replace trees.
●	Reinvest in Parks – Operation Sparkle - begin renovating 8 parks south of Craig Rd; begin improvements to Cheyenne Sports Complex and other parks in North Las Vegas.
●	SNWA Turf Conversion Projects – begin removing non-functional turf at streetscape areas and parks.
●	Complete upgrades to Craig Ranch Amphitheatre and continue coordinating regional events and concerts.
●	Complete Parks and Recreation Master Plan. A document that will guide our department for next 5 years.



Grand Opening of CNLV's first standalone Pickleball Courts at Deer Springs Park



Concert at Craig Ranch Amphitheatre



# CITY OF NORTH LAS VEGAS

## Department Financial Trend - Parks & Recreation

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	4,224,798	7,304,668	7,304,668	7,699,702	395,034	5.4
Employee Benefits	1,996,572	3,303,510	3,303,510	3,523,647	220,137	6.7
Services and Supplies	9,827,570	12,017,140	13,145,485	13,786,921	641,436	4.9
Capital Outlay	1,090,619	45,188,863	51,751,617	43,211,883	(8,539,734)	(16.5)
Miscellaneous Other	-	-	-	-	-	-
	<b>17,139,559</b>	<b>67,814,181</b>	<b>75,505,280</b>	<b>68,222,153</b>	<b>(7,283,127)</b>	<b>(9.6)</b>
<b>Expenditures by Division</b>						
NLS-AQUATICS	473,501	952,320	1,029,109	921,383	(107,726)	(10.5)
NLS-REC DIVISION	544,798	634,899	808,385	987,725	179,340	22.2
NLS-NEIGHBORHOOD REC	408,061	954,136	959,336	885,468	(73,868)	(7.7)
NLS-SILVER MESA	934,803	1,419,133	1,367,433	1,685,936	318,503	23.3
NLS-SKYVIEW	155,835	184,125	184,125	189,551	5,426	2.9
NLS-SPORTS	348,592	604,466	604,466	636,822	32,356	5.4
NLS-SENIOR PROGRAMS	141,600	121,391	285,644	159,172	(126,472)	(44.3)
NLS-PLANNING & PARK DEV	-	113,200	113,200	113,200	-	-
NLS-ADMINISTRATION	1,216,387	46,898,333	52,612,075	44,504,946	(8,107,129)	(15.4)
NLS-PARK SERVICES	5,689,080	8,526,696	9,416,741	10,364,592	947,851	10.1
NLS-SPECIAL EVENTS	152,425	399,000	399,000	-	(399,000)	(100.0)
NLS-GOLF COURSE	2,882,374	2,136,359	2,136,359	2,291,427	155,068	7.3
NLS-SAFEKEY	1,143,357	1,838,390	1,838,390	1,250,035	(588,355)	(32.0)
NLS-CRAIG RANCH REGIONAL PARK	3,048,746	3,031,733	3,751,017	4,231,896	480,879	12.8
	<b>17,139,559</b>	<b>67,814,181</b>	<b>75,505,280</b>	<b>68,222,153</b>	<b>(7,283,127)</b>	<b>(9.6)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	11,154,172	15,347,954	16,603,990	18,230,174	1,626,184	9.8
COMMUNITY DEVELOPMENT	60,409	-	164,253	-	(164,253)	(100.0)
ARPA OF 2021	184	-	-	-	-	-
PARK DISTRICT NO. I	-	15,000	15,000	15,000	-	-
PARK DISTRICT NO. II	-	2,000	2,000	2,000	-	-
PARK DISTRICT NO. III	-	50,000	50,000	50,000	-	-
PARK DISTRICT NO. IV	-	20,000	20,000	20,000	-	-
PARK DISTRICT NO. V	-	26,200	26,200	26,200	-	-
STREET MAINTENANCE, PARKS, FIRE STATIONS	887,579	1,131,494	1,131,494	1,263,725	132,231	11.7
PARKS & REC ACTIVITIES & PROGRAMS	274,406	734,647	734,647	887,439	152,792	20.8
SAFEKEY	1,132,582	1,824,060	1,824,060	1,250,035	(574,025)	(31.5)
PARKS & REC COMMUNITY EVENTS	255,291	1,065,113	1,065,113	987,888	(77,225)	(7.3)
KIEL RANCH RESTORATION & OPERATION	-	-	-	-	-	-
PUBLIC SAFETY TAX	-	-	-	6,382	6,382	-
PARKS AND RECREATION GRANTS	-	14,910	14,910	-	(14,910)	(100.0)
MUNICIPAL GOLF COURSE	268,444	374,934	374,934	521,406	146,472	39.1
ALIANTE GOLF COURSE	2,600,233	1,759,006	1,759,006	1,770,021	11,015	0.6
WORKERS' COMPENSATION SELF INSURANCE	-	-	-	-	-	-
MOTOR EQUIPMENT	56,560	-	592,068	-	(592,068)	(100.0)
	<b>16,689,860</b>	<b>22,365,318</b>	<b>24,377,675</b>	<b>25,030,270</b>	<b>652,595</b>	<b>2.7</b>
<b>Capital Projects</b>						
PARKS & RECREATION CAPITAL PROJECTS	160,604	37,294,388	28,144,575	31,964,883	3,820,308	13.6
PARKS AND REC PROJECTS, 2006A BONDS	-	-	-	-	-	-
PARKS & REC PROJECTS - BLM	289,095	8,154,475	22,983,030	11,227,000	(11,756,030)	(51.2)
<b>Total Capital Project Funds</b>	<b>449,699</b>	<b>45,448,863</b>	<b>51,127,605</b>	<b>43,191,883</b>	<b>(7,935,722)</b>	<b>(15.5)</b>
<b>Total Parks &amp; Recreation Expenditures</b>	<b>17,139,559</b>	<b>67,814,181</b>	<b>75,505,280</b>	<b>68,222,153</b>	<b>(7,283,127)</b>	<b>(9.6)</b>



# Police Department



Chief of Police  
Jacqueline Gravatt

The Police Department is represented by seven main program areas that represent the department's broad spectrum of law enforcement, operations support and community policing services.

## Department Profile

### 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.

## 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.



## CITY OF NORTH LAS VEGAS

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.

### FY 2023-24 Highlights

<input checked="" type="checkbox"/>	The grand opening of the North Central Area Command.
<input checked="" type="checkbox"/>	The City of North Las Vegas was highlighted as one of America's top 100 safest cities in America.
<input checked="" type="checkbox"/>	Hired 53 new police officers.
<input checked="" type="checkbox"/>	Through our increased community involvement, we received the highest attendance for the Hispanic Citizen's Academy and had 18 Graduates.
<input checked="" type="checkbox"/>	Added additional programming staff to enhance programming for the inmates.

### FY2024-25 Goals

●	Expand programming for inmates
●	The North Las Vegas Police Academy will open at the Northwest Area Command. The NLV Police Academy will still partner with the Southeast Career Technical Academy for more efficient and advanced training.
●	Expand our Traffic Division.
●	Create a Problem Solving Unit (PSU) for each Area Command.
●	Continue to focus on cultivating our supervisors and empowering our staff to provide ways to better serve the community.





# CITY OF NORTH LAS VEGAS

## Department Financial Trend - Police Department

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	43,030,447	53,244,013	53,924,739	63,333,907	9,409,168	17.4
Employee Benefits	30,618,522	42,886,447	45,386,447	51,310,353	5,923,906	13.1
Services and Supplies	15,208,840	18,602,991	20,364,041	15,541,022	(4,823,019)	(23.7)
Capital Outlay	1,656,169	20,956,766	22,375,781	371,336	(22,004,445)	(98.3)
	<b>90,513,978</b>	<b>135,690,217</b>	<b>142,051,008</b>	<b>130,556,618</b>	<b>(11,494,390)</b>	<b>(8.1)</b>
<b>Expenditures by Division</b>						
PD-IDENTIFICATION	2,079,481	2,735,599	2,735,599	2,999,814	264,215	9.7
PD-ADMINISTRATION	3,344,198	23,222,442	27,316,963	6,813,595	(20,503,368)	(75.1)
PD-RECORDS	2,586,429	3,156,601	3,156,601	3,838,139	681,538	21.6
PD-SOUTH AREA COMMAND	18,566,499	23,515,458	23,516,307	29,262,574	5,746,267	24.4
PD-INVESTIGATION	10,330,079	11,362,271	11,601,643	13,631,668	2,030,025	17.5
PD-TRAINING	2,675,342	2,870,752	2,870,752	4,004,965	1,134,213	39.5
PD-INVESTIGATIVE SUPPORT BUREAU	4,227,575	4,970,658	4,970,658	5,203,932	233,274	4.7
PD-NARCOTICS	3,052,171	3,143,599	3,806,774	3,225,483	(581,291)	(15.3)
PD-COMMUNITY ENGAGEMENT	954,997	651,276	651,276	1,638,584	987,308	151.6
PD-SAFE STREETS 2000	478	75,000	40,000	50,000	10,000	25.0
PD-COMMUNICATIONS	4,226,765	5,243,309	5,243,309	5,188,895	(54,414)	(1.0)
PD-RESOURCE MANAGEMENT	6,508,332	7,993,991	7,993,991	3,541,535	(4,452,456)	(55.7)
PD-COMMUNICATIONS RADIO SHOP	930,780	1,132,197	1,132,197	1,160,756	28,559	2.5
PD-N W AREA COMMAND	18,468,497	20,596,992	21,273,297	23,527,761	2,254,464	10.6
PD-TECHNOLOGY NCIC	1,164,160	1,504,901	1,504,901	1,306,829	(198,072)	(13.2)
PD-MOBILE COMMAND CENTER	51,886	62,471	62,471	63,049	578	0.9
PD-INTERNAL AFFAIRS	1,418,780	1,569,705	1,569,705	1,982,579	412,874	26.3
PD-TRAFFIC	5,431,228	5,391,984	5,553,070	6,142,931	589,861	10.6
PD-CRIME ANALYSIS	491,484	816,277	816,277	656,940	(159,337)	(19.5)
PD-SPECIAL ASSIGNMENT UNIT	2,368,521	3,077,559	3,078,042	2,599,335	(478,707)	(15.6)
PD-N E AREA COMMAND	(73)	-	-	-	-	-
PD-N C AREA COMMAND	-	10,258,227	10,258,227	10,872,721	614,494	6.0
PD-ANIMAL CONTROL	1,636,369	2,338,948	2,898,948	2,844,533	(54,415)	(1.9)
	<b>90,513,978</b>	<b>135,690,217</b>	<b>142,051,008</b>	<b>130,556,618</b>	<b>(11,494,390)</b>	<b>(8.1)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	40,918,603	60,791,695	61,403,375	62,093,418	690,043	1.1
POLICE DEPT GRANT FUND	1,120,838	1,901,383	2,929,893	-	(2,929,893)	(100.0)
FIRE DEPT GRANT FUND	-	-	-	-	-	-
CONTRIBUTIONS TO POLICE DEPARTMENT	11,224	24,050	39,518	-	(39,518)	(100.0)
CARES ACT	-	-	-	-	-	-
ARPA OF 2021	-	-	-	-	-	-
COPS GRANT	77,088	-	-	-	-	-
ASSET FORFEITURES-DOJ/DOT	217,311	-	629,045	-	(629,045)	(100.0)
PARKS & REC COMMUNITY EVENTS	29,694	-	-	-	-	-
NARCOTICS FORFEITURES	396,174	-	678,259	-	(678,259)	(100.0)
PUBLIC SAFETY TAX	33,227,852	37,175,688	39,675,688	49,110,886	9,435,198	23.8
MORE COPS SALES TAX	12,095,286	15,053,397	15,053,397	16,410,232	1,356,835	9.0
CCCPA 2016	653,988	2,114,570	2,114,570	2,330,604	216,034	10.2
E-911 FUND	171,025	239,733	239,733	239,733	-	-
WORKERS' COMPENSATION SELF INSURANCE	315,397	-	-	-	-	-
MOTOR EQUIPMENT	52,874	843,941	882,391	241,745	(640,646)	(72.6)
	<b>89,287,354</b>	<b>118,144,457</b>	<b>123,645,869</b>	<b>130,426,618</b>	<b>6,780,749</b>	<b>5.5</b>
<b>Capital Projects</b>						
TECHNOLOGY IMPROVEMENTS	-	-	-	-	-	-
PUBLIC SAFETY PROJECTS-POLICE	1,226,624	17,545,760	18,405,139	130,000	(18,275,139)	(99.3)
	<b>1,226,624</b>	<b>17,545,760</b>	<b>18,405,139</b>	<b>130,000</b>	<b>(18,275,139)</b>	<b>(99.3)</b>
<b>Total Police Department Expenditures</b>	<b>90,513,978</b>	<b>135,690,217</b>	<b>142,051,008</b>	<b>130,556,618</b>	<b>(11,494,390)</b>	<b>(8.1)</b>





# CITY OF NORTH LAS VEGAS

## Authorized Personnel - Police Department

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
PD-ADMINISTRATION	5.0	7.0	7.0	11.0	4.0
PD-ANIMAL CONTROL	8.0	10.0	11.0	11.0	-
PD-COMMUNICATIONS	20.0	23.0	20.3	20.3	-
PD-COMMUNICATIONS RADIO SHOP	3.0	3.0	3.0	3.0	-
PD-COMMUNITY ENGAGEMENT	-	1.0	1.0	3.0	2.0
PD-CRIME ANALYSIS	5.0	5.0	5.0	4.0	(1.0)
PD-IDENTIFICATION	11.0	16.0	14.0	16.0	2.0
PD-INTERNAL AFFAIRS	3.0	3.0	5.0	5.0	-
PD-INVESTIGATION	23.0	23.0	23.0	24.0	1.0
PD-INVESTIGATIVE SUPPORT BUREAU	7.0	7.0	7.0	7.0	-
PD-N C AREA COMMAND	7.0	80.0	79.0	73.0	(6.0)
PD-N W AREA COMMAND	24.0	32.0	32.0	28.0	(4.0)
PD-NARCOTICS	6.0	6.0	5.0	5.0	-
PD-RECORDS	19.0	19.0	19.0	22.0	3.0
PD-RESOURCE MANAGEMENT	6.0	7.0	7.0	8.0	1.0
PD-SOUTH AREA COMMAND	41.0	41.0	41.0	38.0	(3.0)
PD-SPECIAL ASSIGNMENT UNIT	5.0	5.0	5.0	3.0	(2.0)
PD-TECHNOLOGY NCIC	1.0	2.0	2.0	2.0	-
PD-TRAFFIC	8.0	7.0	7.0	7.0	-
PD-TRAINING	8.0	8.0	7.4	8.4	1.0
<b>Total FTE's General Fund</b>	<b>210.0</b>	<b>305.0</b>	<b>300.7</b>	<b>298.7</b>	<b>(2.0)</b>
<b>Public Safety Tax</b>					
PD-ADMINISTRATION	5.0	5.0	5.0	5.0	-
PD-COMMUNICATIONS	23.0	20.0	20.0	20.0	-
PD-COMMUNICATIONS RADIO SHOP	1.0	1.0	1.0	1.0	-
PD-COMMUNITY ENGAGEMENT	5.0	3.0	3.0	5.0	2.0
PD-IDENTIFICATION	5.0	5.0	5.0	5.0	-
PD-INTERNAL AFFAIRS	2.0	3.0	2.0	2.0	-
PD-INVESTIGATION	21.0	21.0	21.0	20.0	(1.0)
PD-INVESTIGATIVE SUPPORT BUREAU	7.0	7.0	7.0	7.0	-
PD-N W AREA COMMAND	38.0	34.0	34.0	47.0	13.0
PD-N C AREA COMMAND	-	-	-	1.0	1.0
PD-NARCOTICS	5.0	5.0	5.0	4.0	(1.0)
PD-RECORDS	9.0	9.0	9.0	10.0	1.0
PD-RESOURCE MANAGEMENT	2.0	1.0	1.0	1.0	-
PD-SOUTH AREA COMMAND	45.0	54.0	56.0	60.0	4.0
PD-SPECIAL ASSIGNMENT UNIT	5.0	5.0	5.0	3.0	(2.0)
PD-TECHNOLOGY NCIC	1.0	1.0	1.0	1.0	-
PD-TRAFFIC	7.0	7.0	7.0	6.0	(1.0)
PD-TRAINING	3.0	4.0	4.0	5.0	1.0
<b>Total Public Safety Tax</b>	<b>184.0</b>	<b>185.0</b>	<b>186.0</b>	<b>203.0</b>	<b>17.0</b>
<b>Other Funds</b>					
<b>Public Safety Support</b>					
PD-ADMINISTRATION	6.0	7.0	7.0	11.0	4.0
PD-SOUTH AREA COMMAND	59.0	56.0	56.0	53.0	(3.0)
PD-INVESTIGATION	25.0	24.0	24.0	25.0	1.0
PD-N W AREA COMMAND	27.0	36.0	36.0	28.0	(8.0)
<b>More Cops Sales Tax</b>					
PD-SOUTH AREA COMMAND	38.0	30.0	32.0	37.0	5.0
PD-INVESTIGATION	2.0	3.0	3.0	3.0	-
PD-INVESTIGATIVE SUPPORT BUREAU	2.0	2.0	2.0	2.0	-
PD-NARCOTICS	2.0	2.0	2.0	1.0	(1.0)
PD-N W AREA COMMAND	27.0	33.0	33.0	24.0	(9.0)
PD-INTERNAL AFFAIRS	1.0	1.0	1.0	1.0	-
PD-TRAFFIC	3.0	3.0	3.0	4.0	1.0
PD-SPECIAL ASSIGNMENT UNIT	2.0	1.0	1.0	2.0	1.0
<b>Total FTE's Other Funds</b>	<b>194.0</b>	<b>198.0</b>	<b>200.0</b>	<b>191.0</b>	<b>(9.0)</b>
<b>Total FTE's Police Department</b>	<b>588.0</b>	<b>688.0</b>	<b>686.7</b>	<b>692.7</b>	<b>6.0</b>



## Public Works Department



### 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.

### Department Profile

**Director of Public Works** Michael Hudgeons 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, and 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.

