



City of
**NORTH
LAS
VEGAS**

GROWTH BY
DESIGN

**ADOPTED
BUDGET**
Fiscal Year
2022-2023

City of North Las Vegas

Adopted Budget

Fiscal Year 2022-23



Celebrating the grand opening of the North Las Vegas Connector, helping business launch and expand

Ryann Juden
City Manager

2250 Las Vegas Blvd. N.
North Las Vegas, Nevada 89030
(702) 633-1000 • TDD (800) 326-6868
ADA (702) 633-1510

www.cityofnorthlasvegas.com

CITY OF NORTH LAS VEGAS MAYOR AND COUNCIL



John J.
Lee
Mayor



Isaac E.
Barron
Councilman,
Ward 1



Pamela A.
Goynes-Brown
Councilwoman,
Ward 2



Scott
Black
Councilman,
Ward 3



Richard J.
Cherchio
Councilman,
Ward 4



Ryann Juden
City Manager



William Harty
Finance Director



CITY OF
NORTH LAS VEGAS
cityofnorthlasvegas.com



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Mayor
John J. Lee

City Manager
Ryann Juden

Council Members
Richard J. Cherchio
Scott Black
Pamela A. Goynes-Brown
Isaac E. Barron



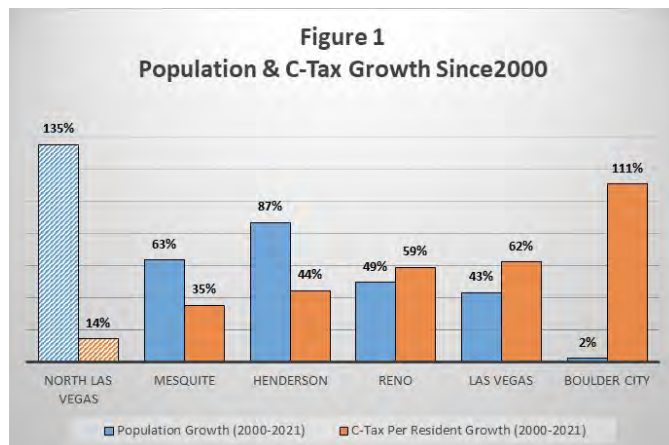
Budget Message July 1, 2022

Honorable Mayor and Members of the City Council

We present to you the fiscal 2023 program of services as adopted May 18, 2022. This budget document represents the City of North Vegas’ dedication to provide its citizens with sound fiscal management that facilitates the highest levels of service and a strong quality of life.

The fiscal 2023 operating budget amounts to \$516.3 million and is supplemented with \$290.6 million in capital improvement projects to produce a total financial program of \$806.9 million. The operating budget increased 9.7% from the 2022 adopted budget and the capital spending plan increased 3.6% over the fiscal year 2022 adopted capital project spending plan.

Although the ramifications of COVID-19 are still being felt, we have seen a faster than anticipated financial recovery from the pandemic due to decisive steps the City took to mitigate the impacts of a slowed economy, as well as more favorable than expected visitor counts and spending. Southern Nevada experienced higher visitor volume resulting in higher than expected Consolidated Tax (“C-Tax”) revenue. While projected General Fund revenues reflect an 18% increase over the Fiscal Year 2022 budget, the FY 2023 budget of \$180.7 million is still a 1% decrease when compared to FY 2022 projections. Expenditures are budgeted at \$34.5 million or 22.4% higher than Fiscal Year 2022, driven primarily by increased staffing and services and significantly higher inflation. FY 2023 budgeted expenditures exceed revenues by \$33.2 million and are funded through a drawdown of the fund balance to 22.8% in this budget. This is a best practice to maintain appropriate fund balance levels.



While the City continues to grow faster than other Southern Nevada communities, North Las Vegas continues to receive the least amount/lowest percentage of C-Tax revenue when compared to all the other large municipalities in Nevada/Southern Nevada. As of July 1, 2021, the City had a state certified population of 275,733. Since 2000, North Las Vegas’ population has increased 135%. During the same time, Henderson’s population increased 87% and the City of Las Vegas grew by 43% (see Figure 1). The chart also includes C-Tax revenue growth for each municipality for the same time period. C-Tax has grown 14% in North Las Vegas compared to

44% and 62% for Henderson and the City of Las Vegas respectively. North Las Vegas has experienced the highest population growth and the lowest C-Tax growth relative to other jurisdictions. As a result, North

BUDGET MESSAGE

Las Vegas C-Tax per resident is significantly lower than all other jurisdictions in Clark County.

Figure 2 compares the amount of C-Tax revenue received by each municipality in 2021, used to provide citizen services. The chart shows North Las Vegas received \$238.72 per citizen versus \$381.67 in Henderson and \$507.96 in the City of Las Vegas. This is a concerning trend. Additionally, faster population growth is expected to continue in North Las Vegas, making it increasingly difficult to absorb operating costs to support citizens with required services.

Because of receiving less C-Tax per resident, the City of North Las Vegas must do more with less. Figure 3 compares full-time employees per resident with other Nevada municipalities. The City's FY 2023 budget includes 1,659 FTEs, an increase of 128 over the FY 2022 adopted budget.

We will continue to monitor the local economy and inflationary pressures and the impact they have on City revenues, and will be prepared to act accordingly. As to other revenues included in the budget, Licenses and Permits are budgeted conservatively at \$48.7 million, or 15.1% lower than FY 2022 projections. Property taxes are budgeted 19.9% higher at \$15.6 million; charges for services of \$22.3 million are 11.3% higher than prior year projections, and miscellaneous revenue is \$4.9 million more than current year projections. Of note, General Fund revenues are still reliant on a PILT transfer of approximately \$20 million from Utilities. This however is \$800,000 less than FY 2022 due to previously agreed upon annual scheduled reductions. Revenues and expenditures will be monitored throughout the year and we will take the necessary action to preserve the City's short- and long-term financial sustainability.

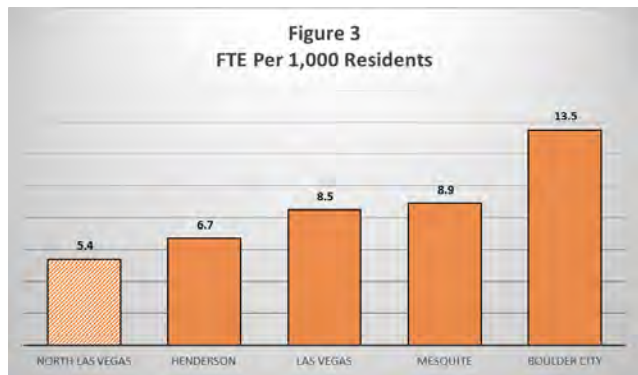
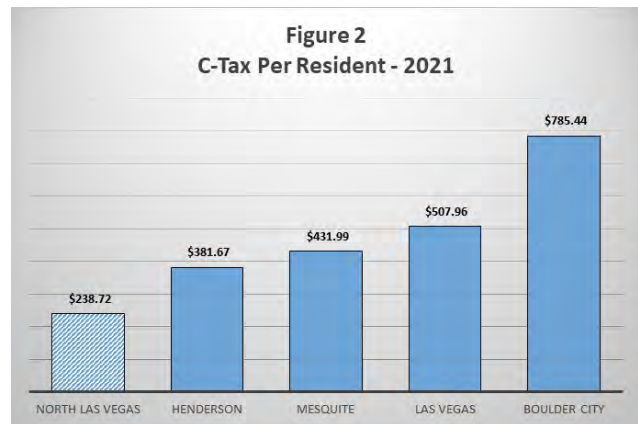
Other significant projects that are driving growth in the City include: 1) The announcement of a multibillion-dollar medical campus near the Veterans Hospital that will be master developed by the City to expand health care offerings in the region. Development of the 135-acre parcel in the Job-Creation Zone over the next 7-10 years will bring additional growth opportunities to the City.

2) The North Las Vegas Gateway project to revitalize Downtown North Las Vegas. The master-planned project will transform the area into a walkable, downtown community with health care services, multifamily housing, public spaces, national retailers, small businesses and restaurants.

3) Continued development of Apex Industrial Park. Construction of water lines by the City and Southern Nevada Water Authority have precipitated significant development in Apex Industrial Park.

This budget message intends to provide our 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 constituents 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 salary range statistics and a Glossary. Each departmental budget includes a description of services provided, a multi-year summary of finances and staffing, along with major goals and highlights.



Acknowledgements

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

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

Respectfully submitted,



Ryann Juden
City Manager



William Harty
Chief Financial Officer/Finance Director

Contact Information

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

Acknowledgements

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

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

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





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FY 22-23 Employee Benefit Rates

Public Employees Retirement System (PERS)

Police and Fire - 44.00%
All Other Employees - 29.75%

Health Insurance:

Employees with Teamster coverage - \$12,780 Per Year
Employees with City Plans - \$21,067 Per Year
Fire - \$13,200 Per Year

Worker's Compensation:

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

Employee Benefits:

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

Social Security:

Employees not covered under PERS retirement discussed above - 6.20%

Medicare:

All employees hired after April 1, 1986 - 1.45%

Liability Self-Insurance:

Police - 5.0%
All Other Employees - 4.0%



SUMMARY OF FUND TYPES

The funds structure for the City is broken down by Governmental Funds and Proprietary Funds. The General Fund and All Funds sections of this book will 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 2023, and the breakdown within each funding group.



ALL FUND SUMMARY

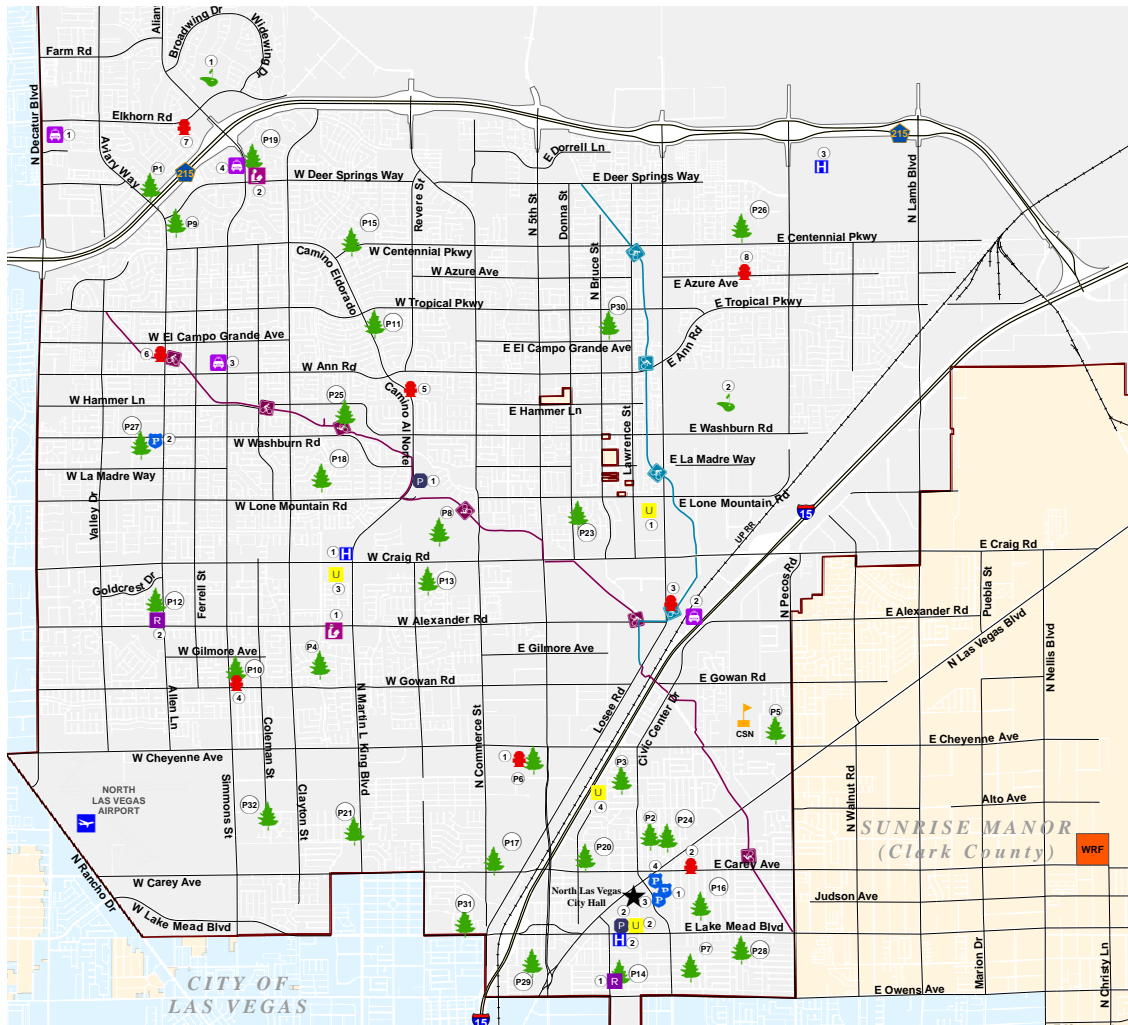
Budget All Funds
\$ 806,908,800

Governmental Funds
\$ 559,000,290

Proprietary Funds
\$ 247,908,510

General Fund \$ 233,966,890	Special Revenue \$ 110,029,100	Debt Service \$ 8,510,350	Capital Projects \$ 206,493,950	Enterprise \$ 202,957,960	Internal Service \$ 44,950,550
	Street Maint, Parks & Fire Stations \$ 17,489,690		Public Safety \$ 41,939,360	Golf Course \$ 2,135,160	Self Insurance \$ 27,501,840
	Public Safety Tax \$ 39,799,720		Street Improvements \$ 93,279,610	Water/Wastewater Utility \$ 200,822,800	Motor Equipment \$ 17,448,710
	More Cops Sales Tax \$ 14,592,440		Parks & Recreation \$ 28,775,580		
	Special Purpose Revenue \$ 25,919,000		General Government \$ 42,334,400		
Fuel Taxes Road Operations \$ 4,065,920	Public Safety Support \$ 6,037,180		Municipal Buildings \$ 165,000		
Community Development \$ 13,149,580	Park Construction Tax \$ 798,200				
Redevelopment Agency \$ 2,170,710	Parks & Rec Support \$ 3,209,470				
Library Operating \$ 3,700,710	Municipal Court \$ 652,090				





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

ABOUT THE CITY

The City of North Las Vegas stretches across the northern rim of the Las Vegas Valley in Clark County, Nevada and encompasses approximately 100.48 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. Effective January 1, 2000, North Las Vegas Council wards were created. 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.

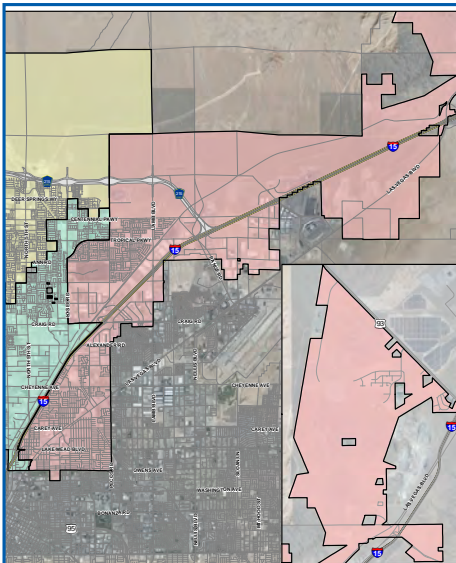


CITY OF NORTH LAS VEGAS

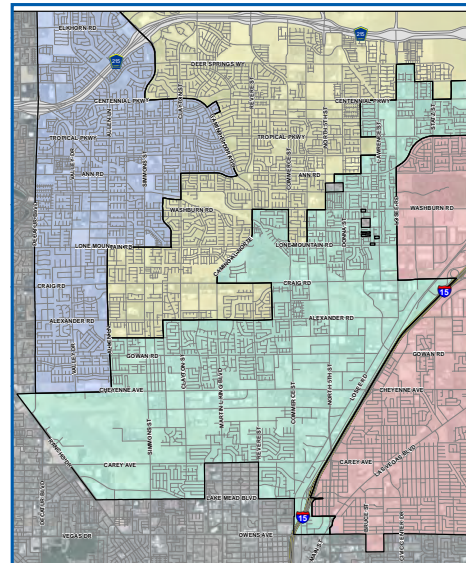
The current Mayor and members of the City Council and their terms of office are as follows:

Name	Ward Represented	Term Expires
John J. Lee, Mayor	At Large	November 2022
Isaac E. Barron	Ward 1	November 2022
Scott Black	Ward 3	November 2022
Pamela A. Goynes-Brown	Ward 2	November 2024
Richard J. Cherchio, Mayor Pro Tempore	Ward 4	November 2024

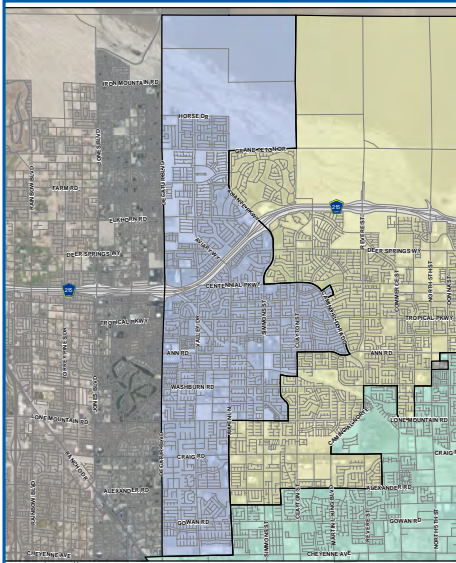
During the 2019 Nevada Legislative session, Assembly Bill 50 was adopted, amending the City's Charter and changing municipal elections to the State cycle. Therefore, the City will now have elections in even-numbered years with the primary in June and general election in November.



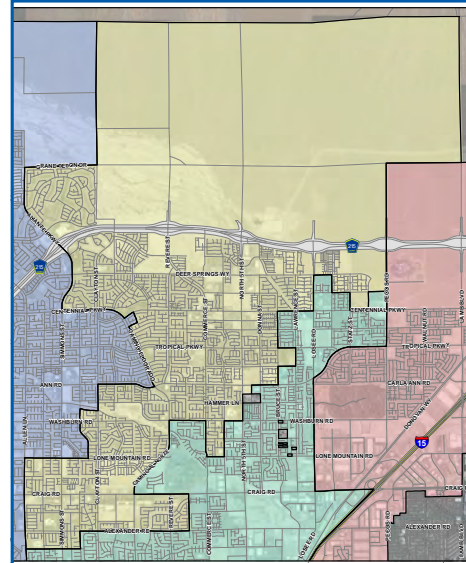
CITY COUNCIL WARD 1
ISAAC E. BARRON
 COUNCILMAN
 November 24, 2021



CITY COUNCIL WARD 2
PAMELA A. GOYNES-BROWN
 COUNCILWOMAN
 November 24, 2021



CITY COUNCIL WARD 3
SCOTT BLACK
 COUNCILMAN
 November 24, 2021

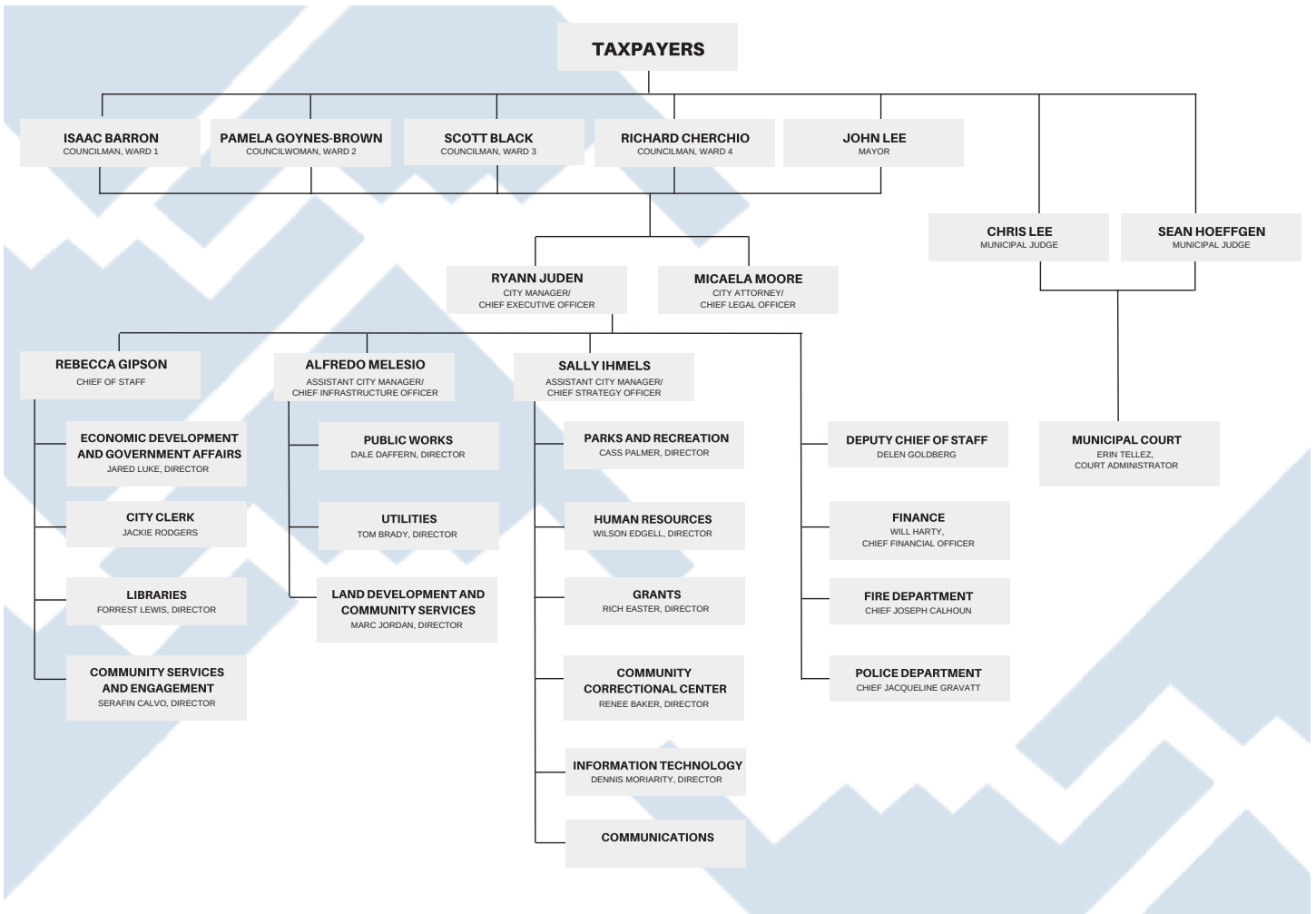


CITY COUNCIL WARD 4
RICHARD J. CHERCHIO
 COUNCILMAN
 December 01, 2021



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, two Assistant City Managers, Chief of Staff, Deputy Chief of Staff, and 17 departments: City Attorney, City Clerk, Land Development & Community Services, Finance, Fire, Human Resources, Municipal Court Administration, Neighborhood & Leisure Services, Police, Community Correctional Center, Public Works, Utilities, Information Technology, Economic Development & Government Affairs, Community Services & Engagement, 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 2022-23 Budget includes 1,659 funded, full-time equivalent employees.



Economic and Demographic Information

To a considerable degree, 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 135% population growth (approx. 6% per year average) during that time period. The City's population for July 1, 2021 is 275,733, an increase of 6.5% over 2020. North Las Vegas' growth over the past 20 plus years can be attributed to a favorable economic climate and overall standard of living as citizens migrate from neighboring states.

Population: Projections

Year	Population	% Increase
2008	214,661	6.0%
2009	215,022	0.2%
2010	217,482	1.1%
2011	223,873	2.9%
2012	222,009	-0.8%
2013	226,199	1.9%
2014	230,491	1.9%
2015	235,395	2.1%
2016	240,708	2.3%
2017	243,339	1.1%
2018	248,701	2.2%
2019	255,327	2.7%
2020	258,761	1.3%
2021	275,733	6.6%
Build Out	410,000	

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

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

Sources: 2020 U.S. Census Bureau

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



First graduating class of the City's Spanish Business Incubator Program



CITY OF NORTH LAS VEGAS

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+
Total Housing Units	15,281	24,831	16,390	13,168	11,922	1,386	2,359	85,337
Population	56,289	73,842	48,262	39,622	32,752	3,671	6,678	261,116
Age:								
Under 18	32.4%	26.1%	26.1%	30.3%	25.6%	32.6%	30.4%	29.1%
18-24	10.9%	9.4%	9.6%	9.6%	7.7%	8.3%	9.2%	9.2%
25-34	15.7%	15.7%	15.6%	16.9%	12.7%	13.1%	19.7%	15.6%
35-44	12.7%	14.2%	13.1%	16.1%	14.9%	17.7%	16.4%	15.0%
45-54	11.3%	13.4%	12.5%	12.0%	12.3%	13.7%	11.7%	12.4%
55-64	8.2%	10.8%	11.1%	7.9%	11.4%	7.6%	6.7%	9.1%
65+	8.7%	10.5%	12.1%	7.2%	15.4%	7.1%	6.0%	9.6%
Education:								
No High School Diploma	45.8%	11.2%	17.0%	12.9%	7.9%	6.4%	10.8%	16.0%
High School Diploma (GED)	31.8%	31.0%	35.8%	30.6%	19.7%	24.8%	27.0%	26.0%
Some college	15.0%	29.0%	24.6%	26.9%	29.3%	25.7%	27.5%	27.0%
Associate degree	3.3%	9.5%	7.9%	9.2%	11.5%	12.3%	11.1%	11.6%
Bachelor degree	3.1%	13.3%	10.8%	14.6%	19.6%	19.2%	14.3%	13.1%
Post/Professional degree	1.0%	6.0%	3.9%	5.8%	12.0%	11.6%	9.3%	8.1%
Gender:								
Male	51.5%	49.3%	48.7%	49.6%	49.0%	48.6%	49.5%	49.5%
Female	48.5%	50.7%	51.3%	50.4%	51.0%	51.4%	50.5%	50.5%
Type of Dwelling:								
Single-family	53.1%	88.6%	73.3%	83.1%	84.3%	100.0%	48.2%	75.8%
Apartment	14.9%	5.8%	17.4%	13.8%	6.6%	0.0%	46.9%	15.1%
Condo/Townhouse/Plexes	26.9%	5.6%	9.3%	3.1%	9.1%	0.0%	4.8%	8.4%
Mobile Home	5.1%	0.0%	0.0%	0.0%	0.0%	0.0%	0.1%	0.7%
Household Income:								
Under \$15,000	20.1%	5.3%	10.0%	7.6%	6.2%	3.7%	7.1%	8.6%
\$15,000-24,999	14.4%	5.9%	8.0%	5.1%	3.6%	1.0%	5.7%	6.2%
\$25,000-34,999	14.2%	7.8%	9.1%	8.3%	5.9%	1.5%	13.5%	8.6%
\$35,000-49,999	17.0%	15.5%	14.4%	14.0%	10.1%	7.8%	13.5%	13.2%
\$50,000-74,999	17.5%	21.6%	21.9%	20.4%	17.6%	18.4%	24.8%	20.3%
\$75,000-99,999	7.9%	16.5%	16.1%	16.9%	14.3%	12.2%	14.8%	14.1%
\$100,000+	8.9%	27.4%	20.5%	27.7%	42.3%	55.4%	20.6%	29.0%
Median	\$36,154	\$66,485	\$58,464	\$66,962	\$85,557	\$110,599	\$59,109	\$69,047
Occupancy Status:								
Owner	43.0%	73.0%	61.3%	63.0%	72.9%	82.9%	42.9%	62.7%
Renter	57.0%	27.0%	38.7%	37.0%	27.1%	17.1%	57.1%	37.3%
Average Household Size	3.8	3.09	3.06	3.13	2.86	2.75	2.94	3.09

Category	North Las Vegas	Las Vegas	Henderson	Unincorp Clark County	Boulder City	Mesquite
Population	275,733	664,960	330,561	1,011,127	15,189	22,981
FY2023 G.F. Budget (millions)	\$233.97	\$691.50	\$334.45	\$1,890.83	\$42.77	\$27.90
Operating Tax Rate	\$1.16	\$0.77	\$0.77	\$0.65	\$0.26	\$0.55
Assessed Value FY 2023 (billions)	\$11.12	\$24.50	\$17.87	\$115.97	\$0.94	\$1.16

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

+ Citywide total includes only the 89030, 89031, 89032, 89081, 89084, 89085, and 89086 zip codes.
 * Profile information not yet available.
 ** Zip code only partially in North Las Vegas, profile information is not available.



Master Planned Communities

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

Economic Indicators

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

have experienced a significant decline from April 2020, when massive layoffs occurred that were attributable to the COVID-19 pandemic. The unemployment rate of 14.7% for April 2020 was the highest it had been nationally since the Great Depression. Clark County's unemployment rate is 5.0% as of April 2022. Although a significant improvement from April 2020, the local unemployment rate lags the United States unemployment rate of 3.6%.

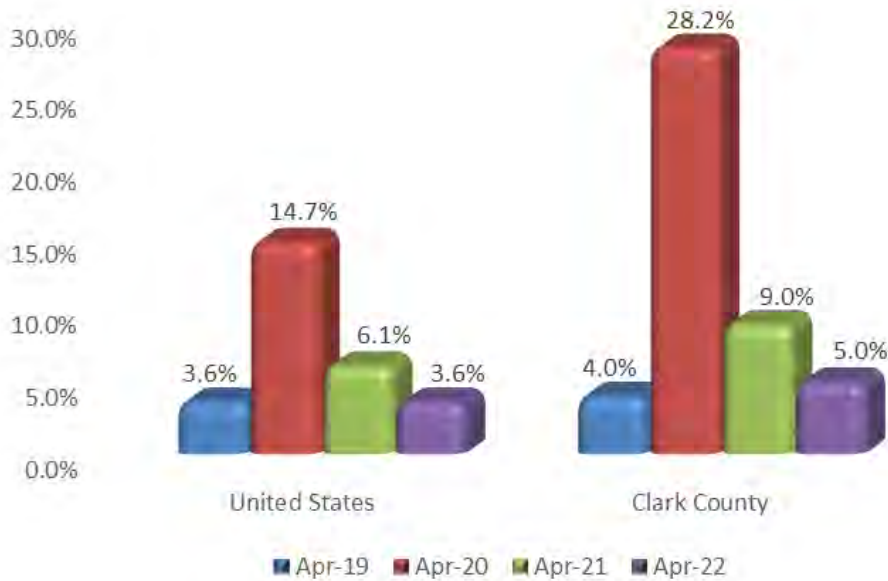
Possible headwinds do exist for employment both regionally and nationally. Inflationary pressures in the market exist causing the Federal Reserve to raise interest rates. As a result an economic slow down is possible. In addition, COVID-19 is still a threat that will require continued monitoring.

Sources: Bureau of Labor Statistics.

Employment

Unemployment rates both nationally and locally

Area Unemployment Rates



Sources: Bureau of Labor Statistics.



Housing Prices

The Las Vegas housing market is continuing to see record housing prices in the first three months of fiscal year 2022. As of February, the median home price of a single family home in Southern Nevada was \$450K, up 26.8 percent from \$355K the prior year. Condos and town homes are up 31.6% from one year ago to an average price of \$197K. In total, housing prices are up roughly 300% since the post recession low in 2012. As of April, there was less than a one-month supply of housing driven primarily by an influx of out of state buyers seeking to call Southern Nevada home. Although the housing market has been robust in recent years, the real estate market is beginning to experience some softening. The economy has experienced

significant inflation over the past 12 months. To combat this, the Federal Reserve has begun to raise interest rates at an aggressive pace. Rising borrowing costs coupled with strong inflationary pressures on everyday goods is resulting in a softening of demand.

Retail

Clark County’s taxable sales were \$29.6 billion in the first half of fiscal year 2022, an increase of 34.3% over the same period in fiscal year 2021. Sales taxes are a component of six revenue sources deposited in the “local government tax distribution fund” and then distribution by the County subject to statutory formula.

Source: Greater Las Vegas Association of Realtors, Las Vegas Review Journal, Las Vegas Sun

Taxable Sales

Fiscal Year Ended June 30	Clark County Total	Percent Change	State Total	Percent Change
2012	31,080,880,557	7.0%	42,954,750,131	7.6%
2013	32,566,664,630	4.8%	45,203,408,413	5.2%
2014	35,040,891,695	7.6%	47,440,345,167	4.9%
2015	37,497,073,742	7.0%	50,347,535,591	6.1%
2016	39,242,730,088	4.7%	52,788,295,421	4.8%
2017	40,888,477,460	4.2%	56,547,741,530	7.1%
2018	42,569,371,984	4.1%	58,947,823,520	4.2%
2019	45,901,464,346	7.8%	62,561,025,875	6.1%
2020	43,834,781,870	-4.5%	61,365,683,690	-1.9%
2021	47,523,973,687	8.4%	67,704,797,544	10.3%
July to December 2020	22,008,154,337		31,720,750,228	
July to December 2021	29,560,128,190	34.3%	40,569,702,793	27.9%

Source: State of Nevada - Department of Taxation



Tourism & Gaming

Local tourism experienced a significant drop off in visitor volume in FY 2020 due to the global pandemic and the subsequent shutting down of major hotels. Although FY 2021 experienced a 69.4% rebound in visitor volume from FY 20, it was still down 24.2% from pre pandemic levels. Clark County’s gaming revenue realized an increase of \$4.9 billion (75.1%) in FY 2021 over FY 2020. Both tourism and gaming are expected to continue to increase closer to pre pandemic levels as the world seeks to get back to normalcy.

Sources: Las Vegas Convention Center & Visitors Authority

Construction Trends

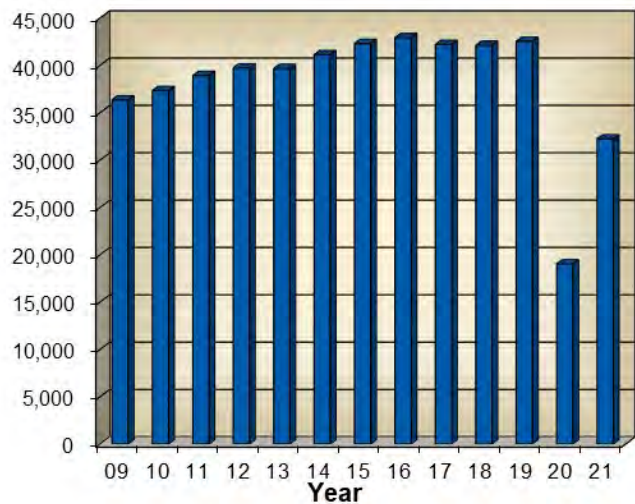
Consistent with the national trends, construction activity in North Las Vegas started out the year 2022 with a very positive upwards trajectory. The commercial sector saw a huge increase during the first and part of second quarters due to COVID-19 recovery and consumer confidence having bounced back. During the same period, however, residential permits took a hit due to the lack of supplies and resources for the home builders to fulfill the demands for new homes.

While demand for new homes remains high locally and nationally, building supplies and essential equipment to outfit new homes have become a major problem for home builders, along with the overall increase in construction

costs. The total number of single family home permits is expected to drop from 3,000 units in 2021 to less than 2,000 this year.

Commercial development on the other hand, has had a mixed trend thus far this year. Smaller commercial activity has seen a slight drop, but medium and large commercial projects are still going strong. This trend can be explained by looking at the number of permits in contrast to that of the overall valuation of the same projects. While we expect the number of permits to drop by around 45%, the corresponding overall project valuation has already seen a significant increase, from \$700 million to almost \$800 million. This clearly shows that the number of smaller projects are not being requested, but larger projects are still going strong.

Las Vegas Visitor Volume
(in thousands)
Calendar Years 2009-2021



Building Permits

Year	Total Building Permits	% Difference	Commercial Industrial Permits	% Difference
2009	6,076	-29.1%	393	-35.4%
2010	6,196	-22.6%	332	-25.8%
2011	6,732	2.0%	329	-15.5%
2012	5,494	8.7%	285	-0.9%
2013	6,003	-18.4%	330	-13.4%
2014	6,246	9.3%	343	15.8%
2015	9,751	4.0%	364	3.9%
2016	6,482	56.1%	407	6.1%
2017	7,335	-33.5%	526	11.8%
2018	10,652	13.2%	506	29.2%
2019	10,963	2.9%	551	8.9%
2020	12,612	15.0%	358	-35.0%
2021	14,913	18.2%	564	57.5%
*2022	9,246	-38.0%	308	-45.4%

*Projected

Source: CNLV Public Works Department (Building Safety Division)



BUSINESS EXPANSION



Boxabl - A revolutionary company in the way homes are built has decided to call North Las Vegas home. The company has established a 170,000 square foot factory in North Las Vegas to manufacture housing for both rapid and affordable assembly. Boxables are built in a precision factory environment with cutting edge materials and are packed with the latest technology resulting in a home that lasts longer and is more energy efficient. Their smallest product ships eight feet wide and unfolds to twenty.



Nuro - An innovative company that produces small, boxy, autonomous electric delivery vehicles has broken ground on a manufacturing facility in North Las Vegas. These delivery vehicles are designed to drive safely within communities to make deliveries with a focus on zero-emissions with 100% renewable electricity. The company has a successful track record having already brought autonomous delivery to communities in California, Texas, and Arizona.

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.



Evanesce - Opening its second U.S. production facility in North Las Vegas, Evanescence produces sustainably sourced eating utensils and disposable food containers from a molded starch product. The first product made of completely plant-based compostable material will be produced at the North Las Vegas Facility. The project is expected to be a \$30 million investment in the first three years and is expected to begin operations in the Spring of 2022.

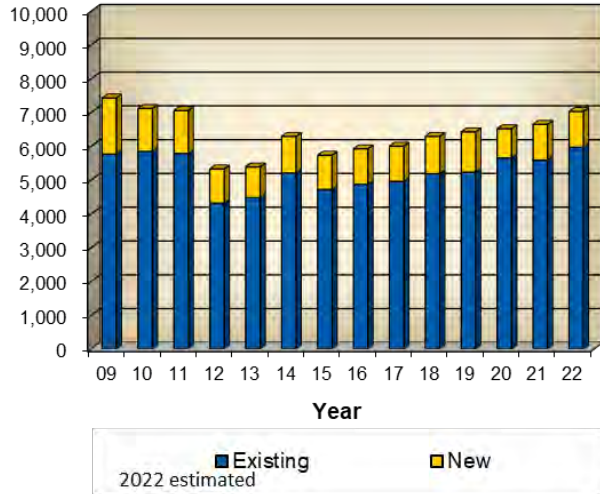


Boxabl Manufacturing Facility



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



Development/Redevelopment

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

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

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

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

Medical - North Las Vegas is planning to build a multibillion dollar medical campus to complement the nearby Veterans Affairs Hospital. This will allow North Las Vegas to drastically broaden its health care offerings to both Veterans and the general public that is urgently needed in the area. The medical campus is anticipated to take seven to ten years to complete. Once fully developed, the campus is expected to create more than 10,000 full-time equivalent jobs and greatly diversify the tourism reliant economy.

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



North Las Vegas VA Medical Center



Major Employers in the City of North Las Vegas (More than 100 Employees)

Company	Description	Employees
Clark County School District*	Education K-12	35,000-39,999
Nellis Air Force Base**	U.S. Air Force	30,000-39,999
College Of Southern Nevada*	Junior Colleges	2,000-2,499
Marmaxx Distribution Center	General Warehousing and Storage	1,000-1,499
City Of North Las Vegas	Municipal Government	1,000-1,499
Unistaff LLC	Temporary Help Services	1,000-1,499
Aliante Station Hotel & Casino	Casino Hotels	900-999
Cannery Hotel Casino, The	Casino Hotels	800-899
Republic Silver State Disposal	Solid Waste Collection	700-799
North Vista Hospital	General Medical & Surgical Hospitals	600-699



Legacy High School, Clark County School District



ABOUT THE BUDGET AND THE BUDGET PROCESS

The fiscal year 2023 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 for both its fiscal 2021 and 2022 Budget.

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 discus-

sions 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 2023 budget used the 2022 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 2023. 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

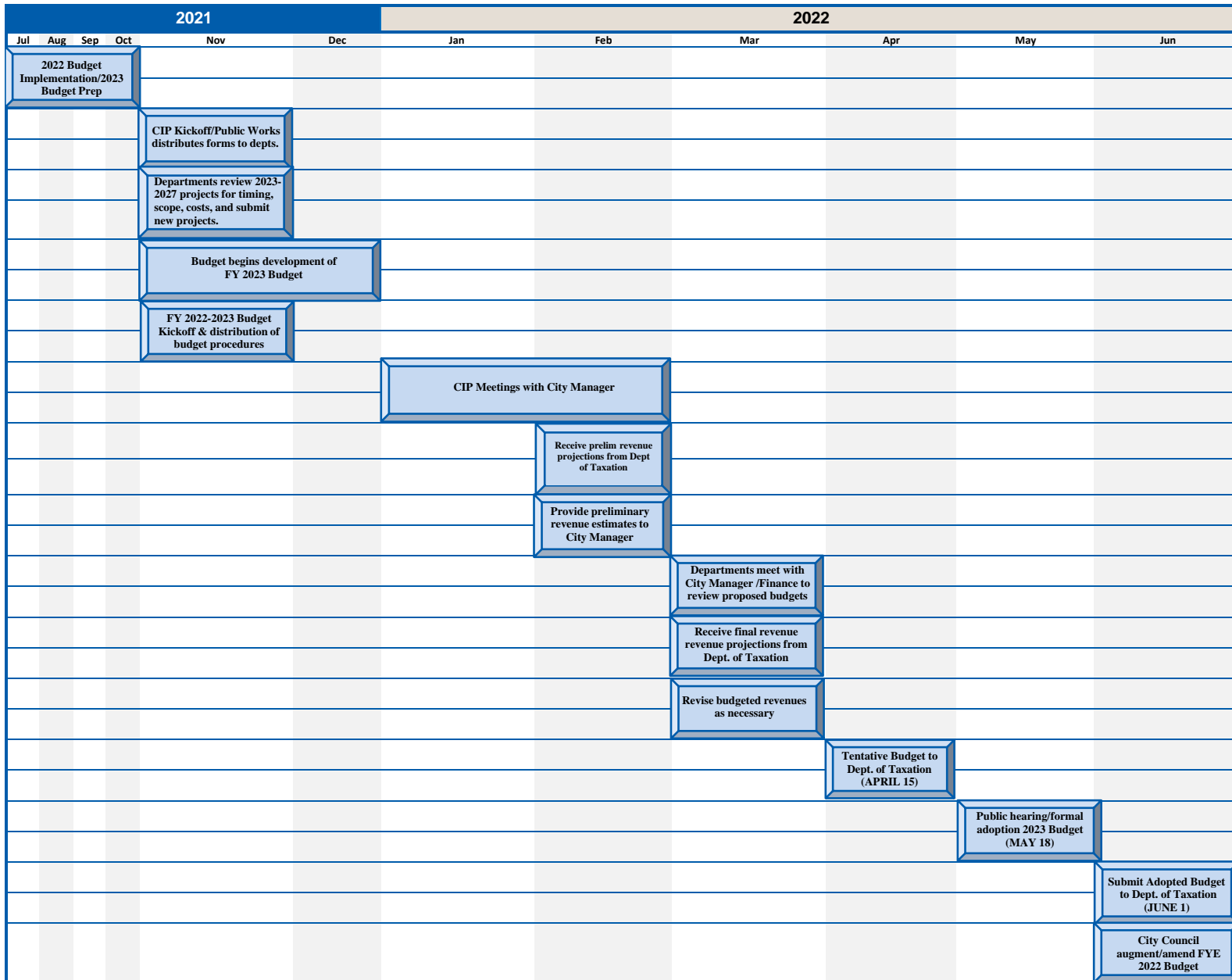
The City Manager is authorized to transfer budgeted amounts between departments within any fund. However, any revisions that increase the total appropriations of a fund must be approved by the City Council.

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 2022-23

Budget preparation allows the City the opportunity to reassess goals, objectives, and the means for accomplishing them. The budget document is the method of presenting in financial terms the overall plan for the 2023 fiscal year. The following goals guided the development of the budget and set the direction of activity for the various departments during the upcoming year.



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. For 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 practices (GAAP). All non-restricted revenues will be deposited in the General Fund and appropriated by the budget process.

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

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

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

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

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

Operating Budget and Expenditure Policies

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

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

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

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

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

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

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



Capital Management Policies

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

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

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

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

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

Debt Management Policies

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

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

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

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

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

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

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

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



Fund Policies

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

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

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

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

Liquidity funds are the cash and investments that the City can use to adjust for fluctuations in revenues and expenditures. A significant portion of the General Fund revenue stream is elastic in nature. The City expects to attain a 22.79% ratio of fund balance to expenditures during the fiscal year 2023.

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 \$22.9 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.



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, 2021, was awarded the certificate for the 40th consecutive year. The City is hopeful to earn the award again for the fiscal year ending 2022. 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 was submitted for the GFOA Distinguished Budget Award for the sixteenth year for its Fiscal Year 2022 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 2023 Budget Document for consideration.

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

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



DEBT MANAGEMENT

Issuance of Debt

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

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

General Obligation Bonds

General obligation bonds are backed by the full faith, credit and taxing power of the issuing jurisdiction. A municipality, for example, pledges unconditionally to pay the interest and principal on the debt as it comes due. This implies that all unrestricted public revenues will be used to meet the debt service requirements, including whatever level of property tax, subject to the jurisdiction's statutory and consti-

tutional 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.



Tapestry Groundbreaking Ceremony



At this time, the City only has general obligation revenue bonds outstanding as of July 1, 2022. 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 fiscal year ending June 30, 2023, that are supported by consolidated tax revenue:

General Obligation Indebtedness Secured by Consolidated Tax Revenue (CTAX)

Issue	Issue Date	Original Amount	Amount Outstanding	Retirement Date	Funding Source
Building Refunding Bonds, Series 2018	10/02/18	\$ 99,655,000	\$ 90,780,000	06/01/41	General Fund Consolidated Tax Revenue
Refunding Bonds, Series 2021	04/01/21	20,255,000	18,095,000	06/01/36	General Fund Consolidated Tax Revenue
Total		\$ 119,910,000	\$ 108,875,000		

Nevada Revised State Statutes 360.698 allow for up to 15% of the Consolidated Tax Distribution (CTAX) revenue to be pledged as security for payment of principal and interest on the above bonds. CTAX 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 CTAX 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, 2023, 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	\$ 127,295,000	06/01/40	Water & Wastewater
Wastewater Reclamation System Refunding Bond, Series 2017A	11/17/17	49,997,958	38,422,162	07/01/36	Water & Wastewater
Wastewater Reclamation System Bond, Series 2018B	01/10/18	10,000,000	10,000,000	01/01/38	Water & Wastewater
Water Bond, Series 2018C	01/10/18	11,560,000	11,560,000	01/01/38	Water & Wastewater
Water Bond, Series 2018D	10/25/2018	23,700,000	23,700,000	07/01/38	Water & Wastewater
Wastewater Reclamation System Refunding Bonds, Series 2019	07/18/19	55,430,000	49,210,000	06/01/37	Water & Wastewater
Total		\$ 295,687,958	\$ 260,187,162		

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



General Obligation Medium-Term Debt

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

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

Special Assessment District Bonds Secured by Levied Assessments

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

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

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

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

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

Debt Capacity

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



Statutory Debt Limitation As of June 30, 2022

Fiscal Year 2022-23 Assessed Valuation, including the North Las Vegas Redevelopment Agency	\$ 11,245,227,896
City Charter Limit	20%
Statutory Debt Limit	\$ 2,249,045,579
Outstanding General Obligation Indebtedness	
Supported by Consolidated Tax Revenues (CTX)	\$ 108,875,000
Supported by Water and Wastewater Revenues	260,187,162
Total Outstanding Indebtedness	\$ 369,062,162
Permitted Additional Statutory Debt Limitation	\$ 1,879,983,417

Historical Statutory Debt Limitation

Fiscal Year Ended June 30,	Assessed Valuation ^{1/}	Debt Limitation	Outstanding General Obligation Debt	Additional Statutory Debt Capacity
2005	\$ 3,369,487,416	\$ 673,897,483	\$ 102,494,000	\$ 571,403,483
2006	4,863,589,059	972,717,812	250,135,000	722,582,812
2007	7,021,149,876	1,404,229,975	378,574,000	1,025,655,975
2008	9,093,539,492	1,818,707,898	366,039,000	1,452,668,898
2009	9,287,861,980	1,857,572,396	353,420,000	1,504,152,396
2010	6,774,486,662	1,354,897,332	482,475,000	872,422,332
2011	4,784,719,323	956,943,865	453,058,000	503,885,865
2012	4,488,418,230	897,683,646	443,026,000	454,657,646
2013	4,032,200,606	806,440,121	449,023,000	357,417,121
2014	4,111,539,215	822,307,843	445,265,500	377,042,343
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

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

Risk

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



CITY OF NORTH LAS VEGAS

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.

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 – A1
- Fitch Ratings – BBB+

The following table provides the budgeted principal and interest payments for fiscal year 2022-23:

Budgeted Debt Service Requirements Fiscal Year 2022-23			
	Principal	Interest	Total
Debt Secured by Consolidated Tax Revenues (CTAX)	\$ 3,780,000	\$ 4,725,350	\$ 8,505,350
Debt Supported by Water and Wastewater Utility Revenues	10,602,752	12,321,320	22,924,072
Total Budgeted Debt Service Requirements	\$ 14,382,752	\$ 17,046,670	\$ 31,429,422

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

Issue Year	Issue	2023 Budget	2024 Projected	2025 Projected	2026 Projected	2027 Projected
<u>General Obligation Revenue Bonds</u>						
2010	Water & Wastewater Improvement Bonds, Series 2010A	\$ 12,554,240	\$ 12,481,360	\$ 12,407,925	\$ 12,327,536	\$ 12,235,482
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	653,829	687,532	687,532	687,532	687,532
2018	Water Bond, Series 2018C	743,658	794,787	794,787	794,787	794,787
2018	Building Refunding Bonds	6,715,750	6,717,000	6,716,500	6,714,000	6,849,250
2018	Water Bond, Series 2018D	1,547,583	1,818,738	1,818,738	1,818,738	1,818,738
2019	Wastewater Reclamation System Refunding Bonds	4,117,450	4,114,200	4,105,700	4,106,950	4,097,200
2021	Refunding Bonds	1,789,600	1,794,350	1,791,100	1,795,100	1,655,850
Total Debt Service Requirements		\$ 31,429,422	\$ 31,715,279	\$ 31,629,594	\$ 31,551,955	\$ 31,446,150



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
2023	\$ 14,382,752	\$ 17,046,670	\$ 31,429,422	
2024	15,144,671	16,570,608	31,715,279	
2025	15,728,880	15,900,714	31,629,594	
2026	16,355,621	15,196,334	31,551,955	
2027	17,004,953	14,441,198	31,446,151	
2028	17,676,936	13,653,438	31,330,374	
2029	18,381,633	12,832,070	31,213,703	
2030	19,099,107	11,988,910	31,088,016	
2031	19,859,422	11,110,406	30,969,829	
2032	20,577,646	10,258,137	30,835,783	
2033	22,563,845	9,445,783	32,009,628	
2034	23,038,090	8,566,111	31,604,201	
2035	23,530,452	7,664,478	31,194,930	
2036	24,056,003	6,739,627	30,795,630	Refunding Bonds, Series 2021
2037	24,721,162	5,790,295	30,511,457	Wastewater Reclamation System Refunding Bonds, Series 2019
				Wastewater Reclamation System Refunding Bond, Series 2017A
2038	27,034,641	4,779,493	31,814,134	Wastewater Reclamation System Bond, Series 2018B
				Water Bond, Series 2018C
2039	27,206,128	3,330,944	30,537,072	Water Bond, Series 2018D
2040	27,378,972	1,857,963	29,236,935	Water and Wastewater Improvement Bonds, Series 2010A
2041	8,590,000	343,600	8,933,600	Building Refunding Bonds, Series 2018
Total	\$ 382,330,914	\$ 187,516,779	\$ 569,847,693	





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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 \$234.0 million in fiscal 2023.

**General Fund
Fiscal Year 2023
Statement of Revenue, Expenditures and Changes in Fund Balance**

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Property Taxes	11,666,659	13,013,000	13,013,000	15,600,020	2,587,020	19.9
Licenses and Permits	55,474,433	50,788,500	57,385,000	48,732,750	(8,652,250)	(15.1)
Intergovernmental Resources	68,953,737	66,449,820	89,159,146	87,431,155	(1,727,991)	(1.9)
Charges for Services	14,853,686	13,362,740	20,029,740	22,294,338	2,264,598	11.3
Fines and Forfeits	5,209,299	4,655,500	4,603,600	4,617,000	13,400	0.3
Miscellaneous	2,144,293	5,200,000	(2,800,000)	2,050,000	4,850,000	(173.2)
Total Revenues	158,302,107	153,469,560	181,390,486	180,725,263	(665,223)	(0.4)
Expenditures by Function						
General Government	24,863,655	31,844,760	38,719,807	48,275,970	9,556,163	24.7
Judicial	5,959,366	7,880,810	8,181,574	8,614,618	433,044	5.3
Public Safety	81,487,886	91,973,320	89,643,689	109,784,872	20,141,183	22.5
Public Works	3,609,729	5,039,910	5,330,618	6,612,594	1,281,976	24.0
Culture and Recreation	7,338,368	10,083,990	10,169,161	13,250,369	3,081,208	30.3
Community Support	989,595	2,197,490	2,346,551	2,402,827	56,276	2.4
Total Expenditures by Function	124,248,600	149,020,280	154,391,400	188,941,250	34,549,850	22.4
Other Financing Sources / (Uses)						
Sale of Equipment/Real Property	74,005	-	-	-	-	-
Inter-fund Operating Transfers In	21,623,850	20,800,000	20,824,595	20,000,000	(824,595)	(4.0)
Inter-fund Operating Transfers (out)	(25,054,952)	(51,324,600)	(51,474,600)	(44,525,707)	6,948,893	(13.5)
Contingencies	-	(500,000)	(500,000)	(500,000)	(0)	0.0
Total Other Financing Sources / (Uses)	(3,357,098)	(31,024,600)	(31,150,005)	(25,025,707)	6,124,298	(19.7)
Increase (Decrease) in Fund Balance	30,696,409	(26,575,320)	(4,150,919)	(33,241,693)	(29,090,774)	700.8
Beginning Fund Balance	60,051,474	60,093,013	90,747,883	86,596,964	(4,150,919)	(4.6)
Ending Fund Balance	90,747,883	33,517,693	86,596,964	53,355,271	(33,241,693)	(38.4)



CITY OF NORTH LAS VEGAS

**General Fund
Summary of Revenues for the Years 2021-2023**

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Property Taxes						
Property Taxes	11,666,659	13,013,000	13,013,000	15,600,020	2,587,020	19.9
Total Property Taxes	11,666,659	13,013,000	13,013,000	15,600,020	2,587,020	19.9
Licenses and Permits						
Business Licenses	9,524,194	8,883,000	10,832,300	10,775,000	(57,300)	(0.5)
Liquor Licenses	569,033	350,000	400,000	550,000	150,000	37.5
County Gaming Licenses	737,505	975,000	975,000	500,000	(475,000)	(48.7)
City Gaming Licenses	1,034,140	1,000,000	1,100,000	1,000,000	(100,000)	(9.1)
Medical Marijuana	5,583,329	5,333,200	6,508,200	-	(6,508,200)	(100.0)
Franchise Fees	17,829,775	16,862,800	16,862,800	17,025,000	162,200	1.0
Utility Franchise Fee	5,663,150	6,884,500	6,406,700	6,082,750	(323,950)	(5.1)
Animal Licenses	55,931	50,000	50,000	50,000	0	0.0
Engineering Permits	260,800	250,000	250,000	250,000	(0)	(0.0)
Building Permits	14,216,575	10,200,000	14,000,000	12,500,000	(1,500,000)	(10.7)
Total Licenses and Permits	55,474,433	50,788,500	57,385,000	48,732,750	(8,652,250)	(15.1)
Intergovernmental Resources						
Grants	37,821	-	199,996	-	(199,996)	(100.0)
Consolidated Tax Distribution	65,822,167	62,990,670	85,000,000	83,471,215	(1,528,785)	(1.8)
Other-Room and Gaming Tax LVCVA	1,197,668	1,500,000	2,000,000	2,000,000	0	0.0
Payment in Lieu of Taxes	1,896,081	1,959,150	1,959,150	1,959,940	790	0.0
Total Intergovernmental Resources	68,953,737	66,449,820	89,159,146	87,431,155	(1,727,991)	(1.9)
Charges for Services						
Building and Zoning Fees	7,712,665	3,348,000	3,517,500	6,480,000	2,962,500	84.2
City Clerk Fees	246,109	145,000	145,000	145,000	(0)	(0.0)
Medical Marijuana	-	10,000	10,000	-	(10,000)	(100.0)
Other Fees	172,303	200,000	200,000	240,000	40,000	20.0
Court Fees	555,129	540,000	540,000	550,000	10,000	1.9
Police Other Fees	167,823	143,200	143,200	118,200	(25,000)	(17.5)
Public Safety Other Fees	(643)	-	-	-	-	-
Fire Prevention Fees	121,313	-	-	-	-	-
Fire Other Fees	3,070,658	6,002,500	12,500,000	10,250,000	(2,250,000)	(18.0)
Recreation Fees	1,584	-	-	-	-	-
Safekey	(192)	-	-	-	-	-
Other Charges	(50)	-	-	-	-	-
Administrative Fees	2,806,607	2,974,040	2,974,040	4,511,138	1,537,098	51.7
Total Charges for Services	14,853,305	13,362,740	20,029,740	22,294,338	2,264,598	11.3
Other Revenues						
Court Fines	3,931,931	3,500,000	3,500,000	3,750,000	250,000	7.1
Other Fines and Forfeits	1,277,368	1,155,500	1,103,600	867,000	(236,600)	(21.4)
Interest Earnings	(237,136)	4,000,000	(4,000,000)	500,000	4,500,000	(112.5)
Rents and Royalties	938,472	900,000	900,000	950,000	50,000	5.6
Contributions and Donations	-	-	-	-	-	-
Refunds and Reimbursements	1,397,802	300,000	300,000	600,000	300,000	100.0
Other Miscellaneous Revenue	45,155	-	-	-	-	-
Sale of Equipment / Real Property	74,005	-	-	-	-	-
Total Other Revenues	7,427,597	9,855,500	1,803,600	6,667,000	4,863,400	269.6
Interfund Operating Transfers In						
Forensic Services	23,850	-	24,595	-	(24,595)	(100.0)
Water Fund	15,120,000	20,800,000	20,800,000	20,000,000	(800,000)	(3.8)
Wastewater Fund	6,480,000	-	-	-	-	-
Total Interfund Operating Transfers In	21,623,850	20,800,000	20,824,595	20,000,000	(824,595)	(4.0)
Total Revenues	179,999,580	174,269,560	202,215,081	200,725,263	(1,489,818)	(0.7)
Beginning Fund Balance	60,051,474	60,093,013	90,747,883	86,596,964	(4,150,919)	(4.6)
Total Financial Resources	240,051,054	234,362,573	292,962,964	287,322,228	(5,640,737)	(1.9)

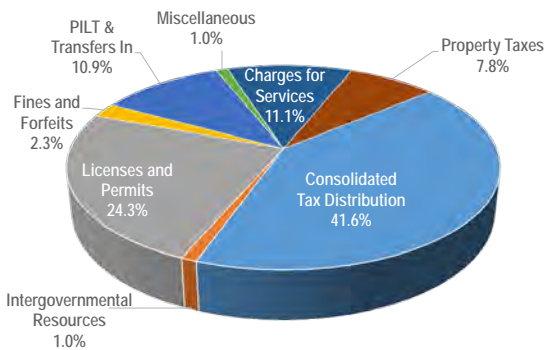


General Fund Revenue Analysis

General Fund revenues are anticipated to show a net decrease of \$1.5M in FY 2023. The decrease is mainly due to conservative estimates for Licenses and Permitting (decrease of \$8.6M) given its unpredictable nature historically. Consolidated Tax Revenue is provided by the state and historically conservative. Charges for services are anticipated to have an increase of \$2.3M from what is projected in FY 2022. Interest earnings are expected to increase by \$4.5M while other miscellaneous revenues remain fairly flat. Projections for FY 2023 are provided by the State. Intergovernmental revenues are expected to decrease slightly as Consolidated Tax Distribution is budgeted to decrease by \$1.5M from FY 2022 projection. The PILT Utilities transfer will continue on its normal reduction schedule creating a decrease to Transfers In of \$0.8M in FY 2023. (Further discussion on the reduction schedule for the Utilities transfer can be found later in this section).

