

HENDERSON™

COMPREHENSIVE ANNUAL BUDGET REPORT

CITY OF HENDERSON, NEVADA

Fiscal Year 2023-2024





Comprehensive Annual Budget Report

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cityofhenderson.com



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Nevada**

For the Fiscal Year Beginning

July 01, 2022

A handwritten signature in black ink that reads "Christopher P. Morill". The signature is written in a cursive style.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Nevada, for its annual budget for the fiscal year beginning July 1, 2022.

In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to the GFOA to determine its eligibility for another award.

Comprehensive Annual Budget Report Fiscal Year 2023-2024



Standing (left to right) Dan H. Stewart, Councilman Ward IV; Dan K. Shaw, Councilman Ward II; Michelle Romero, Mayor; Carrie Cox, Councilwoman Ward III; Jim Seebock, Councilman Ward I

City Management



Richard A. Derrick
City Manager/CEO



Robert Herr
Assistant City Manager/
Chief Infrastructure Officer



Jim McIntosh
Assistant City Manager/
Chief Financial Officer



Stephanie Garcia-Vause
Assistant City Manager/
Chief Strategy Officer

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Introduction Overview

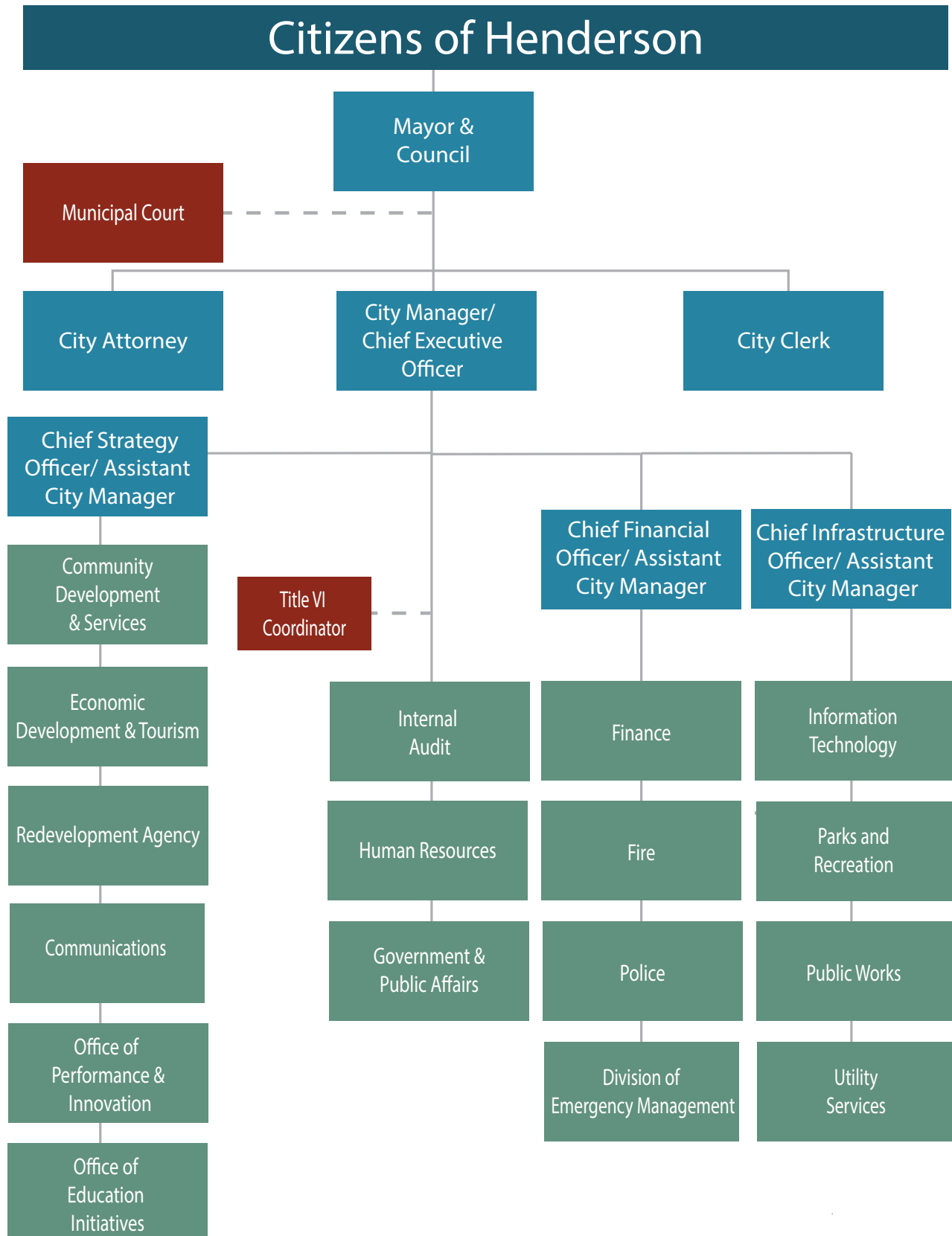
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City Organization Chart



Budget Message

Introduction

The Fiscal Year 2024 Annual Budget, adopted by the Mayor and City Council on May 16, 2023, is a numerical reflection of the Fiscal Year 2024 City-wide Strategic Plan and Departmental Performance Management Plans. By allocating the City's resources through strategic alignment of citizen input, council priorities, and department initiatives, it is believed that this budget will successfully meet today's challenges and set the stage for continued success.

Budget Highlights

Value driven City initiatives which contributed to the development of the Fiscal Year 2024 Budget include:

- Commitment to Public Safety with approximately 58.6% of General Fund expenditures dedicated to Public Safety.
- Alignment with the City's key strategic priorities by adding 34 positions in Fire, 23 positions in Police, and investing in capital infrastructure for Public Safety.
- Promotes fiscal sustainability through ending fund balances and financial stabilization reserves.
- Maintains one of the lowest city property tax rates in the State with \$.7708 of \$100 of assessed value.
- Provides premier public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley.

Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2024 total budgeted revenue and other financing sources for all funds, excluding transfers in is \$857.5 million. Budgeted expenditures excluding transfers out is \$911.8 million. The budgeted ending balances for all Governmental Funds total \$247.2 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2024 budget is balanced, prudent and responsive to community needs.

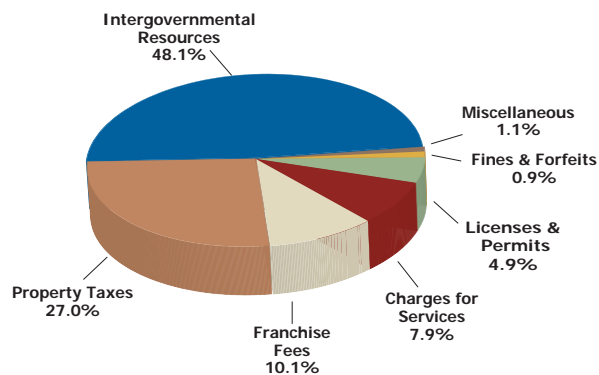
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue for Fiscal Year 2024 is \$37.6 million, with \$48.2 million in expenditures. The fund balance at the end of Fiscal Year 2024 is estimated to be \$25.8 million.

General Fund

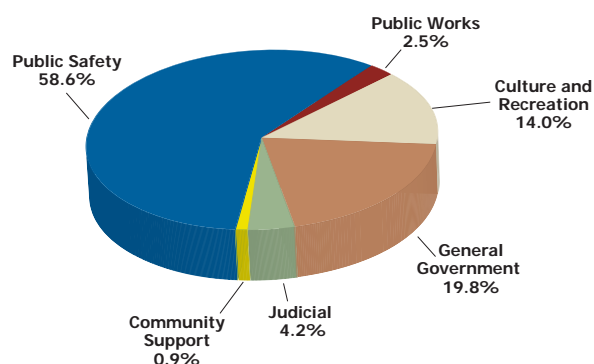
The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues are projected to be \$364.2 million, a 9.6% increase over budgeted Fiscal Year 2023. Total General Fund expenditures excluding transfers out are expected to be \$366.6 million, a 12.6% increase over budgeted Fiscal Year 2023. Approximately 58.6% of the General Fund expenditures support public safety for the community.

The General Fund ending fund balance is projected to be \$39.6 million, or 10.9% of the General Fund's budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



General Fund Three-Year Comparison

	FY 2022 Actuals	FY 2023 Estimate	FY 2024 Budget	Percent Change
Beginning Fund Balances, as previously reported	\$ 30,215,473	\$ 40,067,060	\$ 44,851,094	11.9%
Adjustment (1)	49,827	-	-	0.0%
Beginning Fund Balances, as adjusted	\$ 30,265,300	\$ 40,067,060	\$ 44,851,094	11.9%
Revenues				
Property & Other Taxes	87,740,618	91,677,970	98,379,078	7.3%
Franchise Fees	35,020,585	34,450,000	36,940,000	7.2%
Licenses and Permits	18,097,074	16,981,000	17,766,000	4.6%
Intergovernmental Resources	176,674,490	178,125,424	175,292,053	-1.6%
Charges for Services	24,253,101	30,939,991	28,784,005	-7.0%
Developer Contributions	29,850	100,000	100,000	0.0%
Fines and Forfeits	3,263,751	3,095,009	3,105,500	0.3%
Miscellaneous	1,152,024	4,023,484	3,819,890	-5.1%
Total Revenues (1)	\$ 346,231,493	\$ 359,392,878	\$ 364,186,526	1.3%
Sale of General Fixed Assets	-	-	-	0.0%
Proceeds of Capital Lease	-	-	-	0.0%
Operating Transfers In	164,580	799,287	-	-100.0%
Total Revenue/Other Sources	\$ 346,396,073	\$ 360,192,165	\$ 364,186,526	1.1%
Total Resources	\$ 376,661,373	\$ 400,259,225	\$ 409,037,620	2.2%
Expenditures by Function				
General Government	53,812,756	69,292,772	72,637,601	4.8%
Judicial	11,679,288	13,908,751	15,202,795	9.3%
Public Safety	176,762,426	195,255,884	214,726,028	10.0%
Public Works	7,039,984	8,553,394	9,314,664	8.9%
Culture & Recreation	41,557,172	50,704,951	51,293,119	1.2%
Community Support	1,653,562	3,389,566	3,277,353	-3.3%
Debt Service	201,026	208,239	194,769	-6.5%
Total Expenditures (1)	\$ 292,706,214	\$ 341,313,557	\$ 366,646,329	7.4%
Operating Transfers Out	43,888,099	14,094,574	2,778,171	-80.3%
Total Expenditures/Other Uses	\$ 336,594,313	\$ 355,408,131	\$ 369,424,500	3.9%
Ending Fund Balance (1)	\$ 40,067,060	\$ 44,851,094	\$ 39,613,120	-11.7%

(1) See Budgetary Considerations Table

Budgetary Considerations

- Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 87, Leases.
- Total revenues are anticipated to increase by 1.3% driven primarily by property taxes, franchise fees, and licenses and permits.
- Total expenditures are anticipated to increase 7.4% driven by increases in salaries and benefits which represent 79.5% of total budgeted expenditures.
- Ending fund balance is anticipated to decline 11.7% due to non-recurring expenditures in Fiscal Year 2024.

See Budget Overview for further year over year changes and Other Funds.

Other Funds

The City has 23 active Governmental Funds excluding the General Fund. Governmental Funds account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. For Fiscal Year 2024, revenue and other financing sources including transfers in are projected at \$214.2 million and total expenditures and other uses are projected at \$243.6 million. The budgeted ending balances for these funds are \$207.6 million.

The budget also contains 11 Proprietary Funds with estimated revenues and other sources including transfers in of \$292.6 million and expenditures and other uses including transfers out of \$310.0 million. These funds are used to account for services provided to internal departments on a cost-reimbursement basis or operations that are financed and operated in a manner similar to private business enterprises.

Changes from Tentative to Final

On April 13, 2023, the tentative budget was submitted to the State of Nevada department of taxation. The City of Henderson held a Public Hearing on the Fiscal Year 2024 tentative budget on Tuesday, May 16, 2023, in accordance with Nevada Revised Statute (NRS) 354.596. No changes were required between the tentative and final budget.

The City takes pride in its community surveys, which are conducted to guide the City's strategic planning process and align the budget with the community's priorities. The community surveys enable the City to assess resident satisfaction with major city services, help to determine the community's priorities, and compare the City's performance against other communities regionally and nationally.

The 2021 Henderson Community Survey showed Henderson residents continue to have a very positive perception of the City, with 97% expressing satisfaction with the City as a place to live and 94% as a place to raise a family. Residents rated services provided by the City significantly higher than the national average in 41 areas spanning public safety, parks and recreation, public works, roadways and infrastructure, and communication.

Financial Condition

The City has continued to see growth in both assessed valuation and population and moderate growth is expected to continue into Fiscal Year 2024. Current economic indicators in the Las Vegas metropolitan area remain strong with low unemployment, rising visitor volume, return of in-person conventions, and record gaming revenues all pointing to positive economic growth in the near-term.

With continued growth in the region and large-scale events in the Las Vegas metropolitan area planned such as the NFL Super Bowl at Allegiant Stadium and the Formula 1 Las Vegas Grand Prix in November 2023, the City is optimistic on the economic benefits to the region as a whole. However, given the region's high dependency on the tourism and hospitality industries for economic prosperity, a change in the national economic climate can have adverse impacts to the local economy if consumer discretionary income declines. Due to continued uncertainty relating to inflation and rising interest rates, there are potential headwinds to the region's economic growth.

With these challenges in mind, the City is focusing its efforts on recruiting new businesses from a select list of target industries including medical, industrial, financial, educational, and administrative offices. These new businesses help create job opportunities for residents, while also helping to diversify the local economy. Businesses that may be interested in relocating to Henderson, and local businesses planning to expand, may be eligible for a number of incentive programs and services.

As municipal stewards, it is essential that the financial integrity of the City is maintained regardless of the effects of outside forces and economic conditions. Despite the economic roller coaster of the last fiscal year, the City has maintained its financial stabilization and general fund reserves of at least 8.3% of General Fund revenues, an established benchmark by the Government Finance Officers Association.

Revenues

The City is highly reliant on consolidated tax, which consists of liquor taxes, cigarette taxes, the Government Services tax, the Real Property Transfer tax, the Basic City County Relief tax (BCCRT), and the Supplemental City County Relief tax (SCCRT). The BCCRT and SCCRT are strictly sales tax based, and generally make up an excess of 85% of consolidated tax. Compiled at the state level, these funds are then distributed to municipalities according to a formula outlined in NRS 360. Because consolidated tax is so closely tied to sales tax, economic indicators that affect sales tax, such as visitor volume, can have a critical impact on the City.

Due to the current economic strength the City is anticipating Fiscal Year 2024 consolidated tax revenue of \$172.2 million, representing growth of 2.8% from the Fiscal Year 2023 estimate of \$167.4 million, and represents a new high for consolidated tax receipts.

Property tax caps were put into effect by the Nevada State Legislature in Fiscal Year 2005. This legislation limits the amount that a property tax bill can increase from one year to the next for existing property. For owner occupied residential property the growth in the property tax bill is the lesser of 3% or the commercial cap. The commercial cap is calculated as the greater of two times the Consumer Price Index (CPI) or the average 10 year assessed valuation growth rate; however, the commercial increase cannot exceed 8%. For Fiscal Year 2024 two times CPI exceeded the 10-year assessed valuation growth rate. However, as the CPI rate was higher than the 8% cap, all existing commercial properties within Clark County could see their tax bills grow by 8% and 3% for residential property, even though the assessed valuation growth in Henderson grew by 12%.

This is a statewide issue as it impedes the economic recovery of all municipalities and school districts. Discussions are taking place across the state at all levels of local and state government about this issue; however, no changes have been planned or implemented as of the 2023 State Legislative session.

Challenges

The Mayor and City Council work with the City Manager to prioritize the needs of the community for each budget year. The increased demand for services as well as the need to focus on infrastructure investment outpaces the moderate increases in revenue expected in Fiscal Year 2024. The increase in demand for services has generally occurred along the City boundaries where new master-planned communities are being constructed and in the older parts of the City that continue to experience infill of previously vacant parcels. In Fiscal Year 2020 and 2022, the City issued bonds to help provide for the anticipated infrastructure needs including a new police sub-station and training facility, parks and recreation facilities enhancements, and utility infrastructure. In Fiscal Year 2024 the City is proposing to issue an additional \$60.0 million in General Obligation Bonds to fund these infrastructure needs.

The City has also implemented a Public Facilities Needs Assessment (PFNA) for West Henderson to address the demand for public services in that area created from these smaller developments. Over time this assessment should bring in the revenue needed to complete the needed infrastructure in this area. Additional assessment areas may be added to address needs in other growing areas of the City.

Strategic Plan Priorities

The City's 2024-2027 Strategic Plan serves as the foundation for the City's annual performance budgeting process. The strategic goals and strategies contained within the plan are guiding factors in planning and resource allocation decisions in the planning and preparation of the Fiscal Year 2024 annual budget. This section is intended to provide a summary of the key budget highlights by Strategic Priority which are identified below:

- Community Safety
- Healthy, Livable, Sustainable City
- Economic Vitality
- High-Performing Public Service
- Quality Education

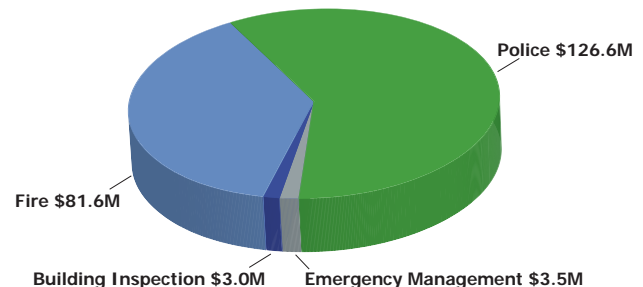
Community Safety



The City of Henderson is committed to keeping every member of the community safe, which is why the City is repeatedly listed among the top 10 Safest Cities in the nation by nationally recognized publications including Money Magazine. From police, fire, emergency and environmental services staff to residents and traffic engineers – each plays a role in community safety. Moreover, in order to attain the City's goal of being a premier community, the City must leverage technology, community, and capital resources to design a resilient strategy capable of preventing, preparing for, mitigating, responding to, and recovering from emergencies and disasters – both natural and human-made.

The combined total funding for public safety in the 2024 budget will represent 58.6% of total general fund expenditures. The proportion of General Fund expenditures for public safety increased from \$190.8 million in the original Fiscal Year 2023 budget to \$214.7 million in Fiscal Year 2024, a total increase of 12.5%.

Dedicated General Fund Expenditures for Community Safety - \$214.7 million



Healthy, Livable, Sustainable City

The City of Henderson prioritizes taking a comprehensive approach to building and maintaining a healthy, livable, sustainable city. Focusing on the synergies between economic, social, public health, environmental sustainability, and the effects of climate change, the City is able to create and develop enduring, adaptable, thriving, healthy, and livable communities for today and tomorrow.

For Fiscal Year 2024, the citywide Capital Improvement Plan includes \$489.8 million in capital expenditures that have been identified for Fiscal Year 2024, of this amount \$315.1 million has been included within the Fiscal Year 2024 budget and will be funded directly by the City. The remainder will be funded by private entities or will be reimbursed from other government agencies (Regional Transportation Commission (RTC), Clark County Regional Flood Control District (CCRCD), Southern Nevada Public Lands Management Act (SNPLMA), etc.). Refer to the Capital Improvement Plan section of this document for a detailed breakdown of the project costs, funding sources, and project descriptions.

The Fiscal Year 2024 budget also includes several community initiatives to improve citizen quality of life, including new staffing for mental health and community resources services, continued focus on eviction prevention, providing ongoing assistance to low and moderate-income residents who might need assistance remaining in their homes, and new funding to replace turf with drought-tolerant landscaping, preserving outdoor aesthetics while contributing to environmental sustainability.

Together the Fiscal Year 2024 budget not only ensures the City's commitment to reinvesting in aging infrastructure, but also helps to support responsible growth, create a multi-modal transportation network, and promote a healthy and vibrant community.

Economic Vitality

The City of Henderson remains a welcoming business environment that is committed to the continued growth of established businesses and attracting new opportunities. With the lowest city property tax rates of the major cities in the Las Vegas valley and no state income tax, the City of Henderson remains an attractive opportunity in not only the Las Vegas Valley, but nationwide as well. As a result, some of the nation's best-known names in business have established facilities in

Henderson – including Amazon, Google, Barclays, Levi Strauss and Ocean Spray. Additionally, the City is also experiencing a diversification in economic development as large multinational companies find the City a welcoming place to do business.

The City continues to encourage these investments through an emphasis on economic diversity, workforce readiness, business assistance, and data-driven strategies.

To ensure long-term financial resiliency and fiscal sustainability, the City of Henderson continues to maintain reserves in fund balances and net position of the various operating funds at levels sufficient to protect the City's credit worthiness, as well as its financial position from unforeseeable emergencies.

The City of Henderson has one of the highest bond ratings of any city in the State of Nevada. In September 2021, Standard & Poor's Global Ratings and Moody's Investors Services reaffirmed their long-term ratings of AA+ and Aa2, on the City's issuance of the 2021 General Obligation Various Purpose Bonds.

The City's bond rating reflects the credit industry's faith in the City of Henderson's financial management and its ability to repay outstanding debt. Higher rated bonds indicate less risk to prospective bond buyers, which translates to lower interest costs to the City. The rating action also reflects management's view of the City's long-term financial resiliency.

Nevada's Highest "AA" Rated City



Moody's Investors Services
Aa2

STANDARD
& POOR'S

Standard & Poor's
AA+

High-Performing Public Service

The City of Henderson's vision is "To Be America's Premier Community." To realize this vision, the City focuses on strategies and approaches that improve organizational performance and move the City forward on its Path to Premier. Although the City is proud of its reputation for outstanding customer service, along with its 97 percent overall citizen satisfaction rate (2021 Citizen Survey results), it is dedicated to leveraging technology and innovation, investing in talent, and enhancing customer service to further exceed resident expectations.

As part of the City's commitment to public service excellence, the Fiscal Year 2024 budget provides funding for an additional 79 full-time positions including 34 Fire, 23 Police, 9 Utilities Services, 2 Development Services, 2 Public Works, 2 Parks and Recreation, and other grant funded and general government positions. Even with increases in staffing, the City continues to maintain one of the lowest full-time employee to resident ratios in the state of Nevada, with a ratio of 6.6 employees per 1,000 residents. The City has maintained and continues to earn national accreditations and awards for its exceptional service:

National Accreditations

- Building and Fire Safety - International Accreditation Service
- Fire - Fire/EMS/Ambulance
- Commission on Fire Accreditation International (CFAI), Commission on Accreditation of Ambulance Services (CAAS), Emergency Management Accreditation Program (EMAP)
- Parks and Recreation - Commission for Accreditation of Park and Recreation Agencies (CAPRA)
- Police Department - Commission on Accreditation for Law Enforcement Agencies (CALEA), Association of Public Safety Communications Officials International (APCO), Forensic Laboratory ANSI-ASQ National Accreditation
- Public Works/Utility Services - American Public Works Association

Awards

- Best Place to Live in Nevada - MONEY magazine
- Third Safest Large City in America - Money Geek
- National Resilience & Sustainability Award
- Digital Cities Survey Winner

Quality Education

The City of Henderson is served by the Clark County School District (CCSD) and the City supports the attainment of educational objectives by monitoring and supporting the outcomes of the schools within the community. Henderson schools routinely outperform other schools in the district, and the City's high priority for improving education outcomes offers a competitive advantage for residents with children and businesses seeking an educated workforce.

The Fiscal Year 2024 budget aligns with the City's Strategic Priority by providing funding to improve and preserve educational facilities, increase technology resources and pre-kindergarten skills assessments as well as provide for enhanced curriculum, learning specialist positions and special education assistants. To reflect the City's commitment to Quality Education, the budget for Fiscal Year 2024 provides for funding as follows:

- 18% set aside of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas (anticipated \$4.9 million for Fiscal Year 2023).
- Over \$600,000 in recreational marijuana business license revenue has been set aside to improve local schools.
- Increases General Fund operating dollars directed to education outreach and coordination.

A Community of Learning

- Henderson's High School graduation rate for 2021-2022 was 92.1% compared to 81.3% for Clark County overall, 81.7% for Nevada and 86.2% nationally.
- The City hosted an American College Testing (ACT) Bootcamp event to help prepare high school students for the ACT, the high school proficiency exam used in Nevada to help influence college admission and scholarship eligibility. Thirty students completed the two-day event and on average improved their practice test scores by 4 points.
- The City supports training and curriculum costs for the HOPE Squad, a peer-to-peer suicide prevention program, in Henderson schools. In the 2022-2023 school year Henderson HOPE Squads made 84 peer referrals for student mental health services across the nine middle and high schools with active programs.

Property Tax Overview

State Certified Population & Assessed Valuation

Population* as of	July 1, 2020	July 1, 2021	% Change	July 1, 2022	% Change
Henderson	322,800	330,561	2.4%	334,640	1.2%
Clark County	2,320,107	2,320,551	0.0%	2,338,127	0.8%
Las Vegas	655,489	664,960	1.4%	660,987	(0.6)%
North Las Vegas	258,761	275,733	6.6%	278,671	1.1%
Boulder City	16,127	15,189	(5.8)%	15,012	(1.2)%
Mesquite	24,971	22,981	(8.0)%	22,205	(3.4)%

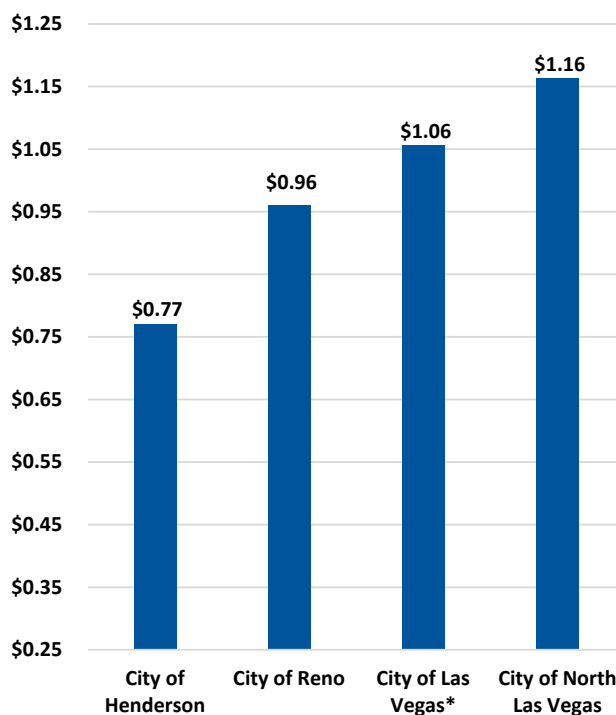
Assessed Valuation	FY 2022	FY 2023	% Change	FY 2024	% Change
Henderson	\$15,900,864,128	\$17,867,892,352	12.4%	\$20,178,244,921	12.9%
Clark County	103,210,551,824	115,973,327,173	12.4%	132,079,801,963	13.9%
Las Vegas	22,246,535,827	24,498,940,906	10.1%	27,914,752,749	13.9%
North Las Vegas	9,388,146,391	11,115,246,293	18.4%	13,255,789,143	19.3%
Boulder City	881,829,534	943,894,377	7.0%	1,038,665,412	10.0%
Mesquite	1,015,706,707	1,163,008,536	14.5%	1,320,603,792	13.6%

Information provided by Nevada State Demographer and the Nevada Department of Taxation.

*Population statistics provided by the Nevada State Demographer for periods presented represent the population used to calculate entity revenue projections by the State for the following year, e.g., July 1, 2022 (FY 2023) for FY 2024.



Property Tax Rates Nevada Cities of Comparable Size



* Includes Las Vegas portion of the Las Vegas Metropolitan Police Department.
Note: Rates per \$100 of assessed valuation.

Overlapping Property Tax Rate Breakdown

	FY 2024	Percent
State	\$ 0.1700	5.7%
Clark County	0.6541	22.1%
School District		
Operating	0.7500	25.3%
Debt	0.5534	18.7%
Subtotal School District	1.3034	44.0%
City of Henderson		
Operating	0.4198	14.2%
Voter Approved Overrides	0.2310	7.8%
Debt	0.1200	4.1%
Subtotal City	0.7708	26.1%
Special Districts		
Henderson Library District	0.0612	2.1%
Total Property Tax Rate	\$ 2.9595	100.0%

Property Tax Calculation



Market Value	\$ 400,000
Assessed Value (35% of Market Value)	\$ 140,000
Divide by 100	\$ 1,400
Property Tax Rate x	2.9595
Property Tax Assessment	\$ 4,143
Breakdown:	
State of Nevada	\$ 238
Clark County	916
School District	1,825
City of Henderson	1,079
Library District	85
	\$ 4,143

Source: Nevada Department of Taxation Property Tax Rates for Nevada Local Governments Report.
Note: Rates per \$100 of assessed valuation.

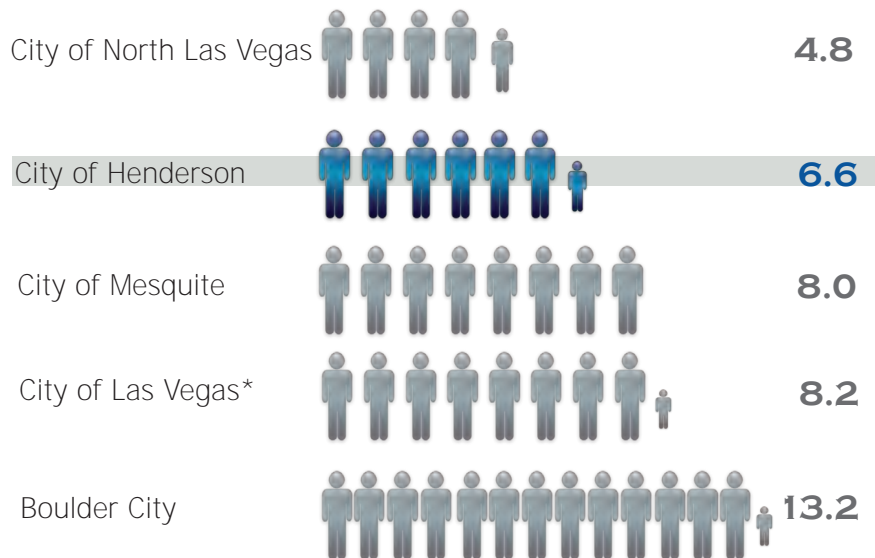


Black Mountain Aquatic Complex

Employee Productivity

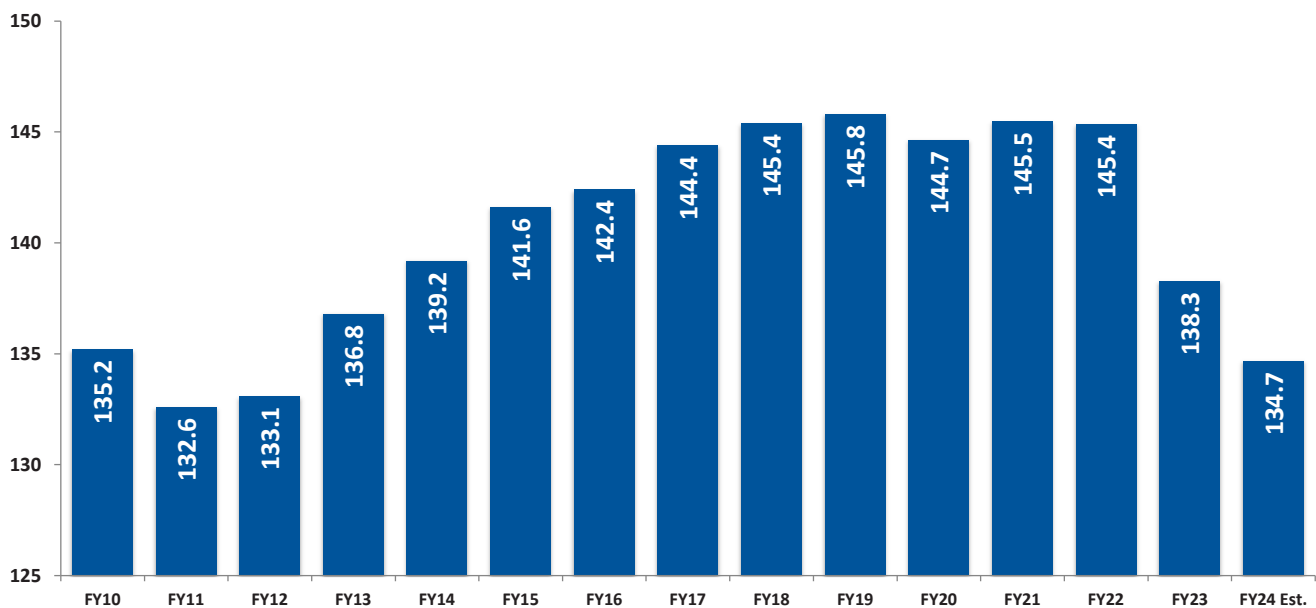
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

Number of Full-Time Employees Per One Thousand Residents



* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District.
Information compiled by City of Henderson Community Development & Services Department April 2023.

Henderson Population Per Full-Time City Employee



The above trend from Fiscal Year 2012-2022 indicates that the growth in demand for services due to rising population had exceeded the City's hiring of additional positions. Despite this trend the City has maintained high overall citizen satisfaction at 97% according to the most recent citizen survey conducted. The trend from Fiscal Years 2023-2024, however, reflects significant additions to Public Safety in order to staff three new fire stations and the West Henderson Police Station, and is in line with pre-Great Recession staffing levels.

Community Profile

Map of Henderson and Surrounding Area



Incorporated in 1953, the City of Henderson received its charter in 1965 from the Nevada State Legislature. The city charter established a council/manager form of government, in which the Mayor and City Council are vested with the legislative power of the City and the City Manager is responsible for executive duties and administration of the City.

The Mayor and four City Council members are elected at large on a nonpartisan basis, although no two council members can be from the same ward of the City's four wards. The City Council appoints a City Manager, City Attorney, and City Clerk who directly report to the Council. All other City department heads, including the Police Chief and the Fire Chief, are hired by the City Manager.

Fiscal Year 2024 Assessed Taxable Property Valuation:

City Government	\$ 20,178,244,921
Redevelopment Agency	\$ 2,273,332,799

Bond Ratings:

Moody's Investors Services	Aa2
Standard and Poor's	AA+

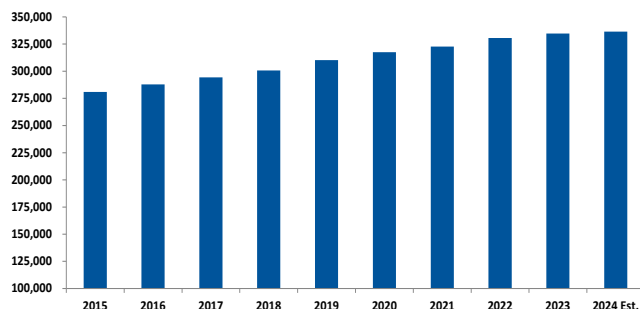
Fiscal Year 2024 Budgeted Expenditures:

General Government	\$911,764,230
Redevelopment Agency	48,152,623
City Total	\$959,916,853

City of Henderson Property Tax Rate:

Operating	.4198
Voter Approved Overrides	.2310
Debt	.1200
Total	.7708

Population



Population as of July 1 of each fiscal year.

Information for 2023 and prior provided by the Nevada State Demographer.
Information for 2024 provided by the City of Henderson Community Development & Services Department.

FY 2005	229,984
FY 2006	241,134
FY 2007	251,321
FY 2008	260,161
FY 2009	269,538
FY 2010	267,687
FY 2011	267,270
FY 2012	264,839
FY 2013	266,846
FY 2014	274,270
FY 2015	280,928
FY 2016	287,828
FY 2017	294,359
FY 2018	300,709
FY 2019	310,244
FY 2020	317,660
FY 2021	322,800
FY 2022	330,561
FY 2023	334,640
FY 2024 Estimate	336,534

Median Age

42.3

Median Household Income

\$79,611

Number of Households

142,194

Elevation

1,940 ft.

Full Service and Specialty Hospitals

5

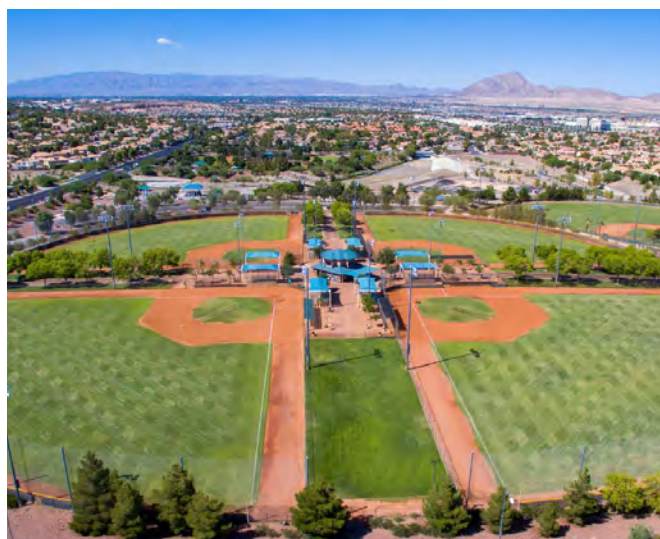
Schools

Elementary	34
Middle	8
Senior High	10
Charter Schools	17
College/Higher Ed.	22

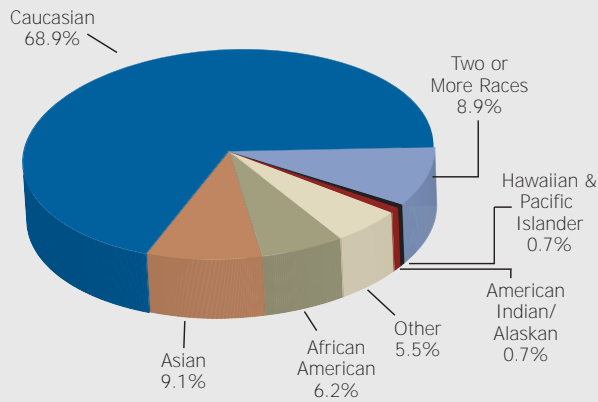
Public Libraries

5

Source: City of Henderson Community Development & Services Department.



Racial Composition



Racial Composition

% of Total

Caucasian	68.9%
Asian	9.1%
Black or African American	6.2%
American Indian/Alaskan Native	0.7%
Native Hawaiian & Other Pacific Islander	0.7%
Other	5.5%
Two or more races	8.9%
Total	100.0%

Source: City of Henderson Community Development & Services Department June 2023.

Hispanic or Latino - Culture*

Non-Hispanic or Latino	81.4%
Hispanic or Latino (of any race)	18.6%

Source: City of Henderson Community Development & Services Department.

* The federal government considers race and Hispanic origin to be two separate and distinct concepts. For this reason, Hispanics may be of any race. For more information, please visit www.census.gov.

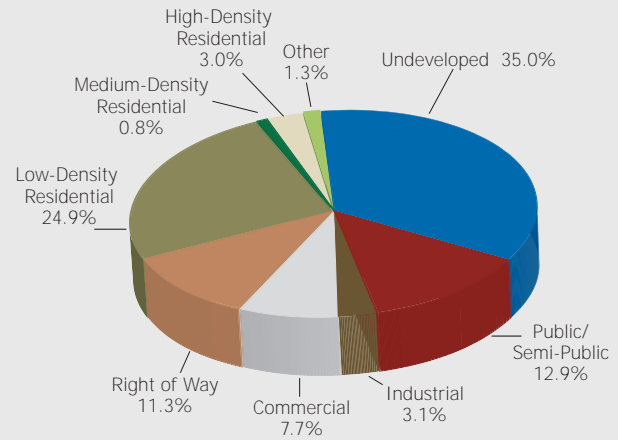
Land Use - Commercial

Square Footage

Industrial Space	20,177,649
Retail Space	10,071,381
Office Space	7,570,050

Source: Applied Analysis, May 2023.

Land Use



Land Area

78,476 Acres

Land Use

% of Total

Residential - Low Density	24.9%
Residential - Medium Density	0.8%
Residential - High Density	3.0%
Right of Way	11.3%
Commercial	7.7%
Public/Semi-Public	12.9%
Industrial	3.1%
Other	1.3%
Undeveloped	35.0%
Total	100.0%

Source: City of Henderson Community Development & Services Department June 2023.

Henderson Major Industrial Parks

Facility	# of Acres
Black Mountain Industrial Center	1,500
Henderson Executive Airport	720
Gibson Business Park	260
South 15 Airport Center	170
Conestoga Industrial Area	150
Black Mountain Business Park	140
Green Valley Business Park	110
Sunpac	60
Google Data Center	60
Henderson Commerce Center	50
Pacific Business Center	50

Source: Applied Analysis, May 2023.

Major Private Employers in Henderson

	Employer	Product/Service	Employees
1	St. Rose Dominican Hospitals - Siena	General Medical and Surgical Hospitals	1,000 to 4,999
2	Quest Diagnostics	Laboratories-Medical	1,000 to 4,999
3	Republic Services	Waste Disposal	1,000 to 4,999
4	Dignity Health - St. Rose	General Medical and Surgical Hospitals	500 to 999
5	M Resort Spa Casino	Hotel/Casino	500 to 999
6	One Realty Group	Real Estate	500 to 999
7	Westin Lake Las Vegas Resort and Spa	Hotels & Motels	500 to 999
8	Green Valley Ranch Resort Spa	Hotel/Casino	250 to 499
9	Cashman Equipment Company	Leasing Equipment	250 to 499
10	TIMET	Titanium Supplier	250 to 499
11	Core-Mark Distributors Inc.	Tobacco & Product Merchant Wholesalers	250 to 499
12	Rhino Staging	Stage Lighting Consultants	250 to 499
13	Mustang Helicopters	Airline Support Services	250 to 499
14	Jokers Wild Casino	Hotel/Casino	250 to 499
15	Americana Group Realtors	Real Estate	250 to 499
16	R C Willey Home Furnishings	Furniture-Dealers-Retail	250 to 499

Source: State of Nevada Department of Employment, Training, & Rehabilitation information provided by Data Axle - First Half 2023.

Twelve Largest Taxpayers in Henderson

	Taxpayer	Type of Business	Taxable Assessed Value*	% of Total Assessed Value**
1	Station Casinos, Inc.	Hotel/Casino	\$ 194,813,020	0.80%
2	Lennar Corporation	Developer	115,683,130	0.48%
3	Google LLC	Technology	112,339,485	0.46%
4	Universal Health Services Inc.	Healthcare	83,909,993	0.35%
5	Gaming and Leisure Properties	Hotel/Casino	81,266,537	0.34%
6	Harsch Investment Properties	Real Estate	76,846,820	0.32%
7	KB Home Nevada Inc.	Developer	66,153,819	0.27%
8	Ovation Development Corp.	Developer	64,942,220	0.27%
9	Invitation Homes	Real Estate	53,052,417	0.22%
10	Picerne Real Estate Group	Real Estate	51,343,887	0.21%
11	Ascaya Incorporated	Real Estate	49,456,056	0.20%
12	Basic Management, Inc.	Developer	45,734,391	0.19%
	TOTAL		\$995,541,775	4.11%

Source: Clark County Assessor's Office, October 2022.

* Taxable Assessed Value is 35% of appraised value.

** Based on the estimated Fiscal Year 2023 total assessed valuation for the City of \$17,867,892,352.

Recreation & Attractions

The City's Parks and Recreation Department is the only agency in Nevada to currently hold national accreditation through the Commission for Accreditation of Park and Recreation Agencies, successfully passing all 144 accreditation standards. The Parks and Recreation department has been accredited for 22 years. The department won the National Recreation and Park Association's 2014 Gold Medal Award for Excellence in the field of Park and Recreation Management. The department was a finalist for the Gold Medal in 2022 and again in 2023. Residents enjoy having premier parks and recreation facilities within a mile of almost every Henderson home.

Recreation Centers: 8

Including the Heritage Park Senior Facility and the largest multigenerational recreation center in the state

City Parks: 70

Including the Henderson Bird Viewing Preserve, skate park at Anthem Hills Park, and 17 Splash Pads

Ball Fields/Multiuse Fields: 105

Including one of the largest sports complexes in the state

Tennis and Pickleball Courts: 60

Many lighted

Public Pools: 13

In 7 locations, including 3 aquatic complexes

Golf Courses: 10

6 Public
1 Municipal
3 Private

Trails:

More than 230 linear miles of bicycle and pedestrian trails

Hotels & Resorts:

Offering gaming, shows, concerts, fine dining, day spas, and luxury accommodations

Water Street District:

Cultural arts, events plaza and amphitheater, art galleries, shopping, dining, and the America First Center

Major Shopping:

Galleria at Sunset,
The District at Green Valley Ranch



Aerial view of Dundee Jones Park

A Brief History

Henderson was born in “America’s defense” in 1942 with the construction of Basic Magnesium Inc., a magnesium factory controlled by the U.S. Defense Plant Corporation. The plant was opened to supply magnesium for munitions and airplane parts for the war effort. The town provided housing, stores, and recreational facilities to the plant workers. The site was chosen for its location between the railroads of Las Vegas and the water available from Hoover Dam.

In 1944, Henderson almost became a ghost town as magnesium production had been sufficient to meet the needs of the federal government and the plant was closed down. In the United States War Asset Administration, Office of Real Property Disposal, the entire town was actually offered for sale. A brochure was distributed on “Townsite, Plancor 201-H” which provided the following description of Henderson:

“This development constitutes what can be considered a complete community establishment, providing housing and recreation for approximately 3,500 persons, based on an average of 3.48 persons per unit. As constructed, the community development consists of a well-conceived town plan layout of hard-surfaced streets, graded service alleys, complete utilities such as sewer, water, and electrical services, 703 two-bedroom houses, 297 three-bedroom houses, all constructed on a standard plan of shiplap on wood frame, composition roof, tongue and groove wood flooring, electric heating, evaporative cooling, full sanitary plumbing, hot and cold water, open garage and driveway. Also included are school buildings, two ‘bachelor type’ apartment buildings of 29 apartments each; theater building; recreation building housing a drug store and market building; nursery-school building; post office building; maintenance shop; paint shop; fire station; small shop building; Protestant Church; Catholic Church; Red Cross building; Boy Scout building; library building; athletic field and field house; asphalt-surfaced tennis court, baseball diamond; and complete hospital serving the area.”

In 1947, the Nevada Legislature approved a bill to give the Colorado River Commission of Nevada the authority to purchase the plant. Soon portions of the plant were used to house other manufacturing firms and in 1951, Basic Management Inc. (BMI) was formed by these tenants to generate income tax and free the state



from managerial duties. BMI managed and acquired the facility’s “residual assets,” the several thousand acres of undeveloped land and utilities common to the complex. BMI purchased the property from the state in 1952. Henderson was saved from destruction as a war surplus property.

Incorporated in 1953, Henderson was named for Charles P. Henderson, a former U.S. senator from the State of Nevada, who was instrumental in the financing and building of the magnesium plant. On May 27, 1953, Dr. James French became the first Henderson Mayor, and a five-member City Council was sworn into office. The first official town meeting was held one month later in the high school auditorium.

For the next few decades, Henderson remained a small factory town. Many of the original townsite homes still stand in downtown Henderson, some occupied by families of original plant workers.

In the early 1980s, the Greenspun family began Henderson’s first master-planned community, Green Valley. This sparked a much-needed surge in the Henderson economy.

Since that time, Henderson has experienced tremendous growth in population, diversification in industry, and has become a cultural and recreational destination.

The City has transformed from a small industrial town to a full-service premier community. Henderson is known for having small town values with big city efficiencies. An ever-increasing number of shopping malls, theater complexes, restaurants, casino/resorts, and other entertainment venues offer residents and visitors a variety of choices for leisure time. Henderson's park and recreation system is recognized nationwide.

Henderson is now home to 14 master-planned communities, many national corporations, and a defined gaming district. Some of the businesses operating in or currently moving to Henderson are: NFL Las Vegas Raiders corporate headquarters, Google LLC, Amazon Inc., HAAS Automation, Inc., Medco Health Solutions, Ford Motor Credit, Core-Mark Distributors Inc., Walmart, Ethel M Chocolates, Levi Strauss & Company, Station Casinos, Cashman Equipment, Westin Lake Las Vegas Resort and Spa, and the M Resort Spa Casino. In addition, the City's historic Water Street District is currently undergoing a revitalization with the addition of several new businesses including the America First Center (formerly Lifeguard Arena) which serves as a community ice rink as well as the practice facility for the Henderson Silver Knights, an American Hockey League team (AHL).

In addition to the team's practice facility/community ice rink on Water Street, the City recently completed a public/private partnership with the Vegas Golden Knights which replaced the 6,500 seat Henderson Pavilion with a new 6,000 seat indoor events center, known as the Dollar Loan Center. The facility not only hosts 34 annual home games for the Henderson Silver Knights, but is also designed to accommodate a variety of events year-round, including but not limited to festivals, concerts and performing arts productions, high school and higher education graduations and events, community and civic events, and sporting events of all kinds.

While keeping up with a growing community, City staff have been able to maintain national accreditation for the Henderson Police Department, Fire Department, Public Works Department, Parks and Recreation Department, Building & Fire Safety Department, and Utilities Department.



City of Henderson Forensic Laboratory Groundbreaking

Contact Information

This document is produced annually by the Budget Office of the Finance Department.

Anyone needing additional information is urged to contact us at:

City of Henderson
Finance Department, Budget Office
240 S. Water St.
Henderson, NV 89015

702-267-1770
702-267-1702 (fax)
cityofhenderson.com

Budget Team Members

Dillon Kay, Budget Manager
Lynn H., Sr. Accountant
Jessica O., Sr. Accountant

The Fiscal Year 2024 [Budget in Summary](#) and the Fiscal Year 2024 [Comprehensive Annual Budget Report](#) are available on the City website.

A BIG Thank You!

Special thanks go to the following individuals who assisted in the production of this document: David Weiser, Robin Cutler, Jan Fullmer, Rebecca Gillis, Tom Madsen, and Doris Steckel. Each of the City’s departments and offices are also to be commended for their invaluable input and support. The coordination of this document could not be completed without the cooperation of everyone involved.

City Departments

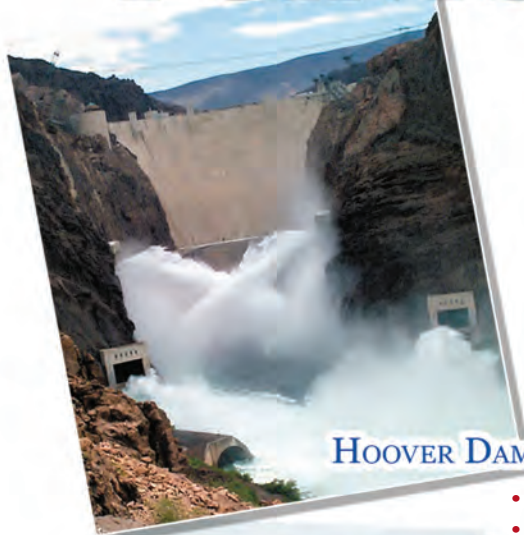
City Attorney’s Office	Nicholas Vaskov, City Attorney
City Clerk’s Office	José Valdez, City Clerk
Communications	Karina Milani, Director
Community Development and Services	Lisa Corrado, Director
Economic Development & Tourism	Jared Smith, Director
Emergency Management.....	Ryan Turner, Division Head
Finance	Maria Gamboa, Director
Fire.....	Shawn White, Chief
Government and Public Affairs	Nicole Rourke, Director
Human Resources	Brooke Stream, Director
Information Technology.....	Alyssa Rodriguez, Director
Internal Audit	Melissa Wright, City Auditor
Municipal Court.....	Melissa Bender, Court Administrator
Parks and Recreation.....	Shari Ferguson, Director
Police	Hollie Chadwick, Chief
Public Works	Lance Olson, Director
Redevelopment Agency	Anthony Molloy, Manager
Utility Services	Priscilla Howell, Director

Related Websites

cityofhenderson.com
visithenderson.com
cityofhenderson.openbook.questica.com
hendersonmeansbusiness.com



POINTS OF INTEREST



HOOVER DAM 14 miles

- Tours
- Sight-seeing



MOUNT CHARLESTON 45 miles

- Hiking
- Snow Skiing
- Horseback Riding

COLORADO RIVER 14 miles

- Fishing
- Rafting
- Canoeing



LAKE MEAD 6 miles

- Fishing • Swimming
- Paddle Boat Cruises



VALLEY OF FIRE 49 miles

- Hiking • Camping



RED ROCK CANYON 30 miles

- Hiking • Camping • Rock Climbing



LAS VEGAS STRIP 14 miles

- Gaming • Fine Dining • Entertainment • Shopping

*All mileage approximated
from City Hall on Water Street.*

Budget Overview

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Financial & Budget Policies

Operating Budget Policies

Basis of Presentation

The accounts of the City are organized and operated on the basis of funds and account groups. A fund is an independent fiscal and accounting entity with a self-balancing set of accounts. Fund accounting segregates funds according to their intended purpose and is used to aid management in demonstrating compliance with finance-related, legal, and contractual provisions.

Accounting Basis

Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures during the fiscal period. Expenditures are recognized when the liability is incurred. The exception is unmatured interest on general long-term debt which is recognized when due, and the non-current portion of accrued vacation and sick leave, which is recorded in the general long-term debt account group. At year-end, open encumbrance balances lapse.

The budgets for Enterprise Funds (Water and Sewer, Municipal Golf Course, and Development Services Center) and Internal Service Funds (Citywide, Engineering, LID Revolving Loan, City Shop, Self-Insurance, Health Insurance, and Workers' Compensation) are prepared on the full accrual basis of accounting. Under the full accrual basis, expenditures are recognized when the liability is incurred. Revenues are recognized when they are obligated to the City (e.g., water user fees are recognized as revenue when bills are prepared).

Key Fact

The City of Henderson has developed a set of comprehensive financial management policy statements that set forth guidelines against which budgetary performance can be measured and proposals for future programs can be evaluated.

Budgetary Basis

The annual budget is legally adopted for all funds and uses a basis of accounting consistent with generally accepted accounting principles (GAAP). 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. Encumbrance accounting is employed as an extension of formal budget integration in the governmental fund types. Encumbrances are commitments to unperformed (executory) contracts for goods and services such as open purchase orders. They are not expenditures or liabilities, but represent the estimated amount of expenditures that will ultimately result if unperformed contracts in process are completed. While all appropriations lapse at fiscal year-end, outstanding encumbrances for capital purchases (reported as a reservation of fund balance) are customarily reauthorized in the subsequent year.

Proprietary Fund types are budgeted on a full accrual basis and depicted in the annual report using a full accrual basis. Minor differences exist in the budgetary basis and the accounting basis in the preparation of the annual budget. These differences occur in the Enterprise and Internal Service Funds. For control purposes, the budget includes appropriations for capital purchases as an expenditure, as well as appropriations for the depreciation of the same assets. In the financial statements, only the depreciation of assets is shown as an expenditure, as the capital purchases are capitalized and shown on the balance sheet.

Balanced Budget Definition

The City is required by law to submit a balanced budget each year to the state for approval. This is defined as a budget in which planned funds or revenues available are equal to or exceed planned fund expenditures. Many of the following policies support the development and management of a balanced budget.

Financial Management Policy Statements

In order to establish and document a policy framework for fiscal decision-making, the Finance Department has developed and maintained a comprehensive set of financial management policy statements. They set forth guidelines against which current budgetary performance can be measured and proposals for future programs can be evaluated. Henderson's financial policies are adopted by the City Council and demonstrate to the credit rating industry and prospective investors (bond buyers) the City's commitment to sound financial management and fiscal integrity. Financial policies also improve Henderson's fiscal stability by helping City officials plan fiscal strategies with a consistent approach. Adherence to adopted financial policies promotes sound financial management that can lead to improvement in City bond ratings and lower cost of capital. Specifically, this policy framework covers the following areas:

- Budget
- Revenues
- Expenditures
- Fund Balance/Net Position
- Capital Expenditures & Improvements
- Debt
- Investments
- Intergovernmental Relations
- Grants
- Fiscal Monitoring
- Financial Consultants
- Accounting, Auditing and Financial Reporting
- Internal Controls
- Declared Emergency or Disaster

A brief overview of each of the financial management policy statements follows.

Key Fact

The most recent update to the financial management policies occurred in January 2023. This change updated the Fiscal Signature Authority policy #1300-01, which addresses the approval and execution of contracts on behalf of the City.

Budget

To establish a budget that best reflects the needs and priorities of the City and enables the City to plan, control, and manage its programs, services, and finances.

Budget Time Period and Type—The City maintains an annual budget cycle. The City's budget process is performance-based. This type of system identifies a particular level of service performance for each type of service (program) and the resources it needs to operate. Resource allocation decisions are made based upon performance operational improvements identified in the City of Henderson Citywide Operations Overview and are identified in each department's Performance Budget. Tentative allocation decisions are made by the Budget Committee with final approval authority remaining with the City Council.

Status: In compliance. A budget timeline was established before the process began and departments continue to gather performance data to enhance resource allocation decisions.

Budget Calendar and Instructions—With each budget cycle, a budget handbook is issued to all departments and managers, which outlines the budget calendar and specifies when budget tasks are to be completed within identified timelines. This handbook also provides policy guidelines and budget preparation instructions for the departments.

Status: In compliance. The budget handbook was updated and provided to each department at the initial budget meeting. A financial overview was also provided identifying allocation targets for both recurring and non-recurring appropriations.

Budget Committee—The Budget Committee consists of a subset of the senior management team as appointed by the City Manager. The Budget division is responsible for preparation of materials and meeting facilitation. Based on departmental business plans and City Council goals, the Budget Committee will make funding decisions which best promote the overall priority and financial stability of the City. The recommendations of the Budget Committee will be presented to the City Council for final approval.

Status: In compliance. The Budget Committee met during the budget preparation process to discuss economic conditions, funding requests, and established priorities.

Budget Reporting—The budget of the City shall be presented annually in the following formats:

- Final Budget (state forms format)
- Comprehensive Annual Budget Report (CABR)
- Budget In Summary
- Budget Brief

These documents are prepared with different audiences in mind in order to provide information to all interested parties. The CABR and the Budget In Summary are designed to present the budget in clear and easy-to-use formats to the intended audience.

Status: In compliance. The Final Budget (state forms) was filed with the Nevada Department of Taxation on May 22, 2023. The Budget In Summary, CABR and Budget Brief have been completed.

Appropriation Carryover Policy—In order to establish an efficient and effective means to use the funds for budgetary items that cannot be expended within the fiscal year that the funds were approved, the City had established a carryover policy which requires that all carryover requests comply with the written criteria.

The carryover criteria to establish eligibility for the carryover of unexpended funds is as follows:

- 1) Any purchase order that has an encumbered balance and approved budget that will not be expended in the current fiscal year, and the project or approved usage of the funds has not yet been completed, will require a written justification requesting a carryover of the remaining funds.
- 2) Any unexpended funds, currently not encumbered, that have a reasonable explanation as to why the project or usage for the funds could not be completed in the current fiscal year, will require a written justification requesting a carryover of the remaining funds.
- 3) Any carryover request will not be used to further obligate the City funds over the previously approved budgeted amount.
- 4) All Capital Project Funds will be eligible for carryover without qualification.

The written justification must explain the reason for the request, the amount of funds to be carried forward, the intended usage, the general ledger account number, and, when applicable, the purchase order number and vendor's name.

The department's base budget will not be reflective of the carryover funds in the following year since the purpose of the carryover was a one-time initiative to complete a specific targeted goal. As the funds are one-time, they will not be eligible for transfer into other operating accounts. It will be incumbent upon the departments to clear any deficit balances carried forward in the Capital Projects Funds.

The carryover of funds will be reviewed by the Budget Manager and recommendations will be provided to the Budget Committee as to the funds that should be approved for carryover to the subsequent fiscal year.

Departmental requests that meet the eligibility requirements and have been approved by the reviewers will have the carryover balances augmented into their budget for the new fiscal year.

Status: In compliance. Appropriation carryovers were evaluated based on policy criteria and requests meeting the criteria were reappropriated from Fiscal Year 2023 to Fiscal Year 2024.

Transfer of Budget Appropriations—A department should process a budget transfer request form anytime a shortfall is anticipated in a line item. Transfers should include sufficient resources to cover all anticipated expenditures for the remainder of the fiscal year.

Appropriation transfers between line items may only be made within the following categories:

- Wages and Fringe Benefits
- Operating Expenses
- Capital Outlay

Transfers between categories require Budget Manager approval.

Further information on budget transfers can be found in the Annual Budget Preparation Handbook.

Status: In compliance. Appropriation transfers were made throughout the year and approved by the City Council in the Augmented Budget.

Key Fact

The first Budget in Summary was issued for Fiscal Year 2002. The first CABR was prepared for Fiscal Year 2003.



Limit Mid-Year Adjustments—The City shall limit mid-year adjustments, which circumvent the normal budget process and pose a risk to long-range financial planning. The development of the business plan and the integration with resource allocation should reduce the number of mid-year adjustments needed by departments. The mid-year adjustments that will be allowable through this policy will be in the event that a department has experienced a significant change within its business practices that would adversely affect the composition of the current adopted budget. All modifications to the budget will adhere to the established Budget Preparation Manual and Handbook.

Status: In compliance. Mid-year adjustments are maintained at a minimum level.

Revenue Estimates for Budgeting—In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

Status: In Compliance.

Revenues

To design, maintain and administer a revenue system that will ensure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

Balance and Diversification in Revenue Sources—The City shall strive to maintain a balanced and diversified revenue system to protect the City from fluctuations in any one source due to adverse changes in economic conditions which impact that source. The City shall actively seek alternative revenue sources and potential revenue enhancements to further assist in maintaining a balanced budget while attempting to accommodate service level needs throughout the City.

Status: In compliance. The City continues to look for ways to further stabilize current sources and look for new opportunities.

Revenue Projections—The City shall prepare annual revenue forecasts for a five-year period. These projections will be updated as needed based on economic conditions, changes in federal, state, or

local distribution formulas, property tax adjustments, rate changes, etc. These projections will be used to determine the future financial capacity and health of the City. At the close of each fiscal year, projections will be compared to actual revenues received to ensure that methodologies used in projection preparation are as precise as possible.

Status: In compliance. Prior to beginning the budget development process, the City's five-year revenue forecast was updated and allocation targets were determined. Prior year actuals were also compared to the forecast.



User Fees—For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed every two years to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

Status: In compliance. A study of Parks & Recreation User Fees was presented to the City Council in October of 2022, including a multi-year plan for incremental adjustment. Adopted changes were incorporated into the Fiscal Year 2024 budget.

Property Tax Revenues/Tax Burden—The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and the balance of residential and commercial/industrial land use. The City shall also strive to minimize the property tax burden on Henderson citizens. *Status: In compliance. The City continues to have one of the lowest tax rates in the Las Vegas metropolitan area, as well as the State of Nevada.*

Utility/Enterprise User Fees—Utility rates and enterprise fund user fees shall be set at levels sufficient to cover operating expenditures (both direct and indirect costs), meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The rates and user fees will be reviewed annually and amended when necessary.

Status: In compliance. On July 20, 2021, City Council approved four consecutive annual increases beginning January 2022. Utility rate adjustments will be effective January of each year through calendar year 2025.

Administrative Service Charges—The City shall establish a method to annually determine the administrative service charges for overhead and staff support due to the General Fund from the Enterprise Funds. Where appropriate, the enterprise funds shall pay the General Fund for direct services rendered. The City shall examine the existing methodology of administering the service charges on a regular basis to determine if modifications to the formula would better serve the cost recovery mechanism for the services provided.

Status: In compliance.

Revenue Collection and Administration—The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since a revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by federal, state, local ordinance, and/or other pertinent law all delinquent licensees and other accounts that are overdue in payments to the City.

Status: In compliance.



Expenditures

To assure fiscal stability and the effective and efficient delivery of services through the identification of necessary services, establishment of appropriate service levels, and careful administration of the expenditure of available resources.

Current Funding Basis—The City shall operate on a current funding basis. Expenditures shall be budgeted and controlled so as not to exceed current revenues plus the planned use of fund balance accumulated through prior year savings. (The use of fund balance shall be guided by the Fund Balance/Net Position Policy Statements.)

Status: In compliance.

Avoidance of Operating Deficits—The City shall take immediate corrective actions if, at any time during the fiscal year, expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues and planned use of Fund Balance) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance/Net Position Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

Status: In compliance.

Maintenance of Capital Assets—Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue to provide adequate service levels.

Status: In compliance. For Fiscal Year 2024, sufficient resources exist in the beginning fund balance of the Capital funds to provide for critical, current year expenditures.

Periodic Program Reviews—The City shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated. Benchmarking and performance measurements will be used to identify areas needing improvement for reallocation of resources or for program consolidation. These tools will also be used to predict growth needs relative to the specific department and to relate the

department's effectiveness in the areas of responsiveness, accuracy, satisfaction, and cost.

The City will use surveys and other methods to identify citizen needs and evaluate potential changes in service levels to accommodate any change in direction reflective of the results obtained in the survey.

Status: In Compliance. The City alternates community surveys every other year between the ICMA National Citizen Survey and ETC Community Assessment Survey. The ETC Community Assessment Survey was conducted in late 2021 as part of the City's effort to assess citizen satisfaction with the quality of services and to establish priorities of service delivery. The information gathered from the survey helped the City establish budget priorities and refine policy decisions. Another survey is planned for late 2023.

Purchasing—City employees directly involved in procurement activities shall comply with City Purchasing Procedures, Financial Management Policy 1300-01 and the Environmentally Preferable Purchasing (EPP) Program.

City employees directly involved in procurement activities shall ensure the acquisition of the most suitable goods and services that fulfill the requirement for a total cost that is most advantageous to the City.

The Purchasing Division of the Finance Department (Purchasing) is responsible for the administration of formal procurement activities that are classified under Nevada Revised Statute 338 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Purchase Orders).

The Public Works and Parks and Recreation departments are responsible for the administration of formal procurement activities that are classified under Nevada Revised Statutes 338, 623 and 625 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Professional Service Agreements).

The Department of Utility Services (DUS) is responsible for the administration of all formal procurement activities initiated by DUS that are classified under Nevada Revised Statutes 332, 338, 623 and 625 (Invitations for Bids, Requests for Proposals, Requests for Qualifications, Professional Service Agreements).

Status: In compliance.

Fund Balance/Net Position

To maintain the fund balance and net position of the various operating funds at levels sufficient to protect the City's creditworthiness, as well as its financial position from unforeseeable emergencies.

General Fund Unrestricted Ending Fund Balance—The City policy requires maintaining an adequate level of unrestricted ending fund balance in the General Fund to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Unrestricted fund balance as defined under Governmental Accounting Standards Board (GASB) Statement No. 54 represents available financial resources for which there is no constraint placed on spending other than those imposed by the City itself. The Unrestricted Ending Fund Balance in the City's General Fund will be maintained at not less than 8.3% of General Fund revenue, excluding federal grant revenue. A corrective action plan will be developed in the ensuing fiscal year should the ending balance fall below this minimum.

Status: In compliance. The General Fund fund balance at the end of Fiscal Year 2024 is estimated to be \$39.6 million, or 10.9% of the projected revenue.

Financial Stabilization Special Revenue Fund Balance—In conjunction with NRS 354.6115, and GASB Statement No. 54, the City will restrict 0.25% of SCCRT Loss Ad Valorem revenue to financial stabilization and maintain a balance of 8.3% of the General Fund Revenue, excluding federal grant revenue. The balance in the fund must not exceed 10% of the expenditures from the general fund for the previous fiscal year, excluding any federal funds expended. Any balances in the Financial Stabilization Special Revenue Fund may be made available to the General Fund to compensate for shortfalls in actual revenues of 2% or greater as compared to the Final Budget filed with the Department of Taxation, or to pay expenses incurred to mitigate the effects of emergency or natural disaster as defined by NRS 354.6115 that is declared by Council.

Status: In compliance. The Financial Stabilization Special Revenue Fund fund balance at the end of Fiscal Year 2024 is estimated to be \$30.4 million, or 8.3% of projected General Fund revenue.

Net Position of Enterprise Operating Funds—In enterprise operating funds, the City shall strive to maintain positive net position to provide sufficient reserves for emergencies and revenue shortfalls.

Status: In compliance. All Enterprise Funds are projected to have adequate cash balances to maintain operations.

Use of Fund Balance/Net Position—Fund balance/net position shall be used only for emergencies, non-recurring expenditures, or major capital purchases that cannot be accommodated through current year savings. Should such use reduce the balance below the appropriate level set as the objective for that fund, restoration recommendations will accompany the decision to utilize said balance.

Status: In compliance.

Self-Insurance Reserves—Self-insurance reserves shall be maintained at a level, which together with purchased insurance policies, adequately indemnify the City's capital assets. Annual reviews of reserves shall be performed by an independent actuary, and recommendations will be utilized to set the appropriate rates and reserve requirements.

Status: In compliance. Insurance Reserves are reviewed annually by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed adequate.

Debt Service Funds—The City shall maintain sufficient reserves in its debt service funds which equal or exceed the reserved fund balances required by bond ordinances while avoiding fund balances in excess of required principal and interest payments.

Status: In compliance. Projected balances are sufficient to meet bond ordinances.

Contingency Policy—The City has established a contingency within the General Fund that equals one-quarter of one percent (0.25%) of General Fund revenue. This contingency will be used to bridge any gap that would occur as a result of unforeseen fiscal events and circumstances. The funds would be used to supplement the existing available funds on a provisional basis in an effort to sustain existing service levels.

Status: In compliance.

Capital Expenditures & Improvements

To annually review and monitor the state of the City's capital equipment and infrastructure, setting priorities for its replacement and renovation based on needs, funding, alternatives, and availability of resources.

Capital Improvement Planning Program—The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects, and update its five-year capital improvement program as required by NRS 350.013. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. All related costs for every capital project, including but not limited to operation, maintenance, and replacement costs shall be fully identified by funding source.

Status: In compliance.

Capital Expenditure Financing—The City recognizes that there are three basic methods of financing capital requirements: 1) budget the funds from current revenues; 2) take the funds from fund balance/net position as allowed by the Fund Balance/Net Position Policy; or 3) borrow money through debt. Guidelines for assuming debt are set forth in the Debt Policy Statements.

Status: In compliance. All three methods are utilized for capital projects.

Infrastructure and Technology Refresh and Reinvestment Program—The City has elected to maintain a fund that will provide an avenue to allocate citywide funds for reinvestment and refresh for technology issues and infrastructure through the allocation of available resources. These funds will be used to upgrade or rehabilitate City structures or technological systems that will enhance the City's investment for assets or technical knowledge and improved tools. All departments responsible for maintaining the City's infrastructure or capturing the City's technological needs will be represented in this fund.

Status: In compliance. For Fiscal Year 2024, sufficient resources exist in the beginning fund balance of the funds to provide for current year expenditures.

Pay-As-You-Go Capital Development—Annually, the Budget Committee may allocate to the Pay-As-You-Go Capital Development Program a portion of the City's non-recurring resources based on availability and citywide goals. The use of this money will be prioritized and recommendations will be forwarded to the City Council for approval.

Status: In compliance.

Debt

To utilize debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

Use of Debt Financing—Debt financing, to include general obligation bonds, revenue bonds, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nevada law, shall only be used to purchase capital assets that cannot be acquired from either current revenues or fund balance/net position and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes.

Status: In compliance.

Assumption of Additional Debt—The City shall not assume more tax-supported general-purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.

Status: In compliance. The City reviews all debt annually and updates its Debt Management Policy in accordance with NRS 350.013 1(c).

Post Bond Issuance Tax and Securities Compliance—This policy applies to all bonded indebtedness of the City of Henderson.

- The City shall maintain compliance with continuing disclosure requirements, pursuant to the SEC Rule 15c2-12 and SEC Rule 10b5, as well as any other requirements or covenants that may be included in a related bond indenture, resolution or ordinance.
- The City shall ensure compliance with the Tax Code in order to maintain the tax exempt or tax-advantaged status of each bond issuance. Compliance for each issuance shall include but not be limited to:
 - Arbitrage rebate and yield restriction
 - Use of bond proceeds
 - Use of bond-financed facilities
 - Other tax requirements

- *Compliance Officer* – The Compliance Officer shall be responsible for ensuring city-wide compliance with the requirements in this Policy and under applicable provisions of the Tax Code, as well as all other local, state and federal regulations.
- *Debt Management Liaison Responsibility* – Each Debt Management Liaison shall work with the Compliance Officer to:
 - Ensure departmental compliance with Policies and applicable provisions of the Tax Code, as well as local, state and federal regulations.
 - Ensure that all expenditures coded to project numbers, to which bond proceeds are applied, are related directly to the qualified asset(s), being constructed or acquired as outlined in the bond documents.
- *Training* – The City shall provide or make available all necessary training to the Compliance Officer so that he/she may develop and maintain an adequate understanding of post issuance compliance requirements relating to the debt issuances. Such training shall include, but is not limited to training/seminars from financial organizations and associations, and the reading of related industry and IRS publications. In addition, the Compliance Officer will work with the Finance Director to provide training, as needed, for Debt Management Liaisons, Compliance Officer backup, project managers, elected officials, officers and staff.

Status: In compliance. The City believes it is in compliance with all Securities Exchange Commission, Internal Revenue Code, and Nevada Revised Statute bond covenants and bond indentures.



Investments

To ensure the absolute safety and integrity of the City's financial assets.

Cash Management—The policy mandates the pursuit of the following overall goals and objectives:

- 1) Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) Operating within appropriately established administrative and procedural parameters, the City shall pursue optimum financial rewards, while simultaneously controlling related expenditures. Therefore, cash management functions involving outside financial intermediaries, shall be conducted in the best financial and administrative interests of the City.

Status: In compliance.

Investment Strategy—The City of Henderson maintains a portfolio in which it pools its funds for investment purposes. The City's cash management program seeks to achieve three objectives in this order of priority: safety of principal, adequate liquidity to meet daily cash needs, and finally, a reasonable yield commensurate with the preservation of principal and liquidity. Investments of the City shall be made with judgment and care, under prevailing circumstances, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived while ensuring funds are available to meet the City's cash needs.

Status: In compliance.

Key Fact

The City manages a pooled investment portfolio of approximately \$760 million. The City's cash management program seeks to achieve safety of principal, maintain adequate liquidity to meet daily cash needs, and a earn reasonable yield commensurate with the preservation of principal and liquidity.

Intergovernmental Relations

To coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the state and federal levels.

Interlocal Cooperation in Delivering Services—In order to promote the effective and efficient delivery of services, the City shall actively seek to work with other local jurisdictions in joint purchasing consortia, sharing facilities, sharing equitably the costs of service delivery, and developing joint programs to improve service to its citizens.

Status: In compliance.

Legislative Program—The City shall cooperate with other jurisdictions to actively oppose any state or federal regulation or proposal that mandates additional City programs or services and does not provide the funding to implement them. Conversely, as appropriate, the City shall cooperate with other jurisdictions to actively support legislative initiatives that provide more funds for priority local programs.

Status: In compliance.

Monitor/Participate in Regional Planning Activities—The City shall participate with other jurisdictions in regional planning activities to ensure the City's quality of life is maintained and costs of improvements are shared by all jurisdictions receiving benefits.

Status: In compliance.

Grants

To seek, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.

Grant Guidelines—The City shall apply, and facilitate the application by others, for only those grants or other philanthropic funds that are consistent with the objectives and high priority needs previously identified by City Council. Philanthropic fund definitions will be applied as described in the Finance Grant, Donation, and Sponsorship Cycle Manual. Grant, Donation, and Sponsorship applications shall follow procedures as outlined by the Finance Department which shall provide direction on seeking, applying for, and administering grants and shall be in alignment with the City's Financial Management Policy Fiscal Signature Authority 1300-01. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

The Finance Department will offer grant training throughout the year. Employees seeking grant funding should contact Finance for scheduled training.

Status: In compliance.

Grant Indirect Costs—The City shall recover indirect costs unless the funding agency does not permit it.

Status: In compliance.

Grant Review—All grant submittals shall be reviewed for their cash match requirements, their potential impact on the operating budget, and the extent to which they meet the City's policy objectives. If there are cash match requirements, the source of funding shall be identified prior to application. All application submittals shall have the budget reviewed and approved by the grants administrator or designee prior to submission.

Status: In compliance.

Grant Program Termination—The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

Status: In compliance.

Key Fact

The City of Henderson has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for 40 consecutive years.

Fiscal Monitoring

The fiscal monitoring policy includes the preparation and presentation of regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

Financial Status Reports—Monthly reports shall be prepared comparing year-to-date expenditures and revenues to current budget and noting the status of fund balances to include dollar amounts and percentages. These reports shall be sent to all City departments and shall be made available to the citizens of Henderson by request.

Status: In compliance. A Monthly Financial Status Report is issued.

Five-year Forecast of Revenues and Expenditures—A five-year forecast of revenues and expenditures, to include a discussion of major trends affecting the City's financial position, shall be prepared in anticipation of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.

Status: In compliance. A five-year forecast is prepared annually and updated throughout the fiscal year as needed.

Compliance with Council Policy Statements—The Financial Management Policy Statements will be reviewed annually and updated, revised, or refined as deemed necessary. Policy statements adopted by the City Council are guidelines, and occasionally, exceptions may be appropriate and required. However, exceptions to stated policies will be specifically identified and the need for the exception will be documented and fully explained in the Comprehensive Annual Budget Report.

Status: In compliance.

Financial Consultants

To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact modeling.

Financial Consultants—Within available resources, the City shall seek and employ the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions. Advisors shall be selected using objective questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and appropriately competitive fees.

Status: In compliance.

Accounting, Auditing, and Financial Reporting

To comply with prevailing local, state, and federal regulations, as well as current professional principles and practices relative to accounting, auditing, and financial reporting.

Conformance to Accounting Principles—The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), and the recommended best practices by the Government Finance Officers Association (GFOA).

Status: In compliance.

Selection of Auditors—Every five years, the City shall request proposals from qualified auditing firms, including the current firm if their past performance has been satisfactory. The City Council shall select an independent firm of certified public accountants to perform an annual audit of the books of accounts, records, and transactions, certifying the financial statements of the City.

Status: In compliance.