**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	2023 Actual	2024 Goal	2024		Trend
			Estimated	2025 Goal	
CIP Acquisitions	19	80	80	80	▲
Billboard and Cell Site Leases	\$494,532.32	\$500,411.97	\$500,411.97	\$508,370.73	▲
Crackseal Material Applied by Ton	235,465	1,125,000	1,125,000	1,200,000	▲
Trip Hazards Removed (Linear Ft.)	1,835	2,400	2,400	2,800	▲

## FY 2023-24 Highlights

☑	DFC issued over 1,100 permits and extended an additional 1,000 permits.
☑	Fleet Operations responsibilities grew with over 1,000 vehicles/pieces of equipment to maintain.
☑	5 SID Reapportionment Reports for assessments to 1,476 new parcels for SID No. 64, 65, & 66.
☑	Successfully completed the TUSK Exchange Agreement Assignment #1 for Villages at Tule Springs Village 1.
☑	Processed and received 8 BLM right-of-way grants and 1 R&PP lease amendment.

## FY 2024-25 Goals

●	Finalize Hartke Park Land Exchange with CCSD and LWCF Park Conversion.
●	Coordinate acquisitions and obtain BLM authorizations for the Garnet Valley Water and Wastewater projects and the phase 3 water line project in Apex.
●	Meet 95% of all plan review turn-around times in Development/Flood Control.
●	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.
●	Update Citywide Roadway Pavement Condition Model.

## Authorized Personnel - Public Works

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>General Fund</b>					
PW-BUILDING MAINTENANCE	22.7	23.7	22.0	22.0	-
PW-BEAUTIFICATION	15.0	15.0	15.0	15.0	-
PW-TRAFFIC OPERATIONS	3.5	4.0	4.0	4.0	-
PW-DEV FLOOD CONTROL	17.0	17.5	14.5	15.5	1.0
PW-ADMINISTRATION	3.0	3.0	3.0	3.0	-
PW-ROADWAY OPERATIONS	-	1.0	1.0	3.0	2.0
PW-ENG & CONSTRUCTION SRVCS	25.5	25.0	25.0	27.0	2.0
PW-REAL PROPERTY SERVICES	6.0	7.0	7.0	7.0	-
<b>Total FTE's General Fund</b>	<b>92.7</b>	<b>96.2</b>	<b>91.5</b>	<b>96.5</b>	<b>5.0</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	-	(1.0)
<b>Special Purpose</b>					
PW-BEAUTIFICATION	1.5	1.5	1.0	1.0	-
PW-TRAFFIC OPERATIONS	22.0	21.0	21.0	23.0	2.0
PW-ADMINISTRATION	1.0	1.0	1.0	1.0	-
PW-ROADWAY OPERATIONS	24.0	23.0	23.0	22.0	(1.0)
PW-DEVELOPER AGREEMENTS	2.0	1.0	1.0	(1.0)	(2.0)
<b>Motor Equipment</b>					
PW-FLEET OPERATIONS	18.5	16.5	16.5	18.5	2.0
<b>Total FTE's Other Funds</b>	<b>69.0</b>	<b>66.0</b>	<b>65.5</b>	<b>64.5</b>	<b>(1.0)</b>
<b>Total FTE's Public Works</b>	<b>161.7</b>	<b>162.2</b>	<b>157.0</b>	<b>161.0</b>	<b>4.0</b>



# CITY OF NORTH LAS VEGAS

## Department Financial Trend - Public Works

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	7,973,060	12,069,762	12,069,762	13,301,548	1,231,786	10.2
Employee Benefits	4,628,648	6,863,137	6,863,137	8,680,974	1,817,837	26.5
Services and Supplies	16,332,319	25,126,736	25,735,208	19,315,543	(6,419,665)	(24.9)
Capital Outlay	25,325,206	215,564,263	209,052,136	219,589,695	10,537,559	5.0
Miscellaneous Other	-	-	-	-	-	-
	<b>54,259,233</b>	<b>259,623,898</b>	<b>253,720,243</b>	<b>260,887,760</b>	<b>7,167,517</b>	<b>2.8</b>
<b>Expenditures by Division</b>						
PW-FLEET OPERATIONS	5,784,950	12,423,583	10,576,034	17,400,390	6,824,356	64.5
PW-BUILDING MAINTENANCE	5,237,826	22,431,425	19,875,417	46,785,773	26,910,356	135.4
PW-CITY HALL MAINTENANCE	1,221,140	1,413,042	1,413,042	1,597,132	184,090	13.0
PW-CUSTODIAL SERVICES	-	-	56,117	-	(56,117)	(100.0)
PW-BEAUTIFICATION	1,146,899	1,765,923	1,876,227	2,236,195	359,968	19.2
PW-TRAFFIC OPERATIONS	6,721,382	54,267,254	54,496,253	132,135,427	77,639,174	142.5
PW-DEV FLOOD CONTROL	5,890,608	53,667,174	53,117,174	46,252,492	(6,864,682)	(12.9)
PW-ADMINISTRATION	650,105	868,131	873,042	1,060,974	187,932	21.5
PW-ROADWAY OPERATIONS	23,336,743	107,982,987	106,070,925	7,349,622	(98,721,303)	(93.1)
PW-ENG & CONSTRUCTION SRVCS	3,184,663	3,594,398	3,927,927	4,756,689	828,762	21.1
PW-REAL PROPERTY SERVICES	716,706	825,015	825,015	909,251	84,236	10.2
PW-CONSTRUCTION SERV	19,671	16,585	78,893	17,790	(61,103)	(77.5)
PW-SURVEY	5,526	4,916	170,712	5,273	(165,439)	(96.9)
PW-DEVELOPER AGREEMENTS	343,014	363,465	363,465	380,752	17,287	4.8
	<b>54,259,233</b>	<b>259,623,898</b>	<b>253,720,243</b>	<b>260,887,760</b>	<b>7,167,517</b>	<b>2.8</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	10,827,922	16,954,947	17,985,212	19,502,551	1,517,339	8.4
FIRE DEPT GRANT FUND	2,919	-	-	-	-	-
VACANT BLDG. CLEARANCE	-	-	-	-	-	-
ARPA OF 2021	-	-	-	14,900,000	14,900,000	-
JUDICIAL ENFORCEMENT SERVICE FUND	-	91,711	91,711	-	(91,711)	(100.0)
STREET MAINTENANCE, PARKS, FIRE STATIONS	5,772,460	7,855,443	8,082,612	8,051,822	(30,790)	(0.4)
PUBLIC SAFETY TAX	1	-	-	212,968	212,968	-
LIBRARY DISTRICT FUND	13,487	12,500	12,500	12,500	-	-
FUEL TAXES - ROAD OPERATIONS FUND	3,557,682	4,144,856	4,144,856	3,803,575	(341,281)	(8.2)
PW NON-CIP REIMBURSABLE PROGRAMS	761,748	2,676,212	2,432,800	2,211,792	(221,008)	(9.1)
GRANT FUND - NON CAPITAL PROJECTS	-	-	-	-	-	-
DEVELOPER AGREEMENTS	343,014	363,465	363,465	380,752	17,287	4.8
WATER UTILITY	74,213	102,674	102,674	136,603	33,929	33.0
WATER CIP	158,304	14,000	28,000	20,000	(8,000)	(28.6)
WASTEWATER UTILITY	-	-	-	-	-	-
WASTEWATER CIP	1,846	6,000	12,000	565,000	553,000	4,608.3
MUNICIPAL GOLF COURSE	3,595	6,800	6,800	6,800	-	-
WORKERS' COMPENSATION SELF INSURANCE	662	-	-	-	-	-
MOTOR EQUIPMENT	5,890,216	14,336,485	15,172,500	18,512,322	3,339,822	22.0
	<b>27,408,069</b>	<b>46,565,093</b>	<b>48,435,130</b>	<b>68,316,685</b>	<b>19,881,555</b>	<b>41.0</b>
<b>Capital Projects</b>						
TECHNOLOGY IMPROVEMENTS	27,250	-	-	-	-	-
MUNICIPAL INFRASTRUCTURE	1,980,892	18,140,000	14,672,010	21,946,000	7,273,990	49.6
PARKS & RECREATION CAPITAL PROJECTS	(27,430)	-	-	-	-	-
STREET PROJECTS	224,992	12,531,250	8,147,548	13,696,100	5,548,552	68.1
PUBLIC SAFETY PROJECTS-POLICE	21,893	-	-	-	-	-
PUBLIC SAFETY PROJECTS-FIRE	7,141	-	-	2,880,000	2,880,000	-
TRAFFIC SIGNAL PROJECTS	511,120	5,126,600	5,204,600	4,271,600	(933,000)	(17.9)
FC - FLOOD CONTROL PROJECTS	4,538,437	50,244,305	50,244,305	38,185,000	(12,059,305)	(24.0)
FC - TRANSPORTATION PROJECTS	(4,306)	-	-	-	-	-
RTC - TRANSPORTATION PROJECTS	17,248,722	126,128,400	126,128,400	111,373,875	(14,754,525)	(11.7)
NDOT - CAPITAL PROJECTS	2,292,175	888,250	888,250	218,500	(669,750)	(75.4)
PARKS & REC PROJECTS - BLM	30,278	-	-	-	-	-
	<b>26,851,164</b>	<b>213,058,805</b>	<b>205,285,113</b>	<b>192,571,075</b>	<b>(12,714,038)</b>	<b>(6.2)</b>
<b>Total Public Works Expenditures</b>	<b>54,259,233</b>	<b>259,623,898</b>	<b>253,720,243</b>	<b>260,887,760</b>	<b>7,167,517</b>	<b>2.8</b>



# Utilities Department



Director of Utilities  
Joemel Lamado

## 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



Careers on Wheels Day





# CITY OF NORTH LAS VEGAS

Performance Metrics	2023 Estimated	2024 Goal	2024 Estimated	2025 Goal	Trend
Wastewater treatment cost per MGD	\$1,760/MG	\$1,865/MG	\$1,887/MG	\$1,995/MG	▲
Total of all incoming calls	295,000	300,000	322,648	335,000	▲
Calls received (by a representative)	188,000	190,000	130,635	125,000	▼
Calls abandoned*	76,000	70,000	34,380	25,000	▼
% Calls answered	96.00%	97.00%	97.00%	98.00%	▲
Total in person transactions	2,000	4,000	5,686	4,500	▲
Total requests via email	78,000	85,000	88,980	92,000	▲
% Service requests-completed when scheduled	96.00%	97.00%	96.00%	98.00%	↔
Number of meters reads collected electronically	1,149,814	1,200,000	1,211,432	1,200,000	▲
Number of meters read manually	28,393	20,000	26,356	20,000	▼
Percent read electronically	97.50%	98.36%	97.87%	98.36%	▲
Unaccounted for Water Rate	6.90%	6.00%	11.20%	10.75%	▲
Valves Exercised	235	1,500	2,555	8,500	▲
Valves exercised (% of goal)	29.38%		70.33%		▲
Fire Hydrant Maintenance	305	500	500	1,000	▲
Fire hydrant maintenance	103.33%		100.00%		▼
Sewer Maintenance Cleaning in L.F.	567,283	1,267,200	568,233	579,597	▼
Camera/sewer line TV in L.F.	26,189	1,267,200	174,240	177,724	▲
Sanitary Sewer overflow	11	0	7	0	▼
Drop Inlet Cleaned/Inspected	607	596	675	688	▲
Grease Inspections	622	500	492	501	▼
% Permit regulatory compliance	100.00%	100.00%	100.00%	100.00%	↔
OSHA Recordable Accidents	4	3	4	3	↔
Upgrade AMI meters	17,017	200	20	10	▼

## FY 2023-24 Highlights

☑	Lead the valley in water waste investigations for several months in the fiscal year as compared to other agencies with larger staffing levels and advanced systems.
☑	Completed construction of the Flow Equalization Basin and the permanent septage transfer station at the City's Water Reclamation Facility.
☑	Commenced the construction of the City's inaugural Elevated Storage Tank, with a capacity of 1.25 million gallons.
☑	Completed rehabilitation work on various well-sites, including Sun Valley Well (2500 GPM), Elstener Well (2500 GPM), and Silver Mesa Well (1500 GPM).
☑	Keeping the water meters, recently replaced through the AMI project, functioning in an effort to minimize the amount of manual reads required in order to bill. Maintaining the meters reduces the unaccounted for water, increases conservation efforts by both the customers and the City and allows for accurate billing for revenue.

## FY2024-25 Goals

●	Continue to provide education and awareness to customers regarding water conservation to reduce water loss. Reduce non-functional turf within the water service area by provide an additional landscape incentive for water smart conversions.
●	Complete the repair of the Water Reclamation Facility's Sloan Channel Effluent Conveyance system.
●	Continued partnership with SNWA in the development of the Garnet Valley Water System, which is a \$700M project involving 2 DBB and 1 CMAR projects.
●	Make progress on the City's oversized water line to Apex, aiming to complete the Phase 3 improvements, which involve installing 22,000 linear feet of 24-inch water main and constructing 1 reservoir. Maintain the manhole inspection program to identify deteriorating manholes that require necessary rehabilitation and coating.
●	Assist the I.T. Department with upgrading the City's phone system which will result in improvements to the Utilities call center including the ability to text customers and implement an auto chat feature.



# CITY OF NORTH LAS VEGAS

## Department Financial Trend - Utility Department

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	11,044,013	15,619,922	15,619,922	15,673,701	53,779	0.3
Employee Benefits	6,008,672	9,198,526	9,198,526	9,854,171	655,645	7.1
Services and Supplies	50,224,887	59,940,554	62,320,044	66,223,646	3,903,602	6.3
Capital Outlay	545	94,160,371	106,538,634	69,088,150	(37,450,484)	(35.2)
Debt Service - Principal	-	11,169,671	11,169,671	11,579,875	410,204	3.7
Debt Service - Interest Expense	12,242,940	11,848,657	11,848,657	11,445,930	(402,727)	(3.4)
Bond Premiums and discounts	(338,753)	-	-	-	-	-
	<b>79,182,304</b>	<b>201,937,701</b>	<b>216,695,454</b>	<b>183,865,473</b>	<b>(32,829,981)</b>	<b>(15.2)</b>
<b>Expenditures by Division</b>						
UD-ADMINISTRATION	2,301,976	3,705,678	2,975,716	3,257,135	281,419	9.5
UD-OPERATIONS	24,381,468	35,938,578	35,938,578	36,879,371	940,793	2.6
UD-PUMP OPERATIONS	2,883,846	3,823,981	3,811,981	4,125,291	313,310	8.2
UD-SUPPORT SERVICES	21,874,585	24,862,115	25,072,115	27,093,251	2,021,136	8.1
UD-PRETREATMENT	1,282,036	3,507,938	3,549,938	1,891,283	(1,658,655)	(46.7)
UD-FIELD SERVICES	3,741,785	6,063,847	6,031,847	6,291,382	259,535	4.3
UD-ENGINEERING SERVICES	1,403	-	-	-	-	-
UD-MAPPING	309,970	534,824	514,824	668,014	153,190	29.8
UD-PLANNING	461,996	525,044	525,044	667,983	142,939	27.2
UD-DEVELOPMENT	732,459	975,717	975,717	868,473	(107,244)	(11.0)
UD-OFFICE CUSTOMER SERVICE	1,425,245	2,428,338	2,428,338	2,536,763	108,425	4.5
UD-FIELD CUSTOMER SERVICE	1,919,979	4,334,979	4,189,979	4,316,691	126,712	3.0
UD-FINANCIAL	2,842,327	3,772,689	3,748,179	3,700,368	(47,811)	(1.3)
UD-BACKFLOW	356,768	486,355	611,355	587,736	(23,619)	(3.9)
UD-TECHNICAL SERVICES	(14,525)	363,763	333,763	368,153	34,390	10.3
UD-INSPECTION	1,355,298	1,469,157	1,490,157	1,570,594	80,437	5.4
UD-CIP DESIGN/CONST MGT	2,118,200	97,586,273	109,717,036	72,564,052	(37,152,984)	(33.9)
UD-CONSERVATION	-	-	722,462	777,304	54,842	7.6
UD-WATER RECLAMATION FACILITY	11,207,488	11,558,425	14,058,425	15,701,629	1,643,204	11.7
	<b>79,182,304</b>	<b>201,937,701</b>	<b>216,695,454</b>	<b>183,865,473</b>	<b>(32,829,981)</b>	<b>(15.2)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	-	-	5,490	-	(5,490)	(100.0)
GRANT FUND - NON CAPITAL PROJECTS	-	-	-	-	-	-
WATER UTILITY	76,836,534	104,351,428	106,851,428	111,251,421	4,399,993	4.1
WATER CIP	2,098,259	73,311,273	69,080,016	57,942,052	(11,137,964)	(16.1)
WASTEWATER UTILITY	(198,899)	-	-	-	-	-
WASTEWATER - RECLAMATION PROJECT	-	-	-	-	-	-
WASTEWATER CIP	224,133	24,275,000	40,758,520	14,622,000	(26,136,520)	(64.1)
SELF-INSURANCE	84,241	-	-	-	-	-
WORKERS' COMPENSATION SELF INSURANCE	78,088	-	-	-	-	-
EMPLOYEE BENEFITS	(41,646)	-	-	-	-	-
MOTOR EQUIPMENT	101,594	-	-	50,000	50,000	-
<b>Total Operating Funds</b>	<b>79,182,304</b>	<b>201,937,701</b>	<b>216,695,454</b>	<b>183,865,473</b>	<b>(32,829,981)</b>	<b>(15.2)</b>
<b>Total Utility Department Expenditures</b>	<b>79,182,304</b>	<b>201,937,701</b>	<b>216,695,454</b>	<b>183,865,473</b>	<b>(32,829,981)</b>	<b>(15.2)</b>

## Authorized Personnel - Utility Department

	2023 Actual FTE's	2024 Adopted Budget FTE's	2024 Projection FTE's	2025 Adopted Budget FTE's	Net Chg
<b>Water / Wastewater Utility Fund</b>					
UD-ADMINISTRATION	20.0	21.0	17.0	17.0	-
UD-PUMP OPERATIONS	13.0	15.0	14.0	15.0	1.0
UD-SUPPORT SERVICES	1.0	1.0	1.0	1.0	-
UD-PRETREATMENT ENVIRONMENTAL	13.0	13.0	13.0	13.0	-
UD-FIELD SERVICES	33.0	34.0	33.0	33.0	-
UD-MAPPING	4.0	4.0	4.0	4.5	0.5
UD-PLANNING	1.0	1.0	2.5	2.5	-
UD-DEVELOPMENT	6.0	6.0	6.0	6.0	-
UD-OFFICE CUSTOMER SERVICE	23.0	21.0	21.0	21.0	-
UD-FIELD CUSTOMER SERVICE	14.0	13.0	14.0	14.0	-
UD-FINANCIAL	9.0	11.0	11.0	11.0	-
UD-BACKFLOW	4.0	3.0	3.0	3.0	-
UD-TECHNICAL SERVICES	2.0	2.0	2.0	2.0	-
UD-INSPECTION	8.0	7.0	8.0	8.5	0.5
UD-CONSERVATION	-	-	5.0	5.0	-
UD-WATER RECLAMATION FACILITY	26.5	29.5	32.4	37.4	5.0
<b>Total FTE's Utility Department</b>	<b>177.5</b>	<b>181.5</b>	<b>186.9</b>	<b>193.9</b>	<b>7.0</b>



# 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 \$115,212,709 are also included in the Transfers and Other Expenses budget. The following pages include a reconciliation of the interfund transfers for FY 2024-25 and the department financial trend.