Increases (Decreases) In:	
Consolidated Tax Distribution	\$ (1.5)
Charges for Services	2.3
Taxes	2.6
Licenses, Permits, and Franchise Fees	(8.7)
Intergovernmental Revenues and Miscellaneous, Fines & Forfeitures	4.7
Transfers In	(0.8)
Net Revenue Variance	(1.5)

Where the Operating Dollar Comes From \$200,725,263



Property Taxes

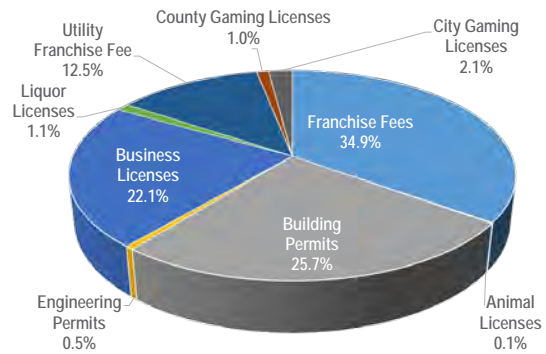
The General Fund receives only 14.9% of the total property taxes levied by the City. The City's property

tax rate is \$1.1637 per \$100 of assessed valuation. Of this, \$0.1937 goes to the General Fund. Property tax revenue amounts to 7.8% of the General Fund budget and is projected at \$15.6 million in FY 2023, an increase of 19.9%. The County distributes property taxes to the City on a monthly basis.

Licenses, Permits, Franchise Fees

Licenses, permits, and franchise fees account for 24.3% of the General Fund budget and is projected at \$48.7 million, decreasing from fiscal 2022 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.

Licenses, Permits, Franchise Fees \$48,732,750



Business License Revenue

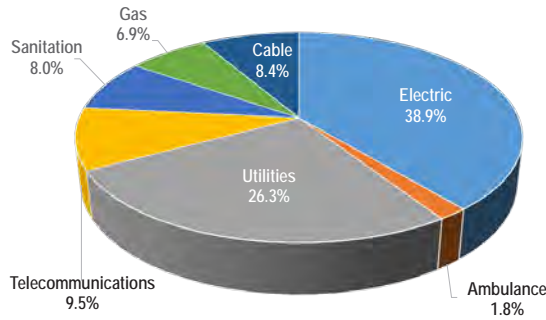
Business license fees are assessed against all entities engaged in business within the city limits. Business license fees may be “flat” in nature, meaning the business pays a prescribed amount based on the nature of the business, or “gross” fees, which are based on a percentage of gross income. Gaming 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 2022. Historically, permitting revenue is a highly unpredictable revenue source. Given this unpredictability, Building and Engineering Permit revenue is estimated conservatively with a \$1.5M reduction from FY 22 projections.



Franchise Fees
\$23,107,750



Franchise Fees

Franchise fees amount to \$23.1 million (including Utility Franchise Fees) or 47.4% 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 from 2022.

Intergovernmental Revenue

This revenue source accounts for state shared revenues, miscellaneous grants, and the Consolidated Tax distribution. Intergovernmental revenue is projected at \$87.4 million and accounts for 43.5% of total General Fund Revenue.

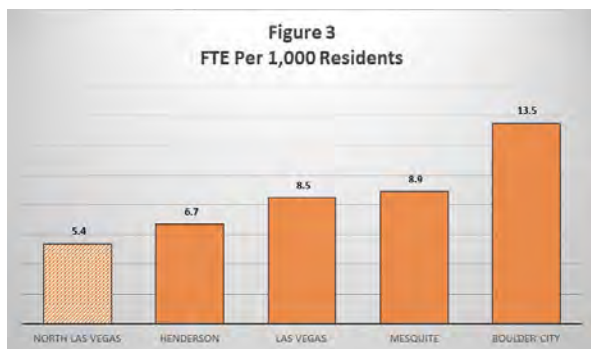
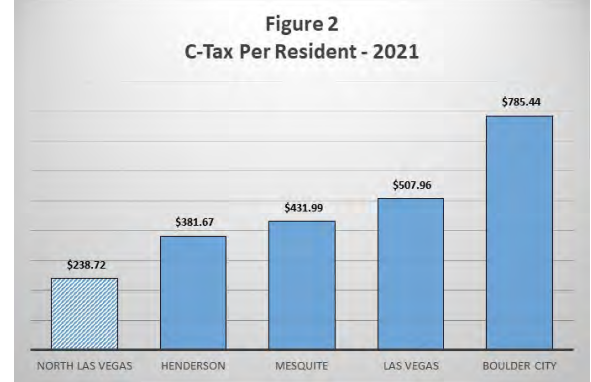
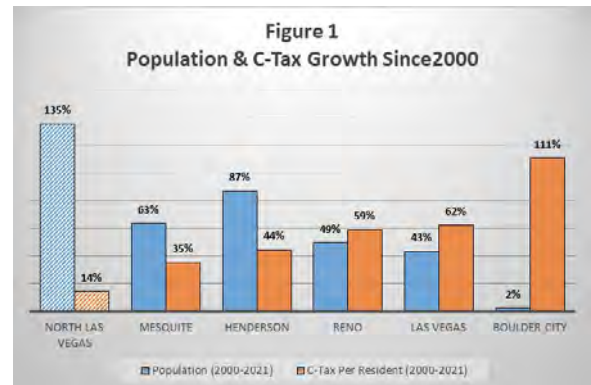
Other Intergovernmental Revenue

Other intergovernmental revenue includes room and gaming taxes for \$2.0 million and starting in 2014 a payment in lieu of taxes charged to the City's Utility Department for \$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.

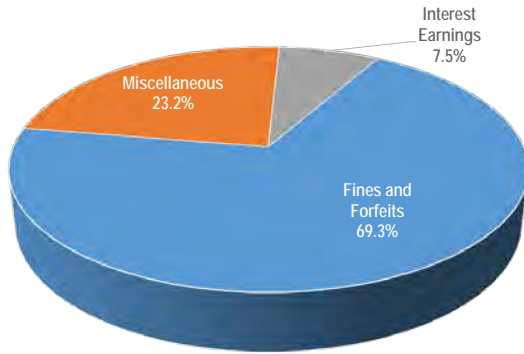
The CTAX budget, which is provided by the state, is estimated to be \$83.5 million for fiscal 2023, a 1.8% decrease from fiscal 2022 projection. This highly volatile revenue source provides 41.6% of total General Fund revenues. Figures 1-3 compared North Las Vegas CTAX received with other Nevada Municipalities regarding population growth and the amount received per resident.



Fines and Miscellaneous Revenue

Fines and miscellaneous revenue amount to \$6.7 million, or 3.3% of the General Fund budget. Court Fines at \$3.8M represent the largest revenue sources in this category for 2023.

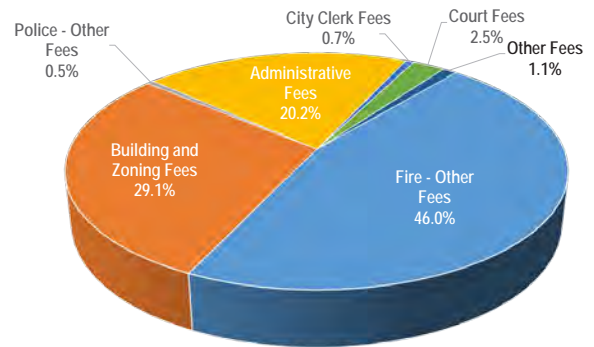
Fines and Miscellaneous Revenue
\$6,667,000



Charges for Services

Charges for Services consists of a variety of revenue types generated by General Fund departments. This revenue source is projected at \$22.3 million and amounts to 11.1% of the General Fund budget. Charges for Services include court fees, building and zoning fees, public safety fees, and fire prevention fees. The largest revenue source in this category is Fire Prevention Fees, estimated at \$10.3 million in fiscal 2023.

Charges for Services
\$22,294,338



Transfers from Other Funds

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

Prior to fiscal year 2005, this revenue was reflected as a payment in lieu of tax (PILT) on the City's financial statements but was changed to be reflected as a transfer in, in accordance with governmental accounting standards, as there was no direct relationship between the amount of the transfer and the specific goods or services provided. The method to determine the amount of the transfer was adopted in 2005 and used from 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 has been developed is based upon cost recovery including an allocation of General fund costs incurred by the City on behalf of the Utility as administrative fees, franchise fees, and a payment in lieu of taxes that would normally be collected from an entity outside of the City.

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

PILT over time. The plan went before Council Jan. 3, 2018 and was adopted. The transfer in to the general fund for FY 2023 is \$20.0 million, reduced from \$20.8 million the prior year

General Fund Expenditures

The General Fund operating budget for fiscal 2023 amounts to \$234.0 million, an increase of \$27.6 million, or 13.4% from the 2022 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 58.3% of the General Fund budget. Personnel expenditures total \$136.5 million. A breakdown of positions can be seen in further detail in the All Funds section.

Supplies and Services

The General Fund supplies and services budget totals \$49.2 million, an increase of \$7.4 million or 17.7% from the 2022 projection. A significant portion of the increase is due to inflationary pressures.

Contingency

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

Capital Outlay

There is a \$3.3 million capital outlay budgeted in fiscal 2023 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 \$8.5M of debt service, \$15.2M in general government projects, and \$6.3M in IT projects for a total of \$30.5 million.



CITY OF NORTH LAS VEGAS

General Fund Expenditures by Department - Fiscal Years 2021 to 2023

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
City Attorney	2,982,268	3,336,280	3,530,548	4,157,341	626,793	17.8
City Clerk	748,650	889,860	914,719	862,359	(52,360)	(5.7)
City Manager	2,605,227	3,253,270	3,333,672	4,256,621	922,949	27.7
Community Correctional Center	9,391,967	12,162,220	6,561,176	14,401,781	7,840,605	119.5
Community Services & Engagement	-	-	-	-	-	-
Economic Development & Government Affairs	352,601	627,550	646,633	1,384,888	738,255	114.2
Fire Department	35,298,008	36,991,090	38,640,779	42,697,265	4,056,486	10.5
Finance Department	3,917,046	5,290,330	5,514,726	5,772,181	257,455	4.7
General Expense	25,921,944	53,273,800	57,966,362	53,089,832	(4,876,530)	(8.4)
Grant Administration	(3,169)	146,590	249,096	1,592,611	1,343,515	539.4
Human Resources	1,391,393	2,326,320	2,410,324	3,160,574	750,250	31.1
Information Technology	6,312,990	7,710,630	8,598,461	10,554,863	1,956,402	22.8
Land Development & Community Services	5,921,332	6,686,500	7,286,359	8,062,412	776,053	10.7
Library District	177	-	-	-	-	-
Mayor & Council	765,777	865,340	894,655	1,004,287	109,632	12.3
Municipal Court	5,959,366	7,880,810	8,181,574	8,614,618	433,044	5.3
Neighborhood Leisure Services	7,338,190	10,083,990	10,169,161	13,250,369	3,081,208	30.3
Police Department	32,129,382	37,438,510	38,498,530	43,803,858	5,305,328	13.8
Public Works	7,353,963	10,503,360	11,541,878	14,857,062	3,315,184	28.7
Utility Department	-	-	-	-	-	-
Total Expenditures by Department	148,387,112	199,466,450	204,938,653	231,522,922	26,584,269	13.0

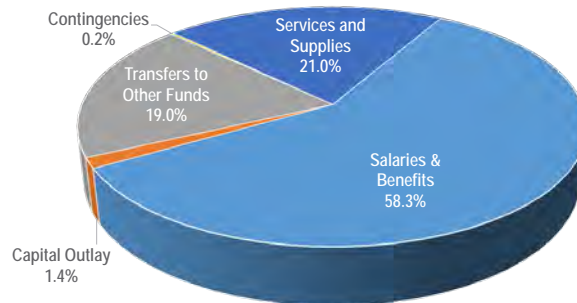
General Fund Transfers to Other Funds for the Year 2021 to 2023

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Miscellaneous Grant Funds	129,000	129,000	129,000	129,000	-	-
Fire Dept Grant Fund	151,407	170,800	170,800	170,800	(0)	(0.0)
Stabilization Fund	14,000,000	-	-	-	-	-
Debt Service (Operating)	9,004,719	8,484,620	8,484,620	8,510,350	25,730	0.3
Technology Improvements	1,100,000	11,061,900	11,061,900	6,305,000	(4,756,900)	(43.0)
General Govt Capital Improvements	485,000	26,363,450	26,363,450	15,170,251	(11,193,199)	(42.5)
Parks & Recreation Capital Projects	-	80,000	80,000	-	(80,000)	(100.0)
Public Safety Projects-Police	34,826	5,034,830	5,034,830	15,306	(5,019,524)	(99.7)
Golf Course	150,000	-	150,000	225,000	75,000	50.0
Aliante Golf Course	-	-	-	-	-	-
Total Transfers to Other Funds	25,054,952	51,324,600	51,474,600	30,525,707	(20,948,893)	(40.7)

General Fund Expenditures by Object - Fiscal Years 2021 to 2023

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Salaries and Wage	58,573,035	67,694,200	66,969,956	80,385,848	13,415,892	20.0
Employee Benefits	39,874,007	46,047,630	44,516,418	56,008,770	11,492,352	25.8
Services and Supplies	25,660,864	35,162,450	41,821,936	49,237,200	7,415,264	17.7
Capital Outlay	140,693	116,000	1,083,090	3,309,432	2,226,342	205.6
Inter-fund Operating Transfers (out)	25,054,952	51,324,600	51,474,600	44,525,707	(6,948,893)	(13.5)
Contingencies	-	500,000	500,000	500,000	0	0.0
Total Expenditures by Object	149,303,552	200,844,880	206,366,000	233,966,957	27,600,957	13.4

General Fund Expenditures by Object



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 about \$48.3 million, or 20.6% of the total General Fund budget. Expenditures in this area increased by \$9.6 million or 24.7%. 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 \$8.4 million of the General Fund budget. This is an increase of \$3.4 million. Expenditures in this function increased by 68.0% and represent 3.6% of the General Fund budget.

Public Safety continues to represent the largest category of expenditures accounting for 47.0%, or \$110.0 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 \$17.1 million, or 18.5%, from 2022 projections.

Public Works accounts for \$6.6 million, or 2.8% of the budget and includes all divisions of the Public Works Department. Expenditures in this function increased by \$1.3 million or 24.0%.

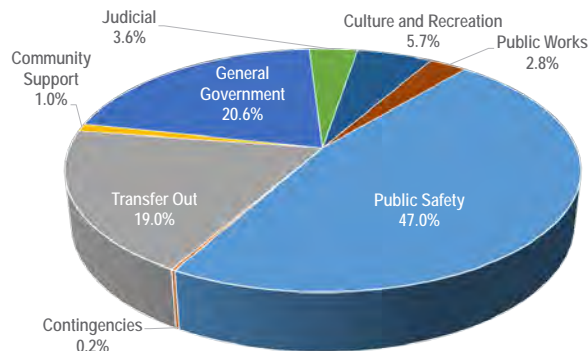
Culture and Recreation includes the Parks and Recreation function and represents 5.7% or \$13.3 million of the General Fund budget. The Culture and Recreation function increased by 30.3%.

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 \$2.4 million or 1.0% of the General Fund budget.

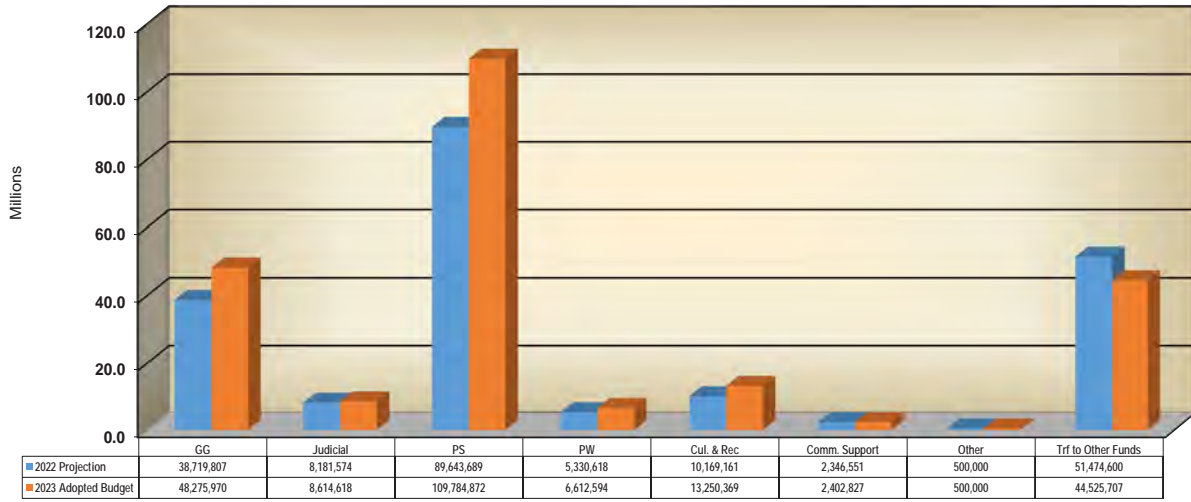
General Fund Expenditures by Function - Fiscal Years 2021 to 2023

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
General Government	24,863,655	31,844,760	38,719,807	48,275,970	9,556,163	24.7
Judicial	5,959,366	7,880,810	8,181,574	8,614,618	433,044	5.3
Public Safety	81,487,886	91,973,320	89,643,689	109,784,872	20,141,183	22.5
Public Works	3,609,729	5,039,910	5,330,618	6,612,594	1,281,976	24.0
Culture and Recreation	7,338,368	10,083,990	10,169,161	13,250,369	3,081,208	30.3
Community Support	989,595	2,197,490	2,346,551	2,402,827	56,276	2.4
Transfer Out	25,054,952	51,324,600	51,474,600	44,525,707	(6,948,893)	(13.5)
Contingencies	-	500,000	500,000	500,000	0	0.0
Total Expenditures by Function	149,303,552	200,844,880	206,366,000	233,966,957	27,600,957	13.4

General Fund Expenditures by Function



General Fund Comparative Expenditures by Function



General Fund Ten Year History

From 2013 to 2019, the City of North Las Vegas experienced solid and consistent growth in its revenue base as well as its ending fund balance. Fiscal Year 2020 was a very successful year in which revenues exceeded expenditures by approximately \$30.0 million, even though COVID-19 caused a year over year 3.4 million reduction to revenues. Fiscal Year 2021 reestablished revenue growth with a \$4.5 million year over year increase. Fiscal Year 2022 is projected to increase revenue momentum with an increase of \$23.1 million with C-Tax growth leading the way. Fiscal Year 2023 revenues are budgeted slightly down from FY 2022 projection. This is due conservative estimates on C-Tax (provided by the State) and Licenses and permits (conservative estimates inconsistent nature of revenue stream).

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

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual
Revenues					
Property Taxes ⁽²⁾	7,489,422	7,684,226	8,052,021	8,222,893	8,785,445
Other Taxes ⁽³⁾					
Licenses and Permits	31,537,737	35,182,873	36,778,344	38,783,380	43,149,515
Intergovernmental Revenue ⁽³⁾	4,417,933	4,291,395	4,278,389	4,247,937	4,176,507
Consolidated Taxes	43,976,942	47,685,565	49,903,290	52,977,267	56,239,648
Charges for Services ⁽⁴⁾	4,978,360	6,076,810	5,724,957	5,879,262	12,400,697
Fines and Forfeitures	6,905,762	5,795,494	4,926,011	4,103,151	4,036,364
Miscellaneous ⁽⁶⁾	3,399,694	2,277,485	2,515,542	2,347,076	4,771,090
Total Revenues	102,705,850	108,993,848	112,178,554	116,560,966	133,559,266
Expenditures by Function					
General Government	17,735,087	18,207,478	21,625,273	23,331,335	21,075,810
Judicial	7,789,274	7,297,895	5,077,945	4,798,194	4,042,165
Public Safety ^(2 & 5)	76,165,971	78,736,590	84,378,262	89,258,044	84,714,292
Public Works ⁽³⁾	2,380,904	2,444,849	2,361,534	2,510,278	2,824,327
Culture and Recreation	7,247,546	7,992,264	8,416,312	8,595,485	8,363,879
Community Support	1,537,972	1,619,921	1,645,556	1,570,772	1,819,414
Contingency		400,000	500,000	-	
Total Expenditures	112,856,754	116,698,997	124,004,882	130,064,108	122,839,887
Excess (deficit) of Revenues Over Expenditures	(10,150,904)	(7,705,149)	(11,826,328)	(13,503,142)	10,719,379
Other Financing Sources / (Uses)					
Sale of Equipment/Real Property			226,042	1,560,797	59,947
Inter-fund Operating Transfers In	24,812,933	23,986,762	23,522,649	23,277,283	5,165,537
Inter-fund Operating Transfers (out)	(15,922,273)	(11,763,961)	(10,622,441)	(10,851,298)	(10,235,037)
Total Other Financing Sources / (Uses)	8,890,660	12,222,801	13,126,250	13,986,782	(5,009,553)
Increase (Decrease) in Fund Balance	(1,260,244)	4,517,652	1,299,922	483,640	5,709,826
Beginning Fund Balance	9,338,939	8,078,695	12,596,347	13,896,269	14,379,909
Prior Period Adjustment ⁽¹⁾	-				
Beginning FB as Restated	9,338,939	8,078,695	12,596,347	13,896,269	14,379,909
Ending Fund Balance	8,078,695	12,596,347	13,896,269	14,379,909	20,089,735
Fund Balance as a % of total exp.	6.3%	9.8%	10.3%	10.2%	15.1%

Noteworthy Events:

- 1) FY 2010 - "More Cops" audit findings adjustment.
- 2) FY 2011 - 18 cent Property Tax Override moved to Fund 287 Public Safety Tax Fund, along with corresponding expenditures dedicated to Policing and Public Safety. (Approx. \$8.2M)
- 3) FY 2011 - Room Tax and Fuel Taxes were moved to Fund 293 Fuel Taxes - Road Operations Fund along with corresponding expenditures dedicated to Traffic & Roadway Operations. (Approx. \$2.8M)
- 4) FY 2011 - Federal Prisoner Board Contract nears end only partial year. New prison facility opens in Pahrump Nevada.
- 5) FY 2013 - Closed Jail facility and contracted detention services with the City of Las Vegas in 2013.
- 6) FY 2014 - Police move to Justice Facility, with sale of PD Downtown Command Center. (Approx. \$2M)



CITY OF NORTH LAS VEGAS

General Fund Ten Year History, cont.

For fiscal year 2023, expenditures exceed revenues primarily due to an increase in staffing to achieve appropriate service levels as well as inflationary impacts to operating costs. 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 focus on infrastructure needs as the City expands into undeveloped areas.

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

2019 Actual	2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	
						Revenues
9,423,677	10,513,934	11,666,659	13,013,000	13,013,000	15,600,020	Property Taxes
						Other Taxes
54,240,505	49,357,412	55,474,433	50,788,500	57,385,000	48,732,750	Licenses and Permits
4,111,414	4,094,001	3,131,570	3,459,150	4,159,146	3,959,940	Intergovernmental Revenue
61,192,352	59,289,367	65,822,167	62,990,670	85,000,000	83,471,215	Consolidated Taxes
11,639,615	13,282,068	14,853,686	13,362,740	20,029,740	22,294,338	Charges for Services
5,360,539	5,509,380	5,209,299	4,655,500	4,603,600	4,617,000	Fines and Forfeitures
11,201,763	11,723,502	2,144,293	5,200,000	(2,800,000)	2,050,000	Miscellaneous
157,169,864	153,769,664	158,302,107	153,469,560	181,390,486	180,725,263	Total Revenues
						Expenditures by Function
33,927,404	27,111,059	24,863,655	31,844,760	38,719,807	48,275,970	General Government
4,668,421	3,976,113	5,959,366	7,880,810	8,181,574	8,614,618	Judicial
91,061,490	88,554,074	81,487,886	91,973,320	89,643,689	109,784,872	Public Safety
3,547,587	3,288,660	3,609,729	5,039,910	5,330,618	6,612,594	Public Works
9,041,589	7,289,637	7,338,368	10,083,990	10,169,161	13,250,369	Culture and Recreation
1,857,515	1,312,795	989,595	2,197,490	2,346,551	2,402,827	Community Support
-	-	-	500,000	500,000	500,000	Contingency
144,104,006	131,532,338	124,248,600	149,520,280	154,891,400	189,441,250	Total Expenditures
13,065,858	22,237,326	34,053,507	3,949,280	26,499,086	(8,715,986)	Excess (deficit) of Revenues Over Expenditures
						Other Financing Sources / (Uses)
90,200	108,428	74,005	-	-	-	Sale of Equipment/Real Property
7,752,930	22,423,101	21,623,850	20,800,000	20,824,595	20,000,000	Inter-fund Operating Transfers In
(11,935,425)	(13,780,679)	(25,054,952)	(51,324,600)	(51,474,600)	(44,525,707)	Inter-fund Operating Transfers (out)
(4,092,295)	8,750,850	(3,357,098)	(30,524,600)	(30,650,005)	(24,525,707)	Total Other Financing Sources / (Uses)
8,973,563	30,988,176	30,696,409	(26,575,320)	(4,150,919)	(33,241,693)	Increase (Decrease) in Fund Balance
20,089,735	29,063,298	60,051,474	60,093,013	90,747,884	86,596,965	Beginning Fund Balance
20,089,735	29,063,298	60,051,474	60,093,013	90,747,884	86,596,965	Prior Period Adjustment Beginning FB as Restated
29,063,298	60,051,474	90,747,884	33,517,693	86,596,965	53,355,271	Ending Fund Balance
18.6%	41.3%	60.8%	16.7%	42.0%	22.8%	Fund Balance as a % of total exp.



CITY OF NORTH LAS VEGAS

General Fund revenue history

General Fund
Revenue Detail - 10 Year Trend

	2014 Actual	2015 Actual	2016 Actual	2017 Actual	2018 Actual	2019 Actual
Property Taxes						
Property Taxes	7,489,422	7,684,226	8,052,021	8,222,893	8,785,445	9,423,677
Total Property Taxes	7,489,422	7,684,226	8,052,021	8,222,893	8,785,445	9,423,677
Licenses and Permits						
Business Licenses	4,250,145	5,217,983	5,318,720	5,950,439	6,632,822	8,177,322
Liquor Licenses	452,431	260,225	529,350	455,575	618,075	587,400
County Gaming Licenses	1,086,655	1,184,385	1,289,780	1,042,155	1,245,274	1,348,429
City Gaming Licenses	1,514,373	1,502,692	1,501,104	1,510,242	1,498,969	1,489,379
Medical Marijuana	-	529,588	434,354	2,517,664	3,053,866	7,745,168
Franchise Fees	16,506,438	16,995,232	16,731,645	16,044,779	17,102,664	17,655,267
Utility Department Franchise Fees*	4,282,500	4,327,100	4,576,050	4,715,000	4,856,250	5,001,938
Animal Licenses	90,361	76,144	76,804	74,984	66,065	61,768
Engineering Permits	569,310	528,731	1,829,819	1,379,215	1,896,905	2,900,773
Building Permits	2,785,524	4,560,793	4,490,719	5,093,328	6,178,625	9,273,061
Total Licenses and Permits	31,537,737	35,182,873	36,778,345	38,783,381	43,149,515	54,240,505
Intergovernmental Resources						
Federal & Local Grants	164,624	34	17,309	33,800	47,126	46,787
Consolidated Tax Distribution	43,976,942	47,685,565	49,903,290	52,977,267	56,239,648	61,192,352
Other-Room and Gaming Tax LVCVA	2,082,929	2,096,928	2,110,967	2,086,117	2,113,074	2,108,197
Payment in Lieu of Taxes*	2,170,380	2,194,433	2,150,113	2,128,020	2,016,307	1,956,430
Total Intergovernmental Resources	48,394,875	51,976,960	54,181,679	57,225,204	60,416,155	65,303,766
Charges for Services						
Building and Zoning Fees	495,279	823,997	1,198,122	1,312,130	1,896,600	3,141,732
City Clerk Fees	-	-	-	-	-	-
Medical Marijuana	-	497,500	133,100	90,000	90,000	10,000
Other Fees	51,186	78,110	79,889	92,953	102,290	162,557
Court Fees	1,866,569	1,955,196	1,522,956	1,168,930	775,305	783,451
Police Other Fees	186,699	267,931	153,084	184,652	506,339	151,059
Fire Prevention Fees	655,288	670,070	830,227	1,122,351	6,978,129	5,239,700
Prisoner Board	152,682	23,966	(397)	-	-	-
Swimming Pool & Recreation Fees	22,467	25,058	26,542	28,549	-	91
Utility Administrative Fees*	1,548,190	1,734,982	1,781,433	1,879,697	2,052,034	2,151,026
Total Charges for Services	4,978,360	6,076,810	5,724,956	5,879,262	12,400,697	11,639,615
Other Revenues						
Fines & Forfeitures	6,905,762	5,795,494	4,926,011	4,103,151	4,036,364	5,360,539
Interest Earnings	510,904	840,676	1,363,933	717,401	2,494,938	8,582,788
Refunds and Reimbursements	370,601	356,520	497,658	999,705	1,450,563	1,518,024
Inmate Payphone Commission	-	-	-	-	-	-
Other Miscellaneous Revenue	2,518,189	1,080,289	879,993	2,190,766	885,536	1,191,151
Sale of Equipment / Real Property	-	-	-	-	-	-
Total Other Revenues	10,305,456	8,072,979	7,667,595	8,011,023	8,867,401	16,652,502
Interfund Operating Transfers In						
Special Revenue Funds	814,003	243,277	30,245	-	59,037	28,539
Forensic Services	-	-	-	-	-	-
Water Fund*	18,419,770	18,256,669	18,196,237	18,143,675	-	857,209
Wastewater Fund*	5,579,160	5,486,816	5,296,167	5,133,608	5,106,500	6,867,182
Total Interfund Operating Transfers In	24,812,933	23,986,762	23,522,649	23,277,283	5,165,537	7,752,930
Total Revenues	127,518,783	132,980,610	135,927,245	141,399,046	138,784,750	165,012,994
Beginning Fund Balance	9,338,939	8,078,695	12,596,347	13,896,269	14,379,909	20,089,735
Total Financial Resources	136,857,722	141,059,305	148,523,592	155,295,315	153,164,659	185,102,729
<i>* Total Revenue from Utility Funds</i>	<i>32,000,000</i>	<i>32,000,000</i>	<i>32,000,000</i>	<i>32,000,000</i>	<i>14,031,091</i>	<i>16,833,785</i>



CITY OF NORTH LAS VEGAS

General Fund revenue history, cont.

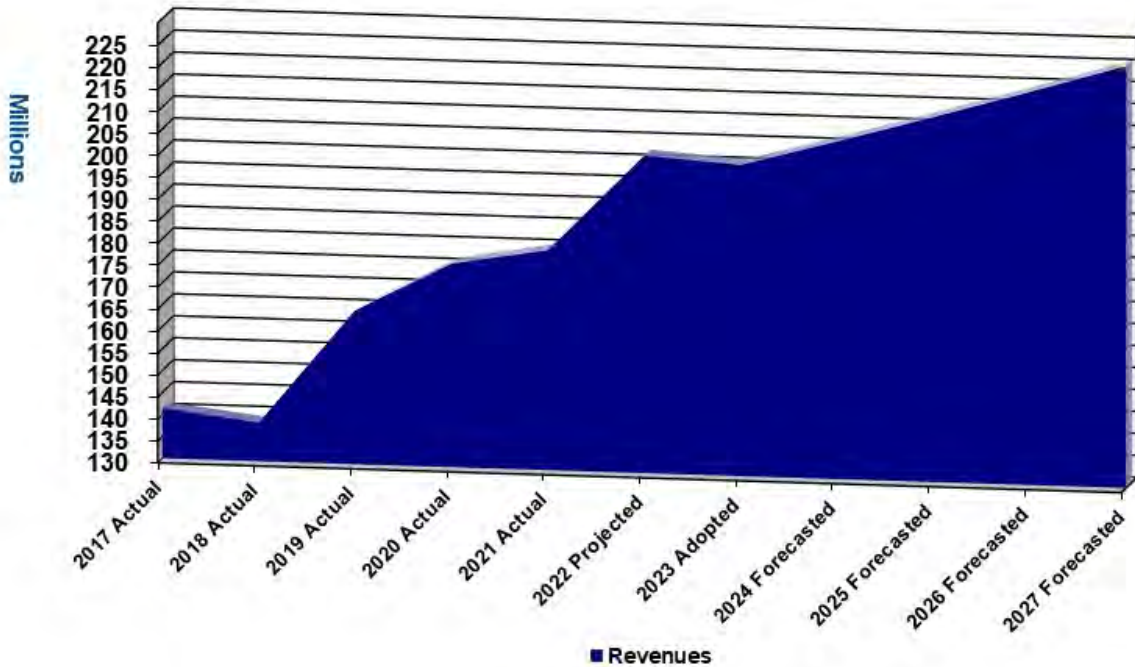
General Fund Revenue Detail - 10 Year Trend					
2020 Actual	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	
					Property Taxes
10,513,934	11,666,659	13,013,000	13,013,000	15,600,020	Property Taxes
10,513,934	11,666,659	13,013,000	13,013,000	15,600,020	Total Property Taxes
					Licenses and Permits
8,054,902	9,524,194	8,883,000	10,832,300	10,775,000	Business Licenses
292,850	569,033	350,000	400,000	550,000	Liquor Licenses
979,245	737,505	975,000	975,000	500,000	County Gaming Licenses
1,799,418	1,034,140	1,000,000	1,100,000	1,000,000	City Gaming Licenses
3,120,489	5,583,329	5,333,200	6,508,200	-	Medical Marijuana
18,531,408	17,829,775	16,862,800	16,862,800	17,025,000	Franchise Fees
5,479,500	5,663,150	6,884,500	6,406,700	6,082,750	Utility Department Franchise Fees*
50,257	55,931	50,000	50,000	50,000	Animal Licenses
2,493,900	260,800	250,000	250,000	250,000	Engineering Permits
8,555,442	14,216,575	10,200,000	14,000,000	12,500,000	Building Permits
49,357,412	55,474,433	50,788,500	57,385,000	48,732,750	Total Licenses and Permits
					Intergovernmental Resources
41,971	37,821	-	199,996	-	Grants
59,289,367	65,822,167	62,990,670	85,000,000	83,471,215	Consolidated Tax Distribution
2,127,056	1,197,668	1,500,000	2,000,000	2,000,000	Other-Room and Gaming Tax LVCVA
1,924,974	1,896,081	1,959,150	1,959,150	1,959,940	Payment in Lieu of Taxes*
63,383,368	68,953,737	66,449,820	89,159,146	87,431,155	Total Intergovernmental Resources
					Charges for Services
4,261,825	7,712,665	3,348,000	3,517,500	6,480,000	Building and Zoning Fees
144,049	246,109	145,000	145,000	145,000	City Clerk Fees
10,000	-	10,000	10,000	-	Medical Marijuana
138,234	172,303	200,000	200,000	240,000	Other Fees
532,307	555,129	540,000	540,000	550,000	Court Fees
(169,806)	167,179	143,200	143,200	118,200	Police Other Fees
5,552,625	3,191,971	6,002,500	12,500,000	10,250,000	Fire Prevention Fees
					Prisoner Board
32,296	1,342	-	-	-	Swimming Pool & Recreation Fees
2,780,364	2,806,607	2,974,040	2,974,040	4,511,138	Utility Administrative Fees*
13,281,894	14,853,305	13,362,740	20,029,740	22,294,338	Total Charges for Services
					Other Revenues
5,509,380	5,209,299	4,655,500	4,603,600	4,617,000	Fines & Forfeitures
9,334,754	(237,136)	4,000,000	(4,000,000)	500,000	Interest Earnings
1,322,512	1,397,802	300,000	300,000	600,000	Refunds and Reimbursements
					Inmate Payphone Commission
1,066,236	983,628	900,000	900,000	950,000	Other Miscellaneous Revenue
108,428	74,005	-	-	-	Sale of Equipment / Real Property
17,341,310	7,427,597	9,855,500	1,803,600	6,667,000	Total Other Revenues
					Interfund Operating Transfers In
					Special Revenue Funds
23,101	23,850	-	24,595	-	Forensic Services
15,680,000	15,120,000	20,800,000	20,800,000	20,000,000	Water Fund*
6,720,000	6,480,000	-	-	-	Wastewater Fund*
22,423,101	21,623,850	20,800,000	20,824,595	20,000,000	Total Interfund Operating Transfers In
176,301,019	179,999,580	174,269,560	202,215,081	200,725,263	Total Revenues
29,063,298	60,051,474	60,093,013	90,747,883	86,596,964	Beginning Fund Balance
205,364,317	240,051,054	234,362,573	292,962,964	287,322,228	Total Financial Resources
32,584,838	31,965,838	32,617,690	32,139,890	32,553,828	* Total Revenue from Utility Funds



General Fund Long Term Outlook

The below graph consists of actual General Fund revenues dating back to fiscal year 2017 and projected through 2027. Fiscal year 2022 is assumed at budget while 2023-2024 is estimated to have a 3% overall growth rate. Given the uncertain times as we recover from the pandemic, general fund revenues may vary drastically from the below projection.

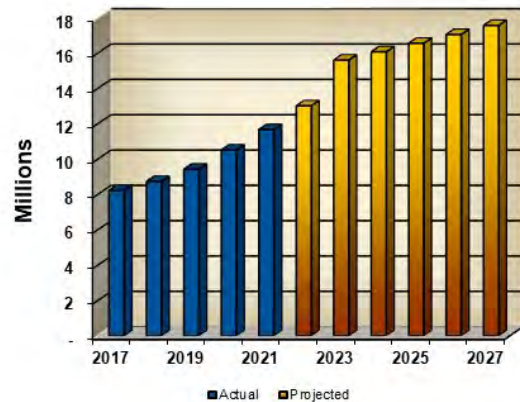
General Fund Projection - Fiscal Years 2017 - 2027



Property Taxes

The following graph presents a historical and projected summary of General Fund property tax revenue. The growth rate for 2022 is projected to be 11.5%. Furthermore, it is projected that the growth for FY 2023 is 19.9%. The 2023 budgeted property tax projections are provided by the state and reflect a rebound from the pandemic. The growth rate is forecasted to return to a more normalized 3% annually from 2024 through 2027.

Property Taxes - Fiscal 2017 to 2027



License & Permit Revenue

FY 2022 is anticipated to achieve solid growth at 3.4% over FY 21. Permitting revenue is a highly volatile revenue source from year to year and is generally budgeted conservatively. As a result 2023 is budgeted to decline 15.1% followed by growth of 3% from 2023 to 2027.

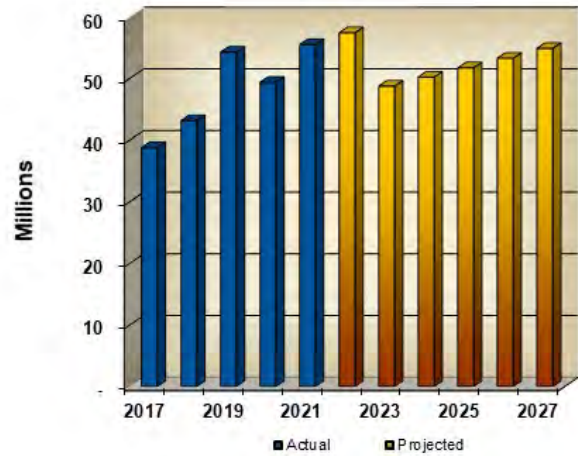
Charges for Services

Charges for Services depending on what services are provided, dictate the trending and estimates needed going forward. For example, some department charges for services are fairly consistent year over year, such as general government departments, courts, police and fire, so a trending of historical revenues works well in these areas. However, public works, planning and development department revenues can vary significantly based on the development community as these fees are generally one-time in nature. Beginning in 2018 and 2019 the City received additional revenues through a federal reimbursement program on medicaid transports which is reflected in the graph to the right. This revenue source, like permitting, can have significant fluctuations. As a result, FY 2023 is projected to have a increase to charges for services of 11.3% followed by a 3% annual increase in the out years.

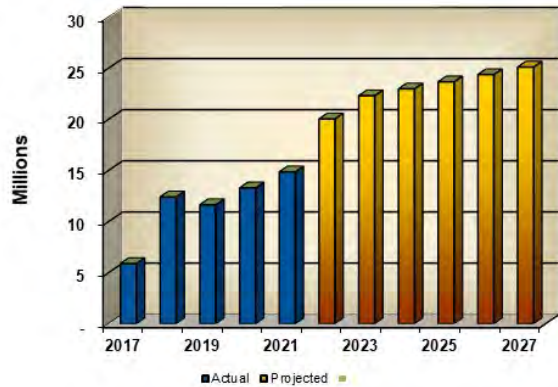
Consolidated Tax Distribution

C-Tax or Consolidated taxes is the largest recurring revenue source for the general fund and is monitored very closely. FY 2022 is projected to come in well above FY 2021 as we continue to recover from COVID-19. C-Tax estimates are provided by the State and are generally conservative. FY 2023 is budgeted at \$83.5 million, a 1.8% reduction. The remaining years through 2027 are projected to grow at 3% annually.

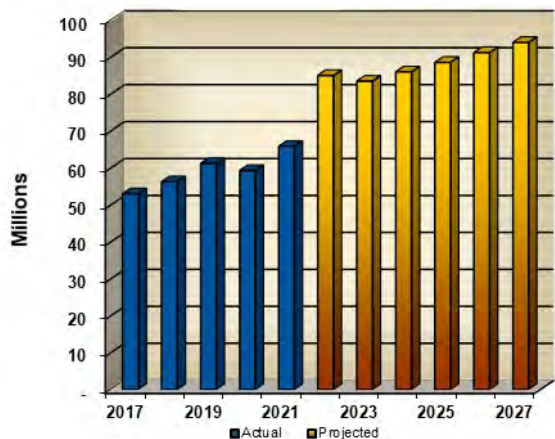
License & Permit Revenue
Fiscal 2017 to 2027



Charges for Services - Fiscal 2017 to 2027



Consolidated Tax Distribution
Fiscal 2017 to 2027





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

All Funds Summary

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CITY OF NORTH LAS VEGAS

**All Funds Summary of Revenues,
Expenditures and Changes in Fund Balance
Fiscal Years 2021 - 2023**

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Beginning Fund Balance	556,037,994	491,605,201	672,323,267	666,658,743	(5,664,524)	(0.8)
Revenues and Other Sources						
General Fund	179,999,961	174,269,560	202,215,081	200,725,263	(1,489,818)	(0.7)
Special Revenue Funds	135,553,767	113,851,810	161,181,623	136,449,642	(24,731,981)	(15.3)
Capital Project Funds	74,288,830	190,803,050	189,739,857	168,300,084	(21,439,773)	(11.3)
Debt Service Funds	34,281,923	8,784,620	8,784,620	8,510,350	(274,270)	(3.1)
Proprietary Funds ⁽¹⁾	201,803,595	187,816,100	203,333,865	219,029,834	15,695,969	7.7
Total Revenue and Other Sources	625,928,076	675,525,140	765,255,046	733,015,174	(32,239,872)	(4.2)
Expenditures and Other Uses						
General Fund	149,303,552	200,844,880	206,366,000	233,966,957	27,600,957	13.4
Special Revenue Funds	106,100,122	105,496,500	148,800,579	110,029,092	(38,771,487)	(26.1)
Capital Project Funds	65,598,692	199,038,430	175,247,413	206,493,933	31,246,520	17.8
Debt Service Funds	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)
Proprietary Funds ⁽¹⁾	154,458,750	232,799,530	231,720,948	247,908,527	16,187,579	7.0
Total Expenditures and Other Uses	509,642,805	746,963,970	770,919,570	806,908,858	35,989,288	4.7
Ending Fund Balance	672,323,267	420,166,371	666,658,743	592,765,058	(73,893,685)	(11.1)

**All Funds Summary
Statement of Revenues, Expenditures and Changes in Fund Balance
Fiscal Year 2023**

	General Fund	Special Revenue Funds	Capital Project Funds	Debt Service Funds	Proprietary Funds	Totals
Beginning Fund Balance	86,596,964	156,825,248	65,750,949	6,674,665	350,810,917	666,658,743
Property & Other Taxes	15,600,020	89,098,864	-	-	-	104,698,884
Licenses and Permits	48,732,750	-	-	-	-	48,732,750
Intergovernmental Resources	87,431,155	41,394,398	133,622,200	-	7,090,000	269,537,753
Charges for Services	22,294,338	2,768,820	-	-	137,868,810	162,931,968
Fines and Forfeits	4,617,000	45,000	-	-	3,480,000	8,142,000
Miscellaneous	2,050,000	2,842,760	3,694,100	-	52,938,936	61,525,796
Total Revenues	180,725,263	136,149,842	137,316,300	-	201,377,746	655,569,152
Expenditures by Function						
General Government	48,275,970	13,750	43,219,400	-	43,090,673	134,599,793
Judicial	8,614,618	652,085	-	-	-	9,266,703
Public Safety	109,784,872	67,260,600	40,279,233	-	1,116,958	218,441,663
Public Works	6,612,594	9,355,205	94,054,725	-	769,732	110,792,256
Culture and Recreation	13,250,369	8,048,216	28,940,575	-	2,128,361	52,367,521
Community Support	2,402,827	15,386,020	-	-	-	17,788,848
Contingencies	500,000	-	-	-	-	500,000
Utility Enterprises	-	-	-	-	180,802,803	180,802,803
Debt Service	-	-	-	8,510,350	-	8,510,350
Total Expenditures	189,441,250	100,715,877	206,493,933	8,510,350	227,908,527	733,069,937
Excess (deficit) of Revenues Over Expenditures	(8,715,986)	35,433,966	(69,177,633)	(8,510,350)	(26,530,781)	(77,500,785)
Other Financing Sources (Uses)						
Sale of Equipment/Real Property	-	-	-	-	-	-
Other Refunding Bond Proceeds	-	-	-	-	3,427,088	3,427,088
Miscellaneous Other	-	-	180,012	-	-	180,012
Interfund Operating Transfers In	20,000,000	299,800	30,803,772	8,510,350	14,225,000	73,838,922
Interfund Operating Transfers (Out)	(44,525,707)	(9,313,215)	-	-	(20,000,000)	(73,838,922)
Net Changes in Fund Balance	(33,241,693)	26,420,551	(38,193,849)	-	(28,878,693)	(73,893,685)
Ending Fund Balance	53,355,271	183,245,799	27,557,100	6,674,665	321,932,223	592,765,058
% Increase (Decrease)	-38.4%	16.8%	-58.1%	0.0%	-8.2%	-11.1%

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 2021, 2022 adopted budget, 2022 projection and the adopted 2023 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 \$733.0 million in revenue in fiscal 2023, a decrease of \$32.2 million, or 4.2% from the 2022 projection. Intergovernmental Resources have decreased \$38.9M relating to externally funded projects for Public Safety and Street Improvement 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 have a \$1.5M decrease, relatively flat from the 2022 projection. 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 27.4% of the total revenue, or \$200.7 million in the fiscal year 2023. The General Fund is not only the largest fund, but is the fund with the greatest potential for revenue fluctuations. This concept is especially true today with the unknown short, medium and long term impacts the COVID-19 pandemic will have on our city.

Special Revenue Funds account for 18.6% 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. In the last 5 years, the Assessed Valuation of property has grown a remarkable 56.3% from FY 2019 to FY 2023. FY 2023 is showing a 18.4% year over year increase from FY 2022. Once abatements are applied to the property tax revenue, the City is projected to receive an 20.2% increase overall in property tax revenue, the majority of which funds public safety tax override and street maintenance, parks and fire override.

Capital Project Funds account for investment in the City's infrastructure and public facilities and amount to 23.0% of the total revenue budget. \$168.3 million in federal grants, funding from the Regional Transportation Commission and Regional Flood Control District, SID districts, bond proceeds and special revenues will be used for constructing capital projects.



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Enterprise Funds include the City's water, wastewater, and golf services, operated as stand-alone businesses. It is expected that these funds will generate \$153.9 million in fiscal 2023, accounting for 21.0% 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 10.1% of all City revenue.

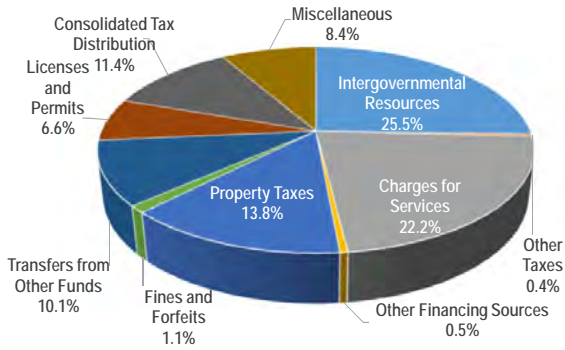
All Funds Revenue Summary

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
General Fund	179,999,961	174,269,560	202,215,081	200,725,263	(1,489,818)	(0.7)
Special Revenue Funds						
Community Development	26,109	11,511,990	13,821,526	14,852,777	1,031,251	7.5
Public Safety Support	7,587,967	5,917,870	9,440,110	5,993,130	(3,446,980)	(36.5)
Special Purpose	58,025,044	23,658,540	64,362,403	27,993,425	(36,368,978)	(56.5)
Park Construction Tax	2,926,400	1,427,320	1,427,320	1,797,320	370,000	25.9
Parks and Recreation Support	604,724	2,513,730	2,513,730	2,513,730	0	0.0
Municipal Court Support	602,084	646,000	646,000	646,000	(0)	(0.0)
Public Safety Tax	43,968,565	49,042,300	49,042,300	58,955,441	9,913,141	20.2
More Cops Sales Tax	15,273,651	12,741,450	12,741,450	16,016,450	3,275,000	25.7
Redevelopment Fund	2,685,661	2,120,820	2,650,820	2,531,749	(119,071)	(4.5)
Library Fund	3,853,561	4,271,790	4,535,964	5,149,620	613,656	13.5
Total Special Revenue Funds	135,553,767	113,851,810	161,181,623	136,449,642	(24,731,981)	(15.3)
Capital Project Funds						
Capital Project Funds - Public Safety	44,836,893	66,246,390	68,383,197	30,519,358	(37,863,839)	(55.4)
Capital Project Funds - Street Improvements	23,933,244	72,004,010	68,804,010	87,634,900	18,830,890	27.4
Capital Project Funds - Parks & Rec	3,633,052	14,627,300	14,627,300	27,770,575	13,143,275	89.9
Capital Project Funds - General Government	1,885,801	37,925,350	37,925,350	22,375,251	(15,550,099)	(41.0)
Capital Project Funds - Municipal Building Bonds	(160)	-	-	-	-	-
Total Capital Project Funds	74,288,830	190,803,050	189,739,857	168,300,084	(21,439,773)	(11.3)
Debt Service No Ad Valorem	34,281,923	8,784,620	8,784,620	8,510,350	(274,270)	(3.1)
Enterprise Funds						
Water/Wastewater Utility Fund	157,042,236	142,110,600	157,478,365	151,499,088	(5,979,277)	(3.8)
Golf Course	2,347,352	1,901,810	2,051,810	2,363,332	311,522	15.2
Total Enterprise Funds	159,389,588	144,012,410	159,530,175	153,862,420	(5,667,755)	(3.6)
Internal Service Funds						
Self Insurance	33,160,086	34,211,150	34,211,150	52,365,919	18,154,769	53.1
Motor Equipment	9,253,921	9,592,540	9,592,540	12,801,495	3,208,955	33.5
Total Internal Service Funds	42,414,007	43,803,690	43,803,690	65,167,414	21,363,724	48.8
Total Revenue	625,928,076	675,525,140	765,255,046	733,015,174	(32,239,872)	(4.2)

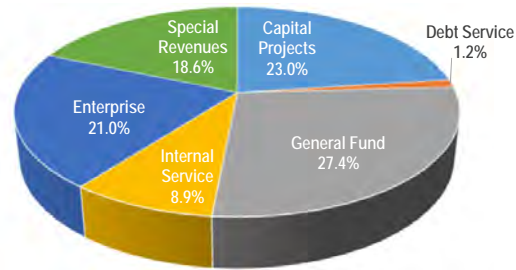
Note: Proprietary funds are reported on a cash basis.



Total Revenues by Source
\$733,015,174



Total Revenues by Fund
\$733,015,174



Total Revenues by Source

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Property Taxes	76,363,141	84,397,260	84,927,260	101,451,564	16,524,304	19.5
Other Taxes	3,423,214	2,227,320	2,227,320	2,597,320	370,000	16.6
Licenses and Permits	55,474,433	50,788,500	57,385,000	48,732,750	(8,652,250)	(15.1)
Intergovernmental Resources	121,940,792	178,571,020	225,616,828	186,716,538	(38,900,290)	(17.2)
Consolidated Tax Distribution	65,822,167	62,990,670	85,000,000	83,471,215	(1,528,785)	(1.8)
Charges for Services	159,320,062	142,640,970	157,744,370	162,931,968	5,187,598	3.3
Fines and Forfeits	8,772,461	8,002,500	8,322,637	8,142,000	(180,637)	(2.2)
Miscellaneous	51,462,780	57,558,530	49,541,790	61,525,796	11,984,006	24.2
OTHER FINANCING SOURCES	26,199,549	5,760,000	15,926,876	3,607,100	(12,319,776)	(77.4)
Transfers from Other Funds	57,149,479	82,588,370	78,562,965	73,838,922	(4,724,043)	(6.0)
TOTAL	625,928,076	675,525,140	765,255,046	733,015,174	(32,239,872)	(4.2)

Property Taxes

Property taxes amount to \$101.5 million, accounting for 13.8% of all city revenue. Total property tax revenue is expected to increase by \$16.5 million, or 19.5%, from fiscal 2022 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 \$59.0 million, or 58.1% of the total property tax revenue in fiscal 2023. 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 \$15.6 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 18.7% or \$19.0 million of total property tax revenue. Revenue from the \$0.235 tax rate may be used for street maintenance and acquiring, improving and equipping city parks, and fire stations.

Other funds supported by property taxes include the North Las Vegas Library District Fund (\$5.0 million), Redevelopment District Funds (\$2.5 million), and the Public Safety Support Funds (\$400K). These funds comprise 7.8% of total property taxes estimated in fiscal 2023.



Distribution of Property Tax Revenue - Fiscal Year 2021 to 2023

Fund	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
General Fund	11,666,659	13,013,000	13,013,000	15,600,020	2,587,020	19.9
Public Safety Support	301,106	326,560	326,560	400,727	74,167	22.7
Special Purpose	14,151,926	15,787,590	15,787,590	18,978,807	3,191,217	20.2
Public Safety Tax	43,961,531	49,042,300	49,042,300	58,955,441	9,913,141	20.2
Redevelopment Fund	2,473,305	2,056,020	2,586,020	2,466,949	(119,071)	(4.6)
Library Fund	3,808,571	4,171,790	4,171,790	5,049,620	877,830	21.0
Debt Service No Ad Valorem	42	-	-	-	-	-
Total Property Taxes	76,363,141	84,397,260	84,927,260	101,451,564	16,524,304	19.5
Annual Average Growth Rate	23.6%	10.5%	0.6%	19.5%		

Property Tax Base and Tax Roll Collection

The City's estimated assessed valuation of property for the fiscal year ending June 30, 2023 amounts to \$11,115,246,293. This represents an increase of 18.40% from fiscal 2022 and is a sign that new and existing home sales, commercial construction, and economic activity in general throughout the metropolitan area is continuing to grow. It is the policy of the Clark County Assessor to reappraise all real and secured personal property in the County each year. State law requires that property be assessed at 35% of taxable value. Based upon the estimated assessed valuation for fiscal year 2023, the taxable value of all taxable property within the City is \$31.8 billion, an increase of \$4.9 billion over 2022.

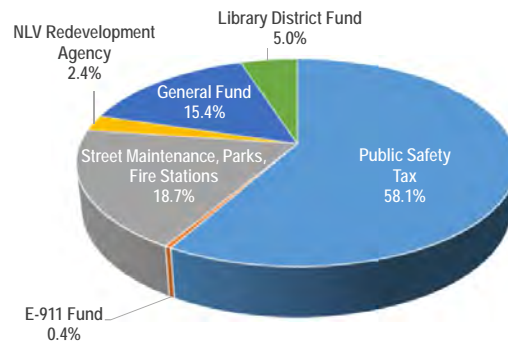
Taxes on real property are due on the third Monday in August. However, the taxpayer may elect to pay in installments on or before the third Monday in August and the first Mondays in October, January, and March of each fiscal year. Penalties are assessed if any taxes are not paid within ten days of the 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 18.4%. It is the abatement amounts in North Las Vegas which limits the increase for FY 2023 property tax revenue. Abatements for FY 2023 amount to \$35.4 million

Distribution of Property Tax Revenue - By Fund



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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
2001	1,921,330,055	13.66%	1.1784	22,640,953		22,641,000	14.48%	22,863,977	17.14%
2002	2,054,529,700	6.93%	1.2037	24,730,374		24,730,000	9.23%	25,481,005	11.45%
2003	2,377,556,608	15.72%	1.2037	28,618,649		28,618,000	15.72%	30,126,653	18.23%
2004	2,734,445,463	15.01%	1.2037	32,914,520		33,114,500	15.71%	34,222,311	13.59%
2005	3,318,379,189	21.35%	1.2037	39,943,330		39,943,300	20.62%	42,447,413	24.03%
2006	4,749,825,535	43.14%	1.1887	56,461,200	(13,071,100)	43,390,100	8.63%	50,829,320	19.75%
2007	6,972,362,883	46.79%	1.1687	81,486,000	(22,959,900)	58,526,200	34.88%	64,318,047	26.54%
2008	8,961,029,085	28.52%	1.1637	104,279,500	(27,640,700)	76,639,000	30.95%	73,913,189	14.92%
2009	9,132,667,067	1.92%	1.1637	106,276,800	(20,387,500)	85,889,300	12.07%	78,208,690	5.81%
2010	6,660,944,839	-27.06%	1.1637	77,513,400	(6,217,400)	71,296,000	-16.99%	70,136,882	-10.32%
2011	4,719,007,066	-29.15%	1.1637	54,915,100	(1,961,000)	52,954,000	-25.73%	52,767,084	-24.77%
2012	4,434,688,599	-6.02%	1.1637	51,606,470	(1,852,080)	49,754,390	-6.04%	50,183,306	-4.90%
2013	3,987,869,401	-10.08%	1.1637	46,406,840	(1,440,890)	44,965,930	-9.62%	45,194,088	-9.94%
2014	4,068,384,524	2.02%	1.1637	47,343,790	(3,209,908)	44,133,891	-1.85%	44,959,122	-0.52%
2015	4,730,877,154	16.28%	1.1637	55,053,220	(9,652,482)	45,400,730	2.87%	46,142,055	2.63%
2016	5,505,886,141	16.38%	1.1637	64,071,997	(16,048,906)	48,023,091	5.78%	48,364,199	4.82%
2017	6,064,962,361	10.15%	1.1637	70,577,967	(21,630,648)	48,947,320	1.92%	49,398,869	2.14%
2018	6,393,383,561	5.42%	1.1637	74,399,804	(23,762,226)	50,637,578	3.45%	52,780,068	6.84%
2019	7,113,587,288	11.26%	1.1637	82,780,815	(25,771,243)	57,009,571	12.58%	56,808,254	7.63%
2020	8,143,345,695	14.48%	1.1637	94,764,114	(35,992,593)	58,771,519	3.09%	63,164,685	11.19%
2021	8,819,237,650	8.30%	1.1637	102,629,469	(36,436,413)	66,193,055	12.63%	70,081,264	10.95%
2022	9,388,146,391	6.45%	1.1637	109,249,860	(31,080,417)	78,169,443	18.09%	78,169,450	*
2023	11,115,246,293	18.40%	1.1637	129,348,121	(35,413,126)	93,934,995	20.17%		

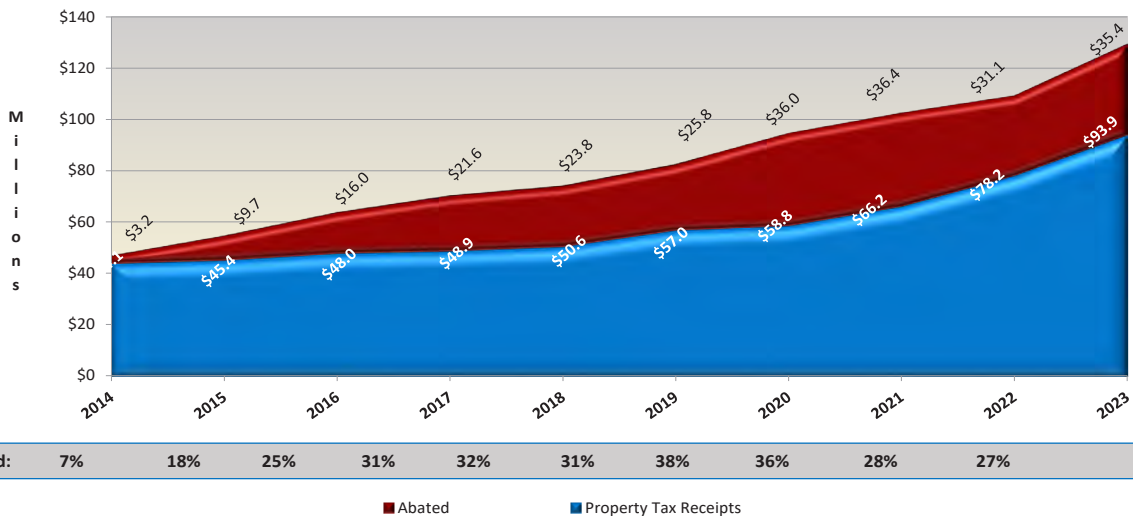
Net difference between Calculated Property Tax collections and actual receipts from 2006 - 2021 : \$ (253,317,364)

Total Estimated Abated Revenue from 2006 - 2023 \$ (334,528,532)

* Estimated

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

Source: City of North Las Vegas Budget Stateforms on file with the Nevada Department of Taxation.
 City of North Las Vegas Comprehensive Annual Financial Reports (CAFR).