Fund Balance Classification—Fund balance classifications describe the nature of net resources reported in a governmental fund. Classifications include non-spendable resources and amounts that are restricted, committed, or assigned (and unassigned in the case of the General Fund). Restricted amounts result from constraints placed on the use of resources externally imposed by creditors, grantors, contributors, or laws and regulations of other governments or imposed by law through constitutional provision or enabling legislation. Committed amounts result from constraints imposed by formal action of the City Council. Assigned amounts are constrained by the City's intent to use the funds for specific purposes. City Council delegates authority to assign fund balance amounts to the Chief Financial Officer. For expenditures for which both restricted and unrestricted fund balance is available, the City considers the restricted fund balance spent. For expenditures of unrestricted fund balance for which any classification may appropriately be used, the City considers the fund balance spent in the following order 1. committed, 2. assigned, and 3. unassigned.

Status: In compliance.

Continued Enhancement of Financial Systems—The City shall continue to ensure that its financial systems provide efficient and effective financial reporting to optimize the use of available resources for the citizens of Henderson. The City will continue to seek improvement through its participation in the GFOA awards programs as well as implementation of best practice strategies.

Status: In compliance. The City receives, tests, and has implemented changes to its enterprise-wide fully integrated PeopleSoft financial and human resource system throughout the year. The City's Annual Comprehensive Financial Report and CABR are submitted to the GFOA and continue to receive awards. Recommendations are implemented to ensure best practices are being followed.



Internal Controls

To establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibility for material errors in the City's financial records is minimized.

Fiscal Signature Authority—Signature authority for contracts/agreements shall be determined by the fiscal impact amount reflected in the documents as follows:

Signing on behalf of the City:

- Contracts/agreements with an amount greater than \$100,000 and all interlocal agreements:
 - Require City Council approval
 - Signature by the Mayor or City Manager (City Manager may designate an Assistant City Manager or Department Director to sign contracts/agreements on his/her behalf.)
- Contracts/agreements with an amount of \$100,000 and below:
 - Department Director

City Clerk shall attest:

- All interlocal agreements
- All contracts/agreements over \$100,000
- Any agreements requiring City Clerk attestation pursuant to HMC 2.44

City Attorney shall sign as approval of legality and form:

- All interlocal agreements
- All contracts/agreements over \$10,000

Department Director shall sign as approval of funding:

- All interlocal agreements
- All contracts/agreements over \$10,000

Department Director shall sign as approval of content:

- All contracts/agreements over \$100,000, where the Mayor or City Manager has signed on behalf of the City.

Amendments:

- If the original contract/agreement was presented to City Council for approval, all subsequent amendments must also be presented to City Council for approval, regardless of the dollar amount.

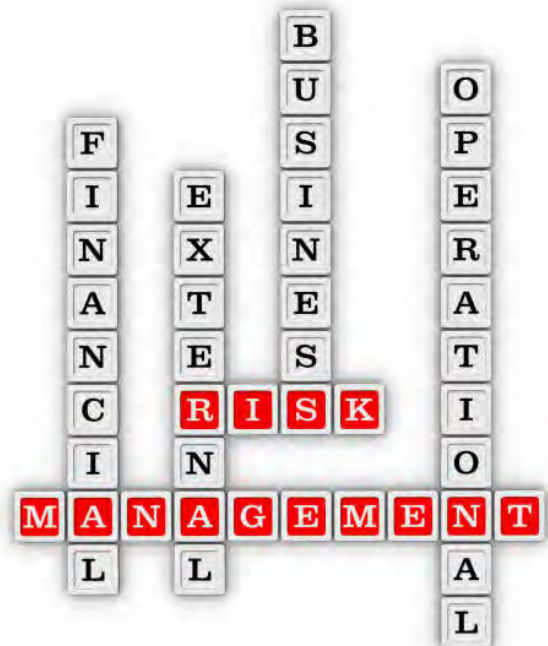
Legal Settlements:

- The City Manager and the City Attorney may approve legal settlements on behalf of the City so long as the settlement is less than the tort cap limit found in NRS 41.035. Legal Settlements above the tort cap limit must be approved by the City Council. Legal settlements shall be executed by the City Manager, City Attorney and the Chief Financial Officer.
- Employment Related Legal Settlements shall be approved and executed pursuant to HMC 2.10.040(G).

Status: In compliance.

Separation of Duties—Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both commit and conceal errors and irregularities in the normal course of assigned duties.

Status: In compliance.



Proper Recording—Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete and up to date.

Status: In compliance.

Access to Assets and Records—Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

Status: In compliance.

Ongoing Evaluations—Ongoing evaluations will be performed to determine whether internal controls over financial reporting are present and functioning. In the event deficiencies are identified, they will be timely communicated to those responsible for taking corrective action and to management as appropriate. Policies, procedures and internal controls are subject to independent audit (internal and external).

Status: In compliance.

Returned Check Policy—City collection centers will develop procedures for handling returned checks. Procedures will address updating customer accounts, recovery efforts, assessing collection fees as authorized under NRS 597.960 and managing future customer payments as appropriate under the circumstances.

Status: In compliance.

Costs and Benefits—Internal control systems and procedures must have an apparent benefit in terms of reducing and/or preventing losses. The cost of implementing and maintaining any control system should be evaluated against the expected benefits to be derived from the system.

Status: In compliance.

Declared Emergency or Disaster

To establish policy and guidance for the funding and accounting of incident-related costs and ensure authorized financial procedures are followed before, during and after an emergency or disaster.

Declared Emergency or Disaster—In the event an emergency or disaster is declared in accordance with Henderson Municipal Code Chapter 2.24.060, the Budget Division will evaluate City resources including revenues, donations, stabilization balances, insurance reserves and unrestricted fund balances in order to determine how much funding is readily available to respond to the incident and to assist the City in expeditiously requesting outside assistance as needed.

In order to capture costs related to an emergency or disaster, the Finance Department will assign one or more project numbers as appropriate. The number(s) will be used on all transactions (payroll, purchasing cards, vouchers, requisitions, purchase orders, journals, etc.) in order to track associated costs.

All existing financial policies and procedures apply before, during and after an emergency unless specifically superseded by emergency policies and/or directives of authorized officials.

Finance staff is directed to the Finance Continuity of Operations Plan (COOP), which includes helpful information for emergencies including alert notification procedures, contact list, personnel coordination, lines of succession, delegation of authority, mission essential functions, and vital records and resources. Staff is also directed to the City's All-Hazard Emergency Operations Plan which establishes process/structure for the delivery of emergency services to address the consequences of a declared city emergency or disaster.

Status: In compliance.

Key Fact

The City maintains a Financial Stabilization Special Revenue Fund for use in the event of a natural disaster or economic uncertainty. The fund is a minimum of 8.3% of General Fund Revenues and would enable the City to continue providing critical services to its citizens during unforeseen events.

Budget Process

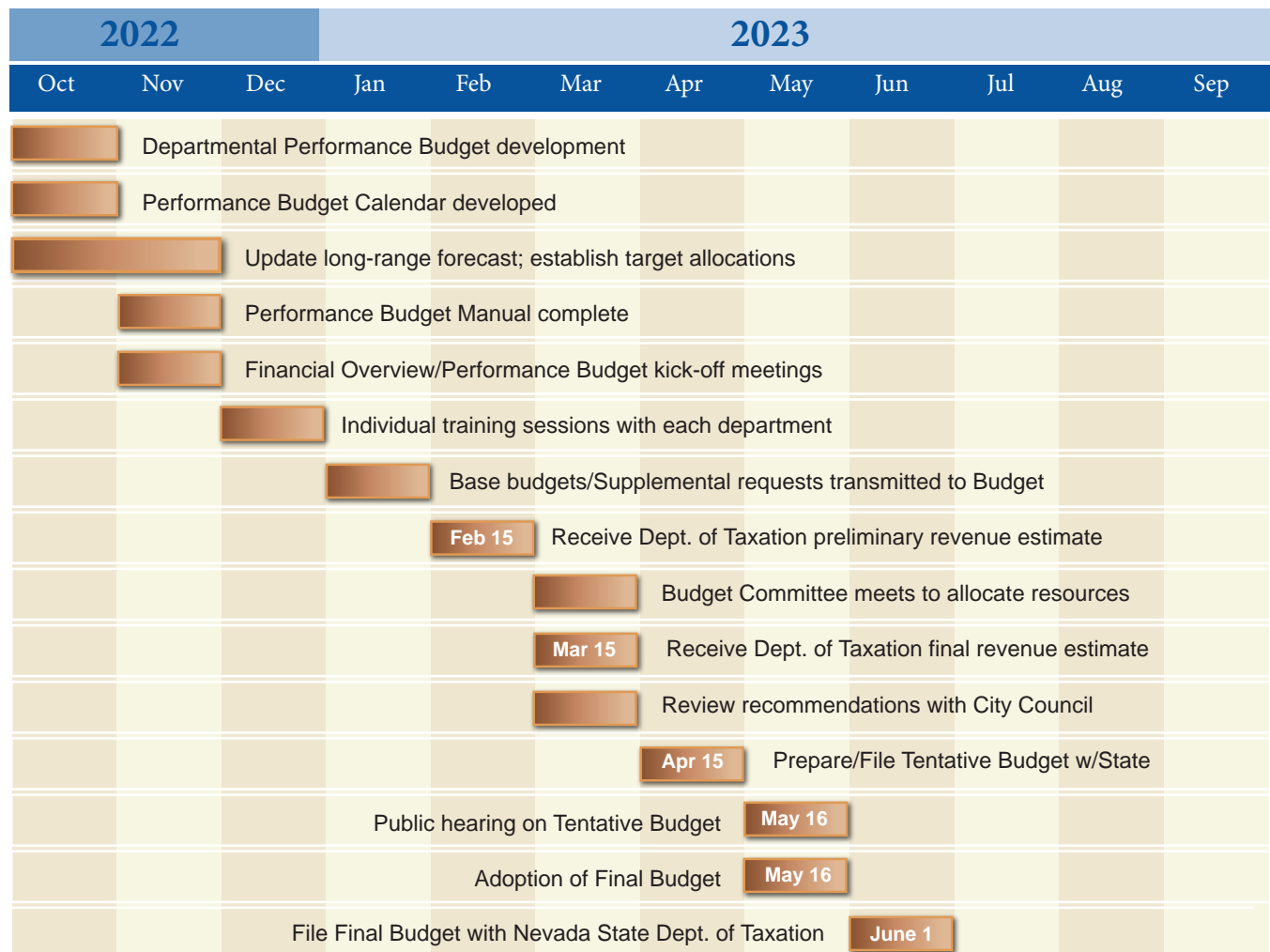
The City's Performance Budget is developed over a nine-month period, beginning in October, with the development of the Budget Calendar and an update of long-range forecasts, and ending in June, with submission to the Nevada Department of Taxation. The City's Budget Committee works diligently to evaluate and prioritize departmental requests. Recommendations are then submitted to the City Manager, Mayor, and City Council for review and approval. Budget monitoring and analysis occurs year-round. The City of Henderson's fiscal year runs from July 1 through June 30.



Key Fact

The Budget Committee consists of a subset of the senior management team as appointed by the City Manager.

FY 2024 Performance Budget Timeline



How the Budget Was Created

The Performance Budget process has been refined to complement the staff and tools that are available to the City in order to provide an environment conducive to the development and preservation of a fiscally sound budget. The process is designed to link funding decisions to high level strategic priorities identified by the citizens, Mayor and City Council, and City management. By creating this linkage, any additional resources the City receives may be directly channeled to help meet the City's strategies in a systematic approach.

The Performance Budget process will continue to be modified to be more responsive to citizens' needs and, as required, due to technology, legislation, and to improve its presentation. Changes will be made accordingly to increase expediency and enhance efficiency for everyone involved in the process. It is hoped that change will stimulate innovation and creativity from all departments.

In addition, by allowing department heads to participate in funding decisions, they become stakeholders in meeting citywide strategies. This provides a forum to communicate with their peers and gain insight and appreciation for other departments regarding desired program outcomes. They also approach the evaluation process from a big picture perspective, giving them insight toward future planning, as well as a vested interest in citywide services.

Performance Management Plans

With citywide goals set, the operations of the City are reviewed and redirected to bring the strategic plan to life. Specific actions, programs, capital purchases, staffing requirements, and funding levels are developed in response to the needs identified in the strategic plan. The plans are an outgrowth of the strategic priorities, capturing the City's vision in a quantifiable form, improving decision making and creating a framework for resource allocation. This is combined with internal strategies and operational improvements identified by the departments to enhance or maintain ongoing service levels to form a comprehensive blueprint for future improvements. The departmental Performance Management Plans serve as the focal point for budget requests and evaluation.



Annual Operating Budget

In developing the Fiscal Year 2024 operating budget, departments analyzed existing and potential services with consideration to the strategic priorities. The Performance Management Plans identified, enhanced, added, and condensed services, which were then quantified in the line item budget. They reflect not only the strategic priorities, but also incorporated internal departmental operational improvements and actions to maintain and enhance services and contribute to the long-term financial stability of the City.

Departments develop operational improvements to meet the needs identified by the strategic priorities. Operational improvements are measured through process indicators. In this way, the performance budget becomes a tool to monitor, rather than control, operating performance. This linkage between the Strategic Plan and the Performance Budget process continues to evolve within the City and is becoming more fully integrated. Customer feedback from departments has continued to enhance and strengthen the process linkages.

Performance Budget Methodology

The budget process for the City of Henderson has evolved into a performance-based budgeting system. This type of budgeting system identifies a particular level of performance for each type of service (program) and the resources needed to achieve it. Each department's performance budget is separated into the following components:

Purpose Statement - identifies the particular purpose for the department or function and how it relates to the City's overall mission.

Core Services - a listing of the fundamental services that the program or function is designed to provide.

Key Services - a fairly high-level list of the most important services, or outputs, the core service area provides to the City.

Organization Chart - outline of program structure within the department.

Past Accomplishments - represents past goals and objectives that have been completed.

Performance Objectives by Major Opportunity Areas - planned strategic initiatives that result in improved efficiency, effectiveness, productivity, quality, or cost. These are related to the Major Opportunity Areas as prioritized in the Strategic Plan.

Category/Program Expenditure Summary - the budget for the department, summarized by category, program, and by funding source. The categories include:

Salaries and Wages - includes salaries, overtime and other pay including holiday, part time and shift differential.

Employee Benefits - retirement contributions, FICA, health insurance, and other benefits.

Services and Supplies - supplies, repairs, utilities, services, and other costs.

Capital Outlay - buildings, improvements, infrastructure, machinery and equipment over \$10,000.

Performance Measures - indicators designed to measure the success and/or failure of specified goals and objectives.



Performance Budget Format

A municipal budget document should provide sufficient, meaningful, and useful information to elected officials, City staff, and to the public. To that end, the City has developed a budget document based on the Government Finance Officers Association's best practices that serves four primary functions:

- Policy Document
- Financial Plan
- Operations Guide
- Communications Device

Together, these budget elements define what the City has done, what it plans to do, and how it will accomplish its goals. The budget is a performance-based plan that links prescribed organizational goals and strategies with the financial resources necessary to achieve them. Each of the Performance Management Plan's programs represent a "product" of the City. Contained within each program are planned operational improvements, performance objectives, and accomplishments. The Performance Management Plan is integrated with line item financial information to ensure optimal budget control.

This Performance Management Plan enables the City Council and the public to analyze priorities based on program goals and strategies rather than line item costs. In addition, this format provides information so that the City Council and the public will have a better understanding of the allocation of resources among programs and the measurable work that each department will accomplish.

The Fiscal Year 2024 Comprehensive Annual Budget Report includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Staffing Summaries, and Appendix.

Performance Budget Process

The resource allocation decisions are made based on strategies and operational improvements identified in each department's Performance Management Plan. Even though the Mayor and City Council may hear the budget and officially adopt it in May, its preparation begins at least seven months prior with projections of City reserves, revenues, and expenditure limit requirements. It is within this framework that departmental expenditure requests are made and reviewed.

Financial Forecast

Forecasting is an integral part of the decision-making process. Both long-range and short-range projections are prepared. The City's long-range forecast is updated annually to assess not only the current financial condition given existing City programs, but also the future financial capacity, given the long-range goals and strategies. A five-year financial forecast is completed prior to the beginning of the Performance Management process.

Policy/Strategy Phase

The City Council and City Manager's priorities and directives set the tone for the development of the budget. As a result of continuous citizen input, citywide priorities are identified that provide the direction and framework of the budget. These priorities are addressed in Departmental Performance Management Plans to enhance service provided to residents. It is within this general framework that departments' supplemental requests are formulated. In addition to the City Council and City Manager's goals, the department heads also identify and discuss their own operational issues.

The presentation at the Performance Management Plan kickoff meeting includes discussion of citywide priorities and strategies, budgeting guidelines for the operational and capital budgets, timelines, an overview of fiscal constraints, and resources available for allocation. The Budget Manual distributed at this meeting is designed to assist the departments in preparing all budget requests and forms.

Needs Assessment Phase

During the departmental performance budget planning process, the departments have an opportunity to assess current and future conditions, programs, and needs. Examination of current departmental programs or positions for possible trade-offs, reductions, or elimination is strongly suggested. During this phase, departments are encouraged to thoroughly review all programs and services, assessing their value and priority to the citizens of Henderson. Consideration is given to all programs and services and their role in meeting the City Council's strategic priorities and the department's service level goals. From this needs assessment update, preliminary departmental budgets can be prepared.

Review/Development Phase

Within the framework of the City's financial forecast, City Council and City Manager priorities, and departmental needs assessment, budget requests are reviewed and a preliminary citywide operating budget takes shape. The departments initially prepare and submit base budget worksheets reflecting allocation targets.

The Budget Office works with the departments to establish their allocation targets based on Budget Committee established parameters.

Once the base budget is completed, departments prepare the strategic tactics using information from their Performance Budgets. The Budget Committee reviews the requests and a recommendation is forwarded to the City Manager and ultimately the City Council.



Terraza Park

Adoption/Implementation Phase

In April, the City Manager submits to the City Council a tentative operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means with which to finance them. Per Nevada Revised Statute (NRS) 354.596, a public hearing is conducted to allow citizen comments related to the tentative budget. Assembly Bill No. 19 of the 2015 Legislative Session requires the public hearing of the Tentative Budget be held not sooner than the third Monday in May and not later than the last day in May. Any changes made during the public hearing may be incorporated into the final budget, which must be adopted by the City Council and forwarded to the Nevada State Department of Taxation by June 1.

Budget Monitoring Process

Budget staff works continuously with departments to facilitate a smooth budget process from development through monitoring on a year-round basis. Staff review all requests to fill vacancies to verify that the position has been approved, funded, and is contained within the staff complement. All purchases are verified for availability of funding sources and one-on-one contact is made with each department to resolve any discrepancies or deficiencies. Assistance is provided to departments for augmentation requests and budget transfers. All agenda items are monitored for financial impact.

Management control of the budget is maintained by preparing and disseminating a monthly Financial Status Report for the Mayor and City Council and senior management. It is aimed at examining expenditure patterns to assist in identifying corrective action that may need to be taken during the year.

Amending the Budget

If, during the course of the fiscal year, it becomes evident that a particular fund is unable to provide the required level of service to the community due to unexpected higher costs of providing the service or shortfalls in revenue, the budget may be amended. The Budget Manager submits to the City Council, for their approval, a request to amend the budget. The request contains explanations written by the director of the department. The request also includes a proposal for financing additional expenditures, usually by appropriating from ending fund balance or submittal of evidence of expected surplus in current year revenue.



Key Fact

Open Budget is an interactive tool on the City of Henderson's website, which can be used to explore the budget and provide a transparent look at how public funds are allocated.

Fund Balance Overview & Tables

Fund balance refers to the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources. The beginning fund balance represents the residual funds brought forward from the previous year (ending fund balance).

The following tables depict a reconciliation of the changes in fund balance/net position for each fund group.

Change in Fund Balance/Net Position

FY 2024 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	\$ 44,851,094	\$ 64,208,243	\$ 8,179,238	\$ 164,534,958		\$ 281,773,533	\$ 26,071,731
Beginning Net Position *					\$ 1,328,695,296	\$ 1,328,695,296	
Revenues							
Property & Other Taxes	98,379,078	57,314	10,029,909	3,777,325	7,800,000	120,043,626	36,689,212
Franchise Fees	36,940,000	-	-	-	-	36,940,000	-
Licenses and Permits	17,766,000	-	-	-	6,868,424	24,634,424	-
Intergovernmental Resources	175,292,053	173,635,765	-	-	519,368	349,447,186	-
Charges for Services	28,784,005	130,000	-	50,000	252,534,568	281,498,573	-
Developer Contributions	100,000	-	-	2,010,000	-	2,110,000	-
Fines and Forfeits	3,105,500	595,000	-	-	-	3,700,500	-
Residential Construction Tax	-	-	-	910,000	-	910,000	-
Special Assessments	-	-	95,724	-	-	95,724	-
Miscellaneous	3,819,890	4,262,123	350,957	4,872,920	10,863,500	24,169,390	915,100
Total Revenues	\$ 364,186,526	\$ 178,680,202	\$ 10,476,590	\$ 11,620,245	\$ 278,585,860	\$ 843,549,423	\$ 37,604,312
Capital Contributions	-	-	-	-	14,000,000	14,000,000	-
Land Sales	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	300,000
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Other Financing Sources							
Operating Transfers In	-	1,055,000	9,405,324	3,056,665	-	13,516,989	-
Total Revenue/Other Sources	\$ 364,186,526	\$ 179,735,202	\$ 19,881,914	\$ 14,676,910	\$ 292,585,860	\$ 871,066,412	\$ 37,904,312
Total Resources	\$ 409,037,620	\$ 243,943,445	\$ 28,061,152	\$ 179,211,868	\$ 1,621,281,156	\$ 2,481,535,241	\$ 63,976,043
Expenditures by Function							
General Government	72,637,601	4,032,430	72,000	7,741,075	63,039,787	147,522,893	40,419,698
Judicial	15,202,795	1,748,377	-	-	-	16,951,172	-
Public Safety	214,726,028	40,334,728	-	13,554,798	25,325,683	293,941,237	-
Public Works	9,314,664	96,197,630	12,008	1,758,449	26,776,216	134,058,967	-
Culture & Recreation	51,293,119	23,236,646	-	10,142,520	3,296,485	87,968,770	-
Community Support	3,277,353	19,080,365	-	-	-	22,357,718	-
Utility Enterprises	-	-	-	-	180,852,867	180,852,867	-
Debt Service	194,769	-	21,420,280	-	6,495,557	28,110,606	7,732,925
Total Expenditures	\$ 366,646,329	\$ 184,630,176	\$ 21,504,288	\$ 33,196,842	\$ 305,786,595	\$ 911,764,230	\$ 48,152,623
Operating Transfers Out	2,778,171	1,318,039	124,979	2,853,000	4,220,000	11,294,189	-
Total Expenditures/Other Uses	\$ 369,424,500	\$ 185,948,215	\$ 21,629,267	\$ 36,049,842	\$ 310,006,595	\$ 923,058,419	\$ 48,152,623
Ending Fund Balance	\$ 39,613,120	\$ 57,995,230	\$ 6,431,885	\$ 143,162,026		\$ 247,202,261	\$ 25,823,420
Ending Net Position *					\$ 1,311,274,561	\$ 1,311,274,561	
Total Applications	\$ 409,037,620	\$ 243,943,445	\$ 28,061,152	\$ 179,211,868	\$ 1,621,281,156	\$ 2,481,535,241	\$ 73,976,043

* Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.

General Fund

	FY21 Actuals	FY22 Actuals	FY23 Estimate	FY24 Budget	% Change
Beginning Fund Balances, as previous reported	\$ 27,165,660	\$ 30,215,473	\$ 40,067,060	\$ 44,851,094	11.9%
Adjustment *	-	49,827	-	-	-
Beginning Fund Balances, as adjusted	\$ 27,165,660	\$ 30,265,300	\$ 40,067,060	\$ 44,851,094	11.9%
Revenues					
Property & Other Taxes	80,992,884	87,740,618	91,677,970	98,379,078	7.3%
Franchise Fees	31,865,215	35,020,585	34,450,000	36,940,000	7.2%
Licenses and Permits	16,793,600	18,097,074	16,981,000	17,766,000	4.6%
Intergovernmental Resources	140,570,172	176,674,490	178,125,424	175,292,053	-1.6%
Charges for Services	22,500,307	24,253,101	30,939,991	28,784,005	-7.0%
Developer Contributions	25,400	29,850	100,000	100,000	0.0%
Fines and Forfeits	3,296,133	3,263,751	3,095,009	3,105,500	0.3%
Residential Construction Tax	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	1,217,496	1,152,024	4,023,484	3,819,890	-5.1%
Total Revenues	\$ 297,261,207	\$ 346,231,493	\$ 359,392,878	\$ 364,186,526	1.3%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Sale of General Fixed Assets	950	-	-	-	-
Proceeds of Capital Lease	459,153	-	-	-	-
Other Financing Sources					
Operating Transfers In	15,641	164,580	799,287	-	-100.0%
Total Revenue/Other Sources	\$ 297,736,951	\$ 346,396,073	\$ 360,192,165	\$ 364,186,526	1.1%
Total Resources	\$ 324,902,611	\$ 376,661,373	\$ 400,259,225	\$ 409,037,620	2.2%
Expenditures by Function					
General Government	51,073,738	53,812,756	69,292,772	72,637,601	4.8%
Judicial	11,584,210	11,679,288	13,908,751	15,202,795	9.3%
Public Safety	164,163,176	176,762,426	195,255,884	214,726,028	10.0%
Public Works	6,364,044	7,039,984	8,553,394	9,314,664	8.9%
Culture & Recreation	37,550,378	41,557,172	50,704,951	51,293,119	1.2%
Community Support	1,577,133	1,653,562	3,389,566	3,277,353	-3.3%
Utility Enterprises	-	-	-	-	-
Debt Service	-	201,026	208,239	194,769	-6.5%
Total Expenditures	\$ 272,312,679	\$ 292,706,214	\$ 341,313,557	\$ 366,646,329	7.4%
Operating Transfers Out	22,374,459	43,888,099	14,094,574	2,778,171	-80.3%
Total Expenditures/Other Uses	\$ 294,687,138	\$ 336,594,313	\$ 355,408,131	\$ 369,424,500	3.9%
Ending Fund Balance	\$ 30,215,473	\$ 40,067,060	\$ 44,851,094	\$ 39,613,120	-11.7%
Total Applications	\$ 324,902,611	\$ 376,661,373	\$ 400,259,225	\$ 409,037,620	2.2%
Fund Balance Change **	11.2%	32.4%	11.9%	-11.7%	

* Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 87, Leases.

** Fund balance increased in Fiscal Years 2021 - 2023 due to an increase in Intergovernmental Revenues. Decrease in fund balance in Fiscal Year 2024 can be attributed to the use of fund balance for one-time items as well as the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high.

Special Revenue Funds

	FY21 Actuals	FY22 Actuals	FY23 Estimate	FY24 Budget	% Change
Beginning Fund Balances	\$ 56,911,950	\$ 62,155,302	\$ 75,485,219	\$ 64,208,243	-14.9%
Revenues					
Property & Other Taxes	34,035	44,131	49,094	57,314	16.7%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources*	79,266,087	61,184,402	123,560,180	173,635,765	40.5%
Charges for Services	256,899	543,260	275,000	130,000	-52.7%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	1,058,680	671,417	645,000	595,000	-7.8%
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	2,068,848	2,048,050	3,737,506	4,262,123	14.0%
Total Revenues	\$ 82,684,549	\$ 64,491,260	\$ 128,266,780	\$ 178,680,202	39.3%
Capital Contributions	-	-	-	-	-
Gain on Capital Asset Disposition	21,281	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	653,052	3,627,875	1,218,226	1,055,000	-13.4%
Total Revenue/Other Sources	\$ 83,358,882	\$ 68,119,135	\$ 129,485,006	\$ 179,735,202	38.8%
Total Resources	\$ 140,270,832	\$ 130,274,437	\$ 204,970,225	\$ 243,943,445	19.0%
Expenditures by Function**					
General Government	2,591,303	895,326	6,332,430	4,032,430	-36.3%
Judicial	491,490	1,095,637	2,298,837	1,748,377	-23.9%
Public Safety	27,282,979	26,218,976	41,811,676	40,334,728	-3.5%
Public Works	8,572,308	7,454,314	23,300,673	96,197,630	>300%
Culture & Recreation	23,307,451	14,122,670	40,381,155	23,236,646	-42.5%
Community Support	15,552,564	3,935,921	21,967,381	19,080,365	-13.1%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 77,798,095	\$ 53,722,844	\$ 136,092,152	\$ 184,630,176	35.7%
Operating Transfers Out	317,435	1,066,374	4,669,830	1,318,039	-71.8%
Total Expenditures/Other Uses	\$ 78,115,530	\$ 54,789,218	\$ 140,761,982	\$ 185,948,215	32.1%
Ending Fund Balance	\$ 62,155,302	\$ 75,485,219	\$ 64,208,243	\$ 57,995,230	-9.7%
Total Applications	\$ 140,270,832	\$ 130,274,437	\$ 204,970,225	\$ 243,943,445	19.0%
Fund Balance Change	9.2%	21.4%	-14.9%	-9.7%	

* The change in revenue between fiscal years is a result of multi-year grant revenue. This revenue is received when projects meet targeted points of completion.

** Fluctuations in spending in all functions is primarily due to multi-year grant funding received and budgeted to be spent in Fiscal Year 2023. Any unused funds will be carried forward to Fiscal Year 2024.

Debt Service Funds

	FY21 Actuals		FY22 Actuals		FY23 Estimate		FY24 Budget	% Change	
Beginning Fund Balances	\$	8,849,917	\$	7,826,268	\$	7,767,114	\$	8,179,238	5.3%
Revenues									
Property & Other Taxes		5,828,856		6,659,011		7,397,651		10,029,909	35.6%
Franchise Fees		-		-		-		-	-
Licenses and Permits		-		-		-		-	-
Intergovernmental Resources		-		-		-		-	-
Charges for Services		-		-		-		-	-
Developer Contributions		-		-		-		-	-
Fines and Forfeits		-		-		-		-	-
Special Assessments		117,207		134,458		89,280		95,724	7.2%
Residential Construction Tax		-		-		-		-	-
Miscellaneous		455,593		115,651		282,758		350,957	24.1%
Total Revenues	\$	6,401,656	\$	6,909,120	\$	7,769,689	\$	10,476,590	34.8%
Capital Contributions		-		-		-		-	-
Land Sales		-		-		-		-	-
Proceeds of Long-Term Debt		-		-		-		-	-
Other Financing Sources									-
Operating Transfers In		6,083,699		6,744,217		7,917,994		9,405,324	18.8%
Total Revenue/Other Sources	\$	12,485,355	\$	13,653,337	\$	15,687,683	\$	19,881,914	26.7%
Total Resources	\$	21,335,272	\$	21,479,605	\$	23,454,797	\$	28,061,152	19.6%
Expenditures by Function									
General Government		13,194		15,975		54,074		72,000	33.2%
Judicial		-		-		-		-	-
Public Safety		-		-		-		-	-
Public Works		6,507		16,891		12,844		12,008	-6.5%
Culture & Recreation		-		-		-		-	-
Community Support		-		-		-		-	-
Utility Enterprises		-		-		-		-	-
Debt Service		13,306,177		13,502,348		15,076,054		21,420,280	42.1%
Total Expenditures	\$	13,325,878	\$	13,535,214	\$	15,142,972	\$	21,504,288	42.0%
Operating Transfers Out		183,126		177,277		132,587		124,979	-5.7%
Total Expenditures/Other Uses	\$	13,509,004	\$	13,712,491	\$	15,275,559	\$	21,629,267	41.6%
Ending Fund Balance*	\$	7,826,268	\$	7,767,114	\$	8,179,238	\$	6,431,885	-21.4%
Total Applications	\$	21,335,272	\$	21,479,605	\$	23,454,797	\$	28,061,152	19.6%
Fund Balance Change**		-11.6%		-0.8%		5.3%		-21.4%	

* The declining Ending Fund Balance in Fiscal Year 2024 complies with statutory requirements.

** Fiscal Year 2024 Ending Fund Balance is projected to decrease due to proposed bond issuances of \$60 million to support the continued growth of West Henderson

Capital Projects Funds

	FY21 Actuals		FY22 Actuals		FY23 Estimate		FY24 Budget	% Change	
Beginning Fund Balances, as previous reported	\$	213,631,216	\$	184,332,998	\$	223,097,483	\$	164,534,958	-26.2%
Adjustment *		-		25,868		-		-	-
Beginning Fund Balances, as adjusted	\$	213,631,216	\$	184,358,866	\$	223,097,483	\$	164,534,958	-26.2%
Revenues									
Property & Other Taxes **		1,490,153		1,768,959		6,050,000		3,777,325	-37.6%
Franchise Fees		-		-		-		-	-
Licenses and Permits		-		-		-		-	-
Intergovernmental Resources		17,824		3,041,520		38,559,312		-	-100.0%
Charges for Services		36,917		59,177		60,000		50,000	-16.7%
Developer Contributions		3,991,395		16,665,032		2,075,842		2,010,000	-3.2%
Fines and Forfeits		-		-		-		-	-
Residential Construction Tax		1,649,294		2,084,754		1,014,687		910,000	-10.3%
Special Assessments		-		-		-		-	-
Miscellaneous		1,350,632		(2,574,444)		4,191,378		4,872,920	16.3%
Total Revenues	\$	8,536,215	\$	21,044,998	\$	51,951,219	\$	11,620,245	-77.6%
Capital Contributions		-		-		-		-	-
Land Sales		200,623		3,388,028		6,642,500		-	-100.0%
Proceeds of Long-Term Debt		-		27,418,877		70,000,000		-	-100.0%
Other Financing Sources									
Operating Transfers In		25,156,401		44,343,904		18,219,264		3,056,665	-83.2%
Total Revenue/Other Sources	\$	33,893,239	\$	96,195,807	\$	146,812,983	\$	14,676,910	-90.0%
Total Resources	\$	247,524,455	\$	280,554,673	\$	369,910,466	\$	179,211,868	-51.6%
Expenditures by Function									
General Government		7,152,911		5,862,243		19,905,105		7,741,075	-61.1%
Judicial		-		-		-		-	-
Public Safety		3,897,798		16,582,752		61,533,996		13,554,798	-78.0%
Public Works		10,180,415		5,304,843		24,632,515		1,758,449	-92.9%
Culture & Recreation		36,483,119		21,483,691		86,407,874		10,142,520	-88.3%
Community Support		101,175		2,992,051		8,050,252		-	-100.0%
Utility Enterprises		-		-		-		-	-
Debt Service		50,039		42,897		76,525		-	-100.0%
Total Expenditures	\$	57,865,457	\$	52,268,477	\$	200,606,267	\$	33,196,842	-83.5%
Operating Transfers Out		5,326,000		5,188,713		4,769,241		2,853,000	-40.2%
Total Expenditures/Other Uses	\$	63,191,457	\$	57,457,190	\$	205,375,508	\$	36,049,842	-82.4%
Ending Fund Balance ***	\$	184,332,998	\$	223,097,483	\$	164,534,958	\$	143,162,026	-13.0%
Total Applications	\$	247,524,455	\$	280,554,673	\$	369,910,466	\$	179,211,868	-51.6%
Fund Balance Change		-13.7%		21.0%		-26.2%		-13.0%	

* Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 87, Leases.

** Beginning Fiscal Year 2024 the City allocated \$0.0138 of its \$0.7708 property tax rate per \$100 of assessed valuation for the maintenance and upkeep of capital infrastructure.

*** Capital project Ending Fund Balances vary dependent upon on a projects' scope and if it overlaps multiple years. Any unused funds will be carried forward to Fiscal Year 2024.

Proprietary Funds

	FY21 Actuals	FY22 Actuals	FY23 Estimate	FY24 Budget	% Change
Beginning Net Position	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,361,179,114	\$ 1,328,695,296	-2.4%
Revenues					
Property & Other Taxes	6,154,189	8,163,986	7,859,787	7,800,000	-0.8%
Franchise Fees	-	-	-	-	-
Licenses and Permits	5,804,416	6,579,622	6,594,233	6,868,424	4.2%
Intergovernmental Resources	1,768,843	559,992	613,729	519,368	-15.4%
Charges for Services	222,999,395	238,863,249	243,392,627	252,534,568	3.8%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	2,964,140	(5,615,021)	10,753,164	10,863,500	1.0%
Total Revenues	\$ 239,690,983	\$ 248,551,828	\$ 269,213,540	\$ 278,585,860	3.5%
Capital Contributions	38,446,938	55,874,482	16,152,920	14,000,000	-13.3%
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers In	300,000	150,000	-	-	-
Total Revenues/Other Sources	\$ 278,437,921	\$ 304,576,310	\$ 285,366,460	\$ 292,585,860	2.5%
Total Resources	\$ 1,544,591,028	\$ 1,602,424,624	\$ 1,646,545,574	\$ 1,621,281,156	-1.5%
Expenditures by Function					
General Government	47,410,223	49,670,340	68,413,849	63,039,787	-7.9%
Judicial	-	-	-	-	-
Public Safety	20,825,092	20,101,465	24,957,475	25,325,683	1.5%
Public Works	21,331,552	22,523,275	27,249,196	26,776,216	-1.7%
Culture & Recreation	7,338,225	3,028,289	3,306,948	3,296,485	-0.3%
Community Support	-	-	-	-	-
Utility Enterprises	141,646,589	137,072,965	184,036,185	180,852,867	-1.7%
Debt Service	6,408,816	6,404,063	6,666,625	6,495,557	-2.6%
Total Expenditures	\$ 244,960,497	\$ 238,800,397	\$ 314,630,278	\$ 305,786,595	-2.8%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	1,782,217	2,445,113	3,220,000	4,220,000	31.1%
Total Expenditures/Other Uses	\$ 246,742,714	\$ 241,245,510	\$ 317,850,278	\$ 310,006,595	-2.5%
Ending Net Position *	\$ 1,297,848,314	\$ 1,361,179,114	\$ 1,328,695,296	\$ 1,311,274,561	-1.3%
Total Applications	\$ 1,544,591,028	\$ 1,602,424,624	\$ 1,646,545,574	\$ 1,621,281,156	-1.5%
Net Position Change	2.5%	4.9%	-2.4%	-1.3%	

* Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.

Total All City Funds

	FY21 Actuals	FY22 Actuals	FY23 Estimate	FY24 Budget	% Change
Beginning Fund Balances, as previous reported	\$ 306,558,743	\$ 284,530,041	\$ 346,416,876	\$ 281,773,533	-18.7%
Adjustment *	-	75,695	-	-	-
Beginning Fund Balances, as adjusted	\$ 306,558,743	\$ 284,605,736	\$ 346,416,876	\$ 281,773,533	-18.7%
Beginning Net Position **	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,361,179,114	\$ 1,328,695,296	-2.4%
Revenues					
Property & Other Taxes	94,500,117	104,376,705	113,034,502	120,043,626	6.2%
Franchise Fees	31,865,215	35,020,585	34,450,000	36,940,000	7.2%
Licenses and Permits	22,598,016	24,676,696	23,575,233	24,634,424	4.5%
Intergovernmental Resources	221,622,926	241,460,404	340,858,645	349,447,186	2.5%
Charges for Services	245,793,518	263,718,787	274,667,618	281,498,573	2.5%
Developer Contributions	4,016,795	16,694,882	2,175,842	2,110,000	-3.0%
Fines and Forfeits	4,354,813	3,935,168	3,740,009	3,700,500	-1.1%
Residential Construction Tax	1,649,294	2,084,754	1,014,687	910,000	-10.3%
Special Assessments	117,207	134,458	89,280	95,724	7.2%
Miscellaneous	8,056,709	(4,873,740)	22,988,290	24,169,390	5.1%
Total Revenues	\$ 634,574,610	\$ 687,228,699	\$ 816,594,106	\$ 843,549,423	3.3%
Capital Contributions	38,446,938	55,874,482	16,152,920	14,000,000	-13.3%
Land Sales	221,904	3,388,028	6,642,500	-	-100.0%
Proceeds of Long-Term Debt	-	27,418,877	70,000,000	-	-100.0%
Sale of General Fixed Assets	950	-	-	-	-
Proceeds of Capital Lease	459,153	-	-	-	-
Other Financing Sources					
Operating Transfers In	32,208,793	55,030,576	28,154,771	13,516,989	-52.0%
Total Revenue/Other Sources	\$ 705,912,348	\$ 828,940,662	\$ 937,544,297	\$ 871,066,412	-7.1%
Total Resources	\$ 2,278,624,198	\$ 2,411,394,712	\$ 2,645,140,287	\$ 2,481,535,241	-6.2%
Expenditures by Function					
General Government	108,241,369	110,256,640	163,998,230	147,522,893	-10.0%
Judicial	12,075,700	12,774,925	16,207,588	16,951,172	4.6%
Public Safety	216,169,045	239,665,619	323,559,031	293,941,237	-9.2%
Public Works	46,454,826	42,339,307	83,748,622	134,058,967	60.1%
Culture & Recreation	104,679,173	80,191,822	180,800,928	87,968,770	-51.3%
Community Support	17,230,872	8,581,534	33,407,199	22,357,718	-33.1%
Utility Enterprises	141,646,589	137,072,965	184,036,185	180,852,867	-1.7%
Debt Service	19,765,032	20,150,334	22,027,443	28,110,606	27.6%
Total Expenditures	\$ 666,262,606	\$ 651,033,146	\$ 1,007,785,226	\$ 911,764,230	-9.5%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	29,983,237	52,765,576	26,886,232	11,294,189	-58.0%
Total Expenditures/Other Uses	\$ 696,245,843	\$ 703,798,722	\$ 1,034,671,458	\$ 923,058,419	-10.8%
Ending Fund Balance ***	\$ 284,530,041	\$ 346,416,876	\$ 281,773,533	\$ 247,202,261	-12.3%
Ending Net Position **	\$ 1,297,848,314	\$ 1,361,179,114	\$ 1,328,695,296	\$ 1,311,274,561	-1.3%
Total Applications	\$ 2,278,624,198	\$ 2,411,394,712	\$ 2,645,140,287	\$ 2,481,535,241	-6.2%

* Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.

** See footnotes on individual fund groups.

Redevelopment Agency

	FY21 Actuals	FY22 Actuals	FY23 Estimate	FY24 Budget	% Change
Beginning Fund Balances, as previously reported	\$ 33,251,117	\$ 37,540,303	\$ 50,322,946	\$ 26,071,731	-48.2%
Prior Period Adjustment*	-	2,768,401	-	-	-
Beginning Fund Balances, as adjusted	\$ 33,251,117	\$ 40,308,704	\$ 50,322,946	\$ 26,071,731	-48.2%
Revenues					
Property & Other Taxes**	23,374,852	27,395,164	30,357,257	36,689,212	20.9%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	2,730	-	600,000	-	-100.0%
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	63,732	(1,262,256)	691,800	915,100	32.3%
Total Revenues	\$ 23,441,314	\$ 26,132,908	\$ 31,649,057	\$ 37,604,312	18.8%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Premium Refunding Bonds Issued	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	90,000,000	10,000,000	-88.9%
Other Financing Sources	-	-	-	-	-
Sale of General Fixed Assets	-	-	279,000	300,000	7.5%
Proceeds of Long-Term Debt***	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenue/Other Sources	\$ 23,441,314	\$ 26,132,908	\$ 121,928,057	\$ 47,904,312	-60.7%
Total Resources	\$ 56,692,431	\$ 66,441,612	\$ 172,251,003	\$ 73,976,043	-57.1%
Expenditures by Function					
General Government***	16,306,147	13,236,741	145,561,472	40,419,698	-72.2%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	620,425	616,925	617,800	7,732,925	>300%
Total Expenditures	\$ 16,926,572	\$ 13,853,666	\$ 146,179,272	\$ 48,152,623	-67.1%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	2,225,556	2,265,000	-	-	-
Total Expenditures/Other Uses	\$ 19,152,128	\$ 16,118,666	\$ 146,179,272	\$ 48,152,623	-67.1%
Ending Fund Balance	\$ 37,540,303	\$ 50,322,946	\$ 26,071,731	\$ 25,823,420	-1.0%
Total Applications	\$ 56,692,431	\$ 66,441,612	\$ 172,251,003	\$ 73,976,043	-57.1%

* Prior Period Adjustment as a result of over accruing an 18% Educational Set-aside in fiscal year 2021.

** Property & Other Taxes increased due to additional Property Taxes from the expansion of the Eastside Redevelopment area and increased assessed valuations.

*** Proceeds of Long-Term Debt and associated increase in General Government expenditures related to anticipated Fiscal Year 2023 and 2024 issuances of Tax Increment Bonds to fund the construction of a recreation center and early education center in the Eastside district. Refer to the Capital Improvement Plan section for more information regarding these projects.

General Fund - 6 Year Trend

	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	%
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget	Change
Beginning Fund Balances, as previous reported	\$ 30,262,907	\$ 33,981,675	\$ 27,165,660	\$ 30,215,473	\$ 40,067,060	\$ 44,851,094	11.9%
Adjustment*	-	-	-	49,827	-	-	-
Beginning Fund Balances, as adjusted	\$ 30,262,907	\$ 33,981,675	\$ 27,165,660	\$ 30,265,300	\$ 40,067,060	\$ 44,851,094	11.9%
Revenues							
Property & Other Taxes	68,290,953	73,136,498	80,992,884	87,740,618	91,677,970	98,379,078	7.3%
Franchise Fees	33,766,078	33,741,224	31,865,215	35,020,585	34,450,000	36,940,000	7.2%
Licenses and Permits	14,228,706	14,638,340	16,793,600	18,097,074	16,981,000	17,766,000	4.6%
Intergovernmental Resources	124,388,827	117,307,632	140,570,172	176,674,490	178,125,424	175,292,053	-1.6%
Charges for Services	33,323,314	26,713,716	22,500,307	24,253,101	30,939,991	28,784,005	-7.0%
Developer Contributions	446,333	1,887,890	25,400	29,850	100,000	100,000	0.0%
Fines and Forfeits	5,938,342	3,755,908	3,296,133	3,263,751	3,095,009	3,105,500	0.3%
Residential Construction Tax	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	1,869,028	1,968,718	1,217,496	1,152,024	4,023,484	3,819,890	-5.1%
Total Revenues	\$ 282,251,581	\$ 273,149,926	\$ 297,261,207	\$ 346,231,493	\$ 359,392,878	\$ 364,186,526	1.3%
Capital Contributions	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Proceeds of Capital Lease	-	151,556	459,153	-	-	-	-
Sale of General Fixed Assets	101,018	-	950	-	-	-	-
Other Financing Sources							
Operating Transfers In	-	-	15,641	164,580	799,287	-	-100.0%
Total Revenue/Other Sources	\$ 282,352,599	\$ 273,301,482	\$ 297,736,951	\$ 346,396,073	\$ 360,192,165	\$ 364,186,526	1.1%
Total Resources	\$ 312,615,506	\$ 307,283,157	\$ 324,902,611	\$ 376,661,373	\$ 400,259,225	\$ 409,037,620	2.2%
Expenditures by Function							
General Government	47,824,087	50,091,065	51,073,738	53,812,756	69,292,772	72,637,601	4.8%
Judicial	11,041,716	11,453,584	11,584,210	11,679,288	13,908,751	15,202,795	9.3%
Public Safety	150,988,105	157,358,707	164,163,176	176,762,426	195,255,884	214,726,028	10.0%
Public Works	9,312,907	7,075,026	6,364,044	7,039,984	8,553,394	9,314,664	8.9%
Culture & Recreation	38,399,031	37,878,361	37,550,378	41,557,172	50,704,951	51,293,119	1.2%
Community Support	1,870,799	1,232,444	1,577,133	1,653,562	3,389,566	3,277,353	-3.3%
Utility Enterprises	-	-	-	-	-	-	-
Debt Service	-	-	-	201,026	208,239	194,769	-6.5%
Total Expenditures	\$ 259,436,645	\$ 265,089,187	\$ 272,312,679	\$ 292,706,214	\$ 341,313,557	\$ 366,646,329	7.4%
Operating Transfers Out	19,197,186	15,028,310	22,374,459	43,888,099	14,094,574	2,778,171	-80.3%
Total Expenditures/Other Uses	\$ 278,633,831	\$ 280,117,497	\$ 294,687,138	\$ 336,594,313	\$ 355,408,131	\$ 369,424,500	3.9%
Ending Fund Balance	\$ 33,981,675	\$ 27,165,660	\$ 30,215,473	\$ 40,067,060	\$ 44,851,094	\$ 39,613,120	-11.7%
Total Applications	\$ 312,615,506	\$ 307,283,157	\$ 324,902,611	\$ 376,661,373	\$ 400,259,225	\$ 409,037,620	2.2%
Fund Balance Change**	12.3%	-20.1%	11.2%	32.4%	11.9%	-11.7%	

* Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 87, Leases.

** Fund balance decreased from Fiscal Year 2019 - 2020 due to the COVID-19 recession. Fund balance increased from Fiscal Year 2021 - 2023 as a result of recovery from the COVID-19 recession and increases in Consolidated Tax and grant revenues. Decrease in fund balance in Fiscal Year 2024 can be attributed to the use of fund balance for one-time items as well as the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high.

Total All City Funds - 6 Year Trend

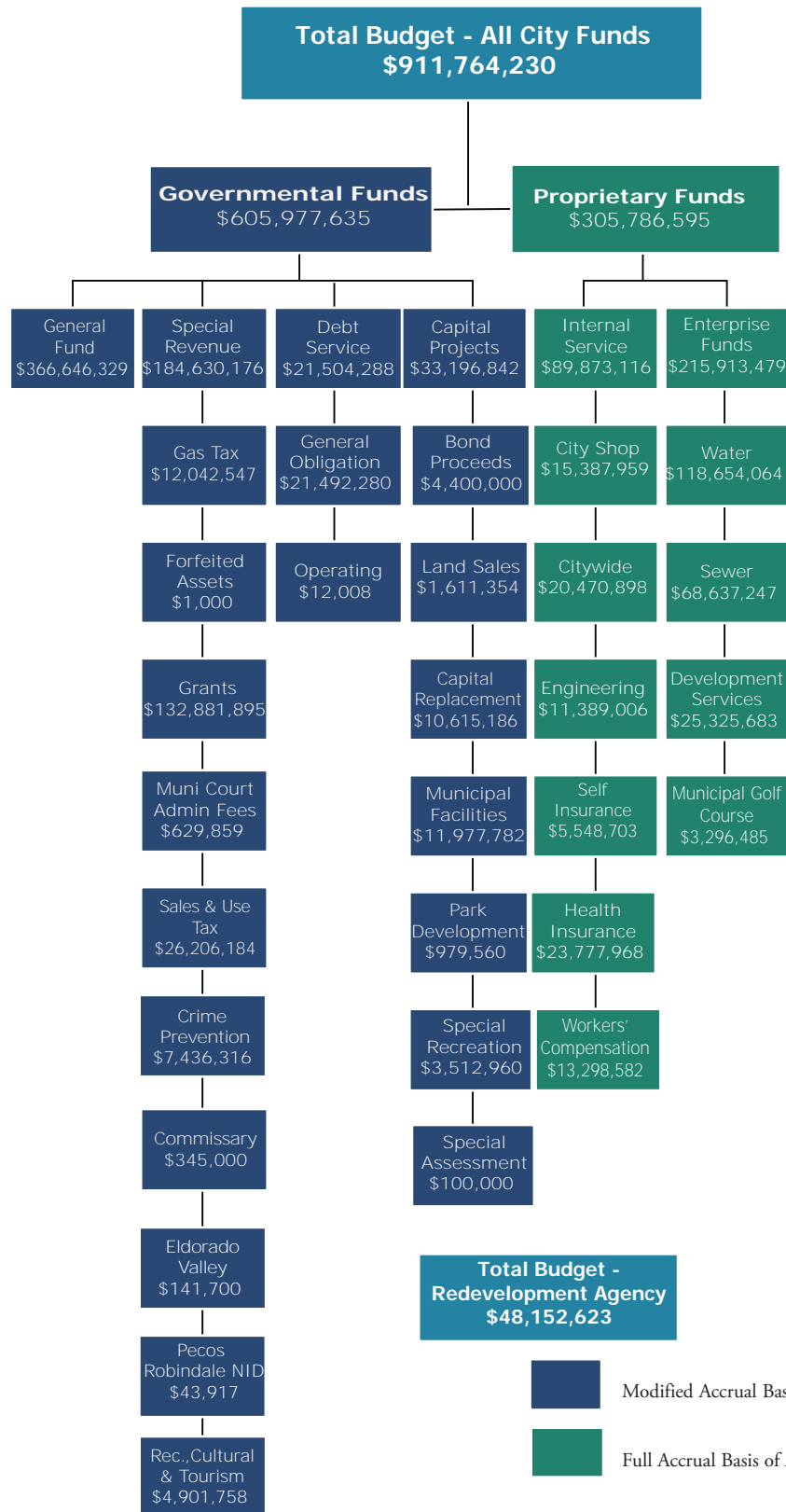
	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	FY 2024	%
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget	Change
Beginning Fund Balances, as previous reported	\$ 193,037,960	\$ 235,741,792	\$ 306,558,743	\$ 284,530,041	\$ 346,416,876	\$ 281,773,533	-18.7%
Adjustment*	-	-	-	75,695	-	-	-
Beginning Fund Balances, as adjusted	\$ 193,037,960	\$ 235,741,792	\$ 306,558,743	\$ 284,605,736	\$ 346,416,876	\$ 281,773,533	-18.7%
Beginning Net Position **	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,361,179,114	\$ 1,328,695,296	-2.4%
Revenues							
Property & Other Taxes	82,880,370	85,609,662	94,500,117	104,376,705	113,034,502	120,043,626	6.2%
Franchise Fees	33,766,078	33,741,224	31,865,215	35,020,585	34,450,000	36,940,000	7.2%
Licenses and Permits	20,660,198	20,828,801	22,598,016	24,676,696	23,575,233	24,634,424	4.5%
Intergovernmental Resources	162,070,705	164,129,457	221,622,926	241,460,404	340,858,645	349,447,186	2.5%
Charges for Services	236,906,530	230,429,990	245,793,518	263,718,787	274,667,618	281,498,573	2.5%
Residential Construction Tax	1,001,620	817,894	1,649,294	2,084,754	1,014,687	910,000	-10.3%
Developer Contributions	16,681,965	3,448,110	4,016,795	16,694,882	2,175,842	2,110,000	-3.0%
Fines and Forfeits	7,104,638	4,500,781	4,354,813	3,935,168	3,740,009	3,700,500	-1.1%
Special Assessments	139,347	242,966	117,207	134,458	89,280	95,724	7.2%
Miscellaneous	25,137,013	20,208,800	8,056,709	(4,873,740)	22,988,290	24,169,390	5.1%
Total Revenues	\$ 586,348,464	\$ 563,957,685	\$ 634,574,610	\$ 687,228,699	\$ 816,594,106	\$ 843,549,423	3.3%
Capital Contributions	27,679,174	31,165,017	38,446,938	55,874,482	16,152,920	14,000,000	-13.3%
Land Sales	15,724,314	3,367,490	221,904	3,388,028	6,642,500	-	-100.0%
Sale of General Fixed Assets	101,018	-	950	-	-	-	-
Proceeds of Capital Lease	-	151,556	459,153	-	-	-	-
Proceeds of Long-Term Debt	-	148,890,415	-	27,418,877	70,000,000	-	-100.0%
Other Financing Sources							-
Operating Transfers In	39,371,873	31,687,169	32,208,793	55,030,576	28,154,771	13,516,989	-52.0%
Total Revenue/Other Sources	\$ 669,224,843	\$ 779,219,332	\$ 705,912,348	\$ 828,940,662	\$ 937,544,297	\$ 871,066,412	-7.1%
Total Resources	\$ 2,046,164,388	\$ 2,248,571,279	\$ 2,278,624,198	\$ 2,411,394,712	\$ 2,645,140,287	\$ 2,481,535,241	-6.2%
Expenditures by Function							
General Government	94,259,826	95,982,416	108,241,369	110,256,640	163,998,230	147,522,893	-10.0%
Judicial	11,843,895	12,011,682	12,075,700	12,774,925	16,207,588	16,951,172	4.6%
Public Safety	196,126,346	212,013,989	216,169,045	239,665,619	323,559,031	293,941,237	-9.2%
Public Works	42,736,253	38,312,364	46,454,826	42,339,307	83,748,622	134,058,967	60.1%
Culture & Recreation	51,133,339	61,701,959	104,679,173	80,191,822	180,800,928	87,968,770	-51.3%
Community Support	3,736,124	4,518,816	17,230,872	8,581,534	33,407,199	22,357,718	-33.1%
Utility Enterprises	128,146,604	134,308,048	141,646,589	137,072,965	184,036,185	180,852,867	-1.7%
Debt Service	14,123,945	85,301,896	19,765,032	20,150,334	22,027,443	28,110,606	27.6%
Total Expenditures	\$ 542,106,332	\$ 644,151,170	\$ 666,262,606	\$ 651,033,146	\$ 1,007,785,226	\$ 911,764,230	-9.5%
Operating Transfers Out	34,706,109	31,708,259	29,983,237	52,765,576	26,886,232	11,294,189	-58.0%
Total Expenditures/Other Uses	\$ 576,812,441	\$ 675,859,429	\$ 696,245,843	\$ 703,798,722	\$ 1,034,671,458	\$ 923,058,419	-10.8%
Ending Fund Balance ***	\$ 235,741,792	\$ 306,558,743	\$ 284,530,041	\$ 346,416,876	\$ 281,773,533	\$ 247,202,261	-12.3%
Ending Net Position **	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,361,179,114	\$ 1,328,695,296	\$ 1,311,274,561	-1.3%
Total Applications	\$ 2,046,164,388	\$ 2,248,571,279	\$ 2,278,624,198	\$ 2,411,394,712	\$ 2,645,140,287	\$ 2,481,535,241	-6.2%

* Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 87, Leases.

** Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.

*** See footnotes on individual Fund groups.

Fund Overview



Bond Proceeds

Bond Proceeds is a Capital Project fund that accounts for the financing for projects that stem from the sale of general obligation bonds. Bonds issued to fund projects within this fund included G.O. Various Purpose Bonds, Series 2020B1, Series 2020B2, Medium Term 2020C, and G.O. Various Purpose Bonds Series 2021. Total bond proceeds received in this fund are for capital projects including the Inspirada Police Station, Forensic Laboratory, Debra March Center of Excellence, West Henderson Field House, West Henderson Fire Station construction, and Fire Station 81 renovations. At the time of Final Budget submittal in May 2023, the City anticipated a proposed bond issuance of \$60.0 million in General Obligation Various Purpose Bonds to take place in June of Fiscal Year 2023. However, as of the time of preparation of this document, the City is now anticipating this bond issuance to take place during Fiscal Year 2024 to support continued West Henderson growth.



Debra March Center of Excellence

Resources	FY 2024 Budget
Interest Income	\$ 491,900
Total Revenue	\$ 491,900
Operating Transfers In	-
Total Resources	\$ 491,900

Applications	FY 2024 Budget
Public Safety	
Capital Outlay	\$ 4,400,000
Total Expenditures	\$ 4,400,000
Operating Transfers Out	-
Total Applications	\$ 4,400,000

Key Fact

The Debra March Center of Excellence is a 20,000-sq-ft multi-use facility that will help provide education and resources to help build a highly trained workforce. Construction was completed and a Grand Opening was held in August 2023.

Capital Replacement

The Capital Replacement Capital Projects Fund uses an allocation of bond proceeds as well as other sources for the maintenance, repair, or improvement of assets/infrastructure.

The Fiscal Year 2024 projected expenditures includes \$10.6 million in capital improvement projects, of which \$2.8 million are dedicated to Public Safety improvements.



City Hall

Resources	FY 2024 Budget
Interest Income	\$ 885,000
Developer Contributions	10,000
Charges for Services	50,000
Miscellaneous	150,000
Total Revenue	\$ 1,095,000
Operating Transfers In	2,131,686
Total Resources	\$ 3,226,686

Applications	FY 2024 Budget
General Government	
Services and Supplies	\$ 350,000
Capital Outlay	6,958,500
Public Safety	
Services and Supplies	1,200,000
Capital Outlay	1,581,686
Public Works	
Capital Outlay	275,000
Culture and Recreation	
Capital Outlay	250,000
Total Expenditures	\$ 10,615,186
Operating Transfers Out	-
Total Applications	\$ 10,615,186

Key Fact

In Fiscal Year 2024, the City will invest in the purchase of body cameras for the Police department, the City Hall Space Needs Assessment, and various citywide facilities maintenance projects.


City Shop

The City Shop is an Internal Service Fund that is responsible for the acquisition, maintenance, and replacement of the City fleet. The operating costs, including fuel and repair costs, are assessed to the applicable departments on an annual basis. The City Shop is a division of the Public Works department.

The Fleet Maintenance section has been recognized for its management practices and services for several years as a Top 100 Fleet in North America. Staff currently services a fleet of over 1,800 vehicles and pieces of equipment. The majority of the maintenance for City vehicles and equipment is completed in-house by City Shop staff.

Resources	FY 2024 Budget
Charges for Services	\$ 20,999,065
Interest Earned	357,000
Total Revenue	\$ 21,356,065
Operating Transfers In	-
Total Resources	\$ 21,356,065

Applications	FY 2024 Budget
Salaries and Wages	\$ 2,006,293
Employee Benefits	1,043,079
Services and Supplies	5,958,587
Depreciation	6,380,000
Total Expenses	\$ 15,387,959
Operating Transfers Out	-
Total Applications	\$ 15,387,959



Key Fact

City Shop fleet contains over 1,800 vehicles and pieces of equipment, including over 400 police patrol vehicles and 36 fire response vehicles.

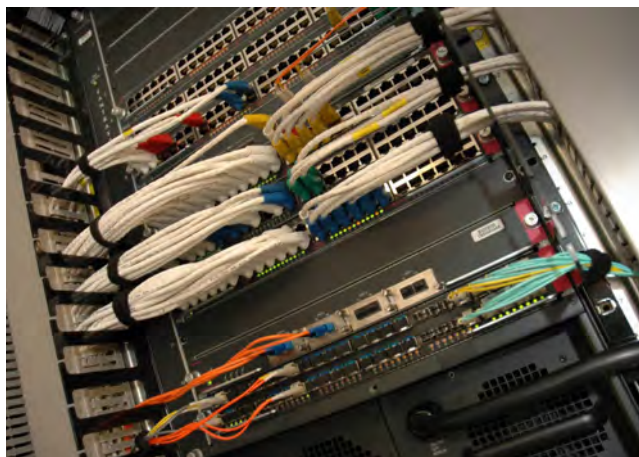


Citywide

The Citywide Internal Service Fund was established in Fiscal Year 2004 to account for technology services that are provided to all City departments. The revenues in this fund stem from internal service charges to departments that cover infrastructure hardware replacement, software licensing, voice and data communication charges, printer/copier maintenance, and multi-jurisdictional business licensing.

These costs are consolidated for tracking purposes and to facilitate allocation of these costs to funds and departments based on specific license usage.

Included in this fund is a scheduled computer replacement program to keep up with technology and avoid extensive replacement costs in any one given year. Approximately \$5.4 million will be allocated for technology infrastructure replacement and repairs in Fiscal Year 2024. Some of these projects include Data Center Server and Storage Refresh, Core & Edge Switch, Router, PC, MDT Laptop and A/V replacement.



Key Fact

Included in the budget for Fiscal Year 2024 is \$3.0 million for network infrastructure which includes Routers, VPN and other appliances.

Resources	FY 2024 Budget
Charges for Services	\$ 20,115,748
Interest Earned	310,000
Total Revenue	\$ 20,425,748
Operating Transfers In	-
Total Resources	\$ 20,425,748

Applications	FY 2024 Budget
Salaries and Wages	\$ 389,283
Employee Benefits	204,398
Services and Supplies	19,732,963
Depreciation	130,000
Interest Expense	14,254
Total Expenses	\$ 20,470,898
Operating Transfers Out	-
Total Applications	\$ 20,470,898

Commissary

The Commissary Special Revenue Fund was established in Fiscal Year 2011 in accordance with Nevada Revised Statute (NRS) 211.360. This fund is used to account for commissary operations in the Henderson Detention Center.

Detainees are permitted to purchase food, beverages, toiletries and other items. Any profits realized from operations of this fund will be expended only for the welfare of the detainees housed in the Henderson Detention Center and will go toward the purchase of tangible items for the facility or to administer various detainees' programs such as GED courses and life skills classes.

Resources	FY 2024 Budget
Charges for Services	\$ 25,000
Interest Earned	5,000
Total Revenue	\$ 30,000
Operating Transfers In	-
Total Resources	\$ 30,000

Applications	FY 2024 Budget
Services and Supplies	\$ 200,000
Capital Outlay	145,000
Total Expenditures	\$ 345,000
Operating Transfers Out	-
Total Applications	\$ 345,000



Crime Prevention

The Crime Prevention Special Revenue Fund was established in April 2017 to account for the sales tax increase authorized by the Nevada Legislature in the 2016 Special Session as State Assembly Bill 1 (Crime Prevention Act). The Board of County Commissioners of Clark County approved an increase to the sales tax by one-tenth of one percent for the purpose of employing and equipping additional police officers for police departments located within Clark County, including the Henderson Police Department.

Creation of the Crime Prevention Special Revenue Fund was mandated by the requirements of the Crime Prevention Act and is used by the City to account for the sales tax proceeds that are designated to be used to employ and equip additional police officers.

Resources	FY 2024 Budget
Intergovernmental	\$ 6,713,930
Interest Income	140,000
Total Revenue	\$ 6,853,930
Operating Transfers In	-
Total Resources	\$ 6,853,930

Applications	FY 2024 Budget
Salaries and Wages	\$ 3,398,229
Employee Benefits	2,671,515
Services & Supplies	1,366,572
Capital Outlay	-
Total Expenditures	\$ 7,436,316
Operating Transfers Out	88,649
Total Applications	\$ 7,524,965



Ribbon Cutting Ceremony for new Inspirada Police Station

Debt Service

The City has two debt service funds, which account for the interest and principal payments on the City's General Obligation Bonds and Revenue-Supported Special Assessment Bonds. These funds also include the revenues from which these payments are made.

During periods of rapid growth, the City was challenged to meet the service demands of residents. This was due to the lag time between growth and the corresponding increases in revenue collected from taxes, fees, etc. Therefore, capital projects were required to be financed in order to keep up with the needed community services in a timely manner. Financing capital projects also allows the cost to be more evenly distributed over the lifetime of the project.



Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/23	Current Year Principal & Interest Pmts	Final Payment Date
Debt Service Fund*					
G.O. Refunding Bonds, Series 2013B	04/16/2013	\$ 39,955,000	\$ 4,965,000	\$ 2,262,000	06/01/2031
G.O. Refunding Bonds, Series 2014	09/25/2014	24,305,000	2,600,000	91,000	06/01/2032
G.O. Refunding Bonds, Series 2016	08/30/2016	12,700,000	3,970,000	2,572,625	08/01/2026
G.O. Various Purpose Bonds, Series 2020B1	06/09/2020	29,510,000	29,510,000	1,263,600	06/01/2040
G.O. Refunding Bonds, Series 2020B2	06/09/2020	93,705,000	89,045,000	4,447,337	06/01/2036
Medium Term 2020C	06/23/2020	20,000,000	14,390,000	2,222,800	06/01/2030
G.O. Various Purpose Bonds Series 2021	10/12/2021	25,000,000	24,095,000	1,682,188	06/01/2041
Medium Term 2022	12/01/2022	10,000,000	10,000,000	1,329,000	06/01/2032
Installment Purchase Agreement	11/21/2022	1,574,827	1,240,097	334,730	12/01/2026
G.O. Various Purpose Bonds Series 2023**	11/1/2023	60,000,000	-	1,500,000	09/01/2043
		\$316,749,827	\$ 179,815,097	\$ 17,705,280	

* Total debt issuances presented here exclude capital lease obligations of \$2.4 million which are recorded within their respective funds. For a complete citywide debt schedule for governmental funds see the Long-Range Planning Section.

** For Fiscal Year 2024 the City anticipates the issuance of G.O. Various Purpose Bonds of \$60,000,000 with an anticipated term of 20 years. The final issuance amount and term are not yet known, but the estimated principal and interest have been included in the budget for Fiscal Year 2024. The intent of this bond issuance is to fund capital projects; see the Capital Improvement Plan section for a listing of projects identified as funded through bond proceeds.

General Obligation Bonds

General Obligation Bonds are backed by the full faith, credit, and taxing power of the government. This means that the City of Henderson is obligated to use its resources to make principal and interest payments on these debts. The revenues in this fund come from the operating rate portion of Ad Valorem Taxes (property taxes) and Interest Income as well as transfers in from the General Fund and other funds in support of the City's debt obligations.

Resources	FY 2024 Budget
Property Taxes (operating rate)	\$ 10,029,909
Interest Income	150,000
Total Revenue	\$ 10,179,909
Operating Transfers In	9,405,324
Total Resources	\$ 19,585,233

Applications	FY 2024 Budget
Principal	\$ 12,696,802
Interest	8,723,478
Administrative Costs	72,000
Total Expenditures	\$ 21,492,280
Operating Transfers Out	-
Total Applications	\$ 21,492,280

General Obligation Bonds Payment Requirements

Fiscal Year	Principal*	Interest*	Total*
2024	\$ 10,646,000	\$ 5,224,550	\$ 15,870,550
2025	10,961,000	4,909,296	15,870,296
2026	11,478,000	4,642,933	16,120,933
2027	11,771,000	4,350,528	16,121,528
2028	12,066,000	4,052,835	16,118,835
2029 - 2033	57,203,000	15,410,228	72,613,228
2034 - 2038	45,200,000	7,894,602	53,094,602
2039 - 2043	19,250,000	1,064,900	20,314,900
Total	\$ 178,575,000	\$ 47,549,872	\$ 226,124,872

* General Obligation Bonds Payment Requirements principal and interest excludes the proposed G.O. Various Purpose Bonds for Fiscal Year 2024 as the final issuance amount and term are not yet known at this time.

Special Assessment District Debt

The City of Henderson requires developers to fund their own infrastructure. In some instances, the City establishes assessment districts under NRS 271. These districts encompass developments benefiting from the construction of streets, water, wastewater, storm water, and other improvements. Assessments are then imposed upon the property owners in these districts to repay the City for the improvement projects. These assessments usually span a 10-to-30-year period.

Assessments received in this fund are being periodically transferred to the Special Assessment Capital Projects fund to reimburse the City for projects paid from that fund.

Resources	FY 2024 Budget
Special Assessments	\$ 95,724
Interest Income	100,957
Miscellaneous	100,000
Total Revenue	\$ 296,681
Operating Transfers In	-
Total Resources	\$ 296,681

Applications	FY 2024 Budget
Principal	\$ -
Interest	-
Administrative Costs	12,008
Total Expenditures	\$ 12,008
Operating Transfers Out	124,979
Total Applications	\$ 136,987

Development Services

The Development Services Center Fund is an Enterprise Fund that was created in February 2000. The purpose of the Development Services Center (DSC) is to create a one-stop shop to ease the development process for City of Henderson customers. NRS 354.59891 provided for the creation of this Enterprise Fund.

The types of revenue collected in the DSC include building permit fees, plan check fees, certificate of occupancy fees, hydrology study review fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, records management fees, mapping fees, and technology fees.

Oversight of the DSC Fund is provided by the Community Development & Services department management team. DSC Staff includes personnel from the City Clerk's Office, Community Development & Services, Information Technology, and Public Works.

DSC team members from these departments include a collection of permit technicians, plans examiners, engineers, inspectors, and support staff who provide centralized service delivery for customers using the City's development process.

Resources	FY 2024 Budget
Licenses & Permits	\$ 6,868,424
Charges for Services	15,183,823
Interest Earned	420,000
Intergovernmental	19,368
Total Revenue	\$ 22,491,615
Operating Transfers In	-
Total Resources	\$ 22,491,615

Applications	FY 2024 Budget
Salaries and Wages	\$ 9,728,323
Employee Benefits	5,118,213
Services and Supplies	10,468,336
Depreciation	10,811
Total Expenses	\$ 25,325,683
Operating Transfers Out	-
Total Applications	\$ 25,325,683



Development Services Center Lobby

Eldorado Valley

The Eldorado Valley Special Revenue Fund was created in April 2014 to account for transactions and funding related to the Eldorado Valley Regional Public Safety Training Facility (EVRPSTF).

This training facility was created under the First Amended Governance Agreement of the Eldorado Valley Regional Public Safety Training Facility between the City of Henderson and the City of Boulder City. This agreement was approved by the City of Henderson City Council on November 5, 2013. The agreement provides for a facility to be used by both agencies for emergency response training and education.

Any revenues realized from the facility's operation will be expended only for the upkeep, maintenance, and operation of the facility, in accordance with the Agreement. NRS 354.612 authorizes the City to establish the EVRPSTF Special Revenue Fund. The funding source used to finance the operations of the facility will be the fees that are earned through renting the facility to non-partnering agencies as well as funds contributed by the partnering agencies as dictated by the agreement.

Key Fact

The EVRPSTF is the only training facility of its kind in Southern Nevada and provides multi-jurisdictional training facilities for police officers, firefighters, and tactical teams.

Resources	FY 2024 Budget
Intergovernmental	\$ 55,000
Interest Earned	9,000
Miscellaneous	2,000
Total Revenue	\$ 66,000
Operating Transfers In	55,000
Total Resources	\$ 121,000

Applications	FY 2024 Budget
Salaries and Wages	\$ 1,800
Employee Benefits	500
Services and Supplies	139,400
Total Expenditures	\$ 141,700
Operating Transfers Out	-
Total Applications	\$ 141,700

Eldorado Valley Regional Public Safety Training Facility

Southern Nevada Police, Fire and Emergency Medical Services First Responders



cityofhenderson.com, bcnv.org

Engineering Services

The Engineering Services Fund (ESF) is an Internal Service Fund that was established to provide the functions of design, off-site inspection and construction management services for the City. The fund provides these services to City capital projects funded either by the City or external agencies such as the Clark County Regional Flood Control District (CCRFCDD) or the Regional Transportation Commission of Southern Nevada (RTC). The fund is to account for the cost incurred and to recover those applicable charges on a cost-reimbursement basis.

This fund contains part of the Public Works Department including Infrastructure Design and Construction and Facilities Design and Construction.

Resources	FY 2024 Budget
Charges for Services	\$ 9,825,000
Interest Earned	45,000
Miscellaneous	-
Total Revenue	\$ 9,870,000
Operating Transfers In	-
Total Resources	\$ 9,870,000

A significant portion of the ESF funded work is related to RTC roadway improvement projects, CCRFCDD projects and parks and trail projects funded through the Southern Nevada Public Land Management Act (SNPLMA). These projects are developed and administered within the City of Henderson by ESF staff. Labor costs associated with these projects are billed to these agencies and reimbursed to this fund.

Engineering Service Fund employees are currently involved with over 91 projects. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.

Applications	FY 2024 Budget
Salaries and Wages	\$ 5,618,163
Employee Benefits	2,860,736
Services and Supplies	2,899,358
Depreciation	10,000
Interest Expense	749
Total Expenses	\$ 11,389,006
Operating Transfers Out	-
Total Applications	\$ 11,389,006

Engineering Services Projects

Completed Projects Fiscal Year 2023

- Cape Horn Drive Improvements, Parkson Road to Eastgate Road
- Greenway Road and Heather Drive Roadway Improvements
- Sunridge Heights Phase 2B - Levi's to Costco
- Via Nobila, Via Inspirada to Las Vegas Boulevard

Forfeited Assets

Under NRS 179.1187, the Forfeited Assets Special Revenue fund was established to account for the proceeds from the sale of forfeited property. With a few exceptions, the money accumulated in this fund may be used for purposes deemed appropriate by the Chief of Police. This fund accounts for both state and federal forfeitures.

During the 71st State Legislative Session in 2001, Senate Bill 36 introduced additional language to the NRS. Per NRS 179.1187, seventy percent of any remaining funds over \$100,000 at the end of each fiscal year are to be released to the school district. This applies only to state narcotic and general criminal seizures. Proceeds from federal forfeitures and fund balances accumulated prior to October 1, 2001 are exempt from this statute.

Projected state forfeiture and interest revenues, less anticipated expenditures, are not expected to increase the ending fund balance for these programs above \$100,000 during Fiscal Year 2023. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2023.

Budgeted expenditures in Fiscal Year 2024 mainly represent funding received in Fiscal Year 2023 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Resources	FY 2024 Budget
Forfeitures	\$ -
Interest	-
Total Revenue	\$ -
Operating Transfers In	-
Total Resources	\$ -

Applications	FY 2024 Budget
Services and Supplies	\$ 1,000
Total Expenditures	\$ 1,000
Operating Transfers Out	-
Total Applications	\$ 1,000

Key Fact

Forfeited Assets funds are used to acquire equipment and training to assist officers in safeguarding the community.

Gas Tax

The Gas Tax Special Revenue Funds are comprised of the revenue sources notated in the table to the right. These revenues are restricted by their respective NRS to only be used for street repair and maintenance. Nearly 80% of the revenue in this fund is generated by taxes applied per gallon of fuel purchased. These revenues are used for periodic street maintenance such as crack sealing, and daily maintenance activities such as pothole repairs and maintenance of traffic control infrastructure including signals, signage, and markings.

Resources	FY 2024 Budget
Intergovernmental	\$ 6,451,604
Interest Income	280,000
Total Revenue	\$ 6,731,604
Operating Transfers In	-
Total Resources	\$ 6,731,604

Applications	FY 2024 Budget
Salaries and Wages	\$ 2,330,935
Employee Benefits	1,170,710
Services and Supplies	5,719,902
Capital Outlay	2,821,000
Total Expenditures	\$ 12,042,547
Operating Transfers Out	-
Total Applications	\$ 12,042,547

Gas Tax Funding Sources

- **1 Cent Gas Tax** – 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.
- **2.35/3.60 Cent Gas Tax** – 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.
- **1.75 Cent Gas Tax** – 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.
- **1 Percent Room Tax** – 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.

General

The General Fund accounts for activities of the City that are not required to be accounted for in a separate fund by legal requirements.

This fund comprises most of the core functions of the City of Henderson including General Government, Judicial, Public Safety, Public Works, Culture and Recreation, and Community Support. Some of these functions have additional funds supporting their operations.

The General Fund revenue comes from many sources, the largest of which is Intergovernmental Resources. Intergovernmental Resources are revenues received from other governmental entities. These include Consolidated Tax, County Gaming License Fees, and Payment in Lieu of Taxes.