TRANSFERS IN			TRANSFERS OUT	
FUND TYPE	FROM FUND	AMOUNT	TO FUND	AMOUNT
GENERAL FUND	Water Fund	18,000,000	Debt Service (Operating)	8,512,600
			Technology Improvements	6,575,000
			General Govt Capital Improvements	12,025,000
			Parks & Recreation Capital Projects	25,310,949
			Street Projects	4,240,000
			Public Safety Projects-Police	130,000
			Golf Course	225,000
SUBTOTAL		18,000,000		57,018,549
SPECIAL REVENUE FUNDS Special Purpose				
			Parks & Recreation Capital Projects	750,000
			Street Projects	3,030,000
			Public Safety Projects-Fire	4,280,000
			Parks & Recreation Capital Projects	417,962
			Technology Improvements	400,000
Park Constr Tax				
Municipal Court Support				
SUBTOTAL		-		8,877,962
CAPITAL PROJECTS FUNDS				
Capital Project Funds - Public Safety	General Fund	130,000		
	Street Maintenance Program	4,280,000		
Capital Project Funds - Street Improve	General Fund	4,240,000		
	Street Maintenance Program	2,030,000		
Capital Project Funds - Parks & Rec	Fuel Taxes - Roadway Operations Fund	1,000,000		
	General Fund	25,310,949		
	Park District No. III	260,000		
	Park District No. V	157,962		
Capital Project Funds - General Gov.	Street Maintenance Program	750,000		
	General Fund	18,600,000		
	Judicial Enforcement Service Fund	400,000		
SUBTOTAL		57,158,911		-
DEBT SERVICE	General Fund	8,512,600		
SUBTOTAL		8,512,600		
ENTERPRISE FUNDS				
Water / Wastewater Utility Fund	Water Fund	31,316,198	General Fund	18,000,000
			Water CIP 613	24,276,198
			WW CIP 623	7,040,000
Golf Course	General Fund	225,000		
SUBTOTAL		31,541,198		49,316,198
<b>TOTAL TRANSFERS</b>		<b>115,212,709</b>		<b>115,212,709</b>



# CITY OF NORTH LAS VEGAS

## Department Financial Trend - General Expense

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Salaries and Wage	-	-	-	-	-	-
Employee Benefits	7,168,380	2,100,000	2,100,000	5,000,000	2,900,000	138.1
Services and Supplies	689,158	7,076,599	4,263,636	6,603,401	2,339,765	54.9
Capital Outlay	-	3,932,357	1,946,405	-	(1,946,405)	(100.0)
Miscellaneous Other	-	-	-	-	-	-
Inter-fund Operating Transfers (out)	81,264,635	115,491,618	133,893,615	115,212,709	(18,680,906)	(14.0)
Contingencies	-	500,000	500,000	500,000	-	-
	<b>89,122,173</b>	<b>129,100,574</b>	<b>142,703,656</b>	<b>127,316,110</b>	<b>(15,387,546)</b>	<b>(10.8)</b>
<b>Expenditures by Division</b>						
GE-CONTINGENCY	-	500,000	500,000	500,000	-	-
GE-EMPLOYEE BENEFITS	-	-	-	-	-	-
FN-GENERAL EXPENSE	7,857,538	13,108,956	8,310,041	11,603,401	3,293,360	39.6
GE-TRANSFERS OUT	81,264,635	115,491,618	133,893,615	115,212,709	(18,680,906)	(14.0)
	<b>89,122,173</b>	<b>129,100,574</b>	<b>142,703,656</b>	<b>127,316,110</b>	<b>(15,387,546)</b>	<b>(10.8)</b>
<b>Expenditures by Fund</b>						
GENERAL FUND	49,511,667	70,421,331	71,062,893	64,121,950	(6,940,943)	(9.8)
LAND FUND	3,516	-	-	-	-	-
CARES ACT	-	-	-	-	-	-
PARK DISTRICT NO. III	-	186,427	212,234	260,000	47,766	22.5
PARK DISTRICT NO. IV	-	-	-	-	-	-
PARK DISTRICT NO. V	-	3,572	3,572	157,962	154,390	4,322.2
JUDICIAL ENFORCEMENT SERVICE FUND	-	400,000	400,000	400,000	-	-
STREET MAINTENANCE, PARKS, FIRE STATIONS	9,487,528	7,984,588	8,984,588	7,060,000	(1,924,588)	(21.4)
COURT FACILITIES ADMIN ASSESSMENT	-	-	-	-	-	-
FORENSIC SERVICES	27,308	-	-	-	-	-
PARKS & REC COMMUNITY EVENTS	-	-	-	-	-	-
SPECIAL A.V. TRANSPORTATION	-	-	-	-	-	-
DESERT TORTOISE FUND	-	-	-	-	-	-
PUBLIC SAFETY TAX	367,215	1,472,880	1,472,880	-	(1,472,880)	(100.0)
FUEL TAXES - ROAD OPERATIONS FUND	121,000	1,025,250	1,025,250	1,000,000	(25,250)	(2.5)
PW NON-CIP REIMBURSABLE PROGRAMS	-	-	-	-	-	-
WATER UTILITY	20,258,592	41,568,169	54,292,899	49,316,198	(4,976,701)	(9.2)
WATER CIP	-	-	1,196,935	-	(1,196,935)	(100.0)
WASTEWATER UTILITY	-	6,000	6,000	-	(6,000)	(100.0)
EMPLOYEE BENEFITS	6,865,662	2,100,000	2,100,000	5,000,000	2,900,000	138.1
MOTOR EQUIPMENT	1,174,685	3,932,357	1,946,405	-	(1,946,405)	(100.0)
	<b>87,817,173</b>	<b>129,100,574</b>	<b>142,703,656</b>	<b>127,316,110</b>	<b>(15,387,546)</b>	<b>(10.8)</b>
<b>Capital Projects</b>						
MUNICIPAL INFRASTRUCTURE	-	-	-	-	-	-
PARKS & RECREATION CAPITAL PROJECTS	1,305,000	-	-	-	-	-
	<b>1,305,000</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>Total General Expense Expenditures</b>	<b>89,122,173</b>	<b>129,100,574</b>	<b>142,703,656</b>	<b>127,316,110</b>	<b>(15,387,546)</b>	<b>(10.8)</b>

## Department Financial Trend - Debt Service

	2023 Actual	2024 Adopted Budget	2024 Projection	2025 Adopted Budget	2024 vs. 2025 Amount	Variance Percent
<b>Expenditures by Object</b>						
Services and Supplies	10,346	5,000	5,000	5,000	-	-
Debt Service - Principal	3,780,000	3,975,000	3,975,000	4,170,000	195,000	4.9
Debt Service - Interest Expense	4,725,350	4,536,350	4,536,350	4,337,600	(198,750)	(4.4)
	<b>8,515,696</b>	<b>8,516,350</b>	<b>8,516,350</b>	<b>8,512,600</b>	<b>(3,750)</b>	<b>(0.0)</b>
<b>Expenditures by Division</b>						
GE-DEBT-2007 SIAD #62 (CLAYTON STREET)	5,872	-	-	-	-	-
GE-DEBT-2011 BUILDING REFUNDING BONDS	-	1,796,850	1,796,850	1,793,600	(3,250)	(0.2)
GE-DEBT-2021 REFUNDING BONDS	1,791,412	-	-	-	-	-
GE-DEBT-2018 BUILDING REFUNDING BONDS	6,718,412	6,719,500	6,719,500	6,719,000	(500)	(0.0)
	<b>8,515,696</b>	<b>8,516,350</b>	<b>8,516,350</b>	<b>8,512,600</b>	<b>(3,750)</b>	<b>(0.0)</b>
<b>Expenditures by Fund</b>						
DEBT SERVICE OPERATING	8,509,824	8,516,350	8,516,350	8,512,600	(3,750)	(0.0)
EMPLOYEE BENEFITS	5,872	-	-	-	-	-
	<b>8,515,696</b>	<b>8,516,350</b>	<b>8,516,350</b>	<b>8,512,600</b>	<b>(3,750)</b>	<b>(0.0)</b>
<b>Total Debt Service Expenditures</b>	<b>8,515,696</b>	<b>8,516,350</b>	<b>8,516,350</b>	<b>8,512,600</b>	<b>(3,750)</b>	<b>(0.0)</b>



# Supplemental Requests

## FY 2025 Approved Supplemental Requests

	FTEs	Salary & Benefits	Recur. Costs	Non-Recur. Costs	Vehicle	Grand Total
<b>CITY ATTY DEPT</b>						
CA-CIVIL LAW						
CA-001 Promotion to: Senior Legal Secretary	0.00		18,583			18,583
<b>CA-CIVIL LAW Total</b>	<b>0.00</b>		<b>18,583</b>			<b>18,583</b>
CA-CRIMINAL LAW						
CA-002 Promotion to: Victim Witness Advocate Coordinator	0.00		11,089	500		11,589
<b>CA-CRIMINAL LAW Total</b>	<b>0.00</b>		<b>11,089</b>	<b>500</b>		<b>11,589</b>
<b>CITY ATTY DEPT Total</b>	<b>0.00</b>		<b>29,672</b>	<b>500</b>		<b>30,172</b>
<b>CITY CLERK DEPT</b>						
CC-ADMINISTRATION						
CC-001 Records Coordinator	1.00		120,679			120,679
<b>CC-ADMINISTRATION Total</b>	<b>1.00</b>		<b>120,679</b>			<b>120,679</b>
CC-ELECTION						
CC-002 Adjustments to Supplies and Services - Elections	0.00			9,000	17,500	26,500
<b>CC-ELECTION Total</b>	<b>0.00</b>			<b>9,000</b>	<b>17,500</b>	<b>26,500</b>
<b>CITY CLERK DEPT Total</b>	<b>1.00</b>		<b>120,679</b>	<b>9,000</b>	<b>17,500</b>	<b>147,179</b>
<b>COMM CORR CTR DEPT</b>						
CCC-DETENTION COMMAND						
CCC-001 Additional Sergeant positions	2.00		452,383	250		452,633
CCC-002 Additional Officers for Programs and Relief	4.00		692,871	14,000		706,871
CCC-003 Overtime	0.00		127,450			127,450
CCC-004 Additional LEST Supervisor	1.00		104,709			104,709
CCC-005 Increase supply budget	0.00				50,000	50,000
CCC-006 Annual TASER cost	0.00			15,000		15,000
CCC-008 Increase Catering Budget	0.00			225,000		225,000
CCC-012 Increase Training and Travel	0.00			20,000		20,000
<b>CCC-DETENTION COMMAND Total</b>	<b>7.00</b>	<b>1,377,413</b>	<b>274,250</b>		<b>50,000</b>	<b>1,701,663</b>
CCC-SECURITY CONTROL						
CCC-007 New ATAC position	1.00		94,926		17,500	112,426
<b>CCC-SECURITY CONTROL Total</b>	<b>1.00</b>	<b>94,926</b>			<b>17,500</b>	<b>112,426</b>
<b>COMM CORR CTR DEPT Total</b>	<b>8.00</b>	<b>1,472,339</b>	<b>274,250</b>		<b>67,500</b>	<b>1,814,089</b>
<b>COMMUNITY SERVICES AND ENGAGEMENT</b>						
CSE-ADMINISTRATION						
CSE-002 Community Outreach Services Program	0.00			150,600		150,600
CSE-006 Community Outreach Coordinator	1.00		120,679	800,000	30,000	950,679
CSE-007 Community Outreach Coordinator II	1.00		135,590			135,590
<b>CSE-ADMINISTRATION Total</b>	<b>2.00</b>	<b>256,269</b>	<b>950,600</b>		<b>30,000</b>	<b>1,236,869</b>
CSE-COMMUNITY OUTREACH SERVICES						
CSE-020 Promotion to: Outreach Services Manager	0.00		33,226			33,226
<b>CSE-COMMUNITY OUTREACH SERVICES Total</b>	<b>0.00</b>	<b>33,226</b>				<b>33,226</b>
CSE-HOMELESS OUTREACH						
CSE-001 Homeless Services ARPA Replacement Funds	0.00			270,000		270,000
CSE-012 Promotion to: Homeless Outreach Manager	0.00		33,226			33,226
CSE-013 Promotion to: Homeless Outreach Coordinator	0.00		21,430			21,430
<b>CSE-HOMELESS OUTREACH Total</b>	<b>0.00</b>	<b>54,656</b>	<b>270,000</b>			<b>324,656</b>
CSE-LEARNNLV						
CSE-005 Education Initiatives	0.00			696,900		696,900
CSE-019 Education Coordinator	1.00		127,755		12,280	140,035
<b>CSE-LEARNNLV Total</b>	<b>1.00</b>	<b>127,755</b>	<b>696,900</b>		<b>12,280</b>	<b>836,935</b>
CSE-OHNS						
CSE-008 Supervisor for HNS Division	1.00		164,341	3,000	12,280	179,621
CSE-009 Compliance Officer for HNS Division	1.00		135,590	3,000	12,280	150,870
CSE-010 Inspector (Part Time) -3rd Party Consultant	0.00			50,000		50,000
CSE-011 Demographer-3rd Party Consultant	0.00			50,000		50,000
<b>CSE-OHNS Total</b>	<b>2.00</b>	<b>299,931</b>	<b>106,000</b>		<b>24,560</b>	<b>430,491</b>
CSE-PARKING SERVICES						
CSE-016 Promotion to: Assistant to Manager	0.00		17,627			17,627
CSE-017 Parking Officer	1.00		94,926		12,280	107,206
CSE-018 Lead Parking Officer	1.00		120,338		12,280	132,618
<b>CSE-PARKING SERVICES Total</b>	<b>2.00</b>	<b>232,891</b>			<b>24,560</b>	<b>257,451</b>
CSE-VETERANS AFFAIRS						
CSE-004 Veteran Services General Budget	0.00			25,000		25,000
CSE-014 Promotion to: Veterans Services Manager	0.00		33,226			33,226
CSE-015 Promotion to: Veterans Services Coordinator	0.00		5,792			5,792
<b>CSE-VETERANS AFFAIRS Total</b>	<b>0.00</b>	<b>39,018</b>	<b>25,000</b>			<b>64,018</b>





