



# **City of North Las Vegas**

## **Budget Workshop**

### **Fiscal Year 2025-26**

# 2026 Tentative Budget

- \$993.3M Total Appropriations (includes depreciation in proprietary funds)
- Budget Highlights include the following:
  - Cost of Living increase
  - \$6.4M in General Fund appropriations for Capital Improvement Projects
  - Working towards achieving Structurally Balanced General Fund Ending Fund Balance of 30.47%

# Staffing

Staffing Budget	FTE
City Attorney	27
City Clerk	11
City Manager	13
Communications	10
Community Services & Engagement	16
Economic Development	17
Fire	272
Finance	42
Grants	12
Government Affairs	5
Human Resources	37
Information Technology	59
Land Development & Community Services	84
Library	36
Mayor & Council	9
Municipal Court	58
Parks and Recreation	167
Police/Corrections	732
Public Works	166
Utilities	190
<b>Total FTE's</b>	<b>1959</b>

- Includes net reduction of 21 budgeted vacant FTE's in General Fund

General Fund	2024 Actual	2025 Estimated	2026 Tentative Budget	Net Change
Operating Revenues				
Consolidated Tax Distribution	89,564,800	90,000,000	90,998,635	998,635
Property Taxes	17,161,260	19,526,557	22,415,491	2,888,934
Licenses and Permits	68,404,422	65,547,000	65,557,780	10,780
Intergovernmental Resources	4,134,964	4,048,476	4,193,116	144,640
Charges for Services	25,240,745	47,592,990	40,308,601	(7,284,389)
Fines and Forfeits	5,279,764	5,000,000	5,000,000	-
Miscellaneous	54,690,466	31,900,000	40,792,931	8,892,931
Sale of Equipment/Real Property	187,562	-	-	-
<b>Total Revenues</b>	<b>264,663,983</b>	<b>263,615,023</b>	<b>269,266,554</b>	<b>5,651,531</b>
Operating Expenditures				
Salaries and Wages	88,300,708	110,904,549	113,541,497	2,636,948
Employee Benefits	62,019,237	84,119,745	88,592,739	4,472,994
Services and Supplies	46,753,382	72,806,437	74,678,850	1,872,413
Capital Outlay	54,515,693	20,000	-	(20,000)
Contingency	-	500,000	500,000	-
<b>Total Operational Expenditures</b>	<b>251,589,020</b>	<b>268,350,731</b>	<b>277,313,086</b>	<b>8,962,355</b>
<b>Net Change</b>	<b>13,074,963</b>	<b>(4,735,708)</b>	<b>(8,046,532)</b>	<b>(3,310,824)</b>
Transfers In	19,000,000	18,000,000	23,550,000	5,550,000
Transfers Out	66,299,257	57,618,549	14,914,100	(42,704,449)
<b>Net Transfers</b>	<b>(47,299,257)</b>	<b>(39,618,549)</b>	<b>8,635,900</b>	<b>48,254,449</b>
<b>Total Net Change</b>	<b>(34,224,294)</b>	<b>(44,354,257)</b>	<b>589,368</b>	<b>44,943,625</b>
Beginning Fund Balance	167,017,804	132,793,510	88,439,253	(44,354,257)
Ending Fund Balance	132,793,510	88,439,253	89,028,621	(47,665,081)
Percent of All Expenditures	41.77%	27.13%	30.47%	

## All Funds Summary

All Funds	2026 Revenue	2026 Expenditures	Net Chg	BFB/Cash Equivalent	EFB/Cash Equivalent	FB % of Expenses
General Fund	292,816,554	292,227,186	<b>589,368</b>	88,439,253	89,028,621	30.47%
Community Development	17,047,173	17,197,208	<b>(150,035)</b>	2,591,772	2,441,737	
Public Safety Support	10,772,159	9,136,230	<b>1,635,929</b>	42,327,283	43,963,212	
Special Purpose	34,884,833	41,655,109	<b>(6,770,276)</b>	67,857,351	61,087,075	
Park Construction Tax	576,050	413,200	<b>162,850</b>	6,845,158	7,008,008	
Parks and Recreation Support	2,406,500	4,715,520	<b>(2,309,020)</b>	4,952,636	2,643,616	
Municipal Court Support	483,000	902,367	<b>(419,367)</b>	1,790,656	1,371,289	
Public Safety Tax	84,477,586	59,258,748	<b>25,218,838</b>	99,893,524	125,112,362	
More Cops Sales Tax	19,000,000	15,564,593	<b>3,435,407</b>	49,162,556	52,597,963	
Redevelopment Fund	3,595,405	5,177,877	<b>(1,582,472)</b>	42,508,034	40,925,562	
Library Fund	7,469,867	5,162,663	<b>2,307,204</b>	11,174,846	13,482,050	261.15%
Capital Project	98,344,644	159,010,593	<b>(60,665,949)</b>	133,284,881	72,618,932	
Debt Service	8,514,100	8,514,100	<b>0</b>	7,077,370	7,077,370	
Water Utility Fund	254,098,518	307,194,024	<b>(53,095,506)</b>	521,599,543	468,504,037	
Golf Course	2,638,332	2,619,299	<b>19,033</b>	4,922,177	4,941,210	
Self Insurance	55,813,865	38,105,823	<b>17,708,042</b>	50,754,895	68,462,937	
Motor Equipment	8,748,302	26,422,081	<b>(17,673,779)</b>	38,871,733	21,197,954	
<b>Totals</b>	<b>901,686,888</b>	<b>993,276,621</b>	<b>(91,589,733)</b>	<b>1,174,053,668</b>	<b>1,082,463,935</b>	

**Note: Resolution 2471 adopted by City Council requires General Fund to maintain an 8% ending fund balance. State of Nevada NAC.354.650 requires Library District to maintain a 4% ending fund balance.**

**Includes Depreciation**

# City of North Las Vegas Tentative Budget Fiscal Year 2026

## Questions?