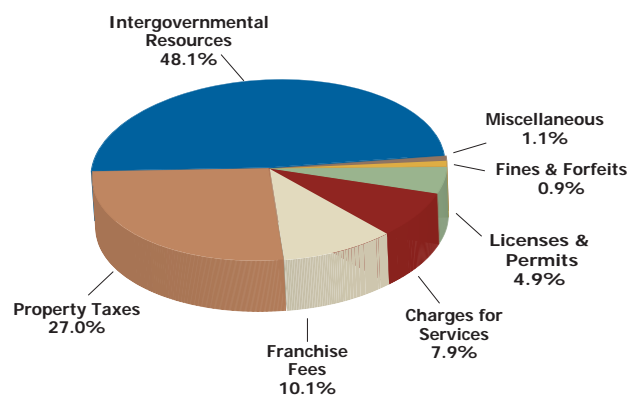
Consolidated Tax comprises \$172.2 million or 98.2% of Intergovernmental Resources and consists of:

- Basic City-County Relief Tax (BCCRT)
- Supplemental City-County Relief Tax (SCCRT)
- Cigarette Tax
- Liquor Tax
- Real Property Transfer Tax
- Government Services Tax

Property taxes represent the second-largest revenue source for the General Fund. The City of Henderson has one of the lowest city property tax rates in Nevada at a rate of \$.7708 per \$100 of assessed valuation.

Resources	FY 2024 Budget
Intergovernmental Resources	\$ 175,292,053
Property Tax	98,379,078
Franchise Fees	36,940,000
Charges For Services	28,784,005
Licenses and Permits	17,766,000
Fines and Forfeits	3,105,500
Miscellaneous	3,919,890
Total Revenue	\$ 364,186,526
Operating Transfers In	-
Total Resources	\$ 364,186,526

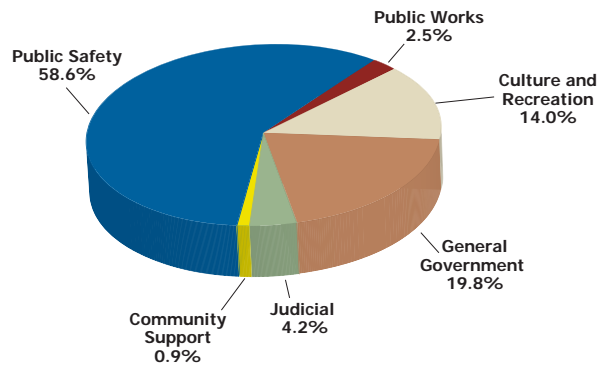
General Fund Revenue by Source



Vegas Golden Knights Watch Party at the Water Street Events Plaza

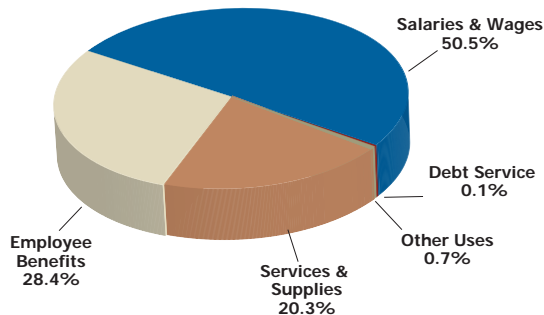
Expenditures by Function	FY 2024 Budget
General Government	\$ 72,637,601
Judicial	15,202,795
Public Safety	214,726,028
Public Works	9,314,664
Culture and Recreation	51,293,119
Community Support	3,277,353
Debt Service	194,769
Total Expenditures	\$ 366,646,329

General Fund Expenditures by Function



Expenditures by Category	FY 2024 Budget
Salaries & Wages	\$ 186,578,239
Employee Benefits	104,934,789
Services & Supplies	74,938,532
Capital Outlay	-
Debt Service	194,769
Total Expenditures	\$ 366,646,329
Transfers Out	2,778,171
Total Expenditures & Other Uses	\$ 369,424,500

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function		
	FY 2024 Budget	%
General Government		
Building Maintenance	\$ 13,655,032	
City Attorney's Office	4,459,457	
City Clerk's Office	2,869,303	
City Manager's Office	3,690,458	
Communications	3,672,379	
Community Development	5,518,199	
Finance	8,836,299	
Gov. & Public Affairs	1,568,980	
Human Resources	5,530,872	
Information Technology	12,468,859	
Internal Audit	848,952	
Mayor & City Council	1,224,959	
Miscellaneous Citywide	8,293,852	
	\$ 72,637,601	19.8%
Judicial		
Municipal Court	\$ 10,108,636	
Attorney - Criminal	5,094,159	
	\$ 15,202,795	4.1%
Public Safety		
Fire	\$ 81,611,928	
Police	126,556,239	
Building Inspection	3,052,841	
Emergency Management	3,505,020	
	\$ 214,726,028	58.6%
Public Works		
Street Lighting	\$ 2,450,602	
Public Works - General	6,864,062	
	\$ 9,314,664	2.5%
Culture & Recreation		
Parks Maintenance	\$ 25,578,729	
Recreation	25,714,390	
	\$ 51,293,119	14.0%
Community Support		
Economic Development	\$ 1,417,032	
Neighborhood Services	1,860,321	
	\$ 3,277,353	0.9%
Debt Service		
Debt Service	\$ 194,769	
	\$ 194,769	0.1%
Total All Departments	\$ 366,646,329	100.0%

Grant

The Grant Special Revenue Fund accounts for the grants awarded to the City.

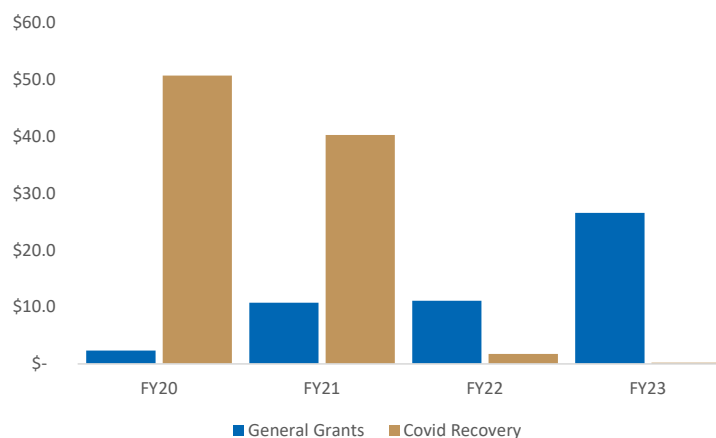
The City has applied for numerous grants that affect various functions. Only those grants that were approved at the time of the filing of the Final Budget are included in the budget. Any additional grants received during the fiscal year, or carry-forwards from the prior fiscal year, will be reflected in the augmented budget.

During Fiscal Year 2023, many functions were awarded grant funds that will be carried forward into Fiscal Year 2024 including but not limited to Public Safety, Public Works, Culture & Recreation and Community Support grants.

Resources	FY 2024 Budget
Intergovernmental	\$ 132,731,972
Other Revenue	149,923
Total Revenue	\$ 132,881,895
Operating Transfers In	-
Total Resources	\$ 132,881,895

Applications	FY 2024 Budget
Community Support	
Salaries and Wages	\$ 1,379,648
Employee Benefits	604,232
Services and Supplies	17,096,485
Culture and Recreation	
Salaries and Wages	1,709,746
Employee Benefits	133,011
Services and Supplies	7,514,323
Capital Outlay	8,977,808
General Government	
Salaries and Wages	182,601
Employee Benefits	31,553
Services and Supplies	3,818,276
Judicial	
Salaries and Wages	860
Employee Benefits	281
Services and Supplies	1,117,377
Public Safety	
Salaries and Wages	1,052,477
Employee Benefits	466,051
Services and Supplies	3,936,000
Capital Outlay	750,000
Public Works	
Services and Supplies	5,409,469
Capital Outlay	78,701,697
Total Expenditures	\$132,881,895
Operating Transfers Out	-
Total Applications	\$132,881,895

Grant Awards Summary by Fiscal Year (in millions)



Land Sales

The Land Sales Capital Project Fund is used to account for the lease and sale of City-owned property. The proceeds from the sale and lease of property are used to fund additional land purchases and miscellaneous capital projects.

Land sales are governed by Henderson City Charter, Article II, Section 2.320, which states that proceeds from all sales and exchanges of real property owned by the City may be expended only for acquisition of assets; capital improvements; expenses incurred in the preparation of a long-term comprehensive master-planning study; costs for administration of the Land Fund; and expenses incurred in making major improvements and repairs to the water, sewer, and street systems.

Approximately 65% of the land owned by the City is for flood control, municipal uses, and open space. City-owned property that may be developed includes land approved for commercial, industrial and residential uses.

Resources	FY 2024 Budget
Interest Income	\$ 415,006
Miscellaneous	367,845
Total Revenue	\$ 782,851
Land Sales	-
Operating Transfers In	200,000
Total Resources	\$ 982,851

Applications	FY 2024 Budget
General Government	
Salaries and Wages	\$ 202,225
Employee Benefits	91,415
Services and Supplies	138,935
Public Works	
Salaries and Wages	170,471
Employee Benefits	64,565
Services and Supplies	943,743
Total Expenditures	\$ 1,611,354
Operating Transfers Out	553,000
Total Applications	\$ 2,164,354



Municipal Court

The Municipal Court Administrative Fee Special Revenue Fund accounts for the revenues received from court assessments for misdemeanors. These funds are to be used to improve operations of the court. This fund was established under NRS 176.059.

A second provision was added under NRS 176.0611 that allows for the imposition of a flat \$10 fee in addition to any other fines imposed in the sentencing of an offender. These additional funds are to be dedicated to the acquisition, construction, renovation, or remodel of court facilities, as well as any furniture, fixtures, or technology needed as a result of expansion or remodel of such facilities.

A third provision was added under NRS 176.0642 that allows for the imposition of a collection fee on a sliding scale when a debt owed to the court becomes delinquent. The court may impose a \$100 enforcement fee on any delinquent payment plan.

Revenues received into this fund are used to offset expenditures associated with judicial enforcement activities such as collection agency fees and warrant service costs.



City of Henderson Justice Facility

Resources	FY 2024 Budget
Fines and Forfeits	\$ 595,000
Total Revenue	\$ 595,000
Operating Transfers In	-
Total Resources	\$ 595,000

Applications	FY 2024 Budget
Salaries and Wages	\$ 90,917
Employee Benefits	40,521
Services and Supplies	498,421
Capital Outlay	-
Total Expenditures	\$ 629,859
Operating Transfers Out	-
Total Applications	\$ 629,859

Municipal Facilities

The Municipal Facilities Capital Projects Fund is used to account for costs that are associated with the acquisition, construction, and improvement of public facilities or other major City projects. The revenue to construct these projects is derived mainly from bond proceeds, developer funds, or transfers from other City funds.

Projects housed in this fund are citywide projects. Some of the completed projects funded through this fund include the Hidden Falls Fire Station, Fire Station 83 Expansion, City Hall Improvements, and Detention Center security upgrades. Funds unspent as of June 30, 2023 will be carried over to the Fiscal Year 2024 budget.

Key Fact

For Fiscal Year 2024, the City's budget includes \$10.1 million for a West Henderson Field House sports facility. The remainder of the project is anticipated to be funded with \$34.0 million in bond proceeds.

Resources	FY 2024 Budget
Property Tax	\$ 1,977,325
Interest Income	960,000
Developer Contributions	2,000,000
Total Revenue	\$ 4,937,325
Operating Transfers In	-
Total Resources	\$ 4,937,325

Applications	FY 2024 Budget
Culture & Recreation	
Capital Outlay	1,000,000
Public Safety	
Services and Supplies	170,000
Capital Outlay	10,603,112
Public Works	
Salaries and Wages	121,709
Employee Benefits	45,121
Services and Supplies	37,840
Total Expenditures	\$ 11,977,782
Operating Transfers Out	300,000
Total Applications	\$ 12,277,782



City Hall's Water Street Entrance

Municipal Golf Course

The Municipal Golf Course Enterprise Fund was established in October 2004 to account for the user fees received and operating expenses associated with the City's first municipal golf course. The Wildhorse Golf Club was acquired by the City through a property exchange with Wildhorse Enterprises. This fund was established under NRS 354.612.

In Fiscal Year 2024, Wildhorse Golf Club will maintain some of the lowest public golf fees in the Las Vegas Valley while continuing to balance revenues and operating expenses excluding depreciation.



Resources	FY 2024 Budget
Charges for Services	\$ 3,000,000
Miscellaneous	30,000
Interest Income	6,500
Total Revenue	\$ 3,036,500
Operating Transfers In	-
Total Resources	\$ 3,036,500

Applications	FY 2024 Budget
Services and Supplies	\$ 3,017,203
Depreciation	279,282
Total Expenses	\$ 3,296,485
Operating Transfers Out	-
Total Applications	\$ 3,296,485

Key Fact

Construction of the original design for Wildhorse Golf Course began in 1958 and was one of the first golf courses to be built in Southern Nevada.

Other Funds

This section will briefly describe the funds of the City not presented in their own sections. These funds have no budgeted expenditures for Fiscal Year 2024.

Financial Stabilization Special Revenue Fund

The Financial Stabilization Fund was established under NRS 354.6115. This statute allows for local governments to establish and maintain a fund to stabilize the operation of the local government and mitigate the effects of emergencies or natural disasters. The money in this fund can only be accessed by the City if the total actual revenues fall short of the budgeted revenues in the General Fund or to mitigate the effects of emergencies or a natural disaster.

The City established this fund in Fiscal Year 1996. The maintenance of such a fund is crucial to ensure the financial health of the City and to maintain a high bond rating. The ending fund balance in the Financial Stabilization Fund for Fiscal Year 2024 is anticipated to be approximately \$30.4 million, 8.3% of General Fund revenue excluding federal grants.

RTC Capital Projects Fund

The RTC Capital Projects Fund is used to improve street projects within the City of Henderson that are funded through the Regional Transportation Commission of Southern Nevada (RTC) and Clark County grants. One of the tasks assigned to the RTC is to direct the expenditures of funds that are generated from the Motor Vehicle Fuel Tax for regional street and highway construction.

Chapter 365 of the Nevada Revised Statutes relates to the Motor Vehicle Fuel Tax. NRS 365.560 pertains to the distribution of the county's appropriation to the various other governmental entities within the jurisdiction.

Most RTC projects developed within the City of Henderson are not recorded in the City's financial records due to the fact that construction project costs are billed and paid directly by the RTC. City engineering staff costs include engineering services and quality control inspections that are billed and reimbursed directly to the Engineering Services Fund. The majority of traffic improvements within the City of Henderson are funded through RTC.



Flood Control Fund

This fund was established to account for the flood control projects that are primarily funded by the Clark County Regional Flood Control District (CCRFCFCD). CCRFCFCD was established under NRS 543. Henderson assists in projects undertaken by CCRFCFCD that affect the City. The money received by CCRFCFCD to fund such projects is then allocated to cover the costs incurred. Most of the projects previously reflected in this fund are now billed directly to CCRFCFCD.

LID Revolving Loan Internal Service Fund

This fund, established under NRS 271.536, provides funding on a loan basis for costs of special assessment districts such as construction and engineering. These costs are repaid from the bond proceeds if special assessment bonds are issued, or directly from special assessments collected from property owners. No charges for services are budgeted for Fiscal Year 2024, while Interest Income is estimated at \$20,000, with no budgeted expenditures for this fund.

Special Ad Valorem Transportation

The Special Ad Valorem Transportation Capital Projects Fund was established under NRS 354.59815. These funds may be used only for the purchase of capital assets including land, improvements to land, or major items of equipment; the renovation of existing governmental facilities not including normal recurring maintenance; and the repayment of medium-term obligations issued to fund a project.



Park Development



March's Monarch Garden Grand Opening

The Park Development Capital Projects Fund receives revenue from Residential Construction Tax (RCT), which is collected through the building permit process as developers and homeowners pay their development fees. The monies are collected and retained for usage in the six established RCT park districts within the City. This is a transaction privilege tax adopted by the City through the enactment of state legislation and the current rate of collection is \$.55 per square foot with a maximum of \$1,000 per dwelling unit.



Key Fact

Fiscal Year 2022 saw the highest revenue generated in 15 years with \$1,900,492 from Residential Construction Tax.

RCT Completed Projects

2021

- Paseo Verde Park Renovation
- Whitney Mesa BMX Improvements
- Fitness Court installation at Cornerstone Park
- Anthem Hills Skatepark Shade Installation

2022

- Wells Pools reconstruction
- Baseball field netting upgrades at multiple fields
- Aventura Park dog park shade installation

2023

- Monarch Butterfly Exhibit at the Bird Viewing Preserve
- Completed Dundee Jones Park

The RCT park districts are divided into six separate City sections: East, South, Southwest, Northwest, West, and Lake Las Vegas. The monies collected in a district must remain in that district and be used to fund a specific district project. NRS 278B.083 defines a park project to regulate the use of the revenue. Fees are used to acquire, develop, improve, or expand parks, playgrounds, and trails within the City.

Resources	FY 2024 Budget
Residential Construction Tax	\$ 910,000
Interest Income	127,000
Total Revenue	\$ 1,037,000
Operating Transfers In	-
Total Resources	\$ 1,037,000

Applications	FY 2024 Budget
Capital Outlay	\$ 979,560
Total Expenditures	\$ 979,560
Operating Transfers Out	-
Total Applications	\$ 979,560

Pecos Robindale, NID N-1

The Pecos Robindale, Neighborhood Improvement District (NID) N-1 was established in 2018 under NRS 271. The purpose of the Pecos Robindale, NID N-1 is to account for the initial construction of improvements and continued maintenance of the external landscaping at the Meridian neighborhood. These include planting trees and shrubbery, installing irrigation systems, surface treatment, and regular maintenance. All fund revenue is from assessments received from property owners within the NID. The NID is in effect as long as desired by the residents and can be terminated upon request of 50% of property owners.

Resources	FY 2024 Budget
Charges for Services	\$ 25,000
Interest Income	1,200
Total Revenue	\$ 26,200
Operating Transfers In	-
Total Resources	\$ 26,200

Applications	FY 2024 Budget
Services and Supplies	\$ 43,917
Total Expenditures	\$ 43,917
Operating Transfers Out	-
Total Applications	\$ 43,917



Meridian neighborhood

Recreation, Cultural Events & Tourism

The Recreation, Cultural Events & Tourism fund is a special revenue fund authorized under NRS 354.570. The fund is used to account for the revenue received from the Las Vegas Convention and Visitor Authority (LVCVA) as these amounts are restricted to be used for costs associated with parks, recreation, program and related operations, maintenance and capital acquisition. Additional revenue is from the Transient Lodging Tax, as authorized under NRS 268.096. This revenue consists of a tax imposed upon the rental of hotel rooms and lodging within City limits and is designated for use in promoting tourism and special events within Henderson. Established in 2019, this fund was created after the closure of the Henderson Convention Center. The LVCVA revenue was previously recorded in the Convention Center fund.

Henderson Visitor Statistics

- Citywide room nights: 708,569
- Average daily rate: \$114.00
- Citywide occupancy: 55.0%
- Visitor volume: 935,934

Source: City of Henderson Parks and Recreation Department.



St. Patrick's Day

Resources	FY 2024 Budget
Intergovernmental Revenue	\$ 2,800,000
Charges for Services	80,000
Interest Earned	75,000
Room Taxes	2,900,000
Miscellaneous	10,000
Total Revenue	\$ 5,865,000
Operating Transfers In	-
Total Resources	\$ 5,865,000

Applications	FY 2024 Budget
Salaries and Wages	\$ 1,794,140
Employee Benefits	804,035
Services and Supplies	2,303,583
Total Expenditures	\$ 4,901,758
Operating Transfers Out	874,794
Total Applications	\$ 5,776,552



Henderson ArtFest

Redevelopment Agency

The Henderson Redevelopment Agency was established in 1995 under NRS 279 to provide a method for revitalizing aging and blighted areas of the City. Currently, five redevelopment areas have been designated by the Agency: Downtown, Cornerstone, Tuscany, Eastside, and Lakemoor.

The Agency uses tax increment financing funds to remove barriers that prevent economic investment in these distressed neighborhoods. Through these efforts, the Agency is able to activate vacant store fronts, encourage the diversification of housing choice, reduce physical blight, increase job growth and the availability of amenities to residents in the Redevelopment Areas, and help transform neighborhoods.



Groundbreaking event for Atwell Suites at The Pass. Atwell Suites will be the first hotel on Water Street.

Key Fact

\$32M of Redevelopment funds, of which \$30M was funded by the City, were used to invest in the 35-acre Fiesta Henderson Site. The City is soliciting community input on potential development and desired amenities.

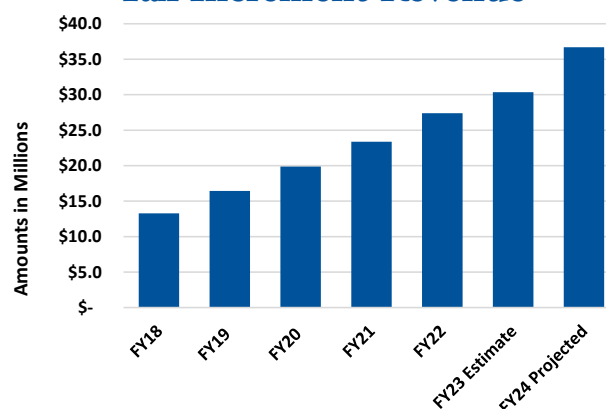


Magnesium Maggie Statue Installation at Proctor Park funded by the Redevelopment Agency

Resources	FY 2024 Budget
Property Tax	\$ 36,689,212
Miscellaneous	915,100
Total Revenue	\$ 37,604,312
Bond Proceeds	10,000,000
Sale of General Fixed Assets	300,000
Operating Transfers In	-
Total Resources	\$ 47,904,312

Applications	FY 2024 Budget
Salaries and Wages	\$ 1,012,625
Employee Benefits	517,437
Services and Supplies	28,889,636
Capital Outlay	10,000,000
Principal Retirement	1,720,000
Interest Expense	6,012,925
Administrative and Other Costs	-
Total Expenditures	\$ 48,152,623
Operating Transfers Out	-
Total Applications	\$ 48,152,623

Tax Increment Revenue



Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal*	Interest*	Total*
2024	305,000	312,925	617,925
2025	320,000	297,300	617,300
2026	335,000	280,925	615,925
2027	355,000	263,675	618,675
2028	370,000	245,550	615,550
2029 - 2033	2,135,000	952,676	3,087,676
2034 - 2038	2,585,000	502,600	3,087,600
2039 - 2043	1,185,000	47,900	1,232,900
Total	\$ 7,590,000	\$ 2,903,551	\$ 10,493,551

* General Obligation Bonds Payment Requirements principal and interest excludes the proposed Tax Allocation Bonds for Fiscal Year 2024 as the final issuance amount and term are not known at this time.

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/23	Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Series 2015 Henderson Redevelopment Tax Increment	11/18/2015	\$ 9,365,000	\$ 7,590,000	\$ 617,925	10/01/2039
Series 2023 Tax Allocation Bonds (Eastside)*	06/01/2023	90,000,000	90,000,000	6,815,000	06/30/2050
Series 2023 Tax Allocation Bonds (Downtown)*	10/01/2023	10,000,000	-	300,000	06/30/2040
		\$109,365,000	\$ 97,590,000	\$ 7,732,925	

* The Agency is anticipating proposed issuances sometime during the Fiscal Year 2024 for Tax Allocation Bonds of \$90,000,000 with an anticipated term of 27 years and \$10,000,000 with an anticipated term of 17 years. The final issuance amounts and terms are not known at this time, but an estimated principal and interest were included in the budget for Fiscal Year 2024. The intent of these bond issuances are to fund Downtown Redevelopment capital projects. See the Capital Improvement Plan section for a listing of projects identified as funded through bond proceeds.

Redevelopment Agency Future Projects

- Continue funding and coordinating with other City departments on planning and promoting successful events and programming within the Water Street District.
- Provide strategic incentives, including exploring new grant programs that will increase levels of private investment and promote development opportunities in the Redevelopment areas.
- Increase business recruitment, development, retention, and expansion within targeted redevelopment areas and increase strategic partnerships and support efforts to keep existing and future projects moving forward.
- Begin the process to update the Downtown Investment Strategy.
- Work closely with business owners to gauge the successes and challenges of conducting business in a redevelopment area.
- Strategize the future development of the 35-acre Fiesta Site.
- Prioritize public art in the Downtown and Eastside Redevelopment areas by seeking out public-private partnerships.
- Update the Downtown Investment Strategy.
- Identify alternative sources of funding to assist with project development.
- Identify alternative sources of funding to assist with project development.
- Continue frequent updates and use of social media to promote the Downtown Redevelopment area as a destination of choice.
- Other planned projects include the Downtown Bond Project, Downtown Shade Structures, Eastside Monumentation, Lakemoor, and the development of a preschool in the Eastside Redevelopment area.

Sales & Use Tax

The Sales & Use Tax Special Revenue Fund was established in August 2005 to account for the sales tax funds received in conjunction with State Assembly Bill 418 (More Cops). The 1/4-cent sales tax increase was approved by Clark County voters in November 2004 to hire and equip police officers in the Las Vegas Valley, Boulder City, and Mesquite. The Board of Clark County Commissioners was authorized to review the effects of this increase and authorize an additional 1/4-cent increase after October 2009, if deemed necessary.

The 2013 Nevada Legislature approved Assembly Bill 496 that authorized an additional .15 cents to be implemented October 1, 2013, if approved by the Clark County Commission. The ordinance was approved at the September 1, 2015 Public Hearing of the Board of County Commissioners with an amendment to impose an additional tax upon all retail sales at a rate of .05 cents on or after January 1, 2016, for the purpose of employing and equipping police officers to protect the residents of Clark County.

In 2019 the Nevada Legislature passed Assembly Bill 443 that removes the sunset component of the 2005 Sales and Use Tax Act. The revenue was set to sunset in 2025 without this legislative action. The sunset was placed on the revenue source by the Legislature and was not a part of the original voter approved tax increase for additional police officers.



Resources	FY 2024 Budget
Intergovernmental	\$ 24,883,259
Interest Income	190,000
Total Revenue	\$ 25,073,259
Operating Transfers In	-
Total Resources	\$ 25,073,259

Applications	FY 2024 Budget
Salaries and Wages	\$ 13,061,367
Employee Benefits	9,648,845
Services & Supplies	3,495,972
Capital Outlay	-
Total Expenditures	\$ 26,206,184
Operating Transfers Out	354,596
Total Applications	\$ 26,560,780

Self-Insurance

This section will address the three City Self-Insurance Internal Service Funds. Each of these funds receives its funding through a combination of interest income, charges to employees via payroll deductions, and assessments to other City funds and departments based on City-established formulas and industry standards.

The Self-Insurance funds include:

- Self-Insurance (Property/Casualty)
- Workers' Compensation
- Health Insurance

Self-Insurance Fund (Property/Casualty)

The Property/Casualty Self-Insurance Fund accounts for the payment of claims for property damage and accident liability losses, within certain limits, as well as the cost of purchasing commercial property insurance, excess liability insurance, employee bonds, and other insurance products.

The claim reserves of the fund are analyzed biannually by an independent actuary hired by the City. It is their job to analyze the City's claims experience to determine whether adequate levels of funding and case reserves are available. Any adjustments to this fund are made in the subsequent fiscal year.

Resources	FY 2024 Budget
Insurance Charges	\$ 4,954,003
Interest Income	190,000
Total Revenue	\$ 5,144,003
Operating Transfers In	-
Total Resources	\$ 5,144,003

Applications	FY 2024 Budget
Salaries and Wages	\$ 418,652
Employee Benefits	202,994
Services and Supplies	2,952,057
Claims	1,900,000
Legal Fees	75,000
Total Expenses	\$ 5,548,703
Operating Transfers Out	-
Total Applications	\$ 5,548,703

Workers' Compensation

The Workers' Compensation Self-Insurance Fund accounts for the expenditures related to claims filed by City employees for work-related injuries, as well as the purchase of excess insurance, mandatory employee physical examinations, and the general operations of the fund.

Similar to the Property/Casualty Self-Insurance Fund, the claim reserves of the Workers' Compensation Fund are analyzed biannually by an independent actuary hired by the City. It is the actuary's duty to review the current and historical claims experience to establish the City's outstanding claims liability and project future claims costs. Any adjustments needed for this fund are made in the subsequent fiscal year.

Resources	FY 2024 Budget
Insurance Premiums	\$ 11,899,253
Interest Income	490,000
Total Revenue	\$ 12,389,253
Operating Transfers In	-
Total Resources	\$ 12,389,253

Applications	FY 2024 Budget
Salaries and Wages	\$ 198,866
Employee Benefits	105,661
Services and Supplies	1,950,278
Claims	10,870,004
Legal Fees	45,000
Depreciation	86,663
Interest Expense	42,110
Total Expenses	\$ 13,298,582
Operating Transfers Out	-
Total Applications	\$ 13,298,582

Health Insurance

The Health Insurance Self-Insurance Fund covers the cost of providing insurance benefits to Fire, Police, and non-represented full-time city employees including medical, dental, vision, life, and disability insurance.

Insurance contracts are negotiated by the City to ensure that adequate insurance coverage is provided to employees at the best possible rates. The cost of this insurance is funded through a combination of City and employee contributions. Employee portions of insurance premiums are collected through payroll deduction.

Resources	FY 2024 Budget
Charges for Services	\$ 24,151,991
Interest Income	265,000
Total Revenue	\$ 24,416,991
Operating Transfers In	-
Total Resources	\$ 24,416,991

Applications	FY 2024 Budget
Salaries and Wages	\$ 404,196
Employee Benefits	263,868
Services and Supplies	3,051,386
Claims	20,058,518
Total Expenses	\$ 23,777,968
Operating Transfers Out	-
Total Applications	\$ 23,777,968

Key Fact

The City of Henderson Self-Funded Health Insurance Committee meets quarterly. The Purpose of the committee is to administer the City of Henderson Self-Funded Health Insurance Plan (the plan) adopted by the City Council and made effective July 1, 1992.



Henderson employees pose with Therapy Dog Molly

Special Assessment Districts

The Special Assessment Districts Capital Projects Fund is to account for infrastructure that the City of Henderson requires developers to fund. In some instances, the City establishes assessment districts under NRS 271, which encompass developments benefiting from the construction of improvements such as streets, water, wastewater, storm water, and other improvements. Assessments are then imposed upon the properties within these districts to repay the bonds issued to finance the improvement project. These assessments usually span a 10-to-30-year period.

The sources of revenue include interest income, developer reimbursements, transfers of interest from the Debt Service Fund-Special Assessments for use in funding of improvement projects, and bond proceeds.

Resources	FY 2024 Budget
Interest Income	\$ 1,404,169
Total Revenue	\$ 1,404,169
Operating Transfers In	124,979
Total Resources	\$ 1,529,148

Applications	FY 2024 Budget
Services and Supplies	\$ 100,000
Total Expenditures	\$ 100,000
Operating Transfers Out	-
Total Applications	\$ 100,000



Black Mountain Ranch

Special Recreation

The Special Recreation Capital Projects Fund is used primarily to purchase equipment, supplement park and aquatic improvements, acquire property, and fund the furnishings, fixtures, and equipment (FFE) for recreation centers.

Resources	FY 2024 Budget
Interest Income	\$ 47,000
Total Revenue	\$ 47,000
Operating Transfers In	600,000
Total Resources	\$ 647,000



Key Fact

During Fiscal Year 2023 the newly renovated Water Street Plaza received an additional \$700,000 in enhancements including railings, lighting, shade, seating, and tables.

Applications	FY 2024 Budget
Services and Supplies	\$ 50,000
Capital Outlay	3,462,960
Total Expenditures	\$ 3,512,960
Operating Transfers Out	-
Total Applications	\$ 3,512,960



Water Street Plaza

Utilities - Water and Sewer

The Water and Sewer Funds are Enterprise Funds that account for revenues generated through water and sewer rates and system development charges.

The City conducts ongoing financial assessments of the water and sewer funds. These are in-depth analyses of the financial condition of the utility funds based on current trends, projections for future operating costs and revenues, capital improvement projects, and customer demand. The analyses cover all aspects of the water and sewer funds. Adjustments are recommended to the rate and fee structure in accordance with the collective financial assessment analyses.

Potable (drinking) water rates consist of a flat monthly service charge, plus a volume charge based on a four-tier rate structure. To encourage conservation, the City moved from a three-tier to a four-tier rate structure in 2003 and began tier size reductions in 2022. As a customer's water consumption increases, there is a proportionally larger increase in their rates as they cross the threshold between tiers. Customers who use less water are rewarded with a lower water rate.

The average single-family residence consumes approximately 12,000 gallons per month and falls within the first two rate tiers. A rate adjustment increase of 4.5% was enacted on January 1, 2023. Projected revenue from water sales for Fiscal Year 2024 is \$87.9 million.



Key Fact

9.4 billion gallons of wastewater is treated annually at the City's reclamation facilities.

Sewer rates consist of a flat monthly service charge for all customers, plus an additional volume charge for commercial accounts. The volume charge is based on the customer's water consumption. Projected revenue for wastewater treatment in Fiscal Year 2024 is \$51.5 million.

Reclaimed water is municipal wastewater that has been cleaned, processed, and treated to a high level appropriate for irrigation purposes.



Reclaimed water is used to irrigate eight Henderson golf courses, a cemetery, and Boulder Highway medians.

System Development Charges (SDCs) are fees that are charged to development customers for new connections to the City's existing water and sewer infrastructure. SDCs are a non-operating revenue source for the Water and Sewer Funds. Water system development fees for Fiscal Year 2024 are projected at \$4.4 million and sewer system development fees are projected at \$9.6 million.

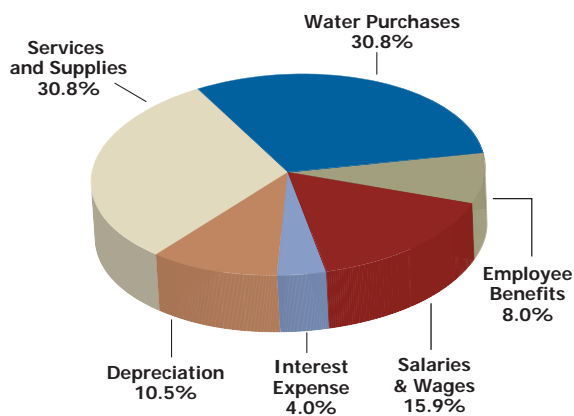
To adequately project anticipated infrastructure needs for the water and sewer systems, the City has adopted a standard equivalent dwelling unit (EDU) for use in projections related to water, and an equivalent residential unit (ERU) for use in projections related to sewer. For the Utility, both the EDU and ERU are used when calculating SDCs. The payment of SDCs by a developer provides for access to capacity in the existing system on a status equal to the already existing customers. The formula used to determine the payment of SDCs includes the net replacement cost of current system assets (less any developer contributed assets and outstanding bond principal) and current working capital reserves. This approach is based on the principle of achieving system capacity equity between existing and new customers and to provide funding for facility infrastructure needs.

Water Fund

The primary source for Henderson's drinking water is the Colorado River via Lake Mead. Since 2002, this resource has been threatened due to below average rain and snowfall in the Colorado Rockies, the source of the Colorado River. To ensure that Southern Nevada has an adequate water supply now and into the future, the Southern Nevada Water Authority (SNWA), the wholesale water supplier to Henderson, is developing a portfolio of resources to reduce reliance on the Colorado River.

Resources	FY 2024 Budget
Utility Fees	\$ 87,879,762
Late Charges	1,961,800
Miscellaneous	58,512
Connection Fees	2,449,315
Interest Income	2,991,649
Total Revenue	\$ 95,341,038
System Development Fees	4,398,572
Total Resources	\$ 99,739,610

Fiscal Year 2024 Water Expenses



Applications	FY 2024 Budget
Salaries and Wages	\$ 18,817,174
Employee Benefits	9,460,298
Water Purchases	36,528,760
Services and Supplies	36,638,379
Depreciation	12,463,653
Interest Expense	4,745,800
Total Expenses	\$ 118,654,064
Operating Transfers Out	2,000,000
Total Applications	\$ 120,654,064

Key Fact

Nearly 28 billion gallons of potable water are delivered to customers through the City's water system.

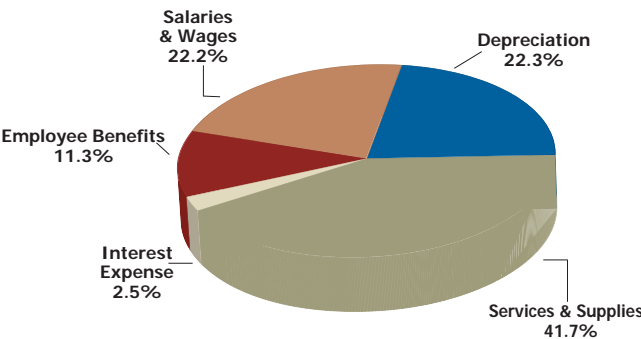
Sewer Fund

Wastewater is cleaned and treated to a high standard that allows it to be used for reclaimed purposes. The City has three uses for treated wastewater: discharge to the Las Vegas Wash, delivery to the City’s extensive water reclamation system, and discharge to the ponds at the Henderson Bird Viewing Preserve. Water released to the Las Vegas Wash earns return flow credits, allowing Southern Nevada to draw additional drinking water from Lake Mead above its yearly allocation of 300,000-acre feet, in an amount equal to what is returned.

Resources	FY 2024 Budget
Utility Fees	\$ 51,525,923
Late Charges	638,200
Miscellaneous	31,488
Connection Fees	550,685
Sales Tax	7,800,000
Intergovernmental	500,000
Interest Income	3,008,351
Total Revenue	\$ 64,054,647
System Development Fees	9,601,428
Operating Transfers In	-
Total Resources	\$ 73,656,075

Applications	FY 2024 Budget
Salaries and Wages	\$ 15,211,672
Employee Benefits	7,759,067
Services and Supplies	28,659,774
Depreciation	15,314,090
Interest Expense	1,692,644
Total Expenses	\$ 68,637,247
Operating Transfers Out	2,000,000
Total Applications	\$ 70,637,247

Fiscal Year 2024 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2024)

Residential Monthly Service Charge	
3/4 inch or less	\$15.52
1 inch	\$31.87

Volume Charge (per 1,000 gallons)

First Rate Tier	\$1.68
Second Rate Tier	\$2.65
Third Rate Tier	\$3.74
Fourth Rate Tier	\$7.30

Sewer Rates (effective Jan. 2024)

Residential Monthly Service Charge	
Single Family	\$27.36
Senior Citizen	\$22.21

Commercial Monthly Service Charge	\$5.15
Commercial Volume Charge (per 1,000 gallons)	\$2.50

Reclaimed Water (effective Jan. 2024)

Per 1,000 gallons	\$1.46
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Raw Water (effective Jan. 2024)

Per 1,000 gallons	\$1.60
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Highly treated wastewater is returned to Lake Mead via the Las Vegas Wash.

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2024	\$ 5,142,337	\$ 6,438,444	\$ 11,580,781
2025	5,377,337	6,208,853	11,586,190
2026	5,427,337	6,117,918	11,545,255
2027	5,512,337	6,015,604	11,527,941
2028	5,707,337	5,903,523	11,610,860
2029-2033	30,864,672	27,141,940	58,006,612
2034-2038	31,715,000	22,516,345	54,231,345
2039-2043	36,270,000	17,045,400	53,315,400
2044-2048	43,890,000	9,427,400	53,317,400
2049-2053	20,115,000	1,214,800	21,329,800
Total	\$ 190,021,357	\$ 108,030,227	\$ 298,051,583

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2023	Current Principal & Interest	Final Payment Date
<u>Water Enterprise Fund</u>					
Water Revenue Bonds Series 2020A1	06/09/2020	\$ 125,340,000	\$ 125,340,000	\$ 4,745,800	06/01/2050
		\$ 125,340,000	\$ 125,340,000	\$ 4,745,800	
<u>Sewer Enterprise Funds</u>					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 611,357	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	4,370,000	4,588,500	06/01/2024
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	11,345,000	361,719	06/01/2030
Sewer Refunding Bonds Series 2020A2	06/09/2020	50,370,000	48,355,000	1,797,425	06/01/2034
		\$ 144,289,396	\$ 64,681,357	\$ 6,834,981	



Capital Improvement Plan Overview

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Capital Improvement Overview



Rendering of Boulder Highway Re-imagine

A Capital Improvement Plan (CIP) provides a foundation for the control of acquisition, expansion, and rehabilitation of significant assets relating to the City's infrastructure. This capital development plan involves infrastructure, needs assessment, prioritization of projects, and the identification of available resources. An integral aspect of capital improvement planning is to ensure that the City is meeting citizens' needs, while balancing resources to meet the timing expectations of the projects.

The City annually completes and maintains a CIP in accordance with NRS 354.5945. This statute requires the City to reconcile the first year of the six-year capital improvement plan to the City's final budget. The City of Henderson's six-year CIP includes water and sewer utilities, transportation, flood control, municipal facilities, parks and recreation, and general government projects. The plan currently totals approximately \$2.3 billion over the six-year horizon. Of this amount, CIP projects in the Fiscal Year 2024 budget are over \$489.8 million.

The City has established a standard for project identification and selection using essential requirements and selection criteria for each project.

What is a Capital Improvement Project?

A capital improvement is defined as a public or private investment of \$100,000 or more, which relates directly to the City's goals and tactics and has a useful life of at least three years. Examples include but are not limited to the following:

- Land acquisition
- Improvements to or development of land
- New construction, acquisition rehabilitation, or replacement infrastructure projects
- New, rehabilitated, or replacement equipment, vehicles, and major computer hardware/software systems

Additionally, soft costs related to the above items may include legal costs, engineering costs, and architectural design costs.

The CIP Process

The City of Henderson recognizes that capital improvements are an investment in the future of the community. Therefore, the CIP process is designed to help plan for anticipated capital needs and to integrate them with financial projections for future services. Despite relatively stable revenue growth over the last few years, the City continues to be confronted with the formidable task of managing a growing need for public services and maintaining its existing infrastructure. To adequately provide infrastructure and public services to accommodate a growing population has been a challenge, however, the projects listed in the first year of the Plan are fully funded, yet many of the proposed projects listed in later years of the Plan do not have identified funding sources. Of all projects planned, 21.0% do not have identifiable funding sources at this time.

Funding for capital projects comes from a variety of sources. It should be noted that nearly every capital expenditure program within the City utilizes outside funding sources, including developer contributions, grant money, and other governmental agency reimbursements, to complete needed projects. Actual City funded dollars are allocated sparingly as needs are determined and comprise only 64.4% of the total capital expenditure budgeted in the plan.

The process for publishing the annual CIP document begins in November as part of the Comprehensive Annual Budget process. Each department first informally assesses their projects, both ongoing and anticipated, for suitability within a standard priority framework. All projects, regardless of priority or anticipated funding source, are then entered into the citywide CIP database for tracking and reporting purposes. Those projects are then reviewed, scored and ranked by a Capital Review Committee. IT's Community of Interest (CoI) projects are put on their own project list and prioritized separately. After a Finance Department review of available funding, two prioritized lists of projects are recommended for funding in the upcoming budget year and forwarded to the City Manager's office, one for infrastructure and the other for technology projects. A list of capital projects contending for City funding in the upcoming plan years is maintained by the City's CIP Coordinator. Projects funded from other sources are prioritized by the departments responsible for administering the programs.

Capital Projects Completed in Fiscal Year 2023

Flood Control

Whitney Ranch Channel Replacement Project
Chicksaw Storm Drain Project - Latigo Drive to
Equestrian Drive

General Government

Desktop Workstation and Laptop Refresh
Datacenter Hardware

Parks and Recreation

Valley View Rec Center
Dundee Jones Park
Drake Street Park

Utility Services

Sewer Main Replacement Program
Service Line Replacement Program
Sunset Road/Sunset Way Drop Inlet

Transportation

Cape Horn Drive Improvements
Pecos Road Rehabilitation, I-215 to Windmill Parkway
Greenway Road and Heather Drive Roadway
Improvements
Sunridge Heights Phase 2B - Levi's to Costco
Via Nobila, Via Inspirada to Las Vegas Boulevard
Sunset Road, Burns Road to Pabco Road
Streetlight Knockdown & Replacement Program

Municipal Facilities

City Hall Improvements - Phase II
BMRC Boma
Cadence Fire Station 87
Fire Station 82 Roof
City Hall Expansion - 2nd Floor Buildout
Debra March Center of Excellence
Via Inspirada Police Station
Key Watcher-Multiple Facilities
City Wide Space Planning

As examples, road construction projects are proposed, reviewed and prioritized within the framework of the Regional Transportation Commission's Master Streets and Highway Plan; flood control projects are prioritized in conjunction with Clark County's Regional Flood Control District; and some open parks and trail projects are prioritized and subsequently approved by the Bureau of Land Management as grant funds from the Southern Nevada Public Land Management Act (SNPLMA) are utilized.

An inter-departmental meeting is held to review all the projects listed in the database and to coordinate city services required where capital projects cross functions.

The final prioritized Capital Improvement Plan is transmitted to the Finance department in March for inclusion in the upcoming budget year and submission of the stand-alone CIP document is provided to the City Council for approval in July.

CIP and Operating Costs

Once a project has been completed, the City's maintenance and operation of the infrastructure will begin. The availability of funding for the complete project's operation and maintenance is considered early in the process, during ranking and prioritization. The project costs relating to operation and maintenance are identified, along with a funding source. In addition, any debt service costs are calculated and absorbed into the operating budget. This ensures that the capital plan is integrated with the financial projections for future services.


Capital Improvement Plan Detail

The detail of the Capital Improvement Plan is broken down into two sections. The first section provides details on the projects that are Capital Fund projects, and the second section provides details on the Enterprise Fund projects. Projects labeled as Tier 2 projects are smaller, independent projects that total under \$1 million in Fiscal Year 2024 and have been grouped here for reporting purposes. Additional information can be found on all projects in the City of Henderson Capital Improvement Plan, which is published annually.

Projects that are funded with Capital Project Funds may ultimately impact the General Fund or other funds for the operating costs. Enterprise Capital Projects are typically funded from Water and Sewer Capital Project Funds and will impact the Water and Sewer operating funds.

The project detail includes the funding source for projects that are not paid for through the City of Henderson but are included in the total project cost. Examples are: Clark County Flood Control District, Regional Transportation Commission, Federal funds, and projects funded by developers.

Funding in this section includes anticipated carryovers from Fiscal Year 2023. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.



Key Fact

The proposed CIP includes a capital budget of \$489.8 million for the fiscal year ending 2024, of which \$315.2 million is City funded and the remainder is funded by private entities or is reimbursed from other government agencies (RTC, CCRFCD, SNPLMA, etc.).

Capital Project Funds

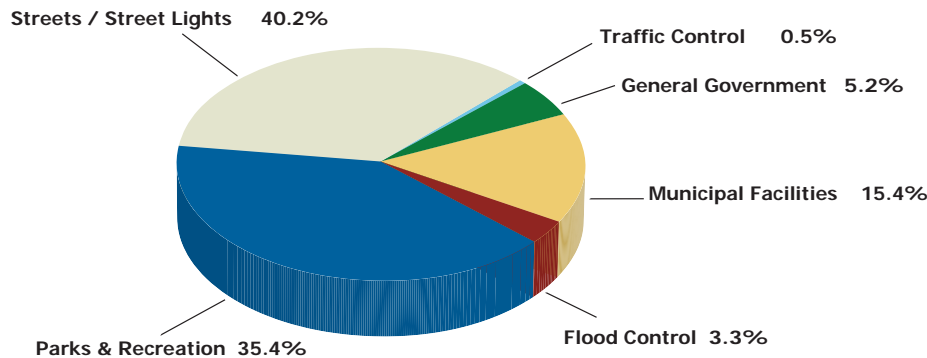
FY 2024 Project Summary

Category	Project Costs	Operating Costs
Flood Control	\$ 12,021,655	\$ -
General Government	19,254,106	50,000
Municipal Facilities	56,957,051	-
Parks & Recreation	130,908,089	386,595
Streets & Street Lights	148,560,791	-
Traffic Control	1,871,000	-
Total	\$ 369,572,692	\$ 436,595

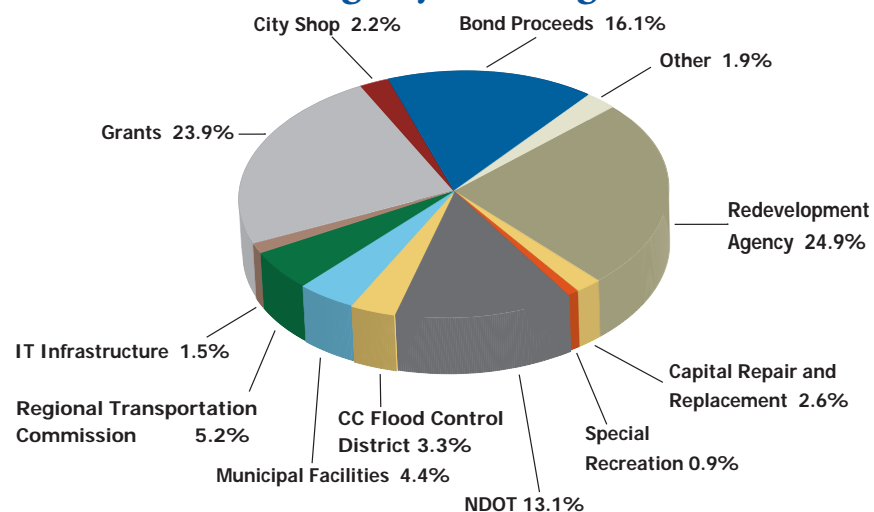
Funding Source	Project Costs
Bond Proceeds	\$ 59,400,000
Capital Repair and Replacement	9,565,186
City Shop	8,189,458
Clark County (CC) Flood Control District	12,021,655
Grants & Contributions	88,429,505
IT Infrastructure and Internally Funded IT	5,454,462
Municipal Facilities	16,203,112
Redevelopment Agency	92,064,700
Regional Transportation Commission	19,109,263
NDOT	48,646,831
Special Recreation	3,462,960
Other*	7,025,560
Total	\$ 369,572,692

* Funding sources for which total project cost per fund was less than \$3 million.

Percentage By Category



Percentage By Funding Source



Flood Control Overview

FY 2024 CIP

Use and Sources of Funds

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Pittman Sunset, Galleria to Foster	\$ 5,617,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,617,288
Pittman Beltway - Anthem Parkway Channel	\$ 3,364,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,364,422
Flood Control Maintenance Projects	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 4,364,275	\$ 21,172,438
Total Flood Control	\$ 12,021,655	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 4,364,275	\$ 30,154,148
Funding Sources:							
CC Flood Control District	\$ 12,021,655	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 4,364,275	\$ 30,154,148
Total Funding Sources	\$ 12,021,655	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 4,364,275	\$ 30,154,148

Operating Budget Impact

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Pittman Sunset, Galleria to Foster	\$ -	\$ 2,022	\$ 2,063	\$ 2,105	\$ 2,148	\$ 2,192	\$ 10,530
Pittman Beltway - Anthem Parkway Channel	-	2,022	2,063	2,105	2,148	2,192	10,530
Total Operating Impact	\$ -	\$ 4,044	\$ 4,126	\$ 4,210	\$ 4,296	\$ 4,384	\$ 21,060



Flood Control Profiles

Pittman Sunset, Galleria to Foster (Project# FC085)

Description: The project consists of (2) 10' X 8' reinforced concrete boxes and a concrete lined channel to intercept and convey storm flows of 2,522 cfs from the intersection of Boulder Hwy. and Sunset Rd. to the existing Pittman Burns Channel.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
CC Flood Control District	\$ 5,617,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,617,288
Total Project Costs	\$ 5,617,288	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,617,288
Operating Costs	\$ -	\$ 2,022	\$ 2,063	\$ 2,105	\$ 2,148	\$ 2,192	\$ 10,530

Pittman Beltway - Anthem Parkway Channel (Project# FC092)

Description: The project consists of a concrete lined channel that is approximately 1,450 feet in length that conveys a 100-year flow of 1,846 cfs. The channel will tie into the existing box culverts under Horizon Ridge Parkway at the upstream end and tie into the existing box culverts under Siena Heights Dr. at the downstream end.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
CC Flood Control District	\$ 3,364,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,364,422
Total Project Costs	\$ 3,364,422	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,364,422
Operating Costs	\$ -	\$ 2,022	\$ 2,063	\$ 2,105	\$ 2,148	\$ 2,192	\$ 10,530

Flood Control Maintenance Projects (Project# FC054)

Description: Miscellaneous flood control maintenance improvements throughout the City.

Scheduling: Annual and ongoing - scheduled through 2029.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
CC Flood Control District	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 4,364,275	\$ 21,172,438
Total Project Costs	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 4,364,275	\$ 21,172,438
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Overview

FY 2024 CIP

Use and Sources of Funds

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
City Fleet Replacement Program	\$ 6,289,458	\$ 8,032,032	\$ 8,014,497	\$ 8,178,966	\$ 8,548,550	\$ -	\$ 39,063,503
Refresh INF - Network Hardware	3,005,720	592,250	1,297,300	1,240,822	1,108,824	-	7,244,916
Fire Station 92 Aerial Truck	1,700,000	-	-	-	-	-	1,700,000
Police Department Body Cameras	1,581,686	593,133	593,133	593,133	-	-	3,361,085
Refresh INF - Datacenter Hardware	1,001,000	86,000	230,000	400,000	381,000	-	2,098,000
City Wide Generator Repair And Replacement	1,000,000	165,000	860,000	1,080,000	-	-	3,105,000
Tier 2 Projects	4,676,242	2,029,131	2,712,426	2,637,521	2,226,948	150,000	14,432,268
Total General Government	\$ 19,254,106	\$ 11,497,546	\$ 13,707,356	\$ 14,130,442	\$ 12,265,322	\$ 150,000	\$ 71,004,772

Funding Sources:

Capital Repair and Replacement	\$ 4,580,186	\$ 1,708,133	\$ 2,178,133	\$ 2,148,133	\$ 75,000	\$ 150,000	\$ 10,839,585
City Shop	8,189,458	8,032,032	8,014,497	8,178,966	8,548,550	-	40,963,503
Citywide Services	5,454,462	1,757,381	3,514,726	3,803,343	3,641,772	-	18,171,684
Grant Proceeds Fund	750,000	-	-	-	-	-	750,000
Wastewater - Operating	280,000	-	-	-	-	-	280,000
Total Funding Sources	\$ 19,254,106	\$ 11,497,546	\$ 13,707,356	\$ 14,130,442	\$ 12,265,322	\$ 150,000	\$ 71,004,772

Operating Budget Impact

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Fire Station 92 Engine	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000
Tier 2 Projects	10,000	571,764	571,764	571,764	571,764	571,764	2,868,820
Total Operating Impact	\$ 50,000	\$ 611,764	\$ 611,764	\$ 611,764	\$ 611,764	\$ 611,764	\$ 3,108,820



Key Fact

The Fiscal Year 2024 Capital Improvement Plan includes \$6.3 million for the City's Fleet Replacement Program.

General Government Profiles

City Fleet Replacement Program (Project# GG281)

Description: City Shop 5-year fleet replacement program. This project is for replacing vehicles and equipment that have exceeded their useful life, and/or have repair costs that are beyond the economic breakpoint (repair costs are more than the value of the vehicle or equipment).

Scheduling: Annual and ongoing - scheduled through 2028.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
City Shop Replacement Fund	\$ 6,289,458	\$ 8,032,032	\$ 8,014,497	\$ 8,178,966	\$ 8,548,550	\$ -	\$ 39,063,503
Total Project Costs	\$ 6,289,458	\$ 8,032,032	\$ 8,014,497	\$ 8,178,966	\$ 8,548,550	\$ -	\$ 39,063,503
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Refresh INF - Network Hardware (Project# GG169)

Description: Annual refresh and replacement of core network infrastructure which includes: Core Switches, Edge Switches, Load Balancers, Routers, Supervisors, Firewall, Wireless, VPN and other appliances.

Scheduling: Project to be completed by June 2028.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
IT Infrastructure Replacement	\$ 3,005,720	\$ 592,250	\$ 1,297,300	\$ 1,240,822	\$ 1,108,824	\$ -	\$ 7,244,916
Total Project Costs	\$ 3,005,720	\$ 592,250	\$ 1,297,300	\$ 1,240,822	\$ 1,108,824	\$ -	\$ 7,244,916
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Station 92 Aerial Truck (Project# GGE12)

Description: Additional Aerial Truck needed for fourth truck company. Necessary to keep pace with service demand.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
City Shop Replacement Fund	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Total Project Costs	\$ 1,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,700,000
Operating Costs	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 40,000	\$ 240,000

Police Department Body Cameras (Project# GG299)

Description: Replacement of current body cameras and replacement of in-car (MAV) video on all police vehicles.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Capital Repair & Replacement	\$ 1,581,686	\$ 593,133	\$ 593,133	\$ 593,133	\$ -	\$ -	\$ 3,361,085
Total Project Costs	\$ 1,581,686	\$ 593,133	\$ 593,133	\$ 593,133	\$ -	\$ -	\$ 3,361,085
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Refresh INF - Datacenter Hardware (Project# GG170)

Description: Annual refresh and replacement of Datacenter hardware which includes: Servers, Storage and other hardware.

Scheduling: Project to be completed by June 2028.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
IT Infrastructure Replacement	\$ 1,001,000	\$ 86,000	\$ 230,000	\$ 400,000	\$ 381,000	\$ -	\$ 2,098,000
Total Project Costs	\$ 1,001,000	\$ 86,000	\$ 230,000	\$ 400,000	\$ 381,000	\$ -	\$ 2,098,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City Wide Generator Repair and Replacement (Project# MF409)

Description: Generator installation, repair and/or replacement for all generators throughout the City.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Capital Repair & Replacement	\$ 1,000,000	\$ 165,000	\$ 860,000	\$ 1,080,000	\$ -	\$ -	\$ 3,105,000
Total Project Costs	\$ 1,000,000	\$ 165,000	\$ 860,000	\$ 1,080,000	\$ -	\$ -	\$ 3,105,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2024.

Scheduling: Varies.

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
City Wide Evaporative Cooler Replacements	\$ 400,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ -	\$ -	\$ 1,600,000
Police Department Replacement Bear Cat	400,000	-	-	-	-	-	400,000
Police Department Replacement Robot	350,000	-	-	-	-	-	350,000
Refresh CS - Desktop Workstations	332,396	342,368	352,639	543,218	374,115	-	1,944,736
PeopleSoft Upgrade - Security Revamp	315,000	-	-	-	-	-	315,000
PeopleSoft Upgrade - Make Me Current	298,500	-	-	-	-	-	298,500
Refresh Inf - Unified Communications	283,633	-	459,600	33,700	335,633	-	1,112,566
Flood Control Maintenance Dump Truck	280,000	-	-	-	-	-	280,000
Refresh CS - Laptop	274,313	282,542	291,018	299,749	308,741	-	1,456,363
PeopleSoft Security Adj. and Upgrade	250,000	-	250,000	-	-	-	500,000
Capital Asset Software	240,000	-	-	-	-	-	240,000
City Wide Air Handler Repairs	230,000	475,000	-	-	-	-	705,000
Bridge Crane For Fleet Maintenance Building	200,000	-	-	-	-	-	200,000
Refresh CS - Large Scanners, Handhelds, etc.	184,000	-	-	375,160	43,500	-	602,660
Uninterruptable Power Supplies	150,000	75,000	75,000	75,000	75,000	150,000	600,000
Refresh CS - Audio/Video	148,400	152,852	157,438	162,161	167,026	-	787,877
Refresh CS - MDT Toughbook	135,000	208,669	631,250	650,188	821,637	-	2,446,744
City Wide Boiler Replacements	115,000	-	-	-	-	-	115,000
Refresh CS - Council Chambers Technology	90,000	92,700	95,481	98,345	101,296	-	477,822
Total Project Costs	\$ 4,676,242	\$ 2,029,131	\$ 2,712,426	\$ 2,637,521	\$ 2,226,948	\$ 150,000	\$ 14,432,268
Funding Sources:							
Capital Repair and Replacement	\$ 1,998,500	\$ 950,000	\$ 725,000	\$ 475,000	\$ 75,000	\$ 150,000	\$ 4,373,500
City Shop Replacement Fund	200,000	-	-	-	-	-	200,000
Citywide Services	283,633	-	459,600	33,700	335,633	-	1,112,566
Grant Proceeds Fund	750,000	-	-	-	-	-	750,000
IT Infrastructure Replacement	1,164,109	1,079,131	1,527,826	2,128,821	1,816,315	-	7,716,202
Wastewater - Operating	280,000	-	-	-	-	-	280,000
Total Funding Sources	\$ 4,676,242	\$ 2,029,131	\$ 2,712,426	\$ 2,637,521	\$ 2,226,948	\$ 150,000	\$ 14,432,268
Operating Costs	\$ 10,000	\$ 571,764	\$ 571,764	\$ 571,764	\$ 571,764	\$ 571,764	\$ 2,868,820

Municipal Facilities Overview

FY 2024 CIP

Use and Sources of Funds

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Fire Station 92 Construction	\$ 16,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000
Early Education Center	15,000,000	-	-	-	-	-	15,000,000
Fire Station 82 Renovation	7,253,259	-	-	-	-	-	7,253,259
West Henderson Maint. Yard and Sweeper Dump	5,000,000	-	-	-	-	-	5,000,000
Space Needs Assessment Implementation Fire	4,600,000	1,565,000	-	-	-	-	6,165,000
Station 81 Renovation	4,248,792	-	-	-	-	-	4,248,792
Citywide Elevator Modernization	1,500,000	-	-	-	-	-	1,500,000
Tier 2 Projects	3,355,000	2,617,560	1,515,000	1,560,000	610,000	700,000	10,357,560
Total Municipal Facilities	\$ 56,957,051	\$4,182,560	\$1,515,000	\$1,560,000	\$610,000	\$700,000	\$ 65,524,611
Funding Sources:							
Bond Proceeds	\$ 24,748,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 24,748,792
Redevelopment Agency	22,253,259	-	-	-	-	-	22,253,259
Municipal Facilities	5,100,000	1,565,000	-	-	-	-	6,665,000
Capital Repair and Replacement	4,710,000	2,617,560	1,515,000	1,560,000	610,000	700,000	11,712,560
Commissary Fund	145,000	-	-	-	-	-	145,000
Total Funding Sources	\$ 56,957,051	\$4,182,560	\$1,515,000	\$1,560,000	\$610,000	\$700,000	\$ 65,524,611

Operating Budget Impact

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Cadence Fire Station Grand Opening

Municipal Facilities Project Profiles

Fire Station 92 Construction (Project# MF436)

Description: Addition of new Fire Station 92 in West Henderson, that may include some training facilities.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Bond Proceeds	\$ 16,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000
Total Project Costs	\$ 16,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Early Education Center (Project# MF480)

Description: Build a 20,000 square foot facility to promote early education in the east side of the valley.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Redevelopment Agency	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Total Project Costs	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Station 82 Renovation (Project# MF453)

Description: Unisex bathroom remodel and individual dorm room work.

Scheduling: Project to be completed by December 2023.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Redevelopment Agency	\$ 7,253,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,253,259
Total Project Costs	\$ 7,253,259	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,253,259
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Henderson Maintenance Yard and Sweeper Dump (Project# MF338)

Description: This project includes a new building and yard for City support services such as street maintenance, facilities and fleet maintenance, and recreation and park maintenance services.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Bond Proceeds	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total Project Costs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Space Needs Assessment Implementation (Project# MF462)

Description: Implementation of recommendations from the Citywide Space Needs Assessment.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Municipal Facilities	\$ 4,600,000	\$ 1,565,000	\$ -	\$ -	\$ -	\$ -	\$ 6,165,000
Total Project Costs	\$ 4,600,000	\$ 1,565,000	\$ -	\$ -	\$ -	\$ -	\$ 6,165,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Station 81 Renovation (Project# MF401)

Description: Renovation and minor expansion to Fire Station 81, to add semi-private dorms.

Scheduling: Project to be completed by December 2023.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Bond Proceeds	\$ 3,748,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,748,792
Capital Repair and Replacement	500,000	-	-	-	-	-	500,000
Total Project Costs	\$ 4,248,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,248,792
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Citywide Elevator Modernization (Project# MF424)

Description: Modernization of all elevators throughout the City.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Capital Repair and Replacement	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total Project Costs	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2024.

Scheduling: Varies

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Various Facility Maintenance Projects	\$ 750,000	\$ 750,000	\$ 750,000	\$ 750,000	\$500,000	\$500,000	\$ 4,000,000
Annual Roofing Repair/Restore	600,000	150,000	-	-	-	-	750,000
Animal Control Kennels Improvements	500,000	-	-	-	-	-	500,000
Citywide Fan Coil Replacements	500,000	1,132,560	-	-	-	-	1,632,560
Citywide HVAC Unit Replacement	400,000	475,000	655,000	200,000	-	200,000	1,930,000
Van Wagenen Maint. Shop Yard Upgrades	250,000	-	-	-	-	-	250,000
Henderson Detention Center Mail Scanner	145,000	-	-	-	-	-	145,000
Citywide Roll Up Door and Gate R&R	110,000	110,000	110,000	110,000	110,000	-	550,000
Citywide Mic Piping Replacement	100,000	-	-	500,000	-	-	600,000
Total Project Costs	\$ 3,355,000	\$2,617,560	\$1,515,000	\$1,560,000	\$610,000	\$700,000	\$ 10,357,560
Funding Sources:							
Capital Repair and Replacement	\$ 2,710,000	\$2,617,560	\$1,515,000	\$1,560,000	\$610,000	\$700,000	\$ 9,712,560
Municipal Facility Funds	500,000	-	-	-	-	-	500,000
Commissary Fund	145,000	-	-	-	-	-	145,000
Total Funding Sources	\$ 3,355,000	\$2,617,560	\$1,515,000	\$1,560,000	\$610,000	\$700,000	\$ 10,357,560
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parks & Recreation Overview

FY 2024 CIP

Use and Sources of Funds

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Recreation Center - Eastside RDA	\$ 59,811,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,811,441
West Henderson Field House	44,754,320	-	-	-	-	-	44,754,320
Downtown Park Renovation - Phase I	10,000,000	-	-	-	-	-	10,000,000
Henderson H.O.M.E. Adaptive Use Park	8,477,808	-	-	-	-	-	8,477,808
Citywide Pool Plaster & Deck Repairs	1,300,000	400,000	-	600,000	-	-	2,300,000
Multigen. Center - Restroom Addition	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	5,564,520	13,118,398	12,307,540	3,812,540	3,591,826	570,000	38,964,824
Total Parks & Recreation	\$ 130,908,089	\$ 13,518,398	\$ 12,307,540	\$ 4,412,540	\$ 3,591,826	\$ 570,000	\$ 165,308,393
Funding Sources:							
Redevelopment Agency	\$ 69,811,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 69,811,441
Bond Proceeds	34,651,208	-	-	-	-	-	34,651,208
Municipal Facility Funds	11,103,112	-	-	-	-	-	11,103,112
Grant Proceeds Fund	8,977,808	5,108,540	-	-	-	-	14,086,348
Special Recreation Fund	3,462,960	2,771,588	2,203,823	2,675,960	1,090,489	-	12,204,820
NDOT Funded	1,770,000	-	7,080,000	-	-	-	8,850,000
Park Development Funds	979,560	5,538,270	2,913,717	1,736,580	2,501,337	570,000	14,239,464
RTC/County Funded Projects	152,000	100,000	110,000	-	-	-	362,000
Total Funding Sources	\$ 130,908,089	\$ 13,518,398	\$ 12,307,540	\$ 4,412,540	\$ 3,591,826	\$ 570,000	\$ 165,308,393

Operating Budget Impact

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
H.O.M.E. Adaptive Use Park	\$ 386,595	\$ 399,250	\$ 412,324	\$ 425,827	\$ 429,775	\$ 454,185	\$ 2,507,956
Total Operating Impact	\$ 386,595	\$ 399,250	\$ 412,324	\$ 425,827	\$ 429,775	\$ 454,185	\$ 2,507,956



Splash Pad at Dundee Jones Park

Parks & Recreation Project Profiles

Recreation Center - Eastside RDA (Project# MF484)

Description: Construct a recreation facility in Eastside RDA.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Redevelopment Agency	\$ 59,811,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,811,441
Total Project Costs	\$ 59,811,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 59,811,441
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Henderson Field House (Project# MF415)

Description: Field house in West Henderson

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Bond Proceeds	\$ 34,651,208	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 34,651,208
Municipal Facility Funds	10,103,112	-	-	-	-	-	10,103,112
Total Project Costs	\$ 44,754,320	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,754,320
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Downtown Park Renovation - Phase I (Project# PR352)

Description: Renovation of the existing park and construct a new park on additional configured space with amenities such as restrooms, picnic areas, splash pad, space to accommodate food trucks, dog relief area, functional turf space, and play areas for multiple age range children. Additionally, the renovation will include a new facility structure attached to the existing recreation center that will include 8 pickleball courts, restrooms, classroom space, and will incorporate "garage-like" doors to open when weather permits. A shade structure attached to the building is also desired.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Redevelopment Agency	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Total Project Costs	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

H.O.M.E. Adaptive Use Park (Project# PR328)

Description: Fully Accessible Recreation Facility for Children of all abilities and ages. Includes ballfield, multi-use field, waterplay, fully accessible playground, and administrative and meeting space for recreation, therapeutic recreation, inclusion, sports and operations. (17,000 sq. ft. on 5.5 acres).

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Grant Proceeds Fund	\$ 8,477,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,477,808
Total Project Costs	\$ 8,477,808	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,477,808
Operating Costs	\$ 386,595	\$ 399,250	\$ 412,324	\$ 425,827	\$ 429,775	\$ 454,185	\$ 2,507,956

Citywide Pool Plaster & Deck Repairs (Project# MF469)

Description: Pool plaster and deck repairs at pools city wide.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Special Recreation Fund	\$ 1,300,000	\$ 400,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 2,300,000
Total Project Costs	\$ 1,300,000	\$ 400,000	\$ -	\$ 600,000	\$ -	\$ -	\$ 2,300,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Multigen. Center - Restroom Addition (Project# MF222)

Description: Construct a locker room in the basketball gym.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Municipal Facility Funds	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Parks & Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2024.

Scheduling: Varies

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
St Rose Parkway Pedestrian Bridge	\$ 880,000	\$ -	\$ 3,520,000	\$ -	\$ -	\$ -	\$ 4,400,000
Various Special Recreation Projects	817,960	1,487,588	1,756,823	1,854,960	965,489	-	6,882,820
St Rose Parkway Trail - North Side	670,000	-	2,680,000	-	-	-	3,350,000
Black Mountain Nature Preserve	500,000	5,108,540	-	-	-	-	5,608,540
Citywide Splash Pad Maint. & Repair	474,000	209,000	92,000	96,000	-	-	871,000
Heritage Park Senior Facility Kitchen	230,000	-	-	-	-	-	230,000
Playground Resurfacing - Various Parks	225,000	300,000	250,000	500,000	450,000	375,000	2,100,000
Citywide Pool Fencing Repair & Repl.	220,000	-	-	-	-	-	220,000
Via Nobila Trail Phase I	220,000	-	880,000	-	-	-	1,100,000
RCT Various Park Projects - Southwest	200,000	814,755	355,635	71,980	506,952	-	1,949,322
Whitney Ranch Activity Pool Resurface Deck	165,000	-	-	-	-	-	165,000
Paseo Vista Park - Spray Pad Surfacing Repl.	150,000	-	-	-	-	-	150,000
Citywide Pool Play Equipment Repair & Repl.	131,000	550,000	230,000	-	-	-	911,000
Hardcourt Resurfacing - Various Park Locations	125,000	200,000	275,000	145,000	160,000	195,000	1,100,000
Citywide Pool Equipment Repairs & Repl.	125,000	125,000	125,000	125,000	125,000	-	625,000
RCT Various Park Projects - East	125,000	3,670,980	1,272,527	389,688	776,595	-	6,234,790
RCT Trail Maintenance FY22-FY26	110,000	100,000	110,000	-	-	-	320,000
RCT Various Park Projects - South	60,000	72,000	33,145	215,660	396,000	-	776,805
RCT Various Park Projects - West	54,560	477,475	436,120	350,449	159,790	-	1,478,394
Via Inspirada Trail - Bicentennial Pkwy	42,000	-	-	-	-	-	42,000
RCT Various Park Projects - Northwest	40,000	3,060	291,290	63,803	52,000	-	450,153
Total Project Costs	\$ 5,564,520	\$ 13,118,398	\$ 12,307,540	\$ 3,812,540	\$ 3,591,826	\$ 570,000	\$ 38,964,824
Funding Sources:							
Special Recreation Fund	\$ 2,162,960	\$ 2,371,588	\$ 2,203,823	\$ 2,075,960	\$ 1,090,489	\$ -	\$ 9,904,820
NDOT Funded	1,770,000	-	7,080,000	-	-	-	8,850,000
Park Development Funds	979,560	5,538,270	2,913,717	1,736,580	2,501,337	570,000	14,239,464
Grant Fund	500,000	5,108,540	-	-	-	-	5,608,540
RTC/County Funded Projects	152,000	100,000	110,000	-	-	-	362,000
Total Funding Sources	\$ 5,564,520	\$ 13,118,398	\$ 12,307,540	\$ 3,812,540	\$ 3,591,826	\$ 570,000	\$ 38,964,824
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Streets/Street Lights Overview

FY 2024 CIP

Use and Sources of Funds

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Boulder Highway Reimagine	\$ 123,307,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,307,628
Street Maintenance - Phase II	4,000,000	4,000,000	4,000,000	4,000,000	-	-	16,000,000
Kelso Dunes - Stephanie to Gibson, Warm Springs, etc.	3,485,000	3,485,000	-	-	-	-	6,970,000
Bruner - Gillespie to Executive Airport	2,200,000	-	-	-	-	-	2,200,000
Galleria - Patrick to Panhandle	2,025,000	2,025,000	-	-	-	-	4,050,000
Pacific Ave. - Appian Way to Horizon Dr.	2,000,000	-	-	-	-	-	2,000,000
Bike Lane Improvements (NDOT)	1,881,163	-	-	-	-	-	1,881,163
Raiders Way Rehabilitation - St. Rose to Exec Airport	1,800,000	-	-	-	-	-	1,800,000
Tier 2 Projects	7,862,000	25,560,000	32,850,000	28,038,000	1,750,000	2,000,000	98,060,000
Total Streets & Street Lights	\$ 148,560,791	\$ 35,070,000	\$ 36,850,000	\$ 32,038,000	\$ 1,750,000	\$ 2,000,000	\$ 256,268,791
Funding Sources:							
Grant Proceeds Fund	\$ 78,701,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,701,697
NDOT Funded	46,876,831	-	-	-	-	-	46,876,831
RTC/County Funded Projects	18,957,263	27,445,000	35,100,000	30,288,000	-	-	111,790,263
Developer Funded	2,800,000	6,000,000	-	-	-	-	8,800,000
Gas Tax	950,000	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	7,950,000
Capital Replacement & Repair	275,000	125,000	250,000	250,000	250,000	1,000,000	2,150,000
Total Funding Sources	\$ 148,560,791	\$ 35,070,000	\$ 36,850,000	\$ 32,038,000	\$ 1,750,000	\$ 2,000,000	\$ 256,268,791

Operating Budget Impact

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Pecos Road intersection rehabilitation work

Streets/Street Lights Project Profiles

Boulder Highway Reimagine (Project# ST307)

Description: Construction of new roadway surface, ADA improvements, intersection control modifications, pedestrian and bike lane enhancements as appropriate.

Scheduling: Project to be completed by June 2026. Any remaining Grant Proceeds or NDOT funds will be carried forward to future years at the end of Fiscal Year 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Grant Proceeds Fund	\$ 78,701,697	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 78,701,697
NDOT Funded	44,605,931	-	-	-	-	-	44,605,931
Total Project Costs	\$ 123,307,628	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 123,307,628
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Street Maintenance - Phase II (Project# ST270)

Description: Roadway maintenance Fiscal Year 2024-2027.

Scheduling: Annual and ongoing project.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
RTC/County Funded Projects	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ 16,000,000
Total Project Costs	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ 16,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Kelso Dunes - Stephanie to Gibson, Warm Springs, etc. (Project# ST239)

Description: Construction of new roadway surface, ADA improvements, intersection control modifications, pedestrian and bike lane enhancements as appropriate.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
RTC/County Funded Projects	\$ 3,460,000	\$ 3,460,000	\$ -	\$ -	\$ -	\$ -	\$ 6,920,000
Capital Replacement & Repair	25,000	25,000	-	-	-	-	50,000
Total Project Costs	\$ 3,485,000	\$ 3,485,000	\$ -	\$ -	\$ -	\$ -	\$ 6,970,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bruner - Giles pie to Executive Airport (Project# ST155)

Description: Construction of new roadway surface, ADA improvements, intersection control modifications, pedestrian and bike lane enhancements as appropriate.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Developer Funded	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000
Total Project Costs	\$ 2,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,200,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Galleria - Patrick to Panhandle (Project# ST328)

Description: Roadway Rehabilitation from Patrick to Panhandle and the widening of sidewalk from 5' to 10' from the Whitney Mesa Rec Center to Panhandle on the south side of Galleria Drive.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
RTC/County Funded Projects	\$ 2,025,000	\$ 2,025,000	\$ -	\$ -	\$ -	\$ -	\$ 4,050,000
Total Project Costs	\$ 2,025,000	\$ 2,025,000	\$ -	\$ -	\$ -	\$ -	\$ 4,050,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pacific Ave. - Appian Way to Horizon Dr. (Project# ST311)

Description: Construction of new roadway surface, ADA improvements, intersection control modifications, pedestrian and bike lane enhancements as appropriate.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
RTC/County Funded Projects	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total Project Costs	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bike Lane Improvements (NDOT) (Project# ST289)

Description: Citywide bike lane and trail crossing improvements including striping, flashing beacons, roadway, median and sidewalk modifications as necessary. A pedestrian bridge will also be installed linking the I-215 Trail and Dos Escuelas Park near Desert Shadow Trail.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
NDOT Funded	\$ 1,775,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,775,900
RTC/County Funded Projects	105,263	-	-	-	-	-	105,263
Total Project Costs	\$ 1,881,163	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,881,163
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Raiders Way Rehabilitation - St Rose to Exec Airport (Project# ST338)

Description: This project involves removal and replacement of asphalt concrete on Raiders Way between St Rose Parkway and Executive Airport Drive in Henderson, NV including associated sidewalk ramp replacements, roadway striping, and utility adjustments.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
RTC/County Funded Projects	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
Total Project Costs	\$ 1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,800,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Streets/Street Lights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2024.