# CITY OF NORTH LAS VEGAS

## FY 2025 Approved Supplemental Requests

	FTEs	Salary & Benefits	Recur. Costs	Non-Recur. Costs	Vehicle	Grand Total
<b>COMMUNITY SERVICES AND ENGAGEMENT Total</b>	<b>7.00</b>	<b>1,043,746</b>	<b>2,048,500</b>	<b>91,400</b>		<b>3,183,646</b>
<b>ECON DEV GOVT AFFAIRS DEPT</b>						
<b>ECD-ADMINISTRATION</b>						
ECD-GOVA-001 Increase for Marketing, Conferences, Website	0.00			200,000		200,000
ECD-GOVA-003 RDA Manager	1.00	176,528	500	2,500		179,528
ECD-GOVA-004 Trade Missions	0.00			10,000		10,000
<b>ECD-ADMINISTRATION Total</b>	<b>1.00</b>	<b>176,528</b>	<b>500</b>	<b>212,500</b>		<b>389,528</b>
<b>GOVA-ADMINISTRATION</b>						
ECD-GOVA-002 Government Affairs Director	1.00	222,307				222,307
ECD-GOVA-004 Trade Missions	0.00			10,000		10,000
<b>GOVA-ADMINISTRATION Total</b>	<b>1.00</b>	<b>222,307</b>		<b>10,000</b>		<b>232,307</b>
<b>ECON DEV GOVT AFFAIRS DEPT Total</b>	<b>2.00</b>	<b>398,835</b>	<b>500</b>	<b>222,500</b>		<b>621,835</b>
<b>FINANCE DEPT</b>						
<b>FN-ACCOUNTING</b>						
FN-002 Financial Analyst I	1.00	135,590				135,590
<b>FN-ACCOUNTING Total</b>	<b>1.00</b>	<b>135,590</b>				<b>135,590</b>
<b>FN-CIP GRANT ACCOUNTING</b>						
FN-001 Financial Analyst II [MOVE TO BASE]	1.00	144,266				144,266
<b>FN-CIP GRANT ACCOUNTING Total</b>	<b>1.00</b>	<b>144,266</b>				<b>144,266</b>
<b>FINANCE DEPT Total</b>	<b>2.00</b>	<b>279,856</b>				<b>279,856</b>
<b>FIRE DEPT</b>						
<b>FD-ADMINISTRATION</b>						
FD-001 Assistant Fire Chief	1.00	289,323				289,323
FD-002 Assistant Fire Chief	1.00	289,323				289,323
FD-004 Emergency Manager	1.00	180,498				180,498
FD-005 Software Licensing	0.00		40,642			40,642
<b>FD-ADMINISTRATION Total</b>	<b>3.00</b>	<b>759,144</b>	<b>40,642</b>			<b>799,786</b>
<b>FD-FIRE SPT OPERATIONS</b>						
FD-006 Supplies Other	0.00		13,500			13,500
FD-007 Equipment	0.00		15,000			15,000
FD-008 Communications	0.00		139,600			139,600
<b>FD-FIRE SPT OPERATIONS Total</b>	<b>0.00</b>		<b>168,100</b>			<b>168,100</b>
<b>FD-FIRE SPT SERVICES</b>						
FD-003 Fire Business Analyst	1.00	114,280				114,280
FD-009 EMS Supplies	0.00		130,000			130,000
FD-010 OS-EMS	0.00		32,250			32,250
FD-011 Training (EMS)	0.00		67,000			67,000
FD-012 Contractual Services	0.00			4,300,000		4,300,000
<b>FD-FIRE SPT SERVICES Total</b>	<b>1.00</b>	<b>114,280</b>	<b>229,250</b>	<b>4,300,000</b>		<b>4,643,530</b>
<b>FIRE DEPT Total</b>	<b>4.00</b>	<b>873,424</b>	<b>437,992</b>	<b>4,300,000</b>		<b>5,611,416</b>
<b>GRANT ADMINISTRATION</b>						
<b>GA-ADMINISTRATION</b>						
GA-001 Grant Officer	1.00	135,590		1,500		137,090
<b>GA-ADMINISTRATION Total</b>	<b>1.00</b>	<b>135,590</b>		<b>1,500</b>		<b>137,090</b>
<b>GRANT ADMINISTRATION Total</b>	<b>1.00</b>	<b>135,590</b>		<b>1,500</b>		<b>137,090</b>
<b>HR DEPT</b>						
<b>HR-ADMINISTRATION</b>						
HR-002 Part Time Interns	4.00	112,852				112,852
<b>HR-ADMINISTRATION Total</b>	<b>4.00</b>	<b>112,852</b>				<b>112,852</b>
<b>HR DEPT Total</b>	<b>4.00</b>	<b>112,852</b>				<b>112,852</b>
<b>INFORMATION TECHNOLOGY</b>						
<b>IT-ADMINISTRATION</b>						
IT-001 Junior Network Engineer	1.00	144,266				144,266
IT-002 Security Network Engineer	1.00	153,906				153,906
IT-004 Contractual Increases	0.00		192,900	150,000		342,900
<b>IT-ADMINISTRATION Total</b>	<b>2.00</b>	<b>298,172</b>	<b>192,900</b>	<b>150,000</b>		<b>641,072</b>
<b>INFORMATION TECHNOLOGY Total</b>	<b>2.00</b>	<b>298,172</b>	<b>192,900</b>	<b>150,000</b>		<b>641,072</b>
<b>LDCS DEPT</b>						
<b>LDCS-BUILDING &amp; FIRE SAFETY</b>						
LDCS-002 Plans Examiner	1.00	173,911	500	1,150		175,561
<b>LDCS-BUILDING &amp; FIRE SAFETY Total</b>	<b>1.00</b>	<b>173,911</b>	<b>500</b>	<b>1,150</b>		<b>175,561</b>
<b>LDCS-BUSINESS LICENSE</b>						
LDCS-001 Business License Specialist(s)	1.00	85,852	1,600	1,500		88,952
<b>LDCS-BUSINESS LICENSE Total</b>	<b>1.00</b>	<b>85,852</b>	<b>1,600</b>	<b>1,500</b>		<b>88,952</b>
<b>LDCS-CODE ENFORCEMENT</b>						
LDCS-004 Office Assistant	0.50	40,758	250			41,008
LDCS-005 Lead Code Enforcement Officer	0.50	87,710	1,225			88,935
LDCS-006 Increase Abatement Budget	0.00			210,000		210,000
<b>LDCS-CODE ENFORCEMENT Total</b>	<b>1.00</b>	<b>128,468</b>	<b>1,475</b>	<b>210,000</b>		<b>339,943</b>
<b>LDCS-GRAFFITI</b>						
LDCS-004 Office Assistant	0.50	40,758	250			41,008
LDCS-005 Lead Code Enforcement Officer	0.50	87,710	1,225			88,935
<b>LDCS-GRAFFITI Total</b>	<b>1.00</b>	<b>128,468</b>	<b>1,475</b>			<b>129,943</b>
<b>LDCS-PLANNING</b>						
LDCS-003 Planner-GIS	1.00	120,338	500	17,628		138,466
<b>LDCS-PLANNING Total</b>	<b>1.00</b>	<b>120,338</b>	<b>500</b>	<b>17,628</b>		<b>138,466</b>
<b>LDCS DEPT Total</b>	<b>5.00</b>	<b>637,037</b>	<b>5,550</b>	<b>230,278</b>		<b>872,865</b>
<b>LIBRARY DEPT</b>						
<b>LI-ADMINISTRATION</b>						
LI-001 FT Outreach and Engagement Assistant	1.00	81,518				81,518
<b>LI-ADMINISTRATION Total</b>	<b>1.00</b>	<b>81,518</b>				<b>81,518</b>



# CITY OF NORTH LAS VEGAS

## FY 2025 Approved Supplemental Requests

	FTEs	Salary & Benefits	Recur. Costs	Non-Recur. Costs	Vehicle	Grand Total
<b>LIBRARY DEPT Total</b>	<b>1.00</b>	<b>81,518</b>				<b>81,518</b>
<b>MUNI CRT DEPT</b>						
<b>MC-ADMINISTRATION</b>						
MC-001 Case Management System Upgrade	0.00		140,000			140,000
MC-002 Court Staff Development Specialist	1.00	100,351				100,351
MC-003 Specialty Court Program Coordinator	1.00	135,590				135,590
<b>MC-ADMINISTRATION Total</b>	<b>2.00</b>	<b>235,941</b>	<b>140,000</b>			<b>375,941</b>
<b>MC-MARSHAL WARRANT SERVICES</b>						
MC-004 City Marshal	2.00	295,502				295,502
MC-005 Marshal's Supplies & Equipment	0.00			38,000		38,000
<b>MC-MARSHAL WARRANT SERVICES Total</b>	<b>2.00</b>	<b>295,502</b>		<b>38,000</b>		<b>333,502</b>
<b>MUNI CRT DEPT Total</b>	<b>4.00</b>	<b>531,443</b>	<b>140,000</b>	<b>38,000</b>		<b>709,443</b>
<b>PARKS &amp; REC DEPT</b>						
<b>NLS-ADMINISTRATION</b>						
NLS-010 General Parks and Recreation Master/Strategic Plan	0.00			150,000		150,000
<b>NLS-ADMINISTRATION Total</b>	<b>0.00</b>			<b>150,000</b>		<b>150,000</b>
<b>NLS-CRAIG RANCH REGIONAL PARK</b>						
NLS-012 Diesel Heated Power Washer with Trailer Mount	0.00		20,000			20,000
<b>NLS-CRAIG RANCH REGIONAL PARK Total</b>	<b>0.00</b>		<b>20,000</b>			<b>20,000</b>
<b>NLS-PARK SERVICES</b>						
NLS-001 OSHA and Union Contract Requirements	0.00		20,000			20,000
NLS-002 Commercial Driver Licenses	0.00			60,000		60,000
NLS-004 Parks Supervisor	1.00	113,291				113,291
NLS-005 Playground Equipment Technician	1.00	90,009	15,000			105,009
NLS-008 Tree Pruning Funds	0.00			250,000		250,000
NLS-009 Rocks Installation at street planter and cut out areas	0.00			150,000		150,000
NLS-011 Supportive Decision-Making Analytics Application	0.00		20,000			20,000
<b>NLS-PARK SERVICES Total</b>	<b>2.00</b>	<b>203,300</b>	<b>55,000</b>	<b>460,000</b>		<b>718,300</b>
<b>NLS-SILVER MESA</b>						
NLS-006 (MOVE TO BASE) Recreation Leader	1.00	77,567	5,000			82,567
<b>NLS-SILVER MESA Total</b>	<b>1.00</b>	<b>77,567</b>	<b>5,000</b>			<b>82,567</b>
<b>PARKS &amp; REC DEPT Total</b>	<b>3.00</b>	<b>280,867</b>	<b>80,000</b>	<b>610,000</b>		<b>970,867</b>
<b>POLICE DEPT</b>						
<b>PD-ADMINISTRATION</b>						
PD-004 Adding a (12-15 passenger) van for the Explorer Program	0.00			3,000		3,000
PD-014 Contractual Increases	0.00		8,600			8,600
<b>PD-ADMINISTRATION Total</b>	<b>0.00</b>		<b>8,600</b>	<b>3,000</b>		<b>11,600</b>
<b>PD-IDENTIFICATION</b>						
PD-010 Additional Evidence Custodian	2.00	180,021	1,000	5,600		186,621
PD-014 Contractual Increases	0.00		157,500			157,500
<b>PD-IDENTIFICATION Total</b>	<b>2.00</b>	<b>180,021</b>	<b>158,500</b>	<b>5,600</b>		<b>344,121</b>
<b>PD-INVESTIGATION</b>						
PD-014 Contractual Increases	0.00		13,160			13,160
<b>PD-INVESTIGATION Total</b>	<b>0.00</b>		<b>13,160</b>			<b>13,160</b>
<b>PD-N C AREA COMMAND</b>						
PD-003 Lieutenants	1.00	337,837	100	5,100		343,037
<b>PD-N C AREA COMMAND Total</b>	<b>1.00</b>	<b>337,837</b>	<b>100</b>	<b>5,100</b>		<b>343,037</b>
<b>PD-N W AREA COMMAND</b>						
PD-002 Office Assistant for the Academy	1.00	81,518		4,650		86,168
PD-007 Budget for Volunteers in Police Services (VIPS)	0.00		75,000			75,000
<b>PD-N W AREA COMMAND Total</b>	<b>1.00</b>	<b>81,518</b>	<b>75,000</b>	<b>4,650</b>		<b>161,168</b>
<b>PD-RECORDS</b>						
PD-008 Records Specialists	2.00	180,021	600	28,800		209,421
PD-009 Police Records Supervisors	1.00	135,829	200	10,200		146,229
<b>PD-RECORDS Total</b>	<b>3.00</b>	<b>315,850</b>	<b>800</b>	<b>39,000</b>		<b>355,650</b>
<b>PD-RESOURCE MANAGEMENT</b>						
PD-005 Requesting Budget for the Explorer Program	0.00			9,500		9,500
PD-006 Red Dot Sights and Tactical Flash Lights on Handguns and Rifles	0.00		102,000			102,000
PD-013 Contract Increases: Axon Contract #273700	0.00		256,556			256,556
PD-014 Contractual Increases	0.00		202,705			202,705
<b>PD-RESOURCE MANAGEMENT Total</b>	<b>0.00</b>		<b>561,261</b>	<b>9,500</b>		<b>570,761</b>
<b>PD-SOUTH AREA COMMAND</b>						
PD-003 Lieutenants	1.00	337,837	100	5,100		343,037
<b>PD-SOUTH AREA COMMAND Total</b>	<b>1.00</b>	<b>337,837</b>	<b>100</b>	<b>5,100</b>		<b>343,037</b>
<b>PD-TECHNOLOGY NCIC</b>						
PD-014 Contractual Increases	0.00		110,678			110,678
<b>PD-TECHNOLOGY NCIC Total</b>	<b>0.00</b>		<b>110,678</b>			<b>110,678</b>
<b>PD-TRAFFIC</b>						
PD-014 Contractual Increases	0.00		28,242			28,242
<b>PD-TRAFFIC Total</b>	<b>0.00</b>		<b>28,242</b>			<b>28,242</b>
<b>PD-TRAINING</b>						
PD-001 Increase in trainings supply budget for Ammunition, Simunitions and	0.00			40,000		40,000
PD-014 Contractual Increases	0.00		120,000			120,000
<b>PD-TRAINING Total</b>	<b>0.00</b>		<b>120,000</b>	<b>40,000</b>		<b>160,000</b>
<b>POLICE DEPT Total</b>	<b>8.00</b>	<b>1,253,063</b>	<b>1,076,441</b>	<b>111,950</b>		<b>2,441,454</b>



# CITY OF NORTH LAS VEGAS

## FY 2025 Approved Supplemental Requests

	FTEs	Salary & Benefits	Recur. Costs	Non-Recur. Costs	Vehicle	Grand Total
<b>PUBLIC WORKS DEPT</b>						
<b>PW-BEAUTIFICATION</b>						
PW-010 Uniforms (Beautification)	0.00		10,000			10,000
PW-018 Tree Trimming Contract (Beautification)	0.00		115,000			115,000
PW-019 Supplies (Beautification)	0.00		45,000			45,000
<b>PW-BEAUTIFICATION Total</b>	<b>0.00</b>		<b>170,000</b>			<b>170,000</b>
<b>PW-BUILDING MAINTENANCE</b>						
PW-008 Furnishings, Tenant Improvements	0.00		275,500			275,500
PW-017 Building Maintenance Uniforms/Supplies	0.00		57,000			57,000
<b>PW-BUILDING MAINTENANCE Total</b>	<b>0.00</b>		<b>332,500</b>			<b>332,500</b>
<b>PW-CITY HALL MAINTENANCE</b>						
PW-009 Increase to Supplies, Postage & Contracts	0.00		167,350			167,350
<b>PW-CITY HALL MAINTENANCE Total</b>	<b>0.00</b>		<b>167,350</b>			<b>167,350</b>
<b>PW-DEV FLOOD CONTROL</b>						
PW-016 Overtime	0.00	29,862				29,862
PW-021 Major Projects Coordinator	1.00	214,816				214,816
<b>PW-DEV FLOOD CONTROL Total</b>	<b>1.00</b>	<b>244,678</b>				<b>244,678</b>
<b>PW-ENG &amp; CONSTRUCTION SRVCS</b>						
PW-012 Promotion to: City Surveyor	0.00	14,322				14,322
PW-013 REVISED FUNDING - Construction Services Manager	1.00	184,373				184,373
PW-014 REVISED FUNDING - Compliance Inspector	0.00	76,462				76,462
PW-015 GIS Mapping Supervisor	0.00	99,859				99,859
<b>PW-ENG &amp; CONSTRUCTION SRVCS Total</b>	<b>1.00</b>	<b>375,016</b>				<b>375,016</b>
<b>PW-FLEET OPERATIONS</b>						
CCC-009 Two Vehicles for Transport	0.00				140,000	140,000
CCC-011 Delivery Vehicle	0.00				40,000	40,000
FD-001 Assistant Fire Chief	0.00				65,000	65,000
FD-002 Assistant Fire Chief	0.00				65,000	65,000
FD-004 Emergency Manager	0.00				65,000	65,000
LDCS-005 Lead Code Enforcement Officer	0.00				59,500	59,500
LDCS-007 Vehicles for Division Inspectors	0.00				154,620	154,620
PD-003 Lieutenants	0.00				78,000	78,000
PD-004 Adding a (12-15 passenger) van for the Explorer Program	0.00				60,000	60,000
PD-011 Requesting a Ford Super duty F350	0.00				58,495	58,495
PD-012 Request a work vehicle for Victims Advocates	0.00				44,841	44,841
PW-003 Financial Accountant I/II	1.00	119,017				119,017
PW-004 Fleet Coordinator	1.00	125,733				125,733
PW-005 Promotion to: Fleet Manager	0.00	23,751				23,751
PW-014 REVISED FUNDING - Compliance Inspector	0.00				50,000	50,000
PW-020 Fleet Fire & Equipment Technician	0.00	22,062				22,062
UD-009 Water System Operator Swing Shift	0.00				50,000	50,000
<b>PW-FLEET OPERATIONS Total</b>	<b>2.00</b>	<b>290,563</b>			<b>930,456</b>	<b>1,221,019</b>
<b>PW-ROADWAY OPERATIONS</b>						
PW-006 Financial Accountant I/II	1.00	119,017				119,017
PW-007 CDL Budget Increase (Roadway Operations)	0.00		20,000			20,000
PW-011 Uniforms (Roadway Operations)	0.00		68,000			68,000
<b>PW-ROADWAY OPERATIONS Total</b>	<b>1.00</b>	<b>119,017</b>	<b>88,000</b>			<b>207,017</b>
<b>PW-TRAFFIC OPERATIONS</b>						
PW-001 Traffic Sign and Marking Technician	1.00	94,926				94,926
PW-002 Traffic Electrical Worker	1.00	90,009				90,009
<b>PW-TRAFFIC OPERATIONS Total</b>	<b>2.00</b>	<b>184,935</b>				<b>184,935</b>
<b>PUBLIC WORKS DEPT Total</b>	<b>7.00</b>	<b>1,214,209</b>	<b>757,850</b>		<b>930,456</b>	<b>2,902,515</b>

## FY 2025 Approved Supplemental Requests

	FTEs	Salary & Benefits	Recur. Costs	Non-Recur. Costs	Vehicle	Grand Total
<b>UTILITY DEPT</b>						
<b>UD-FIELD SERVICES</b>						
UD-005 Raw Material Delivery	0.00		75,000			75,000
UD-007 New Employee Certifications	0.00		53,000			53,000
<b>UD-FIELD SERVICES Total</b>	<b>0.00</b>		<b>128,000</b>			<b>128,000</b>
<b>UD-INSPECTION</b>						
PW-014 REVISED FUNDING - Compliance Inspector	0.00	76,462				76,462
<b>UD-INSPECTION Total</b>	<b>0.00</b>	<b>76,462</b>				<b>76,462</b>
<b>UD-MAPPING</b>						
PW-015 GIS Mapping Supervisor	0.00	99,859				99,859
<b>UD-MAPPING Total</b>	<b>0.00</b>	<b>99,859</b>				<b>99,859</b>
<b>UD-PRETREATMENT ENVIRONMENTAL</b>						
UD-006 Aquatic Information Software	0.00		12,000			12,000
<b>UD-PRETREATMENT ENVIRONMENTAL Total</b>	<b>0.00</b>		<b>12,000</b>			<b>12,000</b>
<b>UD-PUMP OPERATIONS</b>						
UD-009 Water System Operator Swing Shift	1.00	94,926				94,926
<b>UD-PUMP OPERATIONS Total</b>	<b>1.00</b>	<b>94,926</b>				<b>94,926</b>
<b>UD-SUPPORT SERVICES</b>						
UD-004 SNWA Wholesale Delivery Charge	0.00		1,174,826			1,174,826
<b>UD-SUPPORT SERVICES Total</b>	<b>0.00</b>		<b>1,174,826</b>			<b>1,174,826</b>
<b>UD-WATER RECLAMATION FACILITY</b>						
UD-001 W Bulk Chemical	0.00				620,840	620,840
UD-002 WRF Laboratory Technician	1.00	94,926	2,150			97,076
UD-003 Database Coordinator	1.00	90,009	1,500		1,200	92,709
UD-008 WRF Republic Services - Budget Increase	0.00				55,000	55,000
UD-010 Maintenance Mechanic	1.00	106,347				106,347
UD-011 WRF Operator - 2 Positions	2.00	200,701				200,701
<b>UD-WATER RECLAMATION FACILITY Total</b>	<b>5.00</b>	<b>491,983</b>	<b>3,650</b>		<b>677,040</b>	<b>1,172,673</b>
<b>UTILITY DEPT Total</b>	<b>6.00</b>	<b>763,230</b>	<b>1,318,476</b>		<b>677,040</b>	<b>2,758,746</b>
<b>Grand Total</b>	<b>65.00</b>	<b>9,526,532</b>	<b>6,341,959</b>		<b>6,517,668</b>	<b>23,316,615</b>





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*City of*  
**NORTH  
LAS  
VEGAS**

GROWTH BY  
DESIGN

## 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 \$50,000); 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. (\$65.9M)

**Clark County Regional Flood Control.** Funding received from this source is restricted for flood control projects within the City's established 10-year Plan. (\$159.9M)

**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. (\$129.0M)

**Grants/Private Funding/Other** Various grants and loans can be secured to assist with funding of specific projects. (\$188.9M)

**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. (\$6.4M)

**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. (\$5.3M)

**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. (\$200.4M)

**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. (\$10.0M)

**Motor Vehicle Fuel Tax Fund.** Funds restricted by NRS 365 to be used only on street related projects. (\$18.3M)

**Traffic Cost Participation Agreements.** Developer contributions dedicated for specific street intersection traffic signals. (\$18.5M)

**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. (\$143.4M)

**Fleet/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. (\$29.9M)

## Operating Impacts

CIP projects listed below will require an estimated \$11.9 million over the five year plan. These costs will primarily impact the General Fund and will create value added efficiencies over the same period.