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 Taxes¹

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>4.46</u>

¹ Based on Home Valued by Clark County at \$400,000.

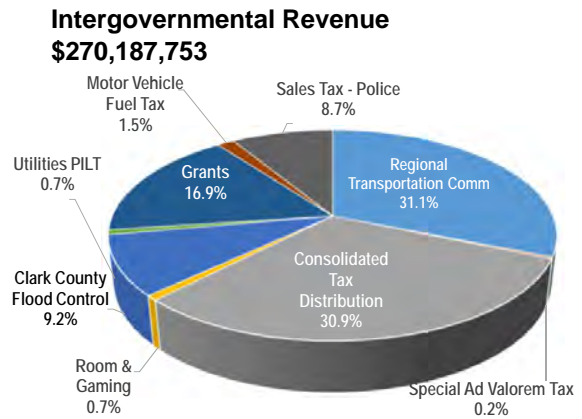
Intergovernmental Revenue

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 \$270.2 million, a net decrease of \$40.4 million from fiscal year 2022 projection. This revenue source accounts for 36.9% 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 2023 Capital Improvement Plan.

The majority of the remaining intergovernmental revenue (\$161.3 million) comes from Consolidated Tax (\$83.5 million), Grants (\$45.7 million), and Sales Tax (\$23.5 million).

Consolidated Tax Distribution is budgeted at \$83.5 million or a 1.8% decrease from the 2022 projection.



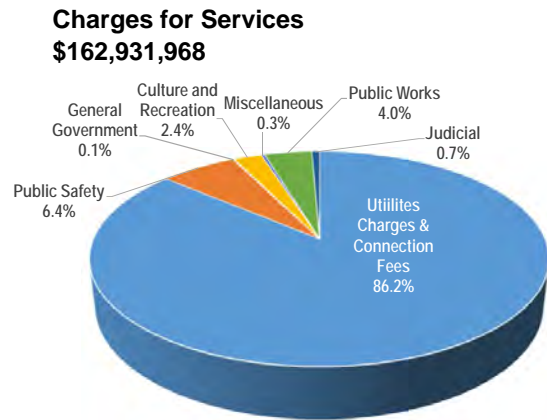
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Intergovernmental Revenue	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Special Ad Valorem Tax	793,834	600,000	600,000	650,000	50,000	8.3
Federal Grants	29,166,267	19,355,400	65,893,301	35,013,555	(30,879,746)	(46.9)
State Grants	156,013	345,260	353,167	345,260	(7,907)	(2.2)
County Grants	725,976	9,500,000	9,500,000	9,500,000	-	-
Other Grants	1,000	1,650,000	1,650,000	850,000	(800,000)	(48.5)
Motor Vehicle Fuel Tax 1.75 cents	1,492,467	1,234,100	1,234,100	1,455,103	221,003	17.9
Motor Vehicle Fuel Tax 2.35 cents	1,406,170	1,067,850	1,067,850	1,493,300	425,450	39.8
Consolidated Tax Distribution	65,822,167	62,990,670	85,000,000	83,471,215	(1,528,785)	(1.8)
Motor Vehicle Fuel Tax/County 1.00 cent	1,083,616	871,930	871,930	1,039,625	167,695	19.2
Sales Tax	23,632,026	20,025,000	20,025,000	23,550,000	3,525,000	17.6
Other-Room and Gaming Tax LVCVA	1,197,668	1,500,000	2,000,000	2,000,000	0	0.0
Regional Transportation Commission	12,703,832	65,316,510	65,316,510	84,112,400	18,795,890	28.8
NV Department of Transportation	1,500,000	-	-	-	-	-
Payment in Lieu of Taxes	1,896,081	1,959,150	1,959,150	1,959,940	790	0.0
Clark County Flood Control	46,185,841	55,145,820	55,145,820	24,747,355	(30,398,465)	(55.1)
Total Intergovernmental Resources	187,762,958	241,561,690	310,616,828	270,187,753	(40,429,075)	(13.0)

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 22.2% of the total budget and is projected at \$162.9 million in fiscal 2023. Charges for services are expected to increase by approximately \$5.2 million or 3.3%.



Charges for Services	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
General Government	251,661	145,000	145,000	145,000	(0)	(0.0)
Judicial	1,010,391	1,020,000	1,020,000	1,070,000	50,000	4.9
Public Works	9,494,159	3,348,000	3,517,500	6,480,000	2,962,500	84.2
Miscellaneous	582,424	466,970	466,970	466,970	0	0.0
Culture and Recreation	2,227,251	3,853,660	3,853,660	3,853,660	0	0.0
Medical Marijuana	-	10,000	10,000	-	(10,000)	(100.0)
Public Safety	3,715,659	6,175,700	12,673,200	10,398,200	(2,275,000)	(18.0)
Utilities Charges & Connection Fees	142,038,517	127,621,640	136,058,040	140,518,138	4,460,098	3.3
Total Charges for Services	159,320,062	142,640,970	157,744,370	162,931,968	5,187,598	3.3



Miscellaneous Revenue

Miscellaneous revenue is budgeted at \$61.5 million and accounts for 8.4% 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 \$73.8 million and account for 10.1% 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	20,000,000
Special Revenue Funds	299,800
Capital Project Funds	30,803,772
Debt Service Funds	8,510,350
Enterprise Funds	225,000
Internal Service Funds	14,000,000
Total Transfers from Other Funds	73,838,922

Expenditure Analysis

The fiscal 2023 operating budget amounts to \$519.6 million and is supplemented with \$287.3 million in capital projects to produce a total financial program of \$806.9 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 \$234.0 million and accounts for 29.0% 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 \$110.0 million and account for 13.6% of all city expenditures.

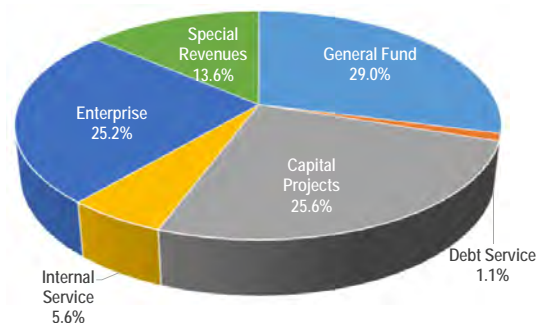
Capital projects deal with the purchase, construction, replacement, addition, or major repair of public facilities and infrastructure. These types of expenditures account for \$206.5 million or 25.6% of the City's total financial program. Approximately \$41.9 million is designated for Public Safety projects, \$93.3 million for Street Improvement projects, \$28.8 million for Parks and Recreation projects and \$42.3 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 25.2% of the budget and are expected to spend \$203.0 million in fiscal 2023.

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 \$45.0 million and accounts for 5.6% of all city expenditures.

Debt service funds account for the payment of principal, interest, and fiscal agent fees on general obligation bonds and special assessment bonds. Water and Wastewater debt is accounted for in the enterprise funds. The debt service fund budget is \$8.5 million in fiscal 2023 and accounts for 1.1% of all city expenditures.

Total Expenditures by Fund Type
\$806,908,858



Salaries and Benefits

Personnel expenditures amount to \$231.1 million representing a \$21.0 million increase from 2022 projection.

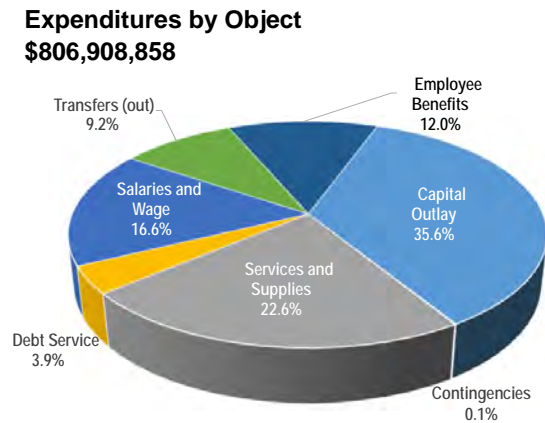
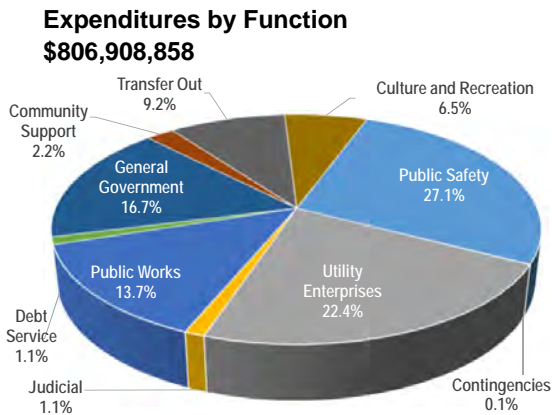
Supplies and Services

The supplies and services budget of \$182.7 million represents 22.6% of the total budget, a decrease of \$16.6 million. The main changes that contribute to the decrease is a reduction in non recurring expenses as well as an ongoing review of fiscally prudent expenditures.

Capital Outlay

This category includes capital outlay and capital projects, and accounts for 35.6% of the City's total budget. Capital outlay is budgeted at \$287.3 million, an increase of \$36.6 million over fiscal 2022 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.



Local school children celebrate Nevada Reading Week



CITY OF NORTH LAS VEGAS

All Funds Expenditure Summary

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
General Fund	149,303,552	200,844,880	206,366,000	233,966,957	27,600,957	13.4
Special Revenue Funds						
Community Development	6,299,774	13,069,880	15,318,255	13,149,578	(2,168,677)	(14.2)
Public Safety Support	4,885,677	5,363,250	9,261,091	6,037,187	(3,223,904)	(34.8)
Special Purpose	42,844,540	23,294,840	58,129,530	25,919,022	(32,210,508)	(55.4)
Park Construction Tax	897,781	854,450	854,450	798,200	(56,250)	(6.6)
Parks and Recreation Support	1,253,804	3,192,350	3,192,350	3,209,487	17,137	0.5
Municipal Court Support	796,244	1,830,170	1,415,869	652,085	(763,784)	(53.9)
Public Safety Tax	34,121,037	38,611,940	39,215,219	39,799,663	584,444	1.5
More Cops Sales Tax	11,825,331	14,571,620	14,850,399	14,592,459	(257,940)	(1.7)
Redevelopment Fund	1,678,431	1,781,960	3,311,405	2,170,712	(1,140,693)	(34.4)
Library Fund	1,497,504	2,926,040	3,252,011	3,700,699	448,688	13.8
Total Special Revenue Funds	106,100,122	105,496,500	148,800,579	110,029,092	(38,771,487)	(26.1)
Capital Project Funds						
Capital Project Funds - Public Safety	40,430,994	67,316,390	65,256,263	41,939,358	(23,316,905)	(35.7)
Capital Project Funds - Street Improvements	19,589,298	77,820,890	73,446,421	93,279,600	19,833,179	27.0
Capital Project Funds - Valley Vista Development	-	-	-	-	-	-
Capital Project Funds - Northern Beltway Commercial Area	-	-	-	-	-	-
Capital Project Funds - Parks & Rec	2,428,470	15,975,800	18,323,376	28,775,575	10,452,199	57.0
Capital Project Funds - General Government	3,149,930	37,925,350	18,221,353	42,334,400	24,113,047	132.3
Capital Project Funds - Municipal Building Bonds	(0)	-	-	165,000	165,000	-
Capital Project Funds - Civic Center Bonds	-	-	-	-	-	-
Total Capital Project Funds	65,598,692	199,038,430	175,247,413	206,493,933	31,246,520	17.8
Debt Service No Ad Valorem	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)
Enterprise Funds						
Water/Wastewater Utility Fund	123,874,662	179,510,430	177,660,458	200,822,803	23,162,345	13.0
Golf Course	2,103,613	2,062,710	2,073,979	2,135,161	61,182	2.9
Total Enterprise Funds	125,978,275	181,573,140	179,734,437	202,957,964	23,223,527	12.9
Internal Service Funds						
Self Insurance	22,674,100	31,338,580	31,425,418	27,501,827	(3,923,591)	(12.5)
Motor Equipment	5,806,375	19,887,810	20,561,093	17,448,737	(3,112,356)	(15.1)
Total Internal Service Funds	28,480,475	51,226,390	51,986,511	44,950,563	(7,035,948)	(13.5)
Total Expenditures	509,642,805	746,963,970	770,919,570	806,908,858	35,989,288	4.7

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



CITY OF NORTH LAS VEGAS

**Comparative Expenditure Summary
By Function and Department
Fiscal Years 2021 - 2023**

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Function						
General Government	91,506,946	114,864,940	140,671,757	134,599,793	(6,071,964)	(4.3)
Judicial	6,482,563	9,410,980	9,496,748	9,266,703	(230,045)	(2.4)
Public Safety	138,516,342	183,117,040	179,791,076	218,441,663	38,650,587	21.5
Public Works	69,710,798	136,331,850	136,880,047	110,792,256	(26,087,791)	(19.1)
Culture and Recreation	2,785,814	33,605,830	36,620,219	52,367,521	15,747,302	43.0
Community Support	8,609,395	19,211,720	22,915,671	17,788,848	(5,126,823)	(22.4)
Transfer Out	57,149,479	82,588,370	78,562,965	73,838,922	(4,724,043)	(6.0)
Contingencies	-	500,000	500,000	500,000	0	0.0
Utility Enterprises	100,699,780	158,548,610	156,696,457	180,802,803	24,106,346	15.4
Debt Service	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)
Total Expenditures by Function	509,642,805	746,963,970	770,919,570	806,908,858	35,989,288	4.7

Expenditures by Department

City Attorney	5,447,080	7,486,550	7,735,503	8,462,992	727,489	9.4
City Clerk	748,650	889,860	914,719	862,359	(52,360)	(5.7)
City Manager	27,170,065	3,305,770	42,366,603	4,256,621	(38,109,982)	(90.0)
Community Correctional Center	13,777,440	17,054,250	11,669,508	19,566,325	7,896,817	67.7
Community Services and Engagement	5,989,871	13,509,850	15,726,174	14,575,454	(1,150,720)	(7.3)
Debt Service	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)
Economic Development & Government Affairs	2,001,944	4,044,510	5,593,038	3,511,600	(2,081,438)	(37.2)
Finance Department	4,301,020	13,638,630	13,893,009	6,236,232	(7,656,777)	(55.1)
Fire Department	37,775,975	39,401,070	46,317,291	47,777,838	1,460,547	3.2
General Expense	74,147,454	94,396,070	94,847,796	91,512,506	(3,335,290)	(3.5)
Grant Administration	(3,105)	146,590	249,096	1,592,611	1,343,515	539.4
Human Resources	18,944,471	18,569,830	18,668,004	23,296,200	4,628,196	24.8
Information Technology	7,805,441	18,772,530	14,998,461	21,521,763	6,523,302	43.5
Land Development & Community Services	7,713,060	9,923,470	10,677,423	11,311,278	633,855	5.9
Library District	1,497,592	2,913,540	3,624,613	3,686,949	62,336	1.7
Mayor & Council	765,851	865,340	894,655	1,004,287	109,632	12.3
Municipal Court	6,482,563	9,410,980	9,496,748	9,266,703	(230,045)	(2.4)
Neighborhood Leisure Services	1,288,222	30,692,290	32,995,606	48,680,571	15,684,965	47.5
Police Department	77,144,254	96,951,680	95,703,816	108,432,307	12,728,491	13.3
Public Works	82,760,774	197,657,920	179,066,420	192,041,109	12,974,689	7.2
Utility Department	100,699,780	158,548,610	156,696,457	180,802,803	24,106,346	15.4
Self Insurance	(997,285)	-	-	-	-	-
Total Expenditures by Department	509,642,805	746,963,970	770,919,570	806,908,858	35,989,288	4.7

Expenditures by Object

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Salaries and Wage	101,459,306	121,293,160	128,122,883	134,312,323	6,189,440	4.8
Employee Benefits	67,442,940	83,376,890	81,999,973	96,785,809	14,785,836	18.0
Services and Supplies	142,532,831	160,122,730	199,292,958	182,727,172	(16,565,786)	(8.3)
Capital Outlay	88,937,497	267,385,740	250,743,711	287,315,209	36,571,498	14.6
Debt Service	52,120,752	31,697,080	31,697,080	31,429,423	(267,657)	(0.8)
Inter-fund Operating Transfers (out)	57,149,479	82,588,370	78,562,965	73,838,922	(4,724,043)	(6.0)
Contingencies	-	500,000	500,000	500,000	0	0.0
Total Expenditures by Object	509,642,805	746,963,970	770,919,570	806,908,858	35,989,288	4.7

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

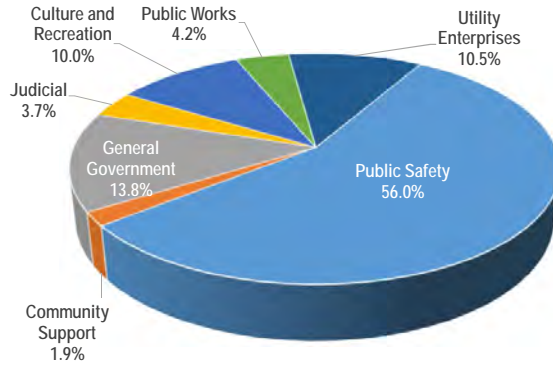
PERSONNEL SUMMARY ANALYSIS

	2021 Authorized	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	Variance
BY DEPARTMENT					
City Attorney	20.0	21.0	21.0	24.0	3.0
City Clerk	6.0	6.0	6.0	6.0	-
City Manager	15.9	14.9	14.9	16.9	2.0
Community Correctional Center	100.0	108.0	108.0	118.0	10.0
Community Services and Engagement2	14.0	14.0	14.0	23.0	9.0
Economic Development & Government Affairs	5.1	5.1	5.1	9.1	4.0
Finance Department	36.0	37.0	37.0	38.0	1.0
Fire Department	184.5	198.2	198.2	220.2	22.0
Grant Administration	1.0	1.0	1.0	10.0	9.0
Human Resources	20.0	21.0	21.0	22.0	1.0
Information Technology	33.5	33.5	33.5	43.5	10.0
Land Development & Community Services	65.0	68.0	68.0	81.0	13.0
Library District	25.0	24.0	24.0	29.5	5.5
Mayor & Council	9.0	8.0	8.0	9.0	1.0
Municipal Court	60.0	64.0	64.0	61.9	(2.1)
Neighborhood Leisure Services	132.1	133.6	133.6	139.1	5.5
Police Department	488.0	485.0	485.0	483.0	(2.0)
Public Works	131.0	133.3	133.3	148.7	15.4
Utility Department	94.7	155.2	155.2	176.0	20.8
Total	1,440.7	1,530.8	1,530.8	1,659.0	128.1
BY FUND					
General Fund	811.3	844.9	844.9	976.2	131.3
Public Safety Tax	220.0	222.0	222.0	222.0	-
Public Sales Tax Initiative Fund	89.0	87.0	87.0	79.0	(8.0)
CCCPA 2016	28.0	23.0	23.0	18.0	(5.0)
Utility Fund	95.4	156.2	156.2	176.0	19.8
Golf Course	8.3	6.7	6.7	5.7	(1.0)
Self Insurance	7.4	10.4	10.4	10.4	-
Motor Equipment	14.5	14.5	14.5	15.5	1.0
Other Funds	167.0	166.1	166.1	156.2	(9.9)
Total	1,440.7	1,530.8	1,530.8	1,659.0	128.1
BY FUNCTION					
General Government	192.6	194.9	194.9	232.6	37.7
Judicial	60.0	64.0	64.0	61.9	(2.1)
Public Safety	841.5	862.7	862.7	917.7	55.0
Public Works	61.8	62.8	62.8	70.0	7.2
Culture and Recreation	157.1	157.6	157.6	168.6	11.0
Community Support	33.1	33.6	33.6	32.1	(1.5)
Utility Enterprises	94.7	155.2	155.2	176.0	20.8
Total	1,440.7	1,530.8	1,530.8	1,659.0	128.1



CITY OF NORTH LAS VEGAS

Funded FTE's by Function - FY 2023

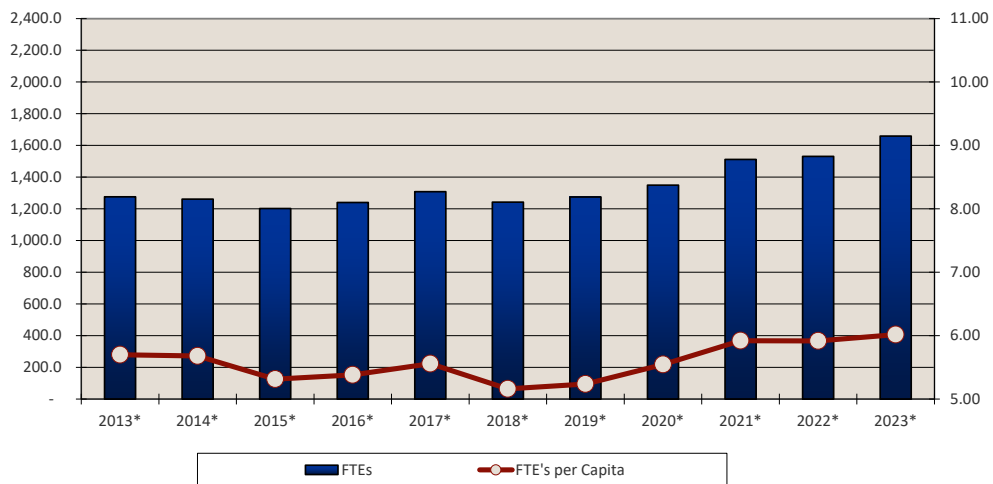


Personnel Summary For 10 - Year Period

Year	# FTE's	% Change	Population	Employees per 1,000 Population
2013*	1,275.8	-11.4%	223,873	5.70
2014*	1,261.2	-1.1%	222,009	5.68
2015*	1,202.0	-4.7%	226,199	5.31
2016*	1,240.0	3.2%	230,491	5.38
2017*	1,308.2	5.5%	235,395	5.56
2018*	1,242.2	-5.0%	240,708	5.16
2019*	1,274.7	2.6%	243,339	5.24
2020*	1,349.4	5.9%	243,340	5.55
2021*	1,511.6	12.0%	255,327	5.92
2022*	1,530.8	1.3%	258,761	5.92
2023*	1,659.0	8.4%	275,733	6.02

* 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

<u>Fund</u> <u>Description</u>	<u>Fund</u> <u>Description</u>	<u>Fund</u> <u>Description</u>
00287 Public Safety Tax	P207 Municipal Court	P402 Street Improvement Capital Projects
00288 More Cops Sales Tax	00265 JUDICIAL ENFORCEMENT SERVICE FUND	00403 HUD CAPITAL PROJECTS - STREETS
00290 North Las Vegas Library Fund	00271 COURT FACILITIES ADMIN ASSESSMENT	00415 STREET PROJECTS
	00273 MUNI-COURT ADMIN ASSESSMENT	00458 ANN ROAD IMPROVEMENTS
P201 Special Purpose Revenue	P208 Community Development	00459 OWENS AVENUE IMPROVEMENTS
00231 REVOLVING LOAN FUND	00223 CDBG-R-ARRA	00460 CRAIG ROAD IMPROVEMENTS, PH 3
00232 REAL ESTATE DEVELOPMENT FUND	00224 CHOICE NEIGHBORHOODS	00461 LVBD LANDSCAPING PH II
00234 LAND FUND	00225 EMERGENCY SOLUTIONS GRANT	00462 I15/LAMB INTERCHANGE
00239 CARES ACT	00226 NSP-STATE-NEIGHBORHOOD STABILIZATION PRO	00463 MARTIN LUTHER KING PH II
00240 ARPA OF 2021	00227 NSP-NEIGHBORHOOD STABILIZATION PROGRAM	00464 CLAYTON STREET IMPROVEMENTS
00241 ERAP EMERGENCY RENTAL ASST	00228 HOUSING REHABILITATION	00465 LAMB BLVD/I-15 TO BELTWAY
00267 FINANCIAL STABILIZATION FUND	00229 FEDERAL HOME PROGRAM	00466 LLV WASH DETEN BASIN REC CTR OFFSITES
00268 STREET MAINTENANCE, PARKS, FIRE STATIONS	00230 COMMUNITY DEVELOPMENT	00467 NORTH 5TH STREET ARTERIAL
00282 SPECIAL A.V. TRANSPORTATION	00233 WINDSOR PARK-FNMA-CDBG	00468 BUS TURNS (TPC 2,300,000)
00286 DESERT TORTOISE FUND	00236 STATE HOME PROGRAM	00469 DUAL LEFT TURN LANES (TPC 645,800)
00293 FUEL TAXES - ROAD OPERATIONS FUND	00237 LIHTF (LOW-INCOME HOUSING TRUST FUND)	00470 SIMMONS ST IMPROVEMENTS (TPC 14,827,000)
00294 PW NON-CIP REIMBURSABLE PROGRAMS	00270 ACC HOUSING ASSISTANCE PROGRAM	00471 DOJ SIDEWALK COMPLIANCE (TPC 1,965,000)
00295 GRANT FUND - NON CAPITAL PROJECTS	00280 WINDSOR PARK	00472 FC - TRANSPORTATION PROJECTS
00296 DEVELOPER AGREEMENTS	00285 WINDSOR PARK-FNMA	00473 RTC - TRANSPORTATION PROJECTS
00299 EQUIPMENT REPLACEMENT FUND	00289 GRAFFITI/COMMUNITY IMPROVEMENT	00474 NDOT - CAPITAL PROJECTS
29601 PHI BELTWAY LAND DEVELOPER AGREEMENT	P300 Debt Service Funds	P403 Parks & Recreation Capital Projects
29602 D R HORTON DEVELOPER AGREEMENT	00310 DEBT SERVICE AD VALOREM	00413 PARKS & RECREATION CAPITAL PROJECTS
29603 MARTIN HARRIS CONSTRUCTION LLC	00311 DEBT SERVICE OPERATING	00417 HUD CAPITAL PROJECTS - PARKS
29604 WILLIAM LYON HOMES, INC.	00501 SIAD NO. 57 - WESTERN TRIBUTARY	00418 LAS VEGAS WASH TRAIL CONNECTION
29605 CAPROCK	00502 SIAD NO. 58 - CRAIG ROAD PHASE I	00447 RTC - PARKS & REC PROJECTS
29606 TOUCHSTONE DEER SPRINGS LLC	00503 SIAD NO. 59 - CRAIG ROAD PHASE II	00488 PARK RENOVATIONS BLM \$2,900,000
P202 Redevelopment Agency Funds	00505 SIAD NO. 20	00489 PARKS & REC PROJECTS - BLM
00221 NLV REDEVELOPMENT AGENCY #1	00511 SIAD NO. 29	00490 BLM CRAIG RANCH PURCHASE
00222 NLV REDEVELOPMENT AGENCY #2	00525 SIAD NO. 48	P404 General Government Capital Improvements
P203 Public Safety Support	00526 SIAD NO. 49	00408 TECHNOLOGY IMPROVEMENTS
00200 POLICE DEPT GRANT FUND	00528 SIAD NO. 51	00410 MC PROJECTS, 2006A BONDS
00201 FIRE DEPT GRANT FUND	00529 SIAD NO. 61 - ANN ROAD	00411 MUNICIPAL INFRASTRUCTURE
00210 CONTRIBUTIONS TO POLICE DEPARTMENT	00530 SIAD NO. 62 - CLAYTON STREET	00414 NETWORK COMPUTER SYSTEM
00238 VACANT BLDG. CLEARANCE	00531 SIAD NO. 63 - LAMB BOULEVARD	00419 JUSTICE FACILITY-LVBD
00259 MUNICIPAL COURT GRANT FUND	00532 SIAD NO. 65 - NORTHERN BELTWAY COMMERCIA	P405 VARIOUS BUILDING FACILITIES
00260 HOMELAND SECURITY GRANT II	00533 SIAD NO. 66 - APEX INFRASTRUCTURE	00401 IT PROJECTS, 2006A BONDS
00261 HOMELAND SECURITY GRANT	00534 SIAD NO. 67 - SAWTOOTH ROADWAYS	00429 PUBLIC SAFETY PROJECTS, 2006A BONDS
00262 VOCA GRANT	00550 SURPLUS AND DEFICIENCY FUND	00485 PARKS AND REC PROJECTS, 2006A BONDS
00263 COPS GRANT	P401 Public Safety Capital Projects Fund	00421 Valley Vista Development
00264 ASSET FORFEITURES-DOJ/DOT	00409 POLICE HEADQUARTERS REHAB	00452 Northern Beltway Comm Area SID No. 65
00266 LLEBG FUND LOCAL LAW ENFORCEMENT	00420 POLICE SUBSTATION	P407 Civic Center Facility
00269 2003-LB-BX-0380	00425 PUBLIC SAFETY PROJECTS-POLICE	00405 CITY HALL - OTHER FUNDING
00274 FORENSIC SERVICES	00426 PUBLIC SAFETY PROJECTS-FIRE	00407 CIVIC CENTER - 2006 BONDS
00276 FIRE & EMERGENCY SERVICES	00427 TRAFFIC SIGNAL PROJECTS	P600 Enterprise Funds
00279 INMATE COMMISSARY ACCOUNT	00428 JAIL EXPANSION PROJECT	00610 WATER UTILITY
00281 NARCOTICS FORFEITURES	00431 LAS VEGAS WASH-LOSEE	00612 WATER CONNECTION FUND
00283 AIR QUALITY/POLLUTION OFFSET	00432 SIMMONS STREET CHANNEL	00613 WATER CIP
00297 CCCPA 2016	00433 CENTENNIAL PARKWAY CHANNEL EAST	00615 GARNET VALLEY WATER
00298 E-911 FUND	00434 TRIBUTARY TO WEST TRIB @ ALEXANDER	00616 GARNET VALLEY WATER CAPITAL
P205 Park Construction Tax	00435 UPPER LAS VEGAS WASH(CRAIG-ELKHORN)	00620 WASTEWATER UTILITY
00251 PARK DISTRICT NO. I	00436 GOWAN OUTFALL-CRAIG TO GOWAN CHANNEL	00621 WASTEWATER - RECLAMATION PROJECT
00252 PARK DISTRICT NO. II	00437 ANNUAL RFCD MAINTENANCE PROGRAM	00622 WASTEWATER CONNECTION FUND
00253 PARK DISTRICT NO. III	00438 A CHANNEL-CRAIG CONFLUENCE	00623 WASTEWATER CIP
00254 PARK DISTRICT NO. IV	00439 A CHANNEL LINING	00625 GARNET VALLEY WASTEWATER
00255 PARK DISTRICT NO. V	00440 CHEYENNE PEAKING BASIN	00626 GARNET VALLEY WASTEWATER CAPITAL
00256 PARK DISTRICT NO. VI	00441 ADA ACCESSIBILITY FY 01/02	00630 MUNICIPAL GOLF COURSE
P206 Parks & Recreation Support	00442 LAS VEGAS WASH MAIN BRANCH	00632 ALIANTE GOLF COURSE
00235 KIEL RANCH CULTURAL AFFAIRS GRANT	00443 RANGE WASH STORM DRAIN	P700 Internal Service Funds
00275 PARKS & REC ACTIVITIES & PROGRAMS	00444 MULTI-MODAL EVENT MGT SYSTEM	00710 SELF-INSURANCE
00277 SAFEKEY	00445 GOWAN OUTFALL-LONE MTN RD	00711 WORKERS' COMPENSATION SELF INSURANCE
00278 PARKS & REC COMMUNITY EVENTS	00446 POLICE PROJECTS - BOND 2006	00720 EMPLOYEE BENEFITS
00284 KIEL RANCH RESTORATION & OPERATION	00449 RTC - FLOOD CONTROL PROJECTS	00721 HEALTH INSURANCE
00292 PARKS AND RECREATION GRANTS	00450 FC - FLOOD CONTROL PROJECTS	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.

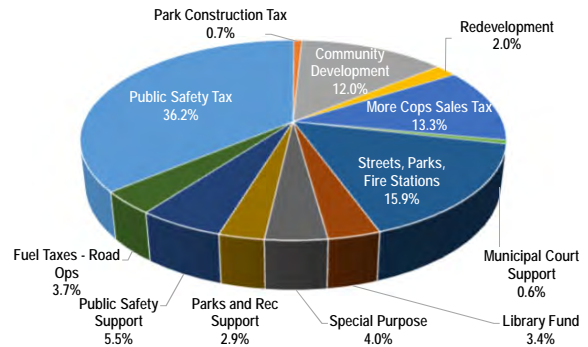
Park Construction Tax Fund -

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 2023



CITY OF NORTH LAS VEGAS

Special Revenue Funds Summary

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues by Source						
Property Taxes	68,913,488	74,211,580	74,741,580	89,098,864	14,357,284	19.2
Intergovernmental Resources	54,246,038	33,108,370	79,427,182	41,394,398	(38,032,784)	(47.9)
Charges for Services	1,228,900	2,768,820	2,768,820	2,768,820	0	0.0
Fines and Forfeits	202,981	45,000	417,037	45,000	(372,037)	(89.2)
Miscellaneous	3,077,075	3,418,240	3,511,500	2,842,760	(668,740)	(19.0)
Sale of Equipment/Real Property	(6,395,122)	-	15,704	-	(15,704)	(100.0)
Inter-fund Operating Transfers In	14,280,407	299,800	299,800	299,800	(0)	(0.0)
Total Revenues by Source	135,553,767	113,851,810	161,181,623	136,449,642	(24,731,981)	(15.3)
Revenues by Fund						
Community Development	26,109	11,511,990	13,821,526	14,852,777	1,031,251	7.5
Public Safety Support	7,587,967	5,917,870	9,440,110	5,993,130	(3,446,980)	(36.5)
Special Purpose Revenue	39,394,075	3,896,230	44,600,093	4,225,750	(40,374,343)	(90.5)
Street Maintenance, Parks and Fire Stations	14,154,807	15,788,430	15,788,430	18,979,647	3,191,217	20.2
Fuel Taxes - Roadway Operations Fund	4,476,161	3,973,880	3,973,880	4,788,028	814,148	20.5
Park Construction Tax	2,926,400	1,427,320	1,427,320	1,797,320	370,000	25.9
Parks and Recreation Support	604,724	2,513,730	2,513,730	2,513,730	0	0.0
Municipal Court Support	602,084	646,000	646,000	646,000	(0)	(0.0)
Public Safety Tax	43,968,565	49,042,300	49,042,300	58,955,441	9,913,141	20.2
More Cops Sales Tax	15,273,651	12,741,450	12,741,450	16,016,450	3,275,000	25.7
Redevelopment Fund	2,685,661	2,120,820	2,650,820	2,531,749	(119,071)	(4.5)
Library Fund	3,853,561	4,271,790	4,535,964	5,149,620	613,656	13.5
Total Revenues by Fund	135,553,767	113,851,810	161,181,623	136,449,642	(24,731,981)	(15.3)
Expenditures by Fund						
Community Development	6,299,774	13,069,880	15,318,255	13,149,578	(2,168,677)	(14.2)
Public Safety Support	4,885,677	5,363,250	9,261,091	6,037,187	(3,223,904)	(34.8)
Special Purpose Revenue	27,999,870	7,857,720	42,578,804	4,363,384	(38,215,420)	(89.8)
Street Maintenance, Parks and Fire Stations	11,868,916	11,346,100	11,453,313	17,489,713	6,036,400	52.7
Fuel Taxes - Roadway Operations Fund	2,975,755	4,091,020	4,097,413	4,065,925	(31,488)	(0.8)
Park Construction Tax	897,781	854,450	854,450	798,200	(56,250)	(6.6)
Parks and Recreation Support	1,253,804	3,192,350	3,192,350	3,209,487	17,137	0.5
Municipal Court Support	796,244	1,830,170	1,415,869	652,085	(763,784)	(53.9)
Public Safety Tax	34,121,037	38,611,940	39,215,219	39,799,663	584,444	1.5
More Cops Sales Tax	11,825,331	14,571,620	14,850,399	14,592,459	(257,940)	(1.7)
Redevelopment Fund	1,678,431	1,781,960	3,311,405	2,170,712	(1,140,693)	(34.4)
Library Fund	1,497,504	2,926,040	3,252,011	3,700,699	448,688	13.8
Total Expenditures by Fund	106,100,122	105,496,500	148,800,579	110,029,092	(38,771,487)	(26.1)
Expenditures by Object						
Salaries and Wage	31,160,261	35,427,010	42,350,862	37,182,077	(5,168,785)	(12.2)
Employee Benefits	22,694,784	27,096,010	27,250,305	28,376,098	1,125,793	4.1
Services and Supplies	39,693,522	32,081,510	69,039,001	32,677,363	(36,361,638)	(52.7)
Capital Outlay	1,987,796	428,200	3,872,046	2,480,339	(1,391,707)	(35.9)
Debt Service - Principal	-	-	-	-	-	-
Debt Service - Interest Expense	-	-	-	-	-	-
Inter-fund Operating Transfers (out)	10,494,527	10,463,770	6,288,365	9,313,215	3,024,850	48.1
Total Expenditures by Object	106,030,890	105,496,500	148,800,579	110,029,092	(38,771,487)	(26.1)
Net Change	29,453,644	8,355,310	12,381,044	26,420,551		
Beginning Fund Balance	114,990,561	126,528,436	144,444,205	156,825,249	12,381,044	8.6
Ending Fund Balance	144,444,205	134,883,746	156,825,249	183,245,800	26,420,551	16.8



Public Safety Tax Fund

Fund 0287

\$39,799,663

Description

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

Major Services

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

police and detention officers, support personnel, and providing for equipment and other expenses for the Police Department, Community Corrections Center, and Animal Protection Services.

Funding Source

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

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

Public Safety Tax

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Property Taxes	43,961,531	49,042,300	49,042,300	58,955,441	9,913,141	20.2
Judicial	2,025	-	-	-	-	-
Interest Earnings	1,101	-	-	-	-	-
Other	1,381	-	-	-	-	-
Sale of Equipment/Real Property	2,527	-	-	-	-	-
Total Revenues	43,968,565	49,042,300	49,042,300	58,955,441	9,913,141	20.2
Expenditures						
Salaries and Wage	17,374,167	18,211,710	18,814,989	19,414,461	599,472	3.2
Employee Benefits	13,468,540	14,806,560	14,806,560	15,697,514	890,954	6.0
Services and Supplies	3,154,185	4,019,900	3,992,400	4,320,472	328,072	8.2
Capital Outlay	47,075	-	27,500	-	(27,500)	(100.0)
Inter-fund Operating Transfers (out)	36,735	1,573,770	1,573,770	367,215	(1,206,555)	(76.7)
Total Expenditures	34,080,701	38,611,940	39,215,219	39,799,663	584,444	1.5
Net Change	9,887,864	10,430,360	9,827,081	19,155,778	9,328,697	94.9
Beginning Fund Balance	21,698,151	28,736,200	31,586,015	41,413,096	9,827,081	31.1
Ending Fund Balance	31,586,015	39,166,560	41,413,096	60,568,874	19,155,778	46.3

Public Safety Tax - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00287 PUBLIC SAFETY TAX	41,413,096	58,955,441	39,799,663	60,568,874
Total Public Safety Tax	41,413,096	58,955,441	39,799,663	60,568,874



More Cops Sales Tax Fund

Fund 0288
\$14,592,459

Description

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

Major Services

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

Funding Source

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

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

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

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



CITY OF NORTH LAS VEGAS

More Cops Sales Tax

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Sales Tax	15,275,066	12,725,000	12,725,000	16,000,000	3,275,000	25.7
Judicial	950	-	-	-	-	-
Interest Earnings	(2,403)	16,450	16,450	16,450	(0)	(0.0)
Other	38	-	-	-	-	-
Total Revenues	15,273,651	12,741,450	12,741,450	16,016,450	3,275,000	25.7
Expenditures						
Salaries and Wage	5,822,606	6,870,830	7,149,609	6,903,213	(246,396)	(3.4)
Employee Benefits	4,868,077	6,217,670	6,217,670	6,082,037	(135,633)	(2.2)
Services and Supplies	1,088,411	1,463,480	1,463,480	1,597,330	133,850	9.1
Capital Outlay	19,639	19,640	19,640	9,879	(9,761)	(49.7)
Miscellaneous Other	26,597	-	-	-	-	-
Total Expenditures	11,825,331	14,571,620	14,850,399	14,592,459	(257,940)	(1.7)
Net Change	3,448,320	(1,830,170)	(2,108,949)	1,423,991	3,532,940	(167.5)
Beginning Fund Balance	15,069,368	12,251,395	18,517,688	16,408,739	(2,108,949)	(11.4)
Ending Fund Balance	18,517,688	10,421,225	16,408,739	17,832,730	1,423,991	8.7

More Cops Sales Tax - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00288 MORE COPS SALES TAX	16,408,738	16,016,450	14,592,459	17,832,729
Total More Cops Sales Tax	16,408,738	16,016,450	14,592,459	17,832,729



Public Safety Support

Police Department Grants Fund 00200

\$1,402,168

Description

- The Police Department receives numerous grants that enhance its ability to provide services to the community. Active grants in FY22-23 include:

- State Criminal Alien Assistance Program Grants (SCAAP) has a balance of \$134,071, and it will assist in information sharing and technology, and overtime for Detention facility.

- Office of Traffic Safety, Joining Forces Grant FFY 2021 has a balance of \$47,948 for enforcement of traffic safety laws.

- Office of Traffic Safety, Pedestrian Safety Grant FFY 2021 in the amount of \$31,864 for pedestrian enforcement.

- 2019 Edward Byrne Memorial Justice Assistance Grant, in the amount of \$21,611

- Project Safe Neighborhoods Grant, Care Coalition in the amount of \$55,617.

- Victims of Crime Act (VOCA) grant in the amount of \$55,021 to provide victim advocacy services.

- Funding for the Design and Implement Electronic Interface of the National Incident-Based Reporting System (NIBRS) in the amount of \$19,045 funded through Clark County, Nevada and the Bureau of Justice Association.

- COPS in the amount of \$250,000.

- ORAS in the amount of \$19,507.

Grants expected to be received include:

- 2021 Joining Forces Grant for enforcement of traffic safety laws, in the amount of \$176,000.

- 2021 Pedestrian Safety Grant for pedestrian enforcement and education activities, in the amount of \$60,000.

- 2021 DUI Special Enforcement, in the amount of \$95,000.

- Victims of Crime Act (VOCA) grant in the amount of \$133,447 to provide victim advocacy services.

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

\$2,252,657

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



Public Safety Support cont.

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

\$445,561

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.

Vacant Building Clearance Fund Fund 00238

\$1,673,018

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).

Major Services

The SWEPT program is funded through Republic Services for \$180,000 annually 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.



CITY OF NORTH LAS VEGAS

Public Safety Support

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Property Taxes	301,106	326,560	326,560	400,727	74,167	22.7
Federal Grants	1,537,241	1,180,960	4,297,199	1,182,053	(3,115,146)	(72.5)
State Grants	56,861	-	-	-	-	-
Other Grants	26,850	-	-	-	-	-
Sales Tax	4,103,803	3,300,000	3,300,000	3,300,000	-	-
Public Safety	356,509	30,000	30,000	30,000	-	-
Fines and Forfeits	195,970	-	372,037	-	(372,037)	(100.0)
Interest Earnings	693	-	-	-	-	-
Contributions and Donations	2,198	10,550	28,810	10,550	(18,260)	(63.4)
Other	712,522	770,000	770,000	770,000	0	0.0
Sale of Equipment/Real Property	13,808	-	15,704	-	(15,704)	(100.0)
Inter-fund Operating Transfers In	280,407	299,800	299,800	299,800	(0)	(0.0)
Total Revenues	7,587,967	5,917,870	9,440,110	5,993,130	(3,446,980)	(36.5)
Expenditures						
Salaries and Wage	2,092,862	2,426,330	3,112,348	2,734,429	(377,919)	(12.1)
Employee Benefits	1,053,955	1,874,160	1,967,655	2,059,208	91,553	4.7
Services and Supplies	1,434,992	1,035,860	2,215,594	1,103,550	(1,112,044)	(50.2)
Capital Outlay	279,718	26,900	1,940,899	140,000	(1,800,899)	(92.8)
Inter-fund Operating Transfers (out)	23,850	-	24,595	-	(24,595)	(100.0)
Total Expenditures	4,885,677	5,363,250	9,261,091	6,037,187	(3,223,904)	(34.8)
Net Change	2,702,290	554,620	179,019	(44,057)	(223,076)	(124.6)
Beginning Fund Balance	17,088,394	16,238,432	19,790,684	19,969,703	179,019	0.9
Ending Fund Balance	19,790,684	16,793,052	19,969,703	19,925,646	(44,057)	(0.2)

Public Safety Support - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00200 POLICE DEPT GRANT FUND	1,311,483	1,139,160	1,402,168	1,048,475
00201 FIRE DEPT GRANT FUND	(732,774)	342,693	445,561	(835,642)
00210 CONTRIBUTIONS TO POLICE DEPARTMENT	52,917	10,550	24,050	39,417
00238 VACANT BLDG. CLEARANCE	1,146,934	800,000	1,673,018	273,916
00264 ASSET FORFEITURES-DOJ/DOT	519,384	-	-	519,384
00266 LLEBG FUND LOCAL LAW ENFORCEMENT	4,754	-	-	4,754
00274 FORENSIC SERVICES	(24,595)	-	-	(24,595)
00276 FIRE & EMERGENCY SERVICES	10,076	-	-	10,076
00279 INMATE COMMISSARY ACCOUNT	175,155	-	-	175,155
00281 NARCOTICS FORFEITURES	56,883	-	-	56,883
00297 CCCPA 2016	16,220,360	3,300,000	2,252,657	17,267,703
00298 E-911 FUND	1,229,125	400,727	239,733	1,390,119
Total Public Safety Support	19,969,702	5,993,130	6,037,187	19,925,645



Street Maintenance, Parks and Fire Stations

Fund 0268

\$17,489,713

Description

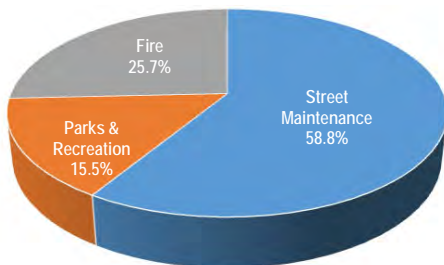
This special revenue fund was established by City Resolutions 1796 and 1818 in 1995 to track revenue and expenditures related to a voter approved tax override providing additional funding in support of bonded debt for constructing and maintaining City streets.

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.

Street Maintenance, Parks, Fire Fund Expenditure Distribution Fiscal 2023



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 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. In fiscal year 2015, the last of the debt service on street bonds was retired.

Street Maintenance, Parks, and Fire Stations Projection

As property values continue to improve, it is estimated that the revenues in this fund should increase by approximately 3 to 4% annually.

Expenditures for this fund are generally tied to the City’s Capital Improvement Plan and are distributed amongst the Fire Department, Street Division and the Parks and Recreation Department in accordance with Resolution 2203.

Effective FY 2011, Roadway and Traffic Operations divisional budgets were moved to this fund in accordance with Resolution 2142. This resolution was passed and adopted on September 1, 1999.

The resolution declared that it was the purpose to use the tax and the medium term obligations payable from the tax for “acquiring, constructing, reconstructing and maintaining City streets, including, without limitation, “street projects” as defined in NRS 268.722, which include among other things, sprinkling facilities, artificial lights and lighting equipment, parkways, mall, traffic separator, and similar street landscaping improvements.

This property tax override will sunset in 2025.



CITY OF NORTH LAS VEGAS

Street Maintenance, Parks and Fire Stations

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Property Taxes	14,151,926	15,787,590	15,787,590	18,978,807	3,191,217	20.2
Interest Earnings	354	-	-	-	-	-
Other	0	840	840	840	-	-
Sale of Equipment/Real Property	2,527	-	-	-	-	-
Total Revenues	14,154,807	15,788,430	15,788,430	18,979,647	3,191,217	20.2
Expenditures						
Salaries and Wage	2,159,507	2,305,180	2,412,393	2,565,045	152,652	6.3
Employee Benefits	1,184,282	1,321,130	1,321,130	1,562,595	241,465	18.3
Services and Supplies	3,778,741	4,521,040	4,521,040	4,624,073	103,033	2.3
Capital Outlay	77,944	205,000	205,000	538,000	333,000	162.4
Inter-fund Operating Transfers (out)	4,668,442	2,993,750	2,993,750	8,200,000	5,206,250	173.9
Total Expenditures	11,868,916	11,346,100	11,453,313	17,489,713	6,036,400	52.7
Net Change	2,285,892	4,442,330	4,335,117	1,489,934	(2,845,183)	(65.6)
Beginning Fund Balance	7,314,283	7,890,960	9,600,175	13,935,292	4,335,117	45.2
Ending Fund Balance	9,600,175	12,333,290	13,935,292	15,425,226	1,489,934	10.7



Fuel Taxes - Roadway Operations Fund

Fund 0293

\$4,065,925

Description

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

Major Services

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

Funding Source

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

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

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

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

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

Fuel Taxes - Roadway Operations Fund

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Room Tax	493,909	800,000	800,000	800,000	0	0.0
State Shared Revenues	3,982,253	3,173,880	3,173,880	3,988,028	814,148	25.7
Total Revenues	4,476,161	3,973,880	3,973,880	4,788,028	814,148	20.5
Expenditures						
Salaries and Wage	119,241	176,900	183,293	196,020	12,727	6.9
Employee Benefits	93,722	107,740	107,740	142,446	34,706	32.2
Services and Supplies	2,494,792	3,231,380	3,231,380	3,666,460	435,080	13.5
Inter-fund Operating Transfers (out)	268,000	575,000	575,000	61,000	(514,000)	(89.4)
Total Expenditures	2,975,755	4,091,020	4,097,413	4,065,925	(31,488)	(0.8)
Net Change	1,500,406	(117,140)	(123,533)	722,103	845,636	(684.5)
Beginning Fund Balance	6,836,157	7,468,291	8,336,563	8,213,030	(123,533)	(1.5)
Ending Fund Balance	8,336,563	7,351,151	8,213,030	8,935,133	722,103	8.8



Special Purpose Revenue Funds

**Land Fund (balance)
Fund 00234**

\$167,773

Description

The City Council adopted resolution 2175 in April of 2000 authorizing the establishment of the Land Fund. This fund holds the proceeds received as a result of surplus real property that the City may sell.

Major Services

The proceeds of such sales are deposited in the Land Fund and are to be used exclusively for the purchase or acquisition of other capital needs. Because this revenue is of a non-recurring nature, it is to be spent on non-recurring capital expenditures. Expenditures include site preparation; architectural, engineering, construction and related costs; and acquisition of property.

Funding Source

Revenue generated from the sale of surplus property by auction, negotiated sale, or other means. Any interest or income earned on money in the fund is to be credited to the fund.

**Financial Stabilization Fund (balance)
Fund 00267**

\$14,000,000

Description

NRS 354.6115 allows local governments to establish a fund to stabilize the operation of the government. Ordinance 1860, passed in March of 1996, authorized the establishment of the Financial Stabilization Fund. The balance in this fund was used in fiscal year 2010 to help offset declining revenues.

Major Services

The money in this fund may be used only if the total, actual revenue falls short of the total anticipated revenue in the General Fund. The fund balance may not exceed 10% of the expenditures from the General Fund from the previous year.

Funding Source

Amounts which are transferred to the Financial Stabilization Fund are determined during the budget process and are used to protect the City against reduced services (and possible employee layoffs) in the event of an economic decline.

**Desert Tortoise Fund
Fund 00286**

\$19,103

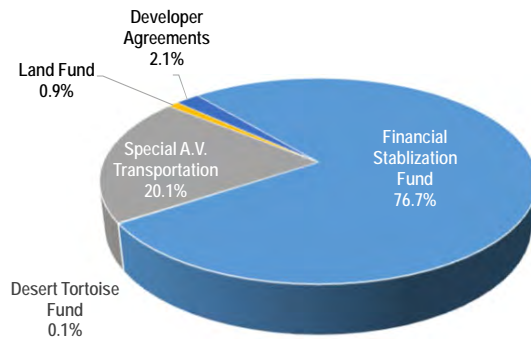
Description

City Council ordinance 949, adopted in October of 1989, established that developments assist in the preservation of the Desert Tortoise, identified on the Federal Endangered Species Listing in August 1989.

Major Services

The collection of fees from developers is used to assist in the creation of a Habitat Conservation Plan and the application for a Section 10(a) permit under the Federal Endangered Species Act for Clark County.

Special Purpose Revenue Fund Balance by Fund



Other funds included in the Special Purpose Revenue Group are:

- Fund 0232** - Real Estate Development
- Fund 0282** - Special Ad Valorem Transportation
- Fund 0294** - PW Non-CIP Reimb Programs
- Fund 0295** - Grant Fund - Non-Capital Projects

Funding Source

A \$250 per acre fee is collected by the City of North Las Vegas from developers. These funds are disbursed monthly (with any accrued interest) to the Clark County Desert Tortoise Special Revenue Fund.