Scheduling: Varies

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Windmill Lane - Arroyo Grande Pkwy to Green Valley Pkwy	\$ 900,000	\$ -	\$ 3,600,000	\$ -	\$ -	\$ -	\$ 4,500,000
Eastern Avenue Improvements	890,000	500,000	500,000	-	-	-	1,890,000
St. Rose Maryland Bus Turnout	845,000	-	-	-	-	-	845,000
American Pacific - Arroyo Grande to Automall Drive	800,000	3,200,000	-	-	-	-	4,000,000
Arterial And Neighborhood Rehab Program (Gas Tax)	700,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,700,000
Sunridge Heights - Raiders Way to Seven Hills Drive	600,000	1,000,000	20,000,000	20,000,000	-	-	41,600,000
Burkholder Blvd - Warm Springs to Russell	600,000	6,000,000	-	-	-	-	6,600,000
Pabco Rd - Galleria Dr. to Warm Springs	572,000	-	-	2,288,000	-	-	2,860,000
Gibson Road - I-215 to Boulder Hwy	500,000	-	-	-	-	-	500,000
Horizon Ridge Pkwy - Phase III - Seven Hills to GVP	400,000	7,150,000	6,750,000	-	-	-	14,300,000
Auto Show Dr - Gibson Rd to Eastgate Rd	255,000	2,360,000	-	-	-	-	2,615,000
UPRR - Annual Inspection and Repairs	250,000	100,000	250,000	250,000	250,000	1,000,000	2,100,000
On Call Street Patching	250,000	500,000	500,000	500,000	500,000	-	2,250,000
Green Valley Pkwy/I-215 Interchange Improvements	250,000	250,000	250,000	4,000,000	-	-	4,750,000
Gilspie Street - St. Rose Pkwy to Bruner Ave	50,000	3,500,000	-	-	-	-	3,550,000
Total Project Costs	\$ 7,862,000	\$ 25,560,000	\$ 32,850,000	\$ 28,038,000	\$ 1,750,000	\$ 2,000,000	\$ 98,060,000
Funding Sources:							
RTC/County Funded Projects	\$ 5,567,000	\$ 17,960,000	\$ 31,100,000	\$ 26,288,000	\$ -	\$ -	\$ 80,915,000
Gas Tax	950,000	1,500,000	1,500,000	1,500,000	1,500,000	1,000,000	7,950,000
Developer Funded	600,000	6,000,000	-	-	-	-	6,600,000
NDOT Funded	495,000	-	-	-	-	-	495,000
Capital Replacement & Repair	250,000	100,000	250,000	250,000	250,000	1,000,000	2,100,000
Total Funding Sources	\$ 7,862,000	\$ 25,560,000	\$ 32,850,000	\$ 28,038,000	\$ 1,750,000	\$ 2,000,000	\$ 98,060,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Traffic Control Overview

FY 2024 CIP

Use and Sources of Funds

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Replacement for Induction Fixtures	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 6,000,000
Tier 2 Projects	371,000	382,000	394,000	405,000	-	-	1,552,000
Total Traffic Control	\$ 1,871,000	\$ 1,882,000	\$ 1,894,000	\$ 1,905,000	\$ -	\$ -	\$ 7,552,000
Funding Sources:							
Gas Tax	\$ 1,871,000	\$ 1,882,000	\$ 1,894,000	\$ 1,905,000	\$ -	\$ -	\$ 7,552,000
Total Funding Sources	\$ 1,871,000	\$ 1,882,000	\$ 1,894,000	\$ 1,905,000	\$ -	\$ -	\$ 7,552,000

Operating Budget Impact

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Traffic Control Project Profiles

Replacement for Induction Fixtures (Project# TC223)

Description: All of the induction bulbs valley wide will need to be replaced as they are reaching the end of their life cycle.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Gas Tax	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 6,000,000
Total Project Costs	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ 6,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2024.

Scheduling: Varies

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Street Light Knockdown Program	\$ 371,000	\$ 382,000	\$ 394,000	\$ 405,000	\$ -	\$ -	\$ 1,552,000
Total Project Costs	\$ 371,000	\$ 382,000	\$ 394,000	\$ 405,000	\$ -	\$ -	\$ 1,552,000
Funding Sources:							
Gas Tax	\$ 371,000	\$ 382,000	\$ 394,000	\$ 405,000	\$ -	\$ -	\$ 1,552,000
Total Funding Sources	\$ 371,000	\$ 382,000	\$ 394,000	\$ 405,000	\$ -	\$ -	\$ 1,552,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Enterprise Funds

FY 2024 Project Summary

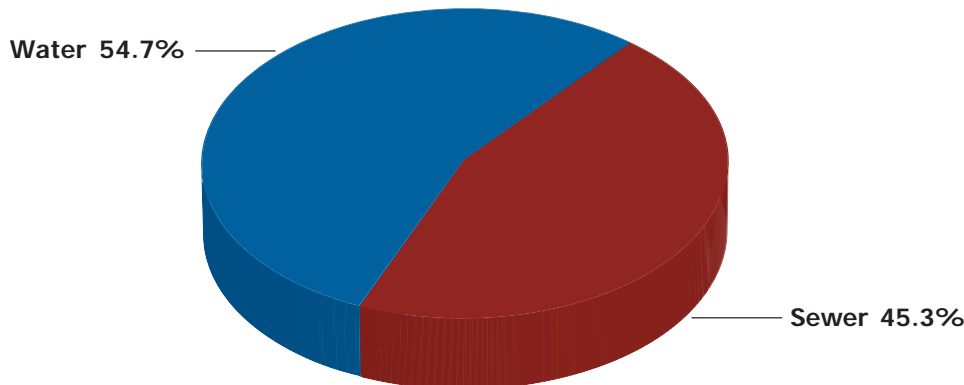
By Category

Category	Project Costs	Operating Costs
Water	\$ 65,778,280	\$ 5,554
Sewer	54,451,999	2,462
Total	\$ 120,230,279	\$ 8,016

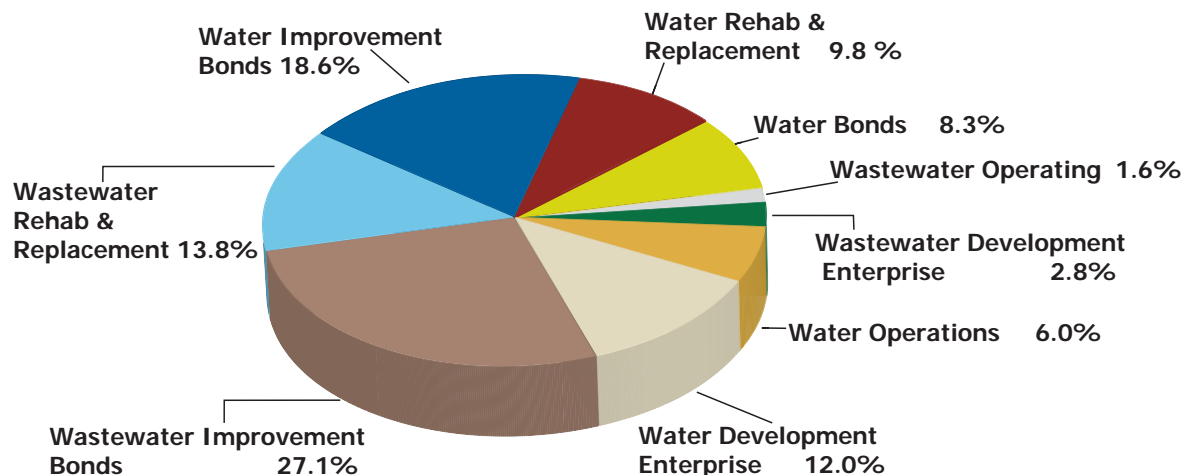
By Funding Source

Funding Source	Project Costs
Water Improvement Bonds	\$ 22,345,316
Water Development Enterprise Fund	14,475,162
Water Rehab & Replacement	11,743,155
Bond Proceeds - Water	9,980,763
Water Fund - Operating	7,233,884
Wastewater Improvement Bond	32,526,761
Wastewater Rehab & Replacement	16,620,728
Wastewater Development Enterprise Fund	3,348,025
Wastewater - Operating	1,956,485
Total	\$ 120,230,279

Percentage By Category



Percentage By Funding Source



Water Overview

FY 2024 CIP

Use and Sources of Funds

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Advanced Metering Infrastructure (AMI)	\$ 14,166,627	\$ 16,841,412	\$ 13,930,235	\$ 11,019,056	\$ -	\$ -	\$ 55,957,330
2630 42-Inch West Henderson Transmission Main R-42	8,289,798	17,103,531	-	-	-	-	25,393,329
5.0 MG Reservoir	6,594,622	13,988,903	-	-	-	-	20,583,525
R-13B 2MG Reservoir & P-13C	5,070,326	4,370,264	-	-	-	-	9,440,590
Service Line Replacement Program	4,750,000	5,000,000	7,000,000	7,000,000	7,000,000	7,000,000	37,750,000
Townsite Utility Replacement Phase 4*	3,627,100	2,168,452	-	-	-	-	5,795,552
R-36A 5.0 MG Reservoir	3,192,450	-	-	-	-	-	3,192,450
Cadence LS Oversize	3,115,333	-	-	-	-	-	3,115,333
Sunridge Heights HEA Onsite Waterline Improvement	2,703,838	-	-	-	-	-	2,703,838
Service Line Replacement Program - Phase 2	1,696,269	234,375	-	-	-	-	1,930,644
On-Call Pavement Patching*	1,568,884	-	-	-	-	-	1,568,884
R-1877A Reservoir	1,457,647	7,351,765	3,063,235	-	-	-	11,872,647
Pavement Patching Program*	1,380,600	1,380,600	1,380,600	1,380,600	1,380,600	1,380,600	8,283,600
Townsite Utility Replacement Phase 5*	1,239,162	2,928,542	-	-	-	-	4,167,704
AVAR Upgrade Program	1,136,645	113,478	-	-	-	-	1,250,123
Tier 2 Projects	5,788,979	11,260,689	7,112,069	4,585,424	1,777,569	1,583,125	32,107,855
Total Water	\$ 65,778,280	\$ 82,742,011	\$ 32,486,139	\$ 23,985,080	\$ 10,158,169	\$ 9,963,725	\$ 225,113,404

Funding Sources:

Water Improvement Bonds	\$ 22,345,316	\$ 23,696,683	\$ 14,972,457	\$ 13,352,389	\$ 194,444	\$ -	\$ 74,561,289
Water Development Enterprise Fund	14,475,162	24,955,296	3,563,235	500,000	500,000	500,000	44,493,693
Water Rehab & Replacement	11,743,155	14,333,866	6,860,447	3,042,691	2,373,725	2,373,725	40,727,609
Bond Proceeds - Water	9,980,763	14,666,166	-	-	-	-	24,646,929
Water Fund - Operating	7,233,884	5,090,000	7,090,000	7,090,000	7,090,000	7,090,000	40,683,884
Total Funding Sources	\$ 65,778,280	\$ 82,742,011	\$ 32,486,139	\$ 23,985,080	\$ 10,158,169	\$ 9,963,725	\$ 225,113,404

Operating Budget Impact

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Advanced Metering Infrastructure (Ami)	\$ -	\$ -	\$ -	\$ 131,442	\$ 310,692	\$ 318,261	\$ 760,395
Tier 2 Projects	5,554	24,295	24,847	25,412	25,993	26,588	132,689
Total Operating Impact	\$ 5,554	\$ 24,295	\$ 24,847	\$ 156,854	\$ 336,685	\$ 344,849	\$ 893,084

* Project shared between Water & Sewer

Water Project Profiles

Advanced Metering Infrastructure (AMI) (Project# U0157)

Description: Purchase and installation of water meters, meter interface units (MIU), infrastructure, and hardware and software systems necessary to communicate water consumption data from MIU to City billing system and meter data management (MDM) systems.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Improvement Bonds	\$ 14,166,627	\$ 16,841,412	\$ 13,930,235	\$ 11,019,056	\$ -	\$ -	\$ 55,957,330
Total Project Costs	\$ 14,166,627	\$ 16,841,412	\$ 13,930,235	\$ 11,019,056	\$ -	\$ -	\$ 55,957,330
Operating Costs	\$ -	\$ -	\$ -	\$ 131,442	\$ 310,692	\$ 318,261	\$ 760,395

2630 42-Inch West Henderson Transmission Main (Project# U0703)

Description: Design and construct 15,000 linear feet (LF) of 36-in; 3600 LF of 24-in DIP water main in Casa Del Sol; 3,700 LF of fiber optic conduit; and associated project appurtenances.

Scheduling: Project to be completed by May 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Development Enterprise Fund	\$ 8,289,798	\$ 17,103,531	\$ -	\$ -	\$ -	\$ -	\$ 25,393,329
Total Project Costs	\$ 8,289,798	\$ 17,103,531	\$ -	\$ -	\$ -	\$ -	\$ 25,393,329
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

5.0 MG Reservoir (Project# U0704)

Description: Design and construction of the 5.0 million gallon (MG) Reservoir 42A of West Henderson Phase 1 2630 pressure zone (PZ) Backbone Water System, including a pressure reducing station from 2760 PZ to 2630 PZ.

Scheduling: Project to be completed by May 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Bond Proceeds - Water	\$ 6,594,622	\$ 13,988,903	\$ -	\$ -	\$ -	\$ -	\$ 20,583,525
Total Project Costs	\$ 6,594,622	\$ 13,988,903	\$ -	\$ -	\$ -	\$ -	\$ 20,583,525
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R-13B 2MG Reservoir & P-13C (Project# U0198)

Description: The scope of the project is to construct a new 2 million gallon (MG) reservoir, R13-B. It also includes the construction of all site piping, grading, drainage, property & right of way acquisition, electrical, Scada/control, entitlement, and all other related work and appurtenances that are typically associated with this type of construction. The existing reservoirs and pump station will remain in service during construction.

Scheduling: Project to be completed by May 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Improvement Bonds	\$ 5,070,326	\$ 4,370,264	\$ -	\$ -	\$ -	\$ -	\$ 9,440,590
Total Project Costs	\$ 5,070,326	\$ 4,370,264	\$ -	\$ -	\$ -	\$ -	\$ 9,440,590
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Service Line Replacement Program (Project# U9424a)

Description: Replace water service laterals for select neighborhoods where the lines have reached the end of useful life. The scope of work includes, excavation, removal, installation, backfill for replacement of service lines diameters 3/4" to 2" from the water main to the meter.

Scheduling: Project to be completed by June 2030.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Fund - Operating	\$ 4,750,000	\$ 5,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 37,750,000
Total Project Costs	\$ 4,750,000	\$ 5,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 37,750,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Townsite Utility Replacement Phase 4* (Project# U0026)

Description: This is phase number 4 of a 5-phase project initiated to upgrade the existing sewer and water system in the Townsite area. This phase includes the replacement/relocation of utility mains varying in size as well as relocation of various private laterals. This phase also includes the installation of piping to complete a Townsite pressure zone loop as well as various sidewalk and ADA pedestrian access improvements.

Scheduling: Project to be completed by December 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Rehab & Replacement	\$ 3,627,100	\$ 2,168,452	\$ -	\$ -	\$ -	\$ -	\$ 5,795,552
Total Project Costs	\$ 3,627,100	\$ 2,168,452	\$ -	\$ -	\$ -	\$ -	\$ 5,795,552
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R-36A 5.0 MG Reservoir (Project# U0701)

Description: Design and construction of the 5.0 MG Reservoir 36A of Phase A of West Henderson Phase 1 2760 PZ Backbone Water System.

Scheduling: Project to be completed by November 2023.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Improvement Bonds	\$ 2,080,066	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,080,066
Water Development Enterprise Fund	1,112,384						1,112,384
Total Project Costs	\$ 3,192,450	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,192,450
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cadence LS Oversize (Project# U0224)

Description: Cadence LS will serve Parcel A and the area currently served by South Valley Ranch LS. Design peak flow is 2.08 MGD. SVR-LS will be decommissioned (see separate CIP project). This project will be designed and constructed by the developer. City will fund the oversizing portion, including LS and collector main oversizing. "Temporary" sewer east of the LS may be abandoned or left in place after Cadence LS is operational. Tuscany LS is undergoing improvements for odor issues. Development Agreement will be modified to reflect cost sharing between city and developer.

Scheduling: Project to be completed by March 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Development Enterprise Fund	\$ 3,115,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,115,333
Total Project Costs	\$ 3,115,333	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,115,333
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sunridge Heights HEA Onsite Waterline Improvement (Project# U0201)

Description: This project will include abandoning approximately 2,500 linear feet of 12-inch water main and associated apparatuses and installation of approximately 5,400 linear feet of new 16-inch Polyvinyl Chloride (PVC) water main within Clark County Department of Aviation property. The new 16-inch water main will connect to the Sunridge Heights Parkway Phase 2A project awarded for construction on February 4, 2020.

Scheduling: Project to be completed by October 2023.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Bond Proceeds - Water	\$ 2,703,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,703,838
Total Project Costs	\$ 2,703,838	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,703,838
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

Service Line Replacement Program - Phase 2 (Project# U0240)

Description: Replacement of approximately 311 water service laterals for select neighborhoods where the lines have reached the end of useful life. The laterals are located in the Green Valley South and Green Valley North neighborhoods. This scope includes design of lateral replacements, excavation, removal, install, backfill for replacement of service lines 3/4 - 2" in diameter from the water main to the meter.

Scheduling: Project to be completed by May 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Rehab & Replacement	\$ 1,696,269	\$ 234,375	\$ -	\$ -	\$ -	\$ -	\$ 1,930,644
Total Project Costs	\$ 1,696,269	\$ 234,375	\$ -	\$ -	\$ -	\$ -	\$ 1,930,644
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

On-Call Pavement Patching* (Project# U9106)

Description: Pavement patching related to utility service repairs performed on an as-needed basis.

Scheduling: Project to be completed by February 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Fund - Operating	\$ 1,568,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,568,884
Total Project Costs	\$ 1,568,884	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,568,884
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R-1877A Reservoir (Project# U0137)

Description: A 5.5 million gallon concrete storage reservoir to serve the east part of Pressure Zone 1877, which includes a major portion of the on-going Cadence development. In accordance with the approved Master Plan and Development Agreement, the City will fund the design and construction of the 1877 Zone Reservoir.

Scheduling: Project to be completed by November 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Development Enterprise Fund	\$ 1,457,647	\$ 7,351,765	\$ 3,063,235	\$ -	\$ -	\$ -	\$ 11,872,647
Total Project Costs	\$ 1,457,647	\$ 7,351,765	\$ 3,063,235	\$ -	\$ -	\$ -	\$ 11,872,647
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pavement Patching Program* (Project# U9427)

Description: Surface repairs associated with replacement of water service laterals, water and sewer main repairs, or other excavations due to corrective work on the distribution or collection system. The scope of surface restoration includes AC pavement, concrete, base materials, lane markings, valve and manhole collars.

Scheduling: Project to be completed by June 2032.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Rehab & Replacement	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 8,283,600
Total Project Costs	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 8,283,600
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Townsite Utility Replacement Phase 5* (Project# U0074)

Description: The ultimate water system in this phase will consist of the abandonment of 4,816-feet of water ranging from 3-inches to 12-inches in diameter. This phase will also consist of the installation of 4,108-feet of 8-inch water and 706-feet of 12-inch water. This will require 120 lateral connections to be reconnected. The ultimate sewer system will consist of the abandonment of 7,584-feet of sewer ranging from 6-inch to 8-inch in diameter and the installation of 7,749-feet of 8-inch sewer. This will require 44 parcels to relocate lateral connections from the backyard to the front yard and 137 lateral connections to be reconnected. Refer to Figure 10 for the ultimate water system phasing and Figure 11 for the ultimate sewer system phasing.

Scheduling: Project to be completed by April 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Rehab & Replacement	\$ 1,239,162	\$ 2,928,542	\$ -	\$ -	\$ -	\$ -	\$ 4,167,704
Total Project Costs	\$ 1,239,162	\$ 2,928,542	\$ -	\$ -	\$ -	\$ -	\$ 4,167,704
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

AVAR Upgrade Program (Project# U0210)

Description: Design and install necessary Air Vacuum Air Relief (AVAR) valve installations and associated improvements at approximately 23 identified locations Citywide. Work may include removal/replacement of sidewalk/roadways, landscaping repairs, etc.

Scheduling: Project to be completed by July 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Water Rehab & Replacement	\$ 1,136,645	\$ 113,478	\$ -	\$ -	\$ -	\$ -	\$ 1,250,123
Total Project Costs	\$ 1,136,645	\$ 113,478	\$ -	\$ -	\$ -	\$ -	\$ 1,250,123
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2024.

Scheduling: Varies

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Utility Infrastructure Roadway Improvements*	\$ 595,000	\$ 595,000	\$ 595,000	\$ 595,000	\$ 595,000	\$ 595,000	\$ 3,570,000
Reservoir Rehab & Surge Tank Assessment Program	578,298	578,298	433,723	-	-	-	1,590,319
Field Excavator Vactor-3Rd Pdm Crew	575,000	-	-	-	-	-	575,000
Utility Facility Oversizing Program-Water	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
PS-03A Upgrades	378,980	677,263	-	-	-	-	1,056,243
Pump Station 12	303,323	-	-	-	-	-	303,323
On-Call Construction*	273,125	273,125	273,125	273,125	273,125	273,125	1,638,750
SVR Connection to Cadence	261,629	-	-	-	-	-	261,629
Industrial Coating & Painting*	250,000	-	-	-	-	-	250,000
Lab Office Area And Conference Room Remodel*	241,650	196,350	-	-	-	-	438,000
Radio Repeater Power & Communication*	219,116	-	-	-	-	-	219,116
Eastern-Horizon Ridge to Sun City Laterals	209,050	38,010	-	-	-	-	247,060
Macdonald Highlands East Pumps	202,115	724,114	-	-	-	-	926,229
R-20A Reservoir Rehabilitation	197,900	1,916,364	-	-	-	-	2,114,264
Pump Station Roof Safety Improvements	193,000	1,247,000	-	-	-	-	1,440,000
Site 2 Upgrades Redesign	168,904	3,347,133	4,005,749	668,966	-	-	8,190,752
HVAC Replacement Program*	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Pecos Road: I-215 to Windmill AVAR Upgrade*	121,270	-	-	-	-	-	121,270
Lab Remodel*	94,862	93,893	-	-	-	-	188,755
Scada Component Replacement Program*	90,000	90,000	90,000	90,000	90,000	90,000	540,000
Dus Scada Network Switches Renewal	80,500	425,250	47,250	-	-	-	553,000
Dus Centralized Warehouse*	35,000	420,000	1,042,222	2,333,333	194,444	-	4,024,999
East Side Sewer Interceptor-Phase 1*	32,864	11,950	-	-	-	-	44,814
Sunridge Heights - Seven Hills to Horizon Ridge*	23,261	1,939	-	-	-	-	25,200
Medeco Access Control*	22,575	-	-	-	-	-	22,575
Van Wagenen St - Greenway to Lake Mead	16,557	-	-	-	-	-	16,557
Total Project Costs	\$ 5,788,979	\$ 11,260,689	\$ 7,112,069	\$ 4,585,424	\$ 1,777,569	\$ 1,583,125	\$ 32,107,855
Funding Sources:							
Water Rehab & Replacement	\$ 2,663,379	\$ 7,508,419	\$ 5,479,847	\$ 1,662,091	\$ 993,125	\$ 993,125	\$ 19,299,986
Water Improvement Bonds	1,028,297	2,485,007	1,042,222	2,333,333	194,444	-	7,083,303
Water Fund - Operating	915,000	90,000	90,000	90,000	90,000	90,000	1,365,000
Bond Proceeds - Water	682,303	677,263	-	-	-	-	1,359,566
Water Development Enterprise Fund	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Total Funding Sources	\$ 5,788,979	\$ 11,260,689	\$ 7,112,069	\$ 4,585,424	\$ 1,777,569	\$ 1,583,125	\$ 32,107,855
Operating Costs	\$ 5,554	\$ 24,295	\$ 24,847	\$ 25,412	\$ 25,993	\$ 26,588	\$ 132,689

* Project shared between Water & Sewer

Sewer Overview

FY 2024 CIP

Use and Sources of Funds

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
WRF Phase 4 Construction Pkg #3 Improvements	\$ 18,488,893	\$ 64,711,126	\$ 9,244,447	\$ -	\$ -	\$ -	\$ 92,444,466
Lake Las Vegas Lift Station 27 Improvements	6,436,344	3,568,612	-	-	-	-	10,004,956
WRF Phase 4 Improvements	2,634,037	2,634,037	1,317,019	-	-	-	6,585,093
Townsite Utility Replacement Phase 5*	2,509,729	5,940,706	-	-	-	-	8,450,435
Townsite Utility Replacement Phase 4*	2,380,564	1,426,905	-	-	-	-	3,807,469
East Side Sewer Interceptor - Phase 1*	2,375,758	863,912	-	-	-	-	3,239,670
Sewer Main R&R - Magic Way to Center St	2,325,000	7,025,000	7,025,000	-	-	-	16,375,000
Stephanie Lift Station Expansion/Upgrade	2,319,213	8,258,736	-	-	-	-	10,577,949
SWRF Membrane Replacement	1,863,232	1,499,653	-	-	-	-	3,362,885
Sewer Main R&R Program - Phase 2	1,527,173	1,018,115	-	-	-	-	2,545,288
WRF Phase 4 Construction Pkg #2 Improvements	1,524,004	3,048,008	1,524,004	-	-	-	6,096,016
WRF West Chemical Bldg Elec & Bldg Rehab	1,037,428	2,767,471	922,491	-	-	-	4,727,390
Upgrades to Refresh Program	1,000,000	1,000,000	1,000,000	1,000,000	-	-	4,000,000
Tier 2 Projects	8,030,624	11,708,993	35,801,243	6,590,785	1,304,858	966,525	64,403,028
Total Wastewater	\$ 54,451,999	\$ 115,471,274	\$ 56,834,204	\$ 7,590,785	\$ 1,304,858	\$ 966,525	\$ 236,619,645
Funding Sources:							
Wastewater Improvement Bond	\$ 32,526,761	\$ 76,841,984	\$ 27,396,421	\$ 3,125,289	\$ 83,333	\$ -	\$ 139,973,788
Wastewater Rehab & Replacement	16,620,728	26,935,806	23,014,411	1,061,525	1,061,525	806,525	69,500,520
Wastewater Development Enterprise Fund	3,348,025	10,633,484	5,363,372	2,343,971	100,000	100,000	21,888,852
Wastewater - Operating	1,956,485	1,060,000	1,060,000	1,060,000	60,000	60,000	5,256,485
Total Funding Sources	\$ 54,451,999	\$ 115,471,274	\$ 56,834,204	\$ 7,590,785	\$ 1,304,858	\$ 966,525	\$ 236,619,645

Operating Budget Impact

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Tier 2 Projects	2,462	8,154	8,360	8,571	33,359	60,401	121,307
Total Operating Impact	\$ 2,462	\$ 8,154	\$ 8,360	\$ 8,571	\$ 33,359	\$ 60,401	\$ 121,307



Sewage treatment pond at the Water Reclamation Facility

* Project shared between Water & Sewer

Sewer Project Profiles

WRF Phase 4 Construction Pkg #3 Improvements (Project# U0243)

Description: Construct improvements at the Kurt R. Segler Water Reclamation Facility (KRSWRF) that include upgrades to the Influent Pump Station at the Headworks; Secondary Treatment work includes VFA Fermenter, addition of an 12 MGD BNR Basin and appurtenances, East Blower upgrades, and addition of a Final Clarifier; Tertiary Treatment improvements to secondary phosphorus removal, filtration, and East Solids PLC upgrades; and at Tertiary Treatments; and evaluation of the KRSWR Utility Water distribution system hydraulic model.

Scheduling: Project to be completed by December 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Improvement Bond	\$ 18,488,893	\$ 64,711,126	\$ 9,244,447	\$ -	\$ -	\$ -	\$ 92,444,466
Total Project Costs	\$ 18,488,893	\$ 64,711,126	\$ 9,244,447	\$ -	\$ -	\$ -	\$ 92,444,466
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Lake Las Vegas Lift Station 27 Improvements (Project# U0153)

Description: Design and construct a new lift station within the existing LS-27 site, demolishing the existing LS-27 that was constructed in 1995, and constructing a new redundant sewer force main to the existing gravity sewer, junction structure, emergency vault, gas vapor air treatment, and associated appurtenances within the Lake Las Vegas South Shore community.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Improvement Bond	\$ 6,436,344	\$ 3,568,612	\$ -	\$ -	\$ -	\$ -	\$ 10,004,956
Total Project Costs	\$ 6,436,344	\$ 3,568,612	\$ -	\$ -	\$ -	\$ -	\$ 10,004,956
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WRF Phase 4 Improvements (Project# U0165)

Description: Design elements for miscellaneous improvements/replacements to the Waste Activated Sludge Confluence structure, including but not limited to west potable water supply pipeline, cathodic protection device, Segler Water Reclamation Facility Bypass, potable to reclaimed connection, and Grit Line; Headworks improvements to the grit/scum system, accessibility/lifting, screening washer, compaction and scum concentrator upgrades, and screen system replacements, etc.

Scheduling: Project to be completed by December 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Improvement Bond	\$ 2,634,037	\$ 2,634,037	\$ 1,317,019	\$ -	\$ -	\$ -	\$ 6,585,093
Total Project Costs	\$ 2,634,037	\$ 2,634,037	\$ 1,317,019	\$ -	\$ -	\$ -	\$ 6,585,093
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Townsite Utility Replacement Phase 5* (Project# U0074)

Description: This is the final phase of 5-phase project initiated to upgrade the existing sewer and water system in the Townsite area. This phase includes the replacement/relocation of utility mains varying in size as well as relocation of various private laterals.

Scheduling: Project to be completed by April 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Rehab & Replacement	\$ 2,509,729	\$ 5,940,706	\$ -	\$ -	\$ -	\$ -	\$ 8,450,435
Total Project Costs	\$ 2,509,729	\$ 5,940,706	\$ -	\$ -	\$ -	\$ -	\$ 8,450,435
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Townsite Utility Replacement Phase 4* (Project# U0026)

Description: This is phase number 4 of a 5-phase project initiated to upgrade the existing sewer and water system in the Townsite area. This phase includes the replacement/relocation of utility mains varying in size as well as relocation of various private laterals. This phase also includes the installation of piping to complete a Townsite pressure zone loop as well as various sidewalk and ADA pedestrian access improvements.

Scheduling: Project to be completed by December 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Rehab & Replacement	\$ 2,380,564	\$ 1,426,905	\$ -	\$ -	\$ -	\$ -	\$ 3,807,469
Total Project Costs	\$ 2,380,564	\$ 1,426,905	\$ -	\$ -	\$ -	\$ -	\$ 3,807,469
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

East Side Sewer Interceptor - Phase 1 (Project# U0190)

Description: Design and construction to replace approximately 6,500 feet of 8-in and 10-in sewer line in Conestoga Way and Dawson Avenue with 15-in sewer main.

Scheduling: Project to be completed by October 2024.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Rehab & Replacement	\$ 2,375,758	\$ 863,912	\$ -	\$ -	\$ -	\$ -	\$ 3,239,670
Total Project Costs	\$ 2,375,758	\$ 863,912	\$ -	\$ -	\$ -	\$ -	\$ 3,239,670
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer Main R&R - Magic Way to Center St (Project# U0024)

Description: Rehabilitate 5 miles of existing RCP pipe with diameters ranging from 15-in to 24-inch; relining of 54 existing MH's with epoxy coating; and manhole relining

Scheduling: Project to be completed by March 2026.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Rehab & Replacement	\$ 2,325,000	\$ 7,025,000	\$ 7,025,000	\$ -	\$ -	\$ -	\$ 16,375,000
Total Project Costs	\$ 2,325,000	\$ 7,025,000	\$ 7,025,000	\$ -	\$ -	\$ -	\$ 16,375,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Stephanie Lift Station Expansion/Upgrade (Project# U0032)

Description: Design and construct modifications to increase capacity from 1.22 to 2.98; replace the existing pump room, wet well and force main; and install odor control equipment improvements.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Development Enterprise Fund	\$ 2,319,213	\$ 8,258,736	\$ -	\$ -	\$ -	\$ -	\$ 10,577,949
Total Project Costs	\$ 2,319,213	\$ 8,258,736	\$ -	\$ -	\$ -	\$ -	\$ 10,577,949
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

SWRF Membrane Replacement (Project# U0150)

Description: This project includes the purchase and replacement of 40 membrane filter cassettes at the Southwest Water Reclamation Facility (SWRF). Replacement is being staggered to replace Trains 1, 2, and 7 in the first year, Trains 3, 6, 8 in the second, and Trains 4 and 5 in the third year.

Scheduling: Project to be completed by June 2030.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Rehab & Replacement	\$ 1,863,232	\$ 1,499,653	\$ -	\$ -	\$ -	\$ -	\$ 3,362,885
Total Project Costs	\$ 1,863,232	\$ 1,499,653	\$ -	\$ -	\$ -	\$ -	\$ 3,362,885
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer Main R&R Program - Phase 2 (Project# U0231)

Description: R&R for existing sewer mains. Improvements include repairs and replacement of aging and failing infrastructure.

Scheduling: Project to be completed by February 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Rehab & Replacement	\$ 1,527,173	\$ 1,018,115	\$ -	\$ -	\$ -	\$ -	\$ 2,545,288
Total Project Costs	\$ 1,527,173	\$ 1,018,115	\$ -	\$ -	\$ -	\$ -	\$ 2,545,288
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WRF Phase 4 Construction Pkg #2 Improvements (Project# U0242)

Description: Construct improvements at the Kurt R. Segler Water Reclamation Facility that include grit/scum and maintenance accessibility/lifting improvements, upgrades to the vacuum system and the screening washer, compaction, and grit wash systems; and replacement/upgrade of four screen systems.

Scheduling: Project to be completed by December 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Improvement Bond	\$ 1,524,004	\$ 3,048,008	\$ 1,524,004	\$ -	\$ -	\$ -	\$ 6,096,016
Total Project Costs	\$ 1,524,004	\$ 3,048,008	\$ 1,524,004	\$ -	\$ -	\$ -	\$ 6,096,016
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WRF West Chemical Bldg Elec & Bldg Rehab (Project# U0127)

Description: Design and construct a new electrical building west of the existing Chemical building with new electrical panels and gear to provide power to the unit processes in this area of the West Plant and include new conduit to terminal points. Also design and construct new chemical building designed for the current and future plant operation and chemical use for the West Plant.

Scheduling: Project to be completed by October 2025.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater Rehab & Replacement	\$ 1,037,428	\$ 2,767,471	\$ 922,491	\$ -	\$ -	\$ -	\$ 4,727,390
Total Project Costs	\$ 1,037,428	\$ 2,767,471	\$ 922,491	\$ -	\$ -	\$ -	\$ 4,727,390
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Upgrades to Refresh Program (Project# UE029)

Description: Upgrades to refresh program.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
Wastewater - Operating	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 4,000,000
Total Project Costs	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ 4,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2023.

Scheduling: Varies

Project	Budget FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Total
WRF Building C Remodel	\$ 873,958	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 873,958
East Side Sewer Interceptor - Phase 2	663,750	1,531,132	3,929,647	327,471	-	-	6,452,000
Utility Site Security Improvements	572,549	624,599	260,250	-	-	-	1,457,398
Wastewater Collection Master Plan Update	565,217	-	-	-	-	-	565,217
Pittman Wash Sewer Access and Protection	560,000	560,000	9,780,000	-	-	-	10,900,000
WRF Phase 4 Construction Pkg #1 Improvements	554,183	1,108,367	554,183	-	-	-	2,216,733
SWRF Shade Structure	521,361	-	-	-	-	-	521,361
Stephanie Street Reclaimed Waterline Improvements	442,353	3,749,074	7,128,276	-	-	-	11,319,703
Sewer Main R&R Program - Phase 3	410,410	410,410	5,069,280	-	-	-	5,890,100
On-Call Construction*	273,125	273,125	273,125	273,125	273,125	273,125	1,638,750
Utility Infrastructure Roadway Improvements	255,000	255,000	255,000	255,000	255,000	-	1,275,000
Utility Infrastructure Roadway Improvements*	255,000	255,000	255,000	255,000	255,000	255,000	1,530,000
Industrial Coating & Painting*	250,000	-	-	-	-	-	250,000
Lab Office Area and Conference Room Remodel*	241,650	196,350	-	-	-	-	438,000
Radio Repeater Power & Communication*	219,050	-	-	-	-	-	219,050
BM Reclaimed Water Supply to Cadence Central Park	161,412	264,491	-	-	-	-	425,903
Pavement Patching Program*	153,400	153,400	153,400	153,400	153,400	153,400	920,400
Valle Verde At Pittman Wash Sewer Replacement	146,972	848,043	1,669,839	-	-	-	2,664,854
Lake Las Vegas Sewer Main R&R	130,547	313,313	4,269,851	2,125,289	-	-	6,839,000
HVAC Replacement Program*	125,000	125,000	125,000	125,000	125,000	125,000	750,000
East Side Sewer Interceptor - Phase 3	103,650	479,125	1,333,725	1,916,500	-	-	3,833,000
Utility Facility Oversizing Program-Sewer	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Other Miscellaneous*	452,037	462,564	644,667	1,060,000	143,333	60,000	2,822,601
Total Project Costs	\$ 8,030,624	\$ 11,708,993	\$ 35,801,243	\$ 6,590,785	\$ 1,304,858	\$ 966,525	\$ 64,403,028
Funding Sources:							
Wastewater Improvement Bond	\$ 3,443,483	\$ 2,880,201	\$ 15,310,951	\$ 3,125,289	\$ 83,333	\$ -	\$ 24,843,257
Wastewater Rehab & Replacement	2,601,844	6,394,044	15,066,920	1,061,525	1,061,525	806,525	26,992,383
Wastewater Development Enterprise Fund	1,028,812	2,374,748	5,363,372	2,343,971	100,000	100,000	11,310,903
Wastewater - Operating	956,485	60,000	60,000	60,000	60,000	60,000	1,256,485
Total Funding Sources	\$ 8,030,624	\$ 11,708,993	\$ 35,801,243	\$ 6,590,785	\$ 1,304,858	\$ 966,525	\$ 64,403,028
Operating Costs	\$ 2,462	\$ 8,154	\$ 8,360	\$ 8,571	\$ 33,359	\$ 60,401	\$ 121,307

* Project shared between Water & Sewer

Long-Range Planning Overview

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Strategic Plan

Strategic Plan Overview

The City followed a rigorous process to ensure the Strategic Plan aligned with multiple stakeholder values. Built on the solid foundation of the Henderson Strong Comprehensive Plan, which was driven by extensive community outreach and in-depth resident and stakeholder engagement, the City's Strategic Plan takes a shorter three-to five-year view and seeks to address more immediate issues.

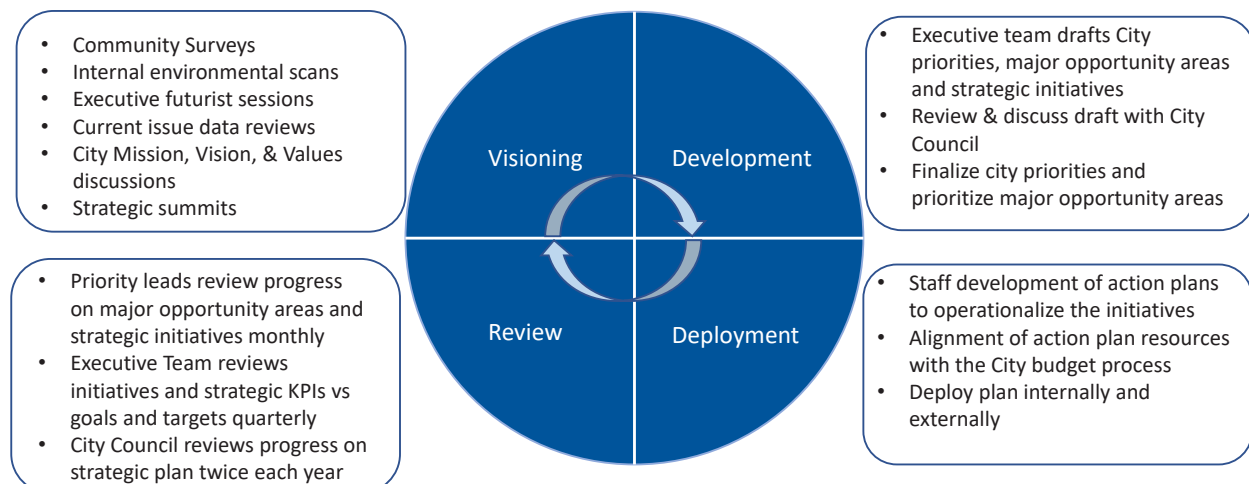
To ensure its success, the process included an assessment of the environment in which the organization operates. The major forces, trends, and drivers predicted to affect the organization and Henderson's citizenry were considered through several forums. Community surveys, employee environmental scans, data analysis of current issues, executive-level futurist discussions, and feedback from the City Council all contributed to the development and identification of the City's priorities, major opportunities, and initiatives.

The planning process also takes advantage of diverse viewpoints from several stakeholder groups including citizens, front-line employees, City executives, and the City Council. It is believed that the holistic, inclusive approach provides the necessary balance to the City's planned initiatives.



The City's strategic planning process is an ongoing and systematic approach to strategic planning and occurs every 3-5 years to ensure key priorities and goals are representative of the opportunities and challenges faced by the City. The strategic planning process is a multi-step process and involves visioning, developing, deploying, and reviewing the plan on an ongoing basis.

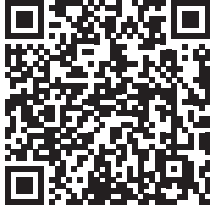
Strategic Planning Process



The City's Fiscal Year 2024-2027 Strategic Plan has identified the following key priorities:

- Community Safety
- Healthy, Livable, Sustainable City
- Economic Vitality
- Quality Education
- High-Performing Public Service

The City's Strategic Plan can be found online at the City's website.



Measuring Success

Within the Strategic Plan, the City has identified Major Opportunity Areas (MOAs) which relate back to each distinct Priority. The City Council approved of the City Priorities as well as the ranking of the associated MOAs.

The identified MOAs lay the foundation to measure success for the City's Strategic Plan for the years to come and will serve to help focus the City's available resources on actionable initiatives that can produce the best results for the City's key stakeholders and hold City management accountable.

For a detailed look at how the City identified MOAs, action plans, and performance measures please refer to the Strategic Priorities and Goals within the Performance Budget section of this document.

Strategic Plan Fiscal Year 2024

The City has fully implemented the Strategic Plan for Fiscal Year 2024. To see how the Fiscal Year 2024 budget incorporates the Strategic Plan Priorities, refer to the Budget Message in the Introduction section of this document.

Key Fact

The City of Henderson is currently home to approximately 336,000 residents and is projected to welcome 100,000 new residents by 2036. The Strategic Plan was developed with this growth in mind.



Lake Las Vegas

OUR VISION

TO BE AMERICA'S PREMIER COMMUNITY

OUR MISSION

Provide services and resources that enhance the quality of life for those who live, learn, work, and play in our City.

OUR VALUES

We are **DRIVEN** with **INTEGRITY** through **COLLABORATION** to achieve **EXCELLENCE**.

OUR PRIORITIES

- Community Safety
- Healthy, Livable, Sustainable City
- Economic Vitality
- Quality Education
- High-Performing Public Service

HENDERSON

Market Environment

Economic Analysis

Based on an analysis of economic data at the time of this writing, the U.S. economy continues to do well, with most economic indicators showing healthy trends, despite continued uncertainty regarding elevated inflation and the rising interest rates being implemented by the U.S. Federal Reserve Bank. Current economic indicators in the Las Vegas metropolitan area remain strong with low unemployment, rising visitor volume, return of in-person conventions, and record gaming revenues all pointing to strong economic growth in the near-term.

Gross Domestic Product (GDP)

Real GDP, as defined by the Bureau of Economic Analysis, is the output of goods and services produced by labor and property located in the United States. Generally speaking, economists agree that for the economy to be considered healthy, GDP should reflect quarterly growth of at least 2.0%, but no more than 4.0%. This range demonstrates reasonably strong, yet sustainable, growth. The GDP growth for 2022 was 2.1% and is projected by the Federal Reserve's Federal Open Market Committee to be 1.0% for 2023 as of June of 2023.

During the first quarter of 2023, Real GDP increased 2.0%. According to the U.S. Department of Commerce, Bureau of Economic Analysis, "The increase in real GDP in the first quarter reflected increases in consumer spending, exports, state and local government spending, federal government spending, and nonresidential fixed investment that were partly offset by decreases in private inventory investment and residential fixed investment." The growth rate is projected to slow slightly in the second half of 2023 as the Federal Reserve continues to work towards bringing inflation to its target of 2% through more restrictive monetary policies, in particular, higher interest rates.

Sources: U.S. Dept of Commerce, Bureau of Economic Analysis and Federal Reserve Bank website.

Employment

The national employment picture has continued to remain strong. The official unemployment rate (otherwise known as the U3 rate), was 3.6% in June 2023 compared to 3.6% in June 2022, suggesting that the U.S. job market continues to remain stable despite a slowing GDP.

However, prior to drawing conclusions, one should also consider the status of the U6 unemployment rate, referred to by the U.S. Bureau of Labor Statistics as its broadest measure of labor under-utilization. It differs from the U3 rate in that it also contemplates as unemployed those who are "marginally attached" or "employed part-time for economic reasons," which the U3 rate does not. Persons marginally attached to the labor force are those who currently are neither working nor looking for work but indicate that they want and are available for a job and have looked for work sometime in the past 12 months. Persons employed part time for economic reasons are those who want, and are available for, full-time work but have had to settle for a part-time schedule. In considering these types of individuals as well, the U6 unemployment rate registered at 6.9% in June 2023—significantly higher than that of the well-publicized U3 rate and suggesting there is larger potential for employment growth.

Like the national employment market, the local market has also shown signs of stability, with Nevada's unemployment rate increasing slightly to 5.4% in May 2023, compared to 5.2% in June 2022. However, labor force participation grew from 61.2% to 61.5% which underscores the improvement in the overall labor market as more workers re-enter the workforce.

Sources: U.S. Dept of Labor, Bureau of Labor Statistics and Nevada Department of Employment, Training and Rehabilitation Research and Analysis Bureau websites.

Gaming & Tourism Indicators

Due to global travel restrictions and stay-at-home orders in place from the pandemic, visitor volume statistics for Las Vegas fell dramatically in 2020 and have only recently begun to return to pre-pandemic highs in 2023. This can be attributed to the removal of international travel restrictions related to the pandemic as well as the return of convention business to the Las Vegas area.

Current visitor volume statistics for Las Vegas reflect a relatively solid tourism picture. The 12-month running total for Las Vegas Metro area visitor volume reached 38.9 million in 2022 compared to its pre-pandemic high of 42.5 million in 2019. In contrast, Clark County gaming revenues have exceeded its pre-pandemic highs in 2022 at total gaming revenue of \$12.8 billion compared to \$10.4 billion in 2019. Current year to date statistics on visitor volume, convention, and gaming revenues all continue to show positive growth, although at a more moderating pace than what had been experienced coming out of the pandemic recession.

It is important to note, that the City does not directly receive a share of gaming taxes or convention revenue, however, the City's largest revenue source, Consolidated Tax, is heavily correlated with the amount of spend in gaming revenues and visitor volumes. The following tables illustrate the trends in visitor volume, convention attendance, and gaming revenues year to date.

Source: Las Vegas Convention and Visitors Authority website.

Visitor Volume Year to Date

Month	Visitor Volume	Change from Prior Year
January	3,275,300	32.3%
February	3,081,800	17.8%
March	3,655,800	9.6%
April	3,382,200	0.1%
May	3,498,000	1.5%

Convention Attendance Year to Date

Month	Attendance	Change from Prior Year
January	513,000	72.0%
February	663,400	51.1%
March	771,000	56.0%
April	369,400	-2.1%
May	453,900	16.1%

Clark County Gaming Revenues

Month	Gaming Revenues	Change from Prior Year
January	\$ 713,224,000	21.6%
February	\$ 712,459,000	13.8%
March	\$ 724,580,000	-2.5%
April	\$ 624,718,000	3.6%
May	\$ 715,986,000	-1.0%



Las Vegas Strip

Consumer Confidence

The Conference Board's Consumer Confidence Index registered a reading of 109.7 in June 2023, compared to a reading of 102.5 in May, indicating that consumer confidence has grown much more optimistic given the low unemployment, decelerating inflation, and improved economic expectations.

"Consumer confidence improved in June to its highest level since January 2022, reflecting improved current conditions and a pop in expectations," said Dana Peterson, Chief Economist at The Conference Board. "Greater confidence was most evident among consumers under age 35, and consumers earning incomes over \$35,000. Nonetheless, the expectations gauge continued to signal consumers anticipating a recession at some point over the next 6 to 12 months."

Inflation

The Consumer Price Index (CPI) is probably the most widely recognized measure of price level changes for consumer goods and services in the United States. The CPI is based on a weighted average of prices for specified goods from six different categories including food, housing, apparel, transportation, health, and recreation. Stability in this measure is generally beneficial and, coupled with reasonably low interest rates, is positive for the economy.

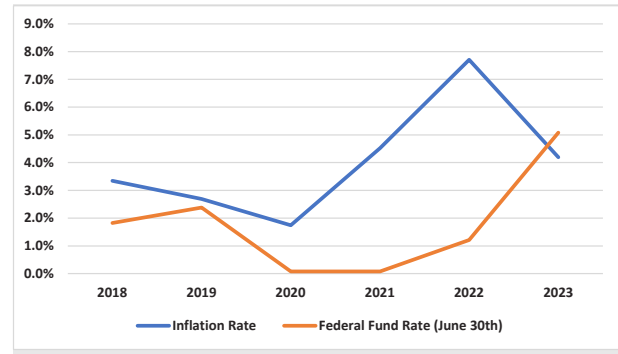
There had been a substantial uptick in inflationary pressures since the start of the pandemic, however, the Federal Reserve has actively sought to reduce the inflation pressures through a series of interest rate hikes. Since peaking at 9.1% in June 2022 the U.S. inflation rate has declined to 4.1% in May 2023 indicating that

Source: The Conference Board website, June 2023.

the Federal Reserve interest rate increases are working over the same period has worked to reduce inflation. The chart below shows the change in inflation rate relative to the federal funds rate.

Source: U.S. Department of Labor, Bureau of Labor Statistics website.

Inflation and Federal Funds Rates

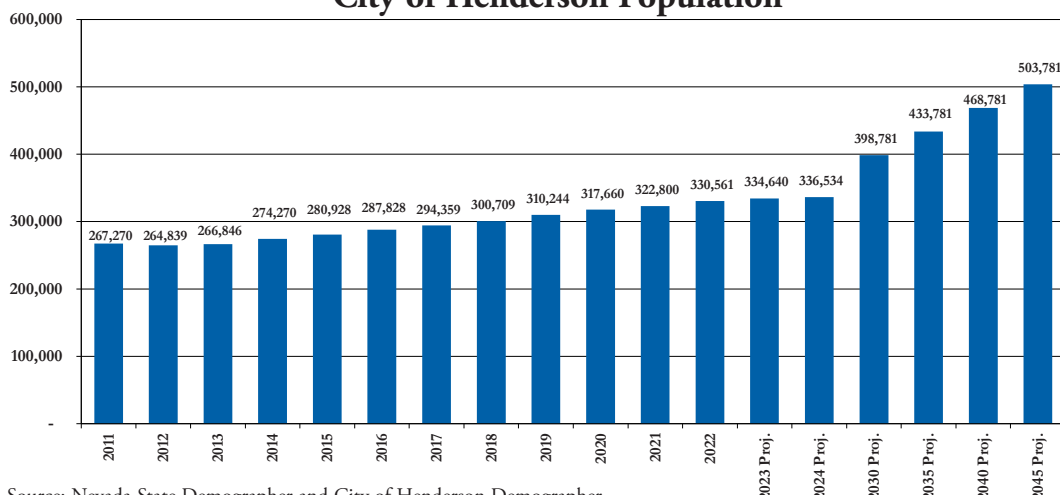


Population

Clark County population remained flat as of July 1, 2022. According to population estimates made by the Nevada State Demographer, the population in Clark County rose to 2,338,127 as of July 1, 2022. This reflects no significant change in population over the July 1, 2021 figure of 2,320,551. However, it is estimated that population growth will gradually increase in Clark County in the coming years as new housing development continues.

The City of Henderson's population continues to see gradual growth. According to estimates made by the Nevada State Demographer, the population is estimated to reach 336,534 in Fiscal Year 2024, a 0.6% increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

City of Henderson Population

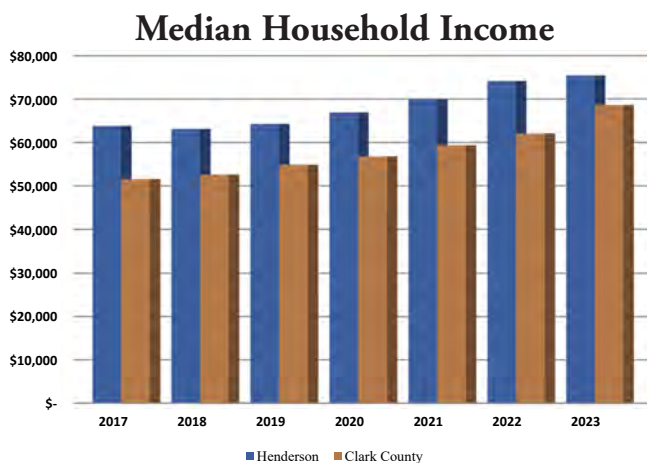


Source: Nevada State Demographer and City of Henderson Demographer.

Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. The median household income for Henderson is \$79,611 compared to \$68,618 for the rest of Clark County. Despite the pandemic-induced recession this represented a 5.5% and 10.5% increase over the prior year for Henderson and Clark County, respectively.

Although the median household income had been increasing steadily since the end of the Great Recession, it took twelve years, until 2022, to fully recover from its previous peak of \$74,730 in 2010.



Source: City of Henderson Community Development as of June 2023.

Southern Nevada Housing

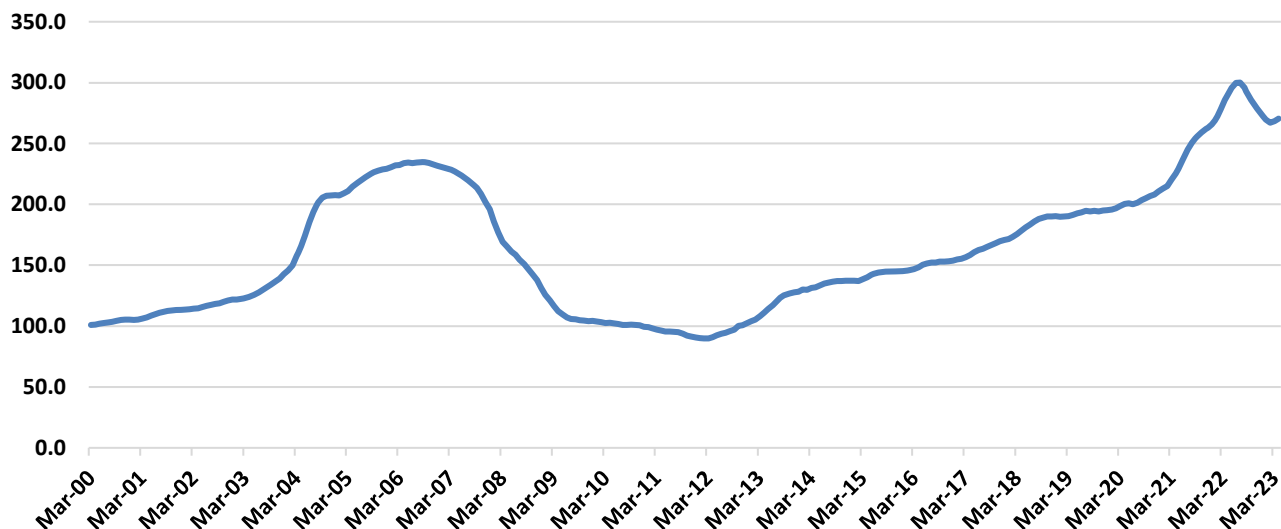
The S&P Case-Shiller Home Price Index (Index) is widely recognized as the authoritative measure of home price trends in the United States, focusing on 20 major markets. According to the Index, housing prices in the Las Vegas metropolitan area and the United States both hit bottom in March 2012, the local metro area having experienced declines on the index in 62 of the immediately preceding 67 months to that point.

From that time through March 2022, however, the market began to turn, with the Las Vegas metro area continuing to rise gradually. However, since the onset of the pandemic, the rise in the index has rapidly increased. From March 2021 to March 2022 the index experienced 28.5% growth year over year, representing larger growth than had been experienced during the housing “boom” of the early 2000s.

Despite the acceleration in home values within the Las Vegas metropolitan area, it is anticipated that this pace of growth is unsustainable, and with rising mortgage rates the rate of growth is expected to decline substantially going forward.

Sources: S&P Case-Shiller Home Price Index website.

S&P Case-Shiller Home Price Index Las Vegas Metropolitan Area March 2000 - March 2023



Conclusion

The pandemic-induced recession proved to be short-lived. Further, a combination of pent-up demand for goods and services resulting from the pandemic has provided a boost to the hospitality industry which the Las Vegas metropolitan area is so heavily reliant upon. Economic indicators in the Las Vegas metropolitan area remain strong with low unemployment, rising visitor volume, return of in-person conventions, and record gaming revenues all pointing to strong economic growth. Despite a rapid and strong recovery from pandemic lows, there remains a high degree of uncertainty as external factors such as high inflation and increasing interest rates weigh on consumer sentiment.

For additional information on economic and demographic indicators visit the Henderson Data Explorer.



Economic forecasts from the Federal Reserve for the coming year have declined from what had previously been expected to be robust growth going into Fiscal Year 2024. Further, the probability of a near-term recession has increased as monetary policies implemented by the Federal Reserve to combat rising inflationary pressures, such as increasing interest rates, have the impact of decreasing overall demand for goods and services. It does however remain to be seen whether increasing inflation and rising interest rates will reach an inflection point at which consumer demand declines enough to put a halt to visitor visitation, gaming, housing, etc., that would materially impact the local economy.

Sources: UNLV Center for Business and Economic Research, Las Vegas Convention and Visitors Authority website.

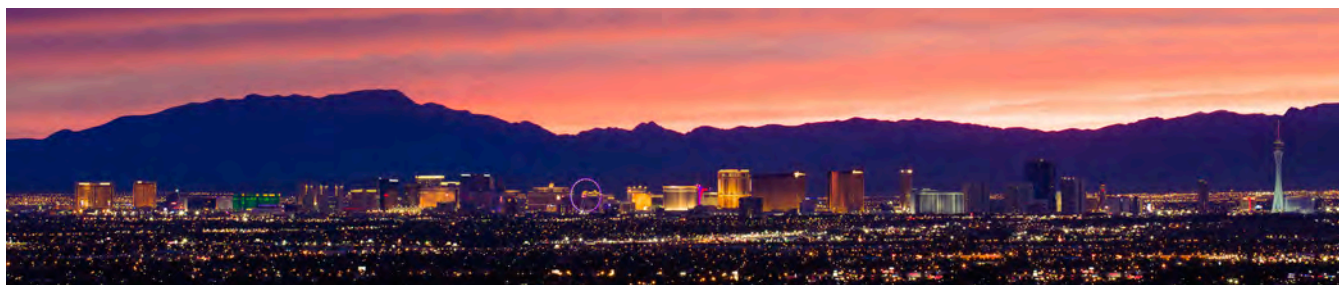
Who's Who in Henderson?



Local Demographics

	Henderson Zip Codes							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	38,175	41,694	36,366	42,512	41,973	30,804	61,079	52,940
Household Income								
Less than \$15,000	4.6%	6.1%	5.3%	6.8%	11.1%	4.0%	5.3%	4.7%
\$15,000 - \$24,999	4.2%	4.6%	4.3%	6.4%	8.2%	3.6%	3.7%	4.2%
\$25,000 - \$34,999	4.2%	5.0%	5.1%	7.7%	7.0%	3.9%	5.7%	5.0%
\$35,000 - \$49,999	8.6%	9.6%	9.0%	13.1%	12.1%	7.7%	9.6%	10.3%
\$50,000 - \$74,999	17.8%	17.1%	14.8%	19.7%	20.1%	12.4%	13.9%	19.2%
\$75,000 - \$99,999	15.6%	14.2%	13.0%	14.6%	12.9%	11.2%	12.9%	15.4%
\$100,000 - \$149,999	23.8%	19.6%	21.6%	16.5%	15.7%	24.0%	20.2%	20.0%
\$150,000 - \$199,999	10.9%	9.1%	10.8%	7.7%	7.0%	14.4%	10.6%	10.0%
\$200,000 and Over	10.3%	14.7%	16.1%	7.5%	5.9%	18.8%	18.1%	11.2%
Average Household	\$113,486	\$124,330	\$130,770	\$94,366	\$85,876	\$146,021	\$137,119	\$113,113
Median Household	\$90,734	\$87,377	\$96,446	\$69,314	\$62,674	\$112,831	\$97,697	\$84,355
Age								
Under 18	24.2%	23.4%	19.9%	19.4%	22.2%	18.7%	18.6%	17.5%
18-24	8.2%	7.3%	7.6%	9.0%	8.4%	6.2%	7.0%	7.7%
25-34	14.0%	13.8%	12.0%	16.7%	13.3%	9.0%	11.8%	14.3%
35-44	13.8%	14.7%	12.7%	14.4%	12.4%	12.1%	12.8%	13.6%
45-54	13.5%	12.6%	13.3%	12.2%	12.0%	12.2%	12.6%	13.0%
55-64	11.9%	12.5%	12.0%	12.4%	13.2%	15.2%	13.2%	13.9%
65+	14.4%	15.7%	22.5%	15.9%	18.5%	26.6%	24.0%	20.0%
Average Age	38.7	39.4	43.2	40.3	40.7	44.9	44.4	43.2
Median Age	37.8	39.4	43.7	39.3	40.1	47.7	45.8	43.2
Housing Units								
Total	13,907	17,784	15,277	17,970	17,169	13,973	26,969	22,881
Types of Dwelling								
Single Family	80.6%	65.9%	68.1%	46.0%	69.6%	86.7%	71.7%	60.7%
Condominium	0.0%	5.9%	4.3%	10.3%	2.6%	0.1%	7.9%	8.4%
Townhome	8.0%	10.9%	8.2%	5.5%	4.6%	10.2%	3.8%	7.8%
Plexes (2-4)	0.0%	0.6%	0.0%	0.5%	2.2%	0.1%	0.4%	0.0%
Mobile Home	2.2%	0.8%	0.0%	0.1%	2.8%	0.5%	0.0%	1.6%
Apartment	9.2%	15.9%	19.4%	37.6%	18.2%	2.4%	16.2%	21.5%

Note: Henderson also has small portions of 89183 & 89124 and there are small areas outside of Henderson in 89052, 89074, & 89011
Source: Las Vegas Perspective 2023.



Financial Trends

Introduction

The City maintains a forecast of the financial condition of the City's major operating funds over a five-year horizon. It is an invaluable tool used to assist the City Council, City Manager, and department heads in developing long-range strategies and performance objectives to be included in their Performance Budgets and, ultimately, in formulating budget requests.

The long-range forecast is updated on a continual basis and is used to evaluate the current status of citywide short and long-range goals and objectives, and to make predictions about how future events and circumstances may affect the City's financial stability. Forecasting is one of the most powerful tools the City has available to help make informed financial decisions that will ensure its future vitality and economic stability.



Forecast Methodology

Forecasting, as represented in this analysis, refers to the estimating of future values of revenues and expenditures. It provides an estimate of how much revenue will be available, and the resources required to meet current service levels and programs over the forecast period. These estimates are fine-tuned with a thorough understanding of how the total financial program will be affected by the demographic and economic factors driving these forecasts. The value of forecasts is in estimating whether, given assumptions

about local financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs. Forecast models have the added value of providing a planning tool for capital projects and/or whether bonded indebtedness will be required for capital funding. In short, forecasting provides an estimate of the financial flexibility of the City, as well as insight into tax, revenue, and service options the City Council can address.

The City's forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population, changes in assessed valuation, and inflation. Specifically, for the revenue forecasts, we begin with models that include prior year actual collections and project the balance of the current fiscal year based on prior year patterns. For the remaining years of the revenue forecast, consensus forecasts are used for an indication of the expected trends in key economic and demographic indicators. Typically, these forecasts cover the state or the Las Vegas metropolitan area as a whole, so adjustments to reflect unique conditions in Henderson are sometimes necessary.



The City received the Government Finance Officers Association Distinguished Budget Award for its Fiscal Year 2022-2023 CABR.

In general, forecasting methodologies try to match revenue sources with the economic and/or demographic variables that most directly affect year-to-date changes in those revenues. For example, a revenue such as the sales tax portion of Consolidated Tax will reflect consensus forecasts related to taxable sales. In contrast, revenue from building permits and plan review are tied to the expected trends in development. Other revenues, such as those from recreation services, are linked to Henderson's expected population changes and economic factors. By identifying and using as many revenue-related variables as possible in the forecast, management hopes to minimize the risks of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources. For expenditures, the City is estimating the maintenance of existing services in the current five-year plan. Consensus forecasts are related to general inflation for certain expenditure categories (such as fuel and utilities). Inflation factors are used that reflect the historical rate of price inflation in these categories relative to overall inflation.

Economic Challenges

If a prolonged economic downturn occurs and annual revenues are unable to support the costs of essential services, the City will consider several options. These options would include increasing revenues from existing sources such as property taxes or creating new taxing sources and/or service reductions.

A city's ability to generate revenue or create new revenue sources is limited by social and economic

conditions, state statutes, City Council policy, and public sentiment, which is increasingly being manifested in the form of voter-led ballot initiatives. Municipal tax rates and bonding (borrowing) capacity are also limited by state law and require citizen support and/or voter approval. Revenues generated from funds such as water and sewer must be used only for legally specified purposes. Therefore, most of the City's operating costs are paid for from General Fund revenues. Many City departments rely exclusively on General Fund revenues to finance operating costs, and most receive at least some financial support from the General Fund.

Forecast Assumptions

The City's approach to forecasting in general is to apply a conservative philosophy that will produce the long-term goals of not overstating revenues or understating expenditures. Economic forecasting is not an exact science and at times relies upon the best professional judgment of the forecaster. To reduce the risks of miscalculating revenues or expenditures, we attempt to identify as many factors as possible that may contribute to changes in revenues and expenditures. The City's revenue and expenditure budgets are comprised of many unique elements that respond to a variety of external factors such as population growth, development, inflation, and interest rates. The forecast data provided on the next few pages include the assumptions relating to major revenues and expenditures for the various funds based on the current political and economic environment.



The District at Green Valley Ranch

General Fund Forecast

The General Fund is the City's largest single fund and serves as the primary operating fund. Revenues that the City is not required to account for in a separate fund are deposited in the General Fund. The sources of revenue that comprise the General Fund are described below:

Operating Revenues:

Property Taxes

Property taxes are levied against the tangible assessed valuation of real and personal property as of January 1 of each year. The County Assessor determines the taxable value of each parcel of improved and unimproved property in Henderson.

Franchise Fees

Franchise fees are assessments, based upon gross receipts, for gas, electric, telephone, and other public utility companies.

Licenses & Permits

Licenses and permits include revenue for business, gaming, liquor, and animal licenses.

Intergovernmental Resources

These resources are comprised of revenues received from other governmental entities. The City's predominant funding source is the Consolidated Tax, which is controlled by and distributed through the State of Nevada. The Consolidated Tax is comprised mainly of sales taxes and accounts for over 47.3% of the City's General Fund revenues.

Charges for Services

Charges for services include emergency response service fees (ambulance), contract prisoner revenue, other judicial and public safety fees, and charges for parks and recreation programs and facility usage.

Fines & Forfeits

This category of revenue includes court fines and forfeitures as well as traffic fines.

Miscellaneous

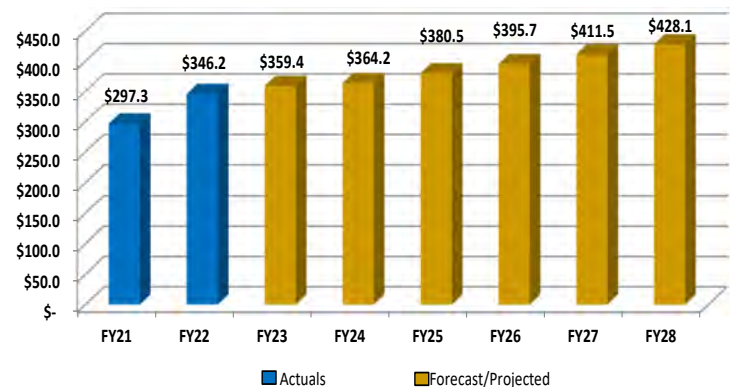
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

**Total General Fund Resources
(in millions)**



Operating Revenues

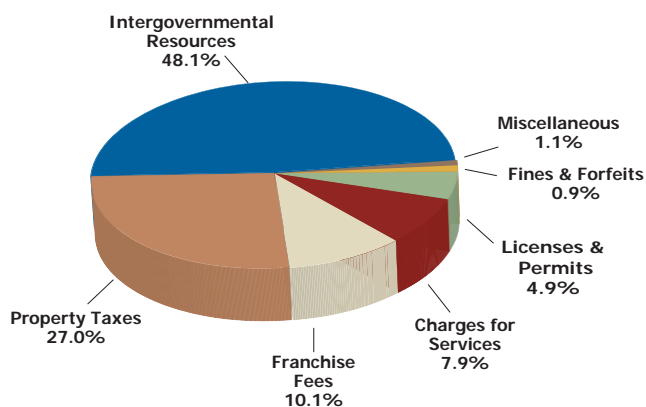
The General Fund accounts for the City's unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and as a result, requests for General Fund resources typically far exceed the amount available. The City's financial stability, and its ability to maintain service levels, depends heavily on a quality forecast of General Fund revenues and expenditures.

In Fiscal Year 2024, General Fund revenues excluding Other Financing Sources are estimated to be \$364.2 million, a 1.1% increase over Fiscal Year 2023 estimated revenues, largely due to higher property taxes and franchise fees. In Fiscal Year 2025, General Fund revenues are expected to increase due to anticipated increases in Intergovernmental Resources, Property Taxes, and Franchise Fees.

The major sources that make up the General Fund revenues excluding Other Financing Sources for Fiscal Year 2024 include: Intergovernmental Resources (48.1%), Property Taxes (27.0%), Franchise Fees (10.1%), Charges for Services (7.9%), Licenses and Permits (4.9%), Fines, Forfeits (0.9%), and Miscellaneous (1.1%).

A description of each source as well as a discussion of the outlook over the next five years follows.

FY 2024 General Fund Revenue by Source



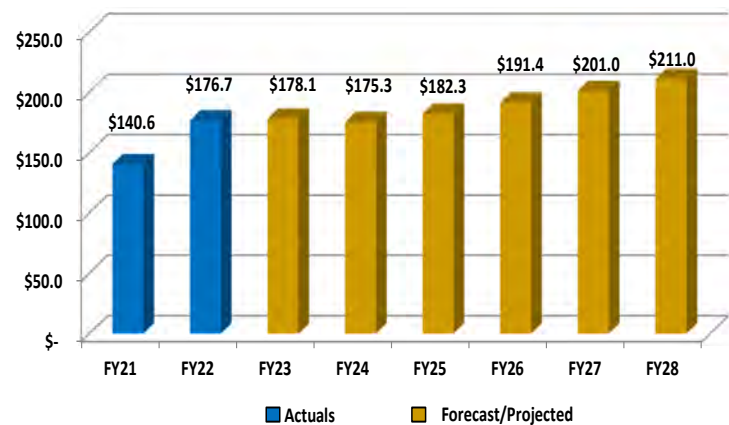
Key Fact

General Fund Property tax revenue for Fiscal Year 2024 is anticipated to increase 7.3%, or \$6.7 million over Fiscal Year 2023 budget.

Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2024 are expected to total \$175.3 million, or 48.1% of the total General Fund revenue, a significant source of the City's revenue base. Revenues in this category are derived from state and county revenue sharing that includes Consolidated Tax (\$172.2 million), County Gaming License Fees (\$1.6 million), and Payment in Lieu of Taxes and Other (\$1.5 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and Government Services Tax. It is anticipated that Consolidated Tax will continue to rise in the forecast period due to anticipated growth in the City.

Intergovernmental Resources (in millions)



BMX Dirt Jump Park

Property Taxes

Property tax revenue for Fiscal Year 2024 is expected to total \$98.4 million, or 27.0% of the total General Fund revenue. Property tax revenue has been increasing and is expected to rise again for the eighth straight year due to increases in assessed valuation.

For Fiscal Year 2024, the General Fund portion of the property tax rate totals .6866. This rate includes the .231 voter-approved override for public safety and .12 dedicated to parks and recreation.

The City of Henderson property tax rate continues to be one of the lowest rates in the State of Nevada by a significant margin (see Property Tax Overview in the Introduction section of this publication).

Assessed valuation (the primary driver behind property tax revenue levels) has continued to increase. With ongoing economic development, rising population growth, and a decrease in unemployment it is expected that property tax will continue to increase at a gradual pace for the next several years.

Property tax caps were put into effect by the Nevada State Legislature in Fiscal Year 2005. This legislation limits the amount that a property tax bill can increase from one year to the next for existing property. For owner occupied residential property the growth in the property tax bill is the lesser of 3% or the commercial cap. The commercial cap is calculated as the greater of 2 times the Consumer Price Index (CPI) or the average 10 year assessed valuation growth rate; however, the commercial cap cannot exceed 8%.

While this law performed as intended in protecting citizens from drastic increases in property taxes, it

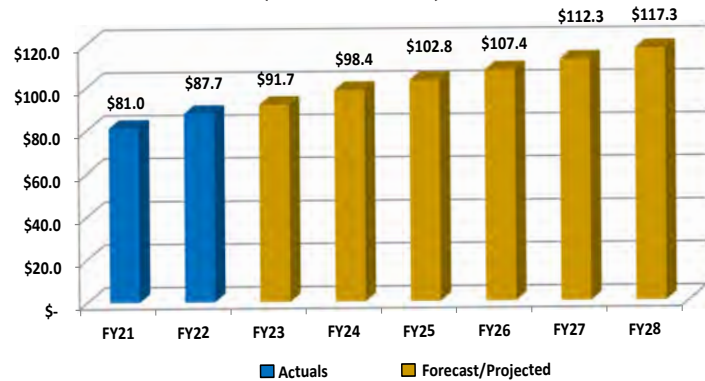
provided for no corresponding mechanism to prevent falling property tax revenues in the event of plummeting assessed values, which occurred during the Great Recession. The unintended consequence of this lack of a “floor” in the legislation was that property tax revenues fell significantly, resetting the base to a much lower level. Currently, this circumstance prevents property tax revenues from returning to their former levels, even as assessed values rise, leaving state and local governments in search of alternative revenue sources to fund operations. Property taxes for Fiscal Year 2024 remain capped at 3% and 8% for residential and commercial properties, respectively.

Franchise Fees

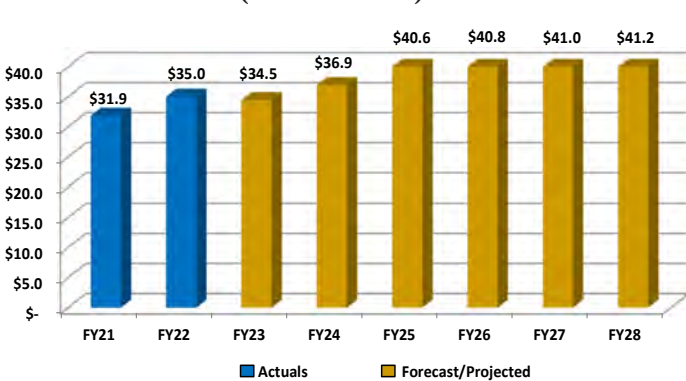
Franchise fees for Fiscal Year 2024 are expected to total \$36.9 million, or 10.1% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm’s respective franchise agreement. City franchise fees have remained relatively flat in recent years and are expected to remain stable into the foreseeable future.

In past legislative sessions, bills were introduced that would have eliminated local governments’ ability to impose franchise fees and other similar fees upon public utility companies. While these bills failed to get out of the Senate Commerce and Labor Committee, proponents have suggested that future efforts will be made to enact similar legislation. If such legislation were to be adopted, the City would need to revise revenue forecasts to reflect such policy changes.

Property Taxes
(in millions)



Franchise Fees
(in millions)

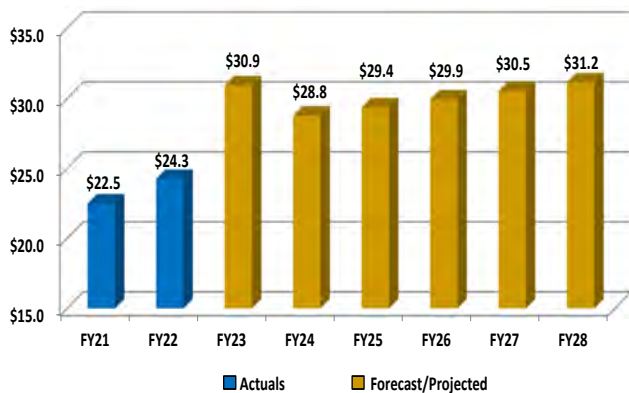


Charges for Services

Charges for services for Fiscal Year 2024 are expected to total \$28.8 million, or 7.9% of the total General Fund revenue. Charges for services include a variety of City fees, such as emergency medical transport services, prison detention fees to house detainees from other jurisdictions, and cultural and recreation charges.

Wherever practical, charges for services revenues are used to support the delivery of the specific services rendered. The decrease in Charges for Services in Fiscal Year 2024 and continued reduced levels in subsequent years is a result of higher than expected GEMT payments in Fiscal Year 2023 due to the processing of a backlog of ambulance billing.

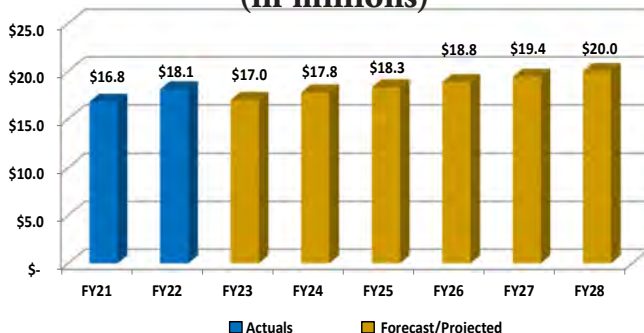
**Charges for Services
(in millions)**



Licenses and Permits

Licenses and permits for Fiscal Year 2024 are expected to total \$17.8 million, or 4.9% of the total General Fund revenue. This category includes such revenue sources as business, gaming, liquor, and animal licenses. A business license fee is charged to persons engaged in any trade, business, or profession, or maintaining offices within City limits.