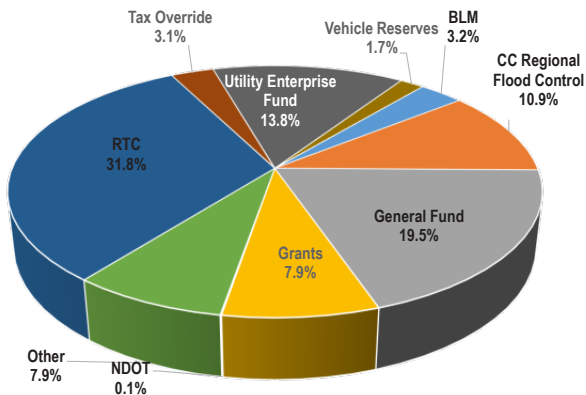
	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Municipal Facilities		18,000	618,000	618,000	618,000	1,872,000
Technology Improvements	10,000	2,071,000	2,071,000	2,081,000	2,081,000	8,314,000
Transportation	67,500	269,210	478,275	484,275	467,075	1,766,335
<b>Grand Total</b>	<b>77,500</b>	<b>2,358,210</b>	<b>3,167,275</b>	<b>3,183,275</b>	<b>3,166,075</b>	<b>11,952,335</b>

\* For detailed descriptions operating impacts please refer to the Capital Improvement Plan FY 2025-2029 published on the City of North Las Vegas website. <http://www.cityofnorthlasvegas.com/docs/Finance/CIP>.

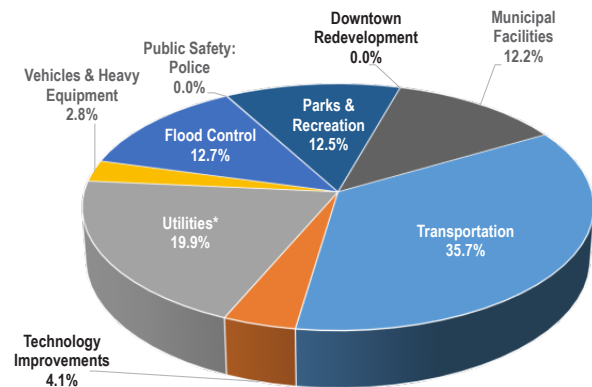
## Capital Improvements\*

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.

**FY 2025 Revenues by Category**



**FY 2025 Expenditures by Category**



CITY OF NORTH LAS VEGAS

CATEGORY SUMMARY	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Flood Control	43,935,000	54,115,000	42,190,000	22,375,000	5,050,000	167,665,000
Municipal Facilities	42,381,000	13,993,000				56,374,000
Parks & Recreation	43,191,883	46,143,105	28,532,960	6,951,377	157,714	124,977,039
Public Safety: Fire	4,080,000					4,080,000
Public Safety: Police	130,000					130,000
Technology Improvements	14,316,900	4,250,000	4,300,000	4,500,000	4,750,000	32,116,900
Transportation	123,564,975	68,922,796	31,478,158	15,740,000	29,070,000	268,775,929
Utilities: Sewer	14,622,000	34,156,256	26,411,687	41,714,722	31,169,722	148,074,387
Utilities: Water	54,416,150	53,776,576	32,465,000	3,150,000	1,100,000	144,907,726
Vehicles & Heavy Equipment	9,658,720	3,497,949	6,140,744	7,831,258	2,821,289	29,949,960
<b>Grand Total</b>	<b>350,296,628</b>	<b>278,854,682</b>	<b>171,518,549</b>	<b>102,262,357</b>	<b>74,118,725</b>	<b>977,050,941</b>

SOURCES OF REVENUE	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
American Rescue Plan Act Grant	14,900,000					14,900,000
BLM - SNPLMA	1,227,000	21,020,100	17,286,495	6,279,248		45,812,843
BLM - SNPLMA - FB		500,000				500,000
BLM - SNPLMA Round 19	10,000,000	9,000,000	624,985			19,624,985
CC Regional Flood Control	38,185,000	52,590,000	41,665,000	22,375,000	5,050,000	159,865,000
External Grant Fund	12,337,720	16,376,280	31,075,000	3,775,000		63,564,000
Federal Grant	300,000					300,000
Fleet - Fund 750	4,846,364	100,000				4,946,364
Fund 294		525,000	525,000			1,050,000
Fund 294 - FB	550,000					550,000
Fund 750	4,812,356	3,397,949	6,140,744	7,831,258	2,821,289	25,003,596
General Fund	48,280,949	31,764,536	11,312,217	8,829,285	8,778,142	108,965,129
General Fund - FB	19,987,900	2,500	50,000			20,040,400
Judicial Enforcement Service Fund - 265	400,000					400,000
LWCF (Land Water & Conservation Fund)	300,000					300,000
Motor Vehicle Enterprise Fund FB	1,274,900	2,545,530				3,820,430
Motor Vehicle Fuel Tax	1,000,000	1,390,000	1,390,000	1,390,000	1,390,000	6,560,000
Motor Vehicle Fuel Tax FB	6,250,100	1,627,470				7,877,570
NV Dept of Transportation	218,500	6,137,000				6,355,500
Park District No. II		798,602				798,602
Park District No. III	260,000	2,529,881	57,142	15,714		2,862,737
Park District No. IV		850,000				850,000
Park District No. V	157,962	602,534	15,571	15,571		791,638
Private Funding	9,871,755	27,162,807	15,486,687	27,019,722	27,019,722	106,560,693
RTC Fuel Revenue Indexing Funds 2	94,203,875	34,212,375		1,530,000	15,870,000	145,816,250
RTC Highway Improvement Acquisition Fund	14,435,000	11,315,000	8,265,000	3,260,000	1,750,000	39,025,000
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	3,253,421	588,158			4,076,579
Southern Nevada Water Authority	210,972	354,952	726,550	311,559	129,572	1,733,605
*Tax Override Fire - FB	2,680,000					2,680,000
*Tax Override Streets	2,030,000					2,030,000
*Tax Override Streets - FB	1,076,000					1,076,000
*Tax Override-Fire	4,280,000					4,280,000
Traffic Cost Participation Agreements	4,271,600	3,560,000	3,560,000	3,560,000	3,560,000	18,511,600
Utility Enterprise Fund	31,316,198	45,238,745	30,250,000	14,070,000	5,250,000	126,124,943
Utility Enterprise Fund - FB	17,147,477					17,147,477
<b>Grand Total</b>	<b>350,296,628</b>	<b>278,854,682</b>	<b>171,518,549</b>	<b>102,262,357</b>	<b>74,118,725</b>	<b>977,050,941</b>



# CITY OF NORTH LAS VEGAS

## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
<b>Flood Control</b>						
Project Name: 10389 - Range Wash - Beltway Conveyance & Collection System						
CC Regional Flood Control	1,850,000	14,550,000	3,650,000			20,050,000
<b>Project Name: 10389 - Range Wash - Beltway Conveyance &amp; Collection System Total</b>	<b>1,850,000</b>	<b>14,550,000</b>	<b>3,650,000</b>			<b>20,050,000</b>
Project Name: 10456 - Lake Mead Drain to Las Vegas Wash						
CC Regional Flood Control	9,860,000	6,505,000				16,365,000
RTC Highway Improvement Acquisition Fund	3,000,000	1,000,000				4,000,000
<b>Project Name: 10456 - Lake Mead Drain to Las Vegas Wash Total</b>	<b>12,860,000</b>	<b>7,505,000</b>				<b>20,365,000</b>
Project Name: 10497 - Gowan Outfall, Alexander Road - Decatur Boulevard to Simmons Street						
CC Regional Flood Control	10,000,000					10,000,000
RTC Highway Improvement Acquisition Fund	2,200,000					2,200,000
<b>Project Name: 10497 - Gowan Outfall, Alexander Road - Decatur Boulevard to Simmons Street Total</b>	<b>12,200,000</b>					<b>12,200,000</b>
Project Name: 10498 - North Las Vegas Detention Basin Upgrade						
CC Regional Flood Control	350,000	16,925,000				17,275,000
<b>Project Name: 10498 - North Las Vegas Detention Basin Upgrade Total</b>	<b>350,000</b>	<b>16,925,000</b>				<b>17,275,000</b>
Project Name: 10499 - Las Vegas Boulevard Drain						
CC Regional Flood Control	855,000	2,310,000	7,005,000			10,170,000
<b>Project Name: 10499 - Las Vegas Boulevard Drain Total</b>	<b>855,000</b>	<b>2,310,000</b>	<b>7,005,000</b>			<b>10,170,000</b>
Project Name: 10555 - Carey-Lake Mead Detention Basin Improvements and Outfall Modification						
CC Regional Flood Control	2,000,000					2,000,000
<b>Project Name: 10555 - Carey-Lake Mead Detention Basin Improvements and Outfall Modification Total</b>	<b>2,000,000</b>					<b>2,000,000</b>
Project Name: 10566 - Las Vegas Wash Cartier Channel						
CC Regional Flood Control	11,245,000	5,625,000	11,725,000	21,425,000		50,020,000
<b>Project Name: 10566 - Las Vegas Wash Cartier Channel Total</b>	<b>11,245,000</b>	<b>5,625,000</b>	<b>11,725,000</b>	<b>21,425,000</b>		<b>50,020,000</b>
Project Name: 10575 - North Apex - System 1 Detention Basin and Outfall						
CC Regional Flood Control	2,025,000	6,675,000	19,285,000			27,985,000
<b>Project Name: 10575 - North Apex - System 1 Detention Basin and Outfall Total</b>	<b>2,025,000</b>	<b>6,675,000</b>	<b>19,285,000</b>			<b>27,985,000</b>
Project Name: 10584 - Vandenberg Lined Channel						
Fund 294		525,000	525,000			1,050,000
Fund 294 - FB	550,000					550,000
<b>Project Name: 10584 - Vandenberg Lined Channel Total</b>	<b>550,000</b>	<b>525,000</b>	<b>525,000</b>			<b>1,600,000</b>
Project Name: 10598 - Speedway #3 Detention Basin Expansion and Inflow/Outflow Facilities						
CC Regional Flood Control					950,000	950,000
<b>Project Name: 10598 - Speedway #3 Detention Basin Expansion and Inflow/Outflow Facilities Total</b>					<b>950,000</b>	<b>950,000</b>
Project Name: 10599 - Speedway North Detention Basin and Outfall						
CC Regional Flood Control				950,000	2,550,000	3,500,000
<b>Project Name: 10599 - Speedway North Detention Basin and Outfall Total</b>				<b>950,000</b>	<b>2,550,000</b>	<b>3,500,000</b>
Project Name: 10600 - Range Wash - Las Vegas Wash Diversion Channel						
CC Regional Flood Control					1,550,000	1,550,000
<b>Project Name: 10600 - Range Wash - Las Vegas Wash Diversion Channel Total</b>					<b>1,550,000</b>	<b>1,550,000</b>
<b>Flood Control Total</b>	<b>43,935,000</b>	<b>54,115,000</b>	<b>42,190,000</b>	<b>22,375,000</b>	<b>5,050,000</b>	<b>167,665,000</b>
<b>Municipal Facilities</b>						
Project Name: 10459 - Fire Station Remodel						
Tax Override-Fire	200,000					200,000
<b>Project Name: 10459 - Fire Station Remodel Total</b>	<b>200,000</b>					<b>200,000</b>
Project Name: 10485 - Brooks Master Plan and Project						
Motor Vehicle Enterprise Fund FB	1,274,900	2,545,530				3,820,430
Motor Vehicle Fuel Tax FB	815,100	1,627,470				2,442,570
<b>Project Name: 10485 - Brooks Master Plan and Project Total</b>	<b>2,090,000</b>	<b>4,173,000</b>				<b>6,263,000</b>
Project Name: 10518 - Fire Station 53 Structural Remediation						
Tax Override Fire - FB	1,080,000					1,080,000
<b>Project Name: 10518 - Fire Station 53 Structural Remediation Total</b>	<b>1,080,000</b>					<b>1,080,000</b>
Project Name: 10579 - New Warehouse/Classroom Construction at the CCC						
General Fund		2,500,000				2,500,000
<b>Project Name: 10579 - New Warehouse/Classroom Construction at the CCC Total</b>		<b>2,500,000</b>				<b>2,500,000</b>
Project Name: 10579-1 - New Warehouse/Kitchen/Classroom Construction at the CCC						
General Fund		6,000,000				6,000,000
<b>Project Name: 10579-1 - New Warehouse/Kitchen/Classroom Construction at the CCC Total</b>		<b>6,000,000</b>				<b>6,000,000</b>
Project Name: 10655 - Traffic Operations Yard						
General Fund	25,000	75,000				100,000
<b>Project Name: 10655 - Traffic Operations Yard Total</b>	<b>25,000</b>	<b>75,000</b>				<b>100,000</b>
Project Name: 22064 - Fire Station 58 FF&E						
Tax Override Fire - FB	1,000,000					1,000,000
<b>Project Name: 22064 - Fire Station 58 FF&amp;E Total</b>	<b>1,000,000</b>					<b>1,000,000</b>
Project Name: 22065 - Fire Station 51 Demolition and Construction						
American Rescue Plan Act Grant	14,900,000					14,900,000
<b>Project Name: 22065 - Fire Station 51 Demolition and Construction Total</b>	<b>14,900,000</b>					<b>14,900,000</b>
Project Name: 25021 - Building Maintenance Capital Projects						
General Fund - FB	4,171,000					4,171,000
<b>Project Name: 25021 - Building Maintenance Capital Projects Total</b>	<b>4,171,000</b>					<b>4,171,000</b>

ADOPTED BUDGET FISCAL YEAR 2024-25

# CITY OF NORTH LAS VEGAS

## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Project Name: 25043 - City Facilities Parking Lot Maintenance						
Tax Override Streets - FB	450,000					450,000
<b>Project Name: 25043 - City Facilities Parking Lot Maintenance Total</b>	<b>450,000</b>					<b>450,000</b>
Project Name: 25044 - Ft. Sumter Storage Facilities Paving						
Tax Override Streets - FB	450,000					450,000
<b>Project Name: 25044 - Ft. Sumter Storage Facilities Paving Total</b>	<b>450,000</b>					<b>450,000</b>
Project Name: 25047 - Building Maintenance Workshop						
General Fund	5,000,000					5,000,000
General Fund - FB	600,000					600,000
<b>Project Name: 25047 - Building Maintenance Workshop Total</b>	<b>5,600,000</b>					<b>5,600,000</b>
Project Name: 25049 - Justice Facility Chiller Replacement						
General Fund - FB	400,000					400,000
<b>Project Name: 25049 - Justice Facility Chiller Replacement Total</b>	<b>400,000</b>					<b>400,000</b>
Project Name: 25050 - Water Reclamation Facility: Honeywell Installation						
Utility Enterprise Fund - FB	565,000					565,000
<b>Project Name: 25050 - Water Reclamation Facility: Honeywell Installation Total</b>	<b>565,000</b>					<b>565,000</b>
Project Name: 25051 - City Hall: Honeywell System Retrofit						
General Fund - FB	1,500,000					1,500,000
<b>Project Name: 25051 - City Hall: Honeywell System Retrofit Total</b>	<b>1,500,000</b>					<b>1,500,000</b>
Project Name: 25052 - Fire Truck Maintenance Building Shop Equipment						
General Fund - FB	450,000					450,000
<b>Project Name: 25052 - Fire Truck Maintenance Building Shop Equipment Total</b>	<b>450,000</b>					<b>450,000</b>
Project Name: 25054 - Garage Door Replacement						
Tax Override Fire - FB	600,000					600,000
<b>Project Name: 25054 - Garage Door Replacement Total</b>	<b>600,000</b>					<b>600,000</b>
Project Name: 25064 - Veterans and Community Resource Center Improvements						
General Fund		245,000				245,000
<b>Project Name: 25064 - Veterans and Community Resource Center Improvements Total</b>		<b>245,000</b>				<b>245,000</b>
Project Name: 25065 - Skyview Recreation Center AC for Indoor Pool						
General Fund - FB	400,000					400,000
<b>Project Name: 25065 - Skyview Recreation Center AC for Indoor Pool Total</b>	<b>400,000</b>					<b>400,000</b>
Project Name: 25066 - Brooks Maintenance Yard						
General Fund - FB	1,500,000					1,500,000
<b>Project Name: 25066 - Brooks Maintenance Yard Total</b>	<b>1,500,000</b>					<b>1,500,000</b>
Project Name: 25071 - Citywide Facility Parking Improvements						
General Fund	1,000,000	1,000,000				2,000,000
<b>Project Name: 25071 - Citywide Facility Parking Improvements Total</b>	<b>1,000,000</b>	<b>1,000,000</b>				<b>2,000,000</b>
Project Name: 25073 - Roadway Operation Facility						
General Fund	6,000,000					6,000,000
<b>Project Name: 25073 - Roadway Operation Facility Total</b>	<b>6,000,000</b>					<b>6,000,000</b>
<b>Municipal Facilities Total</b>	<b>42,381,000</b>	<b>13,993,000</b>				<b>56,374,000</b>
<b>Parks &amp; Recreation</b>						
Project Name: 10481 - Craig Ranch Regional Park Perimeter Road/Parking Lot Rehabilitation						
General Fund	3,150,000					3,150,000
General Fund - FB	3,425,000					3,425,000
<b>Project Name: 10481 - Craig Ranch Regional Park Perimeter Road/Parking Lot Rehabilitation Total</b>	<b>6,575,000</b>					<b>6,575,000</b>
Project Name: 10482 - Craig Ranch Regional Park Soccer Fields						
General Fund	5,000,000					5,000,000
<b>Project Name: 10482 - Craig Ranch Regional Park Soccer Fields Total</b>	<b>5,000,000</b>					<b>5,000,000</b>
Project Name: 10592 - 215 Northern Beltway Trail Phase 1 and Phase 2						
BLM - SNPLMA	771,000	6,553,500	72,495			7,396,995
<b>Project Name: 10592 - 215 Northern Beltway Trail Phase 1 and Phase 2 Total</b>	<b>771,000</b>	<b>6,553,500</b>	<b>72,495</b>			<b>7,396,995</b>
Project Name: 10594 - Cheyenne Sports Complex Playground & Asphalt Improvements						
BLM - SNPLMA	116,000		2,214,000			2,330,000
External Grant Fund	750,000		6,760,000			7,510,000
General Fund	1,700,000					1,700,000
LWCF (Land Water & Conservation Fund)	300,000					300,000
<b>Project Name: 10594 - Cheyenne Sports Complex Playground &amp; Asphalt Improvements Total</b>	<b>2,866,000</b>		<b>8,974,000</b>			<b>11,840,000</b>
Project Name: 10605 - Walker Pool Upgrade						
General Fund	72,000					72,000
<b>Project Name: 10605 - Walker Pool Upgrade Total</b>	<b>72,000</b>					<b>72,000</b>
Project Name: 10606 - Silver Mesa Pool Upgrades						
General Fund	102,000					102,000
<b>Project Name: 10606 - Silver Mesa Pool Upgrades Total</b>	<b>102,000</b>					<b>102,000</b>
Project Name: 10607 - Petitti Pool Upgrades						
General Fund	23,000					23,000
<b>Project Name: 10607 - Petitti Pool Upgrades Total</b>	<b>23,000</b>					<b>23,000</b>
Project Name: 10608 - Streetscape on North Las Vegas Roadways						
General Fund		250,000	250,000	250,000		750,000