CITY OF NORTH LAS VEGAS

Special Purpose Revenue

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Property Taxes	14,151,926	15,787,590	15,787,590	18,978,807	3,191,217	20.2
Special Ad Valorem Tax	793,834	600,000	600,000	650,000	50,000	8.3
Room Tax	493,909	800,000	800,000	800,000	0	0.0
Federal Grants	20,360,375	-	40,703,863	855,000	(39,848,863)	(97.9)
State Shared Revenues	3,982,253	3,173,880	3,173,880	3,988,028	814,148	25.7
Other Local Government Shared Revenues	3,522,204	2,084,630	2,084,630	2,084,630	0	0.0
Interest Earnings	(9,955)	-	-	-	-	-
Other	725,264	1,212,440	1,212,440	636,960	(575,480)	(47.5)
Sale of Equipment/Real Property	5,235	-	-	-	-	-
Inter-fund Operating Transfers In	14,000,000	-	-	-	-	-
Total Revenues	58,025,044	23,658,540	64,362,403	27,993,425	(36,368,978)	(56.5)
Expenditures						
Salaries and Wage	3,554,353	3,581,150	8,837,693	3,573,208	(5,264,485)	(59.6)
Employee Benefits	2,026,967	2,041,220	2,041,220	2,141,498	100,278	4.9
Services and Supplies	27,357,894	9,557,520	43,335,667	10,000,315	(33,335,352)	(76.9)
Capital Outlay	668,884	346,200	346,200	1,943,000	1,596,800	461.2
Inter-fund Operating Transfers (out)	9,236,442	7,768,750	3,568,750	8,261,000	4,692,250	131.5
Total Expenditures	42,844,540	23,294,840	58,129,530	25,919,022	(32,210,508)	(55.4)
Net Change	15,180,504	363,700	6,232,873	2,074,403	(4,158,470)	(66.7)
Beginning Fund Balance	22,675,996	34,090,664	37,856,500	44,089,373	6,232,873	16.5
Ending Fund Balance	37,856,500	34,454,364	44,089,373	46,163,776	2,074,403	4.7

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

Special Purpose Revenue - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00232 REAL ESTATE DEVELOPMENT FUND	19,303	-	-	19,303
00234 LAND FUND	167,773	-	-	167,773
00239 CARES ACT	261,648	-	-	261,648
00240 ARPA OF 2021	(1,063)	855,000	855,000	(1,063)
00241 ERAP EMERGENCY RENTAL ASST	420,892	-	-	420,892
00267 FINANCIAL STABILIZATION FUND	14,000,000	-	-	14,000,000
00268 STREET MAINTENANCE, PARKS, FIRE STATIONS	13,935,292	18,979,647	17,489,713	15,425,226
00282 SPECIAL A.V. TRANSPORTATION	3,017,193	650,000	-	3,667,193
00286 DESERT TORTOISE FUND	19,103	-	-	19,103
00293 FUEL TAXES - ROAD OPERATIONS FUND	8,213,031	4,788,028	4,065,925	8,935,134
00294 PW NON-CIP REIMBURSABLE PROGRAMS	3,445,634	2,084,630	2,671,756	2,858,508
00296 DEVELOPER AGREEMENTS	(108,625)	267,530	322,938	(164,033)
00299 EQUIPMENT REPLACEMENT FUND	2,708	-	-	2,708
29601 PHI BELTWAY LAND DEVELOPER AGREEMENT	(106,261)	-	-	(106,261)
29602 D R HORTON DEVELOPER AGREEMENT	186,560	213,380	208,180	191,760
29603 MARTIN HARRIS CONSTRUCTION LLC	215,648	155,210	155,210	215,648
29604 WILLIAM LYON HOMES, INC.	107,368	-	150,300	(42,932)
29605 CAPROCK	179,878	-	-	179,878
29606 TOUCHSTONE DEER SPRINGS LLC	113,291	-	-	113,291
Total Special Purpose Revenue	44,089,373	27,993,425	25,919,022	46,163,776



Municipal Court Support Funds

**Judicial Enforcement Service
Fund 00265**

\$520,785

Description

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

Major Services

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

Funding Source

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

**Court Facilities Administrative Assessment
Fund 00271**

\$10,000

Description

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

Major Services

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

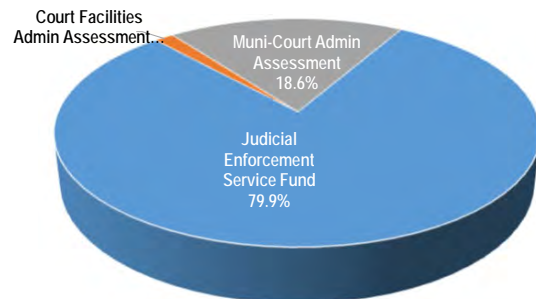
Major Services

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 2023



CITY OF NORTH LAS VEGAS

Municipal Court Support

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Judicial	283,952	280,000	280,000	280,000	(0)	(0.0)
Other	318,133	366,000	366,000	366,000	-	-
Total Revenues	602,084	646,000	646,000	646,000	(0)	(0.0)
Expenditures						
Salaries and Wage	22,505	214,910	220,609	-	(220,609)	(100.0)
Employee Benefits	14,931	154,710	154,710	-	(154,710)	(100.0)
Services and Supplies	458,808	1,160,550	740,550	652,085	(88,465)	(11.9)
Inter-fund Operating Transfers (out)	300,000	300,000	300,000	-	(300,000)	(100.0)
Total Expenditures	796,244	1,830,170	1,415,869	652,085	(763,784)	(53.9)
Net Change	(194,159)	(1,184,170)	(769,869)	(6,085)	763,784	(99.2)
Beginning Fund Balance	1,986,092	1,682,432	1,791,933	1,022,064	(769,869)	(43.0)
Ending Fund Balance	1,791,933	498,262	1,022,064	1,015,979	(6,085)	(0.6)

Municipal Court Support - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00265 JUDICIAL ENFORCEMENT SERVICE FUND	1,103,916	280,000	520,785	863,131
00271 COURT FACILITIES ADMIN ASSESSMENT	(100,778)	228,000	10,000	117,222
00273 MUNI-COURT ADMIN ASSESSMENT	18,925	138,000	121,300	35,625
Total Municipal Court Support	1,022,063	646,000	652,085	1,015,978



North Las Vegas Municipal Court and Justice Facility



North Las Vegas Library District

Fund 0290

\$3,700,699

Description

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

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

Major Services

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

Funding Source

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

Library Fund

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Property Taxes	3,808,571	4,171,790	4,171,790	5,049,620	877,830	21.0
Federal Grants	29,420	-	256,267	-	(256,267)	(100.0)
State Grants	7,753	-	7,907	-	(7,907)	(100.0)
Fines and Forfeits	6,986	45,000	45,000	45,000	-	-
Interest Earnings	95	-	-	-	-	-
Other	736	55,000	55,000	55,000	(0)	(0.0)
Total Revenues	3,853,561	4,271,790	4,535,964	5,149,620	613,656	13.5
Expenditures						
Salaries and Wage	688,397	1,218,700	1,280,497	1,694,011	413,514	32.3
Employee Benefits	418,575	737,400	737,400	1,099,780	362,380	49.1
Services and Supplies	390,532	934,480	1,198,654	871,448	(327,206)	(27.3)
Capital Outlay	-	35,460	35,460	35,460	-	-
Total Expenditures	1,497,504	2,926,040	3,252,011	3,700,699	448,688	13.8
Net Change	2,356,058	1,345,750	1,283,953	1,448,921	164,968	12.8
Beginning Fund Balance	1,243,510	2,589,371	3,599,568	4,883,521	1,283,953	35.7
Ending Fund Balance	3,599,568	3,935,121	4,883,521	6,332,441	1,448,921	29.7

Library Fund - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00290 LIBRARY DISTRICT FUND	4,883,521	5,149,620	3,700,699	6,332,442
Total Library Fund	4,883,521	5,149,620	3,700,699	6,332,442



North Las Vegas Redevelopment Agency

Funds 0221 & 0222

\$2,170,712

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

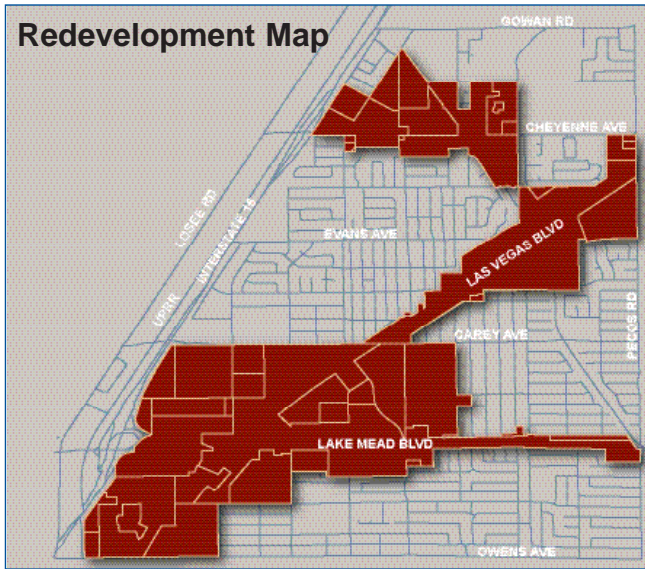
Community Revitalization - The Agency’s primary objective is to continue to make positive, incremental changes to the local business community and residential neighborhoods through providing programs, funding and efforts aimed at eliminating urban blight and assisting with the revitalization of public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



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

Sources: <https://agoraproperty.com/property/nlv-gateway/#property-changing-info>
http://www.cityofnorthlasvegas.com/newsdetail_T6_R654.php



Redevelopment Fund

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Property Taxes	2,473,305	2,056,020	2,586,020	2,466,949	(119,071)	(4.6)
Interest Earnings	(8,186)	64,800	64,800	64,800	-	-
Rents and Royalties	80,375	-	-	-	-	-
Other	140,167	-	-	-	-	-
Total Revenues	2,685,661	2,120,820	2,650,820	2,531,749	(119,071)	(4.5)
Expenditures						
Salaries and Wage	290,950	330,650	357,748	264,699	(93,049)	(26.0)
Employee Benefits	184,819	209,440	209,440	192,323	(17,117)	(8.2)
Services and Supplies	387,393	1,241,870	1,241,870	1,361,690	119,820	9.6
Capital Outlay	813,269	-	1,502,347	352,000	(1,150,347)	(76.6)
Total Expenditures	1,676,431	1,781,960	3,311,405	2,170,712	(1,140,693)	(34.4)
Net Change	1,009,230	338,860	(660,585)	361,037	1,021,622	(154.7)
Beginning Fund Balance	16,207,368	14,477,456	17,216,598	16,556,013	(660,585)	(3.8)
Ending Fund Balance	17,216,598	14,816,316	16,556,013	16,917,050	361,037	2.2

Redevelopment Fund - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00221 NLV REDEVELOPMENT AGENCY #1	7,279,180	1,604,178	1,517,253	7,366,105
00222 NLV REDEVELOPMENT AGENCY #2	9,274,833	927,571	653,459	9,548,945
Total Redevelopment Fund	16,554,013	2,531,749	2,170,712	16,915,050

Redevelopment Advisory Committee

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

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

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

The RAC guidelines are as follows:

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



Community Development

**Neighborhood Stabilization
Funds 00226 & 00227** **\$1,434,000**

Description

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

Major Services

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

Funding Source

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

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

Description

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

Major Services

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

Funding Source

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

**Community Development
Fund 00230** **\$3,490,120**

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** **\$2,760,700**

Description

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

Major Services

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

Funding Source

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



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

Description

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

Major Services

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

Funding Source

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

Graffiti Fund Fund 00289 **\$1,018,158**

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.



Breaking ground on affordable housing apartment complex near Lake Mead and Simmons



CITY OF NORTH LAS VEGAS

Community Development

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Federal Grants	5,254,463	8,983,730	11,218,266	13,624,517	2,406,251	21.4
State Grants	88,749	345,260	345,260	345,260	0	0.0
Other Grants	-	1,300,000	1,300,000	-	(1,300,000)	(100.0)
Other	1,099,588	883,000	958,000	883,000	(75,000)	(7.8)
Sale of Equipment/Real Property	(6,416,691)	-	-	-	-	-
Total Revenues	26,109	11,511,990	13,821,526	14,852,777	1,031,251	7.5
Expenditures						
Salaries and Wage	752,381	999,210	1,104,349	1,035,430	(68,919)	(6.2)
Employee Benefits	442,198	679,430	740,230	719,989	(20,241)	(2.7)
Services and Supplies	5,105,196	11,391,240	13,473,676	11,394,159	(2,079,517)	(15.4)
Total Expenditures	6,299,774	13,069,880	15,318,255	13,149,578	(2,168,677)	(14.2)
Net Change	(6,273,665)	(1,557,890)	(1,496,729)	1,703,199	3,199,928	(213.8)
Beginning Fund Balance	9,559,064	7,595,681	3,285,399	1,788,670	(1,496,729)	(45.6)
Ending Fund Balance	3,285,399	6,037,791	1,788,670	3,491,868	1,703,199	95.2

Community Development - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00225 EMERGENCY SOLUTIONS GRANT	331,300	2,735,821	2,760,700	306,421
00226 NSP-STATE-NEIGHBORHOOD STABILIZATION PROG	6,630	194,000	194,000	6,630
00227 NSP-NEIGHBORHOOD STABILIZATION PROGRAM	(1,870,050)	-	1,240,000	(3,110,050)
00229 FEDERAL HOME PROGRAM	(5,445)	6,070,952	1,994,340	4,071,167
00230 COMMUNITY DEVELOPMENT	(174,081)	4,623,744	3,490,120	959,543
00233 WINDSOR PARK-FNMA-CDBG	771,056	-	567,000	204,056
00236 STATE HOME PROGRAM	10,000	345,260	335,260	20,000
00280 WINDSOR PARK	(17,991)	-	-	(17,991)
00285 WINDSOR PARK-FNMA	845,223	-	250,000	595,223
00289 GRAFFITI/COMMUNITY IMPROVEMENT	1,892,027	883,000	1,018,158	1,756,868
Total Community Development	1,788,669	14,852,777	13,149,578	3,491,868



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

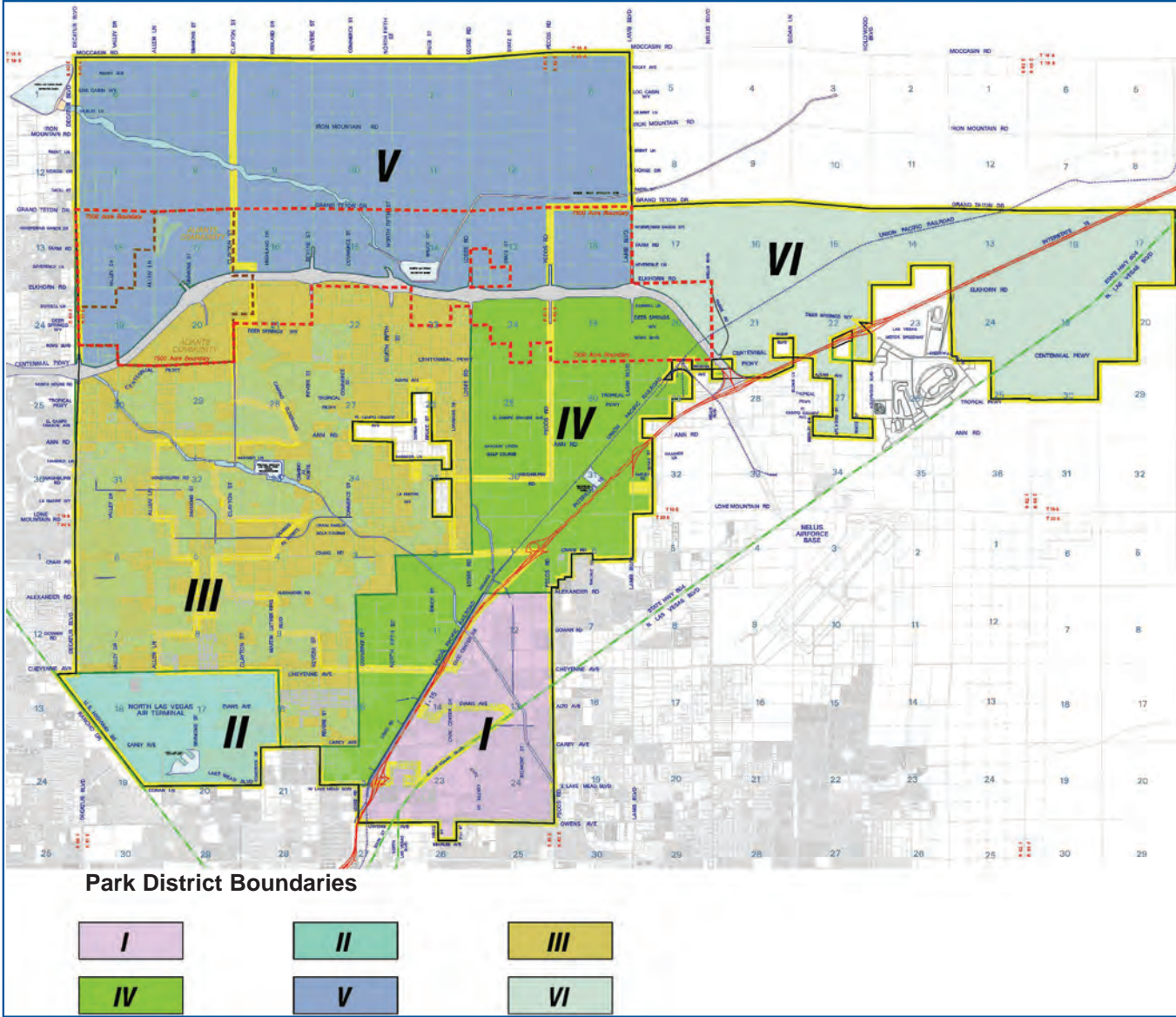
	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Residential Construction Tax	2,929,305	1,427,320	1,427,320	1,797,320	370,000	25.9
Interest Earnings	(2,905)	-	-	-	-	-
Total Revenues	2,926,400	1,427,320	1,427,320	1,797,320	370,000	25.9
Expenditures						
Salaries and Wage	59	-	-	-	-	-
Employee Benefits	8	-	-	-	-	-
Services and Supplies	214	113,200	113,200	113,200	(0)	(0.0)
Inter-fund Operating Transfers (out)	897,500	741,250	741,250	685,000	(56,250)	(7.6)
Total Expenditures	897,781	854,450	854,450	798,200	(56,250)	(6.6)
Net Change	2,028,618	572,870	572,870	999,120	426,250	74.4
Beginning Fund Balance	4,405,092	4,511,713	6,433,710	7,006,580	572,870	8.9
Ending Fund Balance	6,433,710	5,084,583	7,006,580	8,005,701	999,120	14.3

Park Construction Tax - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00251 PARK DISTRICT NO. I	159,698	7,320	15,000	152,018
00252 PARK DISTRICT NO. II	684,483	300,000	2,000	982,483
00253 PARK DISTRICT NO. III	3,093,422	900,000	530,000	3,463,422
00254 PARK DISTRICT NO. IV	704,248	240,000	225,000	719,248
00255 PARK DISTRICT NO. V	2,364,730	350,000	26,200	2,688,530
Total Park Construction Tax	7,006,581	1,797,320	798,200	8,005,701



Park District Map



Parks and Recreation Support Funds

Parks and Recreation Activities and Programs Fund 00275 **\$662,168**

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 **\$1,460,828**

Description

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

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

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

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

Funding Source

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

Parks and Recreation Community Events Fund 00278 **\$1,071,581**

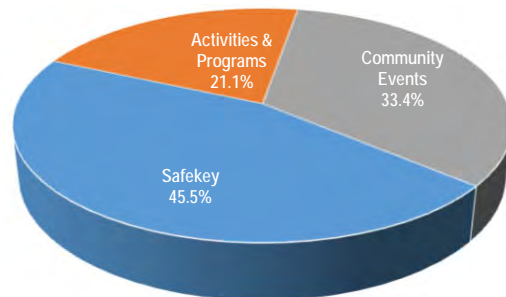
Description

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 2023**



CITY OF NORTH LAS VEGAS

Parks and Recreation Support

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Federal Grants	-	14,910	14,910	14,910	-	-
Other Grants	1,000	-	-	-	-	-
Culture and Recreation	585,464	2,458,820	2,458,820	2,458,820	0	0.0
Fines and Forfeits	25	-	-	-	-	-
Rents and Royalties	28,735	-	-	-	-	-
Contributions and Donations	-	40,000	40,000	40,000	(0)	(0.0)
Other	(10,500)	-	-	-	-	-
Total Revenues	604,724	2,513,730	2,513,730	2,513,730	0	0.0
Expenditures						
Salaries and Wage	561,981	1,573,520	1,473,020	1,562,625	89,605	6.1
Employee Benefits	216,715	375,420	375,420	383,748	8,328	2.2
Services and Supplies	315,897	1,163,410	1,263,910	1,263,114	(796)	(0.1)
Capital Outlay	159,211	-	-	-	-	-
Inter-fund Operating Transfers (out)	-	80,000	80,000	-	(80,000)	(100.0)
Total Expenditures	1,253,804	3,192,350	3,192,350	3,209,487	17,137	0.5
Net Change	(649,079)	(678,620)	(678,620)	(695,757)	(17,137)	2.5
Beginning Fund Balance	5,057,526	4,355,092	4,408,447	3,729,827	(678,620)	(15.4)
Ending Fund Balance	4,408,447	3,676,472	3,729,827	3,034,070	(695,757)	(18.7)

Parks and Recreation Support - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00275 PARKS & REC ACTIVITIES & PROGRAMS	1,671,955	649,860	662,168	1,659,647
00277 SAFEKEY	1,668,586	1,358,960	1,460,828	1,566,718
00278 PARKS & REC COMMUNITY EVENTS	485,322	490,000	1,071,581	(96,259)
00284 KIEL RANCH RESTORATION & OPERATION	(118,479)	-	-	(118,479)
00292 PARKS AND RECREATION GRANTS	22,444	14,910	14,910	22,444
Total Parks and Recreation Support	3,729,828	2,513,730	3,209,487	3,034,071



Craig Ranch Regional Park - Home of Slides, Rides & Rock and Roll



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*

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Beginning Fund Balance	6,574,440	29,968,953	6,674,674	6,674,664	(10)	(0.0)
Revenues						
Property Taxes	42	-	-	-	-	-
Interest Earnings	0	-	-	-	-	-
Other Refunding Bond Proceeds	23,043,220	-	-	-	-	-
General Fund	9,004,719	8,484,620	8,484,620	8,510,350	25,730	0.3
Street Maintenance Program	1,933,942	-	-	-	-	-
Court Facilities Admin Assessment	300,000	300,000	300,000	-	(300,000)	(100.0)
Total Revenues	34,281,923	8,784,620	8,784,620	8,510,350	(274,270)	(3.1)
Expenditures						
Services and Supplies	176,888	5,000	5,000	5,000	(0)	(0.0)
Debt Service - Principal	5,815,000	3,565,000	3,565,000	3,780,000	215,000	6.0
Debt Service - Interest Expense	5,014,615	5,214,630	5,214,630	4,725,350	(489,280)	(9.4)
Debt Issuance Costs	23,386	-	-	-	-	-
Bond Premiums and discounts	23,151,800	-	-	-	-	-
Total Expenditures	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)
Net Change	100,234	(10)	(10)	-	10	(100.0)
Ending Fund Balance	6,674,674	29,968,943	6,674,664	6,674,664	0	0.0



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.

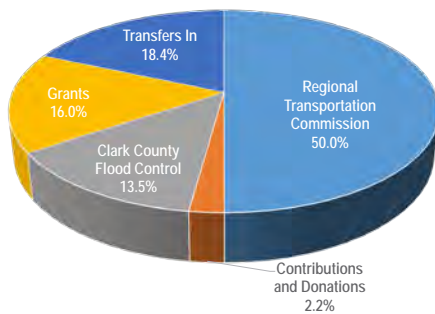
**Public Works Projects -
Fund Group P402**

- **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.

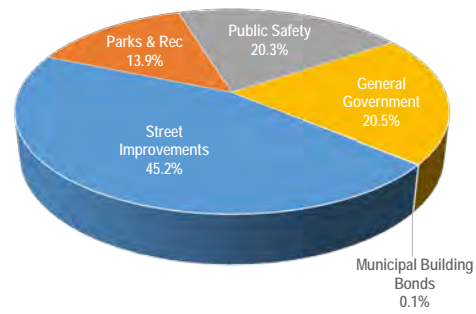
**Public Safety Projects -
Fund Group P401**

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 2023**



**Capital Projects
Expenditures by Function
Fiscal 2023**



Did you know?

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



CITY OF NORTH LAS VEGAS

Capital Projects Summary

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues by Source						
Intergovernmental Resources						
Federal Grants	1,927,113	6,259,800	6,259,800	16,497,075	10,237,275	163.5
County Grants	699,126	9,500,000	9,500,000	9,500,000	-	-
Other Grants	-	350,000	350,000	850,000	500,000	142.9
Regional Transportation Commission	12,668,890	65,316,510	65,316,510	84,112,400	18,795,890	28.8
Clark County Flood Control	44,198,579	53,061,190	53,061,190	22,662,725	(30,398,465)	(57.3)
Total Intergovernmental Revenue	59,493,708	134,487,500	134,487,500	133,622,200	(865,300)	(0.6)
Charges for Services						
Miscellaneous	1,781,113	-	-	-	-	-
Interest Earnings	(160)	-	-	-	-	-
Contributions and Donations	-	3,611,600	3,611,600	3,694,100	82,500	2.3
Refunds and Reimbursements	200,801	-	-	-	-	-
Other Miscellaneous Revenue	(0)	-	-	-	-	-
Total Miscellaneous	200,641	3,611,600	3,611,600	3,694,100	82,500	2.3
Transfers In & Other Sources						
Other	-	-	-	-	-	-
Contribution of assets	2,956,807	-	3,136,807	180,012	(2,956,795)	(94.3)
General Fund	1,619,826	42,540,180	42,540,180	21,490,557	(21,049,623)	(49.5)
Park District No. III	662,500	511,250	511,250	480,000	(31,250)	(6.1)
Park District No. IV	235,000	205,000	205,000	205,000	-	-
Park District No. V	-	25,000	25,000	-	(25,000)	(100.0)
Street Maintenance Program	2,734,500	2,993,750	2,993,750	8,200,000	5,206,250	173.9
Parks & Rec Community Events	-	80,000	80,000	-	(80,000)	(100.0)
Special A.V. Transportation	100,000	-	-	-	-	-
Public Safety Tax	36,735	1,573,770	1,573,770	367,215	(1,206,555)	(76.7)
Fuel Taxes - Roadway Operations Fund	268,000	575,000	575,000	61,000	(514,000)	(89.4)
PW Non-CIP Reimb Program	4,200,000	4,200,000	-	-	-	-
Total Transfers In & Other Sources	12,813,368	52,703,950	51,640,757	30,983,784	(20,656,973)	(40.0)
Total Revenues	74,288,830	190,803,050	189,739,857	168,300,084	(21,439,773)	(11.3)
Beginning Fund Balance	42,568,364	30,372,198	51,529,677	66,022,121	14,492,444	28.1
Total Revenues Available	116,857,194	221,175,248	241,269,534	234,322,205	(6,947,329)	(2.9)
Expenditures						
Expenditures by Fund Groups						
Capital Project Funds - Public Safety	40,430,994	67,316,390	65,256,263	41,939,358	(23,316,905)	(35.7)
Capital Project Funds - Street Improvements	19,589,298	77,820,890	73,446,421	93,279,600	19,833,179	27.0
Capital Project Funds - Valley Vista Development	-	-	-	-	-	-
Capital Project Funds - Northern Beltway Commercial Area	-	-	-	-	-	-
Capital Project Funds - Parks & Rec	2,428,470	15,975,800	18,323,376	28,775,575	10,452,199	57.0
Capital Project Funds - General Government	3,149,930	37,925,350	18,221,353	42,334,400	24,113,047	132.3
Capital Project Funds - Municipal Building Bonds	(0)	-	-	165,000	165,000	-
Capital Project Funds - Civic Center Bonds	-	-	-	-	-	-
Total Expenditures	65,598,692	199,038,430	175,247,413	206,493,933	31,246,520	17.8
Expenditures by Object						
Salaries and Wage	(57,290)	-	113,500	-	(113,500)	(100.0)
Employee Benefits	83,884	-	-	-	-	-
Services and Supplies	3,224,650	16,439,400	11,647,512	13,389,512	1,742,000	15.0
Capital Outlay	62,076,272	182,599,030	163,486,401	193,104,421	29,618,020	18.1
Inter-fund Operating Transfers (out)	-	-	-	-	-	-
Total Expenditures	65,327,516	199,038,430	175,247,413	206,493,933	31,246,520	17.8
Ending Fund Balance	51,529,677	22,136,818	66,022,121	27,828,272	(38,193,849)	(57.9)
Total Commitments & Fund Balance	116,857,194	221,175,248	241,269,534	234,322,205	(6,947,329)	(2.9)



CITY OF NORTH LAS VEGAS

Capital Project Funds - Public Safety

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Regional Transportation Commission	-	1,000,000	-	-	-	-
Clark County Flood Control	39,290,412	53,061,190	53,061,190	22,662,725	(30,398,465)	(57.3)
Building and Zoning Fees	1,781,113	-	-	-	-	-
Contributions and Donations	-	3,611,600	3,611,600	3,694,100	82,500	2.3
Contribution of assets	2,956,807	-	3,136,807	180,012	(2,956,795)	(94.3)
Inter-fund Operating Transfers In	808,561	8,573,600	8,573,600	3,982,521	(4,591,079)	(53.5)
Total Revenues	44,836,893	66,246,390	68,383,197	30,519,358	(37,863,839)	(55.4)
Expenditures						
Salaries and Wage	(12,815)	-	10,000	-	(10,000)	(100.0)
Employee Benefits	14,591	-	-	-	-	-
Services and Supplies	558,594	436,600	616,612	831,612	215,000	34.9
Capital Outlay	39,870,624	66,879,790	64,629,651	41,107,746	(23,521,905)	(36.4)
Total Expenditures	40,430,994	67,316,390	65,256,263	41,939,358	(23,316,905)	(35.7)
Net Change	4,405,899	(1,070,000)	3,126,934	(11,420,000)	(14,546,934)	(465.2)
Beginning Fund Balance	13,186,045	7,664,593	17,591,944	20,718,878	3,126,934	17.8
Ending Fund Balance	17,591,944	6,594,593	20,718,878	9,298,878	(11,420,000)	(55.1)

Capital Project Funds - Public Safety - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00425 PUBLIC SAFETY PROJECTS-POLICE	5,455,473	382,521	10,732,521	(4,894,527)
00426 PUBLIC SAFETY PROJECTS-FIRE	3,463,854	3,780,012	3,780,012	3,463,854
00427 TRAFFIC SIGNAL PROJECTS	12,025,980	3,694,100	4,764,100	10,955,980
00450 FC - FLOOD CONTROL PROJECTS	(226,429)	22,662,725	22,662,725	(226,429)
Total Capital Project Funds - Public Safety	20,718,878	30,519,358	41,939,358	9,298,878

Capital Project Funds - Street Improvements

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Federal Grants	1,358,187	2,882,500	2,882,500	1,431,500	(1,451,000)	(50.3)
Regional Transportation Commission	12,668,890	64,316,510	65,316,510	84,112,400	18,795,890	28.8
Clark County Flood Control	4,908,167	-	-	-	-	-
Inter-fund Operating Transfers In	4,998,000	4,805,000	605,000	2,091,000	1,486,000	245.6
Total Revenues	23,933,244	72,004,010	68,804,010	87,634,900	18,830,890	27.4
Expenditures						
Salaries and Wage	(41,936)	-	-	-	-	-
Employee Benefits	65,992	-	-	-	-	-
Services and Supplies	584,397	4,829,400	4,604,400	1,461,000	(3,143,400)	(68.3)
Capital Outlay	18,980,845	72,991,490	68,842,021	91,818,600	22,976,579	33.4
Total Expenditures	19,589,298	77,820,890	73,446,421	93,279,600	19,833,179	27.0
Net Change	4,343,946	(5,816,880)	(4,642,411)	(5,644,700)	(1,002,289)	21.6
Beginning Fund Balance	8,230,189	7,552,401	12,574,135	7,931,724	(4,642,411)	(36.9)
Ending Fund Balance	12,574,135	1,735,521	7,931,724	2,287,024	(5,644,700)	(71.2)

Capital Project Funds - Street Improvements - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00403 HUD CAPITAL PROJECTS - STREETS	157,501	-	-	157,501
00415 STREET PROJECTS	7,541,330	2,091,000	7,735,700	1,896,630
00457 CRAIG ROAD IMPROVEMENTS PH II	233,722	-	-	233,722
00462 I15/LAMB INTERCHANGE	200	-	-	200
00472 FC - TRANSPORTATION PROJECTS	(17,193)	-	-	(17,193)
00473 RTC - TRANSPORTATION PROJECTS	(28,121)	84,112,400	84,112,400	(28,121)
00474 NDOT - CAPITAL PROJECTS	44,286	1,431,500	1,431,500	44,286
Total Capital Project Funds - Street Improvements	7,931,725	87,634,900	93,279,600	2,287,025



CITY OF NORTH LAS VEGAS

Capital Project Funds - Valley Vista Development

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Expenditures						
Beginning Fund Balance	439	439	439	439	-	-
Ending Fund Balance	439	439	439	439	-	-

Capital Project Funds - Valley Vista Development - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00421 VALLEY VISTA DEVELOPMENT	439	-	-	439
Total Capital Project Funds - Valley Vista Development	439	-	-	439

Capital Project Funds - Northern Beltway Commercial Area

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Expenditures						
Beginning Fund Balance	4,875,143	4,875,143	4,875,143	4,875,143	-	-
Ending Fund Balance	4,875,143	4,875,143	4,875,143	4,875,143	-	-

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

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00452 NORTHERN BELTWAY COMM AREA SID NO. 65	4,875,143	-	-	4,875,143
Total Capital Project Funds - Northern Beltway Commercial Area	4,875,143	-	-	4,875,143



Northern Beltway Interchange construction



CITY OF NORTH LAS VEGAS

Capital Project Funds - Parks & Rec

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Federal Grants	568,926	3,377,300	3,377,300	15,065,575	11,688,275	346.1
County Grants	699,126	9,500,000	9,500,000	9,500,000	-	-
Other Grants	-	350,000	350,000	850,000	500,000	142.9
Inter-fund Operating Transfers In	2,365,000	1,400,000	1,400,000	2,355,000	955,000	68.2
Total Revenues	3,633,052	14,627,300	14,627,300	27,770,575	13,143,275	89.9
Expenditures						
Salaries and Wage	(594)	-	103,500	-	(103,500)	(100.0)
Employee Benefits	4,405	-	-	-	-	-
Services and Supplies	425,909	26,500	26,500	-	(26,500)	(100.0)
Capital Outlay	1,998,750	15,949,300	18,193,376	28,775,575	10,582,199	58.2
Total Expenditures	2,428,470	15,975,800	18,323,376	28,775,575	10,452,199	57.0
Net Change	1,204,581	(1,348,500)	(3,696,076)	(1,005,000)	2,691,076	(72.8)
Beginning Fund Balance	6,096,905	3,107,030	7,301,486	3,605,410	(3,696,076)	(50.6)
Ending Fund Balance	7,301,486	1,758,530	3,605,410	2,600,410	(1,005,000)	(27.9)

Capital Project Funds - Parks & Rec - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00413 PARKS & RECREATION CAPITAL PROJECTS	3,605,412	12,705,000	13,710,000	2,600,412
00417 HUD CAPITAL PROJECTS - PARKS	(1)	-	-	(1)
00489 PARKS & REC PROJECTS - BLM	-	15,065,575	15,065,575	-
Total Capital Project Funds - Parks & Rec	3,605,411	27,770,575	28,775,575	2,600,411

Capital Project Funds - General Government

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Refunds and Reimbursements	200,801	-	-	-	-	-
Inter-fund Operating Transfers In	1,685,000	37,925,350	37,925,350	22,375,251	(15,550,099)	(41.0)
Total Revenues	1,885,801	37,925,350	37,925,350	22,375,251	(15,550,099)	(41.0)
Expenditures						
Employee Benefits	(33)	-	-	-	-	-
Services and Supplies	1,655,750	11,146,900	6,400,000	11,096,900	4,696,900	73.4
Capital Outlay	1,223,036	26,778,450	11,821,353	31,237,500	19,416,147	164.2
Miscellaneous Other	271,176	-	-	-	-	-
Total Expenditures	3,149,930	37,925,350	18,221,353	42,334,400	24,113,047	132.3
Net Change	(1,264,129)	-	19,703,997	(19,959,149)	(39,663,146)	(201.3)
Beginning Fund Balance	8,347,721	5,340,670	7,083,592	26,787,589	19,703,997	278.2
Ending Fund Balance	7,083,592	5,340,670	26,787,589	6,828,440	(19,959,149)	(74.5)

Capital Project Funds - General Government - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00408 TECHNOLOGY IMPROVEMENTS	5,866,510	6,305,000	10,966,900	1,204,610
00411 MUNICIPAL INFRASTRUCTURE	20,921,080	16,070,251	31,367,500	5,623,831
Total Capital Project Funds - General Government	26,787,590	22,375,251	42,334,400	6,828,441



CITY OF NORTH LAS VEGAS

Capital Project Funds - Municipal Building Bonds

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Interest Earnings	(160)	-	-	-	-	-
Total Revenues	(160)	-	-	-	-	-
Expenditures						
Salaries and Wage	(1,945)	-	-	-	-	-
Employee Benefits	(1,072)	-	-	-	-	-
Services and Supplies	(0)	-	-	-	-	-
Capital Outlay	3,017	-	-	165,000	165,000	-
Total Expenditures	(0)	-	-	165,000	165,000	-
Net Change	(160)	-	-	(165,000)	(165,000)	-
Beginning Fund Balance	1,779,378	1,779,378	1,779,218	1,779,218	-	-
Ending Fund Balance	1,779,218	1,779,378	1,779,218	1,614,218	(165,000)	(9.3)

Capital Project Funds - Municipal Building Bonds - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00401 IT PROJECTS, 2006A BONDS	655,699	-	-	655,699
00429 PUBLIC SAFETY PROJECTS, 2006A BONDS	100,505	-	-	100,505
00485 PARKS AND REC PROJECTS, 2006A BONDS	1,023,015	-	165,000	858,015
Total Capital Project Funds - Municipal Building Bonds	1,779,219	-	165,000	1,614,219

Capital Project Funds - Civic Center Bonds

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Revenues						
Expenditures						
Beginning Fund Balance	52,544	52,544	52,544	52,544	-	-
Ending Fund Balance	52,544	52,544	52,544	52,544	-	-

Capital Project Funds - Civic Center Bonds - Detail by Fund

Fiscal Year 2023	Beginning Fund Balance	Revenue	Expense	Ending Fund Balance
00407 CIVIC CENTER - 2006 BONDS	52,544	-	-	52,544
Total Capital Project Funds - Civic Center Bonds	52,544	-	-	52,544



CITY OF NORTH LAS VEGAS

Reconciliation of Capital Budget to the CIP

Amount	Project #	Fund	Dept	Explanation	Project Description
206,493,933		FY 2022-23 Capital Fund Projects			
(5,350,000)		Duplicate entry for Capital Projects - Public Safety			
(180,012)		Additional Funds entered for Capital Projects - Public Safety			
200,963,921		Adjusted FY 2022-23 Capital Fund Projects			
855,000	22065	240	FD	Included in Fund 240 appropriations	FIRE STATION 51
85,000	25041	268	PW	Included in Fund 268 appropriations	12,000 GALLON STANDTANK
55,000	25040	268	PW	Included in Fund 268 appropriations	249 SKIDSTEER
70,000	25037	268	PW	Included in Fund 268 appropriations	5 TON DUMPTRUCK
65,000	25039	268	PW	Included in Fund 268 appropriations	BOX TRUCK
18,000	25036	268	PW	Included in Fund 268 appropriations	FORKLIFT
26,000	25038	268	PW	Included in Fund 268 appropriations	GEORGIA BUGGIES
14,000	25035	268	PW	Included in Fund 268 appropriations	INSIDE MANLIFT
150,000	25042	268	PW	Included in Fund 268 appropriations	STANDARD F550 CAB
9,879	26019	288	PD	Included in Fund 288 appropriations	BODY WORN CAMERA PROGRAM
550,000	10584	294	PW	Included in Fund 294 appropriations	VANDBERG LINED CHANNEL
800,000	W0066	613	UD	Included in Fund 613 appropriations	WATER MASTER PLAN UPDATE
700,000	W0059	613	UD	Included in Fund 613 appropriations	WATER SITE SECURITY UPGRADE
700,000	W0063	613	UD	Included in Fund 613 appropriations	DEER SPRINGS RESERVOIR 2
700,000	W0070	613	UD	Included in Fund 613 appropriations	PRV VAULT IMPROVEMENTS
90,000	W0076	613	UD	Included in Fund 613 appropriations	GARNET VALLEY WATER SYSTEM
880,000	W0073	613	UD	Included in Fund 613 appropriations	P2A PUMP STATION REHAB
250,000	W0075	613	UD	Included in Fund 613 appropriations	VALVE REPLACEMENT PROGRAM
500,000	W0029	613	UD	Included in Fund 613 appropriations	WATER PRESSURE REMOTE MONITORING
1,440,000	W0080	613	UD	Included in Fund 613 appropriations	APEX WATERLINE
274,224	25045	613	UD	Included in Fund 613 appropriations	FIELD SERVICE CREW TRUCK
350,000	25046	613	UD	Included in Fund 613 appropriations	FIELD SERVICE DUMP TRUCK AND BACKHOE
14,000	10413	613	PW	Included in Fund 613 appropriations	LAKE MEAD BLVD COMPLETE ST.
721,888	25001	613	UD	Included in Fund 613 appropriations	FLEET REPLACEMENT PROGRAM
2,000,000	W0001	613	UD	Included in Fund 613 appropriations	RESERVOIR REPAINTING
400,000	W0010	613	UD	Included in Fund 613 appropriations	WATERLINE OVERSIZING
450,000	W0019	613	UD	Included in Fund 613 appropriations	PAYMENT PROCESSING EQUIP
200,000	W0020	613	UD	Included in Fund 613 appropriations	WATER BOLSTERING PIPELINES
500,000	W0038	613	UD	Included in Fund 613 appropriations	WATER PRV REMOTE MONITORING
850,000	W0049	613	UD	Included in Fund 613 appropriations	CAREY AVENUE WATER MAIN ASSESS
250,000	W0055	613	UD	Included in Fund 613 appropriations	P2B PUMP STATION REHAB
200,000	W0061	613	UD	Included in Fund 613 appropriations	WATER OPERATIONS MISCELLANEOUS CAPITAL REPAIRS
4,462,825	W0065	613	UD	Included in Fund 613 appropriations	AMI METER PROGRAM
14,984,946	W0067	613	UD	Included in Fund 613 appropriations	WATER APEX SURFACE WATER PROJECT
8,457,968	W0068	613	UD	Included in Fund 613 appropriations	WATER APEX INTERIM IMPROVEMENTS
7,108,727	W0069	613	UD	Included in Fund 613 appropriations	WATER WELL REHAB
8,250,000	S0039	623	UD	Included in Fund 623 appropriations	LOSEE ROAD/LV WASH DIVERSION SEWER
90,000	S0041	623	UD	Included in Fund 623 appropriations	GARNET VALLEY WASTEWATER SYSTEM
300,000	S0034	623	UD	Included in Fund 623 appropriations	WRF MEMBRANE TANK RECOATING
11,300,000	S0042	623	UD	Included in Fund 623 appropriations	SLOAN
500,000	S0053	623	UD	Included in Fund 623 appropriations	FLOW MONITORING STATIONS
200,000	S0043	623	UD	Included in Fund 623 appropriations	SEWER SYSTEM BOLSTERING
6,000	10413	623	PW	Included in Fund 623 appropriations	LAKE MEAD BLVD COMPLETE ST.
400,000	S0002	623	UD	Included in Fund 623 appropriations	SEWERLINE OVERSIZING
7,000,000	S0036	623	UD	Included in Fund 623 appropriations	FLOW EQUALIZATION BASIN
200,000	S0046	623	UD	Included in Fund 623 appropriations	SEWER WRF CAPITAL REPAIRS
800,000	22054	750	PW	Included in Fund 750 appropriations	FIRE ENGINE REPL. #1664
75,000	25015	750	PW	Included in Fund 750 appropriations	FLEET IT NETWORK UPGRADES
2,946,000	10485	750	PW	Included in Fund 750 appropriations	BROOKS MASTER PLAN AND REMODEL
6,512,959	25001	750	GE	Included in Fund 750 appropriations	FLEET REPLACEMENT PROGRAM
1,116,958	25001	750	PD	Included in Fund 750 appropriations	FLEET REPLACEMENT PROGRAM
749,732	25001	750	PW	Included in Fund 750 appropriations	FLEET REPLACEMENT PROGRAM
290,593,027					
290,593,027				FY 2022-23 Approved CIP	



**Reconciliation of the Fiscal 2023
Capital Budget to the CIP**

The Capital Budget for fiscal 2023 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 2023 portion of the CIP reflected in the CIP section.



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 2023

	Utility Fund	Golf Course	Self Insurance	Motor Equipment	Totals
Cash Flows from Operating Activities					
Revenue:					
Charges for Services	136,007,000	1,861,810	-	-	137,868,810
Fines and Forfeits	3,480,000	-	-	-	3,480,000
Miscellaneous	1,495,000	276,522	38,365,919	5,749,485	45,886,926
Total Revenue	140,982,000	2,138,332	38,365,919	5,749,485	187,235,736
Expenses:					
Salaries and Wages	14,106,760	144,129	1,344,132	1,149,377	16,744,399
Employee Benefits	8,162,402	48,473	3,507,765	682,300	12,400,941
Services and Supplies					
Water Purchases	22,819,680	-	-	-	22,819,680
Sewage Treatment	922,406	-	-	-	922,406
Services and Supplies	35,852,113	1,942,559	22,649,929	3,231,410	63,676,011
Total Expenses	81,863,362	2,135,161	27,501,827	5,063,088	116,563,437
Operating Income	59,118,638	3,171	10,864,092	686,397	70,672,299
Cash Flows from Non-Operating Activities					
Revenues (Expenses)					
Federal Grants	2,840,000	-	-	-	2,840,000
Sales Tax	4,250,000	-	-	-	4,250,000
Other Refunding Bond Proceeds	3,427,088	-	-	-	3,427,088
Replacement Vehicle Revenue	-	-	-	7,052,010	7,052,010
Replacement Vehicle Acquisitions	-	-	-	(8,379,649)	(8,379,649)
Debt Service - Principal	(10,602,752)	-	-	-	(10,602,752)
Debt Service - Interest Expense	(12,321,321)	-	-	-	(12,321,321)
Capital Outlay	(76,035,368)	-	-	(4,006,000)	(80,041,368)
Total Non-Op Revenues (Expenses)	(88,442,353)	-	-	(5,333,639)	(93,775,992)
Income Before Transfers In (Out)	(29,323,715)	3,171	10,864,092	(4,647,242)	(23,103,693)
Transfers In from Other Funds	-	225,000	14,000,000	-	14,225,000
Transfers Out to Other Funds	(20,000,000)	-	-	-	(20,000,000)
Net increase (Decrease) in cash and cash equivalents	(49,323,715)	3,171	10,864,092	(4,647,242)	(43,103,693)
Cash and Cash Equivalents July 1	198,988,292	726,911	123,037,791	28,057,923	350,810,917
Cash and Cash Equivalents June 30	149,664,577	730,081	133,901,884	23,410,681	307,707,224

Schedule of Depreciation

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Water/Wastewater Utility Fund	21,400,074	27,102,260	27,102,260	22,750,000	(4,352,260)	(16.1)
Golf Course	226,357	303,000	303,000	226,560	(76,440)	(25.2)
Motor Equipment	744,526	819,700	819,700	1,183,080	363,380	44.3
TOTAL	22,370,956	28,224,960	28,224,960	24,159,640	(4,065,320)	(14.4)



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.

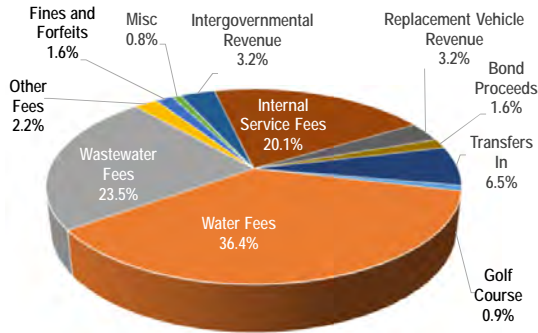
Internal Service Funds are designed to function on a cost-reimbursement basis and are used to recover the full cost

**Proprietary Funds
Statement of Cash Flows
Fiscal Years 2021 - 2023**

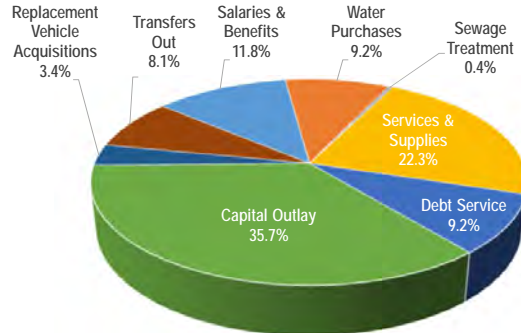
	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Cash Flows from Operating Activities						
Revenue:						
Charges for Services:						
Golf Course	2,184,979	1,861,810	1,861,810	1,861,810	(0)	(0.0)
Water Fees	69,299,048	64,231,440	70,000,000	75,370,000	5,370,000	7.7
Water Connection Fees	5,346,664	3,250,000	3,400,000	4,450,000	1,050,000	30.9
Wastewater Fees	47,902,036	49,742,160	52,015,000	46,285,000	(5,730,000)	(11.0)
WW Connection Fees	11,448,893	4,050,000	4,075,000	5,100,000	1,025,000	25.2
Other Charges for Services	5,274,742	3,374,000	3,594,000	4,802,000	1,208,000	33.6
Fines and Forfeits	3,360,181	3,302,000	3,302,000	3,480,000	178,000	5.4
Miscellaneous	41,362,061	40,776,680	40,666,680	45,886,926	5,220,246	12.8
Total Revenue	186,178,605	170,588,090	178,914,490	187,235,736	8,321,246	4.7
Expense						
Salaries and Wages	11,783,299	18,171,950	18,688,565	16,744,399	(1,944,166)	(10.4)
Employee Benefits	4,790,265	10,233,250	10,233,250	12,400,941	2,167,691	21.2
Services and Supplies						
Water Purchases	20,294,423	20,495,400	20,495,400	22,819,680	2,324,280	11.3
Sewage Treatment	768,322	895,540	895,540	922,406	26,866	3.0
Services and Supplies	52,825,952	55,043,430	55,388,569	63,676,011	8,287,442	15.0
Total Expenses	90,462,262	104,839,570	105,701,324	116,563,437	10,862,113	10.3
Operating Income	95,716,343	65,748,520	73,213,166	70,672,299	(2,540,867)	(3.5)
Cash Flows from Non-Operating Activities						
Revenues (Expenses)						
Federal Grants	22,485	2,916,000	2,943,000	2,840,000	(103,000)	(3.5)
State Grants	(0)	-	-	-	-	-
Sales Tax	4,253,157	4,000,000	4,000,000	4,250,000	250,000	6.3
Interest Earnings	126,699	-	-	-	-	-
Other Miscellaneous Revenue	76,894	-	-	-	-	-
Sale of Equipment / Real Property	55,528	-	-	-	-	-
Other Refunding Bond Proceeds	6,388,217	5,760,000	12,774,365	3,427,088	(9,347,277)	(73.2)
Replacement Vehicle Revenue	4,552,010	4,552,010	4,552,010	7,052,010	2,500,000	54.9
Replacement Vehicle Acquisitions	(0)	(14,524,000)	(14,579,985)	(8,379,649)	6,200,336	(42.5)
Debt Service - Principal	(7,994,041)	(10,155,370)	(10,155,370)	(10,602,752)	(447,382)	4.4
Debt Service - Interest Expense	(10,008,464)	(12,762,080)	(12,762,080)	(12,321,321)	440,759	(3.5)
Proceeds from refunding debt issuance	-	-	-	-	-	-
Debt Issuance Costs	-	-	-	-	-	-
Bond Premiums and discounts	338,753	-	-	-	-	-
Capital Outlay	(24,732,736)	(69,718,510)	(67,722,189)	(80,041,368)	(12,319,179)	18.2
Total Non-Op Revenues (Expenses)	(26,921,498)	(89,931,950)	(80,950,249)	(93,775,992)	(12,825,743)	15.8
Income Before Transfers In (Out)	68,794,845	(24,183,430)	(7,737,083)	(23,103,693)	(15,366,610)	198.6
Transfers In from Other Funds	150,000	-	150,000	14,225,000	14,075,000	9,383.3
Transfers Out to Other Funds	(21,600,000)	(20,800,000)	(20,800,000)	(20,000,000)	800,000	(3.8)
Net increase (Decrease) in cash and cash equivalents	47,344,845	(44,983,430)	(28,387,083)	(28,878,693)	(491,610)	1.7
Cash and Cash Equivalents July 1	331,853,155	324,326,224	379,198,000	350,810,917	(28,387,083)	(7.5)
Cash and Cash Equivalents June 30	379,198,000	279,342,794	350,810,917	321,932,223	(28,878,693)	(8.2)



**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.

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.

Expenditures for Enterprise Funds represent 25.2% 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. While all the enterprise funds are self-supporting and maintain adequate cash balances, rate adjustments are needed to ensure this condition continues.

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 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.



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 1,170 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 100,437 customer accounts serving an estimated population of 384,891. 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

the City is one of the purveyors. SNWA recently 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 (formerly Clark County Sanitation 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 40 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 796,668 residents. In 2020, 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.

Currently the City is implementing a new AMI Meter System. Even in its incomplete state, the new data that we have with the AMI has helped us move forward quickly in our efforts to catch up to local jurisdictions in our conservation efforts. We anticipate that as the project is completed this year it will be a unique asset as we launch a more formal conservation program in the new fiscal year.

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 760 miles of piping and currently discharges approximately 18.8 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 \$62.0 million at the end of fiscal 2023.

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 which will provide interim water service to undeveloped portions of the City until a proposed 16 mile long water line extension is constructed from the City’s main water system. Additional water distribution improvements are planned in the next 18 months to accommodate industrial development and future growth.

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

Wastewater Rates

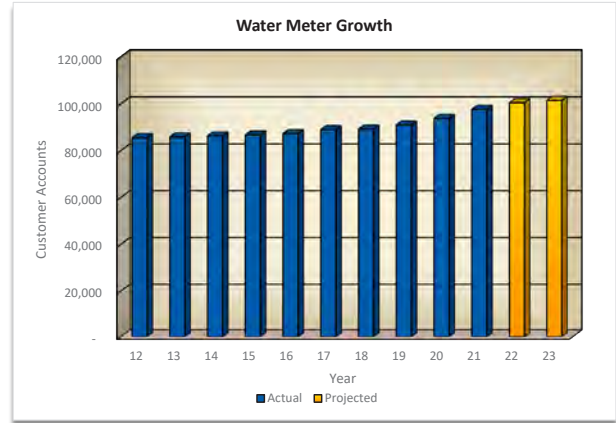
As outlined in the rate restructuring, the new residential rate for a single-family wastewater customer is billed for a maximum monthly usage of 7,002 gallons. The average monthly wastewater bill is \$37.50 per month. The City provides wastewater service to over 77,746 accounts for a population of 279,724. Wastewater rates consist of a monthly service fee and a fee based on water used. For residential customers, the wastewater rate includes the monthly service fee plus a rate for water usage from 0 to 5,000 gallons or a separate rate for usage above 5,001, which is capped at a water usage of 8,000 gallons each month. A monthly service fee and a fee per 1,000 gallons of water used are in place for commercial customers without a maximum cap. The Wastewater fund cash equivalents are projected to be \$86.4 million at the end of fiscal 2023.

Customer Account Growth

Over the past ten years, the number of water meter services grew by over 14,582 or an increase of 14.5%. It is expected that the utility will service over 101,441 meters in 2023, an increase of 1% over 2022.

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

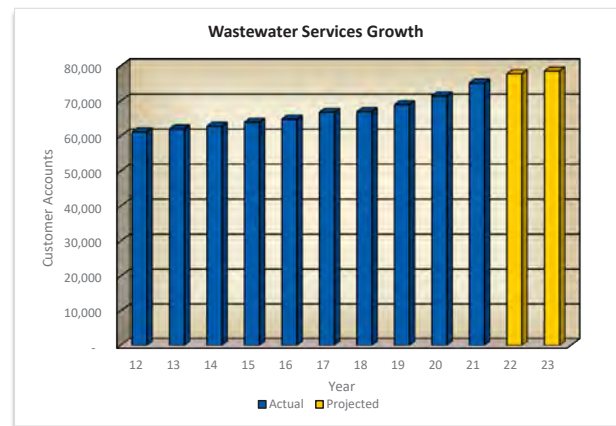
The graph depicted below, shows the growth in water meters over the last ten years and projections for the next two years.



Major Revenues

Water and Wastewater Fund operating revenue is projected at \$148 million. The utility expects to receive \$121.6 million or 82.1% in rate revenue generated from the sale of water and wastewater services to city customers. Rate revenue increased by \$8 million due to the annual 3% rate increases and growth in the residential sector even though water usage decreased due to COVID-19 in the commercial and school sectors due to facility closures.

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



Other charges for services amount to \$5.1 million and include water construction and turn-on fees, water application fees, and backflow prevention fees.

Late penalties and interest is budgeted at \$3.4 million in fiscal year 2023. Miscellaneous revenue includes \$1.2 million in fees that are charged to Republic Services for garbage billing services.

Water connection fees are projected at \$4.2 million in fiscal year 2023. Throughout 2022, residential development increased and Wastewater connection fees are projected at \$5.0 million in fiscal 2023.

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 2023 operating budget amounts to \$81.8 million and is supplemented with capital outlay and construction (\$76.0 million), debt service (\$22.9 million) and the transfer to the general fund (\$20 million) producing a total financial program of \$200.7 million. Total expenses (excluding transfers) increased by \$23.0 million or 14.5% as compared to the 2022 projection.

Salaries and benefits amount to \$22.2 million, an increase of 24.4% as compared to fiscal 2022 projection.

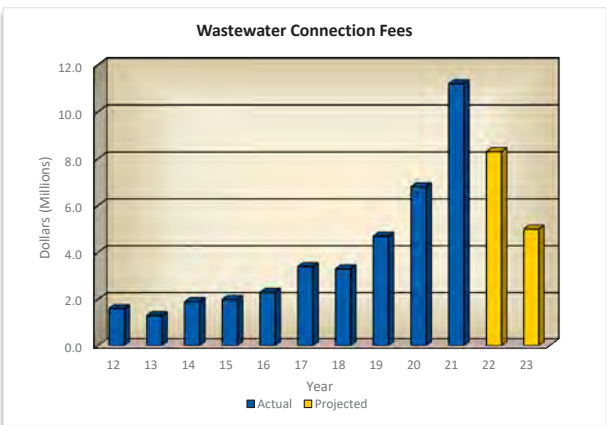
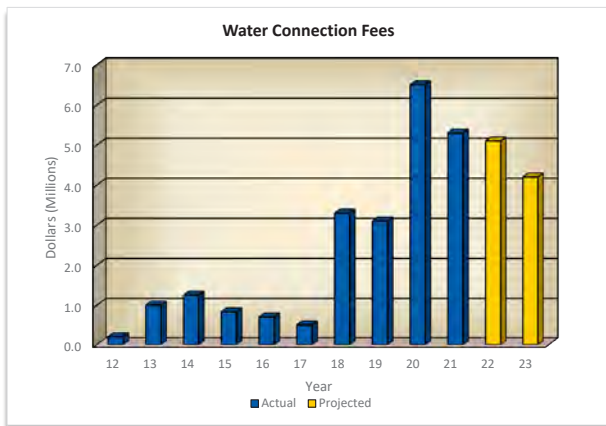
Wholesale water purchases accounts for 27.9% of the total budget. In 2022 the City purchased 100% of its water from SNWA. The city plans to purchase 100% of the required water from SNWA during 2023. SNWA’s wholesale water cost is \$337 per acre foot, it is expected to increase to \$347 per acre foot. In addition, it is expected that the water utility’s usage will increase from 59,050 acre feet to 63,388 acre-feet of water in fiscal 2023.

Supplies and services are budgeted at \$59.5 million and include operating and maintenance items.

Debt Service is budgeted at \$22.9 million, more detail can be found in the debt management section of this document.

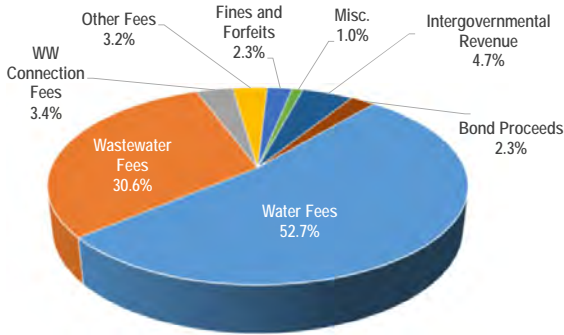
Capital Outlay amounts to \$76.0 million, an increase of \$9.6 million or 14.5%. A detail listing of all capital can be found in the Utility Department section of the budget.

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 \$20 million in the fiscal year 2023 budget and is based on a formula on Water and Wastewater revenue. A complete discussion on this new method can be found in the General Fund revenue section.

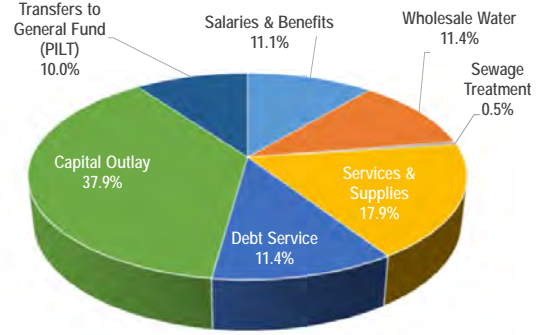


CITY OF NORTH LAS VEGAS

**Water/Wastewater Revenue
Cash Flow Basis**



**Water/Wastewater Expenditures
Cash Flow Basis**



**Water/Wastewater Utility Fund
Statement of Cash Flows
Fiscal Years 2021 - 2023**

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Cash Flows from Operating Activities						
Revenue:						
Charges for Services:						
Water Fees	69,299,048	64,231,440	70,000,000	75,370,000	5,370,000	7.7
Water Connection Fees	5,346,664	3,250,000	3,400,000	4,450,000	1,050,000	30.9
Wastewater Fees	47,902,036	49,742,160	52,015,000	46,285,000	(5,730,000)	(11.0)
WW Connection Fees	11,448,893	4,050,000	4,075,000	5,100,000	1,025,000	25.2
Other Charges for Services	5,274,742	3,374,000	3,594,000	4,802,000	1,208,000	33.6
Fines and Forfeits	3,360,181	3,302,000	3,302,000	3,480,000	178,000	5.4
Miscellaneous	3,551,701	1,485,000	1,375,000	1,495,000	120,000	8.7
Total Revenue	146,183,265	129,434,600	137,761,000	140,982,000	3,221,000	2.3
Expense						
Salaries and Wages	10,782,408	11,740,860	12,116,091	14,106,760	1,990,669	16.4
Employee Benefits	4,509,553	6,263,030	6,263,030	8,162,402	1,899,372	30.3
Water Purchases	20,294,423	20,495,400	20,495,400	22,819,680	2,324,280	11.3
Sewage Treatment	768,322	895,540	895,540	922,406	26,866	3.0
Services and Supplies	25,482,115	27,189,640	26,960,758	35,852,113	8,891,355	33.0
Total Expenses	61,836,821	66,584,470	66,730,819	81,863,362	15,132,543	22.7
Operating Income	84,346,444	62,850,130	71,030,181	59,118,638	(11,911,543)	(16.8)
Cash Flows from Non-Operating Activities						
Revenues (Expenses)						
Federal Grants	22,485	2,916,000	2,943,000	2,840,000	(103,000)	(3.5)
State Grants	(0)	-	-	-	-	-
Sales Tax	4,253,157	4,000,000	4,000,000	4,250,000	250,000	6.3
Interest Earnings	126,750	-	-	-	-	-
Other Miscellaneous Revenue	12,834	-	-	-	-	-
Sale of Equipment / Real Property	55,528	-	-	-	-	-
Other Refunding Bond Proceeds	6,388,217	5,760,000	12,774,365	3,427,088	(9,347,277)	(73.2)
Debt Service - Principal	(7,994,041)	(10,155,370)	(10,155,370)	(10,602,752)	(447,382)	4.4
Debt Service - Interest Expense	(10,008,464)	(12,762,080)	(12,762,080)	(12,321,321)	440,759	(3.5)
Bond Premiums and discounts	338,753	-	-	-	-	-
Capital Outlay	(22,774,089)	(69,208,510)	(67,212,189)	(76,035,368)	(8,823,179)	13.1
Total Non-Op Revenues (Expenses)	(29,578,871)	(79,449,960)	(70,412,274)	(88,442,353)	(18,030,079)	25.6
Income Before Transfers In (Out)	54,767,573	(16,599,830)	617,907	(29,323,715)	(29,941,622)	(4,845.7)
Transfers In from Other Funds	-	-	-	-	-	-
Transfers Out to Other Funds	(21,600,000)	(20,800,000)	(20,800,000)	(20,000,000)	800,000	(3.8)
Net increase (Decrease) in cash and cash equivalents	33,167,573	(37,399,830)	(20,182,093)	(49,323,715)	(29,141,622)	144.4
Cash and Cash Equivalents July 1	186,002,812	178,519,299	219,170,385	198,988,292	(20,182,093)	(9.2)
Cash and Cash Equivalents June 30	219,170,385	141,119,469	198,988,292	149,664,577	(49,323,715)	(24.8)



Golf Course Fund

Summary

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

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

Funding Source

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



North Las Vegas
Aliante Golf Course

Golf Course Statement of Cash Flows Fiscal Years 2021 - 2023

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Cash Flows from Operating Activities						
Revenue:						
Golf Course	2,184,979	1,861,810	1,861,810	1,861,810	(0)	(0.0)
Miscellaneous	11,928	40,000	40,000	276,522	236,522	591.3
Total Revenue	2,196,907	1,901,810	1,901,810	2,138,332	236,522	12.4
Expense						
Salaries and Wages	104,683	113,020	124,289	144,129	19,840	16.0
Employee Benefits	21,357	22,210	22,210	48,473	26,263	118.2
Services and Supplies	1,977,573	1,927,480	1,927,480	1,942,559	15,079	0.8
Total Expenses	2,103,613	2,062,710	2,073,979	2,135,161	61,182	2.9
Operating Income	93,295	(160,900)	(172,169)	3,171	175,340	(101.8)
Cash Flows from Non-Operating Activities						
Revenues (Expenses)						
Other Miscellaneous Revenue	445	-	-	-	-	-
Total Non-Op Revenues (Expenses)	445	-	-	-	-	-
Income Before Transfers In (Out)	93,740	(160,900)	(172,169)	3,171	175,340	(101.8)
Transfers In from Other Funds	150,000	-	150,000	225,000	75,000	50.0
Transfers Out to Other Funds	-	-	-	-	-	-
Net increase (Decrease) in cash and cash equivalents	243,740	(160,900)	(22,169)	228,171	250,340	(1,129.2)
Cash and Cash Equivalents July 1	505,340	507,853	749,080	726,911	(22,169)	(3.0)
Cash and Cash Equivalents June 30	749,080	346,953	726,911	955,081	228,171	31.4



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 Administrative Services Department is responsible for the management of the municipal vehicular and construction equipment fleet in as high a degree of mechanical readiness as economically possible. Services provided by this division include:

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

Major Revenues

Vehicle/Equipment ISF charges amount to \$5.7 million in 2023. An additional \$7.0 million is in anticipation of the vehicle replacement program based on a depreciation schedule of existing fleet. This program was developed by fleet staff and was presented for approval to Council in fiscal 2012. Costs for both the ISF charges are allocated back to the user departments in the form of a “charge back rate.” The rate is calculated using a technique called Vehicle Equivalent Unit (VEU) analysis, which measures the cost incurred with the type of vehicle maintained. The operating and maintenance component of the rate includes oil, tires, labor, parts, and overhead. Fuel is a direct pass through billing. Operation and maintenance rates are structured to recover the full cost of the Fleet Operations Division. A table depicting the charge back rates to various departments is included in this section. The costs of the replacement vehicle is based upon the annual depreciation rate of each vehicle to the corresponding department in which the vehicle is maintained.