**Licenses and Permits
(in millions)**

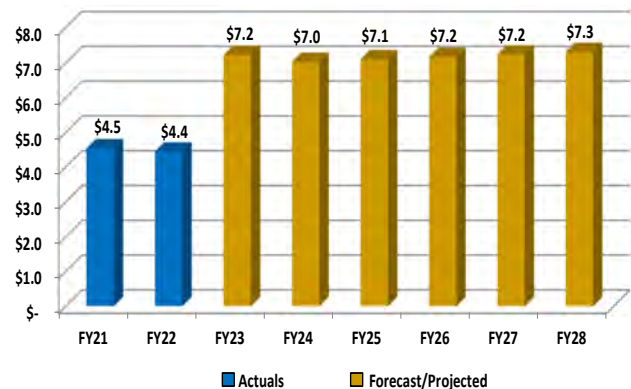


The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. The decrease in Licenses and Permits in Fiscal Year 2023 is driven by declines in business license fees recovered via audit, gaming licenses, and impact fees. Permits are expected to continue to experience moderate growth in the near future.

Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2024 are expected to be \$7.0 million, or 2.0% of the total General Fund revenue. This category includes fines and forfeitures for a full range of violations of State and City codes, interest income, and miscellaneous developer contributions and reimbursements. This revenue generally varies from the budget more significantly than others due to the fact that reimbursements, which are included in this category are not included in the budget.

**Total Fines, Forfeits and Misc. Revenues
(in millions)**



Other Financing Sources

Other Financing Sources for Fiscal Year 2024, which are comprised entirely of transfers-in, are not budgeted for this year.

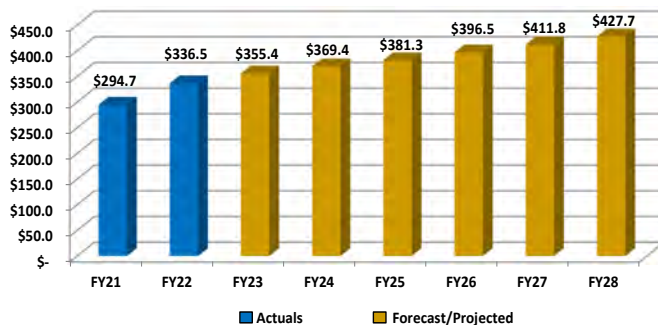
Operating Expenditures

The City's future will be shaped by the continued refinement of citywide priorities and strategies developed by the Mayor and City Council and the City's management team, considering citizens' input during the planning process. The identification of these priorities and concerns will assist in directing resources to maintain the high quality level of services that the citizens of Henderson have come to expect.

The following graph shows the historical trends and projections for all General Fund expenditures and other uses. The City has implemented measures to mitigate future cost increases and is projecting only moderate expenditure growth over the forecast period, however estimated personnel costs are expected to rise.

The scope of this analysis examines the operational impacts of economic changes and costs associated with providing ongoing services to the growing community.

Total General Fund Expenditures and Other Uses (in millions)



March's Monarch Garden

Expenditure Categories & Functions

Categories

Salaries and Wages
Employee Benefits
Services and Supplies
Capital Outlay
Other Financing Uses

Functions

General Government
 Mayor and City Council
 Building Maintenance
 City Attorney's Office
 City Clerk's Office
 City Manager's Office
 Communications
 Community Development
 Finance
 Human Resources
 Government and Public Affairs
 Information Technology
 Internal Audit
 Miscellaneous (Citywide)

Judicial

Municipal Court
 City Attorney - Criminal

Public Safety

Building Inspection
 Emergency Management
 Fire
 Police

Public Works

Public Works General
 Street Lighting

Culture and Recreation

Parks Maintenance
 Recreation

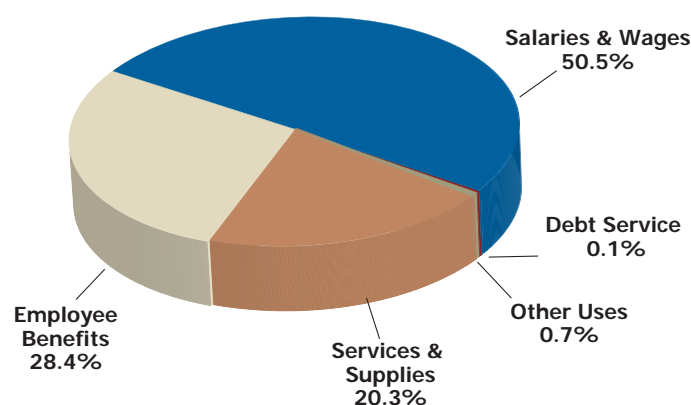
Community Support

Economic Development
 Neighborhood Services

General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2024 include Salaries and Wages (50.5%), Employee Benefits (28.4%), Services and Supplies (20.3%), Other Financing Uses (0.7%), and Debt Service (0.1%). A description of each expenditure category, as well as a discussion of the outlook over the next five years follows.

General Fund Expenditures and Other Uses by Category - Fiscal Year 2024 Budget



Salaries, Wages and Employee Benefits

Salaries, wages and employee benefits represent the largest expenditure category in the General Fund. The City's payroll and benefits for Fiscal Year 2024 are expected to total \$291.5 million, or 78.9% of the total General Fund expenses and Other Financing Uses, as the majority of personnel and major functions of city government are located within the General Fund.

The City has built strong working relationships with its employee bargaining groups. Working together, strategies were developed to help the City progress through the economic downturn. No co contractual changes with the City's bargaining groups are anticipated in the Fiscal Year 2024 budget.

Included in employee benefits is the cost of the City's self-funded health insurance program. The expectation is that health care costs will keep pace with the overall Consumer Price Index. We will continue to monitor the situation and make the necessary adjustments to the forecast.

Services and Supplies

Services and Supplies represent \$74.9 million, or 20.3% of the total General Fund expenses and Other Financing Uses. This category encompasses all operating expenditures including supplies, utility costs (electricity, water, natural gas, refuse, and sewer), contracted services, and equipment rental and repair. Utility expenses continue to increase and are adjusted for new rates anticipated during Fiscal Year 2024.

Capital Outlay

There are no capital expenditures budgeted in the General Fund for Fiscal Year 2024.

Debt

Debt represents \$0.2 million, or 0.1% of the total General Fund expenditures and Other Financing Uses for Fiscal Year 2024 and consists of Capital Lease obligations.

Other Financing Uses

Other Financing Uses for Fiscal Year 2023 are expected to total \$2.8 million, or 0.7% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Capital Repair & Replacement Fund (\$1.8 million), Debt Service Fund (\$0.2 million), Eldorado Valley Fund (\$0.1 million), and Financial Stabilization Fund (\$0.7 million).

Capital Improvement Program Impacts

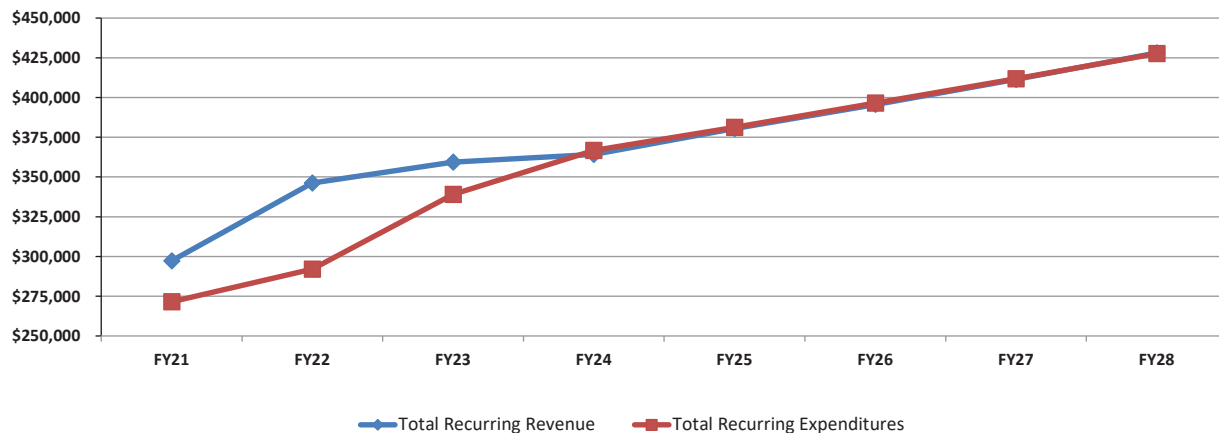
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information, see the Capital Improvement Plan (CIP) section of this document.

Recurring Revenue Versus Recurring Expenditures

The City's forecasting model continues to evaluate the relationship between recurring revenues and recurring expenditures, as evidenced on the table on the following page. The forecast horizon includes a matching of two variables, allowing the City to maximize available resources to provide services. Salaries and wages are projected at current levels. This conservative method of operating allows the City to maintain a healthy financial position.

General Fund Recurring Revenue vs. Recurring Expenditures

Figures in Thousands (\$000)



	FY21	FY22	FY23	FY24	FY25	FY26	FY27	FY28
	Actual	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Recurring Revenue (\$000)								
Property Taxes	\$ 80,993	\$ 87,741	\$ 91,678	\$ 98,379	\$ 102,806	\$ 107,432	\$ 112,267	\$ 117,319
Franchise Fees	31,865	35,021	34,450	36,940	40,634	40,837	41,041	41,247
Licenses & Permits	16,794	18,097	16,981	17,766	18,299	18,848	19,413	19,996
Intergovernmental	140,570	176,674	178,125	175,292	182,304	191,419	200,990	211,039
Charges for Services	22,500	24,253	30,940	28,784	29,360	29,947	30,546	31,157
Fines, Forfeits, & Misc.	4,539	4,446	7,218	7,026	7,096	7,167	7,239	7,311
Other Financing Sources	-	-	-	-	-	-	-	-
Total Recurring Revenue	\$ 297,261	\$ 346,232	\$ 359,393	\$ 364,187	\$ 380,500	\$ 395,651	\$ 411,497	\$ 428,069
Recurring Expenditures								
Salaries & Wages	\$ 149,708	\$ 156,884	\$ 173,524	\$ 186,578	\$ 194,974	\$ 203,748	\$ 211,898	\$ 220,374
Employee Benefits	75,052	82,052	90,073	104,935	109,657	114,592	119,175	123,942
Services & Supplies	46,749	52,869	75,230	74,938	76,437	77,965	80,525	83,135
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	-	201	208	195	199	203	207	211
Total Recurring Expenditures	\$ 271,509	\$ 292,006	\$ 339,035	\$ 366,646	\$ 381,267	\$ 396,508	\$ 411,805	\$ 427,662
Current Surplus/(Deficit)	\$ 25,752	\$ 54,226	\$ 20,358	\$ (2,459)	\$ (767)	\$ (856)	\$ (308)	\$ 407
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$ 459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	1	-	-	-	-	-	-	-
One-Time Transfers	16	-	-	-	-	-	-	-
Other Financing Sources	-	165	799	-	-	-	-	-
Non-Recurring Expenditures (\$000)								
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	22,374	43,888	14,095	2,778	-	-	-	-
Capital Outlay	804	701	2,278	-	-	-	-	-
Adjustment	-	(50)	-	-	-	-	-	-
Total All Revenue	\$ 297,737	\$ 346,397	\$ 360,192	\$ 364,187	\$ 380,500	\$ 395,651	\$ 411,497	\$ 428,069
Total All Expenditures	\$ 294,687	\$ 336,545	\$ 355,408	\$ 369,424	\$ 381,267	\$ 396,508	\$ 411,805	\$ 427,662
Total Surplus/(Deficit)	\$ 3,050	\$ 9,852	\$ 4,784	\$ (5,237)	\$ (767)	\$ (856)	\$ (308)	\$ 407
Fund Balance - Beginning	\$ 27,166	\$ 30,216	\$ 40,068	\$ 44,852	\$ 39,615	\$ 38,848	\$ 37,991	\$ 37,684
Fund Balance - End	\$ 30,216	\$ 40,068	\$ 44,852	\$ 39,615	\$ 38,848	\$ 37,991	\$ 37,684	\$ 38,091

Water & Sewer Forecast

The City of Henderson provides water and sewer services to over 334,000 residents. It has designated both water and sewer as separate Enterprise Funds for the tracking of all resources and expenditures related to these utility services.

Utility funds are comprised of four major components:

- Operating Funds
- System Development Charge (SDC) Funds
- Capital Projects Funds
- Rehabilitation and Replacement Funds

The sources of revenue for the Sewer Operating Fund are from sewer service sales, reclaimed water sales, interest income, and miscellaneous. Sewer service sales represent the most significant source of revenue to the sewer operating fund and averages about 92% of the total operating fund revenue. Total sewer operating revenues are expected to increase from \$53.2 million in Fiscal Year 2024 to \$60.0 million in Fiscal Year 2028.

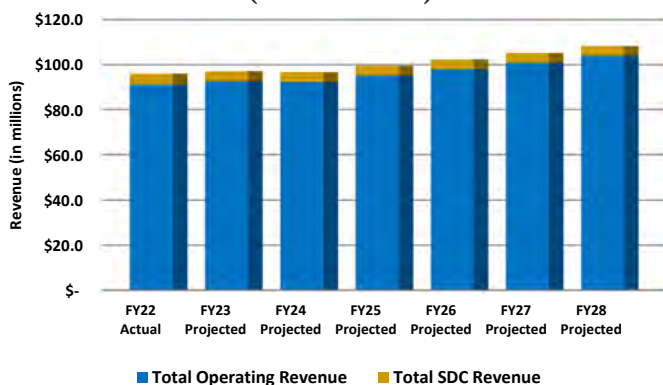
Operating Funds

The Water and Sewer Operating Funds track the financial activities associated with the daily operations of the facilities and services provided to the utilities' customers.

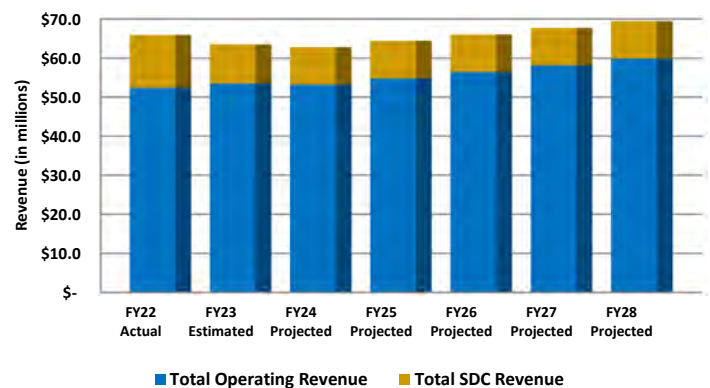
The sources of revenue for the Water Operating Fund are derived from the sale of potable and raw water, connection fees, interest income and miscellaneous sources. Potable and raw water sales represent the most significant source of revenue to the operating fund. The sale of potable and raw water averages 95% of the total water operating fund revenue.

Based on growth projections, total water operating revenue is forecasted to increase from \$92.3 million in Fiscal Year 2024 to \$104.0 million in Fiscal Year 2028.

Water Operating & SDC Revenue (in millions)



Sewer Operating & SDC Revenue (in millions)



The wastewater utility sells reclaimed water to golf courses, developers who use it for construction, and commercial customers who use it for irrigation. The sewer fund also receives sales tax revenues that are used for wastewater treatment facilities. Additional operating revenues include billed labor/equipment, lateral fees, main extension fees, refund agreement surcharge, extra-strength surcharges, late charges, and miscellaneous sources.

System Development Charge

The System Development Charge (SDC) tracks financial activities associated with annual SDC revenues. The water and sewer utility SDCs developed with the system buy-in method have been in effect since 1999. The funding sources include SDC revenues.

The system buy-in method is based upon the concept that existing customers, through rates and other assessments, have developed a valuable water and sewer system. A new customer “buys in” to each system by making a contribution equal to the amount of equity a similar existing customer has in the system. The implementation of the SDC using the system buy-in method results in new customers paying their proportionate share of facility costs incurred to serve them.

Water System Development Charges for calendar year 2023 are \$1,800 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for calendar year 2023 are \$2,070 per Equivalent Residential Unit (ERU).

Capital Project Fund

The Capital Project Fund tracks financial activities associated with the major water and sewer Capital Improvement Projects (CIP). Capital projects funding sources include bond proceeds, operating, rehabilitation and replacement funds, and SDC fund transfers. Additional information related to ongoing water and sewer capital projects can be found in the CIP section of this document.

Rehabilitation and Replacement Fund

The Rehabilitation and Replacement Fund (R&R) was created in Fiscal Year 2008. The purpose of the R&R fund is to provide a planning mechanism and dedicated funding source to ensure that infrastructure is rehabilitated or replaced as needed to maintain the integrity and quality of the water and wastewater treatment systems. By planning and funding for future infrastructure replacement, unexpected large capital expenditures causing sudden increases in water and sewer rates can be avoided. This funding source will also alleviate the reliance on other funds, primarily the Capital Project Fund, to pay for R&R related projects.

Expenditures

Water and Sewer operating expenditures include operation and maintenance expenses (O&M), routine capital outlays and debt service on bonds and loans. Allowances for growth and inflation are incorporated into these operation and maintenance projections for both funds.

Projected water operation and maintenance expenses consist of the costs for personnel, materials, supplies, and contractual services incurred to supply, treat, and distribute water on a routine basis. These expenses are expected to increase from \$101.4 million in Fiscal Year 2024 to \$125.0 million in Fiscal Year 2028.

Approximately one-third of the operation and maintenance expenses are related to purchasing water from external sources. The utility purchases treated water from the Southern Nevada Water Authority to disperse directly to the distribution system.

Projected sewer operation and maintenance expenditures consist of the costs for personnel, materials, supplies and contractual services to collect, treat and dispose of wastewater on a routine basis. Future operation and maintenance expenses are expected to increase from \$51.6 million in Fiscal Year 2024 to \$65.0 million in Fiscal Year 2028.

Both the Water and Sewer Funds are healthy. They have adequate reserves, are proactive in planning for future population growth, and are efficient in their operation. Rates are evaluated every year to ensure the utility is recovering its costs and remaining competitive with other municipal operations in the Las Vegas Valley.



9.4 billion gallons of wastewater are treated at City Water Reclamation Facilities

Development Services Center Forecast

The Development Services Center (DSC) Fund was created as an Enterprise Fund in February 2000. This fund is used to recover costs related to the provision of services to City development-related customers.

The DSC includes staff from the City Clerk's Office, Community Development & Services, Information Technology, and Public Works.

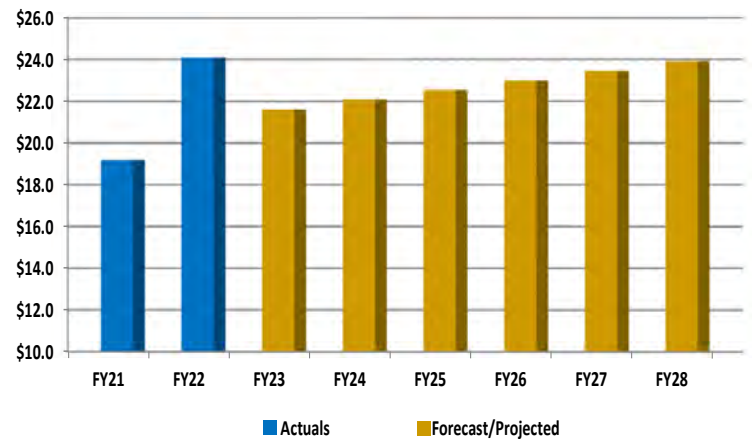
Revenue Trends

The sources of revenue for the Development Services Center Fund can be divided into four distinct categories: licenses & permits, charges for services, developer contributions, and miscellaneous revenues. The fees are reviewed by the DSC Steering Committee, the DSC Industry Advisory Committee (which meets quarterly) and are adopted by the City Council.

The revenues for the DSC Fund are heavily reliant upon development activity, which can fluctuate with the economy and normal business cycles. An extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. The fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is based on the cost of doing business instead of utilizing a construction valuation methodology. Part of the implementation of this fee structure included a partnership with the development industry through the establishment of the DSC Industry Advisory Committee to ensure an on-time rate of 90% or better for plan review and inspection services.



**DSC Operating Revenue
(in millions)**



Revenues in Fiscal Year 2021 were comparatively low due to the continued effects of the economic downturn, and increased in Fiscal Year 2022 as the City experienced economic recovery. Revenues are anticipated to decrease in Fiscal Year 2023 due to a less development, however, anticipated development activity is expected to remain strong in the coming years.

DSC operating revenue projections for Fiscal Year 2023 through Fiscal Year 2028 include projections for projects that are currently under construction. The DSC is dedicated to frequent review and adjustment of forecasted revenues.

Expenditures

The Fiscal Year 2024 budgeted operating expenditures are \$25.3 million, which is a slight increase from the anticipated Fiscal Year 2023 expenditures.

Each year, the DSC evaluates its Industry Report Card that provides a snapshot of its effectiveness. Proactive business decisions to strengthen the performance of the fund have been made through the adoption of a 5-year balanced budget plan, management reservations of working capital, and the deferral of revenues for prepaid fees.

Debt Management

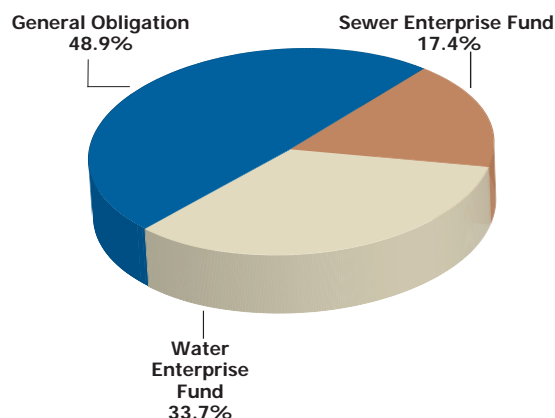
Debt Overview

As of July 1, 2023, the City of Henderson's combined outstanding debt totals \$372.2 million, consisting of:

- **G. O. Bonds/Other Debt** **\$ 182.2 million**
- **Water Revenue Secured Bonds** **\$ 125.3 million**
- **Sewer Revenue Secured Bonds** **\$ 64.7 million**

The City is also anticipating an issuance during Fiscal Year 2024 for G.O. Various Purpose Bonds of \$60.0 million with an anticipated term of 20 years. The final issuance amount and term are not known at this time, but estimated principal and interest have been included in the budget for Fiscal Year 2024. The intent of this bond issuance is to fund capital projects; see the Capital Improvement Plan section for a listing of projects identified as funded through bond proceeds.

**Composition of Outstanding Debt
As of 07/01/23**



Key Fact

In September 2021, Standard & Poor's Global Ratings and Moody's Investor Services reaffirmed their bond ratings for the City at AA+ and Aa2.

Debt financing, to include general obligation bonds, revenue bonds, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nevada law, shall only be used to purchase capital assets that cannot be acquired from either current revenues or fund balance/net position and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes. In addition, current relatively low interest rates make debt financing very economical and prudent versus cash financing.

The following is a review of each of the City's outstanding debt obligations, excluding the proposed issuances as of July 1, 2023.

General Obligation Bonds* Payment Requirements

Fiscal Year	Principal	Interest	Total
2024	\$ 10,941,802	\$ 5,263,477	\$ 16,205,279
2025	11,266,088	4,938,939	16,205,027
2026	11,792,665	4,662,999	16,455,664
2027	12,095,542	4,360,716	16,456,258
2028	12,066,000	4,052,835	16,118,835
2029 - 2033	57,203,000	15,410,228	72,613,228
2034 - 2038	45,200,000	7,894,602	53,094,602
2039 - 2043	19,250,000	1,064,900	20,314,900
Total	\$ 179,815,097	\$ 47,648,696	\$ 227,463,793

*Debt repayment schedule excludes the proposed issuances of \$60.0 million for Fiscal Year 2024.

General Obligation Bonds and Other Debt

The City's \$182.2 million general obligation debt can be broken down into two distinct categories:

- General Obligation/Revenue Bonds
Secured by Consolidated Tax **\$ 150.2 million**
- General Obligation Other Debt
 - Medium-Term Bonds **\$ 28.4 million**
 - Capital Lease **\$ 2.4 million**
 - Installment Agreements **\$ 1.2 million**

A description of each category, a detail of the current outstanding issues, as well as a debt service schedule to maturity for each category follows.

General Obligation/Revenue Bonds

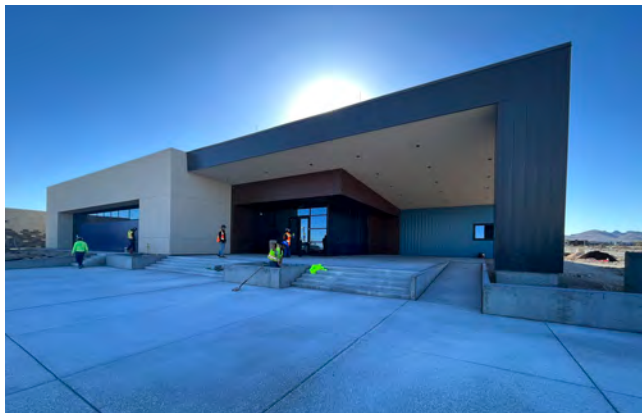
The Consolidated Tax Bonds are general obligation bonds secured with revenues derived from the City's Consolidated Tax Revenue.

Pursuant to NRS 360.698, the bonds will be additionally paid from a pledge of certain tax revenues up to 15% of the Consolidated Tax Distribution Fund allocable to the City for the payment of the principal of and interest on the bonds. The Consolidated Tax Distribution Fund consists of local government revenues from six sources (collectively, the Consolidated Tax Revenues): Supplemental City/County Relief Tax (SCCRT), Basic City/County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Governmental Services Tax (GST), and Real Property Transfer Tax (RPTT).

The table below sets forth the City's outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2023.

General Obligation Indebtedness Secured by Consolidated Tax Revenues (in thousands)

	Date Issued	Original Amount	Outstanding 7/1/2023
Series 2013B (Various Purpose Bds)	04/16/2013	\$39,955	\$ 4,965
Series 2014 (Refunding Bonds)	09/25/2014	24,305	2,600
Series 2021	09/21/2021	25,000	24,095
Series 2020B1	06/09/2020	29,510	29,510
Series 2020B2 (Refunding Bonds)	06/09/2020	93,705	89,045
Total Outstanding			\$ 150,215



Via Inspirada Police Station under construction

The table below illustrates the sufficiency of Consolidated Tax Revenues at existing levels to pay debt service on the Consolidated Tax Bonds.

Consolidated Tax Pledged Revenue (in thousands)

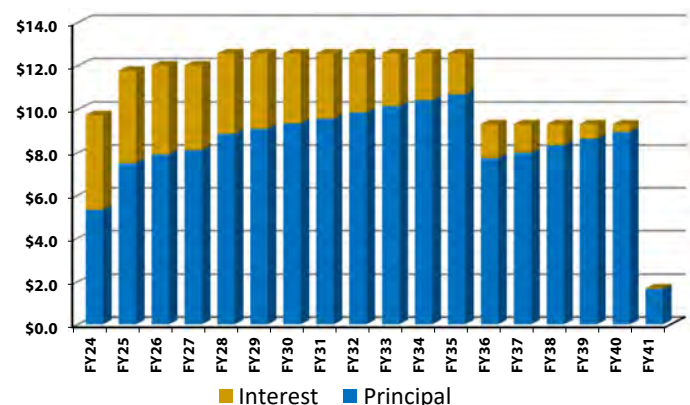
	FY 2022 Actual	FY 2023 Unaudited	FY 2024 Budget
Consolidated Tax Pledged Revenue	\$ 159,631	\$ 167,426	\$ 172,177
Limitation (15%)	23,945	25,114	25,827
Existing Debt Service Coverage	8,688	9,815	9,746
	2.76X	2.56X	2.65X



Forensic Laboratory under construction

The chart below illustrates the outstanding debt service to maturity in general obligation bonds secured by consolidated tax revenue as of July 1, 2023.

Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue (in millions)



General Obligation Medium-Term Bonds and Other Debt

General Obligation Medium-Term 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 property tax rate.

The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2024 is \$0.6508, which includes \$0.231 in voter-approved overrides for public safety.

The property tax available to pay the bonds is further restricted by the limitation on the combined overlapping tax rate of \$3.64 per \$100 of assessed valuation. The Medium-Term Bonds are a debt of the City and the City shall pledge all legally available funds of the City for their payment. The provision for the payment of principal and interest requirements on Medium-Term Bonds are provided by NRS 350.093 through 350.095.

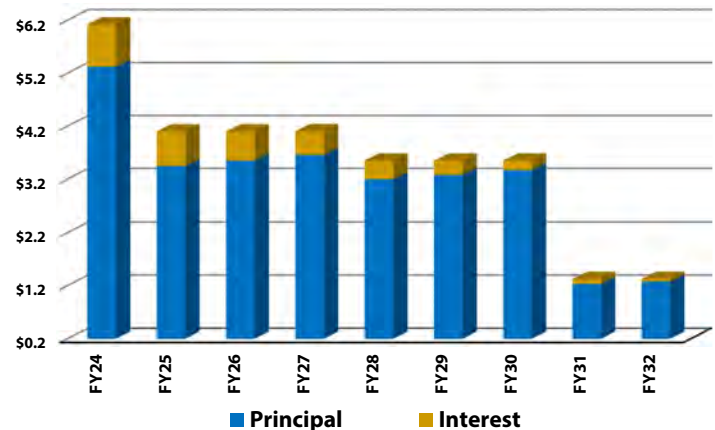
The following table sets forth the City's outstanding general obligation medium-term bonds and other indebtedness as of July 1, 2023.

General Obligation Medium-Term Bonds and Other Debt (in thousands)

	Date Issued	Original Amount	Outstanding 7/1/2023
Series 2016 (Bldg/Parks Ref)	8/30/2016	\$ 12,700	\$ 3,970
Medium Term 2020C	06/17/2020	20,000	14,390
Medium Term 2022	12/01/2022	10,000	10,000
Capital Leases	Various	3,149	2,381
Installment Purchase Agreements	11/21/2022	1,575	1,240
Total Outstanding			\$ 31,981

The chart below illustrates the outstanding debt service to maturity in general obligation medium-term bonds and other debt as of July 1, 2023.

Existing Debt Service General Obligation Medium-Term/ Other Debt (in millions)



Key Fact

Fiscal Year (FY) 2023 bond issuance was \$10 million to support public safety equipment. Additionally, there was a \$1.7 million installment purchase agreement and a \$1.4 million capital lease for a Wellness Center. In FY 2022, bond issuances amounted to \$27.4 million and were used to construct the Debra March Center of Excellence and a Police Department forensic lab.



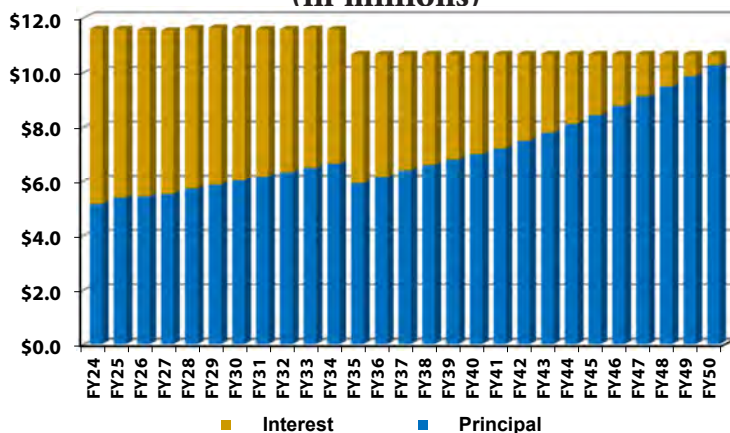
Forensic Laboratory Groundbreaking

Water/Sewer Revenue Secured Bonds

The Water and Sewer Bonds are general obligation bonds for the purpose of funding infrastructure projects. Additionally these bonds are secured by an irrevocable commitment of the net pledged revenues by the City in connection with the ownership and operation of the City's municipal utility system. Net pledged revenues consist of all fees, rates and other charges for the use of the utility system remaining after deduction of operation, and maintenance expenses in the utility system.

The following chart illustrates the outstanding debt service to maturity on the City's existing general obligation bonds secured by water and sewer revenues.

**Existing Debt Service
Secured by Water and Sewer Revenues
(in millions)**



The table below sets forth the City's bonded indebtedness for its existing and authorized general obligation bonds secured by utility revenues as of July 1, 2023.

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2024	\$ 5,142,337	\$ 6,438,443	\$ 11,580,780
2025	5,377,337	6,208,853	11,586,190
2026	5,427,337	6,117,918	11,545,255
2027	5,512,337	6,015,604	11,527,941
2028	5,707,337	5,903,523	11,610,860
2029-2033	30,864,672	27,141,940	58,006,612
2034-2038	31,715,000	22,516,345	54,231,345
2039-2043	36,270,000	17,045,400	53,315,400
2044-2048	43,890,000	9,427,400	53,317,400
2049-2053	20,115,000	1,214,800	21,329,800
Total	\$ 190,021,357	\$ 108,030,226	\$ 298,051,583

The City covenants for bond ordinances set rates and other charges for the services or commodities pertaining to the utility system. Rates are set in amounts sufficient to pay the operation and maintenance expenses of the system and any debt service related to its outstanding Water and Sewer bonds.

Water/Sewer Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2023	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
Water Revenue Bonds Series 2020A1	06/09/2020	125,340,000	125,340,000	4,745,800	06/01/2050
		\$ 125,340,000	\$ 125,340,000	\$ 4,745,800	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 611,357	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	4,370,000	4,588,500	06/01/2024
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	11,345,000	361,719	06/01/2030
Sewer Refunding Bonds Series 2020A2	06/09/2020	50,370,000	48,355,000	1,797,425	06/01/2034
		\$ 144,289,396	\$ 64,681,357	\$ 6,834,981	

Debt Capacity

The City of Henderson charter limits the aggregate principal amount of the City's general obligation debt to 15% of the City's total reported assessed valuation. Based upon the assessed valuation projected for Fiscal Year 2023 of \$19.7 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$1.8 billion), the City's debt limit for general obligations is \$2.95 billion. The chart below illustrates the City's general obligation statutory debt limitation.

Statutory Debt Limitation

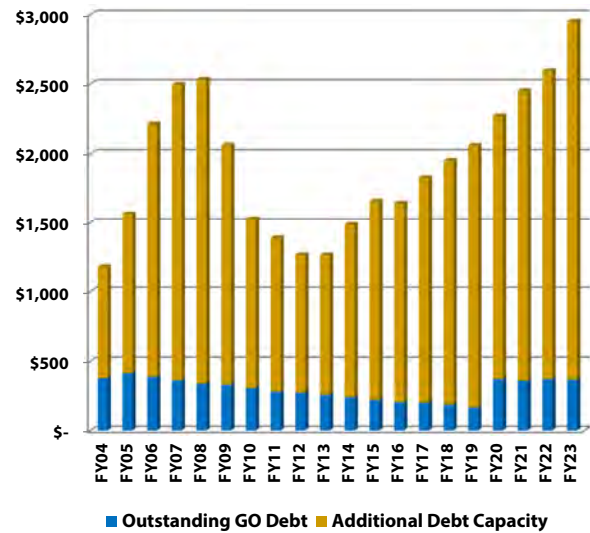
Statutory Debt Limitation for Fiscal Year 2023	\$ 2,952,286,794
Outstanding General Obligation Indebtedness (as of June 30, 2023)*	\$ 367,985,000
Additional Statutory Debt Limitation	\$ 2,584,301,794

*Excludes proposed debt issuances and non-General Obligation debt such as installment purchases, capital leases and sewer bonds (Series 2010) totaling \$1.1 million.

In addition to the City's legal debt limit as a percentage of its total assessed value, the City's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

The chart to the right illustrates the City's outstanding general obligation indebtedness with respect to its statutory debt limitation.

Historical Statutory Debt Limitation (in millions)



Debt Ratio Comparisons

The Debt Ratio Comparison table below illustrates the City's general obligation debt on a per capita basis, as well as a comparison to such debt of other municipalities in the state.

The City of Henderson has a debt ratio of 1.82%. This ratio is used to compare debt to assessed value between municipalities, utilizing assessed value as the common variable between entities. The City of Henderson is a young community that experienced strong growth requiring capital improvements and infrastructure expansion.

The City anticipates issuing additional debt during the fiscal year to fund infrastructure. The below table excludes these proposed issuances as final issuance amounts are not known at this time.

Debt Ratio Comparison

	Total General Obligation Debt	Population as stated by State Demographer July 1, 2022	Fiscal Year 2023 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 158,635,524	274,129	\$ 13,862,380,661	\$ 578.69	1.14%
Las Vegas	478,095,000	660,987	27,914,752,749	723.30	1.71%
Henderson*	367,985,000	334,640	20,178,244,921	1,099.64	1.82%
North Las Vegas	366,695,299	278,671	13,255,789,143	1,315.87	2.77%
Source: Total General Obligation Debt compiled by Zions Public Finance			Average:	\$ 929.38	1.86%

* Excludes proposed bond issuances and non-General Obligation debt such as installment purchases, capital leases and sewer bonds (Series 2010) totaling \$1.1 million.

Performance Budget Overview

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Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2024. They are prepared to address the major opportunity areas as prioritized by the City's Strategic Plan. The performance measurement aspect of the Performance Budget has been refined and developed to assist each department in providing beneficial data to enable them to evaluate their current business processes in a more effective manner. The current performance measures are updated annually by each department.

The current Strategic Plan was updated in 2023 and began implementation for Fiscal Year 2024-2027. For additional information on the Strategic Plan, refer to the Long-Range Planning section of this document.

Process Overview



Annual Performance Budget Cycle



Strategic Priorities and Goals

The following section details the City's key priorities including Community Safety, Healthy, Livable, Sustainable City, Economic Vitality, Quality Education, and High-Performing Public Service as well as the Major Opportunity Areas that have been identified for each priority. For each opportunity the City has identified a primary goal along with key initiatives and action items necessary to reach those goals. The City's Strategic Plan is updated annually to report on the progress of these key initiatives and action items, the most recent annual progress report can be found at the City's website.

Priority	Major Opportunity Area (MOA)
Community Safety	Enhance and protect Henderson's quality of life
	Prepare for emergencies
	Ensuring employee safety, health and wellness
	Improve transportation safety
	Advance and promote City environmental management
Healthy, Livable, Sustainable City	Develop and implement a cohesive climate response initiative
	Improve community and behavioral health in Henderson
	Improve housing stability
	Promote a healthy and vibrant community
	Ensure a high-quality multimodal transportation network
Economic Vitality	Promote human capital investments to attract high-tech, high-wage industries
	Create economic diversity and jobs
	Maintain the City's financial resiliency
	Perform research and create marketing assets to inform and drive community conversations and decisions
Quality Education	Be a leader in education reform in Southern Nevada
	Expand access to high-quality early childhood education
	Ensure Henderson's high school students are prepared for college
	Align educational investments with Pre-Kindergarten-12 needs
	Align local talent pool with local career opportunities
	Enhance school environments through strategic partnerships between Clark County School District and the City
High-Performing Public Service	Ensure responsive government through implementation of a digital innovation program
	Ensure responsive government through implementation of a City performance excellence program
	Develop and implement strategies to attract and retain the high-performing workforce of today and in the future

Community Safety

Enhance and Protect Henderson's Quality of Life

Goal: To maintain and protect Henderson's quality of life by safely and effectively meeting the increased demand for public safety services.

Key Initiatives:

- Strategically address the current and anticipated increase in service demand.
- Effectively utilize human resources and technology to improve response times.
- Reduce occurrence of criminal offenses and perception of crime in the community through crime reduction strategies.
- Improve public safety through collaborative partnerships with citizens/public through civic engagement and community programs.

Top Fiscal Year 2024 Action Items:

- Review and implement a staffing plan for new West Henderson Police Substation to address growth and meet demands for services.
- Design, construct and open a new West Henderson Fire Station staffed with an engine, rescue, and truck company.

Prepare for Emergencies

Goal: To increase the level of the City's whole community disaster preparedness.

Key Initiatives:

- Further the expansion of the City's community preparedness program, with particular attention given to special or vulnerable populations and the support of special programs such as the Southern Nevada Community Emergency Response Team.
- Mitigate threat and hazards risks with a resilient community.

Top Fiscal Year 2024 Action Items:

- Increase public education on emergencies and emergency preparedness through community outreach and Ready Crew Coordinator-led trainings and exercises.
- Upgrade the back-up Emergency Operations Center to appropriately facilitate coordinated response to major emergencies or disasters in the event the primary site is inoperable.

Community Safety

Improve Transportation Safety

Goal: To reduce fatalities and serious injury crashes within the City of Henderson.

Key Initiatives:

- Develop and implement initiatives to improve safety and reduce/eliminate fatalities on our roadways.
- Implement a community safety education program that includes all transportation modes.
- Improve public transportation safety through innovation and technology.

Top Fiscal Year 2024 Action Items:

- Pilot streetlight-based pedestrian, bicycle and vehicle detection technology.
- Develop printable and web materials regarding driving, walking and biking safely.
- Update all traffic signal controllers to provide real-time vehicular and bicycle counts.
- Analyze data from Smart Cities technologies to determine where congestion is occurring, where and when crashes will occur, and where streetlight knockdowns have occurred.

Advance and Promote City Environmental Management

Goal: Reduce the City's exposure to environmental risk.

Key Initiative:

- Minimize the City's environmental liability and ensure regulatory compliance by transitioning the City from a decentralized to a centralized environmental management model.

Top Fiscal Year 2024 Action Items:

- Develop a strategy concerning the City's landfill.
- Continue to expand services provided to City Departments and coordination of storm water permit compliance.

Community Safety

Ensuring Employee Safety, Health and Wellness

Goal: To reduce the number of employees who sustain workplace injuries by fostering a culture focused on employee safety, health, and wellness.

Key Initiatives:

- Research the feasibility of expanding the Wellness Center by utilizing a gap analysis once the Wellness Center has been open for one year. During this third-party analysis, the City would identify where the needs of City employees are and what services that have already been provided are not adequately utilized.
- Reduce the frequency, liability, and severity of employee injuries by adding a third safety officer. This officer will focus on supporting safety training for the City and support field departments with changes to Commercial Drivers License and equipment training requirements.
- Safeguard Henderson employee's health and safety by developing a citywide safety training center and program.

Top Fiscal Year 2024 Action Items:

- Development and implementation of an in-house wellness center program for City employees, which will improve employee health, strengthen the workforce, improve efficiencies, ensure compliance, reduce costs and streamline processes.
- Strengthen the Fire Department health and wellness program.

Healthy, Livable, Sustainable City

Develop and Implement a Cohesive Climate Response Initiative

Goal: To develop and implement a cohesive climate response initiative for the City.

Key Initiatives:

- Enhance water conservation education and outreach.
- Revise regulations, codes, and design standards to reduce per capita water use.
- Remove and replace nonfunctional turf in compliance with Assembly Bill 356.
- Increase water conservation compliance and water waste enforcement.
- Invest in new technologies to reduce consumptive water use.

Top Fiscal Year 2024 Action Items:

- Develop and implement strategies for increasing community education and engagement.
- Build the City's ability to respond to sustainability and resiliency initiatives.

Improve Community and Behavioral Health in Henderson

Goal: To increase services to support vulnerable populations.

Key Initiatives:

- Build the City's capacity to address Henderson's mental and behavioral health needs by implementing the Organizational and Program Assessment recommendations.
- Divert residents experiencing a behavioral health crisis from emergency services, hospitals, jails, and other institutional settings.
- Expand suicide and substance abuse prevention and harm reduction resources and training throughout the City.
- Reduce and prevent community violence, including homicide, domestic and sexual violence, youth violence, and suicide, through public health models and partnerships.

Top Fiscal Year 2024 Action Items:

- Perform a program evaluation of the ABC Court and Specialty Court functions to ensure innovative and effective implementation of treatment and/or programs that address substance abuse issues, mental health, and life skills training.
- Develop an opioid overdose comprehensive public information campaign that is data driven, targeted, legally and medically accurate, linguistically and culturally appropriate, and coordinated with state and regional agencies.

Healthy, Livable, Sustainable City

Improve Housing Stability

Goal: To improve housing stability for Henderson residents.

Key Initiatives:

- Improve housing stability, inventory, and variety to meet community needs.

Top Fiscal Year 2024 Action Items:

- Implement the City's Housing and Community Development Strategy.
- Expand Henderson's housing inventory across the continuum of housing needs to prevent and reduce homelessness by expanding, increasing, and aligning resources, such as temporary shelter, rapid rehousing, permanent supportive housing, affordable housing, master lease agreements, and support services.
- Organize systematic and targeted neighborhood clean-up and community resource events.
- Develop a neighborhood revitalization plan for the Valley View neighborhood in coordination with the Redevelopment Agency.

Promote a Healthy and Vibrant Community

Goal: To increase the health of our community through access to cultural arts, parks and recreation, and fresh food.

Key Initiatives:

- Implement the Cultural Arts Master Plan to enhance a diverse and inclusive community.
- Provide equitable access to parks, recreation, trails, and open space.
- Expand Henderson's health initiatives to increase educational access opportunities to foster community fitness, health, wellness, and nutrition.

Top Fiscal Year 2024 Action Items:

- Expand resident public art exposure by installing art in every park and center managed by the Parks and Recreation Department.
- Develop a master plan for West Henderson to continue the goal of a park within half mile (10-minute walk) of every resident.
- Improve access to fresh fruits and vegetables in underserved areas through produce vendor partnerships and farmers market availability.

Healthy, Livable, Sustainable City

Ensure a High Quality, Multimodal Transportation Network

Goal: Increase pedestrian, bicycle, and transit modes of transportation.

Key Initiatives:

- Expand opportunities for all transportation users by addressing equitable mobility.
- Implement real-time data to maintain a healthy transportation network.

Top Fiscal Year 2024 Action Items:

- Advocate for new and expanded transit routes, which includes researching new locations for bus stops to ensure connectivity. This is a partnership with the Regional Transportation Commission, as routes are managed by them.
- Identify the top 5 corridors with the City for monitoring of the average travel time and set baselines and goals.

Economic Vitality

Promote Human Capital Investments to Attract High-Tech, High-Wage Industries

Goal: Increase the number of jobs held by workers in each of our target industry sectors (computer occupations, healthcare, finance, manufacturing) by 1% in Clark County.

Key Initiatives:

- Support Science, Technology, Engineering, Arts, and Mathematics (STEAM).
- Align workforce development with target industries.
- Support the implementation of Workforce Employment & Training Centers.
- Increase entrepreneurship and small business capacity (access to capital, export assistance).
- Promote inclusive talent attraction and retention.
- Coordinate with regional stakeholders to encourage and promote equitable internship opportunities.

Top Fiscal Year 2024 Action Items:

- Engage with Henderson businesses within our target industry sectors to identify skills needs and conduct a survey to gather input and feedback on needs.
- Promote the skills survey results to workforce development partners in Southern Nevada.
- Partner with a regional education stakeholder to design and deliver a small business assistance program.

Create Economic Diversity and Jobs

Goal: Create at least 500 new jobs per year in Henderson in the target industry sectors.

Key Initiatives:

- Create and implement agile business recruitment strategies to attract domestic and international industries.
- Promote West Henderson as a core employment corridor supporting area development and overall plans to achieve an efficient jobs-to-housing balance.
- Accommodate diverse and equitable employment opportunities by ensuring key parcels of land are available for industrial and commercial uses.
- Promote Downtown Henderson as a destination location and the continued revitalization of the Eastside Redevelopment area to attract businesses, residents, and visitors to both areas.
- Support the creation and implementation of the Southern Nevada Entrepreneurship Academy.

Top Fiscal Year 2024 Action Items:

- Continue to develop marketing collateral that highlights the benefits of West Henderson to corporations, site selectors, and real estate brokers in internal as well as external markets.
- Work with the College of Southern Nevada and economic development partners to develop a curriculum for academy participants.
- Update the Downtown Investment Strategy.

Economic Vitality

Maintain The City's Financial Resiliency

Goal: To increase the City's ability to withstand economic challenges.

Key Initiatives:

- Plan for the long-term solvency of City finances.
- Leverage legislative opportunities.
- Enhance the alignment of resource allocations to City goals.

Top Fiscal Year 2024 Action Items:

- Create guidelines for fund balances/net position for city funds where no policies are currently in place.
- Ensure sustainability of revenue streams.
- Identify ways to diversify revenue and deliver recommendations to the City Manager's Office.
- Advocate for and support financial initiatives that support the City's mission.
- Monitor and respond to unfunded mandates to mitigate impacts to services.
- Evaluate service levels and programs.

Perform Research and Create Marketing Assets to Inform and Drive Community Conversations and Decisions

Goal: To increase the City's ability to withstand economic challenges.

Key Initiatives:

- Define, monitor, and promote Henderson's target industries and workforce availability.
- Partner with regional stakeholders to deliver on Henderson's commitment to the region's Comprehensive Economic Development Strategy (CEDS).
- Aggressively tell the Henderson story as a place for working, living, and visiting.
- Research potential economic shifts, disruptions, and innovations and identify vulnerable sectors and occupations.

Top Fiscal Year 2024 Action Items:

- Complete a study on Henderson's workforce availability and workforce needs.
- Highlight Henderson-specific deliverables in the region's CEDS and convene necessary City partners to complete deliverables.
- Propose strategic changes to the CEDS as necessary.
- Seek partnerships that elevate the City's visibility as a place for working, living, and visiting.

Quality Education

Be a Leader in Education Reform in Southern Nevada

Goal: To increase the number of educational outreach events and legislative bills supported by the City.

Key Initiatives:

- Support a legislative agenda that prioritizes student achievement, accountability, school safety, early learning, and local leadership.
- Support and host culturally competent parental engagement activities, including ongoing outreach with families to understand their needs.

Top Fiscal Year 2024 Action Items:

- Support Henderson educators' professional development through Leadership Institute of Nevada.
- Advocate for additional state and federal dollars for early learning.
- Continue to advocate for right-sizing districts, schools, and classrooms for better education and better integration of schools into the community.

Expand Access to High-Quality Early Childhood Education

Goal: To increase the share of 3- and 4-year-olds enrolled in preschool.

Key Initiatives:

- Explore partnerships with higher education and other community organizations to expand outreach and promote additional programming opportunities that promote early childhood development for families with young children.
- Continue to invest in affordable, high-quality childcare and early education.

Top Fiscal Year 2024 Action Items:

- Work with community and business partners on an educational appeal on the importance of early childhood education.
- Explore the potential for public-private partnerships to establish sponsorships to allow additional access and improvements to early childhood education programs.
- Partner and promote higher-education providers' efforts to expand early childhood education and the teaching supply in Henderson.

Quality Education

Ensure Henderson's High School Students Are Prepared For College

Goal: Decrease the number of remedial courses taken by college students in Henderson.

Key Initiatives:

- Support initiatives, such as college preparedness courses and access to student financial support programs, to ensure educational opportunities are available to all students.
- Support middle and high school efforts to improve college readiness through Henderson Community Education Advisory Board partnership opportunities.

Top Fiscal Year 2024 Action Items:

- Support middle and high schools in building capacity for securing additional resources to promote college preparedness.
- Promote outreach with higher-education providers to have a presence at City-hosted events for interested residents.

Align Educational Investments with Pre-Kindergarten-12 Needs

Goal: To increase the share of 3- and 4-year-olds enrolled in preschool.

Key Initiatives:

- Pursue opportunities to provide academic enrichment and mentoring for local students either in person or virtually.
- Advocate for community efforts to support safe school environments and prevent youth violence.

Top Fiscal Year 2024 Action Items:

- Provide opportunities for additional learning to bridge the COVID-slide educational gap students experienced due to school closures.
- Support schools and staff in delivering education successfully with unique solutions that respond to student needs.

Quality Education

Align Local Talent Pool With Local Career Opportunities

Goal: Increase the number of City supported or sponsored events that offer mentoring and skills application programs to help Henderson high school students develop and hone skill sets designed to expedite their migration to the workforce.

Key Initiatives:

- Collaborate with business organizations, high schools, and community organizations (including the City of Henderson) to enhance and strengthen mentorship and apprenticeship programs for teenagers.
- Encourage educational providers to align curriculum and continuing education with the needs of local industries.

Top Fiscal Year 2024 Action Items:

- Identify and engage community organizations that may be able to partner with businesses and Henderson schools to provide/fund STEAM skill training.
- Track progress of Career and Technical Academy and advocate for a comprehensive public high school to be established in Henderson.

Enhance School Environments Through Strategic Partnerships between Clark County School District and the City of Henderson

Goal: To enhance school environments through strategic partnerships between Clark County School District and The City.

Key Initiatives:

- Enhance the relationship between City and local school leaders through strategic outreach efforts.

Top Fiscal Year 2024 Action Items:

- Identify organizations interested in providing job skills workshops.
- Offer professional speaking series (live or virtual) to expose students to in-demand job options.
- Using existing forums such as the Economic Development's Quarterly "Business One-on-One" program to survey/engage business leaders on skills gaps that can be addressed at the high school level.

High-Performing Public Service

Ensure Responsive Government Through Implementation of a Digital Innovation Program

Goal: Create a better resident experience through digital innovation.

Key Initiatives:

- Transform the City of Henderson's technology environment to better focus on the timely execution of innovative ideas.
- Utilize professional services to create an Enterprise Data Strategy.
- Utilize professional services to determine the feasibility of a customer portal.

Top Fiscal Year 2024 Action Items:

- Procure professional services expertise and assistance as a springboard to create an Enterprise Data Strategy.
- Procure professional services to assess customer perception of the existing availability and ease of use of city services.
- Issue a survey, conduct focus groups, and utilize other means necessary to assess the perception of businesses and residents.

Ensure Responsive Government Through Implementation of a City Performance Excellence Program

Goal: To increase the City of Henderson's Performance Criteria Index Score.

Key Initiatives:

- Promote accountable and transparent government.
- Improve government efficiency and agility.
- Enhance civic engagement.
- Provide premier support to our residents and business customers.

Top Fiscal Year 2024 Action Items:

- Utilize technology solutions to optimize recruitment & talent acquisition.
- Make city policies and labor agreements available to the public through the centralized Open Data portal.
- Conduct a complaint procedures policy/Hotline awareness campaign.
- Develop and deliver first round of citywide training for customer service standards.
- Enhance the City's formal Continuous Improvement program, including recommendations for structural, training, and measurement changes.

High-Performing Public Service

Develop and Implement Strategies to Attract and Retain the High-Performing Workforce of Today and in the Future

Goal: Attract and retain a high-performing workforce.

Key Initiatives:

- Develop and implement strategies to attract and retain entry-level public safety positions in the City of Henderson
- Develop and implement strategies to attract and retain the high-performing workforce.
- Enhance the City's culture and team member engagement and build programs and initiatives to increase capability and capacity within the organization.

Top Fiscal Year 2024 Action Items:

- Align performance evaluations/Individual Performance Expectations with organizational priority.
- Align and correlate learning and development offerings and outcomes with business results (e.g., engagement survey, etc.).

Strategic Plan Performance Measures

The Strategic plan serves as a roadmap to ensure that we successfully achieve our mission. As we have begun to execute our action plans, we have focused on monitoring data-driven results, providing transparent and accountable progress reports to stakeholders, and remaining agile as new challenges arise and updates to the plan become necessary.

The City's performance measures are updated quarterly and tracked by City management. These measures are also published to the public with the goal of increasing transparency, accountability, and customer service excellence. Scan the QR code below to be redirected to the City's [open data](#) website to view the City's performance measures for the Strategic Priorities.



COMMUNITY SAFETY



HEALTHY, LIVABLE, SUSTAINABLE CITY



HIGH-PERFORMING PUBLIC SERVICE



QUALITY EDUCATION



ECONOMIC VITALITY

Key Fact

The Henderson City Council adopted an Open Data Policy on August 6, 2019 to demonstrate their commitment to open, transparent and accessible government. Performance measures for the Strategic Priorities are updated quarterly.





FY 2024 Fund and Department Budgets

Below is a schedule showing the funds and departments represented in this section. Funds or portions of funds that are managed by particular departments are reflected in the departments.

The funds that are by nature not part of daily operations or are not attributable to a particular department are shown in the reconciliation.

FY 2024 Budget by Fund

General Fund	\$ 366,646,329
Special Revenue Funds	
Commissary	345,000
Crime Prevention	7,436,316
Eldorado Valley	141,700
Forfeited Assets	1,000
Gas Tax	12,042,547
Grants	132,881,895
Muni Court Admin Fee	629,859
Sales & Use Tax	26,206,184
Recreation, Cultural Events, & Tourism	4,901,758
Capital Projects Funds	
Capital Replacement	10,615,186
Special Recreation	3,512,960
Internal Service Funds	
City Shop	15,387,959
Citywide	20,470,898
Engineering	11,389,006
Health Insurance	23,777,968
Self Insurance- Liability	5,548,703
Workers' Compensation	13,298,582
Enterprise Funds	
Development Services *	25,325,683
Sewer	68,637,247
Water	118,654,064
Redevelopment Agency	48,152,623
	<u>\$ 916,003,467</u>

Funds not included in this section:

Debt Service Funds	\$ 21,504,288
Bond Proceeds	4,400,000
Land Sales	1,611,354
Municipal Facilities	11,977,782
Municipal Golf Course	3,296,485
NID	43,917
Park Development	979,560
Special Assessment Districts	100,000
	<u>\$ 43,913,386</u>

Total All Funds ** \$ 959,916,853

FY 2024 Budget by Department

City Attorney's Office	\$ 11,009,541
City Clerk's Office	3,974,787
City Manager's Office	3,690,458
Communications	3,672,379
Community Development and Services	47,565,320
Economic Development & Tourism	2,594,247
Emergency Management	18,772,707
Finance	40,073,480
Fire	82,862,426
Government and Public Affairs	1,568,980
Human Resources	5,548,708
Information Technology	34,985,667
Internal Audit	848,952
Mayor & City Council	1,102,765
Miscellaneous ***	9,699,502
Municipal Court	10,738,495
Parks and Recreation	77,772,193
Police	165,221,798
Public Works	158,857,128
Redevelopment Agency	48,152,623
Utility Services	187,291,311
	<u>\$ 916,003,467</u>

* The expenditures related to the Development Services Center (DSC) are presented in the individual departments that comprise the DSC.

** This total includes City funds of \$911,764,230 and Redevelopment Agency funds of \$48,152,623

*** These costs represent Citywide expenditures for vacation buy back, leave buy-off at retirement, and the General Fund assessment for property liability insurance. These costs are not reflected in the Performance Budget section of this document.

FY 2024 Department Funding Sources

Department	Fund																		
	General	Commissary	Crime Prevention	Eldorado Valley	Forfeited Assets	Gas Tax	Grants	Muni Court Admin Fees	Recreation, Cultural Events, & Tourism	Sales and Use Tax	Capital Replacement	Special Recreation	City Shop	Citywide	Engineering	Health Insurance	Self-Insurance Liability	Workers' Compensation	Development Services
City Attorney's Office	✓						✓										✓		
City Clerk's Office	✓																		✓
City Manager's Office	✓																		
Communications	✓																		
Community Development & Services	✓						✓												✓
Economic Development & Tourism	✓						✓		✓										
Emergency Management	✓						✓											✓	
Finance	✓						✓									✓	✓		✓
Fire	✓						✓				✓							✓	
Government and Public Affairs	✓																		
Human Resources	✓						✓												
Information Technology	✓						✓				✓			✓					✓
Internal Audit	✓																		
Mayor & City Council	✓																		
Miscellaneous	✓																		
Municipal Court	✓							✓											
Parks and Recreation	✓						✓		✓		✓	✓							
Police	✓	✓	✓	✓	✓		✓			✓	✓								
Public Works	✓					✓	✓				✓		✓		✓				✓
Redevelopment																			✓
Utility Services																			✓

General Fund	Capital Project Funds	Enterprise Funds
Special Revenue Funds	Internal Service Funds	Redevelopment Fund

Departmental Performance Budgets

Each department develops a work plan based on the Strategic Plan. The departmental performance budgets outline their work plan and new initiatives. The Performance Budget summarizes the financial and personnel resources allocated to each department.

What You Will Find on Each of the Departments' Pages

1) Title of department

2) Purpose statement

Developed by the department to identify the overall purpose of its functions as a City unit.

3) Core services

A list and an explanatory paragraph about each of the department's cornerstone services that formulate the essence of the department.

4) Key services

A fairly high level list of the most important services, or outputs, the core service area provides to the City. After reviewing this list, the reader should understand the overall breadth of the provided services and have a feel for the most important outputs this core service area provides.

5) Organizational chart (not titled)

This will be found on the first page of each department's section.

Economic Development & Tourism

Purpose Statement

Economic Development & Tourism enhances the well-being of Henderson by creating a healthy economy through the attraction, retention and expansion of businesses, while also promoting the City as a premier meetings and leisure destination.

Core Services


- Business Attraction
- Business Retention & Expansion Program
- Tourism Services

Business Attraction

Business attraction programs and services are designed to generate interest from outside of the economic region resulting in the creation of local employment opportunities, economic diversification, and enhanced tax revenues.

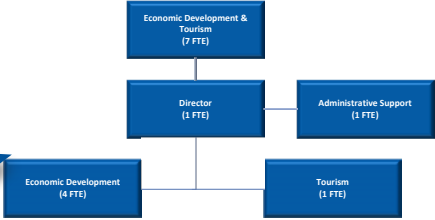
Key Services

- Conduct marketing activities and business recruitment campaigns to identified target industries (regional/national administrative and back office operations, medical/biomedical, computer and information services, educational services, research and development, and clean technology).
- Research high-growth industries and companies that are an excellent match for Henderson's assets, including redevelopment areas.
- Develop timely collateral pieces to support and promote business attraction efforts.
- Market the region's Foreign Trade Zone program and assist with applications.



Debra March Center of Excellence

- Research and maintain printed and electronic information for business recruitment inquiries.
- Establish and maintain ongoing communication with business recruitment prospects.
- Promote state incentives to qualified prospects.
- Coordinate activities with the Regional Development Authority and State of Nevada Governor's Office of Economic Development concerning implementation of local/regional economic development initiatives.
- Connect recruited businesses with local workforce development partners to assist with hiring, training and workforce incentives.



```

graph TD
    A["Economic Development & Tourism  
(7 FTE)"] --> B["Director  
(1 FTE)"]
    A --> C["Administrative Support  
(1 FTE)"]
    B --> D["Economic Development  
(4 FTE)"]
    B --> E["Tourism  
(1 FTE)"]
    
```

City of Henderson, Nevada

6) Past accomplishments

The highlights achieved by the department in its continuous efforts to serve the community.

7) Performance Objectives by Major Opportunity Areas (MOAs)

Key MOAs were reviewed and were combined, where applicable, into the City's five priority areas (Community Safety, Livable Communities, Economic Vitality, Quality Education, and High-Performing Public Service). Performance Objectives address the individual Major Opportunity Area for the coming fiscal year.

8) Expenditures by category/program

Detailed information relating to actual expenditures from Fiscal Year 2021 through budget for Fiscal Year 2024. Includes information relating to the number of full-time employees within the departments.



9) Financial overview

Provides any explanation necessary for the detailed financial data presented in the table.

10) Key facts

Throughout the text, small boxes have been included to draw the reader's attention to important facts about each department.

11) Performance measures

Information pertaining to past and projected performance measures for the department. Measures notated as  represent performance measures City management has identified within a Key Process in the Citywide operational plan. Measures without  represent performance measures relevant to each department's core services.

Past Accomplishments

- In December 2022, Senior City Management and Economic Development finalized the purchase of the former Fiesta Hotel & Casino site providing an opportunity for economic and business opportunities. The site will feature a sports and recreation facility to serve youth sports in the community and to attract regional and national sporting tournaments. It's estimated to yield \$200 million in regional economic impact.
- Staff finalized an agreement for a Target Industry Analysis, which will provide real-time data regarding industries Economic Development should target.
- Economic Development welcomed several new businesses to Henderson including NRI Distribution, Alton Industry and OTC Industrial Technologies. Chicken N Pickle also announced they are coming to Henderson, making it their first Nevada location.
- In December 2022, Economic Development hosted their first Henderson VIP Experience, a familiarization tour of Henderson with out-of-state site selection consultants. The two-day event featured a driving tour of Henderson and roundtable discussion with local partners including the Las Vegas Global Economic Alliance, Workforce Connections, College of SO NV and R & O Construction. Staff also hosted the site selection consultants, and community leaders to a Raiders game utilizing the Las Vegas Stadium Authority community suite.
- In early 2023, Visit Henderson sponsored several sporting events including the Disc Golf Challenge held at Wildhorse Golf Course, the Lake Las Vegas Collegiate Golf Classic, the 2023 Big West Basketball Championships at The Dollar Loan Center and the Spartan Race held at Nevada State College. This demonstrates the City's ability to attract popular and significant events that benefit Henderson's economy.

Key Fact

Workforce Connections, Employ NV Business Hub is located inside City hall and provides businesses with additional resources for hiring, talent recruitment, training and other needs at no cost.
<https://employnvbusinesshub.org/workforce-development-system>

Performance Objectives by Major Opportunity Areas

- Promote Human Capital Investments to Attract High-Tech, High Wage Industries**
- Align workforce development with target industries.
 - Support the implementation of Workforce Employment and Training Centers.
- Create Economic Diversity and Jobs**
- Create and implement agile and inclusive business recruitment strategies to identify and pursue emerging industries.
 - Promote West Henderson as a core employment corridor supporting area development and overall plans to achieve an efficient jobs-housing balance.
- Perform Research and Create Marketing Assets to Inform and Drive Community Conversations and Decisions**
- Accommodate diverse and equitable employment needs by ensuring key parcels of land are available for industrial and commercial uses.
 - Define, monitor and promote Henderson's target industries and workforce availability.
 - Partner with regional stakeholders to deliver on Henderson's commitment to the region's Comprehensive Economic Development Strategy (CEDS).

City of Henderson, Nevada

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PERFORMANCE BUDGET

Economic Development & Tourism Expenditures by Category/Program

Category	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Salaries and Wages	\$ 591,711	\$ 613,757	\$ 722,847	\$ 862,014	\$ 139,167	19%
Employee Benefits	251,772	259,637	303,915	398,598	94,683	31%
Services and Supplies	18,036,507	941,135	1,369,814	1,333,635	(36,179)	-3%
Capital Outlay	-	-	131,720	-	(131,720)	-
Total	\$ 18,879,990	\$ 1,814,529	\$ 2,528,296	\$ 2,594,247	\$ 65,951	3%
Program						
General Fund	\$ 922,986	\$ 910,861	\$ 1,235,962	\$ 1,417,032	\$ 181,070	15%
Grant Fund	12,905,346	513,856	788,403	656,683	(131,720)	-17%
Recreation, Cultural Events & Tourism	5,051,658	389,812	503,931	520,532	16,601	3%
Total	\$ 18,879,990	\$ 1,814,529	\$ 2,528,296	\$ 2,594,247	\$ 65,951	3%
Full-Time Employees						
General Fund	5	5	5	6	1	20%
Recreation, Cultural Events & Tourism	1	1	1	1	-	0%
Total	6	6	6	7	1	17%

Financial Overview

The approved budget for Fiscal Year 2024 anticipates an increase of 3% year over year from increased Salaries and Benefits which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative employees, the addition of one new position, as well as increases in the PERS contribution rate.

Key Fact

Visit Henderson sponsored six sporting events in FY 2023 ranging from golf, to basketball, to fishing, to the Spartan obstacle race, showing the City's ability to attract and support these events.

Economic Development Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Number of new business recruitments	11	5	2	8
 Number of jobs created	1,826	488	337	500
 Number of Businesses Assisted	1,170	409	130	150

HENDERSON
A CULTURE OF OPPORTUNITY

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City of Henderson, Nevada

City Attorney's Office

Purpose Statement

The City Attorney's Office provides legal services, guidance and support to the City's elected officials, management team, departments, boards and commissions. The office also represents the City in all civil litigation and prosecutes all traffic and misdemeanor violations in the Henderson Municipal Court.

Core Services

- Civil
- Criminal

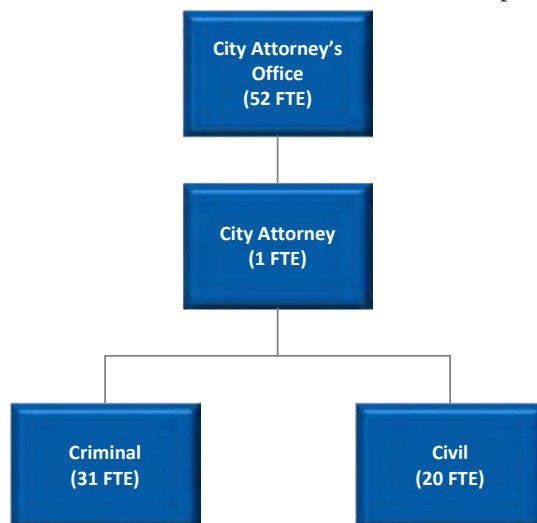


Key Services

The City Attorney's Office (The Office) operates on a collaborative service model that works closely with the City Council, management, and departments to further the vision, mission, values and strategic priorities of the City. The Office provides first-rate legal support and services that are attentive and responsive to the business and operational needs of the City. The Office prides itself on serving as institutional problem solvers and at finding pragmatic solutions to legal issues. The Office also strives to serve as trusted advisors to the City Council, management, and departments, helping them weigh risk and make fully informed decisions.

The **Civil** Division represents the City's interest in a variety of legal matters, including:

- Employment and labor.
- Administrative Law and Regulatory Compliance.
- Real estate transactions and development.
- Municipal finance.
- Drafting ordinances and policies for the City.
- Enforcement of City ordinances and policies.
- Ethics advice and investigations, as required.
- Public works, purchasing, and other contracts.



The **Criminal** Division serves as the advocate for victims of crime and the citizens of the City of Henderson in the prosecution of all adult misdemeanor and traffic offenses occurring within city limits including:

- Prosecute DUI, domestic battery, traffic and adult misdemeanor cases.
- Enforce criminal violations of the Henderson Municipal Code.
- Provide victim and witness advocacy.
- Provide community outreach, training, and seminars to reduce the instances and increase the awareness and reporting of domestic violence and DUI.
- Marshals and investigators serve subpoenas as well as conduct investigations.



Key Fact

The City Attorney is the legal adviser of the City Council and all officers of the City in matters respecting the affairs of the City. The Civil division provides legal guidance and support for elected officials, City departments, and boards and commissions as they conduct the business of the City.

Performance Objectives by Major Opportunity Areas

Civil

- **Municipal Code Updates:** Civil Division attorneys will prepare amendments needed to the Henderson Municipal Code to conform to legislation enacted in the 2023 Session of the Nevada Legislature.
- **Regulatory Compliance:** The City provides essential community services that are subject to a myriad of regulatory and other compliance obligations. The Civil Division will assist departments in meeting federal and state regulatory requirements through formal and informal means, including occasional compliance reviews and audits.

- **Client Training:** The Civil Division will continue to identify opportunities to reduce liability through client and department training.

Criminal

- **Efficiency:** Maintain current conviction rates and seek opportunities to efficiently handle increased case load.

Past Accomplishments

Civil Division

- Worked closely with the City's Division of Emergency Management, Environmental, Health and Safety to create an Employee Wellness Center providing pre-employment, occupational, and mental health services, and helped negotiate and prepare the necessary contracts for this innovative approach to employee wellness.
- Helped Business Operations division of the City's Finance Department develop an appeal process and accompanying ordinance that increased efficiency and reduced costs for administrative appeals for minor violations.
- Collaborated with City's Department of Utility Services to develop new regulations promoting water conservation, including ordinances governing non-functional turf, golf course water budgets, residential pool size limitations, and conservation strategies.
- Successfully defended the City in a legal dispute related to the production of public records through three appeals to the Nevada Supreme Court, each concluding in the City's favor.
- City Attorney Nicholas Vaskov received the prestigious James M. Bartley Distinguished Public Lawyer Award from the State Bar of Nevada Public Lawyers Section. This award recognizes public lawyers and their contributions to public service and demonstrated leadership on legal and policy issues.

Criminal Division

- Conducted five (5) domestic battery jury trials during this past year in both the Henderson Justice Court and Henderson Municipal Court, which is more than any other prosecutorial agency in the State of Nevada.
- Partnered with the Henderson Municipal Court to implement new processes and procedures to accommodate the conversion from criminal traffic offenses to civil traffic infractions, effective January 1, 2023.
- Began prosecuting DUI cases submitted by the Nevada State Police that occurred within the City of Henderson.
- Successful management of weekend bail hearings in the Henderson Municipal Court, including on-boarding new staff members.
- Taught a comprehensive course on legal issues that arise in the jury selection process to another city's prosecution team.
- Taught a lengthy course on domestic battery jury trials to the 2022 Nevada Prosecutors' Conference.
- Senior Assistant City Attorney Marc Schifalacqua received the prestigious William J. Raggio Award from the Nevada Advisory Council for Prosecuting Attorneys. This award recognizes prosecutors who have contributed significantly to the improvement of the administration of justice in Nevada.

Key Fact

The Victim Advocate Unit is part of the Criminal Division. This Unit has been established to assist all victims of domestic battery, stalking, harassment, and any crimes against person or property.

City Attorney's Office Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,510,626	\$ 4,757,139	\$ 5,232,952	\$ 5,526,976	\$ 294,024	6%
Employee Benefits	2,049,236	2,097,137	2,404,756	2,801,057	396,301	16%
Services and Supplies	1,185,749	1,372,243	2,405,195	2,681,508	276,313	11%
Total	\$ 7,745,611	\$ 8,226,519	\$ 10,042,903	\$ 11,009,541	\$ 966,638	10%
Program						
General Fund						
General	\$ 4,744,385	\$ 5,065,742	\$ 5,577,782	\$ 5,980,121	\$ 402,339	7%
Victim Advocate	149,068	204,390	234,597	369,027	134,430	57%
Criminal	3,622,745	3,658,844	4,274,149	4,725,132	450,983	11%
Admin/Attrition Adjustment	(1,195,173)	(1,147,719)	(1,573,416)	(1,520,664)	52,752	-3%
Subtotal General Fund	\$ 7,321,025	\$ 7,781,257	\$ 8,513,112	\$ 9,553,616	\$ 1,040,504	12%
Grant Fund	\$ 123,624	\$ 169,811	\$ 1,118,518	\$ 1,118,518	\$ -	0%
Self Insurance Fund	\$ 300,962	\$ 275,451	\$ 411,273	\$ 337,407	\$ (73,866)	-18%
Total	\$ 7,745,611	\$ 8,226,519	\$ 10,042,903	\$ 11,009,541	\$ 966,638	10%
Full-Time Employees						
General	48	50	50	50	-	0%
Land Fund	1	1	1	1	-	0%
Self Insurance Fund	1	1	1	1	-	0%
Total	50	52	52	52	-	0%

Financial Overview

The City Attorney's divisions consist of the Civil Attorney (General) and Criminal Attorney divisions according to the area they support.


For Fiscal Year 2024, the budget increased 10% year over year resulting from increased Salaries and Benefits which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative employees, as well as increases in the PERS contribution rate.

Key Fact

The City Attorney's Office assists with updates to the Henderson Municipal Code to keep the City compliant with state and federal laws.



Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Criminal Case Adjudication Rate*	82%	74%	73%	74%
Victim Advocate Contacts	9,372	10,415	9,500	9,000
No. of cases per year per attorney - Criminal	755	804	794	800
Client Satisfaction Survey	97%	97%	97%	97%

*Beginning Fiscal Year 2022, the reporting methodology was updated to provide consistency among other measures/statistics. This was expanded to include all case adjudications, not just trials. Additionally, these numbers are charge and not offense or case specific.

City Clerk's Office

Purpose Statement

Provide timely and transparent electoral, legislative and record keeping services.

Core Services

- Council and Commission Services
- Archives and Records Division
- Elections and Administrative Services



City Clerk's Office Staff

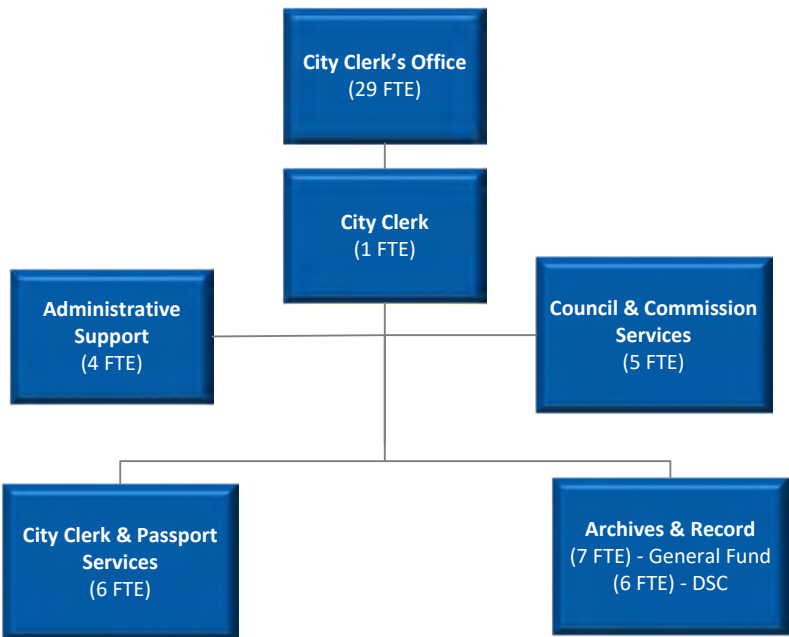
The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, citywide records program: City archives and the Development Services Records Center in accordance with local, state, and federal regulations. The City Clerk's Office also administers a full-service passport acceptance program on behalf of the U.S. Department of State.

Council and Commission Services (CCS) facilitates the municipal legislative process through compliance with the Nevada Revised Statutes, Henderson Municipal Code, and City charter. Direct support is provided to the City Council, staff, and public through management of the agenda, public notice, official minutes, and

municipal codification processes for the City Council and Redevelopment Agency. CCS also provides administrative support to all citizen advisory boards and commissions established by the City Council.

Key Services

- Create, publish, post, and distribute City Council and Redevelopment Agency (RDA) meeting agendas and packets including special City Council meetings and City Council workshops.
- Facilitate City Council and RDA meetings including pre-meeting preparation, operate vote software, and assist citizens.