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# CITY OF NORTH LAS VEGAS

## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
<b>Project Name: 10608 - Streetscape on North Las Vegas Roadways Total</b>		<b>250,000</b>	<b>250,000</b>	<b>250,000</b>		<b>750,000</b>
Project Name: 10609 - Deer Springs Park						
General Fund	67,390	33,105	522,222	10,000		632,717
Park District No. III	133,572	42,857	13,571	8,571		198,571
<b>Project Name: 10609 - Deer Springs Park Total</b>	<b>200,962</b>	<b>75,962</b>	<b>535,793</b>	<b>18,571</b>		<b>831,288</b>
Project Name: 10617 - Craig Ranch Regional Park						
BLM - SNPLMA Round 19	10,000,000	9,000,000	624,985			19,624,985
General Fund	5,644,000					5,644,000
General Fund - FB	500,000					500,000
<b>Project Name: 10617 - Craig Ranch Regional Park Total</b>	<b>16,144,000</b>	<b>9,000,000</b>	<b>624,985</b>			<b>25,768,985</b>
Project Name: 10618 - Flores Park						
General Fund	653,513					653,513
<b>Project Name: 10618 - Flores Park Total</b>	<b>653,513</b>					<b>653,513</b>
Project Name: 10619 - Goldcrest Park						
General Fund	704,713					704,713
<b>Project Name: 10619 - Goldcrest Park Total</b>	<b>704,713</b>					<b>704,713</b>
Project Name: 10620 - Desert Horizons Park						
External Grant Fund	100,000					100,000
General Fund	100,000	1,116,043				1,216,043
<b>Project Name: 10620 - Desert Horizons Park Total</b>	<b>200,000</b>	<b>1,116,043</b>				<b>1,316,043</b>
Project Name: 10621 - Cheyenne Ridge Park						
General Fund		405,715				405,715
Park District No. III		500,000				500,000
<b>Project Name: 10621 - Cheyenne Ridge Park Total</b>		<b>905,715</b>				<b>905,715</b>
Project Name: 10622 - Alexander Library						
General Fund	57,250	399,000				456,250
<b>Project Name: 10622 - Alexander Library Total</b>	<b>57,250</b>	<b>399,000</b>				<b>456,250</b>
Project Name: 10623 - City View Park						
General Fund			1,238,493			1,238,493
Park District No. IV		850,000				850,000
<b>Project Name: 10623 - City View Park Total</b>		<b>850,000</b>	<b>1,238,493</b>			<b>2,088,493</b>
Project Name: 10624 - Prentiss Walker Park						
General Fund	1,098,143					1,098,143
Tax Override - Parks	350,000					350,000
<b>Project Name: 10624 - Prentiss Walker Park Total</b>	<b>1,448,143</b>					<b>1,448,143</b>
Project Name: 10625 - Annie Walker						
Park District No. II		798,602				798,602
<b>Project Name: 10625 - Annie Walker Total</b>		<b>798,602</b>				<b>798,602</b>
Project Name: 10626 - Kiel Ranch						
General Fund	252,500					252,500
<b>Project Name: 10626 - Kiel Ranch Total</b>	<b>252,500</b>					<b>252,500</b>
Project Name: 10627 - Petitti Park						
General Fund		945,200				945,200
<b>Project Name: 10627 - Petitti Park Total</b>		<b>945,200</b>				<b>945,200</b>
Project Name: 10628 - Boris Terrace						
General Fund	731,045					731,045
<b>Project Name: 10628 - Boris Terrace Total</b>	<b>731,045</b>					<b>731,045</b>
Project Name: 10629 - Rotary Tot Lot						
General Fund	346,240					346,240
<b>Project Name: 10629 - Rotary Tot Lot Total</b>	<b>346,240</b>					<b>346,240</b>
Project Name: 10630 - Brooks Rotary Tot Lot						
General Fund	408,940					408,940
<b>Project Name: 10630 - Brooks Rotary Tot Lot Total</b>	<b>408,940</b>					<b>408,940</b>
Project Name: 10631 - Valley View Park						
General Fund	724,850					724,850
<b>Project Name: 10631 - Valley View Park Total</b>	<b>724,850</b>					<b>724,850</b>
Project Name: 10632 - Joe Kneip Park						
General Fund	853,285					853,285
Tax Override - Parks	200,000					200,000
<b>Project Name: 10632 - Joe Kneip Park Total</b>	<b>1,053,285</b>					<b>1,053,285</b>
Project Name: 10633 - Liberty Park						
General Fund	601,500					601,500
<b>Project Name: 10633 - Liberty Park Total</b>	<b>601,500</b>					<b>601,500</b>
Project Name: 10634 - College Park						
General Fund	851,511					851,511
<b>Project Name: 10634 - College Park Total</b>	<b>851,511</b>					<b>851,511</b>
Project Name: 10635 - Tonopah Park						
General Fund	667,941					667,941
<b>Project Name: 10635 - Tonopah Park Total</b>	<b>667,941</b>					<b>667,941</b>
Project Name: 10636 - Aliante Nature Discovery Park						

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	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
General Fund	95,390	152,276				247,666
Park District No. III	103,571	24,999				128,570
Southern Nevada Water Authority	25,425	25,425	25,425	25,425		101,700
<b>Project Name: 10636 - Aliante Nature Discovery Park Total</b>	<b>224,386</b>	<b>202,700</b>	<b>25,425</b>	<b>25,425</b>		<b>477,936</b>
Project Name: 10637 - Kiel Ranch 7 Acre Development & Phase IV						
BLM - SNPLMA	290,000	4,466,600				4,756,600
<b>Project Name: 10637 - Kiel Ranch 7 Acre Development &amp; Phase IV Total</b>	<b>290,000</b>	<b>4,466,600</b>				<b>4,756,600</b>
Project Name: 10638 - Aviary Park						
Park District No. V	157,962	109,534	15,571	15,571		298,638
<b>Project Name: 10638 - Aviary Park Total</b>	<b>157,962</b>	<b>109,534</b>	<b>15,571</b>	<b>15,571</b>		<b>298,638</b>
Project Name: 10639 - Sandstone Ridge Park						
External Grant Fund	100,000					100,000
General Fund	199,108					199,108
Tax Override - Parks	200,000					200,000
<b>Project Name: 10639 - Sandstone Ridge Park Total</b>	<b>499,108</b>					<b>499,108</b>
Project Name: 10640 - Seastrand Park						
External Grant Fund	100,000					100,000
General Fund	100,000	1,772,962	320,207	23,571	18,571	2,235,311
Southern Nevada Water Authority		109,810	109,810	109,810	109,810	439,240
<b>Project Name: 10640 - Seastrand Park Total</b>	<b>200,000</b>	<b>1,882,772</b>	<b>430,017</b>	<b>133,381</b>	<b>128,381</b>	<b>2,774,551</b>
Project Name: 10641 - Willie McCool						
General Fund - FB		2,500				2,500
Park District No. V		493,000				493,000
<b>Project Name: 10641 - Willie McCool Total</b>		<b>495,500</b>				<b>495,500</b>
Project Name: 10642 - Eldorado Park						
General Fund	286,271	257,699	12,000	12,000		567,970
Park District No. III	7,143	1,252,223	7,143	7,143		1,273,652
Southern Nevada Water Authority	104,993	104,993	104,993	104,993		419,972
<b>Project Name: 10642 - Eldorado Park Total</b>	<b>398,407</b>	<b>1,614,915</b>	<b>124,136</b>	<b>124,136</b>		<b>2,261,594</b>
Project Name: 10643 - Goynes Park						
General Fund	63,338	76,053	12,000			151,391
Park District No. III	8,571	425,929	22,142			456,642
Southern Nevada Water Authority	11,994	11,994	23,988			47,976
<b>Project Name: 10643 - Goynes Park Total</b>	<b>83,903</b>	<b>513,976</b>	<b>58,130</b>			<b>656,009</b>
Project Name: 10644 - Monte Vista Park						
General Fund	72,830	44,528	12,000			129,358
Park District No. III	7,143	283,873	14,286			305,302
Southern Nevada Water Authority	9,787	9,787	19,574			39,148
<b>Project Name: 10644 - Monte Vista Park Total</b>	<b>89,760</b>	<b>338,188</b>	<b>45,860</b>			<b>473,808</b>
Project Name: 10645 - Children's Science and Nature Park						
BLM - SNPLMA	50,000	10,000,000	15,000,000	6,279,248		31,329,248
BLM - SNPLMA - FB		500,000				500,000
<b>Project Name: 10645 - Children's Science and Nature Park Total</b>	<b>50,000</b>	<b>10,500,000</b>	<b>15,000,000</b>	<b>6,279,248</b>		<b>31,829,248</b>
Project Name: 10646 - Richard Tam Park						
General Fund		77,708	81,607	9,571	9,571	178,457
Southern Nevada Water Authority		19,762	391,191	19,762	19,762	450,477
<b>Project Name: 10646 - Richard Tam Park Total</b>		<b>97,470</b>	<b>472,798</b>	<b>29,333</b>	<b>29,333</b>	<b>628,934</b>
Project Name: 10647 - Centennial Lawrence Trailhead						
General Fund	43,083	263,139				306,222
Southern Nevada Water Authority	7,204	21,612				28,816
<b>Project Name: 10647 - Centennial Lawrence Trailhead Total</b>	<b>50,287</b>	<b>284,751</b>				<b>335,038</b>
Project Name: 10648 - Tropical Breeze Park						
General Fund	191,108	191,108	613,688	24,143		1,020,047
Southern Nevada Water Authority	51,569	51,569	51,569	51,569		206,276
<b>Project Name: 10648 - Tropical Breeze Park Total</b>	<b>242,677</b>	<b>242,677</b>	<b>665,257</b>	<b>75,712</b>		<b>1,226,323</b>
Project Name: 10653 - New Park Maintenance Facility Northwest						
General Fund		4,500,000				4,500,000
<b>Project Name: 10653 - New Park Maintenance Facility Northwest Total</b>		<b>4,500,000</b>				<b>4,500,000</b>
Project Name: 25060 - Silver Mesa Recreation Center Facility Improvements						
General Fund	450,000					450,000
<b>Project Name: 25060 - Silver Mesa Recreation Center Facility Improvements Total</b>	<b>450,000</b>					<b>450,000</b>
<b>Parks &amp; Recreation Total</b>	<b>43,191,883</b>	<b>46,143,105</b>	<b>28,532,960</b>	<b>6,951,377</b>	<b>157,714</b>	<b>124,977,039</b>
Public Safety: Fire						
Project Name: 22019 - Communications Replacement						
Tax Override-Fire	100,000					100,000
<b>Project Name: 22019 - Communications Replacement Total</b>	<b>100,000</b>					<b>100,000</b>
Project Name: 22021 - Extrication Tools						
Tax Override-Fire	200,000					200,000
<b>Project Name: 22021 - Extrication Tools Total</b>	<b>200,000</b>					<b>200,000</b>
Project Name: 22022 - Firefighter - SCBA Replacement						
Tax Override-Fire	10,000					10,000
<b>Project Name: 22022 - Firefighter - SCBA Replacement Total</b>	<b>10,000</b>					<b>10,000</b>

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## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Project Name: 22023 - Firefighter - Turnout Replacement						
Tax Override-Fire	450,000					450,000
<b>Project Name: 22023 - Firefighter - Turnout Replacement Total</b>	<b>450,000</b>					<b>450,000</b>
Project Name: 22055 - Brooks Avenue Fire Training Facility Improvements						
Tax Override-Fire	2,850,000					2,850,000
<b>Project Name: 22055 - Brooks Avenue Fire Training Facility Improvements Total</b>	<b>2,850,000</b>					<b>2,850,000</b>
Project Name: 22063 - Technical Rescue Equipment (Special Operations Equipment)						
Tax Override-Fire	190,000					190,000
<b>Project Name: 22063 - Technical Rescue Equipment (Special Operations Equipment) Total</b>	<b>190,000</b>					<b>190,000</b>
Project Name: 22073 - Fire Department Staff Vehicles						
Tax Override-Fire	280,000					280,000
<b>Project Name: 22073 - Fire Department Staff Vehicles Total</b>	<b>280,000</b>					<b>280,000</b>
<b>Public Safety: Fire Total</b>	<b>4,080,000</b>					<b>4,080,000</b>
Public Safety: Police						
Project Name: 25072 - Radio Replacement						
General Fund	130,000					130,000
<b>Project Name: 25072 - Radio Replacement Total</b>	<b>130,000</b>					<b>130,000</b>
<b>Public Safety: Police Total</b>	<b>130,000</b>					<b>130,000</b>
Technology Improvements						
Project Name: 23032 - Enterprise Document Management Replacement						
General Fund - FB	1,711,900					1,711,900
<b>Project Name: 23032 - Enterprise Document Management Replacement Total</b>	<b>1,711,900</b>					<b>1,711,900</b>
Project Name: 23043 - ERP System Replacement						
General Fund	3,000,000	3,000,000	3,000,000	3,000,000	3,000,000	15,000,000
<b>Project Name: 23043 - ERP System Replacement Total</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>3,000,000</b>	<b>15,000,000</b>
Project Name: 23052 - CRM/311 Platform						
General Fund - FB	2,000,000					2,000,000
<b>Project Name: 23052 - CRM/311 Platform Total</b>	<b>2,000,000</b>					<b>2,000,000</b>
Project Name: 23054 - Unified Communications						
General Fund	500,000					500,000
General Fund - FB	1,500,000					1,500,000
<b>Project Name: 23054 - Unified Communications Total</b>	<b>2,000,000</b>					<b>2,000,000</b>
Project Name: 23056 - ePD Upgrade/Replacement						
General Fund - FB	310,000					310,000
<b>Project Name: 23056 - ePD Upgrade/Replacement Total</b>	<b>310,000</b>					<b>310,000</b>
Project Name: 23058 - Citywide Security Enhancements						
General Fund	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,000,000
<b>Project Name: 23058 - Citywide Security Enhancements Total</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>5,000,000</b>
Project Name: 23059 - Accounts Payable Standardized Invoicing						
General Fund - FB			50,000			50,000
<b>Project Name: 23059 - Accounts Payable Standardized Invoicing Total</b>			<b>50,000</b>			<b>50,000</b>
Project Name: 23060 - CCC JMS Replacement						
General Fund - FB	650,000					650,000
<b>Project Name: 23060 - CCC JMS Replacement Total</b>	<b>650,000</b>					<b>650,000</b>
Project Name: 23061 - Code Enforcement Case Management System						
General Fund - FB	320,000					320,000
<b>Project Name: 23061 - Code Enforcement Case Management System Total</b>	<b>320,000</b>					<b>320,000</b>
Project Name: 23062 - DIMS Replacement/Upgrade						
General Fund - FB	550,000					550,000
<b>Project Name: 23062 - DIMS Replacement/Upgrade Total</b>	<b>550,000</b>					<b>550,000</b>
Project Name: 23063 - Municipal Court Management System						
Federal Grant	300,000					300,000
Judicial Enforcement Service Fund - 265	400,000					400,000
<b>Project Name: 23063 - Municipal Court Management System Total</b>	<b>700,000</b>					<b>700,000</b>
Project Name: 23064 - Big Data Initiative						
General Fund	200,000					200,000
<b>Project Name: 23064 - Big Data Initiative Total</b>	<b>200,000</b>					<b>200,000</b>
Project Name: 23065 - Cloud Infrastructure						
General Fund	250,000	250,000	250,000	500,000	750,000	2,000,000
<b>Project Name: 23065 - Cloud Infrastructure Total</b>	<b>250,000</b>	<b>250,000</b>	<b>250,000</b>	<b>500,000</b>	<b>750,000</b>	<b>2,000,000</b>
Project Name: 23066 - Craig Ranch Park Security Cameras Expansion						
General Fund	1,300,000					1,300,000
<b>Project Name: 23066 - Craig Ranch Park Security Cameras Expansion Total</b>	<b>1,300,000</b>					<b>1,300,000</b>
Project Name: 23067 - Justice Facility Data Center Maintenance						
General Fund	50,000					50,000
<b>Project Name: 23067 - Justice Facility Data Center Maintenance Total</b>	<b>50,000</b>					<b>50,000</b>
Project Name: 23068 - Out of Band Network Management						
General Fund	150,000					150,000
<b>Project Name: 23068 - Out of Band Network Management Total</b>	<b>150,000</b>					<b>150,000</b>