Major Expenses - Cash Flow basis

The 2023 operating budget amounts to \$5.1 million, supplemented with capital outlay in the amount of \$4.0 million, producing a total financial program of \$7.2 million. This represents an increase of \$2.9 million or 66.1% increase from fiscal 2022 Projection. The vehicle replacement planned for 2023 amounts to \$8.4 million a decrease of \$6.2 million from 2022 projection.



CITY OF NORTH LAS VEGAS

Motor Equipment
Statement of Cash Flows
Fiscal Years 2021 - 2023

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Cash Flows from Operating Activities						
Revenue:						
Miscellaneous	4,699,948	5,040,530	5,040,530	5,749,485	708,955	14.1
Total Revenue	4,699,948	5,040,530	5,040,530	5,749,485	708,955	14.1
Expense						
Salaries and Wages	896,209	1,011,020	1,054,297	1,149,377	95,080	9.0
Employee Benefits	259,356	568,640	568,640	682,300	113,660	20.0
Services and Supplies	2,692,163	3,274,150	3,848,171	3,231,410	(616,761)	(16.0)
Total Expenses	3,847,728	4,853,810	5,471,108	5,063,088	(408,020)	(7.5)
Operating Income	852,220	186,720	(430,578)	686,397	1,116,975	(259.4)
Cash Flows from Non-Operating Activities						
Revenues (Expenses)						
Other Miscellaneous Revenue	1,963	-	-	-	-	-
Replacement Vehicle Revenue	4,552,010	4,552,010	4,552,010	7,052,010	2,500,000	54.9
Replacement Vehicle Acquisitions	(0)	(14,524,000)	(14,579,985)	(8,379,649)	6,200,336	(42.5)
Capital Outlay	(1,958,647)	(510,000)	(510,000)	(4,006,000)	(3,496,000)	685.5
Total Non-Op Revenues (Expenses)	2,595,326	(10,481,990)	(10,537,975)	(5,333,639)	5,204,336	(49.4)
Income Before Transfers In (Out)	3,447,546	(10,295,270)	(10,968,553)	(4,647,242)	6,321,311	(57.6)
Transfers In from Other Funds	-	-	-	-	-	-
Transfers Out to Other Funds	-	-	-	-	-	-
Net increase (Decrease) in cash and cash equivalents	3,447,546	(10,295,270)	(10,968,553)	(4,647,242)	6,321,311	(57.6)
Cash and Cash Equivalents July 1	35,578,930	32,858,357	39,026,476	28,057,923	(10,968,553)	(28.1)
Cash and Cash Equivalents June 30	39,026,476	22,563,087	28,057,923	23,410,681	(4,647,242)	(16.6)

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

REPLACEMENT VEHICLE CHARGES BY DEPARTMENT FOR FY 2023

Department / Division	Fund-Division	Totals
LDCS-PLANNING	00100-110161	8,773
LDCS-BUSINESS LICENSE	00100-150153	8,453
PW-BUILDING MAINTENANCE	00100-160163	98,373
IT-ADMINISTRATION	00100-180165	12,987
PW-BEAUTIFICATION	00100-210136	16,613
PW-ADMINISTRATION	00100-290311	9,440
PW-ENG & CONSTRUCTION SRVCS	00100-290313	54,427
FD-FIRE SPT OPERATIONS	00100-300232	219,760
PD-RESOURCE MANAGEMENT	00100-400221	3,435,707
NLS-REC DIVISION	00100-700514	17,307
NLS-PARK SERVICES	00100-700522	118,160
PW-ROADWAY OPERATIONS	00268-290312	1,000,000
PD-RESOURCE MANAGEMENT	00287-400221	700,000
PD-RESOURCE MANAGEMENT	00288-400221	405,000
LDCS-GRAFFITI	00289-210294	150,000
PW-ROADWAY OPERATIONS	00293-290312	750,000
PW-ROADWAY OPERATIONS	00294-290312	47,010
TOTAL		7,052,010



CITY OF NORTH LAS VEGAS

ISF CHARGES PER DIVISION - FY 2023		
Department / Division	Account Number	Totals
CM-ED PARKING SERVICES	00100-140612	6,489
LDCS-BUSINESS LICENSE	00100-150153	5,698
FN-GENERAL EXPENSE	00100-150168	159,955
PW-BUILDING MAINTENANCE	00100-160163	61,267
IT-ADMINISTRATION	00100-180165	3,462
MC-BAILIFFS	00100-190122	818
PW-BEAUTIFICATION	00100-210136	86,359
LDCS-BUILDING & FIRE SAFETY	00100-290241	53,177
LDCS-CODE ENFORCEMENT	00100-290242	29,734
PW-ENG & CONSTRUCTION SRVCS	00100-290313	44,493
FD-FIRE SPT OPERATIONS	00100-300232	894,862
FD-FIRE SPT SERVICES	00100-300233	34,707
PD-IDENTIFICATION	00100-400210	13,134
PD-ADMINISTRATION	00100-400211	16,522
PD-SOUTH AREA COMMAND	00100-400213	84,590
PD-INVESTIGATION	00100-400214	103,785
PD-TRAINING	00100-400215	5,097
PD-INVESTIGATIVE SUPPORT BUREAU	00100-400216	161,255
PD-NARCOTICS	00100-400217	914
PD-RESOURCE MANAGEMENT	00100-400221	101,458
PD-COMMUNICATIONS RADIO SHOP	00100-400222	15,266
PD-N W AREA COMMAND	00100-400223	158,689
PD-TECHNOLOGY NCIC	00100-400224	1,674
PD-MOBILE COMMAND CENTER	00100-400225	1,550
PD-INTERNAL AFFAIRS	00100-400226	23,391
PD-TRAFFIC	00100-400227	97,580
PD-SPECIAL ASSIGNMENT UNIT	00100-400229	43,719
CCC-DETENTION COMMAND	00100-480252	63,742
MC-MARSHAL WARRANT SERVICES	00100-480261	125,071
PD-ANIMAL CONTROL	00100-490410	72,843
NLS-REC DIVISION	00100-700514	64,279
NLS-PARK SERVICES	00100-700522	246,890
PW-TRAFFIC OPERATIONS	00268-290293	293,030
PW-ROADWAY OPERATIONS	00268-290312	265,392
PD-IDENTIFICATION	00287-400210	19,156
PD-ADMINISTRATION	00287-400211	9,299
PD-SOUTH AREA COMMAND	00287-400213	170,883
PD-INVESTIGATION	00287-400214	39,792
PD-TRAINING	00287-400215	870
PD-INVESTIGATIVE SUPPORT BUREAU	00287-400216	103,209
PD-NARCOTICS	00287-400217	82,755
PD-COMMUNITY ENGAGEMENT	00287-400218	978
PD-N W AREA COMMAND	00287-400223	250,736
PD-TRAFFIC	00287-400227	61,071
PD-SPECIAL ASSIGNMENT UNIT	00287-400229	3,685
PD-SOUTH AREA COMMAND	00288-400213	176,285
PD-INVESTIGATION	00288-400214	4,410
PD-INVESTIGATIVE SUPPORT BUREAU	00288-400216	95,560
PD-N W AREA COMMAND	00288-400223	136,817
LDCS-GRAFFITI	00289-210294	37,485
PW-ROADWAY OPERATIONS	00293-290312	416,376
PD-SOUTH AREA COMMAND	00297-400213	5,060
UD-SUPPORT SERVICES	00610-600323	671,912
UD-INSPECTION	00610-600336	29,760
UD-WATER RECLAMATION FACILITY	00610-600339	19,327
TOTAL		5,676,317



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 \$38.4 million; a 12.1% increase from 2022 projections. Rates are assessed against all salaries as a means of providing resources to pay for expenditures for the self-insurance programs.

Major Expenses - Cash Flow basis

Total expenses in the Self-Insurance Fund amount to \$27.5 million, a decrease of \$3.9 million or 12.5% less than 2022 projections.

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

Self Insurance Statement of Cash Flows Fiscal Years 2021 - 2023

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Cash Flows from Operating Activities						
Revenue:						
Miscellaneous	33,098,485	34,211,150	34,211,150	38,365,919	4,154,769	12.1
Total Revenue	33,098,485	34,211,150	34,211,150	38,365,919	4,154,769	12.1
Expense						
Salaries and Wages	-	5,307,050	5,393,888	1,344,132	(4,049,756)	(75.1)
Employee Benefits	0	3,379,370	3,379,370	3,507,765	128,395	3.8
Services and Supplies	22,674,100	22,652,160	22,652,160	22,649,929	(2,231)	(0.0)
Total Expenses	22,674,100	31,338,580	31,425,418	27,501,827	(3,923,591)	(12.5)
Operating Income	10,424,385	2,872,570	2,785,732	10,864,092	8,078,360	290.0
Cash Flows from Non-Operating Activities						
Revenues (Expenses)						
Interest Earnings	(50)	-	-	-	-	-
Other Miscellaneous Revenue	61,652	-	-	-	-	-
Total Non-Op Revenues (Expenses)	61,602	-	-	-	-	-
Income Before Transfers In (Out)	10,485,986	2,872,570	2,785,732	10,864,092	8,078,360	290.0
Transfers In from Other Funds	-	-	-	14,000,000	14,000,000	-
Transfers Out to Other Funds	-	-	-	-	-	-
Net increase (Decrease) in cash and cash equivalents	10,485,986	2,872,570	2,785,732	24,864,092	22,078,360	792.6
Cash and Cash Equivalents July 1	109,766,073	112,440,715	120,252,059	123,037,791	2,785,732	2.3
Cash and Cash Equivalents June 30	120,252,059	115,313,285	123,037,791	147,901,884	24,864,092	20.2





City of
**NORTH
 LAS
 VEGAS**

GROWTH BY
 DESIGN

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Budget Divisions Within Departments by Funding Source

Departments / Divisions	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
Mayor & Council					
100111 MAC-ADMINISTRATION	❖				❖
City Attorney					
120110 CA-SELF INSURANCE-LIABILITY					❖
120155 CA-ADMINISTRATION	❖				❖
120200 CA-CRIMINAL LAW	❖				
120300 CA-CIVIL LAW	❖				❖
City Clerk					
130141 CC-ELECTION	❖				
130157 CC-ADMINISTRATION	❖	❖			
City Manager					
100131 CM-ADMINISTRATION	❖	❖		❖	
100132 CM-LEGISLATIVE SESSION	❖				❖
100167 CM-COMMUNICATIONS	❖				
160167 CM-COMMUNICATIONS	❖				
Community Correctional Center					
480251 CCC-SECURITY CONTROL	❖				
480252 CCC-DETENTION COMMAND	❖	❖			❖
480253 CCC-DETENTION SERVICES	❖				
Community Services and Engagement					
140612 CSE-PARKING SERVICES	❖	❖			
210620 CSE-OHNS	❖	❖			
Economic Development & Government Affairs					
140610 EDGA-ADMINISTRATION	❖	❖			❖
140611 EDGA-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	❖				
Fire Department					
100291 FD-EMERGENCY MANAGEMENT	❖	❖			
300231 FD-ADMINISTRATION	❖	❖			❖
300232 FD-FIRE SPT OPERATIONS	❖	❖	❖		❖
300233 FD-FIRE SPT SERVICES	❖	❖			❖
General Expense					
100000 GE-CONTINGENCY	❖				
150112 GE-EMPLOYEE BENEFITS					❖
150168 FN-GENERAL EXPENSE	❖	❖	❖	❖	❖
150810 GE-DESERT TORTOISE		❖			
150910 GE-TRANSFERS OUT	❖	❖		❖	
160134 AS-GS-ADMINISTRATION		❖			
Grant Administration					
100630 GA-ADMINISTRATION	❖	❖			



Budget Divisions Within Departments by Funding Source

Departments / Divisions	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
Human Resources					
170111 HR-SELF INSURANCE					❖
170158 HR-ADMINISTRATION	❖				
Information Technology					
180165 IT-ADMINISTRATION	❖	❖	❖		
Land Development & Community Services					
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	❖	❖			
Library District					
200523 LI-ADMINISTRATION	❖	❖			
Municipal Court					
190121 MC-ADMINISTRATION	❖	❖	❖		
190122 MC-BAILIFFS	❖				
480261 MC-MARSHAL WARRANT SERVICES	❖	❖			❖
Neighborhood Leisure Services					
700513 NLS-AQUATICS	❖	❖			
700514 NLS-REC DIVISION	❖	❖			
700515 NLS-NEIGHBORHOOD REC	❖	❖			
700516 NLS-SILVER MESA	❖	❖			
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	❖	❖			❖
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	❖	❖			❖



Budget Divisions Within Departments by Funding Source

Departments / Divisions	General Fund	Special Revenue Funds	Capital Project Funds	Enterprise Funds	Internal Service Funds
Police Department (Cont'd)					
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	❖	❖			
Public Works					
160113 PW-FLEET OPERATIONS		❖	❖	❖	❖
160163 PW-BUILDING MAINTENANCE	❖	❖	❖	❖	❖
160164 PW-CITY HALL MAINTENANCE	❖				
210136 PW-BEAUTIFICATION	❖	❖		❖	❖
290293 PW-TRAFFIC OPERATIONS	❖	❖	❖		
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				❖	
600339 UD-WATER RECLAMATION FACILITY				❖	



Mayor and City Council



Mayor
John J. Lee

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.



Mayor Pro Tempore
Isaac E. Barron
Ward 1



Councilwoman
Pamela A. Goynes-Brown
Ward 2

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



Councilman
Scott Black
Ward 3



Councilman
Richard J. Cherchio
Ward 4



CITY OF NORTH LAS VEGAS

Department Financial Trend - Mayor & Council

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	452,484	421,960	451,275	505,888	54,613	12.1
Employee Benefits	293,116	383,620	383,620	431,030	47,410	12.4
Services and Supplies	20,251	59,760	59,760	67,369	7,609	12.7
	765,851	865,340	894,655	1,004,287	109,632	12.3
Expenditures by Division						
MAC-ADMINISTRATION	765,851	865,340	894,655	1,004,287	109,632	12.3
	765,851	865,340	894,655	1,004,287	109,632	12.3
Expenditures by Fund						
GENERAL FUND	765,777	865,340	894,655	1,004,287	109,632	12.3
WORKERS' COMPENSATION SELF INSURANCE	74	-	-	-	-	-
Total Operating Funds	765,851	865,340	894,655	1,004,287	109,632	12.3
Total Mayor & Council Expenditures	765,851	865,340	894,655	1,004,287	109,632	12.3

Authorized Personnel - Mayor & Council

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
MAC-ADMINISTRATION	9.0	8.0	8.0	9.0	1.0
Total FTE's General Fund	9.0	8.0	8.0	9.0	1.0
Total FTE's Mayor & Council	9.0	8.0	8.0	9.0	1.0



City Manager's Office



City Manager
Ryann Juden

Mission Statement

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

Department Profile

As appointed by the City Council, the City Manager serves as the Chief Executive Officer of the City. The City Manager recommends and implements public policies as approved by the City Council; administers and oversees daily operations of the City; prepares, recommends and implements the City's annual budget; keeps the Council apprised of the City's financial and operational status; makes regular reports and recommendations to the Council on multi-faceted issues impacting the community and local government; ensures that all City ordinances

and resolutions are implemented and enforced; and provides direction to all employees through department directors, with the exception of the North Las Vegas Municipal Court Judge and City Attorney. The City Manager's Office serves as a liaison to the North Las Vegas Municipal Court and the North Las Vegas Library District. The City Manager has oversight over all City departments and functions, including the City Clerk, Community Correctional Center, Grants, Land Development and Community Services, Community Services and Engagement, Economic Development and Government Affairs, Finance, Fire, Human Resources, Information Technologies, Libraries, Neighborhood and Leisure Services, Police, Public Works, and Utilities.



Assistant City Manager
Alfredo Melesio, Jr.



Assistant City Manager
Sally Ihmels

Assistant City Managers

There are two 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.

Chief of Staff

The Chief of Staff plans, organizes and executes a broad range of professional administrative support work and project management for the City Manager, working closely with the Mayor and members of the City Council; provide policy guidance to City management and the City Council, leads and implements special projects, special events, regional partnerships and intergovernmental relations; and assists the City Manager, Mayor and City Council in working with departments to achieve Citywide program objectives. Additionally, the Chief of Staff provides direct support to City operations by supervising and advising various departments.



Chief of Staff
Rebecca Gipson



CITY OF NORTH LAS VEGAS

FY 2021-22 Highlights

☑	The City received approx. \$24 M in CARES Act Funding, 80% of which was used for community assistance.
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Department Financial Trend - City Manager

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	1,807,742	1,662,760	6,990,946	2,038,101	(4,952,845)	(70.8)
Employee Benefits	1,052,811	1,038,960	1,038,960	1,392,835	353,875	34.1
Services and Supplies	23,734,213	604,050	34,336,697	825,684	(33,511,013)	(97.6)
Capital Outlay	575,298	-	-	-	-	-
	27,170,065	3,305,770	42,366,603	4,256,621	(38,109,982)	(90.0)
Expenditures by Division						
CM-ADMINISTRATION	23,296,652	2,829,090	41,869,188	3,050,015	(38,819,173)	(92.7)
CM-LEGISLATIVE SESSION	3,710,091	41,200	41,200	295,020	253,820	616.1
CM-COMMUNICATIONS	163,322	435,480	456,215	911,586	455,371	99.8
	27,170,065	3,305,770	42,366,603	4,256,621	(38,109,982)	(90.0)
Expenditures by Fund						
GENERAL FUND	2,605,227	3,253,270	3,333,672	4,256,621	922,949	27.7
EMERGENCY SOLUTIONS GRANT	-	-	7,129	-	(7,129)	(100.0)
CARES ACT	16,939,938	-	6,063,346	-	(6,063,346)	(100.0)
ARPA OF 2021	-	-	23,170,274	-	(23,170,274)	(100.0)
ERAP EMERGENCY RENTAL ASST	4,000,000	-	9,664,682	-	(9,664,682)	(100.0)
WATER UTILITY	26,500	52,500	52,500	-	(52,500)	(100.0)
SELF-INSURANCE	3,598,400	-	-	-	-	-
Total Operating Funds	27,170,065	3,305,770	42,291,603	4,256,621	(38,034,982)	(89.9)
Total City Manager Expenditures	27,170,065	3,305,770	42,291,603	4,256,621	(38,034,982)	(89.9)

Authorized Personnel - City Manager

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
CM-ADMINISTRATION	9.9	11.9	11.9	10.9	(1.0)
CM-COMMUNICATIONS	6.0	3.0	3.0	6.0	3.0
Total FTE's General Fund	15.9	14.9	14.9	16.9	2.0
Total FTE's City Manager	15.9	14.9	14.9	16.9	2.0

Did you know?

Since October 2021, the City of North Las Vegas Small Business Connector has supported over 600 businesses and has provided \$500,000 in small business loans.



City Attorney's Office



City Attorney
Micaela C. Moore

Mission Statement

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

Department Profile

The City Attorney is the chief legal officer of the City. The City Attorney's Office protects the City's assets by minimizing exposure to liability and aggressively defending the City, its officers and employees.

The City Attorney's Office promotes the rule of law and public safety by prosecuting criminal activity and assisting victims of crime. The City Attorney's Office is divided into the Civil Division and the Criminal Division.

Division/Major Program Description

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

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			2022		Trend
	2021 Actual	2022 Goal	Estimated	2023 Goal	
Total number of legal opinions given and/or advice given	879	760	730	760	▼
Total number of contracts and documents drafted or reviewed	1,217	1,250	1,273	1,250	▲
Avg. monthly active litigation files handled in-house	37	40	43	N/A	▲
Avg. monthly pre-litigation claims handled in-house	31	32	41	N/A	▲
Total number of Subpoena Duces Tecum reviewed	43	55	37	N/A	▼
Total number of Public Records Requests reviewed	213	185	165	N/A	▼
Total number of purchase orders reviewed	414	360	849	N/A	▲
Avg. monthly Arraignments	525	NA	783	NA	▲
Avg. monthly Motions	453	NA	111	NA	▼
Avg. monthly In-Custody Sessions	1,130	NA	809	NA	↔
Avg. monthly Pre-Trials	278	NA	373	NA	▲
Avg. monthly Scheduled Trials	114	NA	80	NA	▲
Avg. monthly Traffic Cases	743	NA	887	NA	▲
Total number of CARE Court Cases		NA	72	NA	▲
Total number of Veteran's Court Cases		NA	1	NA	▲
Total number of contacts with Victims of Crime	3,998	NA	4,350	NA	▲

CITY OF NORTH LAS VEGAS

FY 2021-22 Highlights

☑	Drafted agreements and provided legal support for the sale and development of a premier, medical destination campus for mixed commercial use, including healthcare, research, and business facilities on the 135-acre Job Creation Zone located at Pecos and Clark County 215 across from the VA Hospital.
☑	Assisted the Finance Department in obtaining \$20.3 million in new municipal bonds, with proceeds paying down existing debt and saving the city approximately \$426,000 per year in interest expense – for a savings of \$6.4 million dollars over the next fifteen years. As a result of this transaction, the City's credit rating from S&P for general obligation bonds improved from A to A+. Likewise, Moody elected to upgrade the City from A2 to A1.
☑	Supported 19-acre land sale for historic redevelopment project consisting of medical offices, retail shops, restaurants, multifamily housing, micro-business units and community focused public space to revitalize downtown North Las Vegas into a vibrant, walkable, job-generating mixed-purpose series of districts.
☑	Aided departments with implementation of changes in law passed during the 2021 legislative session.
☑	Worked with the Municipal Court to implement the CARE Court – a new court to address the root causes of crime, reduce recidivism, and achieve meaningful social justice reform – which graduated two groups of participants this past year.

FY2022-23 Goals

●	Support City's legislative agenda and government affairs team for 2023 session.
●	Identify opportunities to reduce liability through client and department training.
●	Work with departments to develop policies consistent with the law and public interest.

Department Financial Trend - City Attorney

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	2,303,974	2,430,650	2,622,710	2,854,502	231,792	8.8
Employee Benefits	1,381,500	1,484,350	1,484,350	1,907,254	422,904	28.5
Services and Supplies	1,761,606	3,571,550	3,628,443	3,701,236	72,793	2.0
	5,447,080	7,486,550	7,735,503	8,462,992	727,489	9.4
Expenditures by Division						
CA-SELF INSURANCE-LIABILITY	1,476,055	3,103,800	3,103,800	3,103,800	-	-
CA-ADMINISTRATION	1,264,018	1,473,380	1,592,344	1,763,928	171,584	10.8
CA-CRIMINAL LAW	1,312,957	1,457,260	1,514,582	1,682,566	167,984	11.1
CA-CIVIL LAW	1,394,050	1,452,110	1,524,777	1,912,698	387,921	25.4
	5,447,080	7,486,550	7,735,503	8,462,992	727,489	9.4
Expenditures by Fund						
GENERAL FUND	2,982,268	3,336,280	3,530,548	4,157,341	626,793	17.8
SELF-INSURANCE	2,464,003	4,150,270	4,204,955	4,305,651	100,696	2.4
WORKERS' COMPENSATION SELF INSURANCE	809	-	-	-	-	-
	5,447,080	7,486,550	7,735,503	8,462,992	727,489	9.4
Total City Attorney Expenditures	5,447,080	7,486,550	7,735,503	8,462,992	727,489	9.4

Authorized Personnel - City Attorney

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
CA-ADMINISTRATION	3.3	3.3	3.3	3.3	-
CA-CRIMINAL LAW	9.0	10.0	10.0	11.0	1.0
CA-CIVIL LAW	3.3	3.3	3.3	5.3	2.0
Total FTE's General Fund	15.6	16.6	16.6	19.6	3.0
Other Funds					
Self Insurance	4.4	4.4	4.4	4.4	-
CA-ADMINISTRATION	0.7	0.7	0.7	0.7	-
CA-CIVIL LAW	3.7	3.7	3.7	3.7	-
Total FTE's Other Funds	8.8	8.8	8.8	8.8	-
Total FTE's City Attorney	24.4	25.4	25.4	28.4	3.0

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. Meeting minutes, videos and audio recordings are prepared through the SIRE Agenda Management system, which allows for internal and public access.

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

Elections Management

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

Records Management

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



CITY OF NORTH LAS VEGAS

Department Financial Trend - City Clerk

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	377,075	410,070	434,929	363,553	(71,376)	(16.4)
Employee Benefits	241,488	257,110	257,110	257,320	210	0.1
Services and Supplies	130,088	222,680	222,680	241,485	18,805	8.4
	748,650	889,860	914,719	862,359	(52,360)	(5.7)
Expenditures by Division						
CC-ELECTION	-	56,180	56,180	61,680	5,500	9.8
CC-ADMINISTRATION	748,650	833,680	858,539	800,678	(57,861)	(6.7)
	748,650	889,860	914,719	862,359	(52,360)	(5.7)
Expenditures by Fund						
GENERAL FUND	748,650	889,860	914,719	862,359	(52,360)	(5.7)
COMMUNITY DEVELOPMENT	0	-	-	-	-	-
Total Operating Funds	748,650	889,860	914,719	862,359	(52,360)	(5.7)
Total City Clerk Expenditures	748,650	889,860	914,719	862,359	(52,360)	(5.7)

Authorized Personnel - City Clerk

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
CC-ADMINISTRATION	6.0	6.0	6.0	6.0	-
Total FTE's General Fund	6.0	6.0	6.0	6.0	-
Total FTE's City Clerk	6.0	6.0	6.0	6.0	-



Community Correctional Center



Director of Community Correctional Center
Renee Baker

Mission Statement

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

Department Profile

The **Community Correctional Center (CCC)** re-opened on July 1, 2020 after being closed since 2012 when detention services were relocated to the City of Las Vegas. The

Community Correctional Center is a modern jail that houses local inmates and offers programs based on inmates' criminogenic needs and risk factors. To accomplish this task the CCC is implementing an assessment tool that assists staff in determining what type of programming each inmate would most benefit from and refers them to the appropriate program. The facility operates under the direction of Director Renee Baker and is composed of sworn staff including a Captain, lieutenants, sergeants, and corrections officers. Additionally, civilian staff include the Assistant to the

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

Division/Major Program Description

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

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

Performance Metrics	2021 Actual	2022 Goal	2022		Trend
			Estimated	2023 Goal	
Implement Inmate Tablet Program	193	200	200	200	▲
Train 5 Employees in Risk Assessment Software	7	5	5	5	↔

FY 2021-22 Highlights

<input checked="" type="checkbox"/>	Established a Residential Substance Abuse Treatment Program inside the facility for offenders with substance abuse issues.
<input checked="" type="checkbox"/>	Made various programs available to offenders to include job readiness, cognitive behavior change and bible study.
<input checked="" type="checkbox"/>	Implemented the Ohio Risk Assessment tool to evaluate the needs of offenders.

FY2022-23 Goals

●	Fully staff Community Correctional Center.
●	Implement additional virtual programming for offenders.
●	Establish a process for short term offenders to have access to more programs and resources to be successful upon release.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Community Correctional Center

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	5,668,810	6,521,160	2,488,551	7,602,586	5,114,035	205.5
Employee Benefits	4,755,236	5,589,990	4,155,745	6,547,487	2,391,742	57.6
Services and Supplies	3,347,513	4,943,100	5,025,212	5,416,252	391,040	7.8
Capital Outlay	5,881	-	-	-	-	-
	13,777,440	17,054,250	11,669,508	19,566,325	7,896,817	67.7
Expenditures by Division						
CCC-SECURITY CONTROL	3,025,996	3,859,040	1,152,156	3,949,526	2,797,370	242.8
CCC-DETENTION COMMAND	10,766,599	13,195,210	10,517,352	15,616,798	5,099,446	48.5
CCC-DETENTION SERVICES	(15,155)	-	-	-	-	-
	13,777,440	17,054,250	11,669,508	19,566,325	7,896,817	67.7
Expenditures by Fund						
GENERAL FUND	9,391,967	12,162,220	6,561,176	14,401,781	7,840,605	119.5
POLICE DEPT GRANT FUND	17,493	-	107,001	-	(107,001)	(100.0)
CARES ACT	111,984	-	-	-	-	-
PUBLIC SAFETY TAX	4,255,617	4,892,030	5,001,331	5,164,544	163,213	3.3
MORE COPS SALES TAX	214	-	-	-	-	-
WORKERS' COMPENSATION SELF INSURANCE	164	-	-	-	-	-
Total Operating Funds	13,777,440	17,054,250	11,669,508	19,566,325	7,896,817	67.7
Total Community Correctional Center Expenditures	13,777,440	17,054,250	11,669,508	19,566,325	7,896,817	67.7

Authorized Personnel - Community Correctional Center

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
CCC-DETENTION COMMAND	27.0	24.0	24.0	38.0	14.0
CCC-SECURITY CONTROL	39.0	46.0	46.0	42.0	(4.0)
Detention General Fund Subtotal	66.0	70.0	70.0	80.0	10.0
Total FTE's General Fund	66.0	70.0	70.0	80.0	10.0
Other Funds					
Public Safety Tax					
CCC-DETENTION COMMAND	34.0	38.0	38.0	38.0	-
Total Other Funds	34.0	38.0	38.0	38.0	-
Total FTE's Community Correctional Center	100.0	108.0	108.0	118.0	10.0



Community Correction Center Director Baker and Corrections Officers



Community Services and Engagement



Director of Community Services and Engagement
Serafin Calvo

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 Services** Team meets with displaced individuals wherever they may reside in the City of North Las Vegas, regardless of terrain or location (i.e. parks, tunnels, desert, streets, etc.), and provides them with case management along with the necessary resources and referrals to help them navigate out of homelessness.

The **Parking Services** Division plays a dual role in the City of North Las Vegas community, not only in beautifying the city but also assisting the city's court system with congestion that occurs when a parking violation is criminally prosecuted, rather than taken care of civilly. We remove vehicles off of the street that have been abandoned, stolen and are causing any traffic hazard. Our team takes pride in assisting constituents, leadership and other departments with any issues pertaining to vehicles illegally parked on public right-of-way in order to make the community safe and a better place to live.

Housing and Neighborhood Services uplifts lives and strengthens communities by providing opportunities in housing, community & economic development, community engagement, preventing and addressing homelessness.

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 **Education Initiatives** Division plans, develops, implements, and evaluates education initiatives to meet the mission, vision and strategic goals of the City of North Las Vegas (CNLV), Mayor and City Council. We support the operation of the Education Advisory Committee, represent the CNLV in education related areas, develop and maintain relationships with local and state education professional communities, and oversee new education related programs in the CNLV.

Community Outreach works with residents, local businesses, and other North Las Vegas stakeholders to improve quality of life, strengthen community, and foster civic engagement. We encourage social responsibility through service, education, volunteering, and respect for all.

Did you know?

Director Serafin Calvo received the 2021 Governor's Points of Light Award for Lifetime Achievement. With 32 years of active volunteer service across the Las Vegas Valley, Director Calvo "is the quintessential public servant" who leads by example.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Community Services and Engagement

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	909,994	1,312,750	1,445,838	1,955,443	509,605	35.2
Employee Benefits	548,695	854,000	914,800	1,243,777	328,977	36.0
Services and Supplies	4,531,182	11,343,100	13,365,536	11,376,234	(1,989,302)	(14.9)
	5,989,871	13,509,850	15,726,174	14,575,454	(1,150,720)	(7.3)
Expenditures by Division						
CSE-PARKING SERVICES	743,394	903,450	1,272,706	2,748,636	1,475,930	116.0
CSE-OHNS	5,246,477	12,606,400	14,453,468	11,826,818	(2,626,650)	(18.2)
	5,989,871	13,509,850	15,726,174	14,575,454	(1,150,720)	(7.3)
Expenditures by Fund						
GENERAL FUND	916,440	1,378,430	1,427,347	2,444,034	1,016,687	71.2
EMERGENCY SOLUTIONS GRANT	685,702	2,760,700	3,305,671	2,760,700	(544,971)	(16.5)
NSP-STATE-NEIGHBORHOOD STABILIZATION PROG	-	194,000	194,000	194,000	0	0.0
NSP-NEIGHBORHOOD STABILIZATION PROGRAM	-	1,240,000	1,240,000	1,240,000	(0)	(0.0)
FEDERAL HOME PROGRAM	94,309	1,994,340	1,994,340	1,994,340	-	-
COMMUNITY DEVELOPMENT	4,211,328	3,490,120	5,172,556	3,490,120	(1,682,436)	(32.5)
WINDSOR PARK-FNMA-CDBG	-	567,000	507,000	567,000	60,000	11.8
STATE HOME PROGRAM	35,261	335,260	335,260	335,260	(0)	(0.0)
LIHTF (LOW-INCOME HOUSING TRUST FUND)	43,488	1,300,000	1,300,000	1,300,000	0	0.0
WINDSOR PARK-FNMA	-	250,000	250,000	250,000	(0)	(0.0)
GRAFFITI/COMMUNITY IMPROVEMENT	3,344	-	-	-	-	-
Total Operating Funds	5,989,871	13,509,850	15,726,174	14,575,454	(1,150,720)	(7.3)
Total Community Services and Engagement Expenditures	5,989,871	13,509,850	15,726,174	14,575,454	(1,150,720)	(7.3)

Authorized Personnel - Community Services and Engagement

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
CSE-PARKING SERVICES	8.0	8.0	8.0	23.0	15.0
CSE-OHNS	6.0	6.0	6.0	-	(6.0)
Total FTE's General Fund	14.0	14.0	14.0	23.0	9.0



Celebrating El Grito de Dolores



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.

Department Financial Trend - Economic Development & Government Affairs

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	490,000	562,870	609,051	910,579	301,528	49.5
Employee Benefits	310,368	355,060	355,060	641,176	286,116	80.6
Services and Supplies	388,307	1,451,580	1,451,580	1,607,845	156,265	10.8
Capital Outlay	813,269	1,675,000	3,177,347	352,000	(2,825,347)	(88.9)
	2,001,944	4,044,510	5,593,038	3,511,600	(2,081,438)	(37.2)
Expenditures by Division						
EDGA-ADMINISTRATION	907,612	1,563,510	1,609,691	2,273,000	663,309	41.2
EDGA-REDEV PROJECTS	1,094,333	2,481,000	3,983,347	1,238,600	(2,744,747)	(68.9)
	2,001,944	4,044,510	5,593,038	3,511,600	(2,081,438)	(37.2)
Expenditures by Fund						
GENERAL FUND	352,601	627,550	646,633	1,384,888	738,255	114.2
NLV REDEVELOPMENT AGENCY #1	1,440,955	1,095,290	2,613,795	1,489,753	(1,124,042)	(43.0)
NLV REDEVELOPMENT AGENCY #2	197,537	646,670	657,610	636,959	(20,651)	(3.1)
COMMUNITY DEVELOPMENT	6,443	-	-	-	-	-
WORKERS' COMPENSATION SELF INSURANCE	4,408	-	-	-	-	-
	2,001,944	2,369,510	3,918,038	3,511,600	(406,438)	(10.4)
Capital Projects						
PARKS & REC PROJECTS - BLM	-	1,675,000	1,675,000	-	(1,675,000)	(100.0)
	-	1,675,000	1,675,000	-	(1,675,000)	(100.0)
Total Economic Development & Government Affairs Expenditures	2,001,944	4,044,510	5,593,038	3,511,600	(2,081,438)	(37.2)



CITY OF NORTH LAS VEGAS

Authorized Personnel - Economic Development & Government Affairs

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
EDGA-ADMINISTRATION	1.9	2.2	2.2	6.7	4.5
Total FTE's General Fund	1.9	2.2	2.2	6.7	4.5
Other Funds					
Redevelopment Fund					
EDGA-ADMINISTRATION	3.2	3.0	3.0	2.5	(0.5)
Total FTE's Other Funds	3.2	3.0	3.0	2.5	(0.5)
Total FTE's Economic Development & Government Affairs	5.1	5.1	5.1	9.1	4.0

Welcome Businesses



North 5th Brewing Company
The City's first craft brewery



Marriott Towneplace Suites



Juan's Flaming Fajitas
third North Las Vegas location



Finance Department



Chief Financial Officer
William Harty

Mission Statement

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

Department Profile

The Finance Department is organized into five divisions that provide services to other City departments and our citizens. The department provides financial and administrative services, including finance, accounting, budget and capital improvement programming, revenue collections, utilities financial reporting, grants, debt management, purchasing and risk management.

Division/Major Program Description

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

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

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

The Accounting Division is responsible for accounts payable, capital assets, and monitoring the financial activities of various grant programs. This Division also

maintains the integrity of the City's general ledger. The Annual Comprehensive Financial Report (ACFR) is produced by the Accounting Division.

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

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

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

Did you know?

The GFOA has awarded the Finance Department the Certificate of Achievement for Excellence in Financial Reporting each year since 1981 and the Distinguished Budget Award each year since 2013. These awards are given in recognition of government entities that demonstrate excellence in governmental accounting and financial reporting.



CITY OF NORTH LAS VEGAS

Performance Metrics	2021 Actual	2022 Goal	2022		Trend
			Estimated	2023 Goal	
Percent of GF Fund Balance	60.8%	32.0%	42.0%	22.8%	▼
Public Hearing Held	3	3	3	3	↔
Receipt of GFOA Budget Award	Yes	Yes	Yes	Yes	↔
General Fund recurring revenues in excess of recurring expenditures	\$34.1M	\$4.4M	\$27.0M	\$(8.2M)	▼

FY 2021-22 Highlights

<input checked="" type="checkbox"/>	Purchasing: Finalized the upload of all City contracts into Oracle in order to track spend and insure departments spend within contract limits.
<input checked="" type="checkbox"/>	Purchasing: Improved reporting information for minority and ESB through an online vendor application process developed in coordination with the IT department.
<input checked="" type="checkbox"/>	Risk Management: Partnered with the Nevada Safety and Consultation Division (SCATS) to recognize and control potential safety and health hazards at Fleet, Park Maintenance, Roadway Operations, and other Departments.
<input checked="" type="checkbox"/>	Risk Management: Saved the City approx. \$60,000 yearly by replacing a 3rd party claims management system and implementing a more efficient reporting process improving workflow, recordkeeping, and communication with all parties.
<input checked="" type="checkbox"/>	Treasury/Finance: Fitch Ratings upgraded the City of North Las Vegas bonds to BBB+ with a positive rating outlook; additionally, Moody's Investors Service upgraded the City's rating from A2 to A1.

FY2022-23 Goals

●	Accounting: Reduce the number and severity of audit findings.
●	Accounting: Complete the implementation of an online service for reporting and payment monthly Transient Lodging Tax.
●	Purchasing: Negotiate and process 600 contracts.
●	Risk Management: Conduct a 3rd appraisal of buildings valued at \$1,000.000 or greater.
●	Treasury/Finance: Implement vendor ACH electronic payments.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Finance Department

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	2,332,085	3,101,450	3,269,111	3,271,379	2,268	0.1
Employee Benefits	1,504,549	2,030,290	1,977,400	2,285,859	308,459	15.6
Services and Supplies	426,940	8,506,890	8,646,498	678,994	(7,967,504)	(92.1)
Capital Outlay	37,446	-	-	-	-	-
	4,301,020	13,638,630	13,893,009	6,236,232	(7,656,777)	(55.1)
Expenditures by Division						
FN-BUDGET	500,638	686,120	719,278	913,295	194,017	27.0
FN-ADMINISTRATION	483,974	651,100	682,667	417,496	(265,171)	(38.8)
FN-ACCOUNTING	2,008,181	2,547,440	2,641,131	2,689,124	47,993	1.8
FN-CIP GRANT ACCOUNTING	460,150	649,970	690,901	923,555	232,654	33.7
FN-RISK MGMT	358,277	8,484,810	8,508,846	604,922	(7,903,924)	(92.9)
FN-PURCHASING	489,799	619,190	650,186	687,839	37,653	5.8
	4,301,020	13,638,630	13,893,009	6,236,232	(7,656,777)	(55.1)
Expenditures by Fund						
GENERAL FUND	3,917,046	5,290,330	5,514,726	5,772,181	257,455	4.7
WATER CIP	944	-	-	-	-	-
WASTEWATER CIP	1,696	-	-	-	-	-
SELF-INSURANCE	220,016	314,720	326,031	334,625	8,594	2.6
WORKERS' COMPENSATION SELF INSURANCE	121,957	8,033,580	8,040,252	129,426	(7,910,826)	(98.4)
Total Operating Funds	4,261,659	13,638,630	13,881,009	6,236,232	(7,644,777)	(55.1)
Capital Projects						
MUNICIPAL INFRASTRUCTURE	128	-	-	-	-	-
PARKS & RECREATION CAPITAL PROJECTS	977	-	1,300	-	(1,300)	(100.0)
STREET PROJECTS	1,552	-	-	-	-	-
PUBLIC SAFETY PROJECTS-FIRE	33	-	-	-	-	-
TRAFFIC SIGNAL PROJECTS	1,172	-	-	-	-	-
FC - FLOOD CONTROL PROJECTS	16,826	-	10,000	-	(10,000)	(100.0)
FC - TRANSPORTATION PROJECTS	3,090	-	-	-	-	-
RTC - TRANSPORTATION PROJECTS	14,413	-	-	-	-	-
NDOT - CAPITAL PROJECTS	606	-	-	-	-	-
PARKS & REC PROJECTS - BLM	564	-	700	-	(700)	(100.0)
	39,360	-	12,000	-	(12,000)	(100.0)
Total Finance Department Expenditures	4,301,020	13,638,630	13,893,009	6,236,232	(7,656,777)	(55.1)

Authorized Personnel - Finance Department

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
FN-BUDGET	4.0	4.0	4.0	5.0	1.0
FN-ADMINISTRATION	2.0	3.0	3.0	2.0	(1.0)
FN-ACCOUNTING	15.0	16.0	16.0	15.0	(1.0)
FN-CIP GRANT ACCOUNTING	5.0	5.0	5.0	7.0	2.0
FN-RISK MGMT	4.0	1.0	1.0	1.0	-
FN-PURCHASING	6.0	5.0	5.0	5.0	-
Total FTE's General Fund	36.0	34.0	34.0	35.0	1.0
Other Funds					
Self Insurance	-	3.0	3.0	3.0	-
FN-RISK MGMT	-	3.0	3.0	3.0	-
Total FTE's Other Funds	-	3.0	3.0	3.0	-
Total FTE's Finance Department	36.0	37.0	37.0	38.0	1.0



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 200 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, 2 advanced life support rescues, 1 air resource unit, and 2 Battalion Chiefs. 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. The Executive Team is supported through the services of the Executive Secretary to the Fire Chief.

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

Emergency Management, Emergency Medical Services and **Special Operations** 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	2021 Actual	2022 Goal	2022		Trend
			Estimated	2023 Goal	
General & Fire Training Man Hours	31000	32000	30155	34000	▼
Hands-On Fire Training Man Hours					↔
EMS Training Man Hours	6000	7500	7400	8500	▲
Increase number of daily EMS transports	15	18	17	20	▲



CITY OF NORTH LAS VEGAS

FY 2021-22 Highlights

<input checked="" type="checkbox"/>	Refresh/remodel of Fire Station 54 on Camino Al Norte.
<input checked="" type="checkbox"/>	Completed initial training of technical rescue personnel and began responding to technical rescue incidents.
<input checked="" type="checkbox"/>	Established Intermediate Life Support Ambulances to address paramedic shortage and handle lower acuity medical responses with appropriate resources.
<input checked="" type="checkbox"/>	Established program to incentivize internal personnel to go to paramedic school.

FY2022-23 Goals

●	Break Ground on Fire Station 58.
●	Break Ground on Training Grounds at MLK and Brooks.
●	Complete remodel of Fire Administration Building and Emergency Operations Center.
●	Recruit and hire a diverse and talented workforce in preparation for staffing Station 58.
●	Focus on proactive programs to educate and inform the community to decrease fires, increase home safety, and improve the health of community members.

Department Financial Trend - Fire Department

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	19,486,852	19,568,920	21,098,371	22,307,291	1,208,920	5.7
Employee Benefits	13,354,888	13,432,960	13,369,576	15,530,201	2,160,625	16.2
Services and Supplies	5,216,556	4,849,190	5,216,123	6,115,347	899,224	17.2
Capital Outlay	(282,321)	1,550,000	6,633,221	3,825,000	(2,808,221)	(42.3)
	37,775,975	39,401,070	46,317,291	47,777,838	1,460,547	3.2
Expenditures by Division						
FD-EMERGENCY MANAGEMENT	224,904	444,980	448,279	343,787	(104,492)	(23.3)
FD-ADMINISTRATION	562,195	1,166,800	1,288,432	1,310,809	22,377	1.7
FD-FIRE SPT OPERATIONS	34,316,598	35,134,800	41,857,150	42,922,746	1,065,596	2.5
FD-FIRE SPT SERVICES	2,672,278	2,654,490	2,723,430	3,200,497	477,067	17.5
	37,775,975	39,401,070	46,317,291	47,777,838	1,460,547	3.2
Expenditures by Fund						
GENERAL FUND	35,298,008	36,991,090	38,640,779	42,697,265	4,056,486	10.5
FIRE DEPT GRANT FUND	1,936,413	444,980	1,771,639	445,561	(1,326,078)	(74.9)
CARES ACT	(0)	-	-	-	-	-
ARPA OF 2021	-	-	-	855,000	855,000	-
WORKERS' COMPENSATION SELF INSURANCE	308,391	-	-	-	-	-
MOTOR EQUIPMENT	(717,454)	-	-	-	-	-
	36,825,358	37,436,070	40,412,418	43,997,826	3,585,408	8.9
Capital Projects						
PUBLIC SAFETY PROJECTS-FIRE	950,618	1,965,000	5,904,873	3,780,012	(2,124,861)	(36.0)
	950,618	1,965,000	5,904,873	3,780,012	(2,124,861)	(36.0)
Total Fire Department Expenditures	37,775,975	39,401,070	46,317,291	47,777,838	1,460,547	3.2

Authorized Personnel - Fire Department

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
FD-ADMINISTRATION	5.0	5.0	5.0	4.0	(1.0)
FD-FIRE SPT OPERATIONS	165.0	176.7	176.7	194.2	17.5
FD-FIRE SPT SERVICES	13.5	15.5	15.5	20.0	4.5
Total FTE's General Fund	183.5	197.2	197.2	218.2	21.0
Other Funds					
Public Safety Support					
FD-EMERGENCY MANAGEMENT	1.0	1.0	1.0	1.0	-
FD-FIRE SPT OPERATIONS	-	-	-	1.0	1.0
Total FTE's Other Funds	1.0	1.0	1.0	2.0	1.0
Total FTE's Fire Department	184.5	198.2	198.2	220.2	22.0



Grant Administration



Director of Grant Administration
Richard Easter

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.

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.

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.

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.



Rich Easter speaking at Jump Start 2022



CITY OF NORTH LAS VEGAS

FY 2021-22 Highlights	
<input checked="" type="checkbox"/>	Assisted with the submission of 49 grant proposals requesting \$99,125,219 in supplemental funding for City initiatives.
<input checked="" type="checkbox"/>	Received 16 new grant awards totalling \$4,731,053 in federal, state, and local funding.
<input checked="" type="checkbox"/>	Effectively managed 66 active grant awards valued at \$98,355,838.
<input checked="" type="checkbox"/>	Developed and delivered two grant-related training sessions for City staff
<input checked="" type="checkbox"/>	Implemented compliance controls resulting in zero grant-related findings on the City's annual Single Audit.

FY2022-23 Goals	
●	Apply for funding to support city public services, infrastructure, and other community needs.
●	Provide grant management and compliance services for all City Departments.
●	Minimize compliance issues and audit findings related to grant awards.
●	Pursue professional development opportunities for all GDA staff.
●	Actively engage in community service projects within the City.

Department Financial Trend - Grant Administration

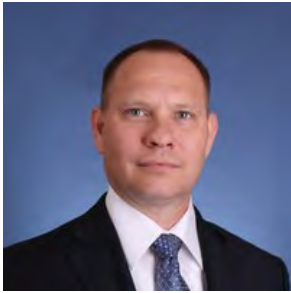
	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	(3,169)	85,270	92,276	859,345	767,069	831.3
Employee Benefits	-	57,910	57,910	589,393	531,483	917.8
Services and Supplies	64	3,410	98,910	143,874	44,964	45.5
	(3,105)	146,590	249,096	1,592,611	1,343,515	539.4
Expenditures by Division						
GA-ADMINISTRATION	(3,105)	146,590	249,096	1,592,611	1,343,515	539.4
	(3,105)	146,590	249,096	1,592,611	1,343,515	539.4
Expenditures by Fund						
GENERAL FUND	(3,169)	146,590	249,096	1,592,611	1,343,515	539.4
CARES ACT	64	-	-	-	-	-
Total Operating Funds	(3,105)	146,590	249,096	1,592,611	1,343,515	539.4
Total Grant Administration Expenditures	(3,105)	146,590	249,096	1,592,611	1,343,515	539.4

Authorized Personnel - Grant Administration

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
GA-ADMINISTRATION	1.0	1.0	1.0	10.0	9.0
Total FTE's General Fund	1.0	1.0	1.0	10.0	9.0
Total FTE's Grant Administration	1.0	1.0	1.0	10.0	9.0



Human Resources Department



Director of Human Resources
Wilson Edgell

Mission Statement

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

Department Profile

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

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

Benefits & Training:

Administration of FMLA leave, ADA, COBRA, and compliance of mandated benefits, legislation, and legal requirements are performed. Additionally, the department administers a variety of supplemental and voluntary benefits, and coordinates educational events dealing with work/life balance, wellness seminars and other employee programs. Facilitates and resolves benefit claims issues for the self-funded medical plan.

Division/Major Program Description

Labor & Employee Relations:

This Division proactively addresses employee relations to further 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.

This area assists with individual, team and organizational staff performance improvement through training, learning and development opportunities and training related to compliance and safety requirements.

Human Resources Information Systems (HRIS) & Compliance:

Includes HRIS reports, such as on-boarding and exit documents, turnover and wage reports, and updates of personnel changes into the HRIS system including pay schedules, benefit elections and contractual benefit changes. Assistance is provided to citizens, employees, and applicants concerning HR services.

Recruitment & Employment:

The department is dedicated to consistent professional service to its customers and is committed to providing professional and competent customer service in innovative recruitment methods. We will recruit, hire, develop and retain a competent and diversified workforce who in turn provide high quality and cost effective services to the citizens of North Las Vegas with the goal of making the City of North Las Vegas an employer of choice in our community.

FY 2021-22 Highlights	
<input checked="" type="checkbox"/>	Successfully introduced Wellness program for appointed/confidential employees; 82 participants to date.
<input checked="" type="checkbox"/>	Successfully negotiated 3 year agreements, which included between 2-3% COLA increases each year through June 2024, for nine Collective Bargaining Agreements; HRIS developed new grade ladders for all Teamster contracts for both 2021 and 2022 with the elimination of 1 grade step on July 1 of each year. HRIS calculated, tested, and implemented COLA increases for 1400 plus employees in both 2021 and 2022.
<input checked="" type="checkbox"/>	Launched Supervisor/Manager training; graduated 22 supervisors and managers in pilot program.
<input checked="" type="checkbox"/>	Launched several employee engagement programs such as Employee Recognition day, Bring your Child to Work, City Manager Team Member of the Month and the Employee Engagement Committee (BEST Committee).
<input checked="" type="checkbox"/>	Grew HR team by 85% over past year; 10 new positions and 5 backfills were hired allowing HR to better serve both internal and external stakeholders.



CITY OF NORTH LAS VEGAS

FY2022-23 Goals	
●	Evaluate and select replacement for BenefitFocus to ensure effortless enrollment experience and easy management.
●	Update and re-launch employee orientation and onboarding with less focus on new-hire paperwork/benefits and more on City structure, culture, mission, vision, and values.
●	Review and revise outdated City Administrative and Human Resources policies and publish for employee acknowledgement PowerDMS.
●	HRIS to build in Oracle 158 new positions funded in FY23; Talent acquisition to recruit and hire 178 critical position vacancies.
●	Create an Education of Benefits (EOB) program for employees; assist with understanding of benefits and difference between represented and non-represented plans.

Department Financial Trend - Human Resources

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	833,488	5,467,090	5,508,264	1,786,062	(3,722,202)	(67.6)
Employee Benefits	607,461	1,567,100	1,567,100	1,809,397	242,297	15.5
Services and Supplies	17,503,522	11,535,640	11,592,640	19,700,741	8,108,101	69.9
Capital Outlay	-	-	-	-	-	-
	18,944,471	18,569,830	18,668,004	23,296,200	4,628,196	24.8
Expenditures by Division						
HR-SELF INSURANCE	17,553,078	16,243,510	16,257,680	20,135,625	3,877,945	23.9
HR-ADMINISTRATION	1,391,393	2,326,320	2,410,324	3,160,574	750,250	31.1
	18,944,471	18,569,830	18,668,004	23,296,200	4,628,196	24.8
Expenditures by Fund						
GENERAL FUND	1,391,393	2,326,320	2,410,324	3,160,574	750,250	31.1
WORKERS' COMPENSATION SELF INSURANCE	5,780,694	-	-	8,025,353	8,025,353	-
EMPLOYEE BENEFITS	378,185	5,454,570	5,468,740	1,321,333	(4,147,407)	(75.8)
HEALTH INSURANCE	11,394,199	10,788,940	10,788,940	10,788,940	(0)	(0.0)
	18,944,471	18,569,830	18,668,004	23,296,200	4,628,196	24.8
Total Human Resources Expenditures	18,944,471	18,569,830	18,668,004	23,296,200	4,628,196	24.8

Authorized Personnel - Human Resources

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
HR-ADMINISTRATION	17.0	18.0	18.0	19.0	1.0
Total FTE's General Fund	17.0	18.0	18.0	19.0	1.0
Other Funds					
Self Insurance					
HR-SELF INSURANCE	3.0	3.0	3.0	3.0	-
Total FTE's Other Funds	3.0	3.0	3.0	3.0	-
Total FTE's Human Resources	20.0	21.0	21.0	22.0	1.0



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:

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.

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.

Department Financial Trend - Information Technology

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	2,665,099	2,945,210	3,081,041	4,032,892	951,851	30.9
Employee Benefits	1,471,177	1,647,260	1,647,260	2,444,195	796,935	48.4
Services and Supplies	3,394,764	14,180,060	9,738,160	14,512,676	4,774,516	49.0
Capital Outlay	274,401	-	532,000	532,000	0	0.0
	7,805,441	18,772,530	14,998,461	21,521,763	6,523,302	43.5
Expenditures by Division						
IT-ADMINISTRATION	7,805,441	18,772,530	14,998,461	21,521,763	6,523,302	43.5
	7,805,441	18,772,530	14,998,461	21,521,763	6,523,302	43.5
Expenditures by Fund						
GENERAL FUND	6,312,990	7,710,630	8,598,461	10,554,863	1,956,402	22.8
CARES ACT	140	-	-	-	-	-
Total Operating Funds	6,313,130	7,710,630	8,598,461	10,554,863	1,956,402	22.8
Capital Projects						
IT PROJECTS, 2006A BONDS	(0)	-	-	-	-	-
TECHNOLOGY IMPROVEMENTS	1,492,311	11,061,900	6,400,000	10,966,900	4,566,900	71.4
Total Capital Project Funds	1,492,311	11,061,900	6,400,000	10,966,900	4,566,900	71.4
Total Information Technology Expenditures	7,805,441	18,772,530	14,998,461	21,521,763	6,523,302	43.5

Authorized Personnel - Information Technology

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
IT-ADMINISTRATION	33.5	33.5	33.5	43.5	10.0
Total FTE's General Fund	33.5	33.5	33.5	43.5	10.0
Total FTE's Information Technology	33.5	33.5	33.5	43.5	10.0

Land Development & Community Services



Marc Jordan
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.