- Prepare City Council & RDA meeting videos and publish to the website.
- Develop and execute directives, policies, and operating procedures to ensure compliance with open meeting law.
- Record, transcribe and distribute the official minutes records for City Council, RDA, Planning Commission, and all other City board and commission meetings.
- Ensure accuracy of codification for all adopted ordinances.
- Receive, create Contact Henderson cases, and respond to staff and public requests for information regarding agendas, agenda items, meetings, City Council actions, boards and commissions.
- Ensure formatting standards and content requirements are met for all proposed City ordinances and resolutions.
- Provide oversight of advisory boards and commissions and appointees to regional boards and commissions, including recruitment and coordination of volunteers for selection, monitoring of appointment terms, maintenance of data tracking application, coordination of training and orientation process, identification of issues and recommendations for legislative and bylaw modifications, and respond to informational inquiries.
- Conduct Citywide agenda management training to ensure users are familiar with the agenda process and are able to create clear and complete agenda items.
- Administrate the agenda management system including user management, workflow creation, agenda forms creation, and general support and troubleshooting.
- Manage the Ordinance and Resolution codification process for all Ordinances and Resolutions adopted by the City of Henderson.

Archives and Records Division administers the city-wide records management program by providing direct records services to assist City offices in meeting their record-keeping responsibilities in an appropriate manner by developing and implementing retention schedules in accordance with federal, state and local laws. Provides

training in developing and maintaining effective records systems, operates City Archives and Records Center, manages the Development Services Records Center, and responds to inquiries and public records requests.

Key Services

- Develop and execute directives, policies, and operating procedures to ensure compliance with federal, state, and local laws for the appropriate maintenance, preservation, disposition, and public access to City records and information.
- Manage and maintain the City Archives to preserve Citywide permanent and historical records.
- Coordinate management of Citywide records through their life cycle including creation, retention, maintenance, and destruction.
- Manage and maintain the City Records Center. Receive, log, file and dispose of all files required to be maintained by the City Clerk's office.
- Conduct Citywide records assessments to ensure compliance with established record keeping standards including records retention schedules, transfer and transmittal, preservation, access and destruction.
- Ensure all City forms comply with statutory requirements and design standards, encourage the use of Citywide forms, and encourage the sharing of information between departments by maintaining a master list of all City forms.
- Process revisions and resubmittals for all building permits.
- Receive, enter into permitting system, route, and track plans for building permits.
- Provide reformatting services for all departments.
- Create and maintain records for emergency response plans and procedures.
- Administer records coordinator program.
- Assist with police records seals including retrieval and scanning of paper and microfilm reports and uploading to the document management system.
- Collaborate with civic groups including the Henderson Historical Society, Henderson Library District, Clark County Heritage Museum, State Historical Records Advisory Board, and State Library and Archives to increase availability of Henderson's historical records.

Elections and Administrative Services (EAS) ensures municipal elections are administered in accordance with local, state, and federal regulations; and conducts continuous education programs and simulated voting opportunities throughout the community to promote civic participation. Additionally, EAS is the first point of contact for all in-bound calls and visitors to the City; offers a full-service Passport Acceptance Program, lobbyist registration, oath administration, certification services, and public notary services.

Key Services

- Serve as Elections Administrator (filing officer, legal notices, close of voter registration, Early Voting, Election Day and post certification) in compliance with local, state, and federal law.
- Develop ward map per Henderson Municipal Code and Nevada Revised Statutes.
- Provide content and certify accuracy for the sample ballot, mail ballot, legal notices, and voter guide in three languages.
- Manage a full-service United States passport application acceptance program.
- Attest the signatures of the City Manager and City Council members on contracts and agreements approved or sanctioned by the City Council, bonds, real estate transactions, and other official City documents. Accept, verify and process receipt of all summons and subpoenas that name the City as a defendant.
- Verify bond documents for accuracy including calendar, official and ordinance.
- Develop and promote a public communication plan during the election cycle.
- Act as signatory of City car titles, liens and lien releases, developer and city maps, and bond sales.
- Serve as secretary to the City Council and Redevelopment Agency overseeing all aspects of meeting activities.
- Provide notary services and life certifications documents for staff and the public.
- Accept, post, and verify public meeting postings in accordance with open meeting laws.

Past Accomplishments

- Strategic Pillar dropdown was added to the agenda template, so that agenda items can be aligned to the strategic priorities of the City.
- Work continues towards implementing Smarsh for text message records management in the Police Department. The contract has been approved and this project is currently in the beginning stages of the design phase.
- The City Archives and Records Division is in the process of recruiting the first Archives and Records Analyst position.
- Moved passport services to the DSC lobby for more effective and efficient handling of the passport volume.
- Collaborated with Clark County Election Department on the first ever City of Henderson Special Election to fill a council vacancy.
- Trained City of Henderson City Clerk's Office staff as poll workers and staffed a vote center at City Hall for the 2022 General Election early voting and the 2023 Special Election.

Performance Objectives by Major Opportunity Areas

Promote accountable and transparent government

- To maintain Open Meeting Law compliance at 100% in agenda postings through Fiscal Year 2024.
- To maintain passport revenue at \$87,750 per quarter break-even point through Fiscal Year 2024.

City Clerk's Office Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,675,859	\$ 1,569,067	\$ 1,865,459	\$ 1,924,653	\$ 59,194	3%
Employee Benefits	769,509	685,584	993,776	1,059,588	65,812	7%
Services and Supplies	459,799	509,605	1,470,262	990,546	(479,716)	-33%
Capital Outlay	1,749	-	-	-	-	-
Total	\$ 2,906,916	\$ 2,764,257	\$ 4,329,497	\$ 3,974,787	\$ (354,710)	-8%
Program						
General Fund						
General	\$ 2,690,553	\$ 993,851	\$ 1,212,376	\$ 1,309,149	\$ 96,773	8%
Elections	468	24,378	786,249	257,000	(529,249)	-67%
Passports	215,537	386,227	561,016	616,711	55,695	10%
Council & Commissions	-	566,184	590,836	638,858	48,022	8%
Records	-	743,681	957,877	810,528	(147,349)	-15%
Admin/Attrition Adjustment	(770,442)	(731,267)	(741,116)	(762,943)	(21,827)	3%
Total General Fund	\$ 2,136,116	\$ 1,983,054	\$ 3,367,238	\$ 2,869,303	\$ (497,935)	-15%
Development Serv. Fund	\$ 770,800	\$ 781,203	\$ 962,259	\$ 1,105,484	\$ 143,225	15%
Total	\$ 2,906,916	\$ 2,764,257	\$ 4,329,497	\$ 3,974,787	\$ (354,710)	-8%
Full-Time Employees						
General Fund	24	23	23	23	-	0%
DSC-City Clerk	5	6	6	6	-	0%
Total	29	29	29	29	-	0%

Financial Overview

The City Clerk's election budget fluctuates significantly between years due to municipal primary and general elections. The budget decrease in Fiscal Year 2024 can be attributed to a decline within Services and Supplies. These declines are primarily due to no additional municipal election funding in Fiscal Year 2024. Unspent election funding will be carried forward from Fiscal Year 2023.



Key Fact

During Fiscal Year 2023, the City Clerk's Office will process an estimated 13,000 passports. This represents a 30% increase over Fiscal Year 2022.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Council & Commission Services - Compliance	100%	100%	100%	100%
Annual Passport Revenue	\$252,000	\$472,582	\$575,000	\$550,000

City Manager's Office

Purpose Statement

To provide strategic management and leadership for the City of Henderson while facilitating and promoting the long-term vision and priorities of the City Council.

Core Services

- Leadership and Financial Management
- Strategic Management
- Infrastructure and Asset Sustainability
- Performance and Innovation
- Educational Outcomes

The City of Henderson operates under a council - manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives. The City Manager acts as the Chief Executive Officer and advises the City Council on policy matters. The office carries out the directions of Mayor and Council, oversees the City's employee complement, and ensures the City is moving in one direction toward accomplishing the City's mission and vision.



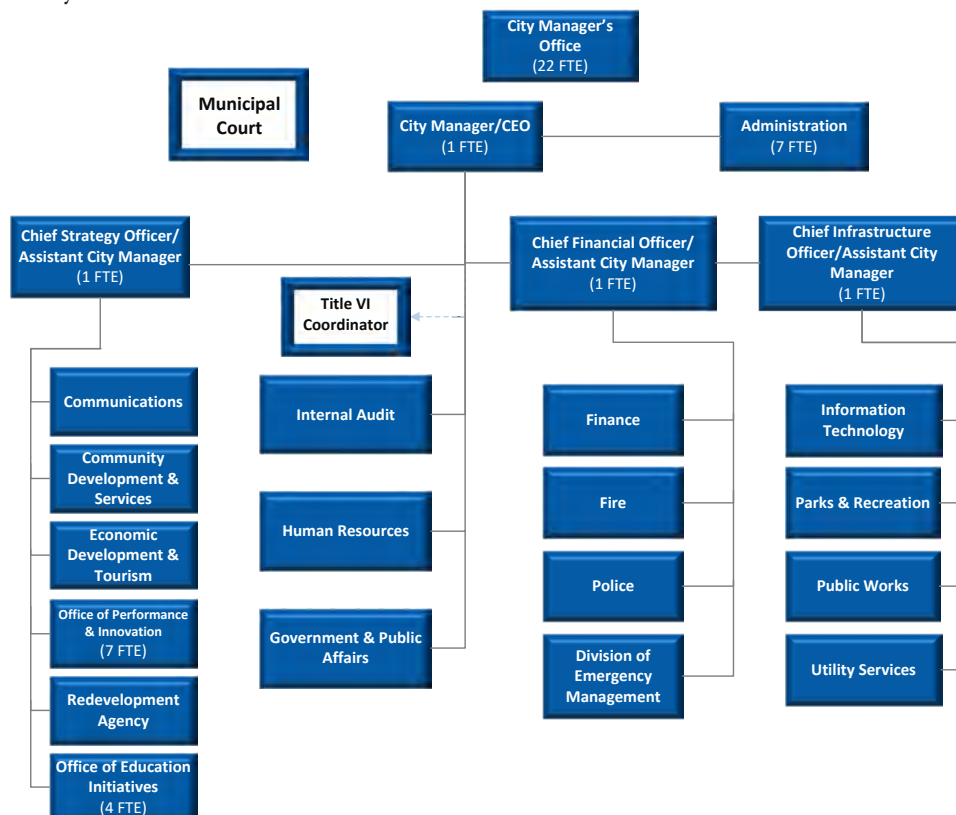
City Management Team

ACM/CIO
Robert Herr

ACM/CSO
Stephanie
Garcia-Vause

City Manager/
CEO Richard
Derrick

ACM/CFO
Jim McIntosh



Leadership & Financial Management

As the touchstone for city government, the City Manager's Office provides direction for citywide progress and financial stewardship by creating an environment characterized by being driven, serving with integrity, being collaborative, and striving for performance excellence.

Key Services

- Ensure the fiscal wellbeing of the organization by setting financial strategies and ensuring the financial viability and sustainability of the organization.
- Establish and maintain leadership systems across the organization, provide responsible direction, and set the culture and tone for the organization.
- Develop trust and strategic partnerships throughout the organization to promote the city values of driven, integrity, collaboration, and excellence.
- Facilitate and participate in regional partnerships to ensure premier services to the community.
- Seek new and innovative opportunities to improve the community, strategies, and operations through organizational excellence, foresight, and entrepreneurial spirit.
- Establish a culture of open communication and participation, serving as coach and mentor to facilitate effective relationships.
- Develop, implement and/or oversee policy alternatives for City Council and/or City departments.

Strategic Management

Driven by the City Council, executive team, residents, businesses, and City team members, the City Manager's Office creates an environment for success through the development and implementation of a strategic plan, a comprehensive plan, and an economic development plan that focuses on important issues and challenges and leverages organizational core competencies.

Key Services

- Formulate and implement strategic direction for the organization aligned with Council, community, and stakeholder values.
- Promote economic development and diversification that fosters long-term, resilient growth and provides a wide range of employment opportunities.
- Oversee the West Henderson Land Use Plan Development Program to facilitate diverse opportunities and sustainable growth.
- Ensure responsible growth through infill and

development patterns that accommodate an increasing population.

- Manage the revitalization and development of downtown Henderson.
- Develop collaborative opportunities to address social issues that negatively impact Henderson's vulnerable populations.
- Allocate appropriate resources to support strategic opportunities.

Infrastructure and Asset Sustainability

As the City grows and ages, so does the need for replacement and rehabilitation of its infrastructure. The City Manager's Office ensures that investment and management in infrastructure maintains the quality of life expected by the Henderson community.

Key Services

- Prioritize the allocation of infrastructure funding.
- Ensure the development and implementation of reliable reinvestment strategies.
- Drive efforts to develop beneficial public-private partnerships and opportunities for private investment in public assets.
- Oversee the integration of maintenance and development activities.
- Facilitate the development of a comprehensive sustainability strategy.

Performance and Innovation

As a centralized organization element, the City Manager's Office maximizes organizational performance through collaborative citywide programs and support services that position the City "To Be America's Premier Community".

Key Services

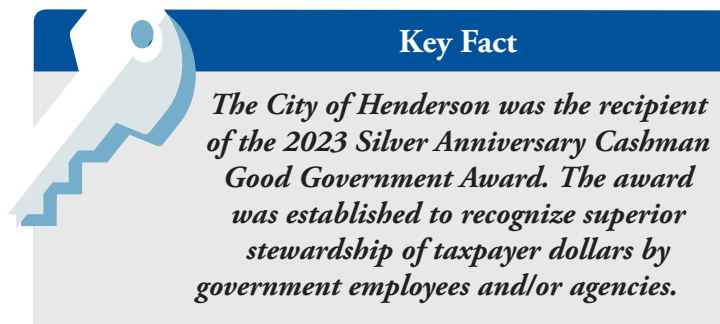
- Facilitate, support, and track progress on a citywide strategic plan aligned with Council, community, and stakeholder values.
- Increase the organization's capacity to meet evolving community needs.
- Coordinate, prioritize, and integrate departmental business tactics.
- Monitor and improve key work systems to ensure optimum performance.
- Capture and infuse the City's PREMIER customer service approach across the organization.
- Establish a culture of continuous improvement, data driven decision-making, change management, and innovation.

Educational Outcomes

The City Manager's Office aligns and supports strategies for strengthening families through facilitating access to high-quality educational opportunities from early childhood through post-secondary education.

Key Services

- Maintain strategic partnerships that support educational initiatives.
- Serve as a point of contact for connecting city departments with local schools.
- Coordinate recognition events for educators, students and families.
- Provide investments and advocacy that contribute to education reforms
- Coordinate and support the Henderson Community Education Advisory Board and Henderson Blue Ribbon Commission.
- Support and develop policies that ensure quality education for all children.



Past Accomplishments

- **Data Driven and Efficient:** Formed and leading a “Performance Consortium” of five high-performing cities from across the United States. This group shares best practices and data to improve performance within their organizations.
- **Financially Resilient:** Maintained the City’s AA+ bond rating, which is one of the highest of any city in the state.
- **High Customer Satisfaction:** The City collects resident and business feedback regarding services via comment cards. City customers indicated they have a 94% satisfaction rate with their face-to-face interactions with city employees.
- **High Resident Quality of Life:** The 2021 Citizen Assessment Survey indicates that resident gave the City a 97% satisfaction rate as a place to live. In 2021, the City also implemented a Business Assessment Survey, where 89% of business owners rated Henderson as “excellent” or “good” as a place to do business.
- **High Performing Public Service:** Recognized with a 2023 Cashman Good Government Award for our new and innovative “Paramedic Operator” job classification, saving taxpayer money through increased efficiency.

Priorities by Major Opportunity Area

The City Manager's Office supports all strategic initiatives citywide:

Community Safety

- Enhance and protect Henderson's quality of life.
- Prepare for emergencies.
- Ensure employee safety, health and wellness.
- Improve transportation safety.
- Advance and promote City environmental management.

Healthy, Livable, and Sustainable City

- Develop and implement a cohesive climate response initiative.
- Improve community and behavioral health in Henderson
- Improve housing stability.

Economic Vitality

- Promote human capital investments to attract high tech, high wage industries.
- Create economic diversity and jobs.
- Maintain the City's financial resiliency.
- Perform research and create marketing assets to inform and drive community conversations and decisions.

Quality Education

- Be a leader in education reform in Southern Nevada.
- Expand access to early childhood education.
- Ensure Henderson's high school students are prepared for college.
- Align educational investments with K-12 needs.
- Align local talent pool with local career opportunities.
- Enhance school environments through strategic partnerships between CCSD and the City.

High-Performing Public Service

- Ensure responsive government through implementation of a digital innovation program.
- Ensure responsive government through implementation of a City Performance Excellence Program.
- Develop and implement strategies to attract and retain the high-performing workforce of today and the future.



Key Fact

In 2023, Henderson was ranked among the Safest Large Cities by MoneyGeek.



City Manager's Office Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,560,818	\$ 1,583,161	\$ 1,994,294	\$ 2,322,802	\$ 328,508	16%
Employee Benefits	648,302	670,131	800,322	1,130,262	329,940	41%
Services and Supplies	147,990	136,211	302,587	237,394	(65,193)	-22%
Total	\$ 2,357,110	\$ 2,389,503	\$ 3,097,203	\$ 3,690,458	\$ 593,255	19%
Program						
General Fund						
General	\$ 2,147,164	1,857,123	2,315,238	\$ 2,793,952	\$ 478,714	21%
Business Mgmt	852,419	916,468	978,684	1,436,229	457,545	47%
Education	39,346	418,697	614,065	621,752	7,687	1%
Admin/Attrition Adjustment	(681,819)	(802,785)	(810,784)	(1,161,475)	(350,691)	43%
Total	\$ 2,357,110	\$ 2,389,503	\$ 3,097,203	\$ 3,690,458	\$ 593,255	19%
Full-Time Employees						
General Fund	17	19	21	22	1	5%
Total	17	19	21	22	1	5%

Financial Overview



For Fiscal Year 2024, the budget for the City Manager's Office increased by 19% year over year primarily due to increases in Salaries and Benefits which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative positions, the addition of one position, as well as increases in the PERS contribution rate.

Key Fact

*City Manager and CEO
Richard Derrick received the prestigious
Malcom Baldrige Foundation 2023
Award for Leadership Excellence.*



Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 % of residents that rate the overall quality of life in Henderson as satisfied/ extremely satisfied	97%	97%	97%	97%
 % of employees that are engaged/extremely engaged with the workplace	90%	90%	81%	85%
% of departments adopting and reporting quarterly Tier 1, 2, and 3 performance measures	60%	90%	100%	100%

Communications

Purpose Statement

The Communications Department advances the City's vision to be America's Premier Community by telling the City's story through the creation and implementation of innovative, engaging, and multi-faceted, results-oriented strategic marketing and communications solutions.

Core Services

- Communications
- Marketing
- Creative Services
- Print/Mail

Communications

Communications works with Senior City Leadership and the Executive Team to communicate the City's mission, values, and strategic priorities by educating, inspiring, listening and sharing our success throughout the organization.

These stories are shared with our most valuable resource, our employees - Team Henderson, through internal digital and printed outreach.

Key Services - Internal Communications

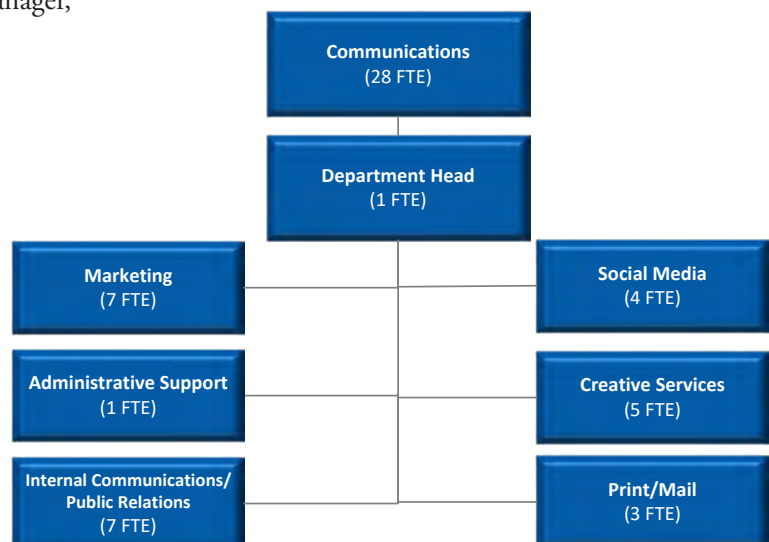
Internal Communications develops communication plans for internal and external audiences to support the City's brand.

- Develops key message points for strategic internal communication
- Writes scripts speaking points for the City Manager, Senior Executive and Leadership Teams
- Identifies content and crafts copy for:
 - City Manager's Report to City Council
 - City Manager's Video Message
 - Spotlight Employee Newsletter

Key Services - Media and Public Relations

The Communications department works with Mayor and Council, Senior Leadership, the Executive Team, City staff, media, stakeholders and community partners to align the City's strategic priorities around core themes and messages to amplify our success through news stories, features and other forms of communication. The Office of Communications works with local, national, and international media to tell the City's stories, as well as to connect journalists with City subject matter experts.

- Generates positive media coverage through media outreach, pitching, and dissemination of communication materials.
- Tracks, analyzes and reports on the City's earned media coverage.
- Monitors perceptions of the City and the impact of communication efforts on the City's reputation.
- Manages media requests for interviews and background information.
- Researches, writes and issues news releases and media advisories.



Marketing

The Marketing Division oversees the City's overall brand identity, markets citywide events, programs and initiatives, through the creative development and execution of integrated marketing strategies designed to effectively support core business goals. This includes market research, traditional and digital advertising, collateral development, signage packages, and direct mail.

Key Services - Marketing

- Responsible for the City of Henderson brand.
- Conducts market research and develops and executes targeted marketing and public relations plans for City departments, recreation centers, special event venues, citywide events, programs and initiatives.
- Plans, executes and monitors digital and traditional media buying strategies in support of organizational brand across multiple channels including the web, organic/paid social media, mobile and electronic marketing.
- Develops digital media strategy, creates and distributes content through targeted digital channels, tracks and analyzes reach.
- Conducts market research, recommends, negotiates and purchases traditional and digital advertising media for all departments citywide.
- Develops and executes survey tools for programs, events and citywide initiatives, and analyzes metrics and trends.
- Develops digital content on pages of cityofhenderson.com and other internet sites.

Key Services - Social Media

- Responsible for the oversight and management of all official citywide social media channels.
- Develops citywide social media strategy and crafts content for over 30 official City social media accounts.
- Analyzes and tracks social media trends and customer engagement.

Creative Services

The Creative Services Division supports and enhances the City's brand identity. This Division creates a variety of assets from initial concept to final product, including print collateral, presentation materials, direct mail, advertisements, signage, social media assets, video and photography. Creative Services strengthens and supports the Communications department through strategic collaboration and teamwork.

Key Services - Graphic Design

- Design print collateral such as invitations, direct mail, newsletters, brochures, rack cards, signs, books, magazines, annual reports, specialty/promotional items, advertisements, and other communication/outreach materials.
- Design digital assets such as online banners, web pages, e-campaigns, social media assets, and PowerPoint presentations.
- Create original art campaigns and logos to promote City events and initiatives.
- Create static and animated video content for billboards and LED displays throughout City Hall, Water Street Plaza, recreation centers, and other City facilities.

Key Services - Multimedia

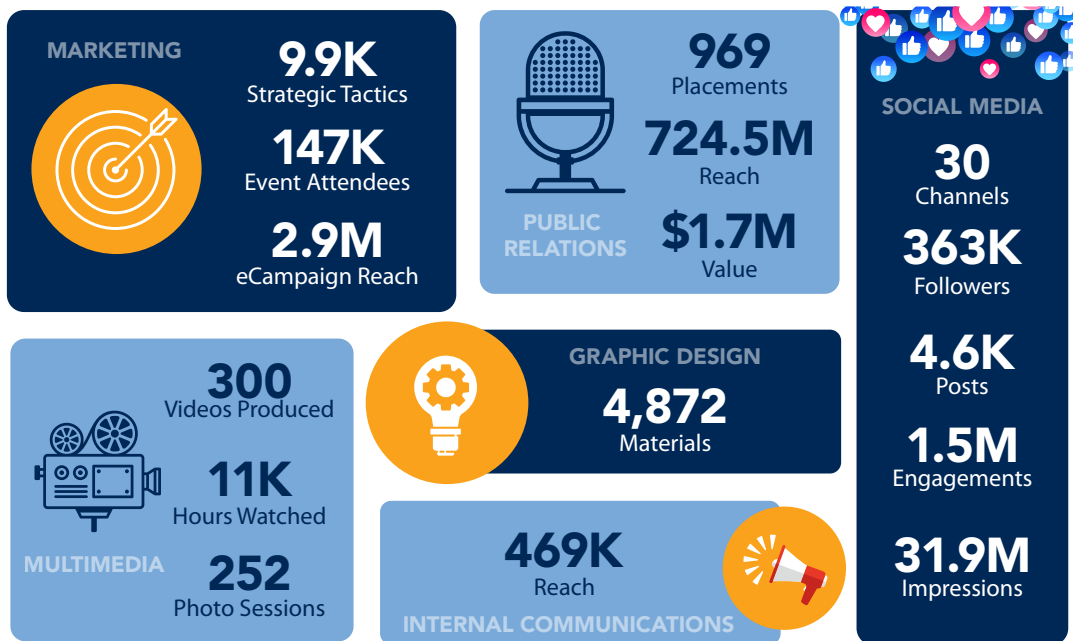
- Official City photography and video services for City Council meetings, State of the City, ribbon cuttings, ground breakings, signature events and other milestones/historical events.
- Edit, tag, organize, archive and retrieve photography, drone footage, and video b-roll for promotional use on social, digital and broadcast media.
- Livestream meetings, programs and events.
- Internal employee communication videos, department messaging.
- Internal training videos, including those for Public Safety employees to maintain compliance with department policies.
- Redact police bodycam video to fulfill public records requests.
- Develop and execute online strategy, image development, content and promotions for the City's social media channels, website and electronic campaigns.

Print/Mail

- Provides all production, binding, materials procurement, and finishing of printed City collateral, signage, forms and stationery, including the printing of agendas and public hearing notices for all publicly noticed City meetings.
- Collects, processes and distributes all internal City and U.S. Postal Service mail; coordinates courier deliveries and pickups for contract delivery services such as FedEx and UPS; provides courier services to the Regional Justice Facility; and is responsible for posting all City public meeting notices.

Past Accomplishments

- Launched the rebrand of the City of Henderson including development and roll out of a new City logo, citywide brand directive, employee toolkit and brand guidelines.
- Generated \$2.2M in overall publicity value.
- Attracted 123,600 guests/participants to Water Street Plaza in the first year of operation.
- Launched new website.
- Produced the Mayor's weekly video series, Mondays With The Mayor, which earned 112,242 views and 6,230 interactions on social media.
- Earned national media coverage for the Henderson PD by securing a story for CNN's Behind the Badge segment showcasing officers that reunited a homeless woman with her family. The national coverage garnered 109 press clips, 64.5M in audience reach and \$95K in publicity value.



Performance Objectives by Major Opportunity Areas

Marketing Outreach

- Maintain less than a two percent error rate on all communications and marketing materials by creating and distributing factual and error-free marketing collateral, advertisements, social media posts and web content.
- Maintain content for the digital display monitors at 18 locations in seven City facilities to highlight Henderson Initiative Program (HIP) and Safety awardees, city history and future City events.

Advertising Deadlines

- Maintain over 98% on-time rate for advertising deadlines by delivering accurate advertisements, built to required specifications, to the media.

Client Services

- Enhance service levels for internal clients through two-way communication. Recommend and implement branding campaigns and marketing strategies to support business goals.

Department Collaboration

- Recommend and implement branding campaigns and marketing strategies to support business goals.

Communications Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 650,785	\$ 987,766	\$ 1,347,499	\$ 1,739,721	\$ 392,222	29%
Employee Benefits	292,832	452,651	639,506	938,791	299,285	47%
Services and Supplies	101,631	621,758	1,395,894	993,867	(402,027)	-29%
Principal	-	127,494	-	-	-	-
Interest Expense	-	14,065	-	-	-	-
Capital Outlay	459,153	-	-	-	-	-
Total	\$ 1,504,401	\$ 2,203,734	\$ 3,382,899	\$ 3,672,379	\$ 289,480	9%
Program						
General Fund						
Marketing & Communication	\$ 1,518,467	\$ 2,376,976	\$ 3,410,905	\$ 4,065,285	\$ 654,380	19%
Print & Mail Center	734,973	658,012	863,063	771,629	(91,434)	-11%
Admin/Attrition Adjustment	(749,039)	(831,254)	(891,069)	(1,164,535)	(273,466)	31%
Subtotal General Fund	\$ 1,504,401	\$ 2,203,734	\$ 3,382,899	\$ 3,672,379	\$ 289,480	9%
Total	\$ 1,504,401	\$ 2,203,734	\$ 3,382,899	\$ 3,672,379	\$ 289,480	9%
Full-Time Employees						
General Fund	16	16	23	23	-	0%
Recreation, Cultural Events, & Tourism	-	3	5	5	-	0%
Total	16	19	28	28	-	0%

Financial Overview

The Fiscal Year 2024 budget increase of 9% is primarily due to increases in Salaries and Benefits which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative positions, the addition of two new positions, as well as increases in the PERS contribution rate. Services and Supplies has decreased due to cost savings from digital Henderson Happenings distribution.



Key Fact

Communications manages more than 30 social media accounts to keep the community informed.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Print and Mail Center—Maintain % on time for compliance with the Open Meeting Law for Agenda, Legal Notices, and Boards and Commission meeting postings and production.	100%	100%	100%	100%
Print Center % of jobs completed on time.	98%	98%	>95%	>90%
Social Media Engagement (e.g. comments, likes, following, etc.)	635,130	688,025	625,000	625,000
Maintain % on time for advertising deadlines.	98%	98%	99%	99%

Community Development & Services

Purpose Statement

Provide development services, planning services and programs for a safe, vibrant and sustainable community.

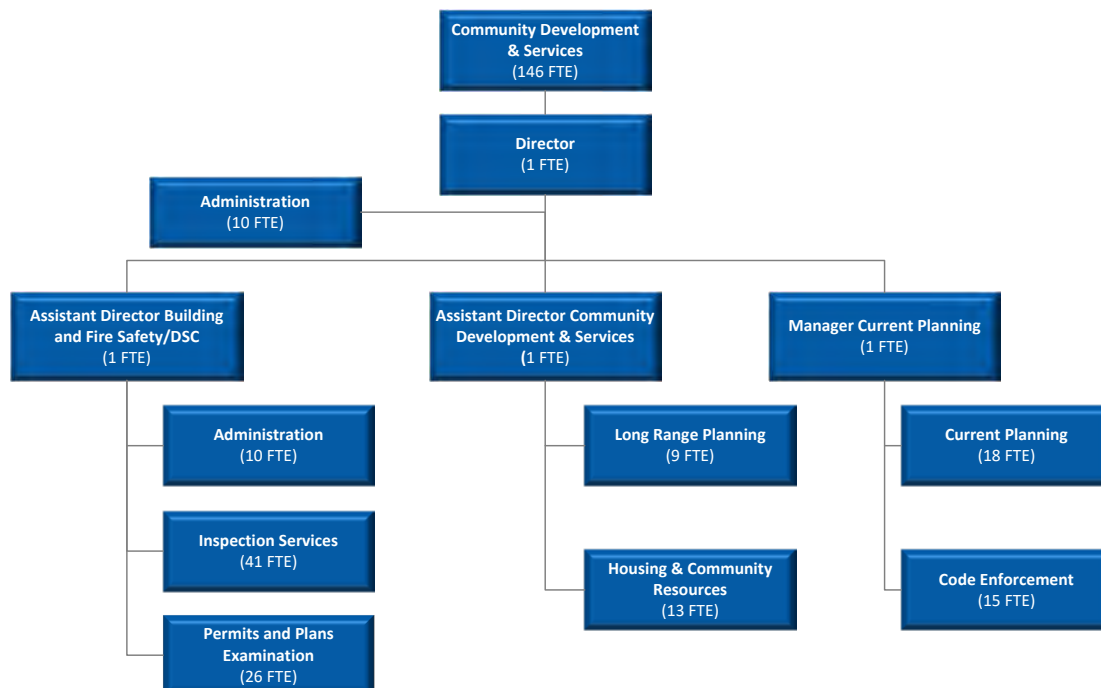
Core Services

- Building & Fire Safety
 - Permits
 - Plan Review
 - Inspections
- Planning Services
 - Current Planning
 - Long-Range Planning
 - Engagement & Programs
 - Neighborhood Services
- Office of Public Response
- Development Services Coordination



Building & Fire Safety

The International Accreditation Service (IAS) accredited Building and Fire Safety division issues permits, performs plans check and inspections for conformity to building and fire codes to ensure safe and properly maintained buildings and properties in the community.



Permits

As the first point of contact for all customers looking to do business within the Development Services Center (DSC), this division advises and directs customers to the right areas within the DSC and helps facilitate obtaining a permit. Permit technicians perform technical and specialized support work for processing building and fire safety permits for new construction and remodels for the Development Services Center.

Key Services

- Process permit applications.
- Issue permits for new construction and building modifications.
- Intake permit applications for residential and commercial buildings.
- Review plan applications to ensure completeness, structural calculations, and other standard requirements.
- Issue Certificates of Occupancy for buildings.

Plan Review

Provides complete, consistent and timely reviews of construction documents and facilitates compliance with adopted codes and standards to ensure a reasonable level of life safety and property protection.

Key Services

- Review construction documents for compliance with code standards.
- Provide customers with same-day services for over-the-counter items.
- Provide expertise and comments for new development application and civil improvement permit review.

Inspections

Professional building and fire safety inspections ensure code compliance of new and existing buildings and premises through site visits.

Key Services

- Perform construction inspections for compliance with approved plans and adopted codes.
- Conduct annual fire inspections of businesses and hazardous processes.
- Perform annual business license inspections.
- Provide inspection services five days a week.
- Respond to inquiries, complaints and requests for service that relate to code or life-safety issues.

Planning Services

The Planning Services division partners with the community to plan and promote a vibrant, balanced and cohesive city. Planners provide services in code enforcement, housing, grants, current, long-range and regional collaboration.

Current Planning

Ensures land use and zoning (Title 19) compliance through management of the City's Development Review Process. Planners coordinate the interdepartmental development review among all key staff to ensure projects comply with City ordinances and conditions.

Key Services

- Ensure appropriate land use and zoning through the review of occupation, temporary use and business license permits.
- Serve as primary support to the Mayor, City Council and Planning Commission members regarding public policy for land use and zoning decisions.
- Coordinate development agreements and management of related amendments. Lead negotiations between City departments, developers and stakeholders.
- Facilitate consensus for controversial development projects among stakeholders (residents, property owners, development community and staff).
- Provide Geographic Information Systems (GIS) exhibit and mapping support for public hearings. Analyze and report on spatial data findings for restricted uses.

Key Fact

Received \$1.3 million in grant funding from the Department of Justice to implement and deploy a Mobile Crisis Response Team which includes 2 mental health clinicians and 2 police officers to respond to residents in a behavioral health crisis.



Long-Range Planning

Develops and monitors land use policies and plans to ensure the City's orderly growth and future development. The Comprehensive Plan outlines a long-term community vision and provides policy guidance in balanced land uses, quality development, integrating development into a desert environment, well connected places, and arts & culture.

Key Services

- Develop and monitor the Comprehensive Plan, special areas plans and studies to guide specific development needs.
- Gather and analyze demographic data to create population estimates and growth forecasts to inform land use planning decisions to meet the needs of the changing population.
- Provide mapping services to programs and committees: City Council and Planning Commission, Neighborhood Stabilization Program, Historic Preservation, West Henderson, Comprehensive Plan Updates, and Citywide Map Portfolio.
- Collaborate with regional partners to ensure cohesive development and leverage resources across the region, including Southern Nevada Strong (SNS), the Southern Nevada Regional Planning Coalition (SNRPC), Southern Nevada Public Land Management Act (SNPLMA), and Multiple Species Habitat Conservation Plan (MSHCP) support.
- Coordinate with the Bureau of Land Management (BLM) on federal land issues impacting future growth and development.
- Coordinate sustainable programs and services, such as residential recycling, supporting boards and commissions, food policy development, and community gardens development.
- Integrate recommendations from the Southern Nevada Strong Regional Plan into City planning efforts.

Engagement & Programs

Ensures meaningful community engagement and facilitates effective programs and initiatives to enhance neighborhoods and maximize benefits to residents.

Key Services

- Manage the Board and Commission agenda process, meeting design and facilitation.
- Facilitate representative and meaningful public engagement efforts to gather public input and inform planning work, processes and implementation.
- Facilitate Neighborhood Cleanup Program to provide 20-cubic-yard trash containers to residents for weekend cleanups and neighborhood beautification.
- Facilitate Property Cleanup Program; providing referred, income-qualified residents in-need with trash containers for property cleanups.
- Design and Implement Annual Neighborhood Initiatives that are responsive to residents' needs.

Neighborhood Services

Through the use of various funding sources and a focus on housing, supportive services, and non-profit partnerships, the Neighborhood Services Division works to implement the goals of the City's consolidated plan, comprehensive plan, housing strategy, and more to ensure Henderson remains a welcoming and vibrant community for all residents.

Key Services

- Expand Henderson's housing inventory across the continuum of housing needs to prevent and reduce homelessness by expanding, increasing, and aligning resources.
- Provide funding for services that benefit low- to moderate-income residents.
- Participate in regional efforts to address the needs of people experiencing homelessness.
- Divert residents experiencing a behavioral health crisis from emergency services, hospitals, jails and other institutional settings through a mobile crisis intervention team model.
- Reduce and prevent community violence through public health models and partnerships.

Office of Public Response

Establishes and enforces minimum requirements for the occupancy and maintenance of all residential and non-residential buildings including abandoned residential properties. Enforcement efforts promote the health, safety and general welfare of Henderson's citizens by protecting neighborhoods against nuisances, blight and deterioration.

Key Services

- Respond to code violation complaints for property maintenance codes and Henderson municipal codes and work with property owners for voluntary compliance.
- Partner with community agencies, neighborhood associations and private entities to combat blight and nuisances in the community.

- Use Alternative Sentencing Program workers to abate blighted, vacant properties.
- Manage the Abandoned Residential Real Property Registry and ensure compliance.
- Proactively monitor and address safety and vandalism issues at Henderson parks and key locations.

Development Services Coordination

The DSC creates a one-stop shop for all plan review, permitting and inspection services. DSC Administration provides support and coordination for DSC departments. Additional DSC information is included in the Development Services Center later in this section.

Past Accomplishments

Neighborhood Services

- Identified alternative funding sources to continue operating the Henderson Homeless Response Team (HHRT) which provides outreach and engagement to people experiencing homelessness in Henderson. The HHRT offers a wide variety of services and resources, including access to emergency shelter by using motel units throughout Clark County. The HHRT housed 47 people in emergency shelter and continues to provide case management to help them move on to permanent housing.

Current Planning

- Completed an update of the City's Development Code and implemented a modernized user interface for the public to access the code.
- Streamlined the staff review process and restructured the departmental communication processes.
- Approved \$400,000 in funding from the Regional Transportation Commission of Southern Nevada (RTC) through the Fiscal Year 2022-2023 Unified Planning Work Program (UPWP) to develop the Henderson Transportation and Mobility Plan, which is currently in progress.

Long Range Planning

- Received funding totaling \$22.2 million for the Sloan Canyon Gateway Park, Bird Viewing Preserve Visitor Center, and the Russell Road Recreation Complex through Round 19 of the Southern Nevada Public Lands Management Act (SNPLMA).
- Received \$560,000 in funding from the Federal Transit Administration in partnership with the Regional Transportation Commission of Southern Nevada for a Transit Oriented Development grant project focused on implementing the Reimagine Boulder Highway Plan.

Office of Public Response

- Won the American Association of Code Enforcement Innovative Code Enforcement Project of the Year award for our response to homelessness in City parks.

Past Accomplishments (continued)

Building and Fire Safety/Development Services

- The DSC automated refund requests utilizing DocuSign to improve visibility, eliminate paper, and increase the collaboration of all parties involved in this process which resulted in a reduction of turnaround time of over 60%.
- DSC eliminated the submittal requirement of option sheets as a part of single-family standard

plans and their resulting model and production home permits.

- Plan review and inspection staff have been working closely with the developers of exciting upcoming projects such as the Atwell Suites, Haas Automation, West Henderson Hospital center, and the Las Vegas Aces practice facility to ensure plans and construction complied with all codes and met target deadlines.

Performance Objectives by Major Opportunity Areas

Improve Community & Behavioral Health in Henderson.

- Build the City's capacity to address mental and behavioral health needs in Henderson, implementing recommendations from the Organizational & Program Assessment.
- Divert residents experiencing a behavioral health crisis from emergency services, hospitals, jails and other institutional settings.
- Expand suicide and substance abuse prevention and harm reduction resources and training throughout the city.
- Reduce and prevent community violence, including homicide, domestic and sexual violence, youth violence and suicide through public health models and partnerships.





Improve Housing Stability

- Improve housing stability, inventory and variety to meet community needs.

Climate Response Initiative

- Enhance water conservation and outreach.
- Revise regulations, code, and design standards to reduce per capita water use.
- Remove and replace nonfunctional turf in compliance with AB 356.
- Increase water conservation compliance and water waste enforcement.
- Invest in new technologies to reduce consumptive water use.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 % of on-time for plan reviews	95.5%	87.8%	94.6%	95.0%
 % on-time for inspections	99.9%	99.4%	99.9%	99.9%
 Average time to close a Code Enforcement case (days)	21.90	23.04	17.92	20.00
 # of clients receiving rental assistance*	974	1,814	1,200	600

* Projected number of clients receiving rental assistance will decrease due to a decrease in Federal grants assistance received.

Community Development & Services Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 10,513,960	\$ 10,998,454	\$ 13,405,774	\$ 14,837,755	\$ 1,431,981	11%
Employee Benefits	5,116,986	4,136,906	6,336,060	7,773,873	1,437,813	23%
Services and Supplies	8,930,909	8,474,329	25,725,879	24,942,881	(782,998)	-3%
Capital Outlay	-	2,992	3,993,284	-	(3,993,284)	-
Principal	-	30,554	-	-	-	-
Interest Expense	-	10,320	-	-	-	-
Depreciation	10,811	10,811	11,352	10,811	(541)	-5%
Total	\$ 24,572,666	\$ 23,664,365	\$ 49,472,349	\$ 47,565,320	\$ (1,907,029)	-4%
Program						
General Fund						
General	\$ 1,201,071	\$ 1,115,078	\$ 1,388,013	\$ 1,888,131	\$ 500,118	36%
Building & Fire Safety	696,026	724,966	770,627	813,064	42,437	6%
Code Enforcement	1,417,703	1,480,441	2,045,649	2,239,777	194,128	9%
Neighborhood Services	787,167	1,045,326	2,268,060	2,275,395	7,335	0%
Neighborhood Serv-Grant Fund	46,282	-	-	-	-	-
Club Ride	3,005	3,138	-	3,626	3,626	100%
Planning Commission	6,733	19,485	20,173	20,173	-	0%
Current Planning	1,336,433	1,376,601	1,798,356	1,912,322	113,966	6%
Long Range Planning	1,389,916	1,370,272	1,784,463	1,668,947	(115,516)	-6%
Regional Planning	-	-	83,000	25,000	(58,000)	-70%
Admin/Attrition Adjustment	(179,302)	(261,755)	(114,456)	(415,074)	(300,618)	263%
Subtotal General Fund	\$ 6,705,034	\$ 6,873,553	\$ 10,043,885	\$ 10,431,361	\$ 387,476	4%
Development Serv. Fund						
DSC-Administration	\$ 1,211,049	\$ 1,987,802	\$ 2,230,001	\$ 2,314,124	\$ 84,123	4%
DSC-Building & Fire Safety	11,184,669	9,782,895	12,733,590	13,369,765	636,175	5%
DSC-Community Dev	1,692,422	1,425,799	1,806,200	1,629,441	(176,759)	-10%
Subtotal Dev Serv. Fund	\$ 14,088,140	\$ 13,196,497	\$ 16,769,791	\$ 17,313,330	\$ 543,539	3%
Grant Fund						
Total	\$ 24,572,666	\$ 23,664,365	\$ 49,472,349	\$ 47,565,320	\$ (1,907,029)	-4%
Full-Time Employees						
General Fund	48	50	59	61	2	3%
DSC-Comm Dev	72	75	79	80	1	1%
Grants	5	5	5	5	-	0%
Total	125	130	143	146	3	2%

Financial Overview

For Fiscal Year 2024 the budget decreased 4% year over year primarily due to declines in Capital Outlay and Services and Supplies, which can be attributed to the completion of non-recurring grant-funded projects in Fiscal Year 2023. The department continues to seek out new grant funding.

Additionally, Salaries and Wages and Employee Benefits increased due to the addition of three positions, one of which is in the Development Services Center, to meet growing service demand, as well as due to increases in the PERS contribution rate.



Economic Development & Tourism

Purpose Statement

Economic Development & Tourism enhances the well-being of Henderson by creating a healthy economy through the attraction, retention and expansion of businesses, while also promoting the City as a premier meetings and leisure destination.

Core Services

- Business Attraction
- Business Retention & Expansion Program
- Tourism Services

Business Attraction

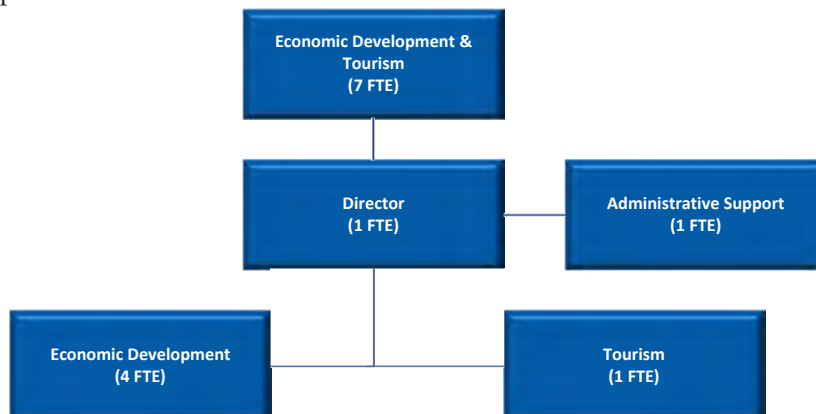
Business attraction programs and services are designed to generate interest from outside of the economic region resulting in the creation of local employment opportunities, economic diversification, and enhanced tax revenues.

Key Services

- Conduct marketing activities and business recruitment campaigns to identified target industries (regional/national administrative and back office operations, medical/biomedical, computer and information services, educational services, research and development, and clean technology).
- Research high-growth industries and companies that are an excellent match for Henderson's assets, including redevelopment areas.
- Develop timely collateral pieces to support and promote business attraction efforts.
- Market the region's Foreign Trade Zone program and assist with applications.
- Research and maintain printed and electronic information for business recruitment inquiries.
- Establish and maintain ongoing communication with business recruitment prospects.
- Promote state incentives to qualified prospects.
- Coordinate activities with the Regional Development Authority and State of Nevada Governor's Office of Economic Development concerning implementation of local/regional economic development initiatives.
- Connect recruited businesses with local workforce development partners to assist with hiring, training and workforce incentives.



Debra March Center of Excellence



- Maintain key relationships and communications with Nevada Governor's Office of Economic Development in the following areas:
 - Global Trade & Investment
 - State of Nevada Consular Corps
 - Nevada's international trade representatives

Business Retention & Expansion Program

Through the Business Retention and Expansion Program, the Economic Development Department conducts proactive outreach connecting businesses to a variety of resources, addressing any challenges or issues a company may be encountering with the city, and assisting with potential incentives related to expansion opportunities.

Key Services

- Provide information on business assistance resources available through the City of Henderson and partners such as the Henderson Chamber, the Small Business Development Center, Small Business Administration, the Henderson Development Association, Water St. District Business Association and other economic development partners.
- Provide educational programs and resources to local businesses and start-ups.
- Promote state incentives for business expansions to qualified applicants.
- Maintain a resource partner's network of local public and private organizations for the benefit of local businesses.
- Support the Henderson Chamber of Commerce Launchpad entrepreneurial hub.
- Conduct one-on-one business retention and expansion visits with local businesses.
- Identify and assist local businesses that are currently involved in or may become involved in international trade as potential candidates for the Foreign Trade Zone and Foreign Direct Investments programs.
- Promote workforce development resources including the EmployNV Business Hub located in Henderson City Hall.
- Sponsor programming for Henderson's Manufacturing Day event and encourage local participation.

Tourism Services

Economic Development & Tourism serves as the official tourism agency for the City. The primary focus of tourism services is to position Henderson as a premier meetings and leisure destination. Henderson currently has more than 4,200 hotel rooms, approximately 350,000 square feet of meeting space, nine championship golf courses, unique attractions, countless outdoor activities, a vast array of shopping choices, dining experiences and entertainment options.

Key Services

- Participates in sales missions, conferences, and trade shows to promote Henderson as a premier meeting and tourism event destination and distribute sales leads to our Henderson hospitality partners to convert into booked room nights.
- Partner with the Las Vegas Convention Center and Visitors Authority (LVCVA), Travel Nevada, and the Henderson hospitality community to drive out-of-market visitation.
- Maintain working relationships with local and out-of-state hospitality partners and tourism agencies to drive engagement and generate partnership opportunities on trade show client events, familiarization tours, and event sponsorships.
- Visitor information – Respond to inquiries from visitors and meeting planners requesting information on accommodations, attractions, transportation, and golf.

Past Accomplishments

- In December 2022, Senior City Management and Economic Development finalized the purchase of the former Fiesta Hotel & Casino site providing an opportunity for economic and business opportunities. The site will feature a sports and recreation facility to serve youth sports in the community and to attract regional and national sporting tournaments. It's estimated to yield \$200 million in regional economic impact.
- Staff finalized an agreement for a Target Industry Analysis, which will provide real-time data regarding industries Economic Development should target.
- Economic Development welcomed several new businesses to Henderson including NRI Distribution, Alton Industry and OTC Industrial Technologies. Chicken N Pickle also announced they are coming to Henderson, making it their first Nevada location.
- In December 2022, Economic Development hosted their first Henderson VIP Experience, a familiarization tour of Henderson with out-of-state site selection consultants. The two-day event featured a driving tour of Henderson and roundtable discussion with local partners including the Las Vegas Global Economic Alliance, Workforce Connections, College of SO NV and R & O Construction. Staff also hosted the site selection consultants and community leaders to a Raiders game utilizing the Las Vegas Stadium Authority community suite.
- In early 2023, Visit Henderson sponsored several sporting events including the Disc Golf Challenge held at Wildhorse Golf Course, the Lake Las Vegas Collegiate Golf Classic, the 2023 Big West Basketball Championships at The Dollar Loan Center and the Spartan Race held at Nevada State College. This demonstrates the City's ability to attract popular and significant events that benefit Henderson's economy.



Key Fact

Workforce Connections, Employ NV Business Hub is located inside City hall and provides businesses with additional resources for hiring, talent recruitment, training and other needs at no cost.
<https://employnvbusinesshub.org/workforce-development-system>.

Performance Objectives by Major Opportunity Areas

Promote Human Capital Investments to Attract High-Tech, High Wage Industries

- Align workforce development with target industries.
- Support the implementation of Workforce Employment and Training Centers.

Create Economic Diversity and Jobs

- Create and implement agile and inclusive business recruitment strategies to identify and pursue emerging industries.
- Promote West Henderson as a core employment corridor supporting area development and overall plans to achieve an efficient jobs-housing balance.

- Accommodate diverse and equitable employment needs by ensuring key parcels of land are available for industrial and commercial uses.

Perform Research and Create Marketing Assets to Inform and Drive Community Conversations and Decisions

- Define, monitor and promote Henderson's target industries and workforce availability.
- Partner with regional stakeholders to deliver on Henderson's commitment to the region's Comprehensive Economic Development Strategy (CEDS).

Economic Development & Tourism Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 591,711	\$ 613,757	\$ 722,847	\$ 862,014	\$ 139,167	19%
Employee Benefits	251,772	259,638	303,915	398,598	94,683	31%
Services and Supplies	18,036,507	941,135	1,369,814	1,333,635	(36,179)	-3%
Capital Outlay	-	-	131,720	-	(131,720)	-
Total	\$ 18,879,990	\$ 1,814,530	\$ 2,528,296	\$ 2,594,247	\$ 65,951	3%
Program						
General Fund	\$ 922,986	\$ 910,862	\$ 1,235,962	\$ 1,417,032	\$ 181,070	15%
Grant Fund	12,905,346	513,856	788,403	656,683	(131,720)	-17%
Recreation, Cultural Events & Tourism	5,051,658	389,812	503,931	520,532	16,601	3%
Total	\$ 18,879,990	\$ 1,814,530	\$ 2,528,296	\$ 2,594,247	\$ 65,951	3%
Full-Time Employees						
General Fund	5	5	5	6	1	20%
Recreation, Cultural Events & Tourism	1	1	1	1	-	0%
Total	6	6	6	7	1	17%

Financial Overview

The approved budget for Fiscal Year 2024 is anticipated to increase 3% year over year resulting from increased Salaries and Benefits which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative employees, the addition of one new position, as well as increases in the PERS contribution rate. These increases are offset by a reduction in Capital Outlay and Services and Supplies relating to projects completed in Fiscal Year 2023.



Key Fact

Visit Henderson sponsored six sporting events in FY 2023 ranging from golf, to basketball, to fishing, to the Spartan obstacle race, showing the City's ability to attract and support these events.

Economic Development Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Number of new business recruitments	11	5	2	8
 Number of jobs created	1,826	488	337	500
 Number of Businesses Assisted	1,170	409	130	150

HENDERSON
A CULTURE OF OPPORTUNITY

Emergency Management

Purpose Statement

We exist to take care of people, property, and the environment.

Core Services

- Emergency Preparedness
- Employee Health and Safety
- Environmental Services
- Public Safety & Wellness
- Worker's Compensation

Emergency Preparedness

The Office of Emergency Preparedness (OEP) is responsible for administering an all-hazard mitigation, preparedness, protection, 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 Henderson.

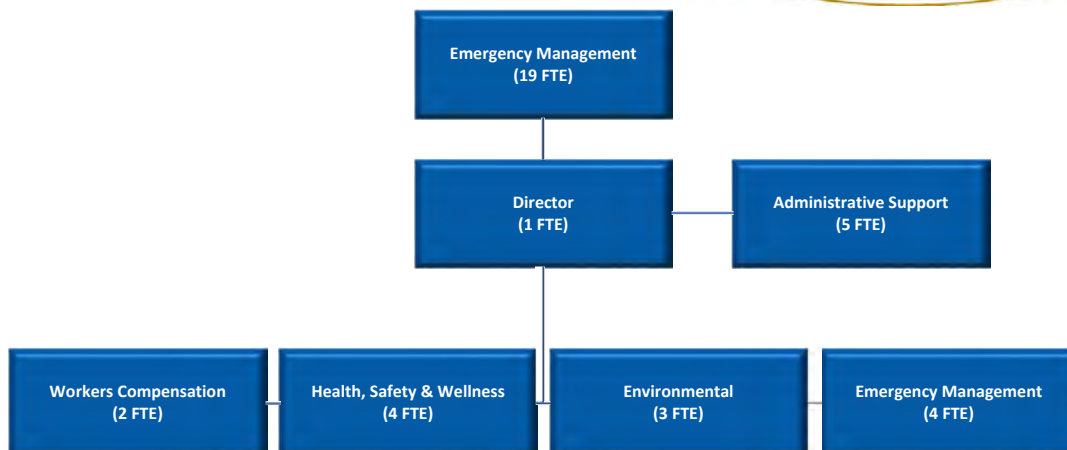
Key Services

- Respond to mitigate against, prepare for, and recover from large scale disaster/emergencies.
- Develop, revise and exercise the City's emergency plan and related plans in coordination with other City departments and allied agencies.
- Manage the City's emergency operations center (EOC) to provide a coordinated response to disasters and other emergencies.



Emergency Operations Center

- Plan, conduct and coordinate disaster preparedness exercises for City personnel and allied agencies.
- Provide individual and family readiness with disaster preparedness information to the community through Get READY! Stay READY! which is a comprehensive education and outreach program.
- Develop and maintain mutual aid agreements with other municipalities and other governmental entities in the state.



Employee Health and Safety

The Office of Health and Safety (OHS) is responsible for fostering a citywide culture of safety and administering health and safety programs for City employees. All safety and health processes are designed to protect the lives, safety, and health of employees using industry best practices. A collaborative approach with all departments is used to find solutions to challenges that are safe and productive. OHS is committed to providing a workplace free of recognized hazards and achieving zero workplace injuries and illnesses.

Key Services

- Develop, implement and maintain safety programs to reduce workplace injuries and illness.
- Develop and deliver health and safety related training and education for all City employees.
- Ensure City compliance with Occupational Safety and Health Administration regulations and all other applicable regulatory agencies.
- Investigate all workplace injuries to determine root cause and prevent future occurrences.
- Conduct hazard assessments to identify leading indicators that would result in workplace injuries.
- Maintain the Citywide Health and Safety Manual.
- Write, review and revise safety policies and procedures.
- Ensure citywide compliance with safety policies and procedures.
- Facilitate citywide safety committee meetings.
- Document and track employee injuries and illnesses.
- Analyze and report citywide and department injury and illness statistics.
- Assist injured employees through the Workers' Compensation process.
- Ensure the third-party administrator and vendors treat City employees with empathy and respect.



Environmental Services

The Office of Environmental Services (OES) ensures that all the City's operations are conducted in an environmentally responsible and sensitive manner. The health and well-being of the environment contributes to the community and citizens that the City serves. OES works with all departments to promote environmental stewardship and to ensure compliance with all federal, state, and local regulations.

Key Services

- Develop, implement and maintain environmental management programs to ensure compliance with all applicable environmental regulations.
- Develop and maintain a Citywide Environmental Manual of Policies and Procedures.
- Work continuously to improve the effectiveness of environmental management.
- Provide appropriate environmental training and educate employees to be environmentally responsible on the job and at home.
- Monitor environmental performance through rigorous evaluations.

Public Safety & Wellness

The Public Safety & Wellness Program consists of programs designed to assist Police and Fire Department (PD/FD) employees including Lifeline, the Chaplain Program and the Critical Incident Stress Debriefing Program. Also, this program serves all employees for the City of Henderson.

Key Services

- Maintain statistical data on the number of clients, contacts, nature of service, and number of hours of service provided.
- Advise City Management, Division Head and Police and Fire Chief's management team of any overall trends and issues they have identified directly affecting the City of Henderson Departments and provide recommendations to address the concern.
- Assist all employees with finding appropriate medical providers and local mental health treatment in the community.
- Coordinate the Lifeline program.

- Provide crisis intervention services, including initial intakes of employees in crisis, showing up on scene for critical incidents when requested, and participating in Critical Incident Stress Debriefings for all city employees
- Provide a holistic and proactive wellness program addressing 5 identified domains of health: Mental & Emotional Health, Physical & Nutritional Health, Social & Cultural Health, Fulfilment and Purpose, and Financial Health. Monthly summits addressing each of these domains will occur.
- Provide suicide alertness training for all public safety employees.
- Provide annual family night event for the families of public safety members related to wellness and mental health.
- Manage facility dog and therapy dog program for critical incidents.

Workers' Compensation

Workers' Compensation is a no-fault insurance program in the State of Nevada that provides benefits to employees and volunteers that are injured on the job. Those benefits include medical treatment, lost time compensation, permanent partial disability, permanent total disability, vocational rehabilitation, death benefits and other claims related benefits and expenses.

The City is Self-Insured for workers' compensation benefits and contracts with a Third-Party Administrator (TPA) to provide those benefits. The Office of Workers' Compensation ensures that claims are timely reported to the TPA, provides support to the injured employee or volunteer, supervisor, and department throughout the entire claim process, and manages the annual physical examinations required for sworn police and fire personnel.

Key Services

- Work continuously to improve timely claim reporting.
- Provide appropriate information to employees and volunteers regarding their rights and benefits.
- Monitor the service of the TPA.
- Coordinate return to work following an injury.
- Monitor compliance with the annual physical examinations for sworn police and fire personnel.

Past Accomplishments

- | | |
|--|---|
| <ul style="list-style-type: none"> • Received the Urban Area Security Initiative grant (SWAT Robot, Barricades, Bombcat and UTV's). • De-activated the City EOC in response to the COVID-19 pandemic and terminated response operations. • Initiated Emergency Management Accreditation Program (EMAP) migration to PowerDMS and the EMAP Continuous Administrative Compliance Pilot Process. • Distributed surplus personal protective equipment to City and external stakeholders. • Initiated the revision of Incident Command System (ICS)/EOC training matrix and resumed in-person training for employees and community stakeholders. | <ul style="list-style-type: none"> • Launched temporary Alternate EOC location at Fire Station 91. • Completed the EOC NVX upgrade. • Launched an internal environmental audit program. • Completed a City Operations greenhouse gas inventory for the City of Henderson. • Launched Wellness Center for City of Henderson employees. • Expanded employee and volunteer knowledge of workers' compensation rights and benefits. • Mitigated lost-time for injuries through aggressive return-to-work strategies and modified duty accommodation. |
|--|---|

Performance Objectives by Major Opportunity Areas

Prepare for Emergencies

- Further the expansion of the City's community preparedness Program, with particular attention given to special or vulnerable populations, as well as in support of special programs such as the Southern NV CERT.
- Mitigate threat and hazard risks with a resilient community.

Ensure Employee Safety, Health, and Wellness

- Research the feasibility of expanding the wellness center by utilizing a gap analysis once the wellness center has been open for one year. During this third-party analysis, the City would identify where the needs of City employees are and what services that have already been provided are not adequately being utilized.
- Safeguard Henderson employees' health and safety by developing a citywide training center and program.
- Reduce the frequency, liability and severity of employee injuries by adding a third safety officer,

This officer will focus on supporting safety training for the City as well as support field departments with changes to equipment training requirements.






Advance and Promote City Environmental Management

- Minimize the City's environmental liability and ensure regulatory compliance by transitioning the City from a decentralized to a centralized environmental management model.
- Fully implement a ISO 14001 Environmental and ISO 45001 Safety Management System.
- ISO Implementation KPI under Community Safety: 99%.

Efficiently Manage Work Injuries

- Expand employee and volunteer knowledge of workers' compensation rights and benefits.
- Mitigate lost-time for injuries through aggressive return-to-work strategies and modified duty accommodation.

Emergency Management Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Number of Citywide Injuries (# of Workers' Comp)	140	140	225	260
 Citywide Total Recordable Injury Case Rate	5.5	5.5	5.5	5.4
 Lost Work Day Incident Rate	1.3	1.3	2.0	1.3
 Days Away Restricted Job Transfer Rate	3.30	3.30	4.14	4.40
 Environmental Safety Management mitigating risk is demonstrated by its efforts to increase with certified implementation of the certified system using ISO-14001 & 45001	66.25	66.25	92.00	100.00
Public Safety Wellness Employees Contacts*	N/A	358	318	1,100
City's compliance with recurring Environmental Completion Rate*	N/A	N/A	90	100
Environmental incident and near misses*	N/A	N/A	20	20
Number of City specific exercises**	N/A	8	5	5

*Wellness and Environmental Performance Measures were implemented during Fiscal Years 2023 and 2023, respectively, therefore, data was not collected in prior fiscal years.


** Exercises were suspended during Fiscal Year 2021 due to COVID-19.

Emergency Management Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,296,114	\$ 1,343,684	\$ 1,850,587	\$ 2,232,224	\$ 381,637	21%
Employee Benefits	593,855	611,641	942,107	1,267,292	325,185	35%
Services and Supplies	3,014,416	2,049,495	4,494,314	4,064,414	(429,900)	-10%
Claims	9,150,542	13,885,088	8,761,573	11,080,004	2,318,431	26%
Capital Outlay	113,776	391,828	248,088	-	(248,088)	-
Depreciation	-	-	50,553	86,663	36,110	71%
Principal	-	7,122	-	-	-	-
Interest Expense	9,455	30,644	30,000	42,110	12,110	40%
Total	\$ 14,178,158	\$ 18,319,502	\$ 16,377,222	\$ 18,772,707	\$ 2,395,485	15%
Program						
General Fund						
Emergency Mgmt/Safety	\$ -	\$ -	\$ -	\$ -	\$ -	0%
Emergency Management Admin	1,198,750	1,167,718	1,629,637	1,990,159	360,522	22%
Emergency Management	244,117	320,982	647,187	571,000	(76,187)	-12%
Health & Safety	404,239	388,765	504,270	505,977	1,707	0%
Wellness Program	119,807	225,071	308,449	437,884	129,435	42%
Subtotal General Fund	\$ 1,966,913	\$ 2,102,536	\$ 3,089,543	\$ 3,505,020	\$ 415,477	13%
Grant Fund	\$ 1,838,706	\$ 846,236	\$ 2,130,820	\$ 2,019,105	\$ (111,715)	-5%
Workers' Comp Fund*	\$ 10,372,539	\$ 15,370,730	\$ 11,156,859	\$ 13,248,582	\$ 2,091,723	19%
Total	\$ 14,178,158	\$ 18,319,502	\$ 16,377,222	\$ 18,772,707	\$ 2,395,485	15%
Full-Time Employees						
General Fund	11	14	16	17	1	6%
Grant Fund	1	-	-	-	-	0%
Workers' Comp Fund*	1	2	2	2	-	0%
Total	13	16	18	19	1	6%

Financial Overview

General Fund appropriations for Fiscal Year 2024 increased 13% year over year as a result of increased Salaries and Benefits which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative employees, the addition of one position, as well as increases in the PERS contribution rate. Overall expenditures year over year are expected to increase in Fiscal Year 2024 due to Workers' Compensation Claims.



Key Fact

The Division of Emergency Management is responsible for ensuring City personnel are prepared to respond to and manage any major emergency or disaster affecting the City.

Finance

Purpose Statement

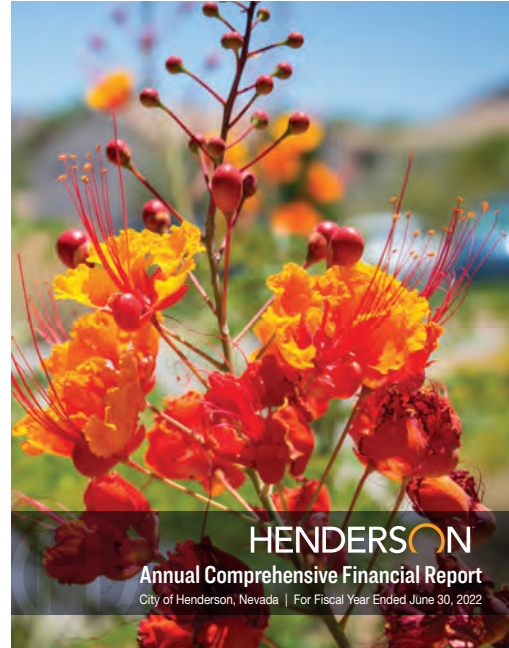
To provide financial accountability and services, encourage municipal stewardship and facilitate financial responsibility.

Core Services

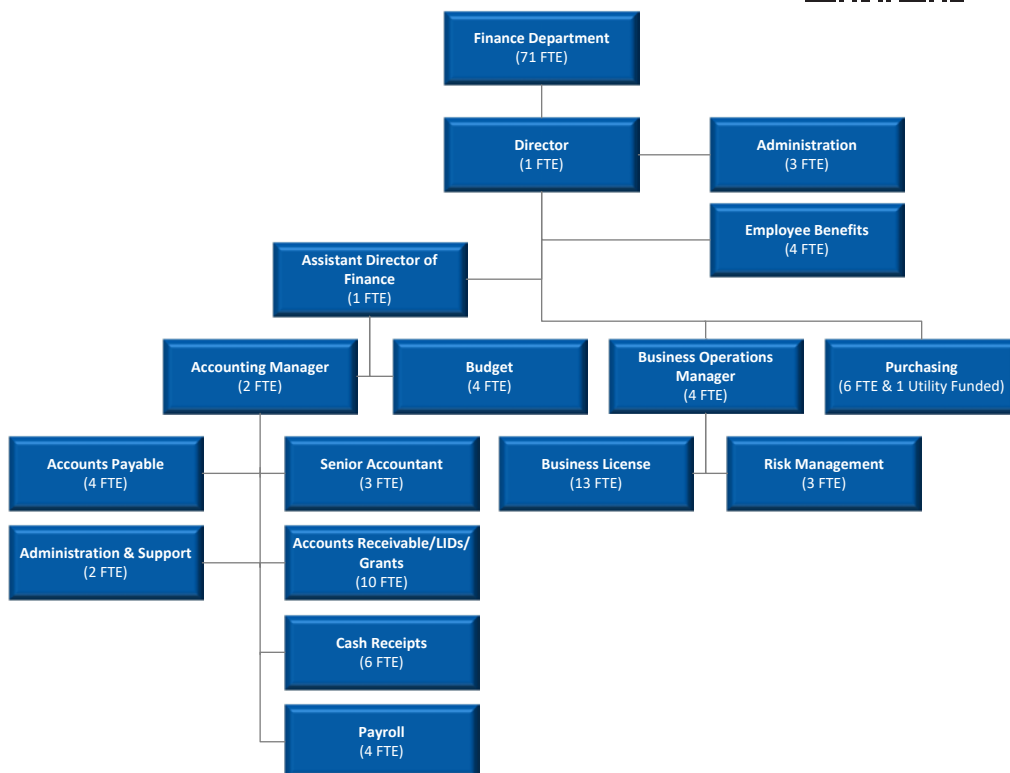
- Accounting and Financial Management
- Budget and Long-Range Financial Planning
- Business Operations
- Purchasing
- Employee Benefits

Accounting and Financial Management

Includes a range of services necessary for the City to promptly bill and collect amounts due; timely pay obligations to employees, vendors and creditors; accurately record assets, liabilities and inflows/outflows of resources; prudently manage cash flow; and faithfully fulfill the City's reporting responsibilities to management, creditors, other governmental agencies and the public. Finance plays a key role in maintaining the internal controls and enterprise financial software which allow for reliable accounting and compliance with laws, regulations and management directives.



Annual Comprehensive Financial Report



Key Services


- Accounts Payable - Pays vendors and provides for credit card and related information retrieval services.
- Accounts Receivable - Coordinates billing services for various monies owed to the City, the majority of which consist of Fire Department ambulance transports.
- Cash Receipts - Provides citywide cashiering services which include receipting of customer payments on account, property taxes, franchise fees, intergovernmental revenues and reimbursements, licenses and permits, charges for services and other miscellaneous collections.
- Cash Flow & Investment Management - Manages pooled funds for safety, liquidity and to earn a market return commensurate with investments allowed under NRS 355.170.
- Debt Management - Supports judicious borrowing by the City within the framework of its written debt management policy. Coordinates with financial advisor, bond counsel, rating agencies and other financial professionals to fulfill reporting and disclosures requirements to federal, state and local agencies as well as the investment community.
- Financial Reporting & General Ledger - Issues numerous regular and ad hoc internal and external reports including the City's Annual Comprehensive Financial Report, monthly financial report, quarterly economic surveys, published fiscal reports, reports to taxing authorities, various governmental surveys and responses to public information requests.
- Grants - Aggregates, reviews and manages all citywide grants. Reports and monitors expenditures and revenues for active grant projects.
- Local Improvement Districts (LIDS) Administration - Reconciles trustee monthly investment statements and determines whether bond covenants are being met. Works to minimize foreclosures while collecting assessments to pay bond holders.
- Payroll - Provides accurate and timely payment for work performed and ensures all deductions, benefits and taxes are correctly deducted and reported timely to the appropriate agency.

Budget and Long-Range Financial Planning

Manages the City's annual performance budget process which includes facilitating the development of 20 department operating budgets and 36 funds, developing and integrating all payroll-related expense budgets, and the preparation, review and filing of the City's annual budget with the State of Nevada Department of Taxation. In addition to providing budget-related services, the division oversees the City's 5-year financial plan, and provides financial research and analysis to support internal stakeholders.

Key Services

- Develops and prepares the City's budget annually, comprised of 25 governmental type funds and 11 proprietary funds.
- Maintains, updates and reports on the City's 5-year financial plan.
- Provides support to 20 departments for the annual development of operating budgets.
- Assists departments with maintaining and monitoring annual operating budgets throughout the fiscal year by facilitating budget transfers and performing variance analysis.
- Provides financial reporting such as the Comprehensive Annual Budget Report, Budget in Summary, Popular Annual Financial Report, and the Budget Brochure.
- Facilitates the City's operational and long-range planning programs.
- Conducts revenue and expense analysis and forecasting for various funds, departments and accounts.
- Provides internal stakeholders with a variety of financial analysis and reports to assist with decision making.
- Ensures financial resiliency by developing, documenting and monitoring a financial resiliency plan.



Key Fact
<i>Total grant awards received for Fiscal Year 2023 were approximately \$56 million.</i>

Business Operations

Comprised of Business License, Legislative Fiscal Analysis, and Risk Management, provides customer service to both internal and external customers of the city through fiscal analysis and various consulting services. Responsible for issuance of all city business licenses and enforcement of Title IV of the City of Henderson Municipal Code. Manages risk against the City's property and other assets as well as compliance with the Americans with Disabilities Act (ADA).

Key Services

- Business License Administration - Provides service to the general public, business license applicants and existing licensees, ensuring compliance with Nevada Revised Statutes and Title IV of the Henderson Municipal Code.
- Legislative Fiscal Analysis - Provides fiscal analysis throughout the State of Nevada Legislative Session and in support of the City's initiatives in the interim. Complies with all Legislative Counsel Bureau requests for determination of the fiscal impact of proposed legislative measures.
- Risk Management leads the process of planning, organizing, leading, and controlling City activities that minimize the adverse effects of accidental losses to the City. This is done through a combination of:
 - Risk Assessment
 - Risk Transfer
 - Loss Control
 - Loss Prevention
- Protect the City's financial and tangible assets from losses by managing insurance and loss control programs, including property and casualty, and by providing risk management solutions.
- Monitor the loss prevention programs ensuring compliance and handles reported general liability and property claims to determine appropriate resolutions.

Purchasing

Provides cost effective procurement of high quality goods and services to support City operations through facilitation of the City's purchasing process. Includes the issuance of purchase orders, preparation and advertisement of formal invitations for bids, requests for proposals/qualifications for construction projects, goods and services, disposition of surplus inventory, oversight of the City's Environmentally Preferable Purchasing Program and monitoring of citywide purchasing activity for compliance with state purchasing laws and City purchasing policies and procedures.

Key Services

- Purchase Orders - Processes and issues all City purchase orders and all City change orders.
- Formal Solicitations - Prepares and advertises formal invitations for bids and requests for proposals/qualifications for construction related projects, goods and services, including City Council agenda preparation, contract development and award.
- Surplus - Facilitates the disposition of city surplus through public sales, online auctions, internal relocation and donations. Prepares required documentation for City Council approval.
- Contracts - Develops and prepares contracts for projects and goods and services. Oversees online contract management tracking system.
- Credit Card - Provides administration and oversight for all credit card transactions.

Employee Benefits

Employee Benefits is responsible for administering the City's employment package while providing premier services to the City of Henderson employees and their families.

Key Services

- Responsible for the cost-effective procurement of a competitive employee benefits package.
- Assist employees in accessing their benefits package.
- Processes all employee benefits enrollments, changes, and terminations for employees at time of hire, during qualifying life events, and at time of separation of employment or retirement.

Past Accomplishments

- Purchasing maintained over \$226,000 in contract cost savings during Fiscal Year 2023.
- Business Operations has worked for several years with key stakeholders to design, configure and implement the new BizSense licensing program that will enhance customer experience while increasing staffing efficiencies.
- Risk Management has continued to work with various departments across the City to expand the use of the Risk Management Information System. Areas such as Emergency Management, Environmental Health & Safety, and Workers Compensation are now utilizing one central database to input and track data such as outdoor dining and reservations systems.
- Awarded the "Certificate of Achievement for Excellence in Financial Reporting," relating to the 2021 Annual Comprehensive Financial Report, for the 40th consecutive year. The application for the 2022 report is currently under review.
- Awarded the "Distinguished Budget Presentation Award," relating to the 2023 Comprehensive Annual Budget Report, for the 20th year.
- Awarded the "Outstanding Achievement in Popular Annual Financial Reporting Award," relating to the 2022 Popular Annual Financial Report (PAFR).
- The Grants division worked to ensure 100 percent compliance to the Title VI Plan by addressing gaps in current processes and identifying training opportunities.
- The Employee Benefits division implemented Automatic Enrollment and escalation in the 457(b) deferred compensation retirement savings plan for all new hires to assist employees in better preparing for retirement.
- Employee Benefits started an Employee Assistance Program (EAP) for part-time employees.
- Employee Benefits implemented a new Pharmacy Benefit Manager (PBM) vendor at an estimated savings to the City Self-Funded Health Plan of \$1.5M annually over the first three years of the contract.
- Employee Benefits worked with key stakeholders to implement a pilot program for an enhanced benefit on out-of-network mental health office visits to

Performance Objectives by Major Opportunity Areas

To plan for the long-term solvency of City finances

- Increase the City's reserve balances by 2 percent per year.
- Maintain the City's bond ratings at AA+ or better.
- Maintain positive trends in revenues.
- Maintain expenditures under budget.

Leverage appropriate legislative opportunities

- Advocate for and support financial initiatives that support the City's mission.
- Monitor and respond to unfunded mandates to mitigate impacts to services.

Enhance the alignment of resource allocations to City goals

- Enhance the ability to report on budget requests and allocations tied to the strategic plan.
- Create a process to rank budget requests in accordance with the Council's MOA prioritization.
- Evaluate new financial software to enhance budget development, capital planning, and alignment to the strategic plan.