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	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Project Name: 23069 - Unified Patch Management Software						
General Fund	125,000					125,000
<b>Project Name: 23069 - Unified Patch Management Software Total</b>	<b>125,000</b>					<b>125,000</b>
<b>Technology Improvements Total</b>	<b>14,316,900</b>	<b>4,250,000</b>	<b>4,300,000</b>	<b>4,500,000</b>	<b>4,750,000</b>	<b>32,116,900</b>
Transportation						
Project Name: 10280A - Neighborhood Roadway Rehabilitation Program						
RTC MVFT	2,000,000	1,500,000	2,000,000	1,500,000	2,000,000	9,000,000
<b>Project Name: 10280A - Neighborhood Roadway Rehabilitation Program Total</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>2,000,000</b>	<b>1,500,000</b>	<b>2,000,000</b>	<b>9,000,000</b>
Project Name: 10280B - Arterial Roadway Reconstruction Program						
RTC Highway Improvement Acquisition Fund	1,000,000	2,000,000	1,000,000	2,000,000	1,000,000	7,000,000
<b>Project Name: 10280B - Arterial Roadway Reconstruction Program Total</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>2,000,000</b>	<b>1,000,000</b>	<b>7,000,000</b>
Project Name: 10379 - N. 5th Street/Cheyenne Ave. Intersection Improvements						
RTC Highway Improvement Acquisition Fund	505,000	4,780,000				5,285,000
<b>Project Name: 10379 - N. 5th Street/Cheyenne Ave. Intersection Improvements Total</b>	<b>505,000</b>	<b>4,780,000</b>				<b>5,285,000</b>
Project Name: 10413 - Lake Mead Boulevard Improvements						
RTC Fuel Revenue Indexing Funds 2	7,294,375	7,294,375				14,588,750
Utility Enterprise Fund	20,000	20,000				40,000
<b>Project Name: 10413 - Lake Mead Boulevard Improvements Total</b>	<b>7,314,375</b>	<b>7,314,375</b>				<b>14,628,750</b>
Project Name: 10489 - Streetlight LED Retrofit						
Motor Vehicle Fuel Tax		1,390,000	1,390,000	1,390,000	1,390,000	5,560,000
Motor Vehicle Fuel Tax FB	4,285,000					4,285,000
<b>Project Name: 10489 - Streetlight LED Retrofit Total</b>	<b>4,285,000</b>	<b>1,390,000</b>	<b>1,390,000</b>	<b>1,390,000</b>	<b>1,390,000</b>	<b>9,845,000</b>
Project Name: 10490 - Meter Pedestal Removals						
Motor Vehicle Fuel Tax FB	150,000					150,000
Tax Override Streets - FB	75,000					75,000
<b>Project Name: 10490 - Meter Pedestal Removals Total</b>	<b>225,000</b>					<b>225,000</b>
Project Name: 10491 - Safety Upgrades Program						
RTC MVFT	500,000	500,000	500,000	500,000	500,000	2,500,000
<b>Project Name: 10491 - Safety Upgrades Program Total</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>2,500,000</b>
Project Name: 10493 - School Safety Improvements						
RTC Fuel Revenue Indexing Funds 2	2,230,000					2,230,000
<b>Project Name: 10493 - School Safety Improvements Total</b>	<b>2,230,000</b>					<b>2,230,000</b>
Project Name: 10494 - Illuminated Street Name Signs						
Traffic Cost Participation Agreements	2,585,000					2,585,000
<b>Project Name: 10494 - Illuminated Street Name Signs Total</b>	<b>2,585,000</b>					<b>2,585,000</b>
Project Name: 10503 - Alexander Road - Simmons Street to N. 5th Street						
RTC Highway Improvement Acquisition Fund	400,000					400,000
<b>Project Name: 10503 - Alexander Road - Simmons Street to N. 5th Street Total</b>	<b>400,000</b>					<b>400,000</b>
Project Name: 10504 - Allen Lane - Craig Road to Centennial Parkway						
RTC Fuel Revenue Indexing Funds 2	10,078,000					10,078,000
<b>Project Name: 10504 - Allen Lane - Craig Road to Centennial Parkway Total</b>	<b>10,078,000</b>					<b>10,078,000</b>
Project Name: 10506 - Ann Road Pedestrian Bridge						
RTC Q10 Funds	235,000	3,210,000				3,445,000
<b>Project Name: 10506 - Ann Road Pedestrian Bridge Total</b>	<b>235,000</b>	<b>3,210,000</b>				<b>3,445,000</b>
Project Name: 10507 - Lone Mountain Road - Decatur Blvd. to North 5th Street						
RTC Fuel Revenue Indexing Funds 2	13,630,000	3,495,000				17,125,000
<b>Project Name: 10507 - Lone Mountain Road - Decatur Blvd. to North 5th Street Total</b>	<b>13,630,000</b>	<b>3,495,000</b>				<b>17,125,000</b>
Project Name: 10509 - Intersection Improvements						
RTC Highway Improvement Acquisition Fund	3,320,000	500,000	500,000	500,000	500,000	5,320,000
<b>Project Name: 10509 - Intersection Improvements Total</b>	<b>3,320,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>500,000</b>	<b>5,320,000</b>
Project Name: 10510 - Deer Springs Way/Shelley Berkley Way - Pecos Road to Lamb Boulevard						
RTC Fuel Revenue Indexing Funds 2				560,000	5,940,000	6,500,000
<b>Project Name: 10510 - Deer Springs Way/Shelley Berkley Way - Pecos Road to Lamb Boulevard Total</b>				<b>560,000</b>	<b>5,940,000</b>	<b>6,500,000</b>
Project Name: 10511 - Washburn Road - Valley Drive to Willis Street						
RTC Fuel Revenue Indexing Funds 2	1,040,000					1,040,000
<b>Project Name: 10511 - Washburn Road - Valley Drive to Willis Street Total</b>	<b>1,040,000</b>					<b>1,040,000</b>
Project Name: 10512 - Tropical Parkway - Lamb Boulevard to Pecos Road						
RTC Fuel Revenue Indexing Funds 2				230,000	2,160,000	2,390,000
<b>Project Name: 10512 - Tropical Parkway - Lamb Boulevard to Pecos Road Total</b>				<b>230,000</b>	<b>2,160,000</b>	<b>2,390,000</b>
Project Name: 10513 - Craig Road Pedestrian Bridge at Upper Las Vegas Wash						
RTC Highway Improvement Acquisition Fund	3,550,000					3,550,000
<b>Project Name: 10513 - Craig Road Pedestrian Bridge at Upper Las Vegas Wash Total</b>	<b>3,550,000</b>					<b>3,550,000</b>
Project Name: 10517 - N. 5th Street - Cheyenne Avenue to Lone Mountain Road						
RTC Fuel Revenue Indexing Funds 2	9,460,000	5,985,000				15,445,000
<b>Project Name: 10517 - N. 5th Street - Cheyenne Avenue to Lone Mountain Road Total</b>	<b>9,460,000</b>	<b>5,985,000</b>				<b>15,445,000</b>
Project Name: 10526 - Centennial Parkway - Pecos Road to Lamb Boulevard						
RTC Fuel Revenue Indexing Funds 2	11,820,000					11,820,000
<b>Project Name: 10526 - Centennial Parkway - Pecos Road to Lamb Boulevard Total</b>	<b>11,820,000</b>					<b>11,820,000</b>

# CITY OF NORTH LAS VEGAS

## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Project Name: 10543 - CCTV for Traffic Operations/Management						
Traffic Cost Participation Agreements	21,600					21,600
<b>Project Name: 10543 - CCTV for Traffic Operations/Management Total</b>	<b>21,600</b>					<b>21,600</b>
Project Name: 10544 - Commerce Street Streetlights						
Tax Override Streets - FB	75,000					75,000
<b>Project Name: 10544 - Commerce Street Streetlights Total</b>	<b>75,000</b>					<b>75,000</b>
Project Name: 10545 - Fire Station 53 Signal Coordination						
Tax Override Streets - FB	26,000					26,000
<b>Project Name: 10545 - Fire Station 53 Signal Coordination Total</b>	<b>26,000</b>					<b>26,000</b>
Project Name: 10547 - Major Corridor Pavement Marking Replacement						
Tax Override Streets	530,000					530,000
<b>Project Name: 10547 - Major Corridor Pavement Marking Replacement Total</b>	<b>530,000</b>					<b>530,000</b>
Project Name: 10548 - Reflectorized Traffic Signal Head Backplates						
Traffic Cost Participation Agreements	1,090,000					1,090,000
<b>Project Name: 10548 - Reflectorized Traffic Signal Head Backplates Total</b>	<b>1,090,000</b>					<b>1,090,000</b>
Project Name: 10549 - Washburn Road - Commerce Street to N. 5th Street						
RTC Fuel Revenue Indexing Funds 2	3,225,000					3,225,000
<b>Project Name: 10549 - Washburn Road - Commerce Street to N. 5th Street Total</b>	<b>3,225,000</b>					<b>3,225,000</b>
Project Name: 10551 - ADA Upgrades Program						
RTC Highway Improvement Acquisition Fund	250,000	500,000	250,000	500,000	250,000	1,750,000
<b>Project Name: 10551 - ADA Upgrades Program Total</b>	<b>250,000</b>	<b>500,000</b>	<b>250,000</b>	<b>500,000</b>	<b>250,000</b>	<b>1,750,000</b>
Project Name: 10553 - Simmons Street - Red Coach to Hammer Lane						
RTC Fuel Revenue Indexing Funds 2	2,685,000					2,685,000
<b>Project Name: 10553 - Simmons Street - Red Coach to Hammer Lane Total</b>	<b>2,685,000</b>					<b>2,685,000</b>
Project Name: 10554 - Civic Center Drive - Carey Avenue to Cheyenne Avenue						
RTC Fuel Revenue Indexing Funds 2	185,000	7,400,000				7,585,000
<b>Project Name: 10554 - Civic Center Drive - Carey Avenue to Cheyenne Avenue Total</b>	<b>185,000</b>	<b>7,400,000</b>				<b>7,585,000</b>
Project Name: 10562 - Traffic Impact Fee Program Implementation						
Traffic Cost Participation Agreements	225,000					225,000
<b>Project Name: 10562 - Traffic Impact Fee Program Implementation Total</b>	<b>225,000</b>					<b>225,000</b>
Project Name: 10567 - Belmont Street - Lake Mead Boulevard to Las Vegas Boulevard						
RTC Fuel Revenue Indexing Funds 2	185,000	2,315,000				2,500,000
<b>Project Name: 10567 - Belmont Street - Lake Mead Boulevard to Las Vegas Boulevard Total</b>	<b>185,000</b>	<b>2,315,000</b>				<b>2,500,000</b>
Project Name: 10568 - Civic Center Drive/Alexander Road - Cheyenne Avenue to Pecos Road						
NV Dept of Transportation	218,500	6,137,000				6,355,500
RTC Fuel Revenue Indexing Funds 2	11,500	323,000				334,500
<b>Project Name: 10568 - Civic Center Drive/Alexander Road - Cheyenne Avenue to Pecos Road Total</b>	<b>230,000</b>	<b>6,460,000</b>				<b>6,690,000</b>
Project Name: 10569 - Bruce Street - Colton Avenue to Alexander Road						
RTC Fuel Revenue Indexing Funds 2				165,000	1,595,000	1,760,000
<b>Project Name: 10569 - Bruce Street - Colton Avenue to Alexander Road Total</b>				<b>165,000</b>	<b>1,595,000</b>	<b>1,760,000</b>
Project Name: 10570 - Donovan Way - DMV to Tropical Parkway						
RTC Fuel Revenue Indexing Funds 2				575,000	6,175,000	6,750,000
<b>Project Name: 10570 - Donovan Way - DMV to Tropical Parkway Total</b>				<b>575,000</b>	<b>6,175,000</b>	<b>6,750,000</b>
Project Name: 10571 - Gowan Road - Civic Center Drive to Pecos Road						
RTC Fuel Revenue Indexing Funds 2	210,000	2,025,000				2,235,000
<b>Project Name: 10571 - Gowan Road - Civic Center Drive to Pecos Road Total</b>	<b>210,000</b>	<b>2,025,000</b>				<b>2,235,000</b>
Project Name: 10612 - Right-of-Way Improvements						
Motor Vehicle Fuel Tax	1,000,000					1,000,000
Motor Vehicle Fuel Tax FB	1,000,000					1,000,000
<b>Project Name: 10612 - Right-of-Way Improvements Total</b>	<b>2,000,000</b>					<b>2,000,000</b>
Project Name: 10613 - North Belt Road						
RTC Highway Improvement Acquisition Fund	210,000	2,110,000				2,320,000
<b>Project Name: 10613 - North Belt Road Total</b>	<b>210,000</b>	<b>2,110,000</b>				<b>2,320,000</b>
Project Name: 10614 - Intersection Signalization						
Traffic Cost Participation Agreements	350,000	3,560,000	3,560,000	3,560,000	3,560,000	14,590,000
<b>Project Name: 10614 - Intersection Signalization Total</b>	<b>350,000</b>	<b>3,560,000</b>	<b>3,560,000</b>	<b>3,560,000</b>	<b>3,560,000</b>	<b>14,590,000</b>
Project Name: 10616 - Signage Replacement						
General Fund	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	20,000,000
<b>Project Name: 10616 - Signage Replacement Total</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>4,000,000</b>	<b>20,000,000</b>
Project Name: 10649 - Clayton Street Pedestrian Bridge						
External Grant Fund		825,000	11,175,000			12,000,000
RTC Q10 Funds		43,421	588,158			631,579
<b>Project Name: 10649 - Clayton Street Pedestrian Bridge Total</b>		<b>868,421</b>	<b>11,763,158</b>			<b>12,631,579</b>
Project Name: 10650 - Ann Road Median Island Landscaping						
General Fund	240,000	3,210,000				3,450,000
<b>Project Name: 10650 - Ann Road Median Island Landscaping Total</b>	<b>240,000</b>	<b>3,210,000</b>				<b>3,450,000</b>
Project Name: 10654 - Rice Avenue and Decatur Boulevard						
RTC Highway Improvement Acquisition Fund			40,000	260,000		300,000
<b>Project Name: 10654 - Rice Avenue and Decatur Boulevard Total</b>			<b>40,000</b>	<b>260,000</b>		<b>300,000</b>

# CITY OF NORTH LAS VEGAS

## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Project Name: 10656 - Horse Drive and Decatur Boulevard						
RTC Highway Improvement Acquisition Fund		25,000	125,000			150,000
<b>Project Name: 10656 - Horse Drive and Decatur Boulevard Total</b>		<b>25,000</b>	<b>125,000</b>			<b>150,000</b>
Project Name: 10657 - Carey Avenue						
RTC Highway Improvement Acquisition Fund		400,000	6,350,000			6,750,000
<b>Project Name: 10657 - Carey Avenue Total</b>		<b>400,000</b>	<b>6,350,000</b>			<b>6,750,000</b>
Project Name: 20015 - Las Vegas Boulevard Improvements - Tonopah Ave. to Carey Ave.						
RTC Fuel Revenue Indexing Funds 2	32,150,000	5,375,000				37,525,000
<b>Project Name: 20015 - Las Vegas Boulevard Improvements - Tonopah Ave. to Carey Ave. Total</b>	<b>32,150,000</b>	<b>5,375,000</b>				<b>37,525,000</b>
Project Name: 25048 - Crack Sealing of Roadway and City Properties						
Tax Override Streets	1,500,000					1,500,000
<b>Project Name: 25048 - Crack Sealing of Roadway and City Properties Total</b>	<b>1,500,000</b>					<b>1,500,000</b>
<b>Transportation Total</b>	<b>123,564,975</b>	<b>68,922,796</b>	<b>31,478,158</b>	<b>15,740,000</b>	<b>29,070,000</b>	<b>268,775,929</b>
Utilities: Sewer						
Project Name: S0002 - Sewerline Oversizing						
Utility Enterprise Fund	400,000	400,000	400,000	400,000	400,000	2,000,000
<b>Project Name: S0002 - Sewerline Oversizing Total</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,000,000</b>
Project Name: S0039 - Losee Road/LV Wash Diversion Sewer						
External Grant Fund	7,247,000					7,247,000
<b>Project Name: S0039 - Losee Road/LV Wash Diversion Sewer Total</b>	<b>7,247,000</b>					<b>7,247,000</b>
Project Name: S0040 - WRF Solids Building Centrifuge Expansion						
Utility Enterprise Fund	735,000	7,215,000				7,950,000
<b>Project Name: S0040 - WRF Solids Building Centrifuge Expansion Total</b>	<b>735,000</b>	<b>7,215,000</b>				<b>7,950,000</b>
Project Name: S0041 - Garnet Valley Wastewater System						
Utility Enterprise Fund	50,000	50,000	50,000	50,000		200,000
<b>Project Name: S0041 - Garnet Valley Wastewater System Total</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>		<b>200,000</b>
Project Name: S0042 - Sloan Channel Effluent Conveyance Repair						
Utility Enterprise Fund	500,000					500,000
<b>Project Name: S0042 - Sloan Channel Effluent Conveyance Repair Total</b>	<b>500,000</b>					<b>500,000</b>
Project Name: S0043 - Sewer System Bolstering						
Utility Enterprise Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>Project Name: S0043 - Sewer System Bolstering Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>
Project Name: S0046 - WRF Capital Repairs						
Utility Enterprise Fund	500,000	300,000	300,000	300,000	300,000	1,700,000
<b>Project Name: S0046 - WRF Capital Repairs Total</b>	<b>500,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>	<b>1,700,000</b>
Project Name: S0050 - WRF Membrane Blower						
Utility Enterprise Fund	250,000	1,650,000				1,900,000
<b>Project Name: S0050 - WRF Membrane Blower Total</b>	<b>250,000</b>	<b>1,650,000</b>				<b>1,900,000</b>
Project Name: S0051 - Cheyenne and Bassler Sewer Optimization						
Utility Enterprise Fund	1,015,000					1,015,000
Utility Enterprise Fund - FB	170,000					170,000
<b>Project Name: S0051 - Cheyenne and Bassler Sewer Optimization Total</b>	<b>1,185,000</b>					<b>1,185,000</b>
Project Name: S0052 - Donna Sewer Improvements						
Utility Enterprise Fund			275,000	3,525,000		3,800,000
<b>Project Name: S0052 - Donna Sewer Improvements Total</b>			<b>275,000</b>	<b>3,525,000</b>		<b>3,800,000</b>
Project Name: S0053 - Flow Monitoring Stations						
Utility Enterprise Fund	100,000					100,000
<b>Project Name: S0053 - Flow Monitoring Stations Total</b>	<b>100,000</b>					<b>100,000</b>
Project Name: S0054 - Commerce Sewer Improvements						
Utility Enterprise Fund		210,000	2,090,000			2,300,000
<b>Project Name: S0054 - Commerce Sewer Improvements Total</b>		<b>210,000</b>	<b>2,090,000</b>			<b>2,300,000</b>
Project Name: S0055 - Simmons Sewer Improvements						
Utility Enterprise Fund			170,000	3,070,000		3,240,000
<b>Project Name: S0055 - Simmons Sewer Improvements Total</b>			<b>170,000</b>	<b>3,070,000</b>		<b>3,240,000</b>
Project Name: S0056 - Sewer Manholes and Conduit						
Utility Enterprise Fund	1,405,000	125,000	915,000	125,000		2,570,000
<b>Project Name: S0056 - Sewer Manholes and Conduit Total</b>	<b>1,405,000</b>	<b>125,000</b>	<b>915,000</b>	<b>125,000</b>		<b>2,570,000</b>
Project Name: S0058 - WRF Operations Building Tenant Improvements						
Utility Enterprise Fund	195,000					195,000
Utility Enterprise Fund - FB	165,000					165,000
<b>Project Name: S0058 - WRF Operations Building Tenant Improvements Total</b>	<b>360,000</b>					<b>360,000</b>
Project Name: S0059 - WRF Operations Building, Additional Parking						
Utility Enterprise Fund	130,000					130,000
<b>Project Name: S0059 - WRF Operations Building, Additional Parking Total</b>	<b>130,000</b>					<b>130,000</b>
Project Name: S0060 - Bio Reactor Air Diffuser Replacement Project						
Utility Enterprise Fund	120,000	60,000				180,000
<b>Project Name: S0060 - Bio Reactor Air Diffuser Replacement Project Total</b>	<b>120,000</b>	<b>60,000</b>				<b>180,000</b>
Project Name: S0061 - Septic Conversion - Palomino Estates						
External Grant Fund		3,425,000	3,275,000	3,775,000		10,475,000