CITY OF NORTH LAS VEGAS

Performance Metrics	2021 Actual	2022 Goal	2022 Estimated	2023 Goal	Trend
Total Business Licenses	6,682	6,600	6,968	7,000	▲
Inactivated Licenses	866	850	860	850	▼
Business License Revenue	\$17,448,200	\$14,500,000	\$17,500,000	\$18,000,000	▲
Planning Fees	\$1,008,000	\$650,000	\$850,000	\$750,000	▼
Planning & Zoning Administrative Review	777	700	760	700	▼
Self-Certified Professionals	105	120	120	160	▲
Self-Certified Projects Permitted	61	70	80	120	▲
Video Inspections Completed	10,256	10,000	19,692	23,000	▲
Electronic Plan Reviews	92%	100%	99%	100%	▲
New Business Licenses	1,092	975	995	1,050	▼
Estimate City's Population	276,861	270,000	282,965	285,000	▲
Land Use Entitlements	192	190	196	180	▲
Certificates of Occupancy Issued	267	245	250	275	▼
Single-Family Homes Permitted	3,833	3,450	2,444	3,050	▼
Multi-Family Permits Issued (Units)	518	400	1,075	750	▲
Inspections of Operational Permits Completed Per Month	28	30	22	30	▼
Number of Non-Compliance Investigations by Building Safety Inspectors	495	520	693	650	▲
Number of Cases Opened	4,200	2,959	4,400	5,250	▲
Number of Cases Closed	4,200	3,133	3,750	4,400	▼
Number of Abatements	150	100	125	125	▼
Number of Property Registrations	460	400	410	150	▼
Number of Property Registration Modifications	4	260	210	150	▲
Registration Program Revenue	\$195,000	\$213,000	\$215,500	\$82,500	▲
Clark County Special Tax Roll Assessment for Abatements	\$242,000	\$220,000	\$260,000	\$200,000	▲
Civil Fines	\$0	\$60,000	\$63,000	\$72,000	▲
Civil Fees	\$43,540	\$220,000	\$245,000	\$300,000	▲
Civil Penalties	\$0	\$240,000	\$259,000	\$275,000	▲
Muni Court Fee	\$4,881	\$5,549	\$5,549	\$2,000	▲
Republic Service Grant	\$194,000	\$197,526	\$197,526	\$200,000	▲
Number of Graffiti Abatements	52,000	51,000	38,000	44,000	▼
Square Footage of Graffiti Removed	3,200,000	3,527,450	3,300,000	3,300,000	▲
Estimated Cost of Property Damage	\$13,000,000	\$12,750,000	\$11,400,000	\$11,000,000	▼
Number of Illegal Signs Removed	6,100	8,000	7,500	8,000	▲
Community Presentations	3	0	3	5	↔
Community Involved Projects	2	0	1	3	▼
Beautification Fee	\$800,000	\$815,000	\$820,000	\$842,000	▲
Restitution from Prosecution	\$0	\$170	\$0	\$0	↔
Redevelopment Funding	\$40,000	\$40,000	\$40,000	\$40,000	↔
Flood Channel Reimbursement Funds	\$85,000	\$120,000	\$125,000	\$125,000	▲
Provide 2 Weeks or Less Turnaround for Fire Plan Review Submittals	50%	100%	70%	100%	▲
Provide Next Day Fire Safety Inspection for New Construction Related Requests	100%	100%	100%	100%	↔
Over-the-Counter Commercial Permits (Tenant Improvement Projects)	7.5 days	2 days	3 days	2 days	▼
Standard Plan Review Time for Large Commercial Projects (Ave. # Weeks)	15.5 weeks	6 weeks	9.5 weeks	6 weeks	▲
Next Day Inspections without Rollovers	84%	100%	92%	100%	▲



FY 2021-22 Highlights	
<input checked="" type="checkbox"/>	Generated approximately \$1,101,500 in revenue from unlicensed businesses and expired licenses.
<input checked="" type="checkbox"/>	Launched an online permit portal for customers and contractors to pull permits online, bypassing the review process. This includes permits for home builders and certain contractors for small commercial projects.
<input checked="" type="checkbox"/>	Increased Code Enforcement staff numbers improving service and reducing response time.
<input checked="" type="checkbox"/>	Completed City Wayfinding Program as part of Phase II of the Reach Grant, including installation of signage.
<input checked="" type="checkbox"/>	Became the Valley's first Building Safety and Fire Prevention Division to become 100% digital in all aspects of permitting, plans review, and inspections.

FY2022-23 Goals	
●	Generate approximately \$650,000 in revenue from unlicensed businesses and expired licenses.
●	In conjunction with Economic Development and the US Army Corps of Engineers complete the evaluation of Formerly Utilized Defense Sights (FUDS) within the Job Creation Zone - North.
●	Continue to utilize Code Enforcement Staff to support a beautiful city to live and work in by using collaborative interdepartmental efforts and neighborhood sweeps to increase and protect property values and reduce crime.
●	In conjunction with Public Works, update The Master Plan of Streets and Highways in conformity with the Master Transportation Study.
●	Add online permit applications for home owner projects such as pools and patios, as well as some fire prevention permits.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Land Development & Community Services

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	4,158,853	4,862,510	5,094,347	5,508,534	414,187	8.1
Employee Benefits	2,417,911	3,240,700	3,240,700	3,896,953	656,253	20.3
Services and Supplies	1,136,295	1,514,260	1,912,810	1,765,792	(147,018)	(7.7)
Capital Outlay	-	306,000	429,566	140,000	(289,566)	(67.4)
	7,713,060	9,923,470	10,677,423	11,311,278	633,855	5.9
Expenditures by Division						
LDCS-PLANNING	1,403,552	1,701,180	1,741,464	2,211,527	470,063	27.0
LDCS-BUSINESS LICENSE	935,573	1,085,990	1,119,162	1,360,549	241,387	21.6
NLS-RPH-ADMINISTRATION	1,857	-	-	-	-	-
LDCS-GRAFFITI	849,714	1,284,460	1,419,715	1,062,158	(357,557)	(25.2)
LDCS-OHNS	-	-	-	-	-	-
LDCS-FIRE PREVENTION	8,482	-	-	-	-	-
LDCS-BUILDING & FIRE SAFETY	3,577,012	4,697,630	5,221,434	4,781,633	(439,801)	(8.4)
LDCS-CODE ENFORCEMENT	936,870	1,154,210	1,175,648	1,895,411	719,763	61.2
	7,713,060	9,923,470	10,677,423	11,311,278	633,855	5.9
Expenditures by Fund						
GENERAL FUND	5,921,332	6,686,500	7,286,359	8,062,412	776,053	10.7
FIRE DEPT GRANT FUND	76,797	-	-	-	-	-
NLV REDEVELOPMENT AGENCY #1	25,000	25,000	25,000	27,500	2,500	10.0
NLV REDEVELOPMENT AGENCY #2	14,939	15,000	15,000	16,500	1,500	10.0
EMERGENCY SOLUTIONS GRANT	-	-	-	-	-	-
NSP-STATE-NEIGHBORHOOD STABILIZATION PROG	-	-	-	-	-	-
NSP-NEIGHBORHOOD STABILIZATION PROGRAM	-	-	-	-	-	-
FEDERAL HOME PROGRAM	-	-	-	-	-	-
COMMUNITY DEVELOPMENT	-	-	-	-	-	-
WINDSOR PARK-FNMA-CDBG	-	-	-	-	-	-
STATE HOME PROGRAM	-	-	-	-	-	-
LIHTF (LOW-INCOME HOUSING TRUST FUND)	-	-	-	-	-	-
VACANT BLDG. CLEARANCE	701,858	958,140	976,279	1,673,018	696,739	71.4
STREET MAINTENANCE, PARKS, FIRE STATIONS	(0)	-	-	-	-	-
WINDSOR PARK-FNMA	-	-	-	-	-	-
GRAFFITI/COMMUNITY IMPROVEMENT	756,994	938,460	952,299	1,018,158	65,859	6.9
PARKS AND RECREATION GRANTS	-	-	700	-	(700)	(100.0)
GRANT FUND - NON CAPITAL PROJECTS	15,625	-	-	-	-	-
MOTOR EQUIPMENT	-	306,000	427,416	-	(427,416)	(100.0)
D R HORTON DEVELOPER AGREEMENT	137,010	213,380	213,380	208,180	(5,200)	(2.4)
MARTIN HARRIS CONSTRUCTION LLC	3,035	155,210	155,210	155,210	0	0.0
WILLIAM LYON HOMES, INC.	9,258	150,300	150,300	150,300	-	-
CAPROCK	19,036	325,180	325,180	-	(325,180)	(100.0)
TOUCHSTONE DEER SPRINGS LLC	26,510	150,300	150,300	-	(150,300)	(100.0)
Total Operating Funds	7,707,394	9,923,470	10,677,423	11,311,278	633,855	5.9
Capital Projects						
STREET PROJECTS	5,665	-	-	-	-	-
Total Capital Project Funds	5,665	-	-	-	-	-
Total Land Development & Community Services Expenditures	7,713,060	9,923,470	10,677,423	11,311,278	633,855	5.9

Authorized Personnel - Land Development & Community Services

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
LDCS-PLANNING	11.0	11.0	11.0	14.0	3.0
LDCS-BUSINESS LICENSE	9.0	9.0	9.0	11.0	2.0
LDCS-OHNS	-	-	-	-	-
LDCS-BUILDING & FIRE SAFETY	31.0	33.0	33.0	36.0	3.0
LDCS-CODE ENFORCEMENT	0.5	1.0	1.0	1.0	-
Total FTE's General Fund	51.5	54.0	54.0	62.0	8.0
Other Funds					
Community Development					
LDCS-GRAFFITI	6.5	7.0	7.0	7.0	-
Public Safety Support					
LDCS-CODE ENFORCEMENT	7.0	7.0	7.0	12.0	5.0
Total FTE's Other Funds	13.5	14.0	14.0	19.0	5.0
Total FTE's Land Development & Community Services	65.0	68.0	68.0	81.0	13.0



Library District



Forrest Lewis
Library District Director

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	2021 Actual	2022 Goal	2022		Trend
			Estimated	2023 Goal	
Library Materials Circulation	97,120	250,000	270,171	300,000	▼
Total Library Materials	190,475	200,000	187,763	200,000	↔
Digital Download Circulation	169,815	180,000	133,000	180,000	▼
Reference Questions Answered	2,065	40,000	38,765	40,000	▲
Library Visitor Traffic	13,557	220,000	194,218	220,000	▲
Library Cards Issued	1,590	6,500	4,863	6,500	▲
Library Programs / Attendance	214/1,810	350/6,000	534/8,829	600/10,000	▲
Public Computer Usage	1,416	40,000	16,566	35,000	▲



CITY OF NORTH LAS VEGAS

FY 2021-22 Highlights	
<input checked="" type="checkbox"/>	Secured ARP funds to install multi-bin automated self-check machines at two of our library branches.
<input checked="" type="checkbox"/>	Secured ECF funding to purchase 300 Chromebook devices with data service included for homework help and career assistance.
<input checked="" type="checkbox"/>	Completed 5 year strategic plan for the Library District
<input checked="" type="checkbox"/>	Added Patron Point service that allows patrons to apply for a library card completely online.
<input checked="" type="checkbox"/>	Secured federal funds to purchase tablets for patrons to use in the library for homework help and career assistance.

FY2022-23 Goals	
●	Increase resident participation in our One Stop Career Center partnership with Nevada Workforce Connections by 10%.
●	Conduct a space assessment in our branches, and add cubicle spaces for studying and STEM maker spaces.
●	Increase workforce and computer training classes to assist residents with finding jobs and career advancement.
●	Conduct outreach visits to all of our public schools to introduce them to our library services, and to register students for a library card.
●	Secure grant funding to purchase equipment for educational programs related to STEM career fields.

Department Financial Trend - Library District

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	688,397	1,218,700	1,665,599	1,694,011	28,412	1.7
Employee Benefits	418,649	737,400	737,400	1,099,780	362,380	49.1
Services and Supplies	390,547	921,980	1,186,154	857,698	(328,456)	(27.7)
Capital Outlay	-	35,460	35,460	35,460	-	-
	1,497,592	2,913,540	3,624,613	3,686,949	62,336	1.7
Expenditures by Division						
LI-ADMINISTRATION	1,497,592	2,913,540	3,624,613	3,686,949	62,336	1.7
	1,497,592	2,913,540	3,624,613	3,686,949	62,336	1.7
Expenditures by Fund						
GENERAL FUND	177	-	-	-	-	-
FIRE DEPT GRANT FUND	-	-	385,102	-	(385,102)	(100.0)
LIBRARY DISTRICT FUND	1,497,414	2,913,540	3,239,511	3,686,949	447,438	13.8
Total Operating Funds	1,497,592	2,913,540	3,624,613	3,686,949	62,336	1.7
Total Library District Expenditures	1,497,592	2,913,540	3,624,613	3,686,949	62,336	1.7

Authorized Personnel - Library District

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
Other Funds					
Library Fund					
LI-ADMINISTRATION		25.0	24.0	29.5	5.5
Total FTE's Other Funds		25.0	24.0	29.5	5.5
Total FTE's Library District		25.0	24.0	29.5	5.5



The Municipal Court



Judge Sean Hoeffgen

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

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.

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 **Court Program Division** manages the court's alternative sentencing programs and services for those cited with criminal misdemeanor offenses. This division also manages those who are assigned to the work program and have been sentenced to perform community service.

The **Courtroom Support Division** is responsible for ensuring there is an adequate and authentic audio recording of approximately 24,000 court proceedings per year, recording all activity during court proceedings into the Court's electronic case management system, assisting the judge and attorneys in the courtroom, swearing in witnesses and marking exhibits during trials. The Division also prepares cases prior to the court hearing to ensure all documents are collected and maintained. The Division also enters and updates the status of inmate into the jail's offender tracking system. The Division is also responsible for providing Spanish or other language interpreters for defendants and witnesses during court proceedings.

The **Judicial Enforcement Division** is responsible for enforcing judicial orders through the collection of delinquent fines and fees.

The **Warrant Division** is responsible for the preparation of Failure to Appear Warrants, Arrest Warrants, and Bench Warrants.

The **Information Technology Division** provides support for all aspects of technology employed by the court.

The **Bailiff Division** is responsible for providing a safe and secure environment for the public, staff, and judges.



Judge Chris Lee



CITY OF NORTH LAS VEGAS

Department Financial Trend - Municipal Court

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	3,218,807	4,185,330	4,433,397	4,287,033	(146,364)	(3.3)
Employee Benefits	2,226,130	3,136,850	3,160,246	3,292,375	132,129	4.2
Services and Supplies	1,034,663	2,088,800	1,853,105	1,687,294	(165,811)	(8.9)
Capital Outlay	2,963	-	50,000	-	(50,000)	(100.0)
	6,482,563	9,410,980	9,496,748	9,266,703	(230,045)	(2.4)
Expenditures by Division						
MC-ADMINISTRATION	3,859,159	5,746,630	5,670,409	8,507,054	2,836,645	50.0
MC-BAILIFFS	336,593	573,410	648,235	577,728	(70,507)	(10.9)
MC-MARSHAL WARRANT SERVICES	2,286,811	3,090,940	3,178,104	181,921	(2,996,183)	(94.3)
	6,482,563	9,410,980	9,496,748	9,266,703	(230,045)	(2.4)
Expenditures by Fund						
GENERAL FUND	5,959,366	7,880,810	8,181,574	8,614,618	433,044	5.3
CARES ACT	19,474	-	15,000	-	(15,000)	(100.0)
MUNICIPAL COURT GRANT FUND	-	-	134,305	-	(134,305)	(100.0)
JUDICIAL ENFORCEMENT SERVICE FUND	99,892	898,870	904,569	520,785	(383,784)	(42.4)
COURT FACILITIES ADMIN ASSESSMENT	-	10,000	10,000	10,000	(0)	(0.0)
MUNI-COURT ADMIN ASSESSMENT	396,352	621,300	201,300	121,300	(80,000)	(39.7)
WORKERS' COMPENSATION SELF INSURANCE	4,517	-	-	-	-	-
	6,479,601	9,410,980	9,446,748	9,266,703	(180,045)	(1.9)
Capital Projects						
MUNICIPAL INFRASTRUCTURE	2,963	-	50,000	-	(50,000)	(100.0)
	2,963	-	50,000	-	(50,000)	(100.0)
Total Municipal Court Expenditures	6,482,563	9,410,980	9,496,748	9,266,703	(230,045)	(2.4)

Authorized Personnel - Municipal Court

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
MC-ADMINISTRATION	33.0	33.0	33.0	56.0	23.0
MC-BAILIFFS	6.0	6.0	6.0	5.9	(0.1)
MC-MARSHAL WARRANT SERVICES	20.0	20.0	20.0	-	(20.0)
Total FTE's General Fund	59.0	59.0	59.0	61.9	2.9
Other Funds					
Municipal Court Support					
MC-ADMINISTRATION	1.0	5.0	5.0	-	(5.0)
Total FTE's Other Funds	1.0	5.0	5.0	-	(5.0)
Total FTE's Municipal Court	60.0	64.0	64.0	61.9	(2.1)



Neighborhood & Leisure Services



Director of Neighborhood Leisure Services
Cass Palmer

Mission Statement

To enhance the quality of life of the citizens of North Las Vegas by providing a diversity of open space, parks, and leisure opportunities and by providing programs and facilities to support citizens' diverse interests in parks, recreation, and culture. Core services are dispersed throughout the City to enable access to all residents of the community from toddlers to senior citizens.

Department Profile

The Neighborhood & Leisure Services Department provides programs and facilities to support citizens' diverse interests in parks, recreation, and culture.

The Department manages, maintains and programs 33 parks, 3 recreation centers, 3 pools, 15 miles of trails and 2 golf courses. The department's core services are dispersed throughout the City to enable access to all residents of the community from toddlers to senior citizens. The three core services are Recreation Services, Parks Services, and Park Maintenance. Recreation Services and Parks Services are also each responsible for the planning and implementation of capital improvement projects within their assigned areas.

Division/Major Program Description

Administration is responsible for all of the division communication and marketing activities with constant communication maintained with the City Council and advisory boards.

Aquatics Programs offers an extensive range of swim classes for all ages, including private swim lessons. The City currently operates three outdoor pools.

Craig Ranch Regional Park is our diamond signature park. It is the site of the former Craig Ranch Golf Course. The park is approximately 170 acres in size with a variety of features for the entire community such as one of the largest skate board parks on the west coast; amazing Adventure and Pioneer Playgrounds; community garden plots; and small and large dog park areas. A key feature of the park is the 7-acre Craig Ranch Regional Park Amphitheater with a seating capacity of 6,800.

Golf consists of two golf courses. The Par 3 Golf and Disc Golf Park, is a 9-hole golf course that allows for day or nighttime play. An 18-hole professional disc golf program was added to the Par 3. Aliante Golf Club is an 18-hole golf course which offers a variety of amenities. The golf course is managed and maintained through a management agreement with a private operator.

Park Events Section offers non-traditional recreation opportunities throughout the parks system. The section is responsible for organizing a variety of events throughout the season. This section also oversees 4-wall rentals of the City's facilities, from small family picnics to large-scale, multi-day events.

Park Maintenance manages and maintains approximately 250 acres of developed parkland, special use recreation facilities, open space, trails, public grounds, and includes 32 parks and 15 constructed miles of regional trails using a combination of contracted labor and city crews.

Recreation Centers are available for open use and structured programming. Each center has room space available to rent for private events such as birthday parties, meetings, weddings, and other social gatherings. The City of North Las Vegas has three recreation centers: Neighborhood Recreation Center, Silver Mesa Recreation Center and SkyView Multi-Generational Center, which is operated by the YMCA.

To learn more about the diverse amenities of the Parks and Rec department, visit: [www.cityofnorthlasvegas.com/departments/nls_\(parks_and_rec\)](http://www.cityofnorthlasvegas.com/departments/nls_(parks_and_rec)).



CITY OF NORTH LAS VEGAS

Authorized Personnel - Neighborhood Leisure Services

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
NLS-AQUATICS	1.3	6.0	6.0	6.0	0.0
NLS-REC DIVISION	2.0	2.0	2.0	3.0	1.0
NLS-NEIGHBORHOOD REC	4.0	3.5	3.5	10.5	7.0
NLS-SILVER MESA	12.7	10.6	10.6	15.0	4.5
NLS-SPORTS	2.4	4.5	4.5	4.5	-
NLS-SENIOR PROGRAMS	2.1	1.6	1.6	1.8	0.2
NLS-ADMINISTRATION	1.0	3.0	3.0	4.0	1.0
NLS-PARK SERVICES	18.5	21.5	21.5	31.5	10.0
NLS-CRAIG RANCH REGIONAL PARK	5.6	4.7	4.7	7.9	3.2
Total FTE's General Fund	49.6	57.2	57.2	84.2	26.9
Other Funds					
Parks and Recreation Support					
NLS-AQUATICS	6.4	6.4	6.4	1.0	(5.4)
NLS-REC DIVISION	0.4	0.8	0.8	-	(0.8)
NLS-NEIGHBORHOOD REC	2.1	1.5	1.5	1.8	0.3
NLS-SILVER MESA	6.3	8.3	8.3	5.3	(3.0)
NLS-SPORTS	6.0	3.9	3.9	3.0	(0.9)
NLS-SENIOR PROGRAMS	-	-	-	-	-
NLS-SAFEKEY	42.3	42.3	42.3	30.9	(11.4)
NLS-CRAIG RANCH REGIONAL PARK	10.8	6.6	6.6	7.3	0.7
Golf Course					
NLS-GOLF COURSE	8.3	6.7	6.7	5.7	(1.0)
Total FTE's Other Funds	82.5	76.4	76.4	55.0	(21.4)
Total FTE's Neighborhood Leisure Services	132.1	133.6	133.6	139.1	5.5

FY 2021-22 Highlights

<input checked="" type="checkbox"/>	Received a \$20,000 grant from the NFL to purchase and install 32 tress throughout City parks.
<input checked="" type="checkbox"/>	Awarded \$750k in Congressional Earmark funds in order to complete playground upgrades at Cheyenne Sports Complex.
<input checked="" type="checkbox"/>	Completed the transition to LED lighting throughout the Las Vegas Valley Wash trail, increasing safety for users.
<input checked="" type="checkbox"/>	Renovate the Par 3 Golf course irrigation system, hole layout, and clubhouse.
<input checked="" type="checkbox"/>	Hosted three separate cultural festivals, each attracting over 40,000 attendees.

FY2022-23 Goals

●	Complete upgrades to irrigation controllers for cellular access at the remaining parks and trails with substantial acreage of turf in order to increase water control and efficiency.
●	Implement recommendations from the Department of Homeland Security audit into design elements at Craig Ranch.
●	Identify areas of concern and install License Plate Readers/ surveillance cameras to address those needs.
●	Identify and work to acquire park sites in advance of community development to ensure "10 minute walk" standard and geographic balance through a comprehensive master plan.
●	Develop MOU with CSN in order to establish collegiate-level soccer program at Cheyenne Sports Complex.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Neighborhood Leisure Services

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	2,359,487	3,906,540	3,806,480	5,372,012	1,565,532	41.1
Employee Benefits	1,102,919	1,548,140	1,548,140	2,572,874	1,024,734	66.2
Services and Supplies	8,680,148	10,927,310	11,086,610	11,795,110	708,500	6.4
Capital Outlay	2,173,370	14,310,300	16,554,376	28,940,575	12,386,199	74.8
	14,315,924	30,692,290	32,995,606	48,680,571	15,684,965	47.5
Expenditures by Division						
NLS-AQUATICS	223,847	679,120	699,902	628,349	(71,553)	(10.2)
NLS-REC DIVISION	315,179	342,740	348,453	551,206	202,753	58.2
NLS-NEIGHBORHOOD REC	195,114	294,730	296,950	572,646	275,696	92.8
NLS-SILVER MESA	331,535	908,530	939,515	1,265,843	326,328	34.7
NLS-SKYVIEW	110,196	173,610	173,610	178,801	5,191	3.0
NLS-SPORTS	197,542	474,930	481,507	437,027	(44,480)	(9.2)
NLS-SENIOR PROGRAMS	117,135	104,920	164,920	108,113	(56,807)	(34.4)
NLS-PLANNING & PARK DEV	-	113,200	113,200	113,200	(0)	(0.0)
NLS-ADMINISTRATION	2,996,030	14,733,140	16,995,297	29,703,292	12,707,995	74.8
NLS-PARK SERVICES	4,347,151	5,876,700	5,907,263	7,392,908	1,485,645	25.1
NLS-SPECIAL EVENTS	51,922	399,000	399,000	399,000	-	-
NLS-GOLF COURSE	2,168,515	2,055,910	2,067,179	2,128,361	61,182	3.0
NLS-SAFEKEY	681,767	1,369,580	1,331,066	1,471,238	140,172	10.5
NLS-CRAIG RANCH REGIONAL PARK	2,579,991	3,166,180	3,077,744	3,730,589	652,845	21.2
	14,315,924	30,692,290	32,995,606	48,680,571	15,684,965	47.5
Expenditures by Fund						
GENERAL FUND	7,338,190	10,083,990	10,169,161	13,250,369	3,081,208	30.3
COMMUNITY DEVELOPMENT	458,136	-	60,000	-	(60,000)	(100.0)
PARK DISTRICT NO. I	-	15,000	15,000	15,000	-	-
PARK DISTRICT NO. II	-	2,000	2,000	2,000	(0)	(0.0)
PARK DISTRICT NO. III	281	50,000	50,000	50,000	(0)	(0.0)
PARK DISTRICT NO. IV	-	20,000	20,000	20,000	(0)	(0.0)
PARK DISTRICT NO. V	-	26,200	26,200	26,200	(0)	(0.0)
STREET MAINTENANCE, PARKS, FIRE STATIONS	873,278	1,026,040	1,026,040	1,038,579	12,539	1.2
PARKS & REC ACTIVITIES & PROGRAMS	70,055	792,630	830,644	662,168	(168,476)	(20.3)
SAFEKEY	668,359	1,359,170	1,320,656	1,460,828	140,172	10.6
PARKS & REC COMMUNITY EVENTS	481,406	945,640	849,640	1,071,581	221,941	26.1
PARKS AND RECREATION GRANTS	-	14,910	14,210	14,910	700	4.9
MUNICIPAL GOLF COURSE	302,736	317,980	329,249	380,049	50,800	15.4
ALIANTE GOLF COURSE	1,865,047	1,737,930	1,737,930	1,748,312	10,382	0.6
WORKERS' COMPENSATION SELF INSURANCE	22,160	-	-	-	-	-
	12,079,647	16,391,490	16,450,730	19,739,996	3,289,266	20.0
Capital Projects						
PARKS & RECREATION CAPITAL PROJECTS	1,668,138	12,598,500	14,909,476	13,710,000	(1,199,476)	(8.0)
PARKS AND REC PROJECTS, 2006A BONDS	-	-	-	165,000	165,000	-
PARKS & REC PROJECTS - BLM	568,139	1,702,300	1,635,400	15,065,575	13,430,175	821.2
Total Capital Project Funds	2,236,277	14,300,800	16,544,876	28,940,575	12,395,699	74.9
Total Neighborhood Leisure Services Expenditures	14,315,924	30,692,290	32,995,606	48,680,571	15,684,965	47.5



Police Department



Chief of Police
Jacqueline Gravatt

law enforcement, operations support and community policing services.

Mission Statement

The Mission of the North Las Vegas Police Department is to enforce local, state, federal, and local laws within the framework of the constitution. We encourage the involvement of the community to assist in holding accountable those that commit crimes.

Department Profile

The Police Department is represented by six main program areas that represent the department's broad spectrum of

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.

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 **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 **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 **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.

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



CITY OF NORTH LAS VEGAS

Performance Metrics	2021 Actual	2022 Goal	2022		Trend
			Estimated	2023 Goal	
Authorized sworn in personnel per 1000 population	1.32	2	1.32	2	↔
Actual sworn in personnel per 1000 population	1.07	2	1.25	2	▲
Officer initiated calls for service	67,753	N/A	67,945*	N/A	▲
911 calls for service	173,759	N/A	186,000	N/A	▲
Priority One (urgent) patrol dispatched calls	12,032	N/A	11,857*	N/A	▼
Urgent patrol dispatched calls average stacked minutes	3.39	<5	3.31*	<5	▼
Urgent patrol dispatched calls average travel minutes	5.50	<6	5.51*	<6	▲
Community services meetings	130	370	160	370	▲

*These estimates are based on CAD data 07/01/22-07/27/22 and 07/28/21-06/30/22.

Sources: CAD_P1; officer-initiated service calls, priority <6, excluding assists. CAD_Reports; Stack/Response Time Report for Patrol Calls.

FY 2021-22 Highlights

<input checked="" type="checkbox"/>	Increased recruiting numbers resulting in a 34% increase in academy class size and 50% female to address 30 x 30 pledge.
<input checked="" type="checkbox"/>	Revitalized the VIPs program to expand community services/support.
<input checked="" type="checkbox"/>	Increase availability for employee mental wellness through a newly revived Employee Assistance Resource Representative (E.A.R.R.).
<input checked="" type="checkbox"/>	Created the valley's first all-inclusive Explorer Program where immigration status is irrelevant.
<input checked="" type="checkbox"/>	Opened New Police Academy.

FY2022-23 Goals

●	Create a valley-wide standard for de-escalation training amongst all police agencies.
●	Increase community-relations efforts through internal collaboration between the Community Engagement Division and the Community Oriented Policing Division.
●	Create a 24 hour Traffic Division.
●	Update/expansion of dispatch to accommodate further growth.
●	North Central Area Command - Open and staff the new area command in 2023.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Police Department

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	37,474,064	41,657,760	43,232,497	44,055,234	822,737	1.9
Employee Benefits	28,028,120	33,003,800	33,093,206	34,675,925	1,582,719	4.8
Services and Supplies	10,530,585	13,238,980	14,275,894	17,039,359	2,763,465	19.4
Capital Outlay	1,111,485	9,051,140	5,102,219	12,661,790	7,559,571	148.2
	77,144,254	96,951,680	95,703,816	108,432,307	12,728,491	13.3
Expenditures by Division						
PD-IDENTIFICATION	1,983,318	1,986,420	2,049,064	2,191,041	141,977	6.9
PD-ADMINISTRATION	1,451,856	8,536,040	4,136,746	13,999,964	9,863,218	238.4
PD-RECORDS	2,293,275	2,471,080	2,495,463	2,837,564	342,101	13.7
PD-SOUTH AREA COMMAND	17,481,629	22,398,420	21,632,127	22,292,245	660,118	3.1
PD-INVESTIGATION	9,563,548	9,653,470	9,859,529	10,406,739	547,210	5.6
PD-TRAINING	1,702,091	1,682,680	2,010,014	2,530,502	520,488	25.9
PD-INVESTIGATIVE SUPPORT BUREAU	3,945,974	4,465,660	4,884,808	4,419,660	(465,148)	(9.5)
PD-NARCOTICS	2,775,445	2,967,050	3,454,286	3,054,223	(400,063)	(11.6)
PD-COMMUNITY ENGAGEMENT	462,908	598,820	629,810	643,574	13,764	2.2
PD-SAFE STREETS 2000	34,600	75,000	40,000	82,500	42,500	106.3
PD-COMMUNICATIONS	3,484,757	3,546,000	3,664,560	4,222,823	558,263	15.2
PD-RESOURCE MANAGEMENT	4,332,231	6,838,490	6,793,747	8,211,138	1,417,391	20.9
PD-COMMUNICATIONS RADIO SHOP	821,221	1,063,290	1,020,093	1,121,600	101,507	10.0
PD-N W AREA COMMAND	16,100,189	18,553,890	20,280,720	18,563,726	(1,716,994)	(8.5)
PD-TECHNOLOGY NCIC	1,464,429	1,914,140	1,932,882	1,491,371	(441,511)	(22.8)
PD-MOBILE COMMAND CENTER	44,130	62,410	62,410	67,960	5,550	8.9
PD-INTERNAL AFFAIRS	1,223,592	1,265,190	1,288,411	1,158,519	(129,892)	(10.1)
PD-TRAFFIC	4,046,012	4,579,510	4,664,788	5,316,163	651,375	14.0
PD-CRIME ANALYSIS	473,471	492,530	507,443	777,740	270,297	53.3
PD-SPECIAL ASSIGNMENT UNIT	2,097,847	2,156,640	2,636,761	3,035,583	398,822	15.1
PD-ANIMAL CONTROL	1,361,731	1,644,950	1,660,154	2,007,671	347,517	20.9
	77,144,254	96,951,680	95,703,816	108,432,307	12,728,491	13.3
Expenditures by Fund						
GENERAL FUND	32,129,382	37,438,510	38,498,530	43,803,858	5,305,328	13.8
POLICE DEPT GRANT FUND	926,081	1,099,700	1,915,802	1,402,168	(513,634)	(26.8)
FIRE DEPT GRANT FUND	18,857	-	-	-	-	-
CONTRIBUTIONS TO POLICE DEPARTMENT	8,094	24,050	42,310	24,050	(18,260)	(43.2)
VACANT BLDG. CLEARANCE	300	-	-	-	-	-
CARES ACT	363,121	-	-	-	-	-
ASSET FORFEITURES-DOJ/DOT	87,625	-	499,264	-	(499,264)	(100.0)
PARKS & REC COMMUNITY EVENTS	5,584	-	96,000	-	(96,000)	(100.0)
NARCOTICS FORFEITURES	186,634	-	387,741	-	(387,741)	(100.0)
KIEL RANCH RESTORATION & OPERATION	28,401	-	-	-	-	-
PUBLIC SAFETY TAX	29,753,729	32,056,820	32,548,617	34,267,904	1,719,287	5.3
MORE COPS SALES TAX	11,825,117	14,571,620	14,850,399	14,592,459	(257,940)	(1.7)
CCCPA 2016	668,591	2,583,050	2,639,356	2,252,657	(386,699)	(14.7)
E-911 FUND	233,083	253,330	301,197	239,733	(61,464)	(20.4)
WORKERS' COMPENSATION SELF INSURANCE	98,820	-	-	-	-	-
MOTOR EQUIPMENT	739,273	2,316,000	2,316,000	1,116,958	(1,199,042)	(51.8)
	77,072,693	90,343,080	94,095,216	97,699,786	3,604,570	3.8
Capital Projects						
PUBLIC SAFETY PROJECTS-POLICE	71,561	6,608,600	1,608,600	10,732,521	9,123,921	567.2
	71,561	6,608,600	1,608,600	10,732,521	9,123,921	567.2
Total Police Department Expenditures	77,144,254	96,951,680	95,703,816	108,432,307	12,728,491	13.3



CITY OF NORTH LAS VEGAS

Authorized Personnel - Police Department

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
PD-ADMINISTRATION	3.0	4.0	4.0	12.0	8.0
PD-ANIMAL CONTROL	6.0	7.0	7.0	9.0	2.0
PD-COMMUNICATIONS	9.0	8.0	8.0	11.0	3.0
PD-COMMUNICATIONS RADIO SHOP	3.0	3.0	3.0	3.0	-
PD-CRIME ANALYSIS	3.0	3.0	3.0	5.0	2.0
PD-IDENTIFICATION	9.0	9.0	9.0	10.0	1.0
PD-INTERNAL AFFAIRS	3.0	2.0	2.0	2.0	-
PD-INVESTIGATION	22.0	23.0	23.0	21.0	(2.0)
PD-INVESTIGATIVE SUPPORT BUREAU	6.0	7.0	7.0	7.0	-
PD-N W AREA COMMAND	33.0	30.0	30.0	24.0	(6.0)
PD-NARCOTICS	4.0	5.0	5.0	5.0	-
PD-RECORDS	19.0	19.0	19.0	21.0	2.0
PD-RESOURCE MANAGEMENT	5.0	4.0	4.0	6.0	2.0
PD-SOUTH AREA COMMAND	33.0	40.0	40.0	38.0	(2.0)
PD-SPECIAL ASSIGNMENT UNIT	7.0	6.0	6.0	5.0	(1.0)
PD-TECHNOLOGY NCIC	6.0	6.0	6.0	1.0	(5.0)
PD-TRAFFIC	7.0	7.0	7.0	8.0	1.0
PD-TRAINING	5.0	5.0	5.0	8.0	3.0
Total FTE's General Fund	183.0	188.0	188.0	196.0	8.0
Public Safety Tax					
PD-ADMINISTRATION	3.0	5.0	5.0	4.0	(1.0)
PD-COMMUNICATIONS	22.0	22.0	22.0	22.0	-
PD-COMMUNICATIONS RADIO SHOP	1.0	1.0	1.0	1.0	-
PD-COMMUNITY ENGAGEMENT	4.0	5.0	5.0	5.0	-
PD-IDENTIFICATION	6.0	6.0	6.0	5.0	(1.0)
PD-INTERNAL AFFAIRS	2.0	2.0	2.0	2.0	-
PD-INVESTIGATION	16.0	18.0	18.0	21.0	3.0
PD-INVESTIGATIVE SUPPORT BUREAU	8.0	8.0	8.0	7.0	(1.0)
PD-N W AREA COMMAND	45.0	43.0	43.0	40.0	(3.0)
PD-NARCOTICS	5.0	5.0	5.0	5.0	-
PD-RECORDS	7.0	7.0	7.0	8.0	1.0
PD-RESOURCE MANAGEMENT	3.0	2.0	2.0	2.0	-
PD-SOUTH AREA COMMAND	49.0	45.0	45.0	46.0	1.0
PD-SPECIAL ASSIGNMENT UNIT	5.0	4.0	4.0	5.0	1.0
PD-TECHNOLOGY NCIC	1.0	1.0	1.0	1.0	-
PD-TRAFFIC	6.0	6.0	6.0	7.0	1.0
PD-TRAINING	2.0	3.0	3.0	3.0	-
Total Public Safety Tax	185.0	183.0	183.0	184.0	1.0
Other Funds					
Public Safety Support					
PD-ADMINISTRATION	-	-	-	1.0	1.0
PD-SOUTH AREA COMMAND	28.0	24.0	24.0	18.0	(6.0)
PD-INVESTIGATION	3.0	3.0	3.0	2.0	(1.0)
PD-N W AREA COMMAND	-	-	-	3.0	3.0
More Cops Sales Tax					
PD-SOUTH AREA COMMAND	43.0	41.0	41.0	39.0	(2.0)
PD-INVESTIGATION	2.0	2.0	2.0	2.0	-
PD-INVESTIGATIVE SUPPORT BUREAU	2.0	2.0	2.0	2.0	-
PD-NARCOTICS	2.0	2.0	2.0	2.0	-
PD-N W AREA COMMAND	32.0	33.0	33.0	28.0	(5.0)
PD-INTERNAL AFFAIRS	3.0	2.0	2.0	1.0	(1.0)
PD-TRAFFIC	3.0	3.0	3.0	3.0	-
PD-SPECIAL ASSIGNMENT UNIT	2.0	2.0	2.0	2.0	-
Total FTE's Other Funds	120.0	114.0	114.0	103.0	(11.0)
Total FTE's Police Department	488.0	485.0	485.0	483.0	(2.0)



Public Works Department



Director of Public Works
Dale Daffern

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

The Public Works Department is organized into six divisions, staffed by approximately 100 full time employees. Public Works consists of the following divisions:

Administration, Development & Flood Control, Engineering & Construction Services, Infrastructure Maintenance, Real Property Services and Transportation Services.

Division/Major Program Description

Administration Division - Directs all facets of the Department's operations, sets priorities, assigns resources. It is responsible for evaluating City services, interpreting policies, developing strategies and comprehensive programs tailored to promote public safety and serve community needs, recommending & prioritizing capital improvement projects based on anticipated service demands and funding, performing long range planning and strategic programming of City's infrastructure, and coordinating with Federal, State as well as other local government agencies on regional initiatives and issues that impact the City of North Las Vegas.

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.

Did you know?

The Transportation services division maintains:

- 165 signalized intersections
- 7 fire station emergency signals
- 97 school flashers for 30 schools
- Estimated 32,020 streetlights
- Estimated 3,077 park, sports field, pedestrian/ bicycle trails and City facility lights
- Estimated 90,450 traffic signs
- Estimated 1,572 lane miles of pavement markings



CITY OF NORTH LAS VEGAS

Performance Metrics	2022				Trend
	2021 Actual	2022 Goal	Estimated	2023 Goal	
CIP Acquisitions	89	80	80	85	▼
Billboard and Cell Site Leases	\$482,974	\$485,000	\$485,000	\$485,000	▲
Roadway Operations: Miles Swept	17,220	21,000	21,000	21,000	▲
Potholes Repaired	736	960	960	960	▲
Trip Hazards Removed (Linear Ft.)	2,240	2,400	2,400	2,400	▲
Concrete Repairs (Cubic Yards)	66	170	170	170	▼
Asphalt Repairs (Tons)	529	700	700	700	▲
Waste Dumped (Cubic Yards)	6,059	6,300	6,300	6,300	▲
Service/Heat Tickets Completed	2,236	1,975	1,975	1,975	▼

FY 2021-22 Highlights

<input checked="" type="checkbox"/>	Completed a Roadway Pavement Model for the entire City network. This model was published in the ESRI ArcNews national publication.
<input checked="" type="checkbox"/>	Infrastructure Maintenance added three additional Beautification crews and weekend coverage to accommodate increased homeless abatement demands.
<input checked="" type="checkbox"/>	Engineering & Construction Services staff completed 8 projects totaling \$11.5M.
<input checked="" type="checkbox"/>	A total of 15 construction projects/change orders totaling \$21.33M were award by Engineering & Construction Services.
<input checked="" type="checkbox"/>	Real Property Services issued 8 SID Reapportionment Reports for assessments to 358 new parcels for SID No. 64 and 65.

FY2022-23 Goals

●	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.
●	Engineering & Construction Services anticipates completing 10 projects totaling \$80M.
●	Infrastructure Maintenance will support installation of Veterans Resource Center.
●	Have the chiller at Justice Center replaced by Infrastructure Maintenance staff.
●	Real Property Services will finalize the Hartke Park Land Exchange with CCSD and LWCF Park Conversion.

Authorized Personnel - Public Works

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
General Fund					
PW-BUILDING MAINTENANCE	15.0	16.0	16.0	22.7	6.7
PW-BEAUTIFICATION	14.0	14.0	14.0	15.0	1.0
PW-TRAFFIC OPERATIONS	3.0	3.5	3.5	3.5	-
PW-DEV FLOOD CONTROL	8.3	8.3	8.3	12.5	4.2
PW-ADMINISTRATION	2.0	3.0	3.0	3.0	-
PW-ENG & CONSTRUCTION SRVCS	20.5	20.5	20.5	23.5	3.0
PW-REAL PROPERTY SERVICES	6.0	6.0	6.0	5.0	(1.0)
Total FTE's General Fund	68.8	71.3	71.3	85.2	13.9
Other Funds					
Public Safety Tax					
PW-FLEET OPERATIONS	1.0	1.0	1.0	-	(1.0)
Water / Wastewater Utility Fund					
PW-FLEET OPERATIONS	0.7	1.0	1.0	-	(1.0)
Special Purpose					
PW-BEAUTIFICATION	1.5	1.5	1.5	1.0	(0.5)
PW-TRAFFIC OPERATIONS	19.5	19.0	19.0	21.0	2.0
PW-ADMINISTRATION	1.0	1.0	1.0	1.0	-
PW-ROADWAY OPERATIONS	22.0	22.0	22.0	23.0	1.0
PW-DEVELOPER AGREEMENTS	2.0	2.0	2.0	2.0	-
Motor Equipment					
PW-FLEET OPERATIONS	14.5	14.5	14.5	15.5	1.0
Total FTE's Other Funds	62.2	62.0	62.0	63.5	1.5
Total FTE's Public Works	131.0	133.3	133.3	148.7	15.4

CITY OF NORTH LAS VEGAS

Department Financial Trend - Public Works

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	6,950,280	9,285,050	9,738,040	10,801,118	1,063,078	10.9
Employee Benefits	4,043,636	4,681,780	4,681,780	5,905,577	1,223,797	26.1
Services and Supplies	12,687,670	19,583,760	20,705,836	18,534,357	(2,171,479)	(10.5)
Capital Outlay	59,079,188	164,107,330	143,940,764	156,800,057	12,859,293	8.9
	82,760,774	197,657,920	179,066,420	192,041,109	12,974,689	7.2
Expenditures by Division						
PW-FLEET OPERATIONS	4,043,702	6,522,450	6,193,679	9,954,088	3,760,409	60.7
PW-BUILDING MAINTENANCE	3,024,683	29,462,190	14,867,241	35,383,441	20,516,200	138.0
PW-CITY HALL MAINTENANCE	919,274	1,210,330	1,345,330	1,283,539	(61,791)	(4.6)
PW-BEAUTIFICATION	509,402	1,176,350	1,349,450	1,388,272	38,822	2.9
PW-TRAFFIC OPERATIONS	4,552,915	22,954,750	18,430,673	33,239,513	14,808,840	80.3
PW-DEV FLOOD CONTROL	44,847,988	54,211,900	54,400,046	25,639,786	(28,760,260)	(52.9)
PW-ADMINISTRATION	508,557	721,330	750,308	806,002	55,694	7.4
PW-ROADWAY OPERATIONS	20,187,025	77,761,350	77,916,477	79,905,934	1,989,457	2.6
PW-ENG & CONSTRUCTION SRVCS	3,141,670	2,646,280	2,792,356	3,513,178	720,822	25.8
PW-REAL PROPERTY SERVICES	706,493	686,270	708,358	604,420	(103,938)	(14.7)
PW-CONSTRUCTION SERV	9,375	-	-	-	-	-
PW-SURVEY	2,530	-	-	-	-	-
PW-DEVELOPER AGREEMENTS	307,160	304,720	312,502	322,938	10,436	3.3
	82,760,774	197,657,920	179,066,420	192,041,109	12,974,689	7.2
Expenditures by Fund						
GENERAL FUND	7,353,963	10,503,360	11,541,878	14,857,062	3,315,184	28.7
COMMUNITY DEVELOPMENT	4,769	-	-	-	-	-
STREET MAINTENANCE, PARKS, FIRE STATIONS	6,327,196	7,326,310	7,433,523	8,251,133	817,610	11.0
PARKS & REC ACTIVITIES & PROGRAMS	-	-	500	-	(500)	(100.0)
PUBLIC SAFETY TAX	74,955	89,320	91,501	-	(91,501)	(100.0)
LIBRARY DISTRICT FUND	89	12,500	12,500	13,750	1,250	10.0
FUEL TAXES - ROAD OPERATIONS FUND	2,707,755	3,516,020	3,522,413	4,004,925	482,512	13.7
PW NON-CIP REIMBURSABLE PROGRAMS	1,706,421	2,258,630	2,258,630	2,671,756	413,126	18.3
GRANT FUND - NON CAPITAL PROJECTS	1,141	-	-	-	-	-
DEVELOPER AGREEMENTS	307,160	304,720	312,502	322,938	10,436	3.3
WATER UTILITY	95,842	89,320	91,501	-	(91,501)	(100.0)
WATER CIP	46,204	14,000	14,000	14,000	-	-
WASTEWATER UTILITY	33,170	-	-	-	-	-
WASTEWATER CIP	43,681	6,000	6,000	6,000	-	-
MUNICIPAL GOLF COURSE	2,223	6,800	6,800	6,800	0	0.0
WORKERS' COMPENSATION SELF INSURANCE	36,907	-	-	-	-	-
MOTOR EQUIPMENT	3,889,788	10,103,810	10,721,108	9,818,820	(902,288)	(8.4)
	22,631,264	34,230,790	36,012,856	39,967,184	3,954,328	11.0
Capital Projects						
MUNICIPAL INFRASTRUCTURE	984,100	26,863,450	11,771,353	31,367,500	19,596,147	166.5
PARKS & RECREATION CAPITAL PROJECTS	150,830	-	35,300	-	(35,300)	(100.0)
STREET PROJECTS	630,446	10,621,880	5,247,411	7,735,700	2,488,289	47.4
TRAFFIC SIGNAL PROJECTS	254,396	4,681,600	4,681,600	4,764,100	82,500	1.8
RTC - FLOOD CONTROL PROJECTS	-	1,000,000	-	-	-	-
FC - FLOOD CONTROL PROJECTS	39,136,389	53,061,190	53,051,190	22,662,725	(30,388,465)	(57.3)
FC - TRANSPORTATION PROJECTS	4,907,379	-	-	-	-	-
RTC - TRANSPORTATION PROJECTS	12,684,847	64,316,510	65,316,510	84,112,400	18,795,890	28.8
NDOT - CAPITAL PROJECTS	1,341,301	2,882,500	2,882,500	1,431,500	(1,451,000)	(50.3)
PARKS AND REC PROJECTS, 2006A BONDS	0	-	-	-	-	-
PARKS & REC PROJECTS - BLM	39,822	-	66,200	-	(66,200)	(100.0)
	60,129,510	163,427,130	143,052,064	152,073,925	9,021,861	6.3
Total Public Works Expenditures	82,760,774	197,657,920	179,064,920	192,041,109	12,976,189	7.2



Utilities Department



Director of Utilities
Thomas Brady

Mission Statement

Provide quality, cost effective utility services meeting the needs of our community.

Department Profile

The Utilities Department is solely funded by the City of North Las Vegas Water and Wastewater Enterprise Funds. Enterprise Funds are used to account for operations financed and operated in a manner similar to a private business.

The City of North Las Vegas' intent is that all costs associated with providing utility (water and wastewater) service to the general public are financed and recovered through user charges.

The Utilities Department is organized into five divisions. The organizational structure allows the Department to provide a full complement of business services and operate more efficiently as a business. In addition to providing quality customer service, fiscal responsibility, and safe, reliable product and services, the department is also responsible for planning orderly development and growth for utility infrastructure expansion.

Division/Major Program Description

Administration Division directs all facets of the Department operations, sets goals and priorities, and assigns resources.

The **Business Services Division** ensures that the customer receives the best service while protecting and enhancing



Asst Director of Utilities
Joemel Lamado

the revenues and assets of the City's Utilities Department. It is organized into two sections: Office Customer Service and Field Customer Service.

The **Finance Division** provides purchasing, accounting, budgeting, forecasting and billing, bill printing and bill payment processing services for the department. In addition, printing services for the city have been restructured and assigned to bill printing staff.

The **Utilities Operations Division** is responsible for providing safe and reliable water and wastewater service to our customers. It is organized into two sections: Field Services and Water Operations.

The **Water Reclamation Division** operates and maintains the City's Water Reclamation Facility (WRF) and operates the City's Pretreatment program. These functions are divided into three key Sections: Operations, Maintenance and Electronics. Its mission is to provide a high quality of wastewater treatment to meet all local, state, and federal regulatory requirements and be able to do so in the most cost effective manner.

The WRF utilizes MBR Technology as the treatment process, which is state of the art, and with a current average daily flow of 19.53 MGD, provides wastewater treatment to over 74,818 customers located in the City of North Las Vegas and portions of Clark County.



CITY OF NORTH LAS VEGAS

Performance Metrics	2021		2022		Trend
	Estimated	2022 Goal	Estimated	2023 Goal	
Wastewater treatment cost per MGD	\$1,669/MG	\$1,634/MG	\$1,712/MG	\$1,793/MG	▲
Total of all incoming calls	305,577	303,000	295,000	305,000	▼
Calls received (by a representative)	112,145	111,000	80,500	95,000	▼
Calls abandoned*	24,953	23,500	24,300	19,000	▼
% Calls answered	96.00%	98.00%	93.00%	98.00%	▼
Total in person transactions	5,300	1,000	80	0	▼
Total requests via email	31,500	34,000	55,700	65,000	▲
% Service requests-completed when scheduled	98.00%	98.00%	96.00%	97.00%	▼
Number of meters reads collected electronically	1,050,468	1,109,000	1,082,749	1,200,000	▲
Number of meters read manually	131,844	100,000	119,810	100,000	▼
Percent read electronically	87.45%	90.98%	90.04%	92.31%	▲
Unaccounted for Water Rate	9.20%	8.00%	9.33%	8.00%	▲
Valves Exercised	853	1200	550	800	▼
Valves exercised (% of goal)	71.08%		62.50%		▼
Fire Hydrant Maintenance	44	100	150	150	▲
Fire hydrant maintenance	44.00%		100.00%		▲
Sewer Maintenance Cleaning	148,370 L.F	300,000 L.F	480,480LF	1242912	▲
Sewer Maintenance cleaning %	49.46%				▼
Camera/sewer line TV	11,142	60,000 L.F	190,080 LF	1,242,912	▲
Camera/sewer line TV (% of goal)	19.00%				▼
Sanitary Sewer overflow	18		11	0	▼
Drop Inlet Cleaned/Inspected	569	550	673	596	▲
Drop inlet cleaned/inspected %	100.00%				▼
Grease Inspections	184	600	450	500	▲
% Permit regulatory compliance	100.00%	100.00%	100.00%		↔
OSHA Recordable Accidents	5	4	7	5	▲
Upgrade AMI meters	20,000	30,000	19,500	30,427	▼

FY 2021-22 Highlights

☑	Completed a comprehensive sewer rate analysis and revamped the residential sewer rate structure in order to reduce rates and transition to a two-tier flat rate model resulting in sewer bill savings for all North Las Vegas residents.
☑	Completed the procurement, replacement and installation of three utility payment kiosks; two at City Hall and one the Alexander Library.
☑	Continued progress on the AMI Project which replaces old water meters that have outlived their useful life, reduces the unaccounted for water and increases conservation. Received the 2022 Smart City Award for early results and the transformative nature of the project.
☑	Completed the drilling of four new drinking water wells into the Las Vegas Valley's groundwater aquifer in a multi-phase effort to re-equip four of the City's defunct wells.
☑	Completed construction of the Phase 1 improvements for the city-oversized water line to Apex resulting in the initiation of service to the first Apex-area industrial customer, Air Liquide.



FY2022-23 Goals	
●	Establish a Utilities Conservation Section to address increasing regional conservation goals for water waste tracking, monitoring and sustainability, as well as for meeting the North Las Vegas and regional responsibilities in an effort to reduce annual water consumption per capita.
●	Complete the design of the Sloan Channel Effluent Conveyance repair and begin construction.
●	Revise the City's Irrigation Watering Groups to be compatible with all the other regional agencies and jurisdictions and to streamline water waste enforcement.
●	Continue progress with the City-oversized water line to Apex with a goal of completing construction of the Phase 2 improvements, which includes 32,000 linear feet of 24 inch water main, 1 pump station and 1 reservoir tank, and completing the design of the Phase 3 improvements, which include 22,000 linear feet of 24 inch water main and 1 reservoir.
●	Complete the multi-year AMI Conversion Project.



CITY OF NORTH LAS VEGAS

Department Financial Trend - Utility Department

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	9,628,777	11,687,110	12,060,160	14,106,760	2,046,600	17.0
Employee Benefits	4,124,935	6,229,610	6,229,610	8,162,402	1,932,792	31.0
Services and Supplies	46,508,226	48,525,930	48,297,048	59,594,199	11,297,151	23.4
Capital Outlay	22,774,089	69,188,510	67,192,189	76,015,368	8,823,179	13.1
Debt Service - Principal	7,994,041	10,155,370	10,155,370	10,602,752	447,382	4.4
Debt Service - Interest Expense	10,008,464	12,762,080	12,762,080	12,321,321	(440,759)	(3.5)
Bond Premiums and discounts	(338,753)	-	-	-	-	-
	100,699,780	158,548,610	156,696,457	180,802,803	24,106,346	15.4
Expenditures by Division						
UD-ADMINISTRATION	21,107,444	2,079,590	2,136,327	3,587,284	1,450,957	67.9
UD-OPERATIONS	28,039,776	34,745,240	34,745,240	36,744,392	1,999,152	5.8
UD-PUMP OPERATIONS	3,640,749	3,968,380	3,378,625	3,390,182	11,557	0.3
UD-SUPPORT SERVICES	20,920,919	21,167,180	21,167,180	23,793,988	2,626,808	12.4
UD-PRETREATMENT	438,513	885,720	1,085,192	3,087,611	2,002,419	184.5
UD-FIELD SERVICES	4,383,583	5,265,840	5,248,401	6,054,190	805,789	15.4
UD-MAPPING	525,460	537,910	549,064	500,094	(48,970)	(8.9)
UD-PLANNING	974,693	1,009,530	550,677	559,870	9,193	1.7
UD-DEVELOPMENT	371,562	380,370	869,326	891,159	21,833	2.5
UD-OFFICE CUSTOMER SERVICE	1,524,406	2,281,350	2,329,044	2,572,357	243,313	10.4
UD-FIELD CUSTOMER SERVICE	1,097,056	2,465,980	2,446,169	4,350,850	1,904,681	77.9
UD-FINANCIAL	2,466,199	3,372,210	3,410,194	3,705,800	295,606	8.7
UD-BACKFLOW	626	-	497,858	551,373	53,515	10.7
UD-TECHNICAL SERVICES	29,561	355,560	348,665	336,400	(12,265)	(3.5)
UD-INSPECTION	733,909	1,106,210	1,093,216	1,594,654	501,438	45.9
UD-CIP DESIGN/CONST MGT	4,627,703	66,403,960	64,178,757	75,510,578	11,331,821	17.7
UD-WATER RECLAMATION FACILITY	9,817,622	12,523,580	12,662,522	13,572,021	909,499	7.2
	100,699,780	158,548,610	156,696,457	180,802,803	24,106,346	15.4
Expenditures by Fund						
GRANT FUND - NON CAPITAL PROJECTS	641	-	-	-	-	-
WATER UTILITY	67,881,458	92,144,650	92,517,700	105,242,651	12,724,951	13.8
WATER CIP	1,552,294	55,191,350	43,778,024	47,270,578	3,492,554	8.0
WASTEWATER UTILITY	28,106,443	-	-	49,574	49,574	-
WASTEWATER CIP	2,836,201	11,212,610	20,400,733	28,240,000	7,839,267	38.4
SELF-INSURANCE	251,590	-	-	-	-	-
WORKERS' COMPENSATION SELF INSURANCE	21,167	-	-	-	-	-
EMPLOYEE BENEFITS	262,756	-	-	-	-	-
MOTOR EQUIPMENT	(212,770)	-	-	-	-	-
Total Operating Funds	100,699,780	158,548,610	156,696,457	180,802,803	24,106,346	15.4
Total Utility Department Expenditures	100,699,780	158,548,610	156,696,457	180,802,803	24,106,346	15.4

Authorized Personnel - Utility Department

	2021 Actual FTE's	2022 Adopted Budget FTE's	2022 Projection FTE's	2023 Adopted Budget FTE's	Net Chg
Water / Wastewater Utility Fund					
UD-ADMINISTRATION	8.4	12.0	12.0	19.0	7.0
UD-PUMP OPERATIONS	16.4	17.0	17.0	11.0	(6.0)
UD-FIELD SERVICES	21.7	30.0	30.0	34.0	4.0
UD-MAPPING	2.8	4.0	4.0	3.0	(1.0)
UD-PLANNING	3.3	4.7	4.7	1.5	(3.2)
UD-DEVELOPMENT	3.0	3.0	3.0	6.0	3.0
UD-OFFICE CUSTOMER SERVICE	14.7	23.0	23.0	23.0	-
UD-FIELD CUSTOMER SERVICE	9.1	14.0	14.0	13.0	(1.0)
UD-FINANCIAL	7.0	10.0	10.0	9.0	(1.0)
UD-TECHNICAL SERVICES	1.8	2.0	2.0	2.0	-
UD-INSPECTION	6.5	6.5	6.5	10.5	4.0
UD-WATER RECLAMATION FACILITY	-	26.0	26.0	27.0	1.0
Total FTE's Utility Department	94.7	152.2	152.2	159.0	6.8



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 \$115,710,304 are also included in the Transfers and Other Expenses budget. The following pages include a reconciliation of the interfund transfers for FY 2022-23 and the department financial trend.