Finance Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,091,740	\$ 4,559,760	\$ 5,277,701	\$ 5,444,718	\$ 167,017	3%
Employee Benefits	1,946,082	2,042,267	2,566,386	2,915,058	348,672	14%
Services and Supplies	23,480,079	22,813,145	30,160,017	31,713,704	1,553,687	5%
Capital Outlay	10,273	13,397	-	-	-	-
Total	\$ 29,528,174	\$ 29,428,570	\$ 38,004,104	\$ 40,073,480	\$ 2,069,376	5%
Program						
General Fund						
General	\$ 3,827,171	\$ 4,389,078	\$ 5,242,513	\$ 5,434,822	\$ 192,309	4%
Business Operations	1,725,327	1,794,791	2,218,449	2,566,173	347,724	16%
Special Assessments	186,483	282,890	380,741	336,320	(44,421)	-12%
Accounts Receivable	608,398	658,869	937,080	1,197,538	260,458	28%
Budget	830,720	660,342	752,642	815,718	63,076	8%
Purchasing	808,138	849,338	967,391	1,080,712	113,321	12%
Admin/Attrition Adjustment	(1,998,676)	(1,958,617)	(2,293,437)	(2,594,984)	(301,547)	13%
Total General Fund	\$ 5,987,561	\$ 6,676,691	\$ 8,205,379	\$ 8,836,299	\$ 630,920	8%
Development Serv. Fund	\$ 91,807	\$ 111,290	\$ 130,685	\$ 97,917	\$ (32,768)	-25%
Health-Insurance (liability)	\$ 19,480,814	\$ 22,345,720	\$ 22,342,911	\$ 23,777,968	\$ 1,435,057	6%
Self-Insurance (liability)	\$ 3,967,992	\$ 294,869	\$ 5,175,129	\$ 5,211,296	\$ 36,167	1%
Grant Fund	\$ -	\$ -	\$ 2,150,000	\$ 2,150,000	\$ -	0%
Total	\$ 29,528,174	\$ 29,428,570	\$ 38,004,104	\$ 40,073,480	\$ 2,069,376	5%
Full-Time Employees						
General Fund	62	64	65	65	-	0%
Health Insurance (liability) Fund	3	3	4	4	-	0%
Self-Insurance (liability) Fund	2	2	2	2	-	0%
Total	67	69	71	71	-	0%


Financial Overview

General Fund appropriations increased by 8% year over year primarily due to Salaries and Benefits which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative positions, as well as increases in the PERS contribution rate.

Key Fact

For the Fiscal Year 2024 budget, the General Fund ending fund balance is anticipated to be 10.9% or one month of General Fund revenues.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Maintain or improve bond ratings (outside objective measure of the City's economic & financial status):				
Moody's Investor Service	Aa2	Aa2	Aa2	Aa2
Standard & Poor's Rating Group	AA+	AA+	AA+	AA+
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"				
Achievement for Excellence in Financial Reporting	40	41	42	43
Annual GFOA Distinguished Budget Award				
Annual GFOA Distinguished Budget Award	Yes	Yes	Yes	Yes
Average days to process invoices	19.35	24.57	23.45	22.50
Percentage Business License Compliance cases closed	92%	95%	89%	90%
Grants managed annually	68	83	79	80
Percentage of Business License customers served in 6 minutes	100%	100%	100%	100%

Fire

Purpose Statement

The City of Henderson Fire Department's purpose is to provide exceptional public services because people matter.

Core Services

- Fire and Rescue Operations
- Training
- Ambulance and Emergency Medical Services
- Community Risk Reduction

Fire and Rescue Operations

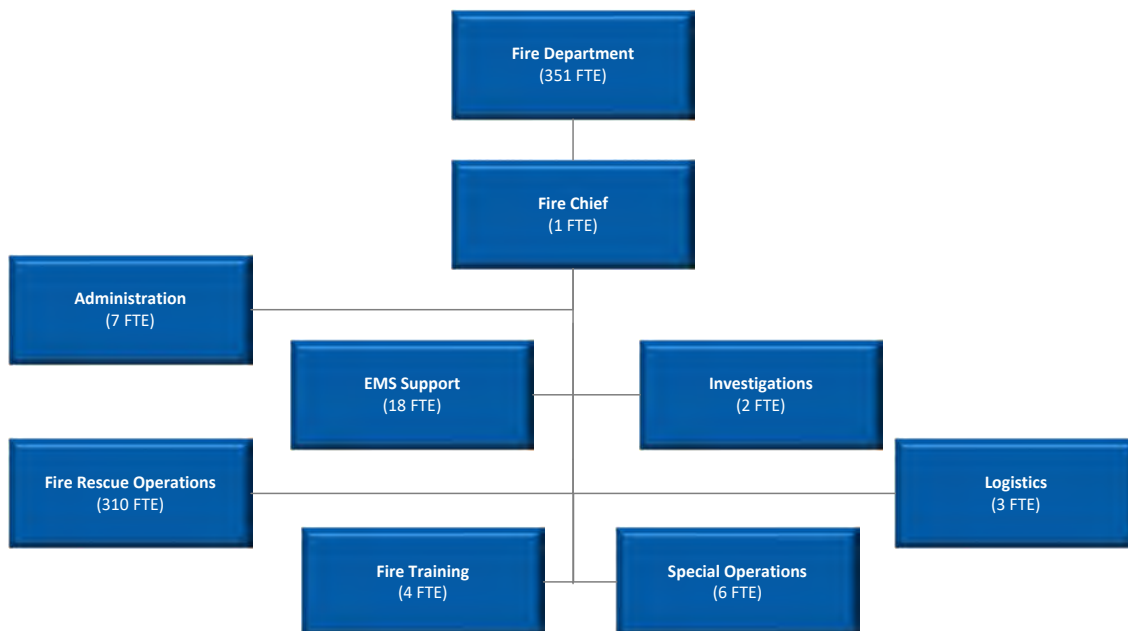
Provides fire protection and emergency service delivery for the City's 330,000 plus residents and over 900,000 visitors to the City annually. In 2022, Fire and Rescue Operations responded to 41,438 incidents which included fires, medical emergencies, technical rescues, hazardous materials incidents and non-emergency requests for assistance. Fire and Rescue Operations personnel hold dual certification as firefighters and emergency medical technicians, and operate out of twelve fire stations. These stations are strategically located to provide rapid response throughout the City. Service is delivered using twelve advanced life support (ALS) engine companies, eleven ALS transport-capable paramedic rescue units, three paramedic ambulances



Cadence Fire Station 87 Grand Opening

staffed by single-role paramedics, two peak load rescue units, two ALS ladder truck companies, one heavy rescue, and one hazardous materials response unit, and five trail response vehicles.

Fire and Rescue Operations includes a technical rescue team that specializes in swift water, confined space, high angle, vehicle and heavy machinery extrication and trench rescues. A hazardous materials response team provides technician level response for hazardous materials incidents. The Fire Department employs two full-time fire investigators who provide 24-hour-a-day, 7-day-a-week coverage. Fire Investigators are responsible for investigating fires to determine origin and cause and gathering evidence to aid in successful prosecution of suspected arsonists.



Key Services

- Provide fire suppression and protection of property.
- Respond to emergency and non-emergency requests for assistance.
- Provide specialized technical rescue to include swift water, confined space, high angle, vehicle and heavy machinery extrication, and trench rescues.
- Provide specialized response to hazardous materials incidents at the technician level.
- Provide mutual assistance to neighboring jurisdictions.
- Pre-plan target hazards within the City.
- Participate in community education, intervention and risk reduction programs.



Training

The Training Division provides the highest level of continuing education and training for over 280 personnel, providing them with the knowledge, skills, and abilities to mitigate fire, rescue and medical emergencies safely and effectively according to department and industry standards.

Key Services

- Assess training needs to remain compliant with established local and regulatory agencies.
- Coordinate the development and maintenance of department training programs and plan documents.
- Deliver effective and consistent training programs.
- Coordinate, monitor and maintain fire-service related certifications; initial, and ongoing.

- Provide resources in support of recruitment and promotional processes.
- Document department-wide compliance of National Incident Management System (NIMS), Occupational Safety and Health Administration (OSHA), National Fire Protection Association (NFPA), Nevada State Fire Marshall and City regulations.

Ambulance and Emergency Medical Services

The Emergency Medical Services Division (EMS) provides medical treatment and primary transport of the sick and injured to area hospitals. In 2022, EMS provided quality medical care to 31,048 patients, transporting 23,003 of them. Fire department response personnel, who staff fire response apparatus and fire rescue units, hold dual certification as firefighters and emergency medical technicians (EMT). All engines, rescues and trucks are staffed with at least one firefighter paramedic trained to provide advanced life support treatments such as defibrillation, advanced airway procedures, and medication administration. Firefighter paramedics are equipped with sophisticated tools to provide the highest level of care to the community. In 2022, the department added six personnel to staff three single-role paramedic ambulances, which brings the total of personnel certified at the Paramedic level to 152.

The EMS Division is responsible for the training of all personnel certified at the EMT, Advanced EMT, and Paramedic levels. The division coordinates quality improvement processes and initiatives, which are used to evaluate and improve emergency medical services.

Key Services

- Provide emergency life-saving medical care to citizens and visitors of the City.
- Transport patients to area hospitals.
- Provide fire scene medical support.
- Standby at special events to provide medical assistance as needed.
- Develop and deliver continuing medical education training for certified personnel to maintain certification in accordance with Southern Nevada Health District requirements.
- Coordinate and administer the quality improvement/assurance program for emergency medical services in accordance with Southern Nevada Health District requirement.

- Manage the voluntary Subscription Medical Ambulance Response and Transport program.
- Administer the Infection Control Program for over 3,000 City employees.
- Participate in community outreach programs that promote health and life-safety.

Community Risk Reduction






The department's community risk reduction efforts provides effective, community-related educational and informational programs with an emphasis on risk reduction and life-safety. Each month, The First Six community lifesaver training classes are offered for free and allow community members to develop skills such as Hands-Only CPR, Automated External Defibrillator (AED) deployment, and emergency bleeding control. Thousands of people receive important safety information through school visits, station tours, intervention programs, community presentations and events annually. Many of the safety programs are enhanced through partnerships with other City

departments, local police and fire departments, and state agencies.

Key Services

- Organize community events and classes that increase the public's knowledge, skills and exposure in the areas of fire safety, life-safety, health awareness and risk reduction of injury and death for all age groups.
- Participate in the Partnerships for Youth at Risk, statewide youth fire-setting prevention program.
- Develop and administer coordinated all-risk community specific intervention programs.
- Conduct station tours, school visits and career days that create public safety awareness.
- Partner with various associations and groups such as the Clark County Child Death Review Team, Southern Nevada Injury Prevention Task Force and the Juvenile Justice Law Enforcement Team, in order to provide effective intervention services.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Maintain at greater than 90%, structure fires that are confined to the defined area of origin based on conditions at time of arrival	99%	99%	99%	100%
 Increase to greater than 15%, the overall cardiac survivability rate	16%	13%	13%	14%
 Increase to greater than 45%, the cardiac survivability rate for patients with a witnessed arrest and found in a shockable rhythm	30%	41%	40%	42%
 Increase to 90%, the number of emergency medical incidents responded to within total response time performance goals	58%	57%	57%	57%
 Increase to 90%, the number of fires responded to within total response time performance goals	66%	64%	68%	68%
Reduce by 30 seconds, total response times to emergency medical calls	9 min 00 sec	9 min 08 sec	9 min 10 sec	9 min 12 sec
Reduce by 30 seconds, total response times to fires	9 min 31 sec	10 min 06 sec	9 min 35 sec	9 min 38 sec
Maintain customer service satisfaction levels above 95%	99%	99%	99%	99%

Performance Objectives by Major Opportunity Areas

Maintain and Protect Henderson's Quality of Life:

- To maintain at greater than 90% structure fires that are confined to the defined area of origin based on conditions at time of arrival.
- To obtain greater than 15% overall cardiac survivability rate.
- To obtain greater than 45% cardiac survivability rate for patients with a witnessed arrest in shockable rhythm.
- To reduce by 30 seconds, total response times to emergency medical calls.
- To reduce by 30 seconds, total response times to fires.
- Effectively utilize human resources and technology to improve response times.
- Improve public safety through collaborative partnerships with citizens/public through civic engagement and community programs.

Past Accomplishments

- Maintained accreditation with the Commission on Fire Accreditation International (CFAI) and the Commission on Accreditation of Ambulance Services (CAAS). After achieving CFAI accredited status for the fifth time in 2019, the Henderson Fire Department was awarded “Legacy” status. The Henderson Fire Department is currently one of only 23 fire departments in the United States to be accredited five times. In 2022, the department was awarded CAAS accreditation for the ninth time. Both CFAI and CAAS accreditations have been upheld since 1999.
- Finalized construction and opened Fire Station 87 in December. The station serves the Cadence Master Plan and surrounding communities. The 11,000-square-foot facility consists of three apparatus bays, training facilities, equipment and supply storage, and accommodations for 10 firefighters.
- Finalized a recruitment process and conducted a graduation ceremony for the first Paramedic Ambulance Operator Academy. The Paramedic Ambulance Operator (PMAO) is a new classification for paramedic licensed “single- role” employees that staff full-time ambulances for Henderson. These units operate during the peak-load hours of the day. PMAO positions are projected to save the City millions of dollars over a decade, shorten the recruitment and training time, and allow the department to respond to increasing call volumes.
- Deployed Cradlepoint Wi-Fi hotspots in all response units. The hotspots provide constant and reliable connectivity to all the associated devices in fire engines, trucks, and rescues. The Smart Cities initiative funded the project, which focuses on integrating technology solutions to improve public safety operations.
- Recognized by the American Heart Association with a Mission: Lifeline EMS Gold Plus Award for achieving high standards and implementing quality improvement measures in the treatment of patients suffering from myocardial infarction. This is the department’s fourth year in a row achieving this recognition.
- Completed and passed all Southern Nevada Health District (SNHD) annual compliance inspections with no deficiencies. SNHD inspected all front-line response units by verifying inventories, equipment condition, expiration dates, and crew knowledge.
- Maintained a higher Public Protection Classification (PPC) of 1 from the Insurance Services Office (ISO). This represents an exemplary fire suppression program and is the highest classification assigned to a community. According to ISO, only 1% of rated communities have achieved this classification.
- Achieved 99.0% overall customer service approval rating. Of the 1,492 survey responses received this year, 98.4 percent believed that fire department personnel met or exceeded their overall expectation of service.
- Acquired two new fire engines, Engine 87 and Engine 84. The department also placed a refurbished Rescue 87 into service to coincide with the Station 87 opening in December.
- Sustained a cardiac survival rate of 46.2% for events that were bystander-witnessed, provided bystander CPR, and found in a shockable rhythm.
- Completed the two-year recertification of all EMS licenses for sworn personnel. The SNHD requires biannual submission of a renewal application, CPR certification, and continuing education credits to maintain licensure.
- Completed the Fiscal Year 2022 Cost Based Report and Cost Allocation Plan for the Ground Emergency Medical Transport (GEMT) program and received more than \$7.2 million related to the Fiscal Year 2021 GEMT. The GEMT program is voluntary and provides publicly owned organizations with supplemental payments to cover the funding gap between a provider’s actual costs per transport and the allowable amount received from Medicaid and other sources of reimbursement. The program has brought in over \$22.4 million to the City of Henderson.

Fire Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 36,812,245	\$ 37,170,152	\$ 39,573,160	\$ 44,615,226	\$ 5,042,066	13%
Employee Benefits	18,351,329	20,317,312	21,551,236	25,996,718	4,445,482	21%
Services and Supplies	8,673,729	8,020,944	11,116,392	12,250,482	1,134,090	10%
Capital Outlay	1,158,498	317,654	4,986,165	-	(4,986,165)	-
Total	\$ 64,995,801	\$ 65,826,062	\$ 77,226,953	\$ 82,862,426	\$ 5,635,473	7%
Program						
General Fund						
General	\$ 2,414,600	\$ 2,642,700	\$ 2,913,959	\$ 2,526,302	\$ (387,657)	-13%
EMS	2,011,002	3,230,002	4,387,110	5,591,840	1,204,730	27%
Fire Suppression	52,903,377	56,161,854	60,129,454	70,250,339	10,120,885	17%
Training	604,045	643,759	647,430	756,675	109,245	17%
Fire Prevention	546,523	552,108	529,007	463,999	(65,008)	-12%
Special Operations	1,127,457	1,069,133	1,112,123	1,329,545	217,422	20%
Logistics	601,704	572,193	636,113	693,228	57,115	9%
Subtotal General Fund	\$ 60,208,708	\$ 64,871,750	\$ 70,355,196	\$ 81,611,928	\$ 11,256,732	16%
Grant Fund	\$ 3,527,213	\$ 220,026	\$ 116,874	\$ 498	\$ (116,376)	-100%
Capital Replacement Fund	\$ 1,217,108	\$ 732,834	\$ 6,704,883	\$ 1,200,000	\$ (5,504,883)	-82%
Workers' Comp Fund	\$ 42,772	\$ 1,453	\$ 50,000	\$ 50,000	\$ -	0%
Total	\$ 64,995,801	\$ 65,826,062	\$ 77,226,953	\$ 82,862,426	\$ 5,635,473	7%
Full-Time Employees						
General Fund	285	302	317	351	34	11%
Total	285	302	317	351	34	11%

Financial Overview

General Fund appropriations for the Fiscal Year 2024 increased by 16% year over year. The increase is primarily within Salaries and Benefits due to the addition of thirty-four new positions to the Fire Department, many of which will staff the New West Henderson Fire Station 92 expected to open in Fiscal Year 2024.

Key Fact

The City of Henderson Fire Department attained a Public Protection Classification (PPC) rating of 1 from the Insurance Services Office (ISO) which is the highest classification assigned to a community for its exemplary fire suppression delivery system.



Government and Public Affairs

Purpose Statement

The Government and Public Affairs Department monitors and influences the City's business environment through public policy development, strategic communications, issues management and corporate citizenship. The department cultivates strong relationships and engages with community leaders, elected officials, residents and other City departments to advance the City's mission, priorities and strategic initiatives.

Core Services

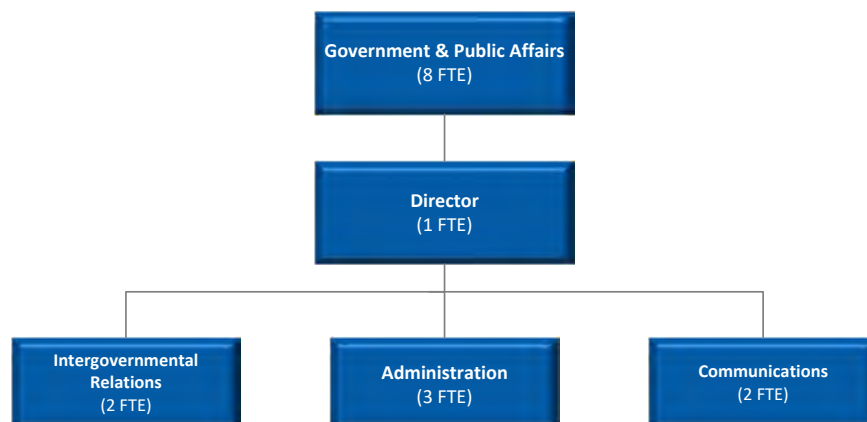
- Government Affairs
- Public Affairs
- Civic and Community Engagement
- Mayor and Council Support

Government Affairs

Government Affairs serves as the principal liaison between the City and other agencies at the local, state and national levels. The team identifies and assists in the implementation of beneficial community partnerships, public policies and organizational efforts. The nature of local government requires cooperation and, at times, competition with special interests and other governmental entities for the best use of limited resources. Without proper representation at all levels of government, the City may experience reductions in overall revenues and increases in mandated services without accompanying funding sources. These unfunded mandates threaten to limit the City's ability to maintain current service levels and erode quality of life.



Government Affairs also creates and implements a variety of tools to meaningfully engage and improve the lives of residents and businesses in the community and build support for City goals and initiatives. The results of effective citizen engagement include more effective municipal services and a more responsive and accountable municipal government. The team provides City leadership and departments with data that may be used to identify strategic priorities, improve operations and achieve national accreditations.



Key Services

- Develop relationships and build trust with key decision makers.
- Advocate for City needs at the local, state and federal level.
- Provide analysis of public policy proposals.
- Represent the City on legislation that impacts businesses, residents and visitors.
- Keep City leaders informed through legislative briefings.
- Facilitate City meetings with elected and appointed officials and key staff.
- Provide regular updates to elected officials on Henderson priorities and achievements.
- Facilitate constituent surveys (community assessment survey, business community survey, departmental surveys).
- Encourage transparency and public participation in government.

Public Affairs

Public Affairs articulates and promotes the City's vision, mission and priorities by building meaningful relationships with external and internal stakeholders and providing opportunities for Mayor and Council to engage with the public on key topics of interest.

Public Affairs also manages critical public policy issues and uses public engagement to help promote a positive image for the City of Henderson and its leaders.

Key Services

- Advocate for meaningful public policy outcomes.
- Develop executive communications in support of strategic plan and key messages.
- Seek engagement opportunities for Mayor/City Council and executive leadership (Public speaking engagements, events, etc.).
- Plan and execute high-profile Mayor and Council events.
- Manage and track city-wide response to high volume of public records requests, ensuring legal compliance and fostering transparency.

Mayor and Council Support

Mayor and Council Support provides administrative support and constituent services to the Mayor and four City Council members. The team interfaces and coordinates with elected officials and agencies, engages with residents and local businesses and responds to constituent's complaints, concerns and requests for meetings, public appearances and information. The team works across all levels within City departments, other jurisdictions and other organizations in the course of assisting the Mayor and City Council with their responsibilities. The team ensures that the Mayor and City Council remain aware of issues of concern to constituents and responds appropriately on their behalf.

Key Services

- Represent Mayor and City Council at key functions and committees as needed.
- Manage Mayor and City Council meetings and public appearances.
- Promote community goodwill through recognitions (proclamations, commendations, certificates).
- Direct constituent services for Mayor and City Council, including casework for members of the public requesting assistance.



AARP Murals at Downtown Senior Center

Performance Objectives by Major Opportunity Areas

Leverage legislative opportunities

- Advocate for and support financial initiatives that support the City's mission.
- Advocate for and secure federal resources, including seeking approval of annual Community Project Funding (CPF) requests from Congress.
- Determine if enabling language is needed to assist in current economic opportunities.
- Monitor and respond to unfunded mandates to mitigate impacts to services.

Support a legislative agenda that prioritizes student achievement, accountability, school safety and local leadership

- Advocate for additional state dollars for early learning.

Promote accountable and transparent government

- Enhance the voice of the customer in government processes.
- Facilitate in-person and virtual engagement opportunities between Mayor and Council and electorate.
- Assist members of the public, in inspecting and/or obtaining public records maintained by the City.



Nevada State Capitol Building in Carson City

Past Accomplishments

Government Affairs

- Secured federal Community Project Funding through the support of the Nevada congressional delegation for a trio of City priorities, including \$2 million for the Eldorado Valley Regional Public Safety Training Facility, \$2.6 million for public safety dispatch consoles and \$2.9 million for a mental health co-responder crisis unit.
- Commissioned the 2022 business survey to assess the quality of services provided to Henderson businesses, in which 92% of respondents gave Henderson high ratings as a place to do business. Business owners and operators were most satisfied with the quality of life, image of the city and the quality of services provided by the City of Henderson.
- Completed the redesigned 2023 City of Henderson Congressional Briefing Book and delivered to Nevada delegation. The Briefing book was aligned with the City's strategic priorities of Community Safety, Livable Communities, Economic Vitality, Quality Education and High-Performing Public Service, while also highlighting the pressing issue of drought in the Southwest.
- The City of Henderson was actively engaged in the 2023 session of the Nevada Legislature and was represented by a three-person Government Affairs team that was stationed in Carson City. This team advocated for the City's strategic priorities and works directly with the elected members of the Nevada Senate and Assembly and in coalition with other stakeholders, including municipalities from across the state, to shape legislation and produce beneficial public policy.

- A total of 1,096 bills were introduced during the 2023 Legislative Session with a total potential fiscal impact to the City of \$22.2 million. The City's lobbying team actively tracked 572 of these bills, and 534 were signed into law. The resulting fiscal impact of \$3.1 million translates to a total savings of over \$19.1 million for the City.

Public Affairs

- Provided speaking points and scripts in Fiscal Year 2023 for more than 200 events, presentations and videos for Mayor and City Council and City management.
- Completed 146 public information and media records requests covering such topics as financial and personnel records, entitlements and electronic communication records with an average response rate below two business days.
- Coordinated the 2022 State of the City for more than 800 guests at Dollar Loan Center, planned and staffed the annual Veterans Day ceremony and played a lead role in other high-profile Mayor and Council engagement events.

Mayor and Council Support

- Responded to more than 1,075 constituent requests with an average response rate below one business day.
- Scheduled and coordinated more than 150 public appearances for Mayor and City Council.

Key Fact

AB 400 permits the City of Henderson to sponsor charter schools, authorizes transportation funding for charter schools, re-establishes the Read by 3 program, and improves the teacher pipeline through expanded scholarship programs.


Government & Public Affairs Expenditures by Category/Program

	FY 2021*	FY 2022	FY 2023	FY 2024	Increase /	% Change
	Actuals	Actuals	Estimated	Budget	(Decrease)	
Category						
Salaries and Wages	\$ 937,534	\$ 737,008	\$ 751,292	\$ 788,867	\$ 37,575	5%
Employee Benefits	418,711	291,247	332,025	381,340	49,315	15%
Services and Supplies	862,413	477,432	671,296	398,773	(272,523)	-41%
Total	\$ 2,218,658	\$ 1,505,687	\$ 1,754,613	\$ 1,568,980	\$ (185,633)	-11%
Program						
General Fund						
Administration	\$ 373,467	\$ 414,344	\$ 508,852	\$ 499,498	\$ (9,354)	-2%
Council Support	352,017	496,163	487,547	521,959	34,412	7%
Marketing*	699,013	-	-	-	-	-
Intergovernmental Relations	672,055	685,303	989,933	753,775	(236,158)	-24%
Graphics*	134,242	-	-	-	-	-
Print/Mail*	228,045	-	-	-	-	-
Communications	174,125	283,417	326,839	361,185	34,346	11%
Admin/Attrition Adjustments	(414,306)	(373,541)	(558,558)	(567,437)	(8,879)	2%
Total	\$ 2,218,658	\$ 1,505,687	\$ 1,754,613	\$ 1,568,980	\$ (185,633)	-11%
Full-Time Employees						
General Fund	8	8	8	8	-	0%
Total	8	8	8	8	-	0%

*During Fiscal Year 20221 Marketing, Graphics, and Print/Mail were reorganized to the Communications department.

Financial Overview

The Fiscal Year 2024 budget decrease is primarily due to a decrease in Services and Supplies and is mainly attributable to a reduction in anticipated professional services, travel, and lobbyist fees spending. Unspent funds will be carried forward for the legislative session.



Key Fact

The City's lobbying team monitors approximately 500 bills throughout the session of the Nevada Legislature, that could have a potential impact on the City.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Mayor and City Council appointments are scheduled and conducted in compliance with Nevada Open Meeting Laws	100%	100%	100%	100%
Maintain goal of Contact Henderson customer response at 36 hours or less	25 hours	20 hours	23 hours	22 hours
Monitor public records requests citywide to ensure compliance with NRS, HMC and City of Henderson policies and procedures. Despite a steady increase in request every quarter, departments continue to meet the average response rate objective of less than three business days.	N/A	>1 day	1.5 days	1.5 days

Human Resources

Purpose Statement

The Human Resources (HR) Department is committed to serving each City employee in a consultative and collaborative manner. With focuses on problem-solving, Diversity, Equity & Inclusion, building a positive work culture and employee engagement, analytics/data, and attracting and developing the best and brightest to make the City of Henderson an employer of choice.

Core Services

- Integrated Human Resources Business Partnerships
- Centers of Expertise

Integrated HR Business Partnerships (HRBP)

Synergized HR Business Partnerships within City departments to deliver valuable, progressive, and unbiased HR resources to City management, employees, and prospective employees to meet both organizational growth, Diversity, Equity, and Inclusion (DEI) initiatives, strategic, and operational City business objectives.

Key Services

- Partner with department leadership as an integrated HR and business operations resource.
- Provide talent acquisition strategies to recruit, interview and hire the best qualified candidates to support department goals and objectives.
- Cultivate and maintain constructive employee and labor relations in support of conflict resolution and positive outcomes.



Career

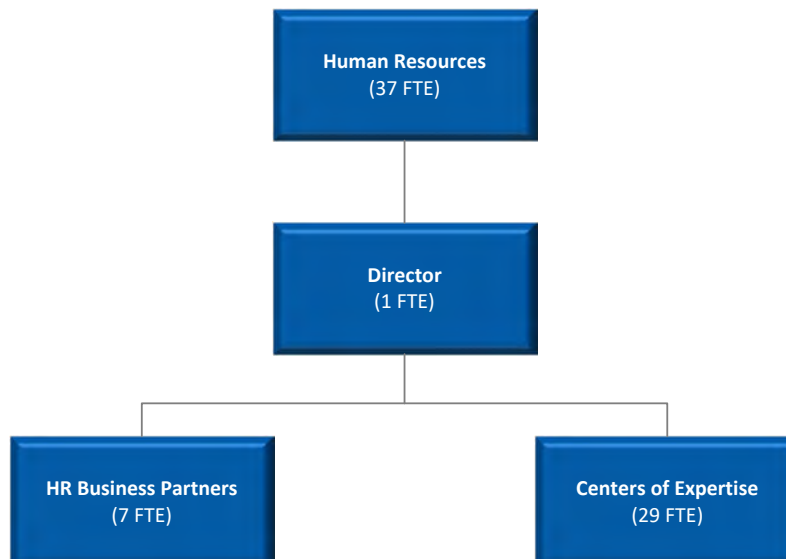
The City believes its employees are its greatest asset, and the Human Resources department strives to provide resources to help them reach their career goals and objectives.

Commitment

We are committed to leading and fostering an inclusive environment where diversity is valued and every employee is treated with dignity and respect.

Community

We serve the community by working in partnership with City departments to attract, hire, develop, and support an empowered workforce that positively contributes toward the City's overall mission, vision, and values.



- Establish effective working relationships with employees at all levels to build trust and rapport.
- Counsel, advise, and support department heads, managers, supervisors, and employees concerning a wide range of work-related issues to facilitate positive solutions and enhance employee success.
- Provide interpretation and guidance to ensure compliance with policies, procedures, collective bargaining agreements, and laws.
- Support and assist in the execution of DEI initiatives.
- Source, leverage, and analyze data to help make better HR decisions.
- Work in partnership with departments to assist in organizational design, workforce planning, job description development, and compensation analysis.

Centers of Expertise

The centers of expertise model provides professional HR expertise and administrative support for Recruitment and Talent Acquisition, Classification and Compensation, Labor and Employee Relations, Human Resources Information Systems (HRIS), Training and Organizational Effectiveness, Customer Service, and Citywide HR programs and DEI initiatives that support the employee experience.

Key Services

- Classification and Compensation.
 - Manage the City of Henderson's compensation plan.
 - Conduct compensation surveys and collect and analyze data.
 - Review and execute pay practices to ensure equity, compression, compensation analysis and offers, competitiveness and transparency.
 - Support organization, implementation, and reporting of people-related data.
 - Provide customer service and administrative support.
 - Provide class and compensation education initiatives to our employees.
- Recruitment and Talent Acquisition.
 - Manage City-wide recruitment and new employee onboarding.
 - Coordinate department reorganizations, workforce planning, and staffing needs as strategic partners.
 - Coordinate the employee pre-employment background process including driving record reviews, medical examinations, drug screenings, and background checks.
- Labor and Employee Relations.
 - Manage and oversee the labor relations between the City and unions and the relations between City management and employees.
 - Provide consultative advice, policy interpretation and guidance regarding various HR-related functions and administrative tasks.
 - Manage the Civil Service Board and Rules and coordinate board meetings as required by the City's Civil Service Rules.
- Human Resources Information Systems (HRIS).
 - Administer the PeopleSoft Human Capital Management (HCM) platform and maintain the integrity and security of confidential data.
 - Lead continuous process improvements related to HR and collection of data.
 - Provide administrative support, which includes administering the HR Forms Management program, processing unemployment claims, employee service awards, employment verifications, and recruitment-related tasks.
- Training and Organizational Effectiveness.
 - Develop City-wide employee recognition and incentive programs, coordinate employee engagement events, and administer the Citywide tuition reimbursement program.
 - Develop and deliver training programs focused on employee development and organizational effectiveness.
 - Align learning and professional development courses and programs with the City's mission, vision, and values to support strategic and operational goals.
 - Oversee the employee performance management and appraisal processes to support employee development, workforce planning, succession planning, and administer the performance management software platform.
 - Promote and manage the City's community-based volunteer program, onboard and train volunteers and administer the volunteer management software platform.
 - Develop, review, update, and document City policies and manage the policy compliance management system platform.
 - Coordinate opportunities for the Henderson Employee Volunteer Program.

Past Accomplishments

Career

- The first Premier Leadership Academy (PLA) cohort graduated in September, 2022.
- Welcomed employees back into to the classroom for in-person courses designed to support the City's Values with a focus on communication, accountability, and teamwork.
- Launched a Supervisor Training Program designed to equip supervisors with a toolkit of knowledge, skills, resources, and critical human resources technical training needed to successfully supervise the work of others and be effective in their role.
- Welcomed over 50 Teamster employees to Nevada State College on July 27, 2022, for the Teamsters Supervisor Road to Success Conference.
- Hosted University of Phoenix for multiple on-site and virtual Workforce and Career Development Workshops.
- Increased the number of recruitments produced by 15% from Fiscal Year 2022 to Fiscal Year 2023 (projected) and by 73% over the past five (5) years.
- The department has hit a 62 day average time to fill rate (date of posting to date of hired in Neogov).
- Secured funding and executed the Attract contract, which will help the City of Henderson brand themselves as an employer of choice and become more proactive with recruitment initiatives.
- Developed and executed recorded full-cycle recruitment training sessions for all current employees in the recruitment division to ensure consistency and compliance as well as training resources due to turnover.
- Addition of HRIS Tech, HRA II (recruitment), & HRBP (recruitment) has helped maximize HR's time and deliverables.
- Unproctored testing which allows us to test a larger number of candidates, provides more flexibility for the candidates, and save time for recruiters.
- Provided training and cross-training of HR technicians to ensure continuity of operations, provide development into current role, assist with part-time recruitment workload, and encourage development for promotional opportunities.

Commitment

- Over 2,300 employees were individually recognized by their peers through the Henderson High Fives Employee Recognition Program.
- Partnered with Parks & Recreation and HRIS to streamline part-time transmittal process alleviating duplicate data entry and reducing risk of errors.

- Worked with the Parks & Recreation Department to identify and train liaisons who engage prospective hires and assist them with the onboarding process for part-time recreation positions.
- Developed a queuing system to manage workload, allow hiring depts to prioritize roles, & HR to prioritize city wide roles within the recruiting space.
- Completed several PeopleSoft enhancements.
- Re-evaluated budget lines to increase certain items that needed updates after years of stagnation.

Community

- Added a new vendor/option for Citywide language translation/interpretation services.
- Based on the results of the City's 2022 Volunteer Engagement Survey, 91.7% of our community volunteers who responded to the survey are fully engaged.
- Provided our HR community the opportunity to attend webinars, conferences, and internal / external trainings.
- Neogov notice updates have been improved to impact the candidate experience.
- Finalized our Recruitment policy and implemented rules and processes for SB327.
- Helped reorganize the second employer form for the city to adhere to our Ethics policy.

Human Resources Information Systems (HRIS)

- 194 ad hoc PeopleSoft reports created to satisfy varies business needs.
- Overhauled and redesigned the Job Offer Checklist and Position Change Memo forms.
- Implemented a new transmittal process for the Parks and Rec seasonal staff.
- Heavy HRIS involvement in the PeopleSoft Make Me Current project – system discovery, testing, & SME's.
- Eliminated or simplified several cross-department staffing matrices.
- Improvements made to several integration files and reports including Halogen, PERS enrollments, and FMLA hours.

Past Accomplishments (continued)

Diversity & Inclusion

- Improved Human Rights Campaign (HCM) Municipal Equality Index (MEI) scorecard from 94 in 2020 to 100 in 2021 and maintained this score in 2022.
- Supported the Diversity, Equity, and Inclusion (DE&I) Coalition by:
 - Developing DEI-related content the City's Spotlight employee newsletter.
 - Establishing a DEI-focused book club for employees.
 - Launching a 3-part facilitated dialogue training series for employees about diversity, equity, and inclusion in the workplace in partnership with UNLV's College of Urban Affairs Public Communication Initiative.
 - Coordinated the City's participation in the Las Vegas Pride Parade.
 - Providing planning and logistics support for inaugural Henderson Family Equality Day.
 - Successfully initiated the effort to adopt Juneteenth as a recognized City holiday prior to State legislation.
- Introduced a new vendor/option for citywide language translation services that offers American Sign Language (ASL) interpretation services.

- Launched the City's bi-annual Team Member Employee Engagement Survey, incorporated DEI-related questions into the survey, and facilitated post-survey Department action planning workshops.
- Introduced the Henderson CAN (Community Alliance Network) program/program with Foothill High School POST (Post-Secondary Opportunities for Students in Transition).

HR Operations

- Investigated allegations of discrimination and harassment and developed corrective action plans when needed to uphold the City's values for a positive work environment.
- Completed a nationwide classification and compensation market study and peer benchmark review to ensure the City remains an employer of choice (80% of roles were benchmarked).
- During Fiscal Year 2023 HR has hired 154 full-time & 409 part-time roles totaling 563 roles filled. The department is on track to pass 600 roles filled for Fiscal Year 2023.
- Employee Relations/Labor Relations is currently working on 22 grievances.

Performance Objectives by Major Opportunity Areas

Enhance the City's culture and team member engagement

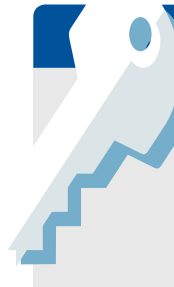
- Implemented unproctored assessments allowing us to reduce staff time, test a larger number of candidates, assist with space issues, and provide more flexibility for our candidates.
- Held two citywide Employee Appreciation events to celebrate the City's successes, recognize employees and support employee engagement.
- Administer and oversee the High Fives employee recognition program and monitor/enforce suitable program use.
- Facilitated the execution of the Department Hybrid Teleworking Pilot Policy and processes for those approved.
- Implementing a continuous processes improvement project to enhance the applicant and employee experience.
- Put a performance monitoring mechanism in place to capture important data to assist in making better business operation decisions.

Human Resources Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,913,874	\$ 2,235,139	\$ 2,669,995	\$ 2,998,276	\$ 328,281	12%
Employee Benefits	935,958	1,062,327	1,311,270	1,554,456	243,186	19%
Services and Supplies	860,731	685,578	1,318,203	995,976	(322,227)	-24%
Claims	10,247	-	-	-	-	-
Capital	43,296	8,630	355,000	-	(355,000)	-
Total	\$ 3,764,106	\$ 3,991,673	\$ 5,654,468	\$ 5,548,708	\$ (105,760)	-2%
Program						
General Fund						
General	\$ 3,282,572	\$ 3,477,689	\$ 4,797,941	\$ 5,418,850	\$ 620,909	13%
Org Development & Training	1,170,972	1,198,747	1,648,333	1,496,254	(152,079)	-9%
Union Liaison Program	339,498	355,530	422,120	404,632	(17,488)	-4%
Admin/Attrition Adjustment	(1,116,839)	(1,173,575)	(1,581,762)	(1,788,864)	(207,102)	13%
Subtotal General Fund	\$ 3,676,203	\$ 3,858,391	\$ 5,286,632	\$ 5,530,872	\$ 244,240	5%
Capital Replacement Fund	\$ -	\$ -	\$ 350,000	\$ -	\$ (350,000)	-
Self-Insurance (liability)	\$ 28,345	\$ -	\$ -	\$ -	\$ -	-
Workers' Compensation	\$ 10,247	\$ -	\$ -	\$ -	\$ -	-
Grant Fund	\$ 49,311	\$ 133,282	\$ 17,836	\$ 17,836	\$ -	0%
Total	\$ 3,764,106	\$ 3,991,673	\$ 5,654,468	\$ 5,548,708	\$ (105,760)	-2%
Full-Time Employees						
General Fund	29	33	37	37	-	0%
Total	29	33	37	37	-	0%

Financial Overview

General Fund appropriations increased 5% in Fiscal Year 2024. The increase is primarily in Salaries and Wages and Employee Benefits and can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative employees, as well as increases in the PERS contribution rate.



Key Fact

HR Class & Comp was able to benchmark 80% of non-rep classifications to peer municipalities and the private market (locally and nationally). That's a 55% increase in benchmarks compared to the last compensation study in 2020.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Full-Time Employee Turnover Rate	6.6%	9.1%	6.9%	7.1%
Average Days to Fill Full-Time Recruitments	56.8	64.4	62.2	62.0
High Fives Employee Utilization	73.9%	79.7%	76.1%	75.0%

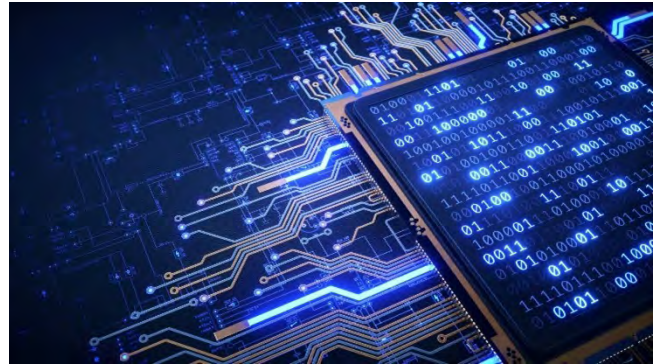
Information Technology

Purpose Statement

To provide leadership in the effective use of information technology.

Core Services

- Service Center
- Project Management Office
- Information Systems
- Infrastructure Services
- Information Security
- Information Technology Innovation Program
- Business Support

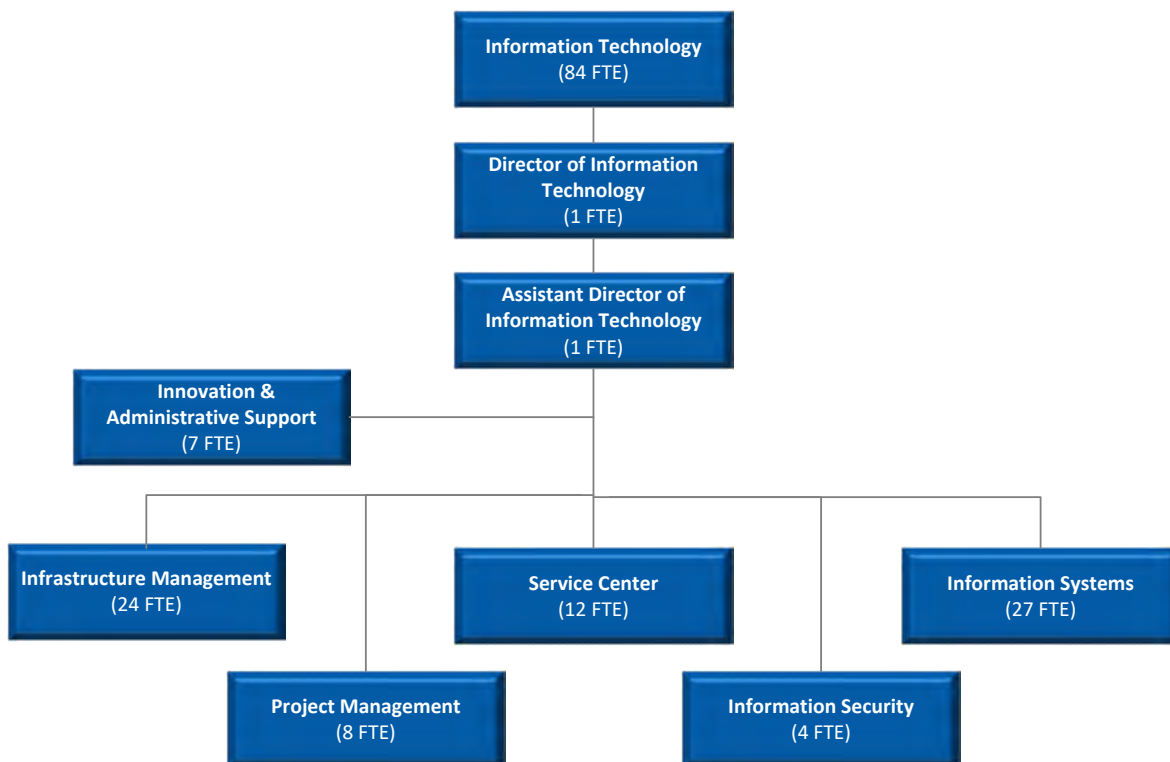


Service Center

The Service Center focuses on the customer and helping with their needs. The City promotes and delivers continual process improvement to enhance service delivery that facilitates the most effective service to the citizens of Henderson.

Key Services

- Customer Support - Provides helpdesk and desktop support services, receives and responds to customer incidents and service requests, tracking requests through the service request system with service level reporting, managing all customer requests to the best possible outcome.



- Customer Computing Standards, Configurations & Experience - Researches, implements and maintains the technology and systems that manage, secure, and govern the behavior of all desktops, mobile devices, and peripherals.
- Audio/Visual (A/V) Services - Responsible for supporting the audio/visual needs. We enable efficient use of A/V tools by elected officials and employees in public meetings streamed to the Internet and local events.
- System Administration Services - Maintains the systems that inventory and distribute software and security patches. This section also provides print services to desktops, laptops, and select peripherals. These high-impact systems are managed by staff members who collaborate with others to ensure integrations and dependencies are addressed.

Project Management Office

The Project Management Office (PMO) employs consistent business analysis and project management methodology to deliver technology projects that meet the business objectives of City departments and increase organizational value through innovative technology.

Key Services

- Portfolio Management - Provides an entry point for and visibility into technology projects and programs. Includes project intake processes by which project value is determined and communicated based on defined scoring criteria, resulting in project prioritization. Also focuses on analysis of the relationships, resourcing, and impacts of projects to best achieve strategic objectives and maximize value to customers.
- Project Management - Ensures individual IT projects are appropriately managed using right-sized methodology, accounting for factors like cost, complexity, and risk. Qualified and credentialed project managers (PMs) work to deliver technology solutions that meet customer requirements and expectations. PMs apply knowledge, skills, tools, and techniques in standardized processes to facilitate the project lifecycle and successful project outcomes.
- Business Analysis - Focuses on collecting, analyzing, documenting and communicating business requirements in identifying initiatives and solutions designed to obtain strategic goals with citywide Business Analysts for their technology

projects by developing and maintaining a methodology and standard tools. By formally capturing business requirements at the start of a project, business analysis (BA) helps in substantially reduce potential rework. BA work results in the recognition of new opportunities to utilize technology to improve business performance.

- IT Relationship Management - Bridges the world of IT and organizational business units by understanding technology and business points of view, including how enhancement projects, infrastructure and new practices across IT affect customers. Serves as the strategic interface with City departments to establish and maintain value-driven relationships and proactively manages business demand. Provides insight into business issues that shape IT demand and can assist with IT planning.

Information Systems (IS)

The Information Systems division provides technology-related products and services including Commercial-Off-The-Shelf (COTS) software, custom developed software, Geographic Information Systems (GIS) and Internet/ Intranet web services to assist the City in delivering its goods and services to residents, businesses and visitors. Knowledge, skills and abilities in the areas of computer science and information technology are leveraged to solve business problems with technology.

Key Services

- Line of Business Applications - Implements and supports small-scale to enterprise-wide “line of business” COTS and custom software products that help drive the City’s business. The user base for these software products ranges from internal (from a single department to enterprise-wide) to external (residents, other government agencies, and businesses).
- Website Services - Provides Intranet/Internet website environments and services that enable the City to provide collaboration and document management for internal City staff, and share information and services with its external customers. The Internet website, www.cityofhenderson.com, is a responsive and mobile friendly website that adapts its presentation to the device accessing it (PC, tablet, phone). It provides access to City information, online services and online payments.

- Geographic Information Systems - Provides location-based services through GIS environments and services that enable the capturing, managing, analyzing and displaying of geographically referenced information. GIS services include COTS and custom software product GIS integrations, static map creation, interactive mapping application development, GIS data exchange with other agencies, and maintenance/management of the GIS data layer and all enterprise-wide GIS environments and software.

Infrastructure Services

Provide foundational technology and support for IT services. Support essential services for employees, residents and visitors by planning, designing, implementing and maintaining voice, video, data center, and networking services. Providing cost-effective capacity, scalability and fault tolerance to support citywide services. The Infrastructure Services vision is to continually improve and secure access to high performing IT architecture.

Key Services

- Data Center - Provides architecture, engineering, implementation and administration services for servers, operating systems and storage while ensuring data integrity and fault tolerance. Supports Windows and Linux operating systems with 95% of all servers being virtualized. Manages flash and hybrid storage arrays for primary data and backup data. Each storage array is replicated to a secondary counterpart for off-site data redundancy. Primary storage equipment is in a Tier IV Gold certified data center.
- Network Services - Provides architecture, engineering, implementation, and administration of network infrastructure connectivity for data, voice, and video services. Services include wireless (802.11 and microwave), local area and wide area networking (LAN, WAN), remote connectivity, firewall, Internet connectivity, Internet filtering, and enterprise log aggregation services. These services also include copper and fiber cable plant management.
- Database Services - Provides architecture, engineering, implementation and administration for Oracle and SQL Server enterprise database environments. Database environments support line of business, geographic information system,

document collaboration and management, and systems management software products.

- Unified Communication Services - Provides architecture, engineering, implementation and administration of voice systems. Services include enterprise Voice over IP (VOIP) systems, enterprise voice mail services, call detail records, automatic call distribution (ACD) services, call center services, historical reporting and leased-line connectivity.

Information Security

The mission of Information Security is to manage risk for the City's data, systems, and IT operations against interruption, unauthorized access, manipulation, disclosure, or destruction, and respond when such events occur. This is accomplished by developing and communicating security expectations through policy and awareness programs for the City's over 3,000 employees, validating security controls through continuous and diverse monitoring methods including testing, and scans of the City's locations, network devices, servers, desktops, and laptops, ensuring compliance to security requirements (PCI, HIPAA, CJIS, NRS), and developing an enterprise risk-based security program that includes risk assessments and penetration tests.

Key Services

- Security Analysis - Provides an information security program that comprehensively manages and measures risk to the data entrusted to the City. This includes policies to guide actions, awareness training to increase detection and reduce the likelihood of security incidents, investigative services to positively identify if a policy violation occurs, and security consulting on computing environment changes to ensure compliance and minimize risk.
- Compliance & Risk Assessment - Provides ongoing assurance that critical City computing resources follow regulatory and industry requirements, as well as security best practices.
- Security Monitoring & Response - Reduces the impact of a breach when it occurs by providing effective continuous monitoring for early detection and policy compliance, and efficient response to a detected breach or policy violation.

Information Technology Innovation Program

Researches, evaluates and implements innovative solutions as part of the City's Smart City portfolio to achieve goals including: to become recognized as a leader in the seamless delivery of city services that meet the needs of residents; to keep residents safe utilizing technology that improves response time and situational awareness; to bridge the digital divide by finding creative ways to provide the necessary connectivity to support underserved populations; and to run an efficient, collaborative, and transparent City Hall that continuously improves cross-departmental coordination and data-sharing.

Key Services

- Innovative Technology - The Information Technology Innovation Program is matrixed to provide resources from across the department. The program is designed to identify key drivers of innovation and to proactively implement solutions to optimize business operations and improve the lives of Henderson residents.

Business Support

Business Support provides a broad range of business functions in support of IT executive direction, legislative affairs, policy interpretation, contract management and strategic planning, and researches and assembles information from a variety of sources for the completion of specialized forms and technical reports. Complex professional, analytical and administrative-related activities for the department are performed while providing diverse tasks such as: researching, compiling and preparing financial and accounting data for studies and reports and resolving any accounting and financial discrepancies; responding to common inquiries and presenting findings; and generating graphs and charts for the purpose of analyzing information and developing strategic initiatives for DoIT. Staff monitors the development of the divisional budget and reviews reimbursements, purchases, and expenditures, both appropriated and non-appropriated, to ensure proper financial procedures have been followed.

Key Services

- Financial Administration - Responsible for evaluating a variety of fiscal information by preparing, comparing, analyzing and summarizing data and assembling reports, developing spreadsheets, and creating charts and graphs for management and staff. Performs comprehensive, detailed financial management and analysis of the department's budget for interpretation and distribution and collaborates with the management team to proactively identify opportunities to improve financial performance, enhance core services and summarize department initiatives and goals.
- Contract Support - Proofread, edits, and checks the contracts for accuracy and consistency, according to the City financial policy for the signature page, and contract routing. Prepares and coordinates business correspondence, generates required contract-related reports, and maintains accurate and complete contractual files and records for the department. Serves as the point of contact for the department regarding contractual matters.
- Administrative Support - Provides high-level administrative support by conducting research, preparing statistical reports, handling common inquiries and performing a variety of administrative and clerical/office duties in support of day-to-day operations and also performs activities of a diversified nature that usually involve multiple unrelated steps. Prepares, produces and assembles an array of materials such as interoffice communications, memos, correspondences, requisitions, forms, invoices and letters upon request from management and staff. May be requested or assigned to work with management or staff on various projects and tasks with specific timelines and deliverables.



Past Accomplishments

- Upgraded Oracle environment to latest Oracle 19 version for continued support and reduced security vulnerabilities.
- Moved to Oracle cloud on-premises architecture which enhances our ability to dynamically scale our database architecture based on the City's requirements.
- Migration of PD Callout Roster from Outlook/SharePoint interface to Microsoft Teams as feature functionality was phased out of Outlook.
- Implementation of Host Compliance aka Granicus (Short Term Rentals) Replacement that provides a customer interface that allows customers to register, renew, and pay fees/fines. Provides better staff interface with a workflow process and communication ability.
- Implementation of Disaster Recovery Program that allows City applications to be integrated into the Disaster Recovery Plan.
- Replicated the functionality of the Return-On-Investment, Sizing, Business Analysis & Project Management Needs Assessments to PWA Online project data pages for easier data entry, updates, and retrieval for project RAMP Templates and Data into PWA Online.
- Implemented Telematics for City Fleet to track vehicle status, increase sweeper route completions and automate motor pool scheduling.
- Replaced eMag Creator software with In5 Plugin software that is better overall technology for the graphic artists and the public.
- Transitioned from EnerGov on premises environment to a cloud hosted SaaS model from Tyler Technologies, which will reduce overhead resulting from our expanding environment and allow faster adoption of new releases.
- Implemented EnerGov Online Credit and Debit Card Service Fee project to mitigate the rising transaction costs associated with credit/debit cards.
- Implemented EnerGov Online ACH eChecks project to expand customer payment options in EnerGov for permits, plans and business licenses to include ACH online payments. With similar costs as processing checks today, the ability to process ACH online payments would reduce the need for customers to come in to pay with a check.
- Implemented integration for EnerGov to electronically receive files from Blue Beam, the electronic plan review system, eliminating the current manual scanning of paper plans done into EnerGov.
- Replaced aging Inmate Video Visitation hardware with new vendor-maintained solution.
- Performed internal and external penetrations tests that meet the PCI annual criteria under requirement 11.3.
- The Sire Agenda Management replacement project replaced the end-of-life City Clerk Office agenda management system with Hyland OnBase.
- The Everbridge project replaced the VESTA Communicator and Alert products to more efficiently manage internal and external emergency communications in support of our growing city.
- Migrated to Pure storage which provides significant enhancements in speed and reliability for the City's server and application infrastructure.
- Increased speeds and added redundant links to the City's network infrastructure to facilitate faster more resilient communications.
- AFIS went live March 2023. This was a major upgrade for the Henderson Police Department. The system went from an on-premise architecture to it being our first CJIS cloud based solution.
- The RecTrac Credit & Debit Card Service fee project implemented credit/debit card service fees in the existing Parks and Recreation system, Vermont Systems RecTrac and WebTrac product through the addition of the PayTrac module.
- Implemented a new business license solution that reduced license application processing time. Additionally, the new online customer portal with service fees, increased online license renewals and decreased the amount of money the city was spending on credit card processing fees.

Performance Objectives by Major Opportunity Areas

Transform the City of Henderson's technology environment to better focus on the timely execution of innovative ideas

- Testing of new technologies in the Innovation Corridor is complete.
- Enable Smart City Technologies on city light poles (5G small cell, private networks, cameras, speed sensors, etc.) by partnering with Public Works to run power and network to the light poles
- Migrate all appropriate applications and systems to the cloud (currently we are 25% migrated).

Utilize professional services to determine the feasibility of a customer portal

- Procure professional services to assess customer perception of the existing availability and ease of use of city services.
- Leverage the customer perception assessment results as part of a feasibility analysis to determine the appetite for a customer portal.
- If there is an appetite for a customer portal, and funding is available, endeavor to establish a proof of concept (POC).

- When POC is complete, assess the results and determine if the POC should go full scale.
- If the determination is made to go full scale, kick off and complete a customer portal implementation project.

Utilize professional services to create an Enterprise Data Strategy


- Build new privacy policy.
- Procure professional services expertise and assistance as a springboard to create an Enterprise Data Strategy.
- Implement POC based on the strategy.
- If POC goes full-scale, create data analytic services and explore Data Scientist position to facilitate these services.



Key Fact

Introduced the Consult Process in January 2023 to encourage early engagement for requirements gathering and resource planning with our customers for their technology requests.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Percentage On Time Service Request				
Service Request Report (SRR)	96%	93%	93%	>93%
Incident Request Report (IRR)	97%	94%	93%	>93%
Percentage Critical System Availability	100%	99%	99%	>99%
Project Management Survey Satisfaction	86%	86%	80%	>80%

Information Technology Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 6,033,731	\$ 6,083,537	\$ 6,759,859	\$ 7,629,357	\$ 869,498	13%
Employee Benefits	2,684,992	2,606,899	3,254,294	3,847,363	593,069	18%
Services and Supplies	15,055,763	10,643,463	20,184,040	16,656,731	(3,527,309)	-17%
Capital Outlay	250,251	2,008,195	15,338,545	6,707,962	(8,630,583)	-56%
Interest Expense	-	12,582	16,845	14,254	(2,591)	-15%
Principal	-	-	133,686	130,000	(3,686)	-3%
Total	\$ 24,024,737	\$ 21,354,676	\$ 45,687,269	\$ 34,985,667	\$ (10,701,602)	-23%
Program - General Fund						
General	\$ 1,478,052	\$ 1,667,456	\$ 3,383,672	\$ 2,652,135	\$ (731,537)	-22%
Information Security	535,735	451,182	782,252	848,701	66,449	8%
Project Mgmt Office	1,309,756	1,364,777	1,428,662	1,572,791	144,129	10%
Infrastructure	3,068,138	3,082,460	3,498,615	3,886,375	387,760	11%
Service Center	1,434,113	1,181,453	1,512,469	1,802,540	290,071	19%
Information Systems	4,330,807	4,109,179	4,689,692	5,214,364	524,672	11%
Admin Cost Reimbursement	(2,881,610)	(2,719,867)	(3,170,291)	(3,508,047)	(337,756)	11%
Subtotal General Fund	\$ 9,274,991	\$ 9,136,640	\$ 12,125,071	\$ 12,468,859	\$ 343,788	3%
Development Services Fund	\$ 223,049	\$ 172,690	\$ 219,336	\$ 195,410	\$ (23,926)	-11%
Capital Replacement Fund	\$ 466,050	\$ 656,422	\$ 3,818,185	\$ 1,603,500	\$ (2,214,685)	-58%
Citywide Internal Service Fund	\$ 13,216,007	\$ 11,382,120	\$ 29,277,677	\$ 20,470,898	\$ (8,806,779)	-30%
Grant Fund	\$ 844,640	\$ 6,804	\$ 247,000	\$ 247,000	\$ -	0%
Total	\$ 24,024,737	\$ 21,354,676	\$ 45,687,269	\$ 34,985,667	\$ (10,701,602)	-23%
Full-Time Employees						
General Fund	73	75	78	79	1	1%
Citywide Internal Service Fund	4	4	4	4	-	0%
DSC- Software Support	1	1	1	1	-	0%
Total	78	80	83	84	1	1%

Financial Overview

The City of Henderson IT Department continues to keep pace with the demands of today's technological needs. For Fiscal Year 2024, the overall decrease in the department's budget is due primarily to a reduction in funding requirements for technology network infrastructure replacement via the Capital Replacement and Citywide Internal Service Funds due to the completion of one-time projects in Fiscal Year 2023. General Fund appropriations increased year over year primarily due to increases in Salaries and Wages and Employee Benefits, which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative positions, the addition of one new position, as well as increases in the PERS contribution rate.

Key Fact

In Fiscal Year 2023, the City of Henderson IT Department migrated over 5 million files to Microsoft OneDrive.

Internal Audit

Purpose Statement

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve the City's operations. The Internal Audit Department's purpose is to help the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.



Core Services

- Performance Audits
- Assurance Services
- Management Support/Consulting Services
- Fraud, Waste and Abuse Hotline Investigations
- HIPAA Compliance

Performance Audits

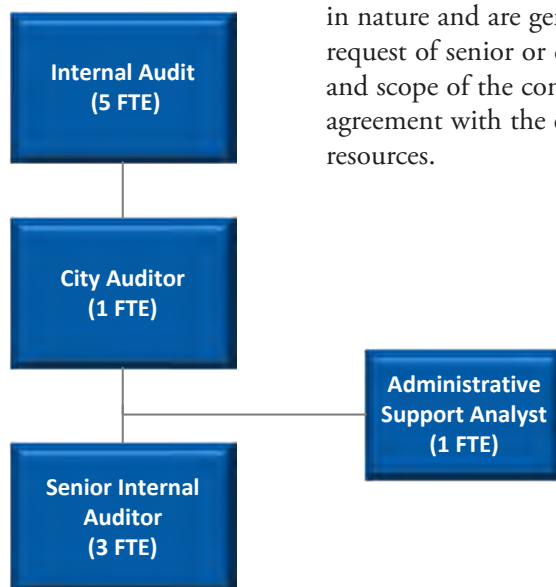
Performance Audits provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against established criteria that will assist City Council and City management to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Assurance Services

Assurance Services involve the objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, or system.

Management Support/Consulting Services

Management Support/Consulting Services are advisory in nature and are generally performed at the specific request of senior or department management. The nature and scope of the consulting engagement are subject to agreement with the engagement client and available resources.



Fraud, Waste and Abuse Hotline Investigations

The Fraud, Waste and Abuse Hotline provides City of Henderson employees and residents the ability to report any suspected activity or conduct involving fraud, waste, or abuse, and suspected violations of laws, rules or regulations. All reports are investigated promptly and treated confidentially.

HIPAA Compliance

Oversee all activities related to the development, maintenance, and adherence to HIPAA-compliant policies and procedures regarding the use and disclosure of Protected Health Information (PHI).

Past Accomplishments

- All draft audit reports were completed within the benchmark period of 30 days following the conclusion of fieldwork.
- All investigations of fraud, waste, and abuse were initiated within two business days of receiving the complaint.
- Completed all consulting engagements requested by City Management.
- Completed 100% of follow-up audit reports within the approved benchmark period.
- Added one Administrative Support Analyst for Internal Audit.
- Published the first annual Risk Report.
- Department met all requirements of Generally Accepted Government Auditing Standards.
- Expanded the fraud, waste, and abuse hotline to include the ability for members of the public to file complaints.
- Conducted fraud and risk awareness presentations to multiple departments.
- Increased the Audit Committee from three voting members to five.
- Coordinated new social media postings for approved audits with the Communications Department.

Performance Objectives by Major Opportunity Areas

Core service delivery aligned with the current risk environment and strategic objectives of City stakeholders

- Conduct audits based on ongoing risk assessment and input from City management.
- Allocate 80% of audit hours specifically to audits deemed medium to high risk.
- Provide independent and objective analysis and recommendations for improvements to the Audit Committee and City management.
- Perform follow-up audits within one year and report results to the Audit Committee and City management.
- Provide City management with independent consulting assistance.
- Investigate all reports of fraud, waste and abuse.

Foster a recognition of Internal Audit as a trusted, credible and unbiased strategic partner and advisor

- Conduct annual citywide outreach.
- Initiate independent external peer review to determine compliance with professional audit standards.



Provide optimal value to meet stakeholder expectations through efficient service delivery and by leveraging technology for maximum coverage

- Provide draft audit report to auditee within 30 days following fieldwork completion.
- Respond to requests for consulting services within one business week.
- Initiate investigations of fraud, waste and abuse reports within one business day.
- Obtain and employ data analytics software.

Structure an assurance framework designed to evaluate legal and regulatory compliance within the organization

- Determine legal and regulatory requirements relevant to each engagement.
- Report on legal and regulatory compliance.
- Develop a citywide HIPAA audit compliance framework.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 % of recommendations and corrective actions implemented as a result of audit findings	76%	100%	100%	100%
% of auditee responses to the survey that are a strongly agree or agree	100%	99%	100%	100%
% of investigations of fraud, waste and abuse allegations initiated within two business days	100%	100%	100%	100%
% of draft audit reports completed within 30 days following conclusion of fieldwork	100%	100%	100%	100%
% of follow-up audit reports within 12 to 18 months after completion of each internal audit	100%	67%	33%*	100%
% of consulting engagements completed within 60 days after initiation	60%	75%	60%	75%
% of hours spent on Audit, Consulting, and Fraud engagements	N/A	N/A	75%	75%
 % of audit hours spent on medium and high-risk audit areas	N/A	N/A	84%	90%

*Follow-up Audit Completion Rate – Multiple follow-up audits were intentionally postponed due to many City services being shut down or not functioning in a normal capacity due to the COVID-19 pandemic. Therefore, this goal was not met during FY 2023, due to a lack of available data.

Internal Audit Expenditures by Category / Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 396,280	\$ 414,220	\$ 463,054	\$ 540,048	\$ 76,994	17%
Employee Benefits	166,183	173,460	188,724	246,227	57,503	30%
Services and Supplies	26,254	32,372	74,782	62,677	(12,105)	-16%
Total	\$ 588,717	\$ 620,052	\$ 726,560	\$ 848,952	\$ 122,392	17%
Program						
General Fund						-
Audit Administration	\$ 762,258	\$ 788,256	\$ 913,677	\$ 1,093,871	\$ 180,194	20%
Admin/Attrition Adjustment	(173,541)	(168,204)	(187,117)	(244,919)	(57,802)	31%
Total	\$ 588,717	\$ 620,052	\$ 726,560	\$ 848,952	\$ 122,392	17%
Full Time Employees						
General Fund	4	4	5	5	-	0%
Total	4	4	5	5	-	0%

Financial Overview

For Fiscal Year 2024, the budget increase is primarily due to Salaries and Benefits, which can be attributed the addition of a new position midyear Fiscal Year 2023, as well as annual adjustments for non-representative positions, and increases in the PERS contribution rate.



Key Fact

The Audit Committee has been increased from 3 to 5 voting members increasing oversight and transparency of City operations.

Mayor and Council

Purpose Statement

To provide services and resources that enhance the quality of life to those who live, learn, work, and play in our city.

Mayor and Council Priorities

- Community Safety
- Healthy, Livable, Sustainable City
- Economic Vitality
- Quality Education
- High-Performing Public Service

The Mayor and four City Council members are elected on a nonpartisan basis. The Mayor is elected at large, and each Council member is elected from the ward in which they reside. No two Council members can reside in the same ward. The City Council appoints a City Manager, City Attorney and City Clerk.

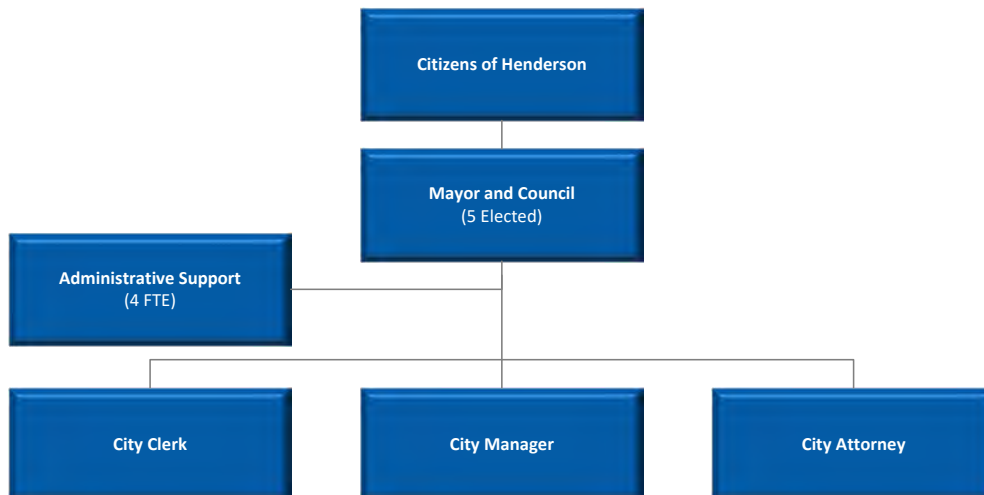
The Mayor serves as a member of the City Council and presides over its meetings. The Mayor is the recognized head of the city government for ceremonial purposes and performs any emergency duties as may be necessary for the general health, welfare and safety of the City. The Mayor Pro Tempore is elected by members of the City Council and performs the duties of the Mayor during the Mayor's absence.



Standing (left to right):
Dan H. Stewart, Councilman Ward IV
Dan K. Shaw, Councilman Ward II
Michelle Romero, Mayor
Carrie Cox, Councilwoman Ward III
Jim Seebock, Councilman Ward I

The Mayor and City Council decide, by majority vote, on all land use issues, business licenses, city ordinances and expenditures of City funds.

Citizen involvement in the decision-making process is a priority for the Mayor and City Council. Appointments are made to advisory boards and commissions, and public committees are often formed to address citywide issues.



Community Safety

The City of Henderson is committed to keeping every member of the community safe, which is why we are repeatedly listed among the top ten safest cities in the nation by nationally recognized publications including Money Magazine. From police, fire, emergency and environmental services staff to the community and traffic engineers – each plays a role in community safety. Moreover, in order to attain our goal of being a premier community, we must leverage technology, community and capital resources to design a resilient strategy capable of preventing, preparing for, mitigating, responding to and recovering from emergencies and disasters – both natural and human-made.

Healthy, Livable, Sustainable City

Henderson prides itself on being a welcoming, connected and vibrant community, intentionally designed to offer a range of housing choices, a clean environment, easy access to transportation, outstanding municipal services, healthcare and a host of recreational amenities and cultural events. The City is committed to maintaining these community characteristics while extending our reach into areas that require a greater inclusive presence.

Economic Vitality

Henderson remains a welcoming business environment that is committed to the continued growth of our established businesses and to attracting new opportunities. As economic growth continues, our goals do not solely rely on fiscal sustainability, but also on adaptability in the face of future economic, political, technological or demographic changes. Commitment to the principal goal of economic competitiveness requires

an emphasis on economic diversity, foresight, workforce development and recruitment, as well as continuance of expected high levels of service to citizens.

Quality Education

Our residents consistently rank education a top community priority and the City of Henderson has responded by actively supporting student achievement at our local schools. The City continues to provide financial assistance to public schools in our community for items that improve and preserve educational facilities, increase technology resources and pre-kindergarten skills assessments as well as provide for enhanced curriculum, learning specialist positions and special education assistants. The City also actively partners with community representatives and nonprofit organizations to further educational outcomes and is committed to sustaining involvement in our children's education.

High-Performing Public Service

The City of Henderson's vision is "To Be America's Premier Community." To realize this vision, the City must be accountable, transparent, efficient and responsive to its residents, while also fully engaging its employees to provide premier services. Although the City is proud of its reputation for outstanding customer service, along with its 97 percent overall satisfaction rate with the quality of services the City provides and its 90 percent employee engagement rate, it is dedicated to advancing the processes and technology required to further exceed resident expectations.



Henderson City Council awarding the Mayor's Honor Roll to local teachers

Mayor & Council Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 457,389	\$ 476,587	\$ 539,544	\$ 536,247	\$ (3,297)	-1%
Employee Benefits	234,172	239,292	283,679	347,755	64,076	23%
Services and Supplies	94,732	129,562	347,212	218,763	(128,449)	-37%
Total	\$ 786,293	\$ 845,440	\$ 1,170,435	\$ 1,102,765	\$ (67,670)	-6%
Program						
General Fund						
General	\$ 1,067,937	\$ 1,120,782	\$ 1,461,329	\$ 1,450,718	\$ (10,611)	-1%
Admin/Attrition Adjustment	(281,644)	(275,342)	(290,894)	(347,953)	(57,059)	20%
Total	\$ 786,293	\$ 845,440	\$ 1,170,435	\$ 1,102,765	\$ (67,670)	-6%
Elected Employees						
General Fund	5	4	4	4	-	0%
Full-Time Employees						
General Fund	4	5	5	5	-	0%
Total	9	9	9	9	-	0%

Financial Overview

The Fiscal Year 2024 budget decreased by 6% year over year due to a reduction in Services and Supplies related to decreased spending on program costs, operating expenses, and memberships and dues. Unspent operating funds may be carried over from Fiscal Year 2023 into Fiscal Year 2024.

Key Fact

The Mayor is elected at large and the four City Council members are elected from the ward in which they reside. No two council members can be from the same ward of the City's four wards.



Grand Opening of Dundee Jones Park

Municipal Court

Purpose Statement

The Municipal Court provides access to justice and promotes public safety, trust and confidence, in an impartial environment with dignity and respect for all.

Core Services

- Court Operations
- Safety and Security

Court Operations

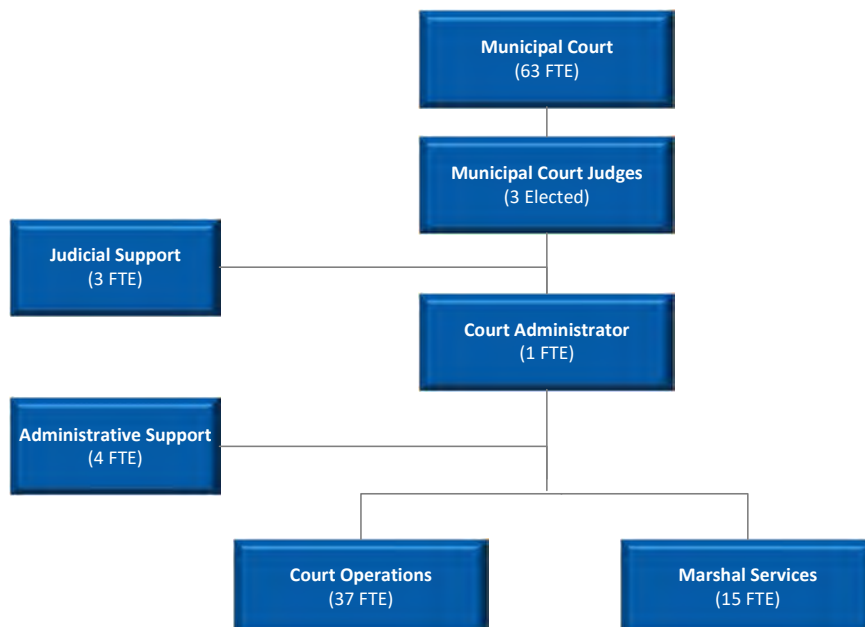
Henderson Municipal Court processes Traffic, Civil, and Misdemeanor cases, to include DUI and Domestic Battery charges. The Municipal Court strives for excellence and has aligned its court performance model with the National Center for State Court's High Performing Court Framework. The framework utilizes statistical measures to manage and innovate the court's five focused perspectives: Customer Service, Internal Operation, Innovation, Social Value, and Employee Centric. With the utilization of National Center for State Court's High Performing Court Framework and their publication of measurement standards, known as CourTools, the Court continues to effectively innovate and offer access to justice through our core services to the residents and visitors of the City of Henderson.



Left to Right: Chief Judge-Rodney Burr, Judge Alicia Albritton, and Judge Jeremy Cooley

Key Fact

Judge Alicia Albritton was sworn in as the Department 1- Henderson Municipal Court Judge in August 2022.



Court Operations processes an average of 37,000 misdemeanor criminal and traffic cases annually from the time of filing through disposition.

Key Services

- Judicial Operations team prepares court calendars, supports court hearings, documents court proceedings, and updates case records in the case management system.
- Customer Service team facilitates public access to court information, researches court records and fulfills records requests, processes payments, and files legal documents.
- Enforcement team audits case files for compliance with court orders; issues pre-warrant notices; and, enters warrants into criminal justice information systems.
- Accounting team manages and audits all financial records of the court to ensure that collected monies are distributed pursuant to Nevada Revised Statutes.
- Court Technology team oversees the administration of the court's case management system, supports various court-related software applications, and governs the development and management of data reporting, known as Crystal Reports.

Safety and Security

Marshal Service provides safety and security to all individuals at the Justice Facility through the presence of uniformed Marshals and physical security measures.

The Marshal Service maintains the integrity of the judiciary by enforcing court orders for defendant accountability.

Key Services

- Screens all persons and packages entering the Justice Facility for safe and secure entry.
- Provides security and maintains order in the courtrooms for the judges, staff, and all other court users.
- Conducts research and contacts persons who have failed to comply with court orders for resolution.
- Transports offenders to court hearings, social services, and other criminal justice agencies
- Serves individuals with Summonses and Show Cause Hearing Notices.



Performance Objectives by Major Opportunity Areas

Customer Service Perspective

- CourTools#1- Increase Access and Fairness Survey participation by 5 surveys received a month through additional advertisement.
- The average phone wait time is 5.23 minutes, the Court's target is 5 minutes.
- The average front counter wait time is 7.42 minutes, the court's target is 10 minutes or less.

Internal Operating Perspective

- CourTools # 2 - Clearance rate for Fiscal Year 2022 was 83.7%, which means the Court is closing cases in a timely manner. The Court's target is 90%, and the court is expected to meet that target in Fiscal Years 2023 and 2024.
- CourTools # 3 - Time to Disposition - the Court is meeting its target in adjudicating 90% of all traffic citations and 80% of all criminal cases within 180 days. The Court plans to maintain this achievement in Fiscal Year 2024.

Innovation Perspective

- By the end of Fiscal Year 2026, the Court will have selected a new Case Management System vendor.
- By the end of Fiscal Year 2024, the Court will implement and utilize a cloud based FTR system in the courtrooms. FTR is an enhanced software version that allows for public portal access to request and receive audio files of court proceedings.
- By the end of Fiscal Year 2024, receive Uniform System for Judicial Records (USJR) certification from the Administrative Office of the Court.

Social Value Perspective

- By the end of Fiscal Year 2024, the A.B.C. Court would like to enhance capacity by 20 active participants.
- Veteran's Treatment Court plans to add drug monitoring enhancements to the program using grant funds.
- Continue to engage in community programs, such as Every 15 Minutes, Take Your Child to Work Day, and program requested Justice Facility tours.