ADOPTED BUDGET FISCAL YEAR 2024-25

# CITY OF NORTH LAS VEGAS

## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Utility Enterprise Fund	150,000					150,000
<b>Project Name: S0061 - Septic Conversion - Palomino Estates Total</b>	<b>150,000</b>	<b>3,425,000</b>	<b>3,275,000</b>	<b>3,775,000</b>		<b>10,625,000</b>
Project Name: S0062 - Bioreactor Coating Failure Repair						
Utility Enterprise Fund	1,200,000	2,250,000	2,250,000	2,250,000	2,250,000	10,200,000
<b>Project Name: S0062 - Bioreactor Coating Failure Repair Total</b>	<b>1,200,000</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>2,250,000</b>	<b>10,200,000</b>
Project Name: S0063 - WRF Phase II Tenant Improvements						
Utility Enterprise Fund	90,000	450,000				540,000
<b>Project Name: S0063 - WRF Phase II Tenant Improvements Total</b>	<b>90,000</b>	<b>450,000</b>				<b>540,000</b>
Project Name: S0064 - Pecos Interceptor Phase I-V						
Private Funding		16,821,256	15,486,687	27,019,722	27,019,722	86,347,387
Utility Enterprise Fund		1,000,000	1,000,000	1,000,000	1,000,000	4,000,000
<b>Project Name: S0064 - Pecos Interceptor Phase I-V Total</b>		<b>17,821,256</b>	<b>16,486,687</b>	<b>28,019,722</b>	<b>28,019,722</b>	<b>90,347,387</b>
<b>Utilities: Sewer Total</b>	<b>14,622,000</b>	<b>34,156,256</b>	<b>26,411,687</b>	<b>41,714,722</b>	<b>31,169,722</b>	<b>148,074,387</b>
Utilities: Water						
Project Name: W0001 - Reservoir Rehabilitation						
Utility Enterprise Fund		2,800,000				2,800,000
Utility Enterprise Fund - FB	100,000					100,000
<b>Project Name: W0001 - Reservoir Rehabilitation Total</b>	<b>100,000</b>	<b>2,800,000</b>				<b>2,900,000</b>
Project Name: W0010 - Waterline Oversizing - General						
Utility Enterprise Fund	400,000	400,000	400,000	400,000	400,000	2,000,000
<b>Project Name: W0010 - Waterline Oversizing - General Total</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>2,000,000</b>
Project Name: W0019 - Payment Processing Equipment Replacement						
Utility Enterprise Fund		100,000				100,000
<b>Project Name: W0019 - Payment Processing Equipment Replacement Total</b>		<b>100,000</b>				<b>100,000</b>
Project Name: W0020 - Water System Bolstering						
Utility Enterprise Fund	200,000	200,000	200,000	200,000	200,000	1,000,000
<b>Project Name: W0020 - Water System Bolstering Total</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>200,000</b>	<b>1,000,000</b>
Project Name: W0028 - Robinson Well Rehabilitation						
External Grant Fund	238,720	2,261,280				2,500,000
Utility Enterprise Fund		1,527,720				1,527,720
<b>Project Name: W0028 - Robinson Well Rehabilitation Total</b>	<b>238,720</b>	<b>3,789,000</b>				<b>4,027,720</b>
Project Name: W0049 - Carey Avenue Cathodic Protection						
Utility Enterprise Fund	74,698					74,698
Utility Enterprise Fund - FB	770,202					770,202
<b>Project Name: W0049 - Carey Avenue Cathodic Protection Total</b>	<b>844,900</b>					<b>844,900</b>
Project Name: W0052 - Central Pump Station Rehabilitation						
Utility Enterprise Fund		200,000	1,000,000			1,200,000
<b>Project Name: W0052 - Central Pump Station Rehabilitation Total</b>		<b>200,000</b>	<b>1,000,000</b>			<b>1,200,000</b>
Project Name: W0055 - P2B Pump Station Rehabilitation						
Utility Enterprise Fund	450,000					450,000
<b>Project Name: W0055 - P2B Pump Station Rehabilitation Total</b>	<b>450,000</b>					<b>450,000</b>
Project Name: W0057 - Robinson Pump Station Rehabilitation						
Utility Enterprise Fund	140,000	1,110,000				1,250,000
<b>Project Name: W0057 - Robinson Pump Station Rehabilitation Total</b>	<b>140,000</b>	<b>1,110,000</b>				<b>1,250,000</b>
Project Name: W0061 - Water Operations Miscellaneous Capital Repairs						
Utility Enterprise Fund	900,000	900,000	400,000	400,000	400,000	3,000,000
<b>Project Name: W0061 - Water Operations Miscellaneous Capital Repairs Total</b>	<b>900,000</b>	<b>900,000</b>	<b>400,000</b>	<b>400,000</b>	<b>400,000</b>	<b>3,000,000</b>
Project Name: W0063 - Deer Springs Reservoir 2						
Utility Enterprise Fund	8,524,000					8,524,000
Utility Enterprise Fund - FB	225,000					225,000
<b>Project Name: W0063 - Deer Springs Reservoir 2 Total</b>	<b>8,749,000</b>					<b>8,749,000</b>
Project Name: W0067 - Waterline Oversizing - Apex						
Utility Enterprise Fund	2,000,000					2,000,000
<b>Project Name: W0067 - Waterline Oversizing - Apex Total</b>	<b>2,000,000</b>					<b>2,000,000</b>
Project Name: W0068 - Apex Elevated Storage Reservoir						
Utility Enterprise Fund - FB	7,926,671					7,926,671
<b>Project Name: W0068 - Apex Elevated Storage Reservoir Total</b>	<b>7,926,671</b>					<b>7,926,671</b>
Project Name: W0069 - Well Rehabilitation						
Utility Enterprise Fund	3,200,000					3,200,000
<b>Project Name: W0069 - Well Rehabilitation Total</b>	<b>3,200,000</b>					<b>3,200,000</b>
Project Name: W0070 - PRV Vault Improvements						
Utility Enterprise Fund	100,000	1,100,000	100,000	1,100,000	100,000	2,500,000
<b>Project Name: W0070 - PRV Vault Improvements Total</b>	<b>100,000</b>	<b>1,100,000</b>	<b>100,000</b>	<b>1,100,000</b>	<b>100,000</b>	<b>2,500,000</b>
Project Name: W0073 - P2A Pump Station Rehabilitation						
Utility Enterprise Fund	3,290,000					3,290,000
Utility Enterprise Fund - FB	640,000					640,000
<b>Project Name: W0073 - P2A Pump Station Rehabilitation Total</b>	<b>3,930,000</b>					<b>3,930,000</b>
Project Name: W0074 - Carlton Pump Station Rehabilitation						
Utility Enterprise Fund	240,000	1,210,000				1,450,000
<b>Project Name: W0074 - Carlton Pump Station Rehabilitation Total</b>	<b>240,000</b>	<b>1,210,000</b>				<b>1,450,000</b>

ADOPTED BUDGET FISCAL YEAR 2024-25

# CITY OF NORTH LAS VEGAS

## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Project Name: W0075 - Valve Replacement Program						
Utility Enterprise Fund	1,000,000	1,000,000	1,000,000	1,000,000		4,000,000
<b>Project Name: W0075 - Valve Replacement Program Total</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>	<b>1,000,000</b>		<b>4,000,000</b>
Project Name: W0076 - Garnet Valley Wastewater System						
Utility Enterprise Fund	50,000	50,000	50,000	50,000		200,000
Utility Enterprise Fund - FB	80,000					80,000
<b>Project Name: W0076 - Garnet Valley Wastewater System Total</b>	<b>130,000</b>	<b>50,000</b>	<b>50,000</b>	<b>50,000</b>		<b>280,000</b>
Project Name: W0077 - Carlton Reservoir Rehabilitation						
Utility Enterprise Fund		400,000	4,650,000			5,050,000
<b>Project Name: W0077 - Carlton Reservoir Rehabilitation Total</b>		<b>400,000</b>	<b>4,650,000</b>			<b>5,050,000</b>
Project Name: W0078 - Camino Al Norte Pump Station						
Utility Enterprise Fund	400,000					400,000
Utility Enterprise Fund - FB	970,000					970,000
<b>Project Name: W0078 - Camino Al Norte Pump Station Total</b>	<b>1,370,000</b>					<b>1,370,000</b>
Project Name: W0079 - P2 Pump Station Pump Building						
Utility Enterprise Fund	200,000					200,000
Utility Enterprise Fund - FB	200,000					200,000
<b>Project Name: W0079 - P2 Pump Station Pump Building Total</b>	<b>400,000</b>					<b>400,000</b>
Project Name: W0080 - Apex Waterline - Phase 3						
Private Funding	9,871,755	10,341,551				20,213,306
Utility Enterprise Fund		2,551,025				2,551,025
Utility Enterprise Fund - FB	3,278,604					3,278,604
<b>Project Name: W0080 - Apex Waterline - Phase 3 Total</b>	<b>13,150,359</b>	<b>12,892,576</b>				<b>26,042,935</b>
Project Name: W0081 - Kapex Well Rehabilitation						
External Grant Fund	3,802,000					3,802,000
<b>Project Name: W0081 - Kapex Well Rehabilitation Total</b>	<b>3,802,000</b>					<b>3,802,000</b>
Project Name: W0082 - Apex 24" Transmission Waterline						
External Grant Fund		9,865,000	9,865,000			19,730,000
Utility Enterprise Fund	190,000					190,000
Utility Enterprise Fund - FB	350,000					350,000
<b>Project Name: W0082 - Apex 24" Transmission Waterline Total</b>	<b>540,000</b>	<b>9,865,000</b>	<b>9,865,000</b>			<b>20,270,000</b>
Project Name: W0083 - Apex 24" Water Main, Lower Garnet Loop - SNWA Oversizing						
Utility Enterprise Fund	820,000	9,000,000	8,800,000			18,620,000
<b>Project Name: W0083 - Apex 24" Water Main, Lower Garnet Loop - SNWA Oversizing Total</b>	<b>820,000</b>	<b>9,000,000</b>	<b>8,800,000</b>			<b>18,620,000</b>
Project Name: W0084 - Kapex 8" Waterline						
Utility Enterprise Fund	30,000					30,000
Utility Enterprise Fund - FB	1,390,000					1,390,000
<b>Project Name: W0084 - Kapex 8" Waterline Total</b>	<b>1,420,000</b>					<b>1,420,000</b>
Project Name: W0085 - 2829 Ft. Sumter Warehouse						
Utility Enterprise Fund	255,000					255,000
Utility Enterprise Fund - FB	220,000					220,000
<b>Project Name: W0085 - 2829 Ft. Sumter Warehouse Total</b>	<b>475,000</b>					<b>475,000</b>
Project Name: W0086 - 2829 Ft. Sumter Tenant Improvements						
Utility Enterprise Fund	682,500					682,500
Utility Enterprise Fund - FB	97,000					97,000
<b>Project Name: W0086 - 2829 Ft. Sumter Tenant Improvements Total</b>	<b>779,500</b>					<b>779,500</b>
Project Name: W0087 - Water System Assessment						
Utility Enterprise Fund	510,000					510,000
<b>Project Name: W0087 - Water System Assessment Total</b>	<b>510,000</b>					<b>510,000</b>
Project Name: W0088 - Installation of Sand Separators at Well Sites						
Utility Enterprise Fund	510,000					510,000
<b>Project Name: W0088 - Installation of Sand Separators at Well Sites Total</b>	<b>510,000</b>					<b>510,000</b>
Project Name: W0089 - Baro Canyon Reservoir Rehab						
Utility Enterprise Fund	90,000	2,760,000				2,850,000
<b>Project Name: W0089 - Baro Canyon Reservoir Rehab Total</b>	<b>90,000</b>	<b>2,760,000</b>				<b>2,850,000</b>
Project Name: W0090 - 2430 Waterline Oversizing						
Utility Enterprise Fund		6,000,000	6,000,000			12,000,000
<b>Project Name: W0090 - 2430 Waterline Oversizing Total</b>		<b>6,000,000</b>	<b>6,000,000</b>			<b>12,000,000</b>
<b>Utilities: Water Total</b>	<b>54,416,150</b>	<b>53,776,576</b>	<b>32,465,000</b>	<b>3,150,000</b>	<b>1,100,000</b>	<b>144,907,726</b>
Vehicles & Heavy Equipment						
Project Name: 10538 - Maintenance Equipment Replacement Program						
Fleet - Fund 750	197,000	100,000				297,000
<b>Project Name: 10538 - Maintenance Equipment Replacement Program Total</b>	<b>197,000</b>	<b>100,000</b>				<b>297,000</b>
Project Name: 10651 - Toro 3350 Reel Mower 82						
Fleet - Fund 750	95,000					95,000
<b>Project Name: 10651 - Toro 3350 Reel Mower 82 Total</b>	<b>95,000</b>					<b>95,000</b>
Project Name: 10652 - Stake Bed Truck						
Fleet - Fund 750	135,000					135,000
<b>Project Name: 10652 - Stake Bed Truck Total</b>	<b>135,000</b>					<b>135,000</b>
Project Name: 22060 - Apparatus - Engine Replacement - Unit 1822						



# CITY OF NORTH LAS VEGAS

## Approved Capital Improvement Projects - Fiscal Years 2025 - 2029

	FY2024-25	FY2025-26	FY2026-27	FY2027-28	FY2028-29	5-Year Total
Fleet - Fund 750	900,000					900,000
<b>Project Name: 22060 - Apparatus - Engine Replacement - Unit 1822 Total</b>	<b>900,000</b>					<b>900,000</b>
Project Name: 22069 - Rescue Ambulance Replacement (Units 2097 and 2232)						
Fleet - Fund 750	784,682					784,682
<b>Project Name: 22069 - Rescue Ambulance Replacement (Units 2097 and 2232) Total</b>	<b>784,682</b>					<b>784,682</b>
Project Name: 22070 - Rescue Ambulance Replacement (Units 2083 and 2084)						
Fleet - Fund 750	784,682					784,682
<b>Project Name: 22070 - Rescue Ambulance Replacement (Units 2083 and 2084) Total</b>	<b>784,682</b>					<b>784,682</b>
Project Name: 25001 - Fleet Replacement Program						
Fund 750	4,812,356	3,397,949	6,140,744	7,831,258	2,821,289	25,003,596
<b>Project Name: 25001 - Fleet Replacement Program Total</b>	<b>4,812,356</b>	<b>3,397,949</b>	<b>6,140,744</b>	<b>7,831,258</b>	<b>2,821,289</b>	<b>25,003,596</b>
Project Name: 25063 - New Parks & Recreation Vehicles						
Fleet - Fund 750	85,000					85,000
<b>Project Name: 25063 - New Parks &amp; Recreation Vehicles Total</b>	<b>85,000</b>					<b>85,000</b>
Project Name: 25069 - Water Operations F-550 Supercab with Crane						
Fleet - Fund 750	250,000					250,000
<b>Project Name: 25069 - Water Operations F-550 Supercab with Crane Total</b>	<b>250,000</b>					<b>250,000</b>
Project Name: 25070 - Beautification Crew Dovetail Trucks						
Fleet - Fund 750	480,000					480,000
<b>Project Name: 25070 - Beautification Crew Dovetail Trucks Total</b>	<b>480,000</b>					<b>480,000</b>
Project Name: 25074 - Roadway Operations Equipment						
Fleet - Fund 750	90,000					90,000
<b>Project Name: 25074 - Roadway Operations Equipment Total</b>	<b>90,000</b>					<b>90,000</b>
Project Name: 25075 - Beautification Skid-Steer						
Fleet - Fund 750	95,000					95,000
<b>Project Name: 25075 - Beautification Skid-Steer Total</b>	<b>95,000</b>					<b>95,000</b>
Project Name: 25076 - Clean Streets						
Fleet - Fund 750	950,000					950,000
<b>Project Name: 25076 - Clean Streets Total</b>	<b>950,000</b>					<b>950,000</b>
<b>Vehicles &amp; Heavy Equipment Total</b>	<b>9,658,720</b>	<b>3,497,949</b>	<b>6,140,744</b>	<b>7,831,258</b>	<b>2,821,289</b>	<b>29,949,960</b>
<b>Grand Total</b>	<b>350,296,628</b>	<b>278,854,682</b>	<b>171,518,549</b>	<b>102,262,357</b>	<b>74,118,725</b>	<b>977,050,941</b>

\* For detailed descriptions of the Capital Improvement Plan Projects, please refer to the Capital Improvement Plan FY 2025-2029 published on the City of North Las Vegas website. <http://www.cityofnorthlasvegas.com/docs/Finance/CIP>.



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*City of*  
**NORTH  
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GROWTH BY  
DESIGN

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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 Accepted 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



2024 Express Yourself Art Extravaganza 2nd place winner





# 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).



Battle of the Badges Blood Drive Trophy