Fiscal 2023 Transfer Reconciliation

				Revenues - Transfers In	
Fund	Account	Amount	Fund Description	Account	Description
00100	370610	20,000,000	GENERAL FUND		TRF FROM-WATER
00200	370100	129,000	POLICE DEPT GRANT FUND		TRF FROM-GENERAL
00201	370100	170,800	FIRE DEPT GRANT FUND		TRF FROM-GENERAL
00311	370100	8,510,350	DEBT SERVICE OPERATING		TRF FROM-GENERAL
00408	370100	6,305,000	TECHNOLOGY IMPROVEMENTS		TRF FROM-GENERAL
00411	370100	15,170,251	MUNICIPAL INFRASTRUCTURE		TRF FROM-GENERAL
00411	370268	900,000	MUNICIPAL INFRASTRUCTURE		TRF FROM-STREET MAINTENANCE PROGRAM
00413	370268	1,670,000	PARKS & RECREATION CAPITAL PROJECTS		TRF FROM-STREET MAINTENANCE PROGRAM
00413	370254	205,000	PARKS & RECREATION CAPITAL PROJECTS		TRF FROM-PARK DISTRICT NO. IV
00413	370253	480,000	PARKS & RECREATION CAPITAL PROJECTS		TRF FROM-PARK DISTRICT NO. III
00415	370268	2,030,000	STREET PROJECTS		TRF FROM-STREET MAINTENANCE PROGRAM
00415	370293	61,000	STREET PROJECTS		TRF FROM FUEL TAXES - ROADWAY OPERATIONS FUND
00425	370100	15,306	PUBLIC SAFETY PROJECTS-POLICE		TRF FROM-GENERAL
00425	370287	367,215	PUBLIC SAFETY PROJECTS-POLICE		TRF FROM-PUBLIC SAFETY TAX
00426	370268	3,600,000	PUBLIC SAFETY PROJECTS-FIRE		TRF FROM-STREET MAINTENANCE PROGRAM
00613	370610	14,165,382	WATER CIP		TRF FROM-WATER
00623	370610	27,700,000	WASTEWATER CIP		TRF FROM-WATER
00623	370620	6,000	WASTEWATER CIP		TRF FROM-WASTEWTR
00630	370100	225,000	MUNICIPAL GOLF COURSE		TRF FROM-GENERAL
00710	370100	4,000,000	SELF-INSURANCE		TRF FROM-GENERAL
00720	370100	10,000,000	EMPLOYEE BENEFITS		TRF FROM-GENERAL
		115,710,304	Total Transfers In		

				Expenditures - Transfers Out	
Fund	Account	Amount	Fund Description	Account	Description
00100	470200	129,000	GENERAL FUND		TRF TO-MISCELLANEOUS GRANT FUNDS
00100	470201	170,800	GENERAL FUND		TRF TO-FIRE DEPT GRANT FUND
00100	470311	8,510,350	GENERAL FUND		TRF TO-DEBT SERVICE (OPERATING)
00100	470408	6,305,000	GENERAL FUND		TRF TO-TECHNOLOGY IMPROVEMENTS
00100	470411	15,170,251	GENERAL FUND		TRF TO-GENERAL GOVT CAPITAL IMPROVEMENTS
00100	470425	15,306	GENERAL FUND		TRF TO-PUBLIC SAFETY PROJECTS-POLICE
00100	470630	225,000	GENERAL FUND		TRF TO-GOLF COURSE
00100	470710	4,000,000	GENERAL FUND		TRF TO-SELF INSURANCE FUNDS
00100	470720	10,000,000	GENERAL FUND		TRF TO-EMPLOYEE BENEFITS
00253	470413	480,000	PARK DISTRICT NO. III		TRF TO-PARKS & RECREATION CAPITAL PROJECTS
00254	470413	205,000	PARK DISTRICT NO. IV		TRF TO-PARKS & RECREATION CAPITAL PROJECTS
00268	470411	900,000	STREET MAINTENANCE, PARKS, FIRE STATIONS		TRF TO-GENERAL GOVT CAPITAL IMPROVEMENTS
00268	470413	1,670,000	STREET MAINTENANCE, PARKS, FIRE STATIONS		TRF TO-PARKS & RECREATION CAPITAL PROJECTS
00268	470415	2,030,000	STREET MAINTENANCE, PARKS, FIRE STATIONS		TRF TO-STREET PROJECTS
00268	470426	3,600,000	STREET MAINTENANCE, PARKS, FIRE STATIONS		TRF TO-PUBLIC SAFETY PROJECTS-FIRE
00287	470425	367,215	PUBLIC SAFETY TAX		TRF TO-PUBLIC SAFETY PROJECTS-POLICE
00293	470415	61,000	FUEL TAXES - ROAD OPERATIONS FUND		TRF TO-STREET PROJECTS
00610	470100	20,000,000	WATER UTILITY		TRF TO-GENERAL FUND
00610	470613	14,165,382	WATER UTILITY		TRF TO-WATER CIP 613
00610	470623	27,700,000	WATER UTILITY		TRF TO-WW CIP 623
00620	470623	6,000	WASTEWATER UTILITY		TRF TO-WW CIP 623
		115,710,304	Total Transfers Out		



CITY OF NORTH LAS VEGAS

Department Financial Trend - General Expense

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Salaries and Wage	3,232,528	-	-	-	-	-
Employee Benefits	8,817,316	2,100,000	2,100,000	2,100,000	-	-
Services and Supplies	1,449,456	2,045,700	6,588,262	7,060,625	472,363	7.2
Capital Outlay	413,781	7,162,000	7,096,569	8,012,959	916,390	12.9
Inter-fund Operating Transfers (out)	70,580,424	125,171,480	124,757,075	115,710,304	(9,046,771)	(7.3)
Contingencies	-	500,000	500,000	500,000	0	0.0
	84,493,505	136,979,180	141,041,906	133,383,888	(7,658,018)	(5.4)
Expenditures by Division						
GE-CONTINGENCY	-	500,000	500,000	500,000	0	0.0
GE-EMPLOYEE BENEFITS	4,514,258	496,500	496,500	496,500	-	-
FN-GENERAL EXPENSE	9,369,671	10,711,200	15,188,331	16,677,084	1,488,753	9.8
GE-DESERT TORTOISE	-	100,000	100,000	-	(100,000)	(100.0)
GE-TRANSFERS OUT	70,580,424	125,171,480	124,757,075	115,710,304	(9,046,771)	(7.3)
AS-GS-ADMINISTRATION	29,152	-	-	-	-	-
	84,493,505	136,979,180	141,041,906	133,383,888	(7,658,018)	(5.4)
Expenditures by Fund						
GENERAL FUND	25,921,944	53,273,800	57,966,362	53,089,832	(4,876,530)	(8.4)
LAND FUND	10,160	-	-	-	-	-
CARES ACT	29,152	-	-	-	-	-
PARK DISTRICT NO. III	662,500	511,250	511,250	480,000	(31,250)	(6.1)
PARK DISTRICT NO. IV	235,000	205,000	205,000	205,000	(0)	(0.0)
PARK DISTRICT NO. V	-	25,000	25,000	-	(25,000)	(100.0)
STREET MAINTENANCE, PARKS, FIRE STATIONS	4,668,442	2,993,750	2,993,750	8,200,000	5,206,250	173.9
COURT FACILITIES ADMIN ASSESSMENT	300,000	300,000	300,000	-	(300,000)	(100.0)
FORENSIC SERVICES	23,850	-	24,595	-	(24,595)	(100.0)
PARKS & REC COMMUNITY EVENTS	-	80,000	80,000	-	(80,000)	(100.0)
SPECIAL A.V. TRANSPORTATION	100,000	-	-	-	-	-
DESERT TORTOISE FUND	-	100,000	100,000	-	(100,000)	(100.0)
PUBLIC SAFETY TAX	36,735	1,573,770	1,573,770	367,215	(1,206,555)	(76.7)
FUEL TAXES - ROAD OPERATIONS FUND	268,000	575,000	575,000	61,000	(514,000)	(89.4)
PW NON-CIP REIMBURSABLE PROGRAMS	4,200,000	4,200,000	-	-	-	-
WATER UTILITY	25,873,918	63,383,110	66,994,110	61,865,382	(5,128,728)	(7.7)
WASTEWATER UTILITY	9,776,930	-	-	6,000	6,000	-
EMPLOYEE BENEFITS	11,663,476	2,596,500	2,596,500	2,596,500	-	-
MOTOR EQUIPMENT	52,971	7,162,000	7,096,569	6,512,959	(583,610)	(8.2)
	83,823,077	136,979,180	141,041,906	133,383,888	(7,658,018)	(5.4)
Capital Projects						
MUNICIPAL INFRASTRUCTURE	670,428	-	-	-	-	-
	670,428	-	-	-	-	-
Total General Expense Expenditures	84,493,505	136,979,180	141,041,906	133,383,888	(7,658,018)	(5.4)

Department Financial Trend - Debt Service

	2021 Actual	2022 Adopted Budget	2022 Projection	2023 Adopted Budget	2022 vs. 2023 Amount	Variance Percent
Expenditures by Object						
Services and Supplies	176,888	5,000	5,000	5,000	(0)	(0.0)
Debt Service - Principal	5,815,000	3,565,000	3,565,000	3,780,000	215,000	6.0
Debt Service - Interest Expense	5,014,615	5,214,630	5,214,630	4,725,350	(489,280)	(9.4)
Debt Issuance Costs	23,386	-	-	-	-	-
Bond Premiums and discounts	23,151,800	-	-	-	-	-
	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)
Expenditures by Division						
GE-DEBT-2006 BUILDING PROJECTS BONDS	2,649,236	1,500	1,500	-	(1,500)	(100.0)
GE-DEBT-2006 CITY HALL BUILDING BONDS	1,143	-	-	-	-	-
GE-DEBT-2011 BUILDING REFUNDING BONDS	1,694,630	2,220,380	2,220,380	1,792,100	(428,280)	(19.3)
GE-DEBT-2021 REFUNDING BONDS	23,469,180	-	-	-	-	-
GE-DEBT-2018 BUILDING REFUNDING BONDS	6,367,500	6,562,750	6,562,750	6,718,250	155,500	2.4
	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)
Expenditures by Fund						
DEBT SERVICE OPERATING	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)
Total Debt Service Expenditures	34,181,689	8,784,630	8,784,630	8,510,350	(274,280)	(3.1)

Supplemental Requests

FY 2023 Approved Supplemental Requests

Fund-Division	Request # & Description	FTEs	Salaries & Benefits	Recurring S & S	Cap & Non-Recurring	Total Request
CITY ATTY DEPT						
CA-CRIMINAL LAW	Deputy City Attorney I	1.0	138,353	1,740	3,300	143,393
CA-CIVIL LAW	CA-CIVIL-02 Paralegal	1.0	107,436	650	3,240	111,326
CA-CIVIL LAW	CA-CIVIL-03 Deputy City Attorney I	1.0	135,817	1,740	3,240	140,797
Total		3.0	381,605	4,130	9,780	395,515
COMM CORR CTR DEPT						
CCC-SECURITY CONTROL	CCC-100-03 Law Enforcement Support Technicians (6)	6.0	440,939	0	-	440,939
CCC-SECURITY CONTROL	CCC-01 General Fund Security Control Overtime Budget to cover shift vacancies for Civilian Staff.	-	14,418	-	-	14,418
CCC-DETENTION COMMAND	CCC-100-02 General Fund Detention Command Overtime Budget to cover shift vacancies for sworn staff.	-	53,899	-	-	53,899
CCC-DETENTION COMMAND	CCC-100-04 Corrections Officers (10)	10.0	1,155,179	-	-	1,155,179
CCC-DETENTION COMMAND	CCC-287-01 Public Safety Tax Fund Detention Command Overtime Budget to cover shift vacancies for sworn staff.	-	61,655	-	-	61,655
Total		16.0	1,726,090	0	-	1,726,090
CITY MGR DEPT						
CM-ADMINISTRATION	CM-01 Council Community Events	-	-	13,750	-	13,750
Total		-	-	13,750	-	13,750
CM-ECON DEV DEPT						
CM-ED PARKING SERVICES	CSE-01 Assistant to the Director or Manager	1.0	94,126	(0)	5,000	99,126
CM-ED PARKING SERVICES	CSE-02 Veterans Services Coordinator	1.0	107,436	0	-	107,436
Total		2.0	201,562	0	5,000	206,562
FIRE DEPT						
FD-ADMINISTRATION	FD-01 Increase for new hire physicals	-	-	45,000	-	45,000
FD-FIRE SPT OPERATIONS	FD-02 Uniform allowance increase	-	-	75,000	-	75,000
FD-FIRE SPT OPERATIONS	FD-03 Increase in station operating supplies	-	-	10,000	-	10,000
FD-FIRE SPT OPERATIONS	FD-04 Increase for Fire Alarm Office/Combined Communications Center	-	-	40,000	-	40,000
FD-FIRE SPT OPERATIONS	FD-05 Fire Captains	4.0	505,037	(0)	-	505,037
FD-FIRE SPT OPERATIONS	FD-08a Hire Firefighter/Paramedics	9.0	1,022,269	0	-	1,022,269
FD-FIRE SPT SERVICES	FD-09 Add Business Analyst	1.0	101,697	0	-	101,697
FD-FIRE SPT SERVICES	FD-10 Add Executive Assistant	1.0	115,758	0	-	115,758
FD-FIRE SPT SERVICES	FD-11 Add 1 Assistant in Emergency Management	1.0	95,593	0	-	95,593
FD-FIRE SPT SERVICES	FD-12 Increase EMS Training Line Item	-	-	56,000	-	56,000
Total		16.0	1,840,354	226,000	-	2,066,354
GENERAL EXP DEPT						
FN-GENERAL EXPENSE	Identify Strategic Priorities	-	-	-	5,000,000	5,000,000
Total		-	-	-	5,000,000	5,000,000
HR DEPT						
HR-ADMINISTRATION	HR-01 Organizational Development Budget - New	-	-	97,900	-	97,900
HR-ADMINISTRATION	HR-02 City-wide Compensation and Classification Study	-	-	92,000	-	92,000
HR-ADMINISTRATION	HR-03 Software Services - Employee Relations and Labor Relations	-	-	4,500	-	4,500
Total		-	-	194,400	-	194,400
INFORMATION TECHNOLOGY						
IT-ADMINISTRATION	IT-01 Google Contract Renewal	-	-	150,000	-	150,000
IT-ADMINISTRATION	IT-05 Technical Support Manager	1.0	160,102	-	-	160,102
IT-ADMINISTRATION	IT-06 Data Architect	1.0	149,698	0	-	149,698
IT-ADMINISTRATION	IT-07 Senior Business Systems Analyst	1.0	111,062	0	-	111,062
Total		3.0	420,862	150,000	-	570,862
LDCS DEPT						
LDCS-PLANNING	LDCS-PL-01 One (1) Deputy Director	1.0	184,629	(0)	7,000	191,629
LDCS-PLANNING	LDCS-PL-02 Two (2) Planners	2.0	194,925	(0)	-	194,925
LDCS-BUSINESS LICENSE	LDCS-BL-04 One (1) Office Assistant	1.0	66,779	-	10,000	76,779
LDCS-BUSINESS LICENSE	LDCS-BL-05 One (1) Business License Supervisor	1.0	111,062	0	10,000	121,062
LDCS-BUILDING & FIRE SAFETY	LDCS-BFS-06 One (1) Fire Protection Specialist	1.0	118,584	0	8,300	126,884
LDCS-BUILDING & FIRE SAFETY	LDCS-BFS-07 One (1) Plans Examiner	1.0	97,462	0	8,300	105,762
LDCS-BUILDING & FIRE SAFETY	LDCS-BFS-08 One (1) Structural Plans Examiner	1.0	103,905	0	8,300	112,205
LDCS-BUILDING & FIRE SAFETY	LDCS-BFS-09 Equipment upgrade for Building Inspectors and staff.	-	-	-	24,588	24,588
LDCS-BUILDING & FIRE SAFETY	LDCS-BFS-10 Software licenses for Comcate, IG Inspect, Energov, and BlueBeam	-	-	22,974	-	22,974
LDCS-BUILDING & FIRE SAFETY	LDCS-BFS-11 Training for Inspectors' Certifications	-	-	19,850	-	19,850
LDCS-CODE ENFORCEMENT	LDCS-CE-12 Increase in annual funding for officer uniforms.	-	-	5,000	-	5,000
LDCS-CODE ENFORCEMENT	LDCS-CE-13 Increase in annual budget for staff equipment.	-	-	2,500	-	2,500
LDCS-CODE ENFORCEMENT	LDCS-CE-14 Increase in annual budget for staff supplies.	-	-	6,000	-	6,000
LDCS-CODE ENFORCEMENT	LDCS-CE-238-01 Four (4) Community Improvement Specialists	4.0	309,504	147,000	23,640	480,144
LDCS-CODE ENFORCEMENT	LDCS-CE-238-02 Increase to the annual license cost for the Comcate software program.	-	-	9,000	-	9,000
Total		12.0	1,186,850	212,324	100,128	1,499,302
LIBRARY DEPT						
LI-ADMINISTRATION	LI-290-01 New position to be created - Library Community Engagement Specialist	1.0	117,523	0	-	117,523
LI-ADMINISTRATION	LI-290-02 Converting one of our Branch Manager Positions to an Asst. Director position	-	14,602	-	-	14,602
LI-ADMINISTRATION	LI-290-03 Assistant to the Director	1.0	96,126	(0)	-	96,126
LI-ADMINISTRATION	LI-290-04 Funds to better support our increased outreach and programming efforts.	-	-	25,000	-	25,000
LI-ADMINISTRATION	LI-290-05 Family Services Librarian	1.0	97,463	(0)	-	97,463
LI-ADMINISTRATION	LI-290-06 3 Library Assistant II positions.	3.0	200,336	0	-	200,336
LI-ADMINISTRATION	LI-290-07 Increase pay for our 5 Temp/PT Shelver Positions	-	11,801	-	-	11,801
Total		6.0	537,851	25,000	-	562,851
MUNI CRT DEPT						
MC-ADMINISTRATION	MC-01 Overtime	-	30,000	-	-	30,000
MC-ADMINISTRATION	MC-02 Drug Patches and other supplies for CARE Program	-	-	2,500	-	2,500
MC-ADMINISTRATION	MC-03 Travel and Education Budget Increase.	-	-	6,000	-	6,000
Total		-	30,000	8,500	-	38,500



CITY OF NORTH LAS VEGAS

FY 2023 Approved Supplemental Requests

Fund-Division	Request # & Description	FTEs	Salaries & Benefits	Recurring S & S	Cap & Non-Recurring	Total Request
NLS DEPT						
NLS-REC DIVISION	NLS-REC-01 Upgrade the Senior Office Assistant to Senior Accounting Technician	-	10,907	(0)	-	10,907
NLS-REC DIVISION	NLS-REC-02 Recreation Superintendent	1.0	160,102	5,000	-	165,102
NLS-NEIGHBORHOOD REC	NLS-NRC-03 Program Staffing Increase: @ PT TMP Program Supervisors	2.0	49,277	20,000	-	69,277
NLS-NEIGHBORHOOD REC	NLS-NRC-04 Customer Service Specialist	1.0	66,779	5,000	-	71,779
NLS-NEIGHBORHOOD REC	NLS-NRC-05 Rec N Roll Staff and Supplies Increase	2.0	49,277	10,000	-	59,277
NLS-SILVER MESA	NLS-SMRC-07 Customer Service Specialist	1.0	66,779	5,000	-	71,779
NLS-SILVER MESA	NLS-SMRC-08 Senior Programs Staffing Increase	2.0	49,277	20,000	-	69,277
NLS-SILVER MESA	NLS-SMRC-09 Community Event Programming	-	-	40,000	-	40,000
NLS-SILVER MESA	NLS-SMRC-10 Silver Mesa Recreation Center Facility Upgrades	-	-	-	75,000	75,000
NLS-ADMINISTRATION	NLS-ADMIN-12 Senior Management Analyst	1.0	131,939	5,000	-	136,939
NLS-PARK SERVICES	NLS-PARK-01 Park Maintenance Supervisor	1.0	103,905	0	-	103,905
NLS-PARK SERVICES	NLS-PARK-02 Park Maintenance Crew Leader	2.0	163,327	-	-	163,327
NLS-PARK SERVICES	NLS-PARK-14 Aquatic Maintenance Technician	2.0	140,410	5,000	-	145,410
NLS-PARK SERVICES	NLS-PARK-03 Park Maintenance Worker II	2.0	158,515	(0)	-	158,515
NLS-PARK SERVICES	NLS-PARK-04 Park Maintenance Worker I	2.0	143,878	-	-	143,878
NLS-PARK SERVICES	NLS-PARK-15 Cost Increases for Services and Supplies	-	-	124,784	-	124,784
NLS-PARK SERVICES	NLS-PARK-16 Supplies for Water Systems Technician/ Irrigation Specialist	-	-	5,000	-	5,000
NLS-PARK SERVICES	NLS-PARK-18 Upgrade of City Maintenance Workers (TNE-10) to TNE-12 Parks Maintenance Worker I	-	48,640	0	-	48,640
NLS-PARK SERVICES	NLS-PARK-19 Parks Superintendent	1.0	160,102	5,000	-	165,102
NLS-CRAIG RANCH REGIONAL PARK	NLS-CRRP-21 Event Coordinator - Craig Ranch Regional Park & Amphitheater	1.0	86,405	5,000	-	91,405
NLS-CRAIG RANCH REGIONAL PARK	NLS-CRRP-22 Rental Coordinators - Craig Ranch Regional Park & Amphitheater	1.0	86,405	5,000	-	91,405
NLS-SAFEKEY	NLS-277-01 Facilities Upgrade	-	-	-	100,000	100,000
Total		22.0	1,675,921	259,784	175,000	2,110,705
POLICE DEPT						
PD-IDENTIFICATION	PD-ID-01 Crime Scene Analyst	1.0	79,336	47,542	-	126,878
PD-IDENTIFICATION	PD-ID-02 CSI Vehicle 2022 Ford Transit Van	-	-	66,542	-	66,542
PD-ADMINISTRATION	PD-NCAC-04 New Captain - North Central Area Command	1.0	189,435	38,542	-	227,977
PD-ADMINISTRATION	PD-NCAC-05 New Lieutenants - North Central Area Command	2.0	421,379	38,542	-	459,921
PD-ADMINISTRATION	PD-NCAC-06 New Sergeants - North Central Area Command	2.0	364,270	38,542	-	402,812
PD-ADMINISTRATION	PD-NCAC-07 New - Assistant to the Director or Manager	1.0	97,634	0	-	97,634
PD-ADMINISTRATION	PD-NCAC-08 New Executive Secretary	1.0	78,883	0	-	78,883
PD-ADMINISTRATION	PD-NCAC-09 New Community Service Officer - North Central Area Command	1.0	68,286	38,542	-	106,828
PD-ADMINISTRATION	PD-ADMIN-10 Employee Assistance Resources Rep Coordinator Position	1.0	112,852	20,000	-	132,852
PD-RECORDS	PD-REC-10 Kiosk for Records	-	-	31,739	16,359	48,098
PD-RECORDS	PD-REC-11 Records - Supervisors	2.0	163,327	-	-	163,327
PD-INVESTIGATION	PD-INV-12 Case Cracker Software/Hardware	-	-	-	106,900	106,900
PD-TRAINING	PD-TR-13 Increase in budget for Ammunition & Simunitions	-	-	35,000	-	35,000
PD-TRAINING	PD-TR-15 Increase to Community Engagement's Annual Events Budget	-	-	8,000	-	8,000
PD-COMMUNICATIONS	PD-COMM-16 P1 CADS Laptops	-	-	-	20,000	20,000
PD-COMMUNICATIONS	PD-COMM-17 Assistant Manager Police Communications	1.0	103,905	-	-	103,905
PD-RESOURCE MANAGEMENT	PD-RM-18 New Senior Accounting Tech	1.0	77,376	0	-	77,376
PD-N W AREA COMMAND	PD-NWAC-19 Ballistic Shields for Patrol	-	-	87,500	-	87,500
PD-TECHNOLOGY NCIC	PD-TECH-20 Replace Failing Evidence/CSI Security Camera System	-	-	300	31,247	31,547
PD-TRAFFIC	PD-TRF-28 Leica Scanner - Traffic	-	-	26,541	-	26,541
PD-CRIME ANALYSIS	PD-CA-21 Crime and Intelligence Analyst (CIA)	1.0	117,523	1,500	11,000	130,023
PD-CRIME ANALYSIS	PD-CA-22 GIS Analyst	1.0	91,650	1,500	11,000	104,150
PD-SPECIAL ASSIGNMENT UNIT	PD-SAU-23 Advertising and Recruiting Budget Increase	-	-	150,000	-	150,000
PD-SPECIAL ASSIGNMENT UNIT	PD-SAU-24 Community Oriented Policing Budget Increase	-	-	15,000	-	15,000
PD-ANIMAL CONTROL	PD-APS-25 Animal Protection Services Supervisor	1.0	92,877	95,542	-	188,419
PD-ANIMAL CONTROL	PD-APS-26 Animal Protection Services - update vehicles (new name)	-	-	-	11,219	11,219
PD-NARCOTICS	PD-NARC-287-01 PD Buy Money	-	-	30,000	-	30,000
Total		17.0	2,058,732	770,874	207,725	3,037,331
PUBLIC WORKS DEPT						
PW-BUILDING MAINTENANCE	PW-BM-01 Overtime Request	-	9,620	-	-	9,620
PW-BUILDING MAINTENANCE	PW-BM-02 Building Custodian	3.0	191,649	49,800	-	241,449
PW-BUILDING MAINTENANCE	PW-BM-03 Facilities Technician	4.0	389,849	238,200	7,200	635,249
PW-BUILDING MAINTENANCE	PW-BM-04 Supplies	-	-	50,000	-	50,000
PW-BUILDING MAINTENANCE	PW-BM-05 Fuel & Lub	-	-	10,000	-	10,000
PW-BUILDING MAINTENANCE	PW-BM-06 Uniforms	-	-	2,000	-	2,000
PW-BUILDING MAINTENANCE	PW-BM-07 Postage	-	-	1,200	-	1,200
PW-BUILDING MAINTENANCE	PW-BM-08 Equipment Rental	-	-	25,600	-	25,600
PW-BUILDING MAINTENANCE	PW-BM-09 Facility Maintenance	-	-	182,600	-	182,600
PW-BUILDING MAINTENANCE	PW-BM-10 Equipment Maintenance	-	-	25,000	-	25,000
PW-BUILDING MAINTENANCE	PW-BM-11 Maintenance and Repair	-	-	17,770	-	17,770
PW-BUILDING MAINTENANCE	PW-BM-12 Other Services	-	-	99,080	-	99,080
PW-BUILDING MAINTENANCE	PW-BM-13 Licenses	-	-	1,000	-	1,000
PW-BUILDING MAINTENANCE	PW-BM-14 Debris/Spills	-	-	2,000	-	2,000
PW-CITY HALL MAINTENANCE	PW-CH-15 Supplies	-	-	12,500	-	12,500
PW-CITY HALL MAINTENANCE	PW-CH-16 Postage	-	-	8,000	-	8,000
PW-CITY HALL MAINTENANCE	PW-CH-17 Equipment Rentals	-	-	10,000	-	10,000
PW-CITY HALL MAINTENANCE	PW-CH-18 Equipment Maintenance	-	-	2,000	-	2,000
PW-CITY HALL MAINTENANCE	PW-CH-19 Maintenance and Repair	-	-	2,920	-	2,920
PW-CITY HALL MAINTENANCE	PW-CH-20 Other Services	-	-	14,260	-	14,260
PW-CITY HALL MAINTENANCE	PW-CH-21 Security Contract	-	-	6,000	-	6,000
PW-BEAUTIFICATION	PW-BE-22 Uniforms	-	-	16,000	-	16,000
PW-BEAUTIFICATION	PW-BE-23 Debris/Spill	-	-	2,000	-	2,000
PW-BEAUTIFICATION	PW-BE-24 Travel & Education	-	-	2,000	-	2,000



CITY OF NORTH LAS VEGAS

FY 2023 Approved Supplemental Requests

Fund-Division	Request # & Description	FTEs	Salaries & Benefits	Recurring S & S	Cap & Non-Recurring	Total Request
PW-TRAFFIC OPERATIONS	PW-TO-25 Pavement Marking and Signage supplies	-	-	1,000,000	-	1,000,000
PW-DEV FLOOD CONTROL	PW-DFC-26 Upgrade existing (vacant) Engineering Associate position to Senior Engineer	-	12,427	-	-	12,427
PW-DEV FLOOD CONTROL	PW-DFC-27 Engineering Technician III	1.0	86,405	(0)	2,000	88,405
PW-DEV FLOOD CONTROL	PW-DFC-28 Receptionist	1.0	64,296	(0)	2,000	66,296
PW-DEV FLOOD CONTROL	PW-DFC-29 Senior Engineer I	2.0	376,949	2,000	3,500	382,449
PW-ADMINISTRATION	PW-ADMIN-29 Deputy Director of Public Works	-	-	-	1,500	1,500
PW-ENG & CONSTRUCTION SRVCS	PW-ECS-30 Utilities Line Locator - Equipment/Vehicle	-	-	53,500	-	53,500
PW-ENG & CONSTRUCTION SRVCS	PW-ECS-31 Construction Project Inspector	3.0	490,444	160,500	-	650,944
PW-ENG & CONSTRUCTION SRVCS	PW-ECS-32 Survey Technician	1.0	113,184	0	-	113,184
PW-TRAFFIC OPERATIONS	PW-TO-268-02 Traffic Electrical Worker	1.0	73,490	1,200	5,000	79,690
PW-TRAFFIC OPERATIONS	PW-TO-268-03 Traffic Technician/Electrician	1.0	97,462	1,200	5,000	103,662
PW-TRAFFIC OPERATIONS	PW-TO-268-04 Traffic Sign and Marking Technician I	1.0	119,607	56,000	-	175,607
PW-ROADWAY OPERATIONS	PW-RO-293-01 Minor Equipment	-	-	5,000	-	5,000
PW-ROADWAY OPERATIONS	PW-RO-293-02 Other Services	-	-	41,700	-	41,700
PW-ROADWAY OPERATIONS	PW-RO-293-03 Asphalt Work	-	-	100,000	-	100,000
PW-ROADWAY OPERATIONS	PW-RO-293-04 Concrete Work	-	-	140,000	-	140,000
PW-ROADWAY OPERATIONS	PW-RO-293-05 Sweeping	-	-	20,000	-	20,000
PW-ROADWAY OPERATIONS	PW-RO-293-06 Equipment Operator I	2.0	140,410	3,400	-	143,810
Total		20.0	2,165,791	2,364,430	26,200	4,556,421
UTILITY DEPT						
UD-ADMINISTRATION	UD-ADMIN-610-01 Senior Engineer (Water System Modeling/Planning Engineer)	1.0	188,475	10,300	-	198,775
UD-ADMINISTRATION	UD-ADMIN-610-02 Utilities Conservation Administrator	1.0	140,353	227,750	-	368,103
UD-ADMINISTRATION	UD-ADMIN-610-03 Utilities Field Conservation Specialist	2.0	146,980	130,740	-	277,720
UD-ADMINISTRATION	UD-ADMIN-610-04 Utilities Office Conservation Aide	2.0	140,410	13,000	-	153,410
UD-ADMINISTRATION	UD-ADMIN-610-05 Deputy Director, Utilities Planning/Admin	1.0	179,135	7,800	4,500	191,435
UD-PUMP OPERATIONS	UD-PUMP-610-05 Promotion to Lead Water Systems Operator	-	16,820	6,900	-	23,720
UD-SUPPORT SERVICES	UD-SS-610-06 Operations Vehicle Purchase	-	-	50,000	-	50,000
UD-PRETREATMENT ENVIRONMENTAL	UD-PE-610-07 Pretreatment Inspector	1.0	81,663	55,200	-	136,863
UD-PRETREATMENT ENVIRONMENTAL	UD-PE-610-08 Environmental Collection System Tech	2.0	163,327	12,000	-	175,327
UD-FIELD SERVICES	UD-FS-610-09 Utilities Field Service Technician	4.0	420,362	13,800	-	434,162
UD-FIELD SERVICES	UD-FS-610-10 Utilities Field Services Crew Leader	1.0	135,134	11,450	-	146,584
UD-OFFICE CUSTOMER SERVICE	UD-OCS-610-11 Annual Maintenance Cost of IVR System	-	-	70,000	-	70,000
UD-FIELD CUSTOMER SERVICE	UD-FCS-610-12 Increase budget for meters and parts	-	-	1,600,000	-	1,600,000
UD-INSPECTION	UD-INSP-610-13 Utilities Line Locator	1.0	113,184	53,500	-	166,684
UD-WATER RECLAMATION FACILITY	UD-WRF-610-14 WRF Operator Trainee	1.0	66,779	2,900	-	69,679
UD-WATER RECLAMATION FACILITY	UD-WRF-610-15 Promotion to Utilities Control System Analyst	-	18,602	-	-	18,602
Total		17.0	1,811,222	2,265,340	4,500	4,081,062
+ Grand Total		134.0	14,036,840	6,494,532	5,528,333	26,059,705







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

**Capital Improvement
Plan (CIP)**

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CAPITAL IMPROVEMENT PROGRAM

What are Capital Improvements?

Capital Improvements deal with the purchase, construction, replacement, addition, or major repair of public facilities and major equipment. The selection and evaluation of capital projects are difficult tasks that involve some speculation and ability to make estimates, which to some extent are based on historical perspectives. A “Capital Project” is of relatively high monetary value compared to other “capital outlay” items in the annual operating budget (at least \$25,000); has a long life and results in the creation or revitalization of a fixed asset. This is the basic type of definition we have used to guide the preparation of the capital program budget.

What is a Capital Improvement Program (CIP)?

A CIP is a multi-year plan used to identify and coordinate public facility and equipment needs in a way that maximizes the return to the community. This advanced planning of all City projects helps the City Council, staff and public make choices based on rational decision-making rather than reacting to events as they occur.

The CIP commits resources to “mature” areas in our community and areas of new growth. The CIP presents only those major improvements that are viewed as most urgently needed and which can be funded from available revenue sources. The system of capital expenditure management is important because: 1) the consequences of investments and capital projects extend far into the future; 2) decisions to invest are often irreversible; and 3) such decisions significantly influence a community's ability to grow and prosper.

The first year of the CIP is called the Capital Budget. The Capital Budget is incorporated into the annual City Budget, which appropriates the funds necessary to implement a capital improvement.

Why do we need a CIP?

A CIP allows the community, through its City Council, to take a critical look at itself and identify what is good, what could be improved, what might be needed in the future and what opportunities might exist. Without this comprehensive approach, consideration and approval of capital improvements results in short-range, uncoordinated decision-making.

Optimal capital planning provides a process that considers all possible projects at the same time and produces a planning record that balances projects, funding sources and timing schedules. In addition, a CIP:

- Facilitates repair and replacement of existing items before they fail.
- Promotes efficiency by reducing scheduling problems.
- Safeguards against over-investment in one public facility or service at the expense of others.
- Provides a framework to make decisions about growth and development of the community.
- Helps preserve existing property values.
- Provides a continuing process that minimizes the impact of turnovers among elected and appointed officials.
- Focuses community attention on priority goals, needs and capabilities.
- Helps distribute costs more equitably.
- Informs citizens about the community's overall needs and resources.
- Enhances opportunities for outside financial assistance.



The CIP Process

The development and update of the CIP is an ongoing activity. It is part of the overall budgeting process since current year capital improvements are implemented through adoption of the City budget. Specific activities in the process are:

1) Timetable, Goals and Objectives. At the onset of the budgeting process, the CIP update begins with formal budget planning discussions between the City Manager, department heads and the City Council. A timetable is set that extends through development and final adoption of the budget, and a review is conducted reestablishing City goals and objectives through the next budget cycle.

2) Taking Inventory and Developing Proposals. Staff gathers information about the City's capital facilities and equipment and assesses the condition of each. Construction, repair, replacement and additions are considered and a list of proposed projects and equipment is developed.

3) Conducting a Financial Analysis. Staff conducts a financial analysis to examine historic and projected revenues and expenditures and to estimate the City's cash flow and long-term financial condition. Present and future capital financing alternatives are identified and recommendations are prepared to match the type of funding most appropriate for specific kinds of capital improvements.

4) City Council and Public Review/Adoption. The City Council provides opportunity(s) for public review and comment. Following incorporation of any changes, the City Council formally adopts the Plan. The first year of the Plan is adopted as the Capital Budget for incorporation into the City's next annual budget.

Program Descriptions

The CIP summarizes capital projects into "programs" or categories that include the following:

Redevelopment. The projects in this area address needs within the Downtown Redevelopment Areas.

Flood Control. The projects included in this area address the City's need to have the risk of flooding minimized.

Municipal Facilities. Projects in this area are those owned by the City of North Las Vegas.

Parks and Recreation. The activities under this area provide for an environment for citizens to enjoy natural areas and an opportunity to participate in organized and unorganized leisure time activities.

Public Safety. Activities under public safety advance our efforts to ensure to the best of our ability that the public is safe from crime and fire.

Technology. Projects in this area provide for new and upgraded computer systems to meet ongoing technology changes and in protecting information.

Transportation. The activities in this area provide for the engineering, maintenance, and construction of public rights-of-way within the city.

Utilities. The projects in this area were developed to ensure efficient water and wastewater infrastructure that can meet existing and future needs, and be secure from outside threats.

Vehicles. The replacements in this area replenish City vehicles and heavy equipment necessary for the efficient and cost-effective operations of the City.



Revenue and Other Financing Sources

Included in the CIP are various funding sources including intergovernmental revenue, grants, general obligation bonds and pay-as-you-go financing which includes dedicated property taxes, development fees, developer contributions, utility rates, and available fund balances. The following summarizes the major funding sources for the five year CIP.

Bureau of Land Management (BLM). The BLM provides funding for parks and recreation projects through the Southern Nevada Public Lands Management Act reinvestment criteria. These projects include new and refurbished parks and trails. The City pays for expenditures upfront and submits quarterly documentation of payments to the BLM for reimbursement. (\$15.1M)

Clark County Regional Flood Control. Funding received from this source is restricted for flood control projects within the City’s established 10-year Plan. (\$133.2M)

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. (\$135.2M)

Grants/State Revolving Loan. Various grants and loans can be secured to assist with funding of specific projects. (\$66.5M)

More Cops Fund. This special revenue fund was established as a result of approval of Assembly Bill 418 by the Nevada Legislature in the 2005 session. It will be used for expenditures related to the funding and equipping of Police Officers. (\$943.8K)

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. (\$6.0M)

Public Safety Tax Fund. This fund is a property tax override used exclusively for public safety programs. (\$3.9M)

Park District & Support Funds. Park District funds are received as a result of the residential construction tax. These funds are recommended for capital improvements to parks within the district in which the revenue is received. (\$1.5M)

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. (\$198.1M)

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. (\$30.3M)

Motor Vehicle Fuel Tax Fund. Funds restricted by NRS 365 to be used only on street related projects. (\$8.6M)

Traffic Cost Participation Agreements. Developer contributions dedicated for specific street intersection traffic signals. (\$4.8M)

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. (\$131.5M)

Vehicle Replacement Funds. In FY 2012 a vehicle replacement program was established through charging the departments to establish funding within the Motor Vehicle Fleet fund to cover future replacement vehicle needs. (\$4.7M)



CITY OF NORTH LAS VEGAS

Operating Impacts

CIP projects listed below will require an estimated \$16.4 million over the five year plan. These costs will primarily impact the General Fund and will create value added efficiencies over the same period.

CAPITAL IMPROVEMENT PLAN - OPERATING IMPACTS							
	Project #	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Downtown Redevelopment							
Downtown Complete Streets & Pedestrian Improvements	10505		18,500	18,500	18,500	18,500	74,000
Maintenance (Maint./Custodial/Energy)			18,500	18,500	18,500	18,500	74,000
Municipal Facilities							
Building Maintenance Workshop	25047			18,000	18,000	18,000	54,000
O&M Maintenance/Power				18,000	18,000	18,000	54,000
Justice Facility/Municipal Court Expansion	10581			2,200,000	2,200,000	2,200,000	6,600,000
Maintenance (Maint./Custodial/Energy)				2,200,000	2,200,000	2,200,000	6,600,000
New Warehouse/Kitchen/Classroom Construction	10579		206,682	206,682	206,682	206,682	826,728
Maintenance (Maint./Custodial/Energy)			206,682	206,682	206,682	206,682	826,728
Old City Hall/Community Center	25032			144,000	144,000	144,000	432,000
O&M Maintenance/Power				144,000	144,000	144,000	432,000
Parks & Recreation							
Splash Pads	10539	18,000	18,000	18,000	18,000		72,000
Maintenance (Maint./Custodial/Energy)		18,000	18,000	18,000	18,000		72,000
Public Safety: Police							
Body Worn Camera Program	26019	200,000	200,000	200,000	200,000	200,000	1,000,000
O&M Maintenance/Power		200,000	200,000	200,000	200,000	200,000	1,000,000
Firearms Range Improvements	26020		26,000		26,000		52,000
O&M Maintenance/Power			26,000		26,000		52,000
Police Valley Vista Area Command at Tule Springs	26023			68,000	68,000	68,000	204,000
Maintenance (Maint./Custodial/Energy)				68,000	68,000	68,000	204,000
Technology Improvements							
City Hall IPTV Refresh	23057		30,000	31,500	33,075	34,729	129,304
O&M Maintenance/Power			30,000	31,500	33,075	34,729	129,304
CRM/311 Platform	23052		300,000	315,000	330,750	347,288	1,293,038
Maintenance (Maint./Custodial/Energy)			300,000	315,000	330,750	347,288	1,293,038
Endpoint Privilege Management	23055		45,000	47,250	49,613	52,094	193,957
Maintenance (Maint./Custodial/Energy)			45,000	47,250	49,613	52,094	193,957
Enterprise Asset Management Software	23036		379,000	397,950	417,848	438,741	1,633,539
Maintenance (Maint./Custodial/Energy)			379,000	397,950	417,848	438,741	1,633,539
Enterprise Document Management Replacement	23032		114,160	119,868	125,862	132,155	492,045
O&M Maintenance/Power			114,160	119,868	125,862	132,155	492,045
ePD Upgrade/Replacement	23056		31,500	33,075	34,729	36,465	135,769
Maintenance (Maint./Custodial/Energy)			31,500	33,075	34,729	36,465	135,769
Police Department Timekeeping Software	23050		75,000	78,750	82,867	86,822	323,439
O&M Maintenance/Power			75,000	78,750	82,867	86,822	323,439
Unified Communications	23054		200,000	210,000	220,500	231,525	862,025
Maintenance (Maint./Custodial/Energy)			200,000	210,000	220,500	231,525	862,025
Transportation							
ADA Upgrades Program	10551	1,000	1,000	1,000	1,000	1,000	5,000
Maintenance (Maint./Custodial/Energy)		1,000	1,000	1,000	1,000	1,000	5,000
Alexander Road - Simmons Street to N. 5th Street	10503		47,800	47,800	47,800	47,800	191,200
Maintenance (Maint./Custodial/Energy)			47,800	47,800	47,800	47,800	191,200
Allen Lane - Craig Road to Centennial Parkway	10504		46,800	46,800	46,800	46,800	187,200
Maintenance (Maint./Custodial/Energy)			46,800	46,800	46,800	46,800	187,200
Ann Road Pedestrian Bridge	10506			6,000	6,000	6,000	18,000
Maintenance (Maint./Custodial/Energy)				6,000	6,000	6,000	18,000
Arterial Roadway Reconstruction Program	10280B	5,000	10,000	10,000	5,000	5,000	35,000
Maintenance (Maint./Custodial/Energy)		5,000	10,000	10,000	5,000	5,000	35,000
Belmont Street - Lake Mead Boulevard to Las Vegas Boulevard	10567					17,200	17,200
O&M Maintenance/Power						17,200	17,200
Bruce Street - Colton Avenue to Alexander Road	10569					14,030	14,030
Maintenance (Maint./Custodial/Energy)						14,030	14,030
CCTV for Traffic Operations/Management	10543		3,000	3,000	3,000	3,000	12,000
O&M Maintenance/Power			3,000	3,000	3,000	3,000	12,000
Centennial Parkway - Pecos Road to Lamb Boulevard	10526		37,000	37,000	37,000	37,000	148,000
Maintenance (Maint./Custodial/Energy)			37,000	37,000	37,000	37,000	148,000
Cheyenne / MLK Intersection Improvements	10266		2,300	2,300	2,300	2,300	9,200
Maintenance (Maint./Custodial/Energy)			2,300	2,300	2,300	2,300	9,200



CITY OF NORTH LAS VEGAS

CAPITAL IMPROVEMENT PLAN - OPERATING IMPACTS							
	Project #	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Civic Center Drive - Carey Avenue to Cheyenne Avenue	10554			18,500	18,500	18,500	55,500
O&M Maintenance/Power				18,500	18,500	18,500	55,500
Civic Center Drive - Cheyenne Avenue to Gowan Road	10568			11,000	11,000	11,000	33,000
Maintenance (Maint./Custodial/Energy)				11,000	11,000	11,000	33,000
Commerce Street Streetlights	10544		500	500	500	500	2,000
O&M Maintenance/Power			500	500	500	500	2,000
Craig Road Pedestrian Bridge at Upper Las Vegas Wash	10513			6,000	6,000	6,000	18,000
Maintenance (Maint./Custodial/Energy)				6,000	6,000	6,000	18,000
Fire Station 53 Signal Coordination	10545		100	100	100	100	400
O&M Maintenance/Power			100	100	100	100	400
Gilmore Avenue	10462		9,400	9,400	9,400	9,400	37,600
Maintenance (Maint./Custodial/Energy)			9,400	9,400	9,400	9,400	37,600
Gowan Road - Civic Center Drive to Pecos Road	10571			17,460	17,460	17,460	52,380
Maintenance (Maint./Custodial/Energy)				17,460	17,460	17,460	52,380
I-15/215 Interchange Signalization	10578		6,600	6,600	6,600	6,600	26,400
O&M Maintenance/Power			6,600	6,600	6,600	6,600	26,400
Illuminated Street Name Signs	10494		100	100	100	100	400
Maintenance (Maint./Custodial/Energy)			100	100	100	100	400
Intersection Improvements	10509	100,000	50,000	50,000	50,000	50,000	300,000
Maintenance (Maint./Custodial/Energy)		100,000	50,000	50,000	50,000	50,000	300,000
Lake Mead Boulevard Improvements	10413			12,275	12,275	12,275	36,825
Maintenance (Maint./Custodial/Energy)				12,275	12,275	12,275	36,825
Lamb Boulevard - Centennial Pkwy to CC-215	10453		18,500	18,500	18,500	18,500	74,000
Maintenance (Maint./Custodial/Energy)			18,500	18,500	18,500	18,500	74,000
Las Vegas Boulevard Improvements - Tonopah Ave. to Carey Ave.	20015			20,740	20,740	20,740	62,220
Maintenance (Maint./Custodial/Energy)				20,740	20,740	20,740	62,220
Lone Mountain Road - Decatur Blvd. to North 5th Street	10507			82,850	82,850	82,850	248,550
Maintenance (Maint./Custodial/Energy)				82,850	82,850	82,850	248,550
N. 5th Street - Cheyenne Avenue to Lone Mountain Road	10517			20,740	20,740	20,740	62,220
Maintenance (Maint./Custodial/Energy)				20,740	20,740	20,740	62,220
N. 5th Street Signalization	10380		6,900	6,900	6,900	6,900	27,600
Maintenance (Maint./Custodial/Energy)			6,900	6,900	6,900	6,900	27,600
N. 5th Street/Cheyenne Ave. Intersection Improvements	10379			2,300	2,300	2,300	6,900
Maintenance (Maint./Custodial/Energy)				2,300	2,300	2,300	6,900
Neighborhood Roadway Rehabilitation Program	10280A	3,750	3,750	5,000	5,000	5,000	22,500
Maintenance (Maint./Custodial/Energy)		3,750	3,750	5,000	5,000	5,000	22,500
Reflectorized Traffic Signal Head Backplates	10548		2,000	2,000	2,000	2,000	8,000
O&M Maintenance/Power			2,000	2,000	2,000	2,000	8,000
School Safety Improvements	10493		30,000	30,000	30,000	30,000	120,000
Maintenance (Maint./Custodial/Energy)			30,000	30,000	30,000	30,000	120,000
Simmons Street - Red Coach to Hammer Lane	10553		18,960	18,960	18,960	18,960	75,840
Maintenance (Maint./Custodial/Energy)			18,960	18,960	18,960	18,960	75,840
Streetlight LED Retrofit	10489	12,000	4,000	4,000	4,000	4,000	28,000
O&M Maintenance/Power		12,000	4,000	4,000	4,000	4,000	28,000
Washburn Road - Commerce Street to N. 5th Street	10549		4,725	4,725	4,725	4,725	18,900
Maintenance (Maint./Custodial/Energy)			4,725	4,725	4,725	4,725	18,900
Washburn Road - Valley Drive to Willis Street	10511		4,725	4,725	4,725	4,725	18,900
Maintenance (Maint./Custodial/Energy)			4,725	4,725	4,725	4,725	18,900
Vehicles & Heavy Equipment							
Fleet IT Network Upgrades	25015		6,000	6,000	6,000	6,000	24,000
O&M Maintenance/Power			6,000	6,000	6,000	6,000	24,000
TOTAL		339,750	1,958,002	4,619,850	4,702,701	4,754,506	16,374,809



CITY OF NORTH LAS VEGAS

Capital Improvements*

The adopted 2023-2027 Capital Improvement Plan amounts to \$743,612,896 The fiscal year 2023 program will be integrated with the operating budget that includes operating and maintenance costs on the new facilities. The fiscal 2023 Council approved capital program amounts to \$290,593,027.

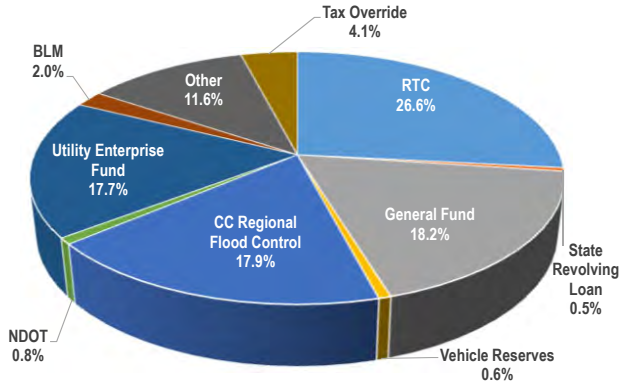
CATEGORY SUMMARY	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL
Downtown Redevelopment	4,330,000	2,170,000	0	0	0	6,500,000
Flood Control	12,725,750	50,147,908	63,331,314	0	0	126,204,972
Municipal Facilities	38,023,500	32,698,822	8,215,000	8,250,000	8,225,000	95,412,322
Parks & Recreation	28,940,575	8,414,000	1,180,000	1,005,000	1,005,000	40,544,575
Public Safety: Fire	2,430,000	405,000	605,000	425,000	450,000	4,315,000
Public Safety: Police	5,392,400	3,300,000	0	0	0	8,692,400
Technology Improvements	10,966,900	2,600,000	0	3,000,000	3,000,000	19,566,900
Transportation	103,335,675	77,940,375	9,020,000	13,545,000	27,945,000	231,786,050
Utilities: Sewer	28,240,000	2,930,000	5,545,000	7,785,000	7,935,000	52,435,000
Utilities: Water	45,924,466	17,590,000	17,240,000	23,140,000	10,590,000	114,484,466
Vehicles & Heavy Equipment	10,283,761	7,028,981	11,643,543	7,489,781	7,225,145	43,671,211
TOTAL	290,593,027	205,225,086	116,779,857	64,639,781	66,375,145	743,612,896

SOURCES OF REVENUE	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	TOTAL
413-Clark County Parks Grant	\$ 9,500,000	\$ -	\$ -	\$ -	\$ -	\$ 9,500,000
425-Urban Area Security Initiative (UASI) Grant	\$ 400,000	\$ -	\$ -	\$ -	\$ -	\$ 400,000
American Rescue Plan Act Grant	\$ 855,000	\$ 7,525,000	\$ -	\$ -	\$ -	\$ 8,380,000
Bureau of Land Mgmt.	\$ 15,065,575	\$ -	\$ -	\$ -	\$ -	\$ 15,065,575
CC Regional Flood Control	\$ 22,662,725	\$ 53,936,908	\$ 56,606,814	\$ -	\$ -	\$ 133,206,447
Fund 294	\$ 550,000	\$ 525,000	\$ 525,000	\$ -	\$ -	\$ 1,600,000
General Fund	\$ 21,490,557	\$ 29,594,222	\$ 8,025,000	\$ 11,025,000	\$ 11,025,000	\$ 81,159,779
General Fund - FB	\$ 24,459,149	\$ 1,600	\$ -	\$ -	\$ -	\$ 24,460,749
More Cops Fund	\$ 9,879	\$ -	\$ -	\$ -	\$ -	\$ 9,879
Motor Vehicle Enterprise Fund	\$ 3,821,000	\$ 866,000	\$ -	\$ -	\$ -	\$ 4,687,000
Motor Vehicle Fuel Tax	\$ 61,000	\$ 239,000	\$ -	\$ -	\$ -	\$ 300,000
Motor Vehicle Fuel Tax FB	\$ 5,820,000	\$ -	\$ -	\$ -	\$ -	\$ 5,820,000
NV Dept of Transportation	\$ 1,431,500	\$ 4,541,000	\$ -	\$ -	\$ -	\$ 5,972,500
External Grant Fund	\$ 3,440,000	\$ 3,330,000	\$ 14,930,000	\$ 14,330,000	\$ 8,730,000	\$ 44,760,000
Park District No. III	\$ 480,000	\$ 117,500	\$ 125,000	\$ 225,000	\$ 75,000	\$ 1,022,500
Park District No. IV	\$ 205,000	\$ -	\$ -	\$ -	\$ -	\$ 205,000
Park District Fund V	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000
Public Safety Tax	\$ 367,215	\$ -	\$ -	\$ -	\$ -	\$ 367,215
Replacement Vehicles - Fund 100	\$ 6,512,959	\$ 3,940,541	\$ 9,032,302	\$ 5,206,659	\$ 4,879,275	\$ 29,571,736
Replacement Vehicles - Fund 287	\$ 791,655	\$ 722,334	\$ 508,964	\$ 482,955	\$ 1,027,891	\$ 3,533,799
Replacement Vehicles - Fund 288	\$ 325,303	\$ 288,417	\$ 217,064	\$ 103,092	\$ -	\$ 933,876
Replacement Vehicles - Fund 293	\$ 749,732	\$ 448,158	\$ 46,788	\$ 16,420	\$ 1,218,034	\$ 2,479,132
Replacement Vehicles - Fund 613	\$ 721,888	\$ 1,629,531	\$ 1,838,425	\$ 1,680,655	\$ 99,945	\$ 5,970,444
RTC Fuel Revenue Indexing Funds 2	\$ 76,401,875	\$ 53,303,875	\$ 600,000	\$ 6,125,000	\$ 20,525,000	\$ 156,955,750
RTC MVFT	\$ 4,685,000	\$ 4,500,000	\$ 5,000,000	\$ 4,000,000	\$ 4,000,000	\$ 22,185,000
RTC Q10 Funds	\$ 2,422,000	\$ 5,210,000	\$ -	\$ -	\$ -	\$ 7,632,000
RTC Highway Improvement Acquisition Fund	\$ 603,525	\$ 4,562,500	\$ 6,199,500	\$ -	\$ -	\$ 11,365,525
Safe Drinking Water State Rev. Loan Fund	\$ 3,427,088	\$ -	\$ -	\$ -	\$ -	\$ 3,427,088
Southern Nevada Water Authority	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 350,000	\$ 1,750,000
Tax Override - Parks	\$ 1,620,000	\$ 6,908,500	\$ 655,000	\$ 380,000	\$ 530,000	\$ 10,093,500
Tax Override Parks - FB	\$ 1,170,000	\$ -	\$ -	\$ -	\$ -	\$ 1,170,000
Tax Override Streets	\$ 3,413,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 2,030,000	\$ 11,533,000
Tax Override Streets - FB	\$ 324,700	\$ -	\$ -	\$ -	\$ -	\$ 324,700
Tax Override-Fire	\$ 3,600,000	\$ 1,505,000	\$ 795,000	\$ 650,000	\$ 650,000	\$ 7,200,000
Traffic Cost Participation Agreements	\$ 4,764,100	\$ -	\$ -	\$ -	\$ -	\$ 4,764,100
Utility Enterprise Fund	\$ 39,191,526	\$ 19,100,000	\$ 9,245,000	\$ 17,985,000	\$ 11,185,000	\$ 96,706,526
Utility Enterprise Fund - FB	\$ 28,850,076	\$ -	\$ -	\$ -	\$ -	\$ 28,850,076
TOTAL	\$ 290,593,027	\$ 205,225,086	\$ 116,779,857	\$ 64,639,781	\$ 66,375,145	\$ 743,612,896

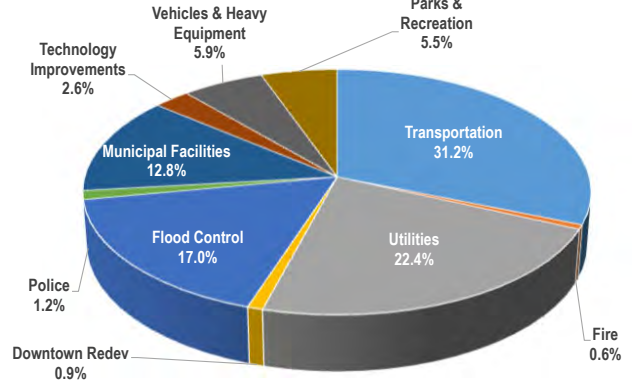


CITY OF NORTH LAS VEGAS

FY 2023 Revenues by Source



FY 2023 Expenditures by Category



Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Downtown Redevelopment						
Project # 10505						
Project Name: Downtown Complete Streets & Pedestrian Improvements						
Funding Source: Regional Transportation Commission	4,330,000	2,170,000	0	0	0	6,500,000
Downtown Redevelopment Total	4,330,000	2,170,000	0	0	0	6,500,000
Flood Control						
Project # 10389						
Project Name: Beltway Collection System - Pecos						
Funding Source: Clark County Regional Flood Control District	0	371,080	3,795,606	0	0	4,166,686
Project # 10406						
Project Name: Range Wash - Beltway Conveyance						
Funding Source: Clark County Regional Flood Control District	0	1,175,000	12,375,000	0	0	13,550,000
Project # 10407						
Project Name: Hollywood System - Centennial Pkwy to Speedway #2 Detention Basin						
Funding Source: Clark County Regional Flood Control District	1,080,000	0	0	0	0	1,080,000
Project # 10456						
Project Name: Lake Mead Drain to Las Vegas Wash						
Funding Source: Regional Transportation Commission	603,525	3,562,500	199,500	0	0	4,365,525
Funding Source: Clark County Regional Flood Control District	1,408,225	8,312,500	465,500	0	0	10,186,225
Project # 10497						
Project Name: Gowan Outfall, Alexander Road - Decatur Boulevard to Simmons Street						
Funding Source: Regional Transportation Commission	0	1,000,000	6,000,000	0	0	7,000,000
Funding Source: Clark County Regional Flood Control District	3,658,000	22,114,000	7,789,000	0	0	33,561,000
Project # 10498						
Project Name: North Las Vegas Detention Basin Upgrade						
Funding Source: Clark County Regional Flood Control District	696,000	6,485,000	0	0	0	7,181,000
Project # 10499						
Project Name: Las Vegas Boulevard Drain						
Funding Source: Clark County Regional Flood Control District	0	879,828	8,652,708	0	0	9,532,536
Project # 10555						
Project Name: Carey-Lake Mead Detention Basin Outfall Modification						
Funding Source: Clark County Regional Flood Control District	555,000	0	0	0	0	555,000
Project # 10566						
Project Name: Las Vegas Wash Cartier Channel						
Funding Source: Clark County Regional Flood Control District	4,175,000	2,729,000	0	0	0	6,904,000
Project # 10575						
Project Name: North Apex - System 1 Detention Basin and Outfall						
Funding Source: Clark County Regional Flood Control District	0	2,994,000	23,529,000	0	0	26,523,000



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Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # 10584						
Project Name: Vandenberg Lined Channel						
Funding Source: Reimbursable Programs	550,000	525,000	525,000	0	0	1,600,000
Flood Control Total	12,725,750	50,147,908	63,331,314	0	0	126,204,972
Municipal Facilities						
Project # 10459						
Project Name: Fire Station Remodel / Replacement						
Funding Source: Tax Override Fire	180,000	100,000	190,000	225,000	200,000	895,000
Project # 10485						
Project Name: Brooks Master Plan and Project						
Funding Source: Motor Vehicle Fuel Taxes	885,000	0	0	0	0	885,000
Funding Source: Motor Vehicle Enterprise Fund	2,946,000	866,000	0	0	0	3,812,000
Project # 10518						
Project Name: Fire Station 53 Structural Remediation						
Funding Source: Tax Override Fire	1,790,000	0	0	0	0	1,790,000
Project # 10579						
Project Name: New Warehouse/Kitchen/Classroom Construction						
Funding Source: General Fund	4,435,000	0	0	0	0	4,435,000
Project # 10581						
Project Name: Justice Facility/Municipal Court Expansion						
Funding Source: General Fund	7,200,000	11,181,000	0	0	0	18,381,000
Project # 10593						
Project Name: Library Study Rooms						
Funding Source: General Fund	170,000	0	0	0	0	170,000
Project # 22064						
Project Name: Fire Station 58 FF&E						
Funding Source: Tax Override Fire	0	1,000,000	0	0	0	1,000,000
Project # 22065						
Project Name: Fire Station 51						
Funding Source: American Rescue Plan Act Grant	855,000	7,525,000	0	0	0	8,380,000
Project # 25018						
Project Name: Building Demolition Program						
Funding Source: General Fund	25,000	25,000	25,000	25,000	25,000	125,000
Project # 25021						
Project Name: Building Maintenance Capital Projects						
Funding Source: General Fund	5,016,500	0	0	0	0	5,016,500
Project # 25030						
Project Name: Covered Parking for Equipment						
Funding Source: Motor Vehicle Fuel Taxes	500,000	0	0	0	0	500,000
Project # 25031						
Project Name: City Hall Space Study Recommendation - Work Station Relocation						
Funding Source: General Fund	46,000	0	0	0	0	46,000
Project # 25032						
Project Name: Old City Hall/Community Center						
Funding Source: General Fund	4,645,000	3,401,822	0	0	0	8,046,822
Project # 25033						
Project Name: City Hall Secured Parking						
Funding Source: General Fund	130,000	0	0	0	0	130,000
Project # 25034						
Project Name: Infrastructure Capital Maintenance						
Funding Source: General Fund	8,000,000	8,000,000	8,000,000	8,000,000	8,000,000	40,000,000
Project # 25043						
Project Name: City Facilities Parking Lot Maintenance						
Funding Source: Tax Overrides	450,000	0	0	0	0	450,000
Project # 25044						
Project Name: Ft. Sumter Storage Facilities Paving						
Funding Source: Tax Overrides	450,000	0	0	0	0	450,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # 25047						
Project Name: Building Maintenance Workshop						
Funding Source: General Fund	300,000	600,000	0	0	0	900,000
Municipal Facilities Total	38,023,500	32,698,822	8,215,000	8,250,000	8,225,000	95,412,322
Parks & Recreation						
Project # 10439						
Project Name: Par 3 Golf Course Irrigation and Electrical Renovation						
Funding Source: Tax Override Parks	0	400,000	0	0	0	400,000
Project # 10476						
Project Name: Craig Ranch Regional Park LED Light Conversion						
Funding Source: Tax Override Parks	100,000	0	0	0	0	100,000
Project # 10481						
Project Name: Craig Ranch Regional Park Perimeter Road/Parking Lot Rehabilitation						
Funding Source: Park District Funds	410,000	0	0	0	0	410,000
Funding Source: Tax Override Parks	1,570,000	5,500,000	0	0	0	7,070,000
Funding Source: External Grant Fund	500,000	500,000	0	0	0	1,000,000
Project # 10482						
Project Name: Craig Ranch Regional Park Soccer Fields						
Funding Source: 413-Clark County Parks Grant	9,500,000	0	0	0	0	9,500,000
Project # 10525						
Project Name: Kiel Ranch Historic Park - Phase IV						
Funding Source: Bureau of Land Management	1,244,475	0	0	0	0	1,244,475
Project # 10529						
Project Name: Craig Ranch Regional Park Perimeter Fence						
Funding Source: Tax Override Parks	0	414,000	0	0	0	414,000
Project # 10537						
Project Name: Citywide Aesthetic Improvements						
Funding Source: Tax Override Parks	100,000	100,000	100,000	100,000	100,000	500,000
Project # 10538						
Project Name: Maintenance Equipment Replacement Program						
Funding Source: Tax Override Parks	100,000	72,000	125,000	100,000	100,000	497,000
Project # 10539						
Project Name: Splash Pads						
Funding Source: Park District Funds	67,500	67,500	50,000	0	0	185,000
Funding Source: Tax Override Parks	67,500	67,500	50,000	0	0	185,000
Project # 10541						
Project Name: Sports Fields Rehabilitation						
Funding Source: Park District Funds	37,500	25,000	25,000	0	50,000	137,500
Funding Source: Tax Override Parks	37,500	25,000	25,000	50,000	0	137,500
Project # 10542						
Project Name: Turf Reduction						
Funding Source: Tax Override Parks	25,000	25,000	25,000	25,000	25,000	125,000
Funding Source: Southern Nevada Water Authority	350,000	350,000	350,000	350,000	350,000	1,750,000
Project # 10559						
Project Name: Playground Equipment Repairs and Replacements						
Funding Source: Park District Funds	50,000	50,000	50,000	50,000	50,000	250,000
Funding Source: Tax Override Parks	0	50,000	50,000	50,000	50,000	200,000
Project # 10560						
Project Name: Playground Surface Rehabilitation						
Funding Source: Park District Funds	0	0	0	200,000	0	200,000
Funding Source: Tax Override Parks	200,000	200,000	200,000	0	200,000	800,000
Project # 10561						
Project Name: Turf Rehabilitation						
Funding Source: Park District Funds	25,000	25,000	50,000	25,000	25,000	150,000
Funding Source: Tax Override Parks	25,000	25,000	50,000	25,000	25,000	150,000
Project # 10572						
Project Name: Craig Ranch Regional Park Playground Improvements						
Funding Source: Tax Override Parks	30,000	30,000	30,000	30,000	30,000	150,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # 10583						
Project Name: Willie McCool Regional Park Upgrades						
Funding Source: General Fund	0	488,000	0	0	0	488,000
Project # 10585						
Project Name: Par 3 Golf Course Remodel						
Funding Source: Tax Override Parks	55,000	0	0	0	0	55,000
Project # 10586						
Project Name: Craig Ranch Regional Park Amphitheater Access Improvements						
Funding Source: Tax Override Parks	30,000	0	0	0	0	30,000
Project # 10587						
Project Name: Installation of Trees						
Funding Source: Tax Override Parks	100,000	0	0	0	0	100,000
Project # 10588						
Project Name: MAX Mobile LED Screen						
Funding Source: Tax Override Parks	165,000	0	0	0	0	165,000
Project # 10589						
Project Name: Camera System Upgrades						
Funding Source: Tax Override Parks	85,000	0	0	0	0	85,000
Project # 10590						
Project Name: Craig Ranch & Citywide Event Apparatus						
Funding Source: Tax Override Parks	100,000	0	0	0	0	100,000
Project # 10591						
Project Name: AV needs, Score Clock and LED Signs						
Funding Source: Park District Funds	145,000	0	0	0	0	145,000
Project # 10592						
Project Name: 215 Northern Beltway Trail						
Funding Source: Bureau of Land Management	5,949,500	0	0	0	0	5,949,500
Project # 10594						
Project Name: Cheyenne Sports Complex Enhancements						
Funding Source: Bureau of Land Management	2,590,000	0	0	0	0	2,590,000
Project # 10595						
Project Name: Kiel Ranch 7 Acre Development						
Funding Source: Bureau of Land Management	5,281,600	0	0	0	0	5,281,600
Parks & Recreation Total	28,940,575	8,414,000	1,180,000	1,005,000	1,005,000	40,544,575
Public Safety: Fire						
Project # 22019						
Project Name: Fire - Communication Replacement						
Funding Source: Tax Override Fire	190,000	160,000	170,000	170,000	150,000	840,000
Project # 22021						
Project Name: Firefighter - Hydraulic Rescue Tools - Extrication						
Funding Source: Tax Override Fire	50,000	20,000	50,000	20,000	50,000	190,000
Project # 22022						
Project Name: Firefighter - SCBA Replacement						
Funding Source: Tax Override Fire	0	25,000	25,000	25,000	25,000	100,000
Project # 22023						
Project Name: Firefighter - Turnout Replacement						
Funding Source: Tax Override Fire	190,000	200,000	210,000	210,000	225,000	1,035,000
Project # 22054						
Project Name: Apparatus – Engine Replacement – Unit 1664						
Funding Source: Motor Vehicle Enterprise Fund	800,000	0	0	0	0	800,000
Project # 22055						
Project Name: Fire Training Facility						
Funding Source: Tax Override Fire	1,000,000	0	0	0	0	1,000,000
Project # 22063						
Project Name: Technical Rescue Equipment						
Funding Source: Tax Override Fire	200,000	0	150,000	0	0	350,000
Public Safety: Fire Total	2,430,000	405,000	605,000	425,000	450,000	4,315,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Public Safety: Police						
Project # 26019						
Project Name: Body Worn Camera Program						
Funding Source: General Fund	15,306	0	0	0	0	15,306
Funding Source: Public Safety Tax	17,215	0	0	0	0	17,215
Funding Source: More Cops Fund	9,879	0	0	0	0	9,879
Project # 26020						
Project Name: Firearms Range Improvements						
Funding Source: Public Safety Tax	350,000	0	0	0	0	350,000
Project # 26023						
Project Name: Police Valley Vista Area Command at Tule Springs						
Funding Source: General Fund	5,000,000	3,300,000	0	0	0	8,300,000
Public Safety: Police Total	5,392,400	3,300,000	0	0	0	8,692,400
Technology Improvements						
Project # 23032						
Project Name: Enterprise Document Management Replacement						
Funding Source: General Fund	1,711,900	0	0	0	0	1,711,900
Project # 23036						
Project Name: Enterprise Asset Management Software						
Funding Source: General Fund	1,500,000	0	0	0	0	1,500,000
Project # 23043						
Project Name: ERP System Replacement						
Funding Source: General Fund	0	0	0	3,000,000	3,000,000	6,000,000
Project # 23049						
Project Name: City Council Chambers Technology Refresh						
Funding Source: General Fund	750,000	0	0	0	0	750,000
Project # 23050						
Project Name: Police Department Timekeeping Software						
Funding Source: General Fund	300,000	0	0	0	0	300,000
Project # 23052						
Project Name: CRM/311 Platform						
Funding Source: General Fund	2,000,000	0	0	0	0	2,000,000
Project # 23053						
Project Name: Infrastructure Refresh						
Funding Source: General Fund	2,600,000	2,600,000	0	0	0	5,200,000
Project # 23054						
Project Name: Unified Communications						
Funding Source: General Fund	1,500,000	0	0	0	0	1,500,000
Project # 23055						
Project Name: Endpoint Privilege Management						
Funding Source: General Fund	95,000	0	0	0	0	95,000
Project # 23056						
Project Name: ePD Upgrade/Replacement						
Funding Source: General Fund	310,000	0	0	0	0	310,000
Project # 23057						
Project Name: City Hall IPTV Refresh						
Funding Source: General Fund	200,000	0	0	0	0	200,000
Technology Improvements Total	10,966,900	2,600,000	0	3,000,000	3,000,000	19,566,900
Transportation						
Project # 10266						
Project Name: Cheyenne / MLK Intersection Improvements						
Funding Source: Cost Participation Agreements	187,500	0	0	0	0	187,500
Funding Source: Nevada Department of Transportation	272,500	0	0	0	0	272,500
Project # 10280A						
Project Name: Neighborhood Roadway Rehabilitation Program						
Funding Source: Regional Transportation Commission	1,500,000	1,500,000	2,000,000	2,000,000	2,000,000	9,000,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # 10280B						
Project Name: Arterial Roadway Reconstruction Program						
Funding Source: Regional Transportation Commission	1,000,000	2,000,000	2,000,000	1,000,000	1,000,000	7,000,000
Project # 10379						
Project Name: N. 5th Street/Cheyenne Ave. Intersection Improvements						
Funding Source: Motor Vehicle Fuel Taxes	25,250	239,000	0	0	0	264,250
Funding Source: Nevada Department of Transportation	479,750	4,541,000	0	0	0	5,020,750
Project # 10380						
Project Name: N. 5th Street Signalization						
Funding Source: Motor Vehicle Fuel Taxes	35,750	0	0	0	0	35,750
Funding Source: Nevada Department of Transportation	679,250	0	0	0	0	679,250
Project # 10413						
Project Name: Lake Mead Boulevard Improvements						
Funding Source: Regional Transportation Commission	7,294,375	7,294,375	0	0	0	14,588,750
Funding Source: Utility Enterprise Funds	20,000	20,000	0	0	0	40,000
Project # 10453						
Project Name: Lamb Boulevard - Centennial Pkwy to CC-215						
Funding Source: Regional Transportation Commission	5,242,000	0	0	0	0	5,242,000
Project # 10462						
Project Name: Gilmore Avenue						
Funding Source: Regional Transportation Commission	685,000	0	0	0	0	685,000
Project # 10489						
Project Name: Streetlight LED Retrofit						
Funding Source: Motor Vehicle Fuel Taxes	4,285,000	0	0	0	0	4,285,000
Funding Source: External Grant Fund	0	1,390,000	1,390,000	1,390,000	1,390,000	5,560,000
Project # 10490						
Project Name: Meter Pedestal Removals						
Funding Source: Motor Vehicle Fuel Taxes	150,000	0	0	0	0	150,000
Funding Source: Tax Overrides	75,000	0	0	0	0	75,000
Project # 10491						
Project Name: Safety Upgrades Program						
Funding Source: Regional Transportation Commission	500,000	500,000	500,000	500,000	500,000	2,500,000
Project # 10493						
Project Name: School Safety Improvements						
Funding Source: Regional Transportation Commission	2,230,000	0	0	0	0	2,230,000
Project # 10494						
Project Name: Illuminated Street Name Signs						
Funding Source: Cost Participation Agreements	2,170,000	0	0	0	0	2,170,000
Project # 10503						
Project Name: Alexander Road - Simmons Street to N. 5th Street						
Funding Source: Regional Transportation Commission	7,070,000	0	0	0	0	7,070,000
Project # 10504						
Project Name: Allen Lane - Craig Road to Centennial Parkway						
Funding Source: Regional Transportation Commission	9,115,000	0	0	0	0	9,115,000
Project # 10506						
Project Name: Ann Road Pedestrian Bridge						
Funding Source: Regional Transportation Commission	175,000	3,050,000	0	0	0	3,225,000
Project # 10507						
Project Name: Lone Mountain Road - Decatur Blvd. to North 5th Street						
Funding Source: Regional Transportation Commission	3,495,000	13,630,000	0	0	0	17,125,000
Project # 10509-20						
Project Name: Intersection Improvements						
Funding Source: Regional Transportation Commission	1,000,000	500,000	500,000	500,000	500,000	3,000,000
Project # 10510						
Project Name: Deer Springs Way/Shelley Berkley Way - Losee Road to Lamb Boulevard						
Funding Source: Regional Transportation Commission	0	0	0	560,000	5,940,000	6,500,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # 10511 Project Name: Washburn Road - Valley Drive to Willis Street Funding Source: Regional Transportation Commission	1,310,000	0	0	0	0	1,310,000
Project # 10512 Project Name: Tropical Parkway - Lamb Boulevard to Pecos Road Funding Source: Regional Transportation Commission	0	0	0	230,000	2,160,000	2,390,000
Project # 10513 Project Name: Craig Road Pedestrian Bridge at Upper Las Vegas Wash Funding Source: Regional Transportation Commission	2,247,000	2,160,000	0	0	0	4,407,000
Project # 10517 Project Name: N. 5th Street - Cheyenne Avenue to Lone Mountain Road Funding Source: Regional Transportation Commission	1,730,000	6,910,000	0	0	0	8,640,000
Project # 10526 Project Name: Centennial Parkway - Pecos Road to Lamb Boulevard Funding Source: Regional Transportation Commission	11,820,000	0	0	0	0	11,820,000
Project # 10543 Project Name: CCTV for Traffic Operations/Management Funding Source: Cost Participation Agreements	21,600	0	0	0	0	21,600
Project # 10544 Project Name: Commerce Street Streetlights Funding Source: Tax Overrides	223,700	0	0	0	0	223,700
Project # 10545 Project Name: Fire Station 53 Signal Coordination Funding Source: Tax Overrides	26,000	0	0	0	0	26,000
Project # 10547 Project Name: Major Corridor Pavement Marking Replacement Funding Source: Tax Overrides	530,000	530,000	530,000	530,000	530,000	2,650,000
Project # 10548 Project Name: Reflectorized Traffic Signal Head Backplates Funding Source: Cost Participation Agreements	1,090,000	0	0	0	0	1,090,000
Project # 10549 Project Name: Washburn Road - Commerce Street to N. 5th Street Funding Source: Regional Transportation Commission	1,740,000	0	0	0	0	1,740,000
Project # 10551 Project Name: ADA Upgrades Program Funding Source: Regional Transportation Commission	640,000	610,000	250,000	250,000	250,000	2,000,000
Project # 10553 Project Name: Simmons Street - Red Coach to Hammer Lane Funding Source: Regional Transportation Commission	2,170,000	0	0	0	0	2,170,000
Project # 10554 Project Name: Civic Center Drive - Carey Avenue to Cheyenne Avenue Funding Source: Regional Transportation Commission	1,861,000	5,926,000	0	0	0	7,787,000
Project # 10562 Project Name: Traffic Impact Fee Program Implementation Funding Source: Cost Participation Agreements	225,000	0	0	0	0	225,000
Project # 10567 Project Name: Belmont Street - Lake Mead Boulevard to Las Vegas Boulevard Funding Source: Regional Transportation Commission	0	0	185,000	2,315,000	0	2,500,000
Project # 10568 Project Name: Civic Center Drive - Cheyenne Avenue to Gowan Road Funding Source: Regional Transportation Commission	185,000	1,965,000	0	0	0	2,150,000
Project # 10569 Project Name: Bruce Street - Colton Avenue to Alexander Road Funding Source: Regional Transportation Commission	0	0	165,000	1,595,000	0	1,760,000
Project # 10570 Project Name: Donovan Way - DMV to Tropical Parkway Funding Source: Regional Transportation Commission	0	0	0	575,000	6,175,000	6,750,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # 10571						
Project Name: Gowan Road - Civic Center Drive to Pecos Road						
Funding Source: Regional Transportation Commission	210,000	2,025,000	0	0	0	2,235,000
Project # 10576						
Project Name: Hollywood Boulevard, Ann Road to Speedway Boulevard						
Funding Source: Regional Transportation Commission	0	0	0	600,000	6,000,000	6,600,000
Project # 10578						
Project Name: I-15/215 Interchange Signalization						
Funding Source: Cost Participation Agreements	1,070,000	0	0	0	0	1,070,000
Project # 20015						
Project Name: Las Vegas Boulevard Improvements - Tonopah Ave. to Carey Ave.						
Funding Source: Regional Transportation Commission	15,959,500	12,773,500	0	0	0	28,733,000
Funding Source: Clark County Regional Flood Control District	11,090,500	8,876,500	0	0	0	19,967,000
Project # 25048						
Project Name: Crack Sealing of Roadway and City Properties						
Funding Source: Tax Overrides	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	7,500,000
Transportation Total	103,335,675	77,940,375	9,020,000	13,545,000	27,945,000	231,786,050
Utilities: Sewer						
Project # S0002						
Project Name: Sewerline Oversizing						
Funding Source: Utility Enterprise Funds	400,000	400,000	400,000	400,000	400,000	2,000,000
Project # S0034						
Project Name: WRF Membrane Tank Recoating						
Funding Source: Utility Enterprise Funds	300,000	0	0	0	0	300,000
Project # S0036						
Project Name: Flow Equalization Basin						
Funding Source: Utility Enterprise Funds	7,000,000	0	0	0	0	7,000,000
Project # S0039						
Project Name: Losee Road/LV Wash Diversion Sewer						
Funding Source: Utility Enterprise Funds	8,250,000	0	0	0	0	8,250,000
Project # S0040						
Project Name: WRF Solids Building Centrifuge Expansion						
Funding Source: Utility Enterprise Funds	0	0	600,000	6,000,000	0	6,600,000
Project # S0041						
Project Name: Garnet Valley Wastewater System						
Funding Source: Utility Enterprise Funds	90,000	50,000	50,000	50,000	50,000	290,000
Project # S0042						
Project Name: Sloan Channel Effluent Conveyance Repair						
Funding Source: Utility Enterprise Funds	11,300,000	0	0	0	0	11,300,000
Project # S0043						
Project Name: Sewer System Bolstering						
Funding Source: Utility Enterprise Funds	200,000	200,000	200,000	200,000	200,000	1,000,000
Project # S0046						
Project Name: WRF Capital Repairs						
Funding Source: Utility Enterprise Funds	200,000	200,000	200,000	200,000	200,000	1,000,000
Project # S0050						
Project Name: WRF Membrane Blower						
Funding Source: Utility Enterprise Funds	0	1,100,000	0	0	0	1,100,000
Project # S0051						
Project Name: Cheyenne and Bassler Sewer Optimization						
Funding Source: Utility Enterprise Funds	0	210,000	1,015,000	0	0	1,225,000
Project # S0052						
Project Name: Donna Sewer Improvements						
Funding Source: Utility Enterprise Funds	0	0	0	275,000	3,525,000	3,800,000
Project # S0053						
Project Name: Flow Monitoring Stations						
Funding Source: Utility Enterprise Funds	500,000	500,000	500,000	0	0	1,500,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # S0054						
Project Name: Commerce Sewer Improvements						
Funding Source: Utility Enterprise Funds	0	210,000	2,090,000	0	0	2,300,000
Project # S0055						
Project Name: Simmons Sewer Improvements						
Funding Source: Utility Enterprise Funds	0	0	0	170,000	3,070,000	3,240,000
Project # S0056						
Project Name: Sewer Manholes and Conduit						
Funding Source: Utility Enterprise Funds	0	60,000	490,000	490,000	490,000	1,530,000
Utilities: Sewer Total	28,240,000	2,930,000	5,545,000	7,785,000	7,935,000	52,435,000
Utilities: Water						
Project # W0001						
Project Name: Reservoir Rehabilitation						
Funding Source: Utility Enterprise Funds	2,000,000	1,000,000	0	0	0	3,000,000
Project # W0010						
Project Name: Waterline Oversizing - General						
Funding Source: Utility Enterprise Funds	400,000	400,000	400,000	400,000	400,000	2,000,000
Project # W0019						
Project Name: Payment Processing Equipment Replacement						
Funding Source: Utility Enterprise Funds	450,000	200,000	0	100,000	0	750,000
Project # W0020						
Project Name: Water System Bolstering						
Funding Source: Utility Enterprise Funds	200,000	200,000	200,000	200,000	200,000	1,000,000
Project # W0029						
Project Name: Water Pressure Remote Monitoring						
Funding Source: Utility Enterprise Funds	500,000	0	0	0	0	500,000
Project # W0038						
Project Name: PRV Remote Monitoring						
Funding Source: Utility Enterprise Funds	500,000	0	0	0	0	500,000
Project # W0049						
Project Name: Carey Avenue Cathodic Protection						
Funding Source: Utility Enterprise Funds	850,000	0	0	0	0	850,000
Project # W0052						
Project Name: Central Pump Station Rehabilitation						
Funding Source: Utility Enterprise Funds	0	0	0	0	1,000,000	1,000,000
Project # W0055						
Project Name: P2B Pump Station Rehabilitation						
Funding Source: Utility Enterprise Funds	250,000	0	0	0	0	250,000
Project # W0057						
Project Name: Robinson Pump Station Rehabilitation						
Funding Source: Utility Enterprise Funds	0	0	1,250,000	0	0	1,250,000
Project # W0059						
Project Name: Water Site Security Upgrade						
Funding Source: Utility Enterprise Funds	300,000	0	0	0	0	300,000
Funding Source: 425-Urban Area Security Initiative Grant	400,000	0	0	0	0	400,000
Project # W0061						
Project Name: Water Operations Miscellaneous Capital Repairs						
Funding Source: Utility Enterprise Funds	200,000	200,000	200,000	200,000	200,000	1,000,000
Project # W0063						
Project Name: Deer Springs Reservoir 2						
Funding Source: Utility Enterprise Funds	700,000	8,000,000	0	0	0	8,700,000
Project # W0065						
Project Name: AMI Meter Program						
Funding Source: External Grant Fund	500,000	0	0	0	0	500,000
Funding Source: Utility Enterprise Funds	2,462,825	0	0	0	0	2,462,825
Funding Source: Safe Drinking Water State Revolving Loan Fund	1,500,000	0	0	0	0	1,500,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # W0066						
Project Name: Water Master Plan Update						
Funding Source: Utility Enterprise Funds	800,000	0	0	0	0	800,000
Project # W0067						
Project Name: Waterline Oversizing - Apex						
Funding Source: Utility Enterprise Funds	14,984,946	4,000,000	0	0	0	18,984,946
Project # W0068						
Project Name: Apex Elevated Storage Reservoir						
Funding Source: External Grant Fund	1,000,000	0	0	0	0	1,000,000
Funding Source: Utility Enterprise Funds	7,457,968	0	0	0	0	7,457,968
Project # W0069						
Project Name: Well Rehabilitation						
Funding Source: Utility Enterprise Funds	5,181,639	0	0	0	0	5,181,639
Funding Source: Safe Drinking Water State Revolving Loan Fund	1,927,088	0	0	0	0	1,927,088
Project # W0070						
Project Name: PRV Vault Improvements						
Funding Source: Utility Enterprise Funds	700,000	400,000	400,000	400,000	400,000	2,300,000
Project # W0073						
Project Name: P2A Pump Station Rehabilitation						
Funding Source: Utility Enterprise Funds	880,000	0	0	0	0	880,000
Project # W0074						
Project Name: Carlton Pump Station Rehabilitation						
Funding Source: Utility Enterprise Funds	0	0	0	1,250,000	0	1,250,000
Project # W0075						
Project Name: Valve Replacement Program						
Funding Source: Utility Enterprise Funds	250,000	500,000	1,000,000	1,000,000	1,000,000	3,750,000
Project # W0076						
Project Name: Garnet Valley Water System						
Funding Source: Utility Enterprise Funds	90,000	50,000	50,000	50,000	50,000	290,000
Project # W0077						
Project Name: Carlton Reservoir Rehabilitation						
Funding Source: Utility Enterprise Funds	0	0	200,000	6,600,000	0	6,800,000
Project # W0078						
Project Name: Camino Al Norte Pump Station						
Funding Source: Utility Enterprise Funds	0	1,000,000	0	0	0	1,000,000
Project # W0079						
Project Name: P2 Pump Station Pump Bldg						
Funding Source: Utility Enterprise Funds	0	200,000	0	0	0	200,000
Project # W0080						
Project Name: Apex Waterline – Phase 3						
Funding Source: External Grant Fund	1,440,000	1,440,000	13,540,000	12,940,000	7,340,000	36,700,000
Utilities: Water Total	45,924,466	17,590,000	17,240,000	23,140,000	10,590,000	114,484,466
Vehicles & Heavy Equipment						
Project # 25001						
Project Name: Fleet Replacement Program						
Funding Source: Motor Vehicle Fuel Taxes	749,732	448,158	46,788	16,420	1,218,034	2,479,132
Funding Source: General Fund	6,512,959	3,940,541	9,032,302	5,206,659	4,879,275	29,571,736
Funding Source: Public Safety Tax	791,655	722,334	508,964	482,955	1,027,891	3,533,799
Funding Source: More Cops Fund	325,303	288,417	217,064	103,092	0	933,876
Funding Source: Utility Enterprise Funds	721,888	1,629,531	1,838,425	1,680,655	99,945	5,970,444
Project # 25015						
Project Name: Fleet IT Network Upgrades						
Funding Source: Motor Vehicle Enterprise Fund	75,000	0	0	0	0	75,000
Project # 25035						
Project Name: Inside Manlift						
Funding Source: Tax Overrides	14,000	0	0	0	0	14,000



CITY OF NORTH LAS VEGAS

Approved Capital Improvement Projects - Fiscal Years 2023 - 2027

	FY 2022-23	FY 2023-24	FY 2024-25	FY 2025-26	FY 2026-27	5 Year Total
Project # 25036 Project Name: Forklift Funding Source: Tax Overrides	18,000	0	0	0	0	18,000
Project # 25037 Project Name: 5 Ton Dumptruck Funding Source: Tax Overrides	70,000	0	0	0	0	70,000
Project # 25038 Project Name: Georgia Buggies Funding Source: Tax Overrides	26,000	0	0	0	0	26,000
Project # 25039 Project Name: Box Truck Funding Source: Tax Overrides	65,000	0	0	0	0	65,000
Project # 25040 Project Name: 249 Skidsteer Funding Source: Tax Overrides	55,000	0	0	0	0	55,000
Project # 25041 Project Name: 12,000 Gallon Standtank Funding Source: Tax Overrides	85,000	0	0	0	0	85,000
Project # 25042 Project Name: Standard F550 Cab Funding Source: Tax Overrides	150,000	0	0	0	0	150,000
Project # 25045 Project Name: Field Service Crew Truck Funding Source: Utility Enterprise Funds	274,224	0	0	0	0	274,224
Project # 25046 Project Name: Field Service Dump Truck and Backhoe Funding Source: Utility Enterprise Funds	350,000	0	0	0	0	350,000
Vehicles & Heavy Equipment Total	10,283,761	7,028,981	11,643,543	7,489,781	7,225,145	43,671,211
Grand Total	290,593,027	205,225,086	116,779,857	64,639,781	66,375,145	743,612,896

* For detailed descriptions of the Capital Improvement Plan Projects, please refer to the Capital Improvement Plan FY 2023-2027 published on the City of North Las Vegas website. <http://www.cityofnorthlasvegas.com/docs/Finance/CIP>.





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

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CITY OF NORTH LAS VEGAS

Salary Tables
Effective July 1, 2022

Grade	Position	Salary	
Elected			
ELE-1	Council Member	49,732	
ELE-2	Mayor	56,940	
ELE-3	Municipal Judge	188,510	
Grade	Position	Salary	
Department Director		Min	Max
DD-55	Chief of Staff	111,768	181,315
DD-55	Court Administrator		
DD-55	Director, Communications		
DD-55	Director of Human Resources		
DD-55	Director of Library		
DD-55	Director of Grants		
DD-55	Director of NLS		
DD-55	Director, Information Technology		
DD-55	Executive Business Strategist		
DD-56	Director of Business Development	117,648	190,856
DD-56	Director of Corrections		
DD-56	Director of LDCS		
DD-57	Chief Financial Officer	123,841	200,903
DD-57	Public Works Director City Engineer		
DD-57	Assistant City Attorney		
DD-57	Director of Government Affairs		
DD-57	Director of Utilities		
DD-57	Chief Innovation Officer		
DD-57	Director of Finance		
DD-58	Assistant City Manager	130,360	211,476
DD-58	Chief of Police		
DD-58	Chief of Staff		
DD-58	Fire Chief		
Grade	Position	Contract	
DD-59	City Attorney	235,414	
DD-61	City Manager	269,656	
Grade	Position	Salary	
Appointed/Confidential Exempt		Min	Max
ADD-41	Assistant Court Administrator	88,095	136,438
ADD-42	Deputy Director of HR	98,787	161,191
ADD-42	Deputy Director of Grants		
ADD-42	Deputy Director of I.T.		
ADD-42	Senior Deputy City Attorney		
ADD-43	Deputy Director of NLS	107,383	175,809
ADD-43	Deputy Director of Utilities		
ADD-43	Deputy Director Public Works		
ADD-44	Assistant Fire Chief	109,576	178,562
ADD-44	Marshal Captain		
ADD-44	Senior Deputy City Attorney		
ADD-44	Corrections Captain		
ADD-44	Police Captain		
ADD-46	Chief Deputy City Attorney	119,086	193,456
ADD-47	Deputy Fire Chief	123,841	200,903
ADD-47	Assistant Chief of Police		
Grade	Position	Salary	
Appointed/Confidential Exempt		Min	Max
ACE-14	Medical Director	43,296	67,782
ACE-14	Public Information Liaison		
ACE-16	Assistant to the Director	48,559	76,556
ACE-16	Executive Secretary		
ACE-17	HR Employment Specialist	51,600	81,639
ACE-17	Senior Advisor		
ACE-17	Court Case Manager		
ACE-17	Labor Relations Specialist		



CITY OF NORTH LAS VEGAS

Grade	Position	Salary	
ACE-18	Financial Accountant I	54,961	87,256
ACE-18	Public Information Specialist		
ACE-18	Special Assistant to Director		
ACE-18	Government Affairs Specialist		
ACE-18	Fire Dept. Business Analyst		
ACE-18	Special Asst to Mayor and Council		
ACE-19	Buyer	58,674	93,474
ACE-19	Community Outreach Specialist		
ACE-19	Payroll Coordinator		
ACE-19	Senior Training Specialist		
ACE-19	Community Services Specialist		
ACE-19	Homeless Services Coordinator		
ACE-19	Employment Assist Resource Rep		
ACE-19	Procurement Paralegal		
ACE-19	Events Coordinator		
ACE-19	Executive Assistant		
ACE-19	Financial Accountant II		
ACE-19	Judicial Executive Assistant		
ACE-19	Talent Acquisition Partner		
ACE-20	Business License Auditor	62,781	100,362
ACE-20	Organizational Development Coord.		
ACE-20	Digital Evidence Analyst		
ACE-20	Crime and Intelligence Analyst		
ACE-20	Benefits Leave of Absense Admin		
ACE-20	Employee Development Specialist		
ACE-20	General Manager, Craig Ranch		
ACE-20	Crime and Intelligence Analyst		
ACE-20	Human Resources Generalist		
ACE-20	Public Information Officer		
	Appointed/Confidential Exempt	Min	Max
ACE-21	Economic Development Specialist	67,326	107,998
ACE-21	Grants Officer		
ACE-21	Executive Administrative Assist		
ACE-21	Financial Analyst I		
ACE-21	Branch Manager		
ACE-21	Law Enforcement Support Tech		
ACE-21	Legal Office Administrator		
ACE-21	Safety and Risk Officer		
ACE-21	Senior Executive Assistant		
ACE-21	Utilities Financial Analyst		
ACE-21	Workers Compensation Officer		
Grade	Position	Salary	
	Appointed/Confidential Exempt	Min	Max
ACE-22	Chief Deputy City Clerk	72,363	116,479
ACE-22	Senior Compensation & Classification		
ACE-22	Assistant Manager Fleet Ops		
ACE-22	Financial Accountant Grants		
ACE-22	Bus. Process Automation Engineer		
ACE-22	Linux System Administrator		
ACE-22	Financial Analyst II		
ACE-22	Labor and HR Business Partner		
ACE-23	City Clerk	77,955	125,908
ACE-23	Supervisor Grant Accounting		
ACE-23	Legal Office Administrator		
ACE-23	Assistant Building Official		
ACE-23	Procurement Manager		
ACE-23	Talent Acquisition Manager		
ACE-23	Senior HRS Business Analyst		
ACE-23	Employee Benefits Manager		
ACE-23	Manager Organizational Development		
ACE-23	Police Community Services Program		
ACE-23	Deputy Building Official		
ACE-23	Supervisor Project Accounting		
ACE-23	Labor and Employee Relations Mgr.		
ACE-23	Deputy City Attorney I		
ACE-23	Financial Analyst III		
ACE-23	Manager, HNS		
ACE-23	Risk Management and Liability Mgr		
ACE-23	Senior Grants Coordinator		
ACE-24	Principal Programmer Analyst	84,166	136,410
ACE-24	Utilities Business Services Mgr		
ACE-24	Education Initiatives Manager		
ACE-24	Senior Manager Administration		



CITY OF NORTH LAS VEGAS

Grade	Position	Salary	
Appointed/Confidential Exempt		Min	Max
ACE-25	Budget Manager	91,081	148,116
ACE-25	Parks Superintendent		
ACE-25	Recreation Superintendent		
ACE-25	Technical Support Manager		
ACE-25	Police Systems Support Manager		
ACE-25	Economic Development Manager		
ACE-25	Manager Infrastructure Maintenance		
ACE-25	Applications Development/Support		
ACE-25	Manager Development & Flood Control		
ACE-25	Government Affairs Manager		
ACE-25	Communications Manager		
ACE-25	Grants Manager		
ACE-25	Building Official		
ACE-25	City Clerk		
ACE-25	City Traffic Engineer		
ACE-25	Deputy City Attorney II		
ACE-25	Finance Manager		
ACE-25	Manager Accounting		
ACE-25	Manager Emergency Management		
ACE-25	Manager, Engineering Services		
ACE-25	Manager, IT Infrastructure		
ACE-25	Manager, Planning and Zoning		
ACE-25	Parking Services Manager		
ACE-25	Utilities Financial Manager		

Grade	Position	Salary	
Appointed/Confidential Non-Exempt		Min	Max
ACN-13	Human Resources Clerk	34,054	56,853
ACN-14	Administrative Receptionist	43,296	67,790
ACN-15	Risk Management Coordinator	45,799	71,954
ACN-16	Executive Secretary	48,559	76,561
ACN-16	Legal Secretary		
ACN-16	Victim witness Advocate		
ACN-16	Human Resources Technician		
ACN-17	Human Resources Information Sys	51,600	81,630
ACN-17	Payroll Coordinator		

Grade	Position	Salary	
ACN-19	Paralegal	58,674	93,471
ACN-47	Bailiff	54,732	77,014
ACN-48	Lead Bailiff	68,503	96,391

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Fire Battalion Chief											
RBC-25	Deputy Fire Marshal	89,178	93,618	98,276	103,168	108,306	113,697	119,358	125,300	131,536	138,112
RBC-26	EMS Chief	83,525	87,703	92,087	100,785	107,136	113,905	121,119	128,808	135,832	142,622
RBC-26	Fire Investigations Commander										
BCN-25	Fire Battalion Chief	92,168	96,758	101,567	106,628	111,935	117,507	123,359	129,501	135,947	142,740

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Fire Fighters Association											
FFN-49	Fire Fighter	56,979	59,826	62,821	67,809	71,627	75,674	79,966	84,511	88,529	92,956
FFN-50	Firefighter Advanced EMT	59,368	62,216	65,211	70,199	74,017	78,064	82,356	86,901	90,919	95,346
FFN-51	Firefighter Paramedic	65,526	68,801	72,242	77,230	81,047	85,098	89,390	93,935	97,954	102,849

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10
Fire Fighters Association											
FFN-52	Fire Engineer	62,301	65,417	68,689	74,172	78,372	82,827	87,547	92,548	96,971	101,819
FFN-53	Fire Engineer Advanced EMT	64,691	67,807	71,079	76,562	80,762	85,217	89,937	94,938	99,361	104,209
FFN-54	Fire Engineer Paramedic	68,602	71,718	74,990	80,472	84,673	89,128	93,848	98,849	103,272	108,120
FFN-56	Fire Captain	70,284	73,798	77,488	83,720	88,494	93,552	98,917	104,600	109,626	115,105
FFN-57	Fire Captain Advanced	72,674	76,188	79,878	86,110	90,884	95,942	101,307	106,990	112,016	117,495
FFN-58	Fire Captain Paramedic	76,585	80,099	83,789	90,021	94,795	99,853	105,217	110,901	115,927	121,406



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	St
FNR-63	Fire Fighter Trainee	51,612												
FNR-64	Fire Public Education Specialist	60,431	63,452	66,625	71,946	76,019	80,340	84,921	89,771	94,060	98,763			
FNR-66	Fire Protection Specialist	68,788	71,584	75,163	81,210	85,839	90,465	95,950	101,462	106,334	111,651			
FNR-67	Fire Logistics Officer	68,004	71,403	74,976	81,006	85,624	90,520	95,709	101,209	106,069	111,374			
FNR-69	Fire EMS Coordinator	67,663	71,046	74,600	80,600	85,194	90,067	95,229	100,702	105,537	110,816			
FNR-71	Fire Investigator	67,834	71,224	74,786	80,801	85,408	90,011	95,468	100,953	105,801	111,091			
FNR-72	Health Care Coordinator	72,945	76,594	80,424	86,891	91,846	97,097	102,665	108,563	113,776	119,465			
FNR-72	Fire Prevention Supervisor													
FNR-73	Fire Prevention Inspector	60,431	63,452	66,628	71,946	76,019	80,340	84,921	89,769	94,058	98,761			
FNR-74	Fire Equipment Specialist	55,269	58,031	60,936	65,773	69,304	73,404	77,567	81,976	85,872	90,167			
Corrections Non Supervisor														
COA-45	Corrections Officer	56,071	58,734	61,524	64,446	67,507	70,714	74,073	77,591	81,277	85,182			
Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	St
Police Non Supervisor														
POA-66	Police Officer	58,285	61,678	64,144	66,711	69,379	72,847	76,490	80,314	84,330	87,704	91,212	98,262	
POA-67	Police Officer	64,761	67,999	71,399	74,969	78,718	82,653	89,266	91,497	97,943				
POA-68	Detective	98,817	100,794	102,809	110,051									
Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	St
Corrections Supervisor														
CSA-46	Corrections Sergeant	81,165	85,223	89,485	93,959	98,657	103,590	108,769	114,207					
CSA-47	Corrections Lieutenant	94,517	99,243	104,205	109,415	114,886	120,630	126,662	132,995					
PSA-61	Police Sergeant	94,177	98,887	103,831	109,022	114,474	123,803							
PSA-61	City Marshal Sergeant													
PSA-65	Police Lieutenant	111,129	116,685	122,519	128,645	135,078	146,087							
Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12	St
Teamster Exempt														
TEX-18	Financial Accountant I	52,518	55,143	57,901	60,796	63,835	67,027	70,379	73,898	77,592	82,717			
TEX-19	Court Administration Trainer	56,260	59,073	62,026	65,128	68,384	71,803	75,394	79,163	83,121	88,612			
TEX-19	Financial Accountant II													
TEX-19	Graphic Artist													
TEX-20	Community Services Analyst	60,405	63,426	66,597	69,927	73,423	77,094	80,949	84,996	89,246	95,141			
TEX-20	Management Analyst													
TEX-20	Parks and Recreation Analyst													
TEX-20	Planner													
TEX-20	Public Services Librarian													
TEX-20	Food Services Supervisor													
TEX-20	Family Services Librarian													
TEX-21	Assistant Manager Communications	65,001	68,251	71,664	75,247	79,009	82,960	87,108	91,463	96,036	102,379			
TEX-21	Branch Manager													
TEX-21	Building Maintenance Project Coord													
TEX-21	Business Development Officer													
TEX-21	Court Programs Coordinator													
TEX-21	Engineering Assistant													
TEX-21	Engineering Program Analyst													
TEX-21	IT Security Analyst													
TEX-21	Manager Animal Control													
TEX-21	Manager Community Services													
TEX-21	Manager Crime Analysis													
TEX-21	Manager Police Records													
TEX-21	Manager Professional Standards													
TEX-21	Neighborhood Services Coordinator													
TEX-21	Programmer Analyst													
TEX-21	Structural Plans Examiner													
TEX-21	Systems Administrator													
TEX-21	Training Manager													
TEX-21	Transportation Coordinator													
TEX-21	Utilities Projects Supervisor													



CITY OF NORTH LAS VEGAS

Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Teamster Exempt													
TEX-22	Asst Manager Roadway Operations	70,106	73,611	77,292	81,156	85,214	89,475	93,949	98,646	103,578	110,420		
TEX-22	Asst Manager Traffic Operations												
TEX-22	Database Administrator												
TEX-22	Engineering Associate												
TEX-22	GPS Survey Coordinator												
TEX-22	Landscape Architect												
TEX-22	Network Analyst I												
TEX-22	PAC Manager												
TEX-22	Plans Examination Supervisor												
TEX-22	Senior Business Systems Analyst												
TEX-22	Senior Management Analyst												
TEX-22	Senior Planner												
TEX-22	Senior Programmer Analyst												
TEX-22	Systems Support Analyst												
TEX-22	Urban Designer												
TEX-23	City Surveyor	75,781	79,570	83,548	87,726	92,112	96,717	101,553	106,631	111,963	119,358		
TEX-23	Communications Administrator												
TEX-23	Deputy City Surveyor												
TEX-23	Major Projects Coordinator												
TEX-23	Manager Ct Automation and Records												
TEX-23	Manager Police Communications												
TEX-23	Manager, Business License												
TEX-23	Manager, Code Enforcement & Graff												
TEX-23	Police Support System Supervisor												
TEX-23	Principal Planner												
TEX-23	Principal Systems Technician												
TEX-23	Senior Engineer												
TEX-23	Senior Network Analyst												
TEX-23	Senior Network Engineer												
TEX-23	Senior Systems Administrator												
Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
Teamster Exempt													
TEX-24	Building Maintenance Manager	82,102	86,207	90,517	95,043	99,795	104,785	110,024	115,526	121,302	129,314		
TEX-24	Dev and Flood Control Support												
TEX-24	Information Security Admin												
TEX-24	Principal Business Systems Analyst												
TEX-24	Principal Network Engineer												
TEX-24	Principal Systems Administrator												
TEX-24	Senior Database Administrator												
TEX-24	Utilities Development Engineer												
TEX-24	Web Architect												
Grade	Position	Step 1	Step 2	Step 3	Step 4	Step 5	Step 6	Step 7	Step 8	Step 9	Step 10	Step 11	Step 12
TEX-25	Information Technology Manager	89,147	93,605	98,285	103,199	108,359	113,777	119,466	125,439	131,711	140,411		
TEX-25	Manager Business Development												
TEX-25	Manager DFC												
TEX-25	Manager Infrastructure Maintenance												
TEX-25	Manager Park Planning and Dev												
TEX-25	Enterprise Solutions Architect												
TEX-25	Manager Parks Services												
TEX-25	Manager Planning												
TEX-25	Manager Property Management												
TEX-25	Manager Purchasing/Risk Management												
TEX-25	Manager Recreation & Leisure Srvc												
TEX-25	Labor Relations Liaison												
TEX-25	Manager Redevelopment												
TEX-25	Manager Utilities Engineering Srvc												
TEX-25	Manager Utilities Operations												
TEX-25	Manager Utilities Technical Srvc												
TEX-25	Manager, Real Property & Housing												
TEX-25	Manager, Real Property Services												
TEX-25	Principal Engineer												
TEX-25	Principal Transportation Planner												



List of Acronyms

ACFR	Annual Comprehensive Financial Report	NDT	Nevada Department of Taxation
ACLS	Advanced Cardiac Life Support	NDOT	Nevada Department of Transportation
ADA	Americans with Disabilities Act	NLS	Neighborhood & Leisure Services
AV	Assessed Valuation	NLV	North Las Vegas
BCCRT	Basic City/County Relief Tax	NLVFD	North Las Vegas Fire Department
BLM	Bureau of Land Management	NLVPD	North Las Vegas Police Department
CDBG	Community Development Block Grant	NRPA	National Recreation and Park Association
CDC	Community Development & Compliance	NRS	Nevada Revised Statutes
CIP	Capital Improvement Plan	OPEB	Other Post Employment Benefits
CNLV	City of North Las Vegas	PAC	Permit Application Center
COLA	Cost of Living Adjustment	PALS	Pediatric Advanced Life Support
COPS	Community Oriented Policing Services Grant	PD	Police Department
CTX	Consolidated Tax	PERS	Public Employees Retirement System
DOT	Department of Transportation	PH	Phase
EECBG	Energy Efficiency Community Block Grant	PILT	Payment in lieu of Taxes
EFB	Ending Fund Balance	PUD	Planned Unit Development
ERP	Enterprise Resource Planning	RDA	Redevelopment Agency
ESG	Emergency Solutions Grant	RFCD	Regional Flood Control District
FTE	Full Time Equivalent	RTC	Regional Transportation Commission
FY	Fiscal Year	S&S	Supplies and Services
GAAP	Generally Accepting Accounting Principles	S.B.	Senate Bill
GASB	Governmental Accounting Standards Board	SCADA	Supervisory Control & Data Acquisition
GFOA	Government Finance Officers Association	SCBA	Self Contained Breathing Apparatus
GOB	General Obligation Bonds	SID	Special Improvement District
GPS	Global Positioning System	SNACC	Southern Nevada Area Communications Council
HRIS	Human Resources Information System	SNPLMA	Southern Nevada Public Land Management Act
ISF	Internal Service Fund	SNWA	Southern Nevada Water Authority
LID	Local Improvement District	VA	Veterans Administration
LIHTF	Low Income Housing Trust Fund	VOCA	Victims of Crime Act Grant
LVCVA	Las Vegas Convention and Visitors Authority	WPCF	Water Pollution Control Facility



Glossary of Terms

Accrual Basis of Accounting

The basis of accounting under which revenues are recorded when earned and expenditures (or expenses) are recorded as soon as they result in liabilities for benefits received, notwithstanding that the receipt of cash or the payment of cash may take place, in whole or in part, in another accounting period.

Ad Valorem In proportion to value, a basis for levy of taxes on property.

Adopted Budget The proposed budget as formally approved by the City Council.

Americans with Disabilities Act (ADA)

Americans with Disabilities Act, Public Law 336 of the 101st Congress, enacted July 26, 1990. The ADA prohibits discrimination and ensures equal opportunity for persons with disabilities in employment, State and local government services, public accommodations, commercial facilities and transportation. It also mandates the establishment of TDD/telephone relay services.

Annualization Taking changes that have occurred mid-year and calculating their cost for a full year, for the purpose of preparing an annual budget.

Appropriation A legal authorization to incur obligations and to make expenditures for specific purposes.

Assessed Valuation An official government value placed upon real estate or other property as a basis for levying taxes.

Available (Undesignated) Fund Balance

Refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

Balanced Budget The amount of budgeted expenditures is equal to or less than the amount of budgeted revenues plus other available sources.

Beginning Balance The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending balance).

Bond A written promise to pay a sum of money at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Refinancing The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Bond Proceeds Funds derived from the sale of bonds for the purpose of constructing major capital facilities.

Bond Rating A methodology used to measure the fiscal health of the City. Generally, analyst firms such as Standard and Poor's, Moody's Investor Service and Fitch Ratings provide bond ratings to municipalities. Bonds rated AAA/Aaa are judged to be the best quality and carry the smallest degree of risk and, together with AA/Aa bonds, comprise high grade bonds. Ratings including "+" or "1" designate the strongest bonds in the rating category. Generally, highly rated bonds result in lower interest rates.

Budget Proposed plan of expenditure and revenue over a given period of time.

Budgetary Basis This refers to the basis of accounting used to estimate financing sources and uses in the budget. This generally takes one of three forms: GAAP, cash or modified accrual.



Budget Calendar The schedule of major events in the development of the annual budget, including community budget forums, proposed budget, budget hearings, budget deliberations and adoption of the annual budget.

Budgetary Control The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

Budget Document The instrument utilized to present the City's comprehensive financial plan to the City Council and the public.

Bureau of Land Management (BLM)
An agency of the Department of the Interior, which regulates economic management of much of the nation's public forests, mineral resources and grazing lands.

Capital Improvements Program (CIP)
Authorized expenditures for tangible and long-term physical improvements or additions of a fixed or permanent nature (e.g., an additional police or fire station, or a new street).

Capital Improvement Project
A capital improvement is generally a large construction project such as the development of park land, the construction of an overpass, the installation of a traffic signal, the acquisition of land or the construction or remodeling of a City building. Funds for these projects are derived largely from the issuance of bonds, water and sewer fees, Regional Transportation Commission taxes, grants and developer impact fees.

Capital Outlay This expenditure category includes purchases of capital equipment such as furniture, vehicles, large machinery, and other capital items.

Capital Projects Funds Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Cash Basis of Accounting
The basis of accounting under which revenues are recorded when cash is received and expenditures (or expenses) are recorded when cash is disbursed. Since payments for goods and services can be delayed to the next fiscal year, cash on hand can result in an inaccurate picture of the financial condition of a fund. To be in conformance with generally accepted accounting principles (GAAP), local governments must use the accrual basis rather than the cash basis of accounting.

Charges for Current Services
Revenue from user fees which are charged to customers for using various City services and facilities. Examples include library charges, golf course fees, filing fees for planning services, charges for engineering, fire and police services.

Community Development Block Grant (CDBG) Funds Funds established to account for revenues from the federal government and expenditures as prescribed under the Community Development Block Grant Program.

Annual Comprehensive Financial Report (ACFR) This report is prepared by the City Finance Director's Office. It is usually referred to by its abbreviation and summarizes financial data for the previous fiscal year in a standardized format. The CAFR is organized by fund and contains two basic types of information: a balance sheet that compares assets with liabilities and fund balance and an operating statement that compares revenues with expenditures.

Contingency Established to fund major emergencies and to assist in maintaining a favorable bond rating. No specific legal guidance or policy restrictions have been placed on the use of these funds.



Continuing Appropriations Funding approved in the current budget but not expended during the current budget year. These appropriations are carried forward into the next fiscal year for their intended purpose.

Contractual Service A written agreement or legal instrument whereby the City of North Las Vegas is committed to expend, or does expend, public funds in consideration for work, labor, services, equipment or any combination of the foregoing.

Cost Allocation Assignment of applicable costs and charges from one fund to another required by treating each fund as an independent entity.

Cost of Living Adjustment (COLA)

An increase in salaries to offset the adverse effect of inflation on compensation.

Debt Service Payment of interest and principal on an obligation resulting from the issuance of bonds.

Debt Service Funds Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs (except the debt service accounted for in the Special Revenue Funds) and Enterprise Funds.

Deferred Maintenance Backlog of needed repairs to City facilities, including roof replacement, heating and cooling system upgrades, painting, floor covering repair and structural repairs.

Department A basic organizational unit of government which may be sub-divided into divisions, programs, activity groups and/or activities.

Depreciation An accounting method of

allocating the cost of a tangible asset over its useful life and is used to account for declines in value over time.

Division An organizational component of a department, possibly sub-divided into programs and activities, e.g. General Accounting Division within the Finance Department.

Discretionary Fund Funds for which there are no restrictions on the use of the fees or taxes collected.

Encumbrance An encumbrance designates funds for a specific purpose as approved by the appropriate authority. When the goods and services are received, the encumbrance is released and an expenditure is recorded for the actual costs.

Enterprise Funds Funds established to account for specific services funded directly by fees and charges to users. These funds, including the water/waste water fund and golf course fund, are intended to be self-supporting. For more information about enterprise funds, refer to the Enterprise Funds Section.

Estimated Revenue and Expense

The revenue or expense projected to be received or expended during a specific time period, usually a fiscal year.

Expenditure Funds spent in accordance with budgeted appropriations on assets or goods and services obtained.

Expenditure Category Expenditure categories are groupings of similar types of expenditures. The City uses four major expenditure categories: salaries and wages; salary related expenses (fringe benefits); supplies and services; and capital outlay.

Expense Charges incurred (whether paid immediately or unpaid) for operations, maintenance, interest or other charges.

Federal Grant Funds These funds were established to account for revenue from the



federal government and expenditures as prescribed by grant provisions/agreements.

Fees A general term for any charge levied by the City associated with providing a service, permitting an activity or imposing a fine or penalty. Major types of fees include business licenses, fines and user charges.

Final Budget The City Council approved plan for the City’s financial operations, which includes an estimate of expenditures and revenues for a given fiscal year. According to NRS 354.598, this budget must be adopted on or before June 1 of each fiscal year.

Fines and Forfeitures This revenue results from violations of various City and State laws and from damage to City property.

Fiscal Year (FY) Twelve-month term designating the beginning and ending period for recording financial transactions. The City of North Las Vegas has specified July 1 through June 30 as the fiscal year.

Fringe Benefits This expenditure category consists of the costs to provide employee benefits. Typical employee benefits include health insurance, retirement (PERS), workers compensation and medicare.

Full Time Equivalent (FTE)
The decimal equivalent of a part-time position converted to a full time basis, i.e., one person working half time would count as 0.50 FTE.

Fund A fiscal and accounting entity with a self-balancing set of accounts to record revenue and expenditures. For more information about funds, refer to the User’s Guide section of the Budget Document.

Fund Balance The City’s “Savings Account” which represents the accumulated revenues over expenditures.

GASB Governmental Accounting Standards Board, established in 1985, is the current standards setting board for governmental GAAP.

Generally Accepted Accounting Principles (GAAP) Uniform minimum standards used by state and local governments for financial recording and reporting that have been established by the accounting profession through the GASB.

General Fund The City’s main operating fund that is used to pay for basic City services that utilize most tax dollars and is also supported by fees from licenses and permits, fines and investment earnings. For more information about the General Fund, refer to the General Fund section in the Budget Document.

General Obligation (G.O.) Bond
This type of bond is backed by the full faith, credit and taxing power of the government.

Grant A contribution by a government or other organization to support a particular function. Grants may be classified as either categorical or block.

Growth Rate The level at which expenditures and revenue are expected to increase annually.

Infrastructure Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems and other items that have value only to the city.

Interfund Transfers A transfer of funds between departments/funds for specific purposes as approved by the appropriate authority.

Intergovernmental Revenue This category includes revenues from federal grants, state grants and allocations including consolidated taxes, motor vehicle fuel taxes, gaming taxes from the LVCVA, county gaming licenses and reimbursement from the water/wastewater fund.



Interlocal Agreement A contractual agreement between two or more governmental entities.

Internal Service Funds A fund created to finance and account for a department’s work or a division’s work for other departments. The fund’s expenses are repaid from fees or fund transfers, thus keeping the original fund capital intact. For more information about internal service funds, refer to the Proprietary section of the Budget Document.

Levy To impose taxes, special assessments or charges for the support of City activities.

Licenses and Permits This category includes revenue raised for the purpose of recovering the costs associated with regulating business activity. Many of these fees are regulatory in nature in order to ensure compliance with the law.

LID Local Improvement District or Special Assessments made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Long Term Debt Debt with a maturity of more than one year after the date of issuance.

Mandated Program A requirement by the State or Federal government that the City perform a task, perform a task a particular way or perform a task to meet a particular standard, often without compensation from the higher level of government.

Miscellaneous Revenue The account which provides for accumulation of revenues not specifically identified in other accounts. This includes interest, rents and incidentals.

Modified Accrual Basis of Accounting Under the modified accrual basis of accounting, required for use by governmental funds, revenues are recognized in the period in which they become available and measurable, and expenditures are

recognized at the time a liability is incurred pursuant to appropriation authority.

Modified Cash Basis of Accounting Sometimes known as Modified Accrual Basis, it is a plan under which revenues are recognized on the cash basis while expenditures are recognized on the accrual basis.

Non-Personnel Expense Expenditures related to supplies, services and capital outlay.

Onetime Expenditures and/or Revenues These are expenditures and/or revenues for onetime projects or services. After the project or service is completed, expenditures and/or revenues are terminated and are not considered part of the budget for the following year.

Operating Budget An operation plan, expressed in financial terms, by which a program is funded. It should include: (1) the mission; (2) the services provided; (3) impact on future years; and (4) current year operations.

Operating Expense Those costs including expenditures for salaries and wages, benefits, supplies, services and charges which are necessary to support the primary services of the organization.

Operating Revenue Funds that the government receives as income to pay for ongoing operations. It includes such items as taxes, fees from specific services, interest earnings and grant revenues. Operating revenues are used to pay for day-to-day services.

Per Capita A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

Performance Based Budgeting (PBB) A system of budgeting that lists services by activities, identifies the resources that are applied to these activities and describes how efficiently and effectively the City performs these services.



Performance Measure A performance measure measures work performed and results achieved. Types of measures include: input, output, efficiency and internal or external outcomes.

Personnel Expense Expenditures related to employee compensation including wages and salaries, fringe benefits, retirement and special pay such as shift differential.

Prior Year Transactions that are posted in the current year for previous years' contracts or commitments for service. Encumbrances from the previous year are carried into the next year's appropriation.

Program Indicator A unit of work accomplished without reference to the resources required to do the work (e.g., number of permits issued, number of refuse collections made or number of burglary arrests made). Program indicators do not reflect the effectiveness or efficiency of the work performed.

Property Tax An "ad valorem" tax on real property, based upon the value of the property.

Public Employees Retirement System (PERS) The retirement system provided for governmental employees in the State of Nevada.

Resolution A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

Resources Total amount available for appropriation including estimated revenues, fund transfers and beginning balances.

Revenue Funds received from various sources and treated as income to the City. This income is used to finance expenditures.

Revenue Bonds Bonds issued pledging future revenues, usually water, sewer, garbage

or drainage charges, to cover debt payments in addition to operating costs.

Revenue Categories / Intergovernmental

The major categories of revenue are property taxes, licenses and permits, fines and forfeitures, charges for services, miscellaneous revenue and transfers from other funds.

Salaries and Wages This expenditure category includes salaries, hourly wages, overtime and special pay expenses.

SNACC (Southern Nevada Area Communications Council)

A wireless, IP based network that will allow interoperable communications between public safety entities in Southern Nevada and all other major public safety networks operating in the state.

SNPLMA (Southern Nevada Public Land Management Act)

This Act, passed in 1998, provides Federal funds to be used through sale of public lands to improve parks, trails and natural areas, support conservation initiatives, and improve Federally-managed facilities.

Special District A designated geographic area established to provide a specialized service usually petitioned for by the citizenry and approved by the City Council (e.g., Park Services Districts).

Special Revenue Funds These funds account for revenues received that have specific purposes for which they can be used. For more information about special revenue funds, refer to the Special Revenue Fund section in the Budget Document.

Supplies and Services This expenditure category consists of materials, supplies, contractual services, fees and other services.

Tax Levy The result when the tax per one hundred dollars of assessed value is multiplied by the tax base.



Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

Tentative Budget The plan for the City's financial operations which includes an estimate of revenues and expenditures for a given fiscal year. NRS 354.596 requires a copy to be submitted to the Department of Taxation on or before April 15 and that a public hearing be held on the Tentative Budget on the third Tuesday in May.

Working Capital The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

Workload Indicator A unit of work to be done (e.g., number of permit applications received, the number of households receiving refuse collection service or the number of burglaries to be investigated).



Director of Community Correctional Center Renee Baker with Corrections Officers