Employee Centric Perspective

- CourTools # 9 - Employee Engagement Survey- During Fiscal Year 2024, the management team will action plan and focus their attention on two areas of the survey where improvements can be made. Additionally, management looks forward to continuing employee appreciation events and advocating for employees to attend external trainings for professional growth.
- The Court will continue to invest, promote, and offer internal court specific procedural trainings to our employees. The Chief Marshal will continue to collaborate with Emergency Management on safety and security courses that can be brought in-house for civilian staff.
- By the end of Fiscal Year 2024, the Court will have purchased at least eight new cubicles setups utilizing grant funds. The new cubicles are equipped with new technology management and will enhance the clerk's working environment.

Key Fact

The Marshals are projected to have screened more than 100,000 persons entering the Justice Facility in FY 2023.



Past Accomplishments

Customer Service Perspective

- CourTools#1-The Court's Access and Fairness survey was digitized and published online. The survey is now available 24/7, via email and website links and QR code.
- Expanded online case resolution options by allowing court users to resolve their case via an online forum in lieu of in-person hearings.
- Municipal Court's bilingual staff fulfilled 609 requests for interpreter services in 2022.
- The Customer Service team fulfilled approximately 2,300 records requests during 2022.

Internal Operating Perspective

- The Marshals' office has hired and successfully trained 2 Marshals this fiscal year. Additionally, 2 Marshals completed Field Training Officer School and are now certified as Field Training Officers.
- In collaboration with the Henderson Police Department-SWAT team, all marshals attended and completed Active Assailant training.
- Every month, the Enforcement section validates an average of 1,000 warrants.
- Improved the adult Summons process, allowing service to be completed by U.S. Mail. The new process is a significant savings in staffing hours.

Innovation Perspective

- Courtroom camera systems were upgraded enhancing video conferencing functionality.
- A.B.C. Court was awarded a \$750,000 grant focused on program enhancements. The grant will be utilized to increase program capacity, add additional treatment services, and will assist with eliminating barriers to sobriety.
- During FY 2023, Municipal Court was awarded a \$85,000 grant to purchase 8 new cubicle set ups. The new cubicles are equipped with new technology management and will enhance the clerk's working environment.
- Three Marshal vehicles approaching end of life were replaced with 2 new marked vehicles. The new vehicles have upgraded camera and sensor technology and are outfitted with a center barrier allowing for dual transport.

Social Value Perspective

- Veteran's Treatment Court, in partnership with the U.S. Dept. of Veterans Affairs, graduated 208 individuals since Fiscal Year 2011.
- A.B.C. Court graduated a total of 73 participants since 2008.
- The Misdemeanor Diversion Program was implemented 2016 to address those Municipal Court offenders with chronic mental health issues. To date, 496 defendants have been ordered to the program.
- The Court continued its commitment and participation with HPD's Every 15 Minutes program.

Employee Centric Perspective

- Municipal Court has internally promoted 10 team members to new positions (calendar year 2022-current).
- CourTools#9-During FY 2022, court staff participated in the Employee Engagement Survey with a response rate of 91%, which is an improvement over 2020's response rate of 69%.
- During FY 2023, Court Management organized multiple employee appreciation events.
- In collaboration with Henderson Emergency Management team, Municipal Court hosted an AED/CPR/Stop the Bleed/Narcan training for civilian staff.

Legislative Accomplishments

- Jury trial proceedings were a brand-new judicial framework for Municipal Court. The Court and City teamed up and renovated/converted two outdated courtrooms to a Jury Services room and a Jury Trial courtroom. The implementation of jury trials required the Court to collaborate with our justice partners, build procedures, and facilitate trainings for all court staff. The Court successfully held its first jury trial on July 5th, 2022.
- To facilitate the implementation of traffic charges to civil infractions, the Court deployed a project team. The project team successfully implemented an entirely new business practice, to include innovative process and procedure development, and multiple software modifications. The project required collaboration with internal and external stakeholders and substantial investment in employee training.

Municipal Court Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,438,093	\$ 4,475,164	\$ 5,171,981	\$ 5,583,009	\$ 411,028	8%
Employee Benefits	2,374,332	2,364,005	2,721,638	3,024,973	303,335	11%
Services and Supplies	1,367,838	1,381,072	2,599,357	2,130,513	(468,844)	-18%
Capital Outlay	-	521,642	87,348	-	(87,348)	-
Total	\$ 8,180,263	\$ 8,741,883	\$ 10,580,324	\$ 10,738,495	\$ 158,171	1%
Program						
General Fund						
General	\$ 7,812,397	\$ 7,816,057	\$ 9,400,005	\$ 10,108,636	\$ 708,631	8%
Subtotal General Fund	\$ 7,812,397	\$ 7,816,057	\$ 9,400,005	\$ 10,108,636	\$ 708,631	8%
Muni Court Fund	\$ 367,866	\$ 925,827	\$ 1,180,319	\$ 629,859	\$ (550,460)	-47%
Total	\$ 8,180,263	\$ 8,741,883	\$ 10,580,324	\$ 10,738,495	\$ 158,171	1%
Full-Time Employees						
General Fund	60	62	62	62	-	0%
Muni Court Special Revenue	2	1	1	1	-	0%
Total	62	63	63	63	-	0%


Financial Overview

The Fiscal Year 2024 General Fund appropriations increased by 8% year over year primarily due to increases within Salaries and Wages and Employee Benefits which can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative positions, as well as increases in the PERS contribution rate.



Justice Facility Courtroom

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Annual clearance rate of cases	79%	83%	83%	100%
% of cases disposed resolved within 180 days*	83%	77%	83%	85%
Average cost per case*	\$300.09	\$369.78	\$353.00	\$320.00
% of Justice Facility patrons surveyed who report feeling "safe"***	N/A**	N/A***	100%	100%

*Enhancement project completed, new reporting parameters introduced in FY 2021.

**Due to the closures/shutdown related to the COVID-19 pandemic, the annual CourTools Access and Fairness Survey was cancelled.

***The annual CourTools Access and Fairness Survey was not conducted in FY 2022 due to a process enhancement project.

Parks and Recreation

Purpose Statement

To provide diverse and innovative recreation and cultural opportunities through premier parks, trails, facilities and by protecting natural resources.

Core Services

- Strategic Planning and Support
- Parks, Trails and Open Space Management
- Recreation and Community Services

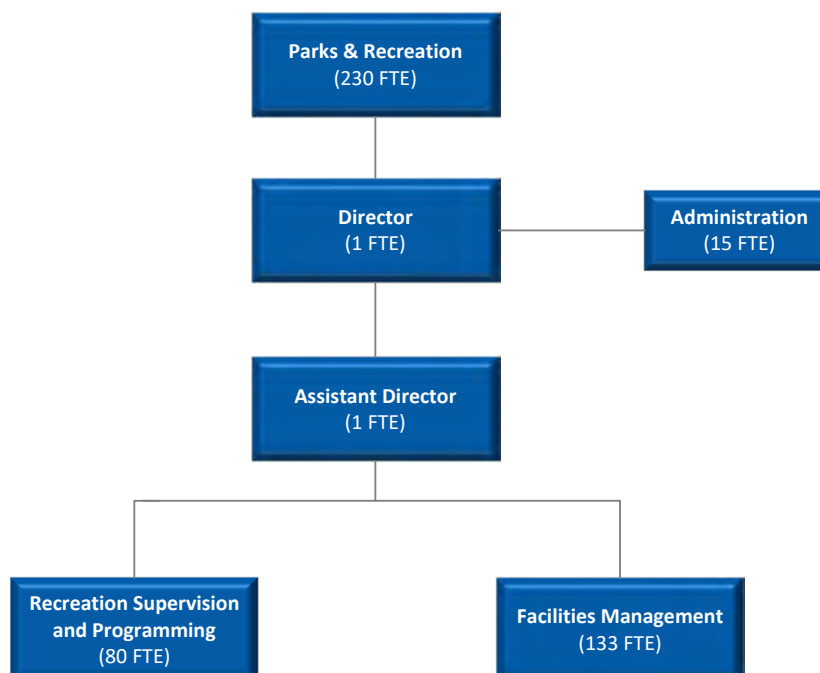
Strategic Planning and Support

Strategic planning and support core service is handled by the Administration Division and includes functions such as departmental strategic planning, monitoring key performance indicators, accounting, and budgeting activities. These areas of focus assist in enabling the Parks and Recreation Divisions to operate effectively and efficiently.

Staff training, technological services and policy/procedure management support the daily operations throughout the department. This core service also provides outreach to the community regarding assistance and program offerings as well as marketing functions to promote the department events.



Water Street Mural



Key Services

- Collaborate with City of Henderson's Marketing Division to promote the department's activities and events.
- Provide comprehensive training in several key areas.
- Maintain all department's technological functions including system administration.
- Establish emergency management plans to include mass care sheltering.
- Create partnerships with local and national organizations to enhance programs and funding.
- Focus on the department's capital improvement planning to ensure proper attention to infrastructure needs are included in the City's overall plan.
- Monitor short, long-range, and department planning for future City growth.
- Acquire land for parks and trails while maintaining preservation goals.
- Manage capital and non-capital assets for accounting and inventory needs.
- Provide financial assistance for residents through City of Henderson resources as well as outside resources.

Parks, Trails and Open Space Management

Parks, Trails and Open Space Management provides stewardship of municipal parks, trails, landscaping, and open space areas in over 1,970 acres of developed park land, open space, trails, and civic grounds. Henderson's parks and trails inventory includes 70 parks, trailheads, and more than 230 linear miles of trails. There are a number of streetscapes also maintained as part of this core service area, as well as 105 lighted and non-lighted sports fields. Other related programs from this core service include a municipal forestry program that manages an inventory of over 30,000 trees with an economic value of approximately \$60 million; and a water systems group that manages irrigation application through the Maxicom software program.

Key Fact

Irrigation gallons of water per acre usage in City parks has decreased 11% over the last two years.

Key Services

- Maintain developed park land, trails, civic grounds, and streetscapes.
- Maintain and repair lighting on city trails.
- Prepare sports fields for practices, games, and tournaments, including re-prep fields between games during tournament play.
- Incorporate maintenance practices and programs that support sustainability of resources, including recycling litter, utilization of the Maxicom irrigation system, Christmas tree recycling/tree mulching, turf conversion, and protect the natural resources in city-owned parcels.
- Coordinate with other agencies (Bureau of Land Management, Bureau of Reclamation, etc.) regarding planning and maintenance plans related to open space properties.
- Maintain the City's municipal forest, which include trees and woody vegetation located in or by parks, trails, recreation centers and other municipal complexes.
- Manage events to promote the benefits of a municipal forest.
- Coordinate with park planning staff to review plans for vegetation selection and inspect trees prior to installation.
- Maintain developed park land, open space, trails, civic grounds, and streetscapes using water conservation programs and techniques.

Recreation and Community Services

Recreation and Community Services provides the community general recreation offerings such as special interest classes (e.g.; dance, cooking, etc.), drop-in and monthly fitness classes, youth and adult sports, and aquatics programs through the department's recreation centers, pools and special sports facilities. Outdoor recreation programs include the Henderson Trail Watch volunteer program, walking and hiking, archery, BMX, rock climbing, community fun runs, and park and trail reservations. City residents, ages 60+, are offered programs such as health screenings, outreach, tax assistance, volunteer opportunities and nutrition programs. For those with disabilities, a number of adaptive and mainstreaming activities are offered. Preschool, elementary school-aged children and teens benefit from programs such as ABC ETC, preschool, SafeKey, Battle Born Kids, Campfire Kids, Teen Rec Connections, Teen Travels and Tiny Tot Adventurers.

Key Services

- Conduct Learn-to-Swim sessions for participants ages 6 months and older.
- Offer aquatic and CPR/AED certification classes.
- Maintain safe, clean and industry-standard aquatic facilities, and providing year-round and seasonal pool activities.
- Community outreach and events to promote water and sun safety.
- Safe, clean and financially sustainable recreation facilities offering programmed classes in fitness, dance, and other special interests for preschool through senior participants.
- Provide a tourist destination at the Henderson Bird Viewing Preserve, a local conservation area.
- Conduct outdoor recreation-oriented programs.
- Permit use for pool rentals, picnic reservations, room rentals at recreation centers, trail and tennis/pickleball court reservations.
- Offer and coordinate adult and youth recreational sports leagues and tournaments.
- Receive and manage nutrition grant funding to assist the City in providing congregate and homebound meals to seniors in the Henderson area.
- Prepare and serve congregate meals daily in the largest senior dining room in Nevada.
- Prepare and deliver meals daily to homebound seniors in the Henderson area.
- Provide opportunities at school sites for children to participate in health promotion and obesity prevention activities.
- Provide milk and healthy snacks to SafeKey participants by way of the USDA Special Milk Program through a grant from the Nevada Department of Education.
- Operate the grant-funded food service program for youth held within their neighborhoods that offers free breakfast, lunch (summer), and dinner for children under age 19.
- Provide fitness activities and events to all ages through the Healthy Henderson initiative.
- Provide a before- and after-school recreational program for school age children at elementary and middle school sites.
- Operate a recreation program designed to enrich Henderson area children and teens when school is not in session.
- Operate a state-licensed preschool program for area children.
- Assist participants in an after-school recreation program designed for young adults with disabilities.
- Provide a community-based recreation program for adults of varying abilities wishing to meet new friends through recreation and independent living activities.
- Integrate participants with disabilities into a wide range of mainstream recreation programs with staff assistance.
- Providing visual arts displays owned or rented by the City.
- Special Events development and production including Art Festival, Industrial Days Parade & Festival, Winterfest, etc.
- Offer and coordinate concerts and events at the Water Street Plaza including audio visual technical services, performer services, rental services – internal and external, etc.
- Offer and coordinate concerts and events at the Water Street Plaza.

Past Accomplishments

- Awarded over \$22 million in capital funding for parks from the Southern Nevada Public Lands Management Act (SNPLMA).
- Only city in Nevada accredited by CAPRA for 22 consecutive years.
- Ranked 2nd in the nation in Best Cities for Dogs 2023 by Forbes.
- Trust for Public Land ParkScore ranked 19th Parks and Recreation Department in the nation.
- Designated as a Tree City USA for 33 consecutive years.



Performance Objectives by Major Opportunity Areas

Implement the Cultural Arts Master Plan to enhance a diverse and inclusive community

- Expand resident public art exposure by installing art in every park and center managed by the Parks and Recreation Department.
- Establish a Henderson public art ordinance to secure future cultural arts funding.
- Enhance the arts programming to provide educational and engagement opportunities including enhancements to diversity and inclusion artistic concepts.

Provide equitable access to parks, recreation, trails, and open spaces



- Develop a master plan for West Henderson to continue the goal of a park within ½ mile (10-minute walk) of every resident.

- Create a gap analysis of park access for residents outside the 10-minute walk standard.

Expand Henderson's health initiatives to increase educational and access opportunities for health, wellness, and nutrition

- Cultivate recreational programming for residents focused on growing fresh food, preparing proper meals, and making healthy choices.
- Improve access to fresh fruits and vegetables in underserved areas through produce vendor partnerships and farmer market availability.

Operational Key Performance Indicators

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Cost recovery for recreation programs and facilities	21.0%	30.0%	32.0%	36.0%
Recreation customer satisfaction	97%	97%	96%	98%
Vandalism incidents in parks and trails	27	199	173	149
Vandalism costs in parks and trails	\$107,473	\$225,100	\$152,489	\$124,876
 Annual gallons of water per acre for developed parks	700,645	672,757	626,643	618,533

Parks and Recreation Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 20,818,239	\$ 22,685,549	\$ 27,880,491	\$ 28,284,316	\$ 403,825	1%
Employee Benefits	8,395,596	9,163,746	11,063,594	12,074,626	1,011,032	9%
Services and Supplies	24,184,381	16,101,263	25,805,788	24,722,483	(1,083,305)	-4%
Capital Outlay	12,703,822	9,246,918	32,666,321	12,690,768	(19,975,553)	-61%
Total	\$ 66,102,038	\$ 57,197,476	\$ 97,416,194	\$ 77,772,193	\$ (19,644,001)	-20%
Program						
General Fund						
Parks						
General	\$ 7,025,822	\$ 7,517,363	\$ 13,495,389	\$ 11,849,673	\$ (1,645,716)	-12%
Planning/Resource Development	551,505	575,952	625,419	707,050	81,631	13%
Maintenance General	11,874,979	12,233,764	9,943,370	10,647,468	704,098	7%
Admin/Attrition Adjustment	-	-	(240,000)	(100,000)	140,000	-58%
Subtotal Parks	\$ 19,452,306	\$ 20,327,079	\$ 25,299,863	\$ 24,771,548	\$ (528,315)	-2%
Recreation						
General	\$ 3,456,994	\$ 4,003,155	\$ 4,633,719	\$ 5,283,370	\$ 649,651	14%
Communication	56,472	57,576	83,415	44,877	(38,538)	-46%
Cultural Arts	3,005	2,511	-	-	-	-
Bird Viewing Preserve	85,689	96,559	111,797	120,215	8,418	8%
Recreation-Inclusion	505,006	501,467	764,780	713,418	(51,362)	-7%
Sports	1,192,873	1,357,859	1,376,381	1,421,131	44,750	3%
Technical Services	680,617	673,523	917,846	1,000,598	82,752	9%
Recreation Centers	5,388,410	6,732,273	8,314,687	8,872,739	558,052	7%
Adult Sr Services	1,574,374	1,881,578	2,141,691	2,268,743	127,052	6%
Swimming Pools	4,785,835	5,584,459	6,971,928	6,432,643	(539,285)	-8%
Public Affairs	368,797	339,134	363,844	22,980	(340,864)	-94%
Admin/Attrition Adjustment	-	-	(275,000)	300,000	575,000	-209%
Subtotal Recreation	\$ 18,098,072	\$ 21,230,093	\$ 25,405,088	\$ 26,521,571	\$ 1,116,483	4%
Subtotal General Fund	\$ 37,550,378	\$ 41,557,172	\$ 50,704,951	\$ 51,293,119	\$ 588,168	1%
Special Recreation Fund	\$ 5,527,850	\$ 925,882	\$ 2,488,122	\$ 3,512,960	\$ 1,024,838	41%
Development Services Fund	\$ 19,851	\$ 16,720	\$ 33,441	\$ -	\$ (33,441)	-100%
Capital Replacement Fund	\$ 95,185	\$ 964,850	\$ 4,312,456	\$ 250,000	\$ (4,062,456)	-94%
Recreation, Cultural Events, & Tourism	\$ 2,033,066	\$ 2,938,545	\$ 4,878,606	\$ 4,381,226	\$ (497,380)	-10%
Grant Fund	\$ 20,875,708	\$ 10,794,307	\$ 34,998,618	\$ 18,334,888	\$ (16,663,730)	-48%
Total	\$ 66,102,038	\$ 57,197,476	\$ 97,416,194	\$ 77,772,193	\$ (19,644,001)	-20%
Full-Time Employees						
General Fund	201	205	218	220	2	1%
Recreation, Cultural Events, & Tourism	6	9	10	10	-	0%
Total	207	214	228	230	2	1%

Financial Overview

The overall decrease in the Fiscal Year 2024 Budget is primarily attributed to the completion of Southern Nevada Public Land Management Act (SNPLMA) grant funds as well as a reduction of non-recurring Capital expenditures. Any unspent grant funds in Fiscal Year 2023 will be carried over to Fiscal Year 2024.

Despite the overall decline in expenditures, the Special Recreation Fund expenditures increased by 41%. This is a result of funding for various parks projects including city wide pools resurfacing and repairs, fencing and splash pad repairs and replacement, and the kitchen renovation at the Heritage Park Senior Facility.

Police

Purpose Statement

To enhance the quality of life of residents by working in partnership with the public within the framework of the U.S. Constitution to enforce the laws, preserve the peace, and provide a safe community.

Core Services

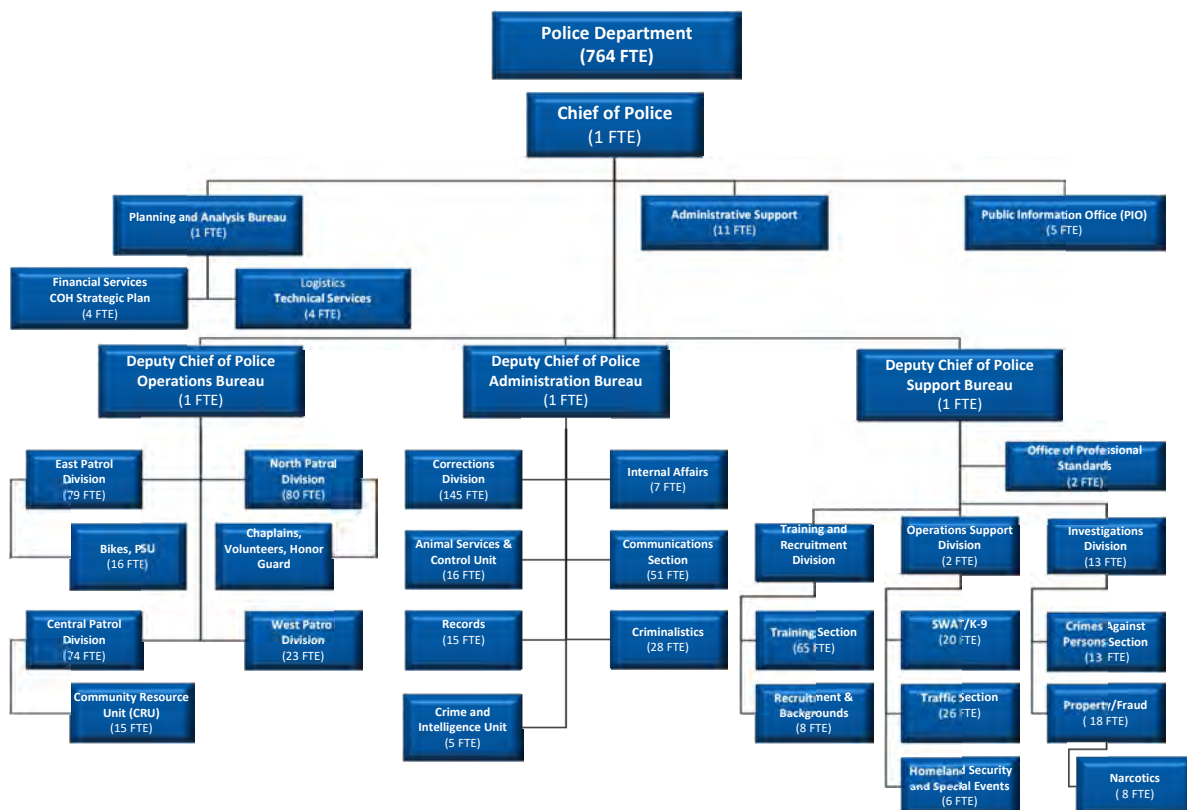
- Response and Investigations
- Corrections
- Communications
- Recruitment and Training
- Special Operations
- Community Outreach
- Forensics
- Support



Response and Investigations

Response and Investigations provides enforcement of the laws and statutes of the State of Nevada and ordinances of the City of Henderson, protects life and property, and responds to quality of life needs of the community and its over 330,000 residents.

Through community policing, Response and Investigations, partners with the community to proactively address public safety issues such as crime, disorder and crime prevention. This core service includes Patrol, Traffic, Investigations, and Animal Control.



Key Services

- Respond to calls for service – self initiated and dispatched.
- Conduct preliminary investigations.
- Incident documentation.
- Respond to and investigate major crimes.
- Cataloging and storage of evidence and recovered property.
- Victim advocacy.
- Reinforce community partnerships.
- Animal control and ensuring public safety.

Corrections

The Henderson Detention Center provides housing, custody, and care of all pre-trial and post convicted misdemeanor and felony inmates housed in a 540 bed, 127,200 square foot detention facility. The Detention Center is the primary receiving facility, providing booking, processing, and detention services. It consists of Central Booking, Intake and Housing Operations, Inmate Property, Inmate Records and Classification, and the Special Programs Unit which is comprised of House Arrest, Inmate Treatment and Intervention Services and misdemeanor probation. A third-party contractor provides inmate medical and commissary services with food being provided in-house. The goal of the detention center is to ethically and legally provide a secure, sanitary and safe place for pre-trial and post convicted misdemeanor and felony inmates in the most efficient and cost effective manner possible, while ensuring inmates receive humane, respectful and professional treatment from detention personnel.

Key Services

- Facility Security including booking and release, classification, housing, and transportation.
- Inmate Services including meal service, medical services, visitation, law library, and detainee wellness programs.

Communications

The Henderson 9-1-1 Communications Center remains the primary Public Safety Answering Point (PSAP) for the City of Henderson. The Communications Center provides dispatch services for police, medical, and fire responses, operating 24/7/365. The City of Henderson had a population size of approximately 322,800 as of 2022, with an annual growth rate of 3.23%. The dispatch center receives 296,913 calls annually, with

122,507 incoming calls received on the 9-1-1 phone lines. Communications answers calls-for-service from the general public, public safety employees (police and fire), residents, businesses, and City employees. Communications also handles both emergency and nonemergency calls-for-service and dispatching responses. In 2022, the Communication Center handled 324,050 events created in the computer aided dispatching (CAD) system.

Key Services

- Receives and processes all Police, Fire and medical calls-for-service, including text to 9-1-1 services.
- Monitors 2 police radio channels and 1 fire channel. Monitors SWAT radio channel when activated along with optional fire tac channels for critical incidents.
- Provides pre-arrival instructions (i.e., CPR).
- Handles after-hours non-emergency calls-for-service from Public Works, Parks and Rec, Facilities Maintenance, Traffic Department, Utilities, Animal Control, and Code Enforcement.

Recruitment and Training

Recruitment recruits and hires the best qualified candidates to serve the Henderson community as corrections and police officers. The Henderson Police Department (HPD) is firmly committed to offering an equitable and drug free environment. HPD does not discriminate in any employment related decisions on the basis of race, color, religion, national origin, sex, age, disability, or other similar factors that are not job-related. This commitment is practiced in all aspects of our personnel policies, programs, practices, recruitment, examination, appointment, training, promotion, retention, and other related activities.

The Henderson Police Academy (HPA) provides initial recruit training of over 900 hours to the newest officers. This unit strives to maintain state-of the-art training and continuously researches the most effective training methods to ensure the delivery of the highest quality training. The Academy offers a practitioner approach to learning that provides recruits with a balanced classroom environment of lectures, combined with the use of realistic scenarios, to better prepare officers for real world applications. The goal is to expose recruits to as many situations as possible before they enter field training.

Key Services

- Use of Force Incident Reviews.
- Community Outreach.
- Background Investigations.
- New Hire Field Training, In-Service Training, Crisis Intervention Training, Citizen Academy, and Police Academy.
- Critical Incident Reviews.

Special Operations

Special Operations provides response units who are highly trained and equipped to resolve critical incidents, national security and search and locate capabilities involving a threat to public safety which would otherwise exceed the capabilities of traditional first responders and/or investigative units. This core service includes SWAT, K-9, and Homeland Security.

Key Services

- Serve high risk search warrants.
- Criminal and hostage barricade/rescue.
- Dignitary protection.
- Search and locate and narcotics dogs.

Community Outreach

Community Relations Unit (CRU), which encompasses the Community Relations Officer and Neighborhood Resource Officer units serves the Henderson community through educational programs, victim assistance, and operates as a liaison for communications between members of the community and the HPD. The use of the projects and programs promotes a cohesive partnership between law enforcement and the community. The Community Relations Unit (CRU) delivered key programs: Crime Free Multi-Housing, Crime Prevention Through Environmental Design (CPTED), Neighborhood Watch, DREAM (Decision, Responsibility, Education, Achievement, and Motivation), Summons, Every Fifteen Minutes, National Night Out; and participated in community events: Senior Safety Presentations, Station Tours, Homeless Count, HOA Meetings, Planning Commission, Talk Shop with a Cop, Nevada Reading Week, Stranger Danger/Child Safety, and various community and business events (i.e., fraud protection, personal safety, prescription pill collections, Boys and Girls Club, career days, and back to school events).

Key Services

- Crime Prevention, Education, and Explorer Programs.
- Community engagement.
- Public education.

Forensic Science

The Criminalistic Division science provides crime scene investigations, evidence collection, evidence processing and analysis of physical evidence, and property/evidence management for the Henderson Police Department. The unit responds to all manner of crimes and is responsible for crime scene analysis.

The Property and Evidence Unit is responsible for receiving and storing evidence and property from various divisions of the Henderson Police Department. The Henderson Forensic Laboratory was established as an analytical/testing laboratory and provides forensic analysis, testing, and interpretation of potential evidence for the City of Henderson and other agencies within the criminal justice community. In 2016, the laboratory received ISO/IEC 17025 accreditation as a forensic testing laboratory through the ANSI National Accreditation Board (ANAB). In 2021, the laboratory was reaccredited under ISO/IEC 17025:2017, as well as ANAB Forensic Testing and Calibration AR 3125:2019. The laboratory includes a Technical Administration Section, Chemistry Section, and Impression Evidence Section.

The Chemistry Section includes the toxicology lab and the drug analysis lab. The toxicology lab conducts qualitative and quantitative analysis of all blood kits from potential driving under the influence cases. The analysis is conducted for alcohol and numerous impairing drugs on blood samples collected from suspect drivers. The Impression Evidence section (IES) includes latent print analysis and comparison, tenprint comparison and quality control, and evidence processing/latent print development. The IES laboratory is the only accredited lab in Nevada that can conduct footwear/tire impression evidence examination.



Key Fact

The DREAM program teaches 5th grade students to make positive choices. The program is presented every year at 25 Henderson public elementary schools.

Key Services

- Conduct forensic testing/analysis of evidence.
- Present conclusions and expert opinions in court.
- Receives evidence disposition authorizing the storage, release, and disposal of evidence and property.
- Receives and stores evidence, found property, and property held for safekeeping.
- Evidence collection/Evidence chain of custody.
- Documentation of crime scenes to include major events and critical incidents.

Support

Support provides assistance to the entire department through leadership, policy, research, crime statistics and trends, fiscal viability, asset management, records management, internal investigations, and other support functions such as crossing guards and volunteers.

This core service includes administration, public information, research, planning, crime and intelligence, financial services, logistics, records, accreditation, and internal affairs.

Support is responsible for providing business operational services to ensure transparency and information sharing internally and externally. Administration provides planning, organizing, staffing, directing, and coordinating the activities and personnel of the department; and contributes to the development and implementation of projects and programs to

maximize police services in coordination with the City Manager, the City Council, other City departments and public and private organizations. Administration is responsible to ensure the implementation of goals, objectives, policies, procedures, and standards for the department.

In 2022, the Office of Chief continued the Leadership Development Series to grow and develop current and future leaders of the Department and implemented an employee driven Strategic Plan (HPD2025) for the department.

Key Services

- Leadership.
- Developing and Communicating a Vision of performance.
- Analytics to support data-driven strategies.
- Department Accountability and Transparency.
- Fiscal Responsibility.
- Custodians of Record and department policies.
- Internal investigations.
- UCR NIBRS reporting to Nevada Department of Public Safety.
- Sex Offender and Convicted Felon Registration.
- Volunteers.

Performance Objectives by Major Opportunity Areas

Maintain and Protect Henderson's Quality of Life

- Strategically address the current and anticipated increase in service demand by adding additional capital and human resources.
- Reduce occurrence of criminal offenses and perception of crime in the community through crime reduction strategies.
- Improve public safety through collaborative partnerships with citizens/public through civic engagement and community programs.

Address Social Issues That Negatively Impact Henderson's Vulnerable Populations

- Address the opioid crisis through education, enforcement, and rehabilitation.

Maintain Safe School Environments Through Strategic Partnerships With Law Enforcement, Fire and Safety Experts

- Enhance community policing efforts to include outreach programming to all local schools.
- Continue to build partnerships and initiatives with CCSD Police and Safe Routes to School.
- Continue to provide public safety resources around Henderson schools to change driver behavior through enforcement and proactive community engagement.
- Raise awareness on school environments and violence prevention.

Past Accomplishments

- Uniform Services** – Officers responded to 90,917 citizen initiated calls for service and documented 25,407 incident reports drawn by officers and 1,726 from Coplogic for a total of 27,133 in 2022. The Patrol Division continues to employ a geographic policing model, which has produced a reduction in overall crime. This model has also significantly reduced response times to calls for service.
 - Detention** – Currently in 2023, the average daily population at the Detention Center is 278. In addition to the care and custody of all pre-trial, post- convicted misdemeanor and felony detainees, the detention center also houses contract inmates for Immigration Custom Enforcement and other law enforcement agencies in the Las Vegas valley. The Henderson Detention Center Kitchen receives A+ grading from the Health District consistently. Special Programs and Services manages approximately 1,600 active probation cases of an average 3,900 caseload.
 - Victim Services** – The City of Henderson Police Department Victim Services Unit serviced 2,543 victims of crime in 2022. Victim advocates provided over 6,665 services and 4,315 referrals to crime victims to include emergency shelter/ housing, crisis intervention services, court accompaniment, prevention safeguards such as: 911 smart phones, door stoppers, window locks, and ring doorbells, assistance filing for compensation, and referrals to crime-specific service providers.
 - Community Relations** – The Community Relations Section continued to engage Henderson Youth through educational programing such as DREAM and E15 Minutes. The DREAM Program has expanded to 36 schools and has been taught to over 4,000 students. The second annual Camp 911 Program provided 20 youths a four-day hands-on opportunity to learn about public safety and first responders. Crime Free Multi-Housing continues to experience success by increasing participating properties. The Community Relations Unit held two Crime Free Certification Classes for 66 managers.
- Two DEA and one Henderson Shines Pill Take Back Events collected 548 pounds of pills from the community. The Community Relations Section expanded the Neighborhood Watch program by adding 7 new communities and 819 residents. The Capture Program added 386 new participants. The Community Relations Section also held community engagement events, which included a Back-to-school backpack drive (2,500 backpacks and supplies), National Night out (4,500 attendees), Thanksgiving turkey drive (250 turkeys and sides), Christmas Event at Dollar Loan Center (toys for 40 kids), and Spring Break Field Day (200 attendees). The Henderson Police Athletic League program was increased to 250 kids participating in sports with officers as mentors.
- Animal Control** – The Henderson Police Department Animal Care and Control had a save rate of 89.4% in 2022. The animal intake for the year increased by 626 animals compared to 2021 with a 12.5% increase in owner surrendered pets. Animals adopted were 2,644; 755 animals were reclaimed by their owners and 117 animals were picked up by rescue groups. The medical staff performed 1,999 surgeries and treated 674 for medical issues on shelter pets to get them ready and healthy for adoption; this was an increase of 20% from 2021. Animal Control Officers responded to 9,012 calls for service in the field.
 - The Office of Professional Standards** – Completed the second phase of the accreditation process sponsored by CALEA by undergoing a detailed review of established standards. The rigorous web-based assessment concluded in April 2023, placing the goal of reaccreditation at the halfway point. This accomplishment will earn Law Enforcement and the Communications Center their 7th and 3rd reaccreditations respectively. The accreditation team recognizes that this certification is possible only by the contributions made by all department members, as well as various teams throughout the City of Henderson. True collaboration is key to the success of the accreditation.

Police Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 65,876,796	\$ 69,986,265	\$ 78,245,010	\$ 80,721,929	\$ 2,476,919	3%
Employee Benefits	37,890,315	43,514,904	46,409,305	53,613,169	7,203,864	16%
Services and Supplies	18,087,169	19,300,682	27,063,462	28,410,014	1,346,552	5%
Capital Outlay	556,599	451,332	19,340,643	2,476,686	(16,863,957)	-87%
Principal	-	5,121	-	-	-	-
Interest Expense	-	429	-	-	-	-
Total	\$ 122,410,879	\$ 133,258,734	\$ 171,058,420	\$ 165,221,798	\$ (5,836,622)	-3%
Program						
General Fund						
General	\$ 6,441,431	\$ 7,197,171	\$ 10,347,641	\$ 8,484,613	\$ (1,863,028)	-18%
Support Services	694,923	762,690	1,802,213	2,659,279	857,066	48%
Animal Control	1,870,486	1,970,634	2,374,488	2,271,756	(102,732)	-4%
Jail	25,377,523	25,691,849	26,676,615	28,513,944	1,837,329	7%
Crossing Guards	460,752	1,294,577	1,517,420	1,569,469	52,049	3%
Patrol-East Command	5,832,339	6,081,742	6,617,209	7,145,880	528,671	8%
Patrol-West Command	5,156,749	6,355,577	6,749,428	7,431,697	682,269	10%
Patrol-North Command	7,129,715	6,959,552	7,102,467	7,334,170	231,703	3%
K-9, Narc, Traffic	6,278,940	7,392,807	8,196,860	8,759,605	562,745	7%
Investigations	9,356,198	10,108,240	10,223,531	10,966,149	742,618	7%
Information Services	6,975,962	7,583,509	7,733,094	7,825,377	92,283	1%
Police Training	5,358,173	5,077,379	5,819,477	6,229,199	409,722	7%
Records	1,495,737	1,794,064	2,004,671	2,159,750	155,079	8%
Special Operations	2,846,722	3,323,843	3,186,785	3,459,421	272,636	9%
Community Relations	2,002,177	2,387,660	2,646,190	2,947,230	301,040	11%
Professional Standards	2,111,829	2,317,049	2,436,716	1,659,417	(777,299)	-32%
Criminalistics	3,375,625	3,482,875	3,971,264	4,328,076	356,812	9%
Homeland Security	1,373,438	1,430,171	1,480,237	1,438,442	(41,795)	-3%
Problem Solving Unit	1,170,959	1,401,046	1,362,746	2,284,936	922,190	68%
Taskforce MOU	257,909	251,453	786,256	-	(786,256)	-100%
West Patrol	-	-	2,000	1,781,179	1,779,179	88959%
Patrol Central	1,218,922	1,228,980	2,054,482	1,976,791	(77,691)	-4%
Internal Affairs	842,127	1,124,513	1,087,719	2,102,317	1,014,598	93%
Special Services	-	-	33,571	33,571	-	0%
ROP/Intelligence	601	-	-	-	-	-
Special Pgms and Svcs Bureau	2,244,589	2,383,945	2,741,904	2,993,971	252,067	9%
Admin/Attrition Adjustment	-	-	23,730	200,000	176,270	743%
Total General Fund	\$ 99,873,826	\$ 107,601,324	\$ 118,978,714	\$ 126,556,239	\$ 7,577,525	6%
Forfeited Assets Fund	\$ 309,443	\$ 167,302	\$ 619,335	\$ 1,000	\$ (618,335)	-100%
Grant Fund	\$ 1,113,429	\$ 1,318,404	\$ 6,168,676	\$ 2,953,673	\$ (3,215,003)	-52%
Capital Replacement Fund	\$ 619,993	\$ 526,398	\$ 13,829,724	\$ 1,581,686	\$ (12,248,038)	-89%
Commissary Fund	\$ 19,910	\$ 5,594	\$ 200,000	\$ 345,000	\$ 145,000	73%
Eldorado Valley Fund	\$ 197,002	\$ 40,227	\$ 507,896	\$ 141,700	\$ (366,196)	-72%
Sales & Use Tax Fund	\$ 16,513,196	\$ 19,454,090	\$ 24,109,208	\$ 26,206,184	\$ 2,096,976	9%
Crime Prevention Fund	\$ 3,764,080	\$ 4,145,395	\$ 6,644,867	\$ 7,436,316	\$ 791,449	12%
Total	\$ 122,410,879	\$ 133,258,734	\$ 171,058,420	\$ 165,221,798	\$ (5,836,622)	-3%
Full-Time Employees						
General Fund	553	558	581	588	7	1%
Crime Prevention Fund	30	30	38	43	5	13%
Sales & Use Tax Fund	115	115	122	133	11	9%
Total	698	703	741	764	23	3%





Financial Overview

The Henderson Police Department is supported by the General Fund, Sales and Use Tax Special Revenue Fund, the Crime Presentation Special Revenue Fund and Forfeiture Funds. Decrease in Capital funds is a result of the completion of capital equipment purchases, including radios, body cameras, tasers, and lab equipment in Fiscal Year 2023.

The General Fund budget for Fiscal Year 2024 has increased by 6% year over year due to increases in Salaries and Benefits related to the addition of 7 new positions as well as increased anticipated spending in Services and Supplies.



Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 P1 Response Times – Dispatch to Arrival	6.2 min	6.9 min	7.2 min	7.4 min
 NIBRS Crimes Against Persons:				
Homicide	15	8	4	6
Rape	91	67	60	65
Aggravated Assault	442	551	612	690
 NIBRS Crimes Against Property:				
Robbery	149	200	182	190
Burglary	609	858	885	910
Motor Vehicle Theft	677	751	1106	1205
Larceny/Theft	3,491	4,338	4,040	4,205
 Traffic Accidents by Area Command:				
East	684	779	851	928
North	1,194	1,373	1,422	1,479
West	938	1,147	1,199	1,253



Public Works

Purpose Statement

To provide safe, integrated public buildings and community infrastructure for existing and future needs.

Core Services

- Capital Improvement
- Facilities Management
- Fleet Management
- Floodplain Management
- New Development
- Street Management
- Traffic Management

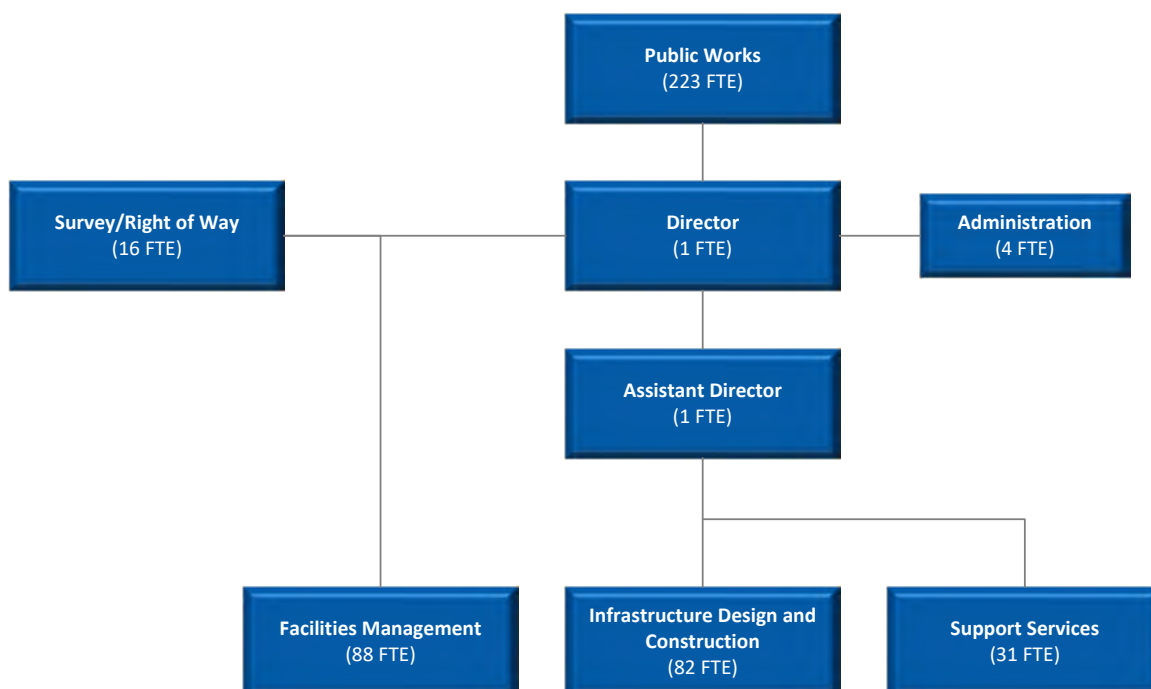


ASSOCIATION OF ENERGY ENGINEERS



Capital Improvement

Capital improvement provides planning, right-of-way verification and acquisition; design; financial, project and construction management; and inspection and testing services for city-owned infrastructure.



Key Services

- Design of City infrastructure improvements.
- Administer the construction bid process to meet state standards and ensure competitive pricing on Public Works projects.
- Acquire external funding for capital improvement projects from the Bureau of Land Management (BLM), Regional Transportation Commission of Southern Nevada (RTC), Clark County Regional Flood Control District (CCRFD), and Nevada Department of Transportation (NDOT).
- Prepare design and contract documents.
- Financial management of projects' multiple funding sources.
- Design traffic-related infrastructure improvements.
- Inspection of traffic-related infrastructure to ensure project meets all City specifications and standards.
- Provide boundary determination, topographical mapping and project survey control as part of project design support.
- Provide rights-of-way determination, certification and acquisition. Vacation of public rights-of-way, property valuations and appraisals.
- Coordinate land-related issues with federal and local agencies.
- Provide construction staking for construction projects.
- Inspection services including grading, bridges, culverts, channels, curbs, gutters, streets, utilities, trails, and park amenities.
- Meet reporting mandates to external agencies, e.g.; CCRFCD, RTC, American Reinvestment and Recovery Act (ARRA), and BLM for the Southern Nevada Public Land Management Act (SNPLMA).
- Manage and track project documentation and associated actions required by City departments.
- Liaison between construction contractor and design engineers, and other entities coordinating permits and resolving questions, issues and field or contract conflicts.
- Coordinate inspections, surveys, materials testing and funding agency requests with construction contractor.
- Perform materials testing of soils, aggregates, asphalt and concrete to ensure quality of construction materials used in Henderson.
- Maintain nuclear testing device storage, calibration, operation and transportation.
- Validate construction progress billings vs. actual work performed.
- Integrate newly constructed infrastructure into the City's asset management databases.
- Design and construction management services for City buildings and improvements.
- Management of the City's prevailing wage program in accordance with Nevada Revised Statutes (NRS) for all Public Works projects.
- Ensure that projects are following contractual obligations, which can include contracts for design consultants, contractors, funding sources, developers, etc.
- Provide assistance regarding scopes of work and bid documents for small capital improvement projects.
- Coordinate with other agencies on regional planning initiatives.
- Conduct construction site visits to ensure compliance with the intended design.
- Plan and manage complete transportation networks through collaborative efforts with local, state and federal agencies to update documents such as, but not limited to:
 - Southern Nevada Transportation Study.
 - Regional Bicycle and Pedestrian Plan for Southern Nevada.



Facilities Management

Facilities Management supports all city departments by providing new or renovated facilities, maintenance, modifications, improvements, and custodial services for buildings, furnishings, and amenities.

Key Services

- Maintain and repair aquatic equipment, test and regulate water quality at 13 swimming pools, 15 splash pads, and the Veterans' Memorial fountain.
- Log, track and complete comprehensive maintenance work orders ranging from heating and cooling, electrical and lighting, plumbing, and locks and keys.
- Identify and prioritize maintenance and improvement projects throughout the City.
- Manage annual service contracts for elevators, fire suppression systems, alarms, chillers, boilers, HVAC controls, gates, garage doors, air filters, pest control, and grease traps.
- Manage and maintain the facilities asset management database.
- Manage logistics for building use and staffing, including spare parts furniture inventory, and matching unit size and space requirements to the space available.
- Manage citywide single stream recycling program.
- Manage building efficiency and sustainability efforts by replacing aging equipment with energy efficient units.

Fleet Management

Fleet Management is responsible for procurement, preventive maintenance, repair, regulatory compliance, replacement and disposition of the City's vehicles and equipment as well as managing the City's fuel inventory and associated storage and refueling stations.

Key Services

- Perform repairs, preventive maintenance and safety inspection services.
- Purchase, outfit and in-service new and replacement vehicles.
- Transfer or dispose of excess and aged vehicles.
- Manage parts inventory for quick turnaround of common maintenance issues.
- Provide roadside assistance service for breakdowns of City vehicles.
- Provide motor pool service at City Hall complex.
- Manage fuel inventory procurement, monitoring and security.
- Manage the fleet asset management database.

Key Fact

Public Works successfully implemented GeoTab Telematics within 600+ vehicles.



Floodplain Management

Floodplain management plans and maintains flood control facilities both at a local and regional level; provides street sweeping; assures compliance with environmental permits, regulations, and standards; and provides emergency preparedness, response, recovery and mitigation services.

Key Services

- Storm preparedness, response, recovery and mitigation.
- FEMA flood zone mapping and management.
- Identify and design preventive improvements to stop reoccurring flooding.
- Collaborate with Clark County Regional Flood Control District to address issues, operate and maintain facilities, and plan and design construction of regional infrastructure.
- Storm response and cleanup.
- Inspect, maintain and secure regional storm water channels.
- Street sweeping and accident cleanup response.
- Administer the storm water quality management program for the City of Henderson.
- Investigate ground water issues and design solutions.
- Manage the inspection and cleaning program for drop inlets.
- Civil plan review to meet City standards and property rights.
- Map review to ensure compliance with NRS and Nevada Administrative Code, and identify ownership and additional rights that may be required.
- Review easement documents for accuracy and impact on property rights.
- Dedications and vacations of rights-of-way reviewed to meet project requirements and impact on property rights.
- Participate in project closeout to ensure that survey monuments and benchmarks are intact to maintain integrity of the vertical and horizontal control systems.
- Schedule and perform inspections of streets, sidewalks, culverts, bridges, utilities, curbs, gutters, signage, striping, etc.
- Schedule and perform materials testing of soils, aggregate, concrete and asphalt.
- Manage the project closeout process.
- Management of surety cash, bonds and agreements, intake to exoneration or claims collections.
- Receive and approve final as-built documents.
- Integrate new infrastructure data into the City's asset management databases.
- Manage the City's local improvement district process.
- Entitlement application review to establish conditions for streets, trails, drainage and associated appurtenances to be included with the project.

New Development

New development provides entitlement, plan review, mapping review, verification, dedication and vacation of rights-of-way; easement document reviews; construction inspection; and materials testing, permitting and regulatory compliance services from project development through construction for new and existing developer projects.

Key Services

- Review hydrology studies and grading plans.
- Review off-site improvement plans.
- Provide front-line counter service to assist walk-in customers.
- Review and approve developer permits.
- Review, approve and inspect construction traffic control plans and sites.



Street Management

Street Management provides the scheduled periodic maintenance and replacement of roadways, appurtenances, performing condition assessments, maintenance on sidewalks, curbs, gutters, medians, and removal of debris in the public right-of-way.

Key Services

- Perform condition assessment of 3,100 lane miles of public streets, parking lots and trails; incorporating data into the asset management databases.
- Manage periodic maintenance program contracts, including pavement patching, crack sealing, slurry sealing, mill and overlay, and complete removal and replacement of streets.
- Median maintenance, sweeping, and weed control.
- Curb, gutter, and sidewalk repairs and replacement.
- Response for barricading and removal of debris.
- Provide accessible pedestrian routes and crossings.
- Provide accessible on-street transit infrastructure with connections to other modes.
- Provide on-street bicycle networks.
- Identify mobility limitations in specific communities.
- Leverage capital funding to develop and maintain multiple transportation options for all communities.

Key Fact

Public Works staff has replaced or repaired over 115 miles of street, reviewed over 7,000 permits, closed over 27,000 work orders, completed over 42,414 inspections throughout the City, and removed over 7,879,000 pounds of pollutants through street sweeping.

Traffic Management

Traffic Management provides planning, evaluation, operation, and maintenance of the city's traffic control network including, signalized intersections, school flasher systems, traffic control signs, streetlight systems and provides a graffiti removal in public right of-way and infrastructure.

Key Services

- Complete Streets concepts into land development and design review, maintenance activities, long-range transportation planning, and barricade permitting.
- Review traffic impact and safety studies and temporary traffic control plans.
- Participate on state, regional, and local traffic safety committees.
- Conduct traffic surveys, studies and evaluations, and designs City traffic control improvements.
- Provide traffic signal timing plans to Freeway and Arterial System of the Transportation (FAST), Department of the Regional Transportation Commission of Southern Nevada (RTC).
- Collaborate with Police Department to analyze areas that need traffic changes to reduce accidents and increase public safety.
- Collaborate with Fire Department to increase safety during emergency response by making enhancements to the pre-emption, fire flasher and traffic signal systems.
- Identify, analyze and deploy new technologies for improving traffic conditions for all road users.
- Traffic signal preventive maintenance, modifications, repairs and Malfunction Management Unit testing.
- Installation maintenance and replacement of signs and markings.
- Streetlight system maintenance and repairs.



Past Accomplishments

- Green Globes Winner for Fire Station 85.
- Excellence in Safety Award from Engineering News-Record (ENR) for Fire Station 85.
- City of Henderson Fleet ranked #76 of 100 Best Fleets from The National Association of Fleet Administrators (NAFA).
- NAIOP Merit Award for Cafe 240 Renovation.

Performance Objectives by Major Opportunity Areas




Re-Invest in Existing and Aging Infrastructure

- Increase the percentage of time spent doing preventive infrastructure maintenance to 40 percent.

Ensure a High Quality, Multimodal Transportation Network

- Increase opportunities to use transit and bicycles by 10 percent within the City of Henderson.

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Staff Ratio to Square Footage Maintained	1 to 53,128	1 to 42,489	1 to 43,445	1 to 43,455
 Pavement Condition Index (PCI) Rating	76.14	71.1	72.0	74.0
 Mobility Index*	74%	72%	72%	76%

*Mobility Index is a measure to calculate the average percentage of residents that are within 1/4 or 1/8 mile of trails, sidewalks, bus stops, bike lanes, etc.



Aerial of Cadence Fire Station 87 under construction

Public Works Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 15,828,489	\$ 17,388,619	\$ 18,869,568	\$ 19,516,896	\$ 647,328	3%
Employee Benefits	7,590,233	6,760,338	9,187,310	10,163,611	976,301	11%
Services and Supplies	22,141,276	24,792,193	42,277,808	35,283,175	(6,994,633)	-17%
Interest Expense	-	2,129	1,085	749	(336)	-31%
Capital Outlay	9,248,804	3,588,246	16,167,933	87,502,697	71,334,764	441%
Depreciation	4,923,400	5,525,173	6,192,586	6,390,000	197,414	3%
Total	\$ 59,732,202	\$ 58,056,698	\$ 92,696,290	\$ 158,857,128	\$ 66,160,838	71%
Program						
General Fund						
Building Maintenance	\$ 10,119,821	\$ 11,407,685	\$ 12,710,867	\$ 13,655,032	\$ 944,165	7%
Traffic	1,945,206	1,908,209	2,209,957	2,450,602	240,645	11%
Support Services	4,418,838	5,131,774	6,343,437	6,864,062	520,625	8%
Subtotal General Fund	\$ 16,483,865	\$ 18,447,668	\$ 21,264,261	\$ 22,969,696	\$ 1,705,435	8%
Engineering Fund						
Administration	\$ 1,597,075	\$ 1,645,237	\$ 1,794,035	\$ 1,472,411	\$ (321,624)	-18%
Drafting/Design	2,219,340	1,719,438	2,311,880	2,449,695	137,815	6%
Quality Control	4,070,711	4,191,039	4,841,129	5,531,724	690,595	14%
Construction Mgmt	671,409	655,554	862,207	916,042	53,835	6%
Right of Way	62,971	111,404	133,903	140,298	6,395	5%
Survey	148,762	252,288	270,143	286,192	16,049	6%
Geospatial	-	13,669	56,000	55,000	(1,000)	-2%
Traffic Clerical	483,541	375,280	472,106	537,644	65,538	14%
Subtotal Engineering Fund	\$ 9,253,809	\$ 8,963,908	\$ 10,741,403	\$ 11,389,006	\$ 647,603	6%
Development Services Fund						
DSC -Traffic Design	\$ 351,346	\$ 385,459	\$ 300,000	\$ 300,000	\$ -	0%
DSC -Traffic	-	87,992	200,080	207,771	7,691	4%
DSC -New Development	1,626,110	1,490,435	2,689,553	2,755,771	66,218	2%
DSC -Quality Control	3,348,763	3,622,909	3,502,330	3,200,000	(302,330)	-9%
DSC -Flood Control	305,226	236,274	150,000	150,000	-	0%
Subtotal Dev Services Fund	\$ 5,631,445	\$ 5,823,069	\$ 6,841,963	\$ 6,613,542	\$ (228,421)	-3%
City Shop Fund	\$ 11,592,193	\$ 13,559,362	\$ 16,507,793	\$ 15,387,959	\$ (1,119,834)	-7%
Grant Fund	\$ 1,795,753	\$ 1,944,379	\$ 10,865,394	\$ 84,474,378	\$ 73,608,984	677%
Gas Tax Fund	\$ 7,003,617	\$ 5,824,916	\$ 15,042,790	\$ 12,042,547	\$ (3,000,243)	-20%
Capital Replacement Fund	\$ 10,137,736	\$ 3,493,395	\$ 11,432,686	\$ 5,980,000	\$ (5,452,686)	-48%
Total	\$ 59,732,202	\$ 58,056,698	\$ 92,696,290	\$ 158,857,128	\$ 66,160,838	71%
Full-Time Employees						
General Fund	100	99	104	106	2	2%
Gas Tax	22	24	25	25	-	0%
Land Fund	1	1	1	1	-	0%
Engineering Fund	56	55	55	56	1	2%
Municipal Facility Fund	-	1	1	1	-	0%
DSC-Public Works	7	8	11	12	1	9%
City Shop Fund	20	22	22	22	-	0%
Total	206	210	219	223	4	0

Financial Overview

The Fiscal Year 2024 General Fund appropriations increase is primarily attributable to Salaries and Benefits related to contractually obligated increases for representative employees and annual increases for non-representative employees, as well as increases in the PERS contribution rate.

Additional increases within the Grant Funds are due to ongoing projects during Fiscal Year 2024. Any unspent funds will be carried forward into Fiscal Year 2024.

Redevelopment Agency

Purpose Statement

Redevelopment enhances the well-being of the community by providing methods for revitalizing aging and blighted areas of the City and improving the economy via the attraction, retention and expansion of business.

Core Services

- Promote Investment in Redevelopment Areas
- Business Attraction, Expansion, and Retention
- Commercial and Residential Development
- Commercial Property Improvement
- Residential Property Improvement

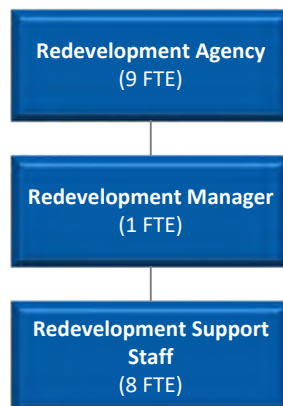
Redevelopment Agency Core Service

The Redevelopment Agency (the Agency) looks for opportunities to re-energize and invigorate blighted communities through assistance designed to attract new businesses, residents, developers and investment to those communities. Grants may be provided for targeted industries to incentivize Redevelopment. Currently, five redevelopment areas have been designated by the Agency: Cornerstone, Downtown, Eastside, Lakemoor and Tuscany, with a combined fund balance estimated at \$45 million for Fiscal Year 2023.



Azzurra Cucina Italiana opened on February 1, 2023
in the Water Street District

The Agency was established in 1995 under NRS 279 to provide a method for revitalizing aging and blighted areas of the City. The Agency uses tax increment financing funds to construct improvements (provided no other means are available), acquire or lease land, repay bonds and provide tailored business assistance. In addition, the Agency assists with financing of facilities when it is determined that it is necessary for the economic feasibility of a development project.



Revenues and expenditures for this core service are accounted for in the Redevelopment Agency Special Revenue Fund.

Key Services

- Business recruitment, expansion and retention
 - Recruit, expand and retain businesses.
 - Monitor, evaluate and adapt to changing markets and opportunities for targeted select industries.
 - Coordinate with business associations and coalitions.
 - Create and promote opportunities for residential development in support of area employers.
 - Create jobs.
- Development
 - Negotiate redevelopment agreements with developers that address the goals of both parties.
 - Facilitate the development of vacant land within redevelopment areas.
- Outreach/Marketing
 - Coordinate with other City departments, residents and businesses to promote area events and opportunities.
 - Work closely with resident and business groups to improve neighborhoods and strengthen employment opportunities.
 - Develop and maintain strategic outreach and engagement opportunities and collateral material.
 - Maintain website and social media pages, as well as Water Street District branding.
- Administration/Financial Management
 - Research and partner with other entities to assist in funding grants to be used for physical improvements.
 - Develop and maintain strategic financial and development partnerships.
 - Monitor general ledger accounts to maintain a sustainable five-year financial plan.
 - Research alternative sources of income and project financing.
 - Provide leadership and collaboration with redevelopment associations throughout the state.
 - Identify and respond to legislative issues that might impact redevelopment.

Performance Objectives by Major Opportunity Areas - Economic Vitality


Promote Downtown Henderson as a Destination Location and the revitalization of Eastside Redevelopment area to Attract Businesses, Residents, and Visitors

- Increase number of leads generated for new investments into the Downtown and Eastside Redevelopment areas with a particular focus on Opportunity Zone Outreach efforts.
- Reduce the vacancy rate of commercial space.
- Increase the number of new residential units.
- Increase the number of jobs within targeted Downtown and Eastside Redevelopment areas.
- Provide continuous business and residential assistance.

Past Accomplishments

- In the Eastside Investment Strategy, the construction of a park and community garden at the Drake Street location was identified as a priority action for the Redevelopment Agency. On July 19, 2022, Resolution 151 was adopted for Redevelopment to fund a portion of the construction costs in the amount of \$700,000, for the Drake Street Park and Community Garden. Groundbreaking was held on September 28, 2022 and estimated completion date of Phase I is in early 2023. This investment will produce long-term benefits to the community by providing access to healthy foods, increase social connections and contribute to educational achievements with the Valley View area.
- In Fiscal Year 2023 The Agency purchased the Fiesta Henderson site located within the Downtown Redevelopment Area. The significantly large parcel is located in a prominent position along a gateway to the City of Henderson, and the Redevelopment Areas in particular. The economically advantageous development of the property is critically important to continue the success of previous redevelopment projects in the Redevelopment Areas and allow the Redevelopment Agency to ensure that the future development of the property will be for the highest and best uses to maximize the economic opportunities for the residents of the Redevelopment Areas. The City and Agency will lead the efforts to master plan the site, which has a parking garage, to potentially include a large indoor recreation facility and amenities for the local residents.
- In the continued effort to increase home ownership opportunities, the Agency entered into Land Purchase and Sale Agreements with the nationally recognized homebuilder, Lennar, to develop 25 residential townhomes on Site C, located in the Water Street District (WSD). Lennar held a ceremonial ground breaking in October 2022, and has commenced work on the site in Q3 Fiscal Year 2023.
- The Agency set aside 18% of tax increment revenue from the Downtown and Eastside public education funds, totaling \$3.3M in Fiscal Year 2022. These funds have been combined with RDA education's set aside funds of \$2.8M from Fiscal Year 2021 to go toward the completion of the renovation or construction of a public preschool facility slated for development in the Eastside Redevelopment Area to serve the Pittman neighborhood which has been historically underserved. Furthermore, the Agency has completed its third year administering the Early Childhood Education Scholarship program for eligible students in the Downtown and Eastside Redevelopment areas.
- The Redevelopment Agency continues their business outreach campaign with recording the Redevelop That! Podcast during staff's BRE visits. The audio cast is a discussion with the local stakeholders, business owners, and property owners who have chosen to locate their business in, or invest in, one of the City's Redevelopment Areas. The goal is to allow listeners the opportunity to learn about the businesses located in their area and discover ways they can plan an active role in redevelopment efforts within the city. In this fiscal year we expanded the audio cast to Spotify and Apple platforms.
- In collaboration with the Parks & Recreation Department, the Agency annually contributes significant funds towards the programming of the Water Street Plaza and Amphitheater. The plaza is programmed with signature community events, performances, and celebrations throughout the year that brings in 100,000+ visitors to the area.
- With the current momentum and steady revitalization taking place in the Water Street District, The Agency recognizes and leads the way in actively promoting the area as a valley wide destination of choice. Staff implements the "Go With the Flow" brand created in Fiscal Year 2021-2022 through website promotion, paid advertisement, search engine optimization, social media campaigns, and more experiential opportunities for visitors. In Fiscal Year 2023, the average monthly visitors to the new website were more than 4,500 users. The WSD Facebook page reached 10,000 followers, with an average monthly page reach of 25,000, and 5,400 Instagram followers.
- Public Art is a continued high priority in the Water Street District. In collaboration with Parks & Recreation, this fiscal year we were able to

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
 Number of businesses assisted	262	324	405	> 250
Response time standard to address business inquiries	36 hrs	36 hrs	36 hrs	36 hrs
Continue outreach efforts including the distribution of newsletters and e-blasts	10	10	20	20

Redevelopment Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 804,566	\$ 830,428	\$ 975,269	\$ 1,012,625	\$ 37,356	4%
Employee Benefits	372,414	372,577	\$ 465,074	517,437	52,363	11%
Services and Supplies	15,129,150	12,033,699	\$ 28,043,029	28,889,636	846,607	3%
Capital Outlay*	19	37	\$ 116,078,100	10,000,000	(106,078,100)	-91%
Interest Expense	355,425	275,000	\$ 290,000	6,012,925	5,722,925	1973%
Principal Retirement	265,000	341,925	\$ 327,800	1,720,000	1,392,200	425%
Transfers-out	-	2,265,000	\$ -	-	-	-
Total	\$ 16,926,574	\$ 16,118,666	\$ 146,179,272	\$ 48,152,623	\$ (98,026,649)	-67%
Program						
Redevelopment Agency Fund	\$ 16,926,574	\$ 16,118,666	\$ 146,179,272	\$ 48,152,623	\$ (98,026,649)	-67%
Total	\$ 16,926,574	\$ 16,118,666	\$ 146,179,272	\$ 48,152,623	\$ (98,026,649)	-67%
Full-Time Employees						
Redevelopment Agency	9	9	9	9	-	0%
Total	9	9	9	9	-	0%


*Increase in Capital Outlay for Fiscal Year 2023, and subsequent decrease in Fiscal Year 2024, relates to expenditures for catalyst projects for the Eastside Redevelopment district. Refer to the Capital Improvement Plan section for more information regarding the catalyst projects.

Financial Overview

The Redevelopment Agency Fiscal Year 2024 budgeted revenue projections are 19% higher than the previous fiscal year projections. In addition, the Fiscal Year 2024 assessed incremental value for all redevelopment areas combined of \$2.27 billion is a 25% increase from the previous fiscal year.

The year over year decrease in expenditures of 67% is due to an anticipated bond issuance of \$90 million in Fiscal Year 2023 to fund capital projects, as well as increases in developer reimbursement and 18% set aside. Subsequent to the submittal of the 2024 Final Budget this bond issuance was postponed until Fiscal Year 2024.

For more information about the Redevelopment Agency, please refer to the Fund Overview section.



Key Fact

For Fiscal Year 2024, 18% of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas will be set aside for education, in total an anticipated \$4.9M for Fiscal Year 2024.

Utility Services

Purpose Statement

To provide vital water, wastewater, and reclaimed water services to our citizens while protecting the environment, health, and prosperity of our community.

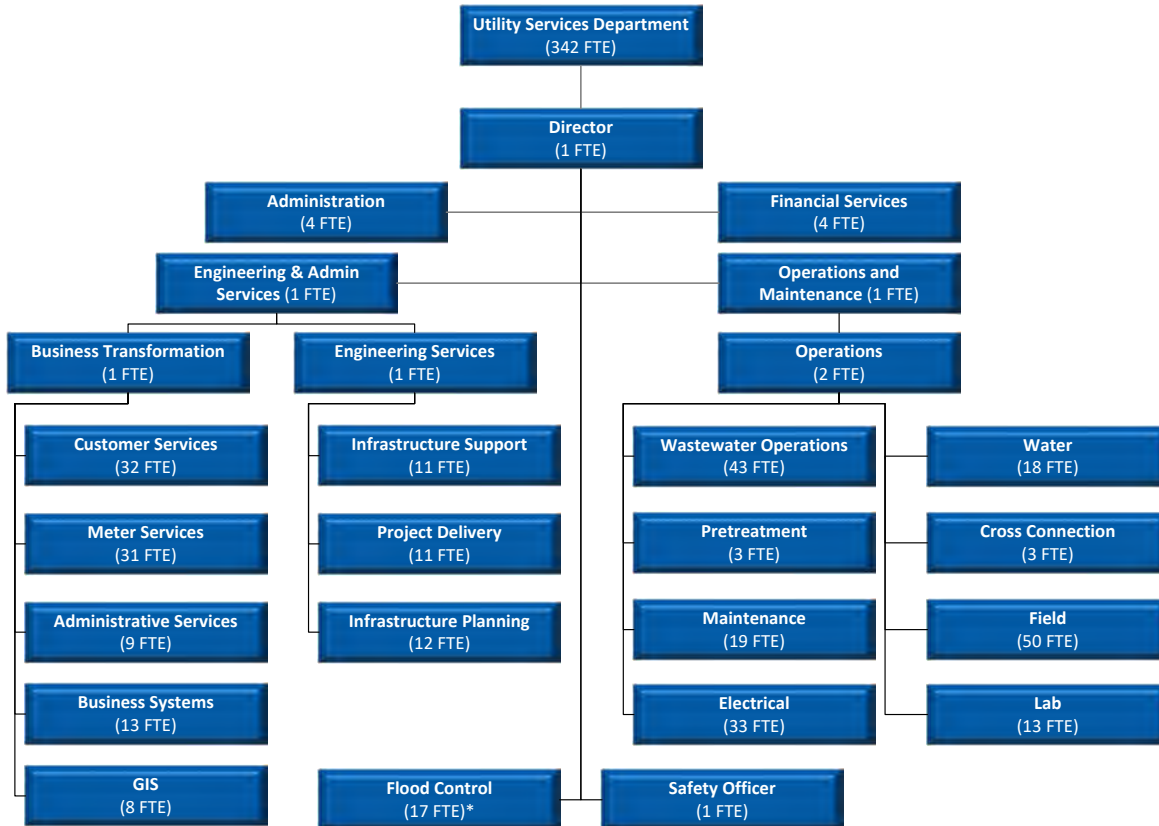
Core Services

- Community Water Supply
- Wastewater Treatment and Reclamation
- Financial Management and Utility Infrastructure Planning
- Customer Service, Information and Support

Utility Services is responsible for providing all facets of water, wastewater, and reclaimed water services. The Utility provides potable water for domestic uses and fire suppression, laboratory testing services, utility infrastructure planning and management, and customer and billing service. The Utility is responsible for the development and implementation of water conservation policies and programs both at City facilities and in the community at-large. The Utility coordinates regionally on behalf of the City on water resources, delivery, and watershed protection.



Utility Services Customer Care staff member



* Positions funded by Utilities Services but managed by Public Works.

Equal in importance to the treatment and delivery of potable water and reclaimed water is the responsible use of these essential resources. The Utility is responsible for developing, assisting, and implementing water conservation policies both at City facilities and in the wider community. These activities include coordinating closely with the Southern Nevada Water Authority (SNWA) to establish aggressive water conservation goals.

In addition, the Utility has established a comprehensive Asset Management program to strategically manage the lifecycle of critical infrastructure. By strategically managing assets, the Utility can reduce the number and severity of significant leaks and/or breaks in the distribution system thereby minimizing water loss and contributing to more effective use of water resources.

The Utility maintains storm water infrastructure through a contract with the Public Works Department to help protect Southern Nevada's source water, reduce contaminants entering the Las Vegas Wash and Lake Mead, and comply with all applicable local, state, and federal water quality laws and regulations.

Community Water Supply

The Utility is responsible for treating and delivering potable water resources to the residents and businesses of Henderson.

Key Services

- Providing Henderson residents with safe, high-quality potable water is one of the core services performed by the Utility. Water is supplied by the Southern Nevada Water Authority (SNWA) and is delivered to customers by the Utility through a series of transmission lines, distribution mains, turn-outs, pump stations, reservoirs, fire hydrants and associated appurtenances for approximately 115,000 water service connections. The Utility conducts frequent water sampling and testing in compliance with state and federal safe drinking water standards and requirements.

Wastewater Treatment and Reclamation

Wastewater treatment and reclamation includes wastewater collection, wastewater treatment and reclaimed water delivery, laboratory services, regulatory involvement and compliance, and technical support.

Key Services

- The wastewater collection system consists of sanitary sewer mains, manholes and lift stations that collect and pump approximately 9 billion gallons of wastewater to the Kurt R. Segler Water Reclamation Facility (KRSWRF) and the Southwest Water Reclamation Facility (SWRF) annually. The wastewater collection and treatment function ensures compliance with the National Pollutant Discharge Elimination System (NPDES), as well as state groundwater discharge permit requirements, and conducts regular sampling and analysis for more than 150 different pollutants and/or parameters. The Utility is also responsible for implementing and managing a comprehensive Pretreatment Program mandated by the U.S. Environmental Protection Agency (EPA). The Pretreatment Program monitors discharges to the sanitary sewer system by commercial and industrial customers to reduce, eliminate, or alter pollutants and ensure discharges are compatible with the collection and wastewater treatment system.

Key Fact

The Kurt R. Segler Water Reclamation Facility has earned the NACWA Peak Performance Platinum award for 18 consecutive years.



Laboratory testing per the Safe Drinking Water Act

- As a founding member of Reuse Nevada and the Nevada Section on Water Reuse, the Utility is a leader in the treatment and reuse of reclaimed water in Southern Nevada. Since 1982, the Utility has been delivering highly treated wastewater for the irrigation of golf courses and other landscaping within the City of Henderson and directly or indirectly recycles 100% of its treated wastewater.

Financial Management and Utility Infrastructure Planning

The Financial Management and Utility Infrastructure Planning functions provide financial oversight of utility operations and planning to ensure the financial stability of the utility while maintaining fair and reasonable water and wastewater rates. The Utility manages and maintains critical infrastructure using a comprehensive Asset Management Program that ensures the integrity of existing infrastructure and provides for the necessary planning and installation of required new system development.

Key Services

- The Utility provides budgeting and financial review and analysis, including development of the annual operating budget and Capital Improvement Program; financial projections for current and future operations; and timely, accurate and meaningful financial information to support management decision-making and fiscal accountability to the citizens of Henderson. The Utility also develops alternatives and recommendations for financing strategies and rate structures for consideration by senior management and the City Council.
- The Utility is responsible for the long-term operation and maintenance of approximately \$1 billion in water and wastewater infrastructure (\$2.1 billion replacement value), maintains and updates a Capital Improvement Plan that balances the need for new infrastructure with the need to manage and replace aging infrastructure, and is responsible for effectively managing the lifecycle cost of critical assets to ensure the long-term financial and operational viability of the Utility.

Customer Service, Information and Support

The Utility provides support to more than 106,000 residential and commercial customer accounts. A combination of several teams provides billing and collection services, meter services, and customer relations. Customer service functions include account management and billing, water conservation programs, meter reading and maintenance, development services, and the management of incoming customer correspondence and requests. The Utility assists the development community in the coordination and review of land development plans and permits to ensure compliance with regulations. This combination of services monitors water delivery, future growth, and responsible use of resources.



Sewer Surveillance

Past Accomplishments

- Delivered 27.8 billion gallons of potable water to City of Henderson customers.
- Tested 604 city-owned back flow assemblies, inspected 974 hydrant/construction meters, and provided 497 certificates of occupancy.
- Treated 9.4 billion gallons of wastewater at City's Water Reclamation Facilities.
- Over 8,000 dry tons of solids removed during the sewage treatment process.
- Discharged 8.5 billion gallons of high-quality wastewater to the Las Vegas Wash for return flow credits.
- Wastewater Facility Operator II, David McBride, named the Nevada Water Environment Association Operator of the Year.
- The Kurt R. Segler Water Reclamation Facility has earned the National Association of Clean Water Agencies Peak Performance Platinum award for 18 consecutive years.
- Ensured continued financial stability by leveraging minimal rate increases to address increasing operating, maintenance, and capital costs.
- Maintained reserve fund balance equal to or greater than one year of debt service payments, six month's operating expenses, and restricted reserves.
- Maintained a debt service coverage ratio of at least 1.25.
- Continued the City of Henderson Water Smart Landscape Supplement Program which offers additional incentives, in conjunction with SNWA's program, for ornamental turf removal within the non-Single Family Residential (non-SFR) sector.
- Installed nearly 2,500 new water meters and replaced 3,800 small meters for reading accuracy.
- Performed over 1.26 million meter readings with an overall accuracy rate of 99.6%.
- Completed over 25,000 move-in/out work orders.
- Completed over 95 miles of sewer video surveillance and 209 miles of sewer system cleaning.
- The Valve operating team completed 228 routes while operating over 6,000 water distribution valves and completed 160 scheduled/unscheduled water main shut downs.
- Collected nearly 13,000 global positioning system (GPS) points on newly installed utility infrastructure and over 3,000 GPS points on miscellaneous assets.
- Maintained Nevada's Laboratory Certification and achieved 98% acceptable data in proficiency testing.
- Completed compliance testing for planned emergency discharge from water reclamation facilities.
- Continued to improve ability to efficiently incorporate data into decision-making by using Microsoft Azure and Power BI reporting and analytics.
- Completed Medeco Access Control integration lock assessment at 156 DUS facilities and sites, identifying and inventorying over 800 locks.
- Streamlined customer and end user experience and efficiency by developing an online application process for the Hydraulic Grade Line (HGL) request and Water/Sewer Network Analysis plan review.
- Completed the 2023 American Water Works Association Benchmarking Survey, consisting of 445 questions, which provide a framework for improving both operational efficiency and managerial effectiveness.
- Developed the Smart Water for Students Program in which DUS will partner with City schools to provide interactive water conservation education to students in K-3rd grades. By the end of school year 2022-2023, the program will be presented to 14 classes and over 400 students.

Performance Objectives by Major Opportunity Areas

Protect and Conserve Natural Resources

- To increase the reliability and redundancy of the system to meet service levels regardless of water source.
- To meet or surpass federal and state water quality requirements and standards.
- To maintain at zero the number of water borne health issues or water supply contamination events by increasing resource security.

Ensuring Employee Safety, Health and Wellness

- To maintain Lost-time Accidents at or below the national average with a desired goal of zero.

Promote Workforce Skills to Attract High-tech, High Wage Industries

- To support educational and community organizations who provide training opportunities/ programs for potential employees.

Financial Resiliency

- To maintain annual debt service coverage ratio of at least 1.25.
- To maintain a reserve fund balance equal to or greater than one year of debt service payments, six months operating expenses, and restricted reserves.
- To increase activities to maintain public confidence and understanding.

Re-Invest in Existing and Aging Infrastructure

- To increase comprehensive condition assessment program to identify remaining useful life.
- To increase comprehensive maintenance strategies by asset classification.
- To maintain water distribution system integrity at 3.3 main breaks or less per 100 miles annually.
- To maintain 95% or greater planned and scheduled maintenance activities (vs. unplanned).



Service laterals replacement work

Performance Measures

	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimated	FY 2024 Projected
Water distribution system integrity (ratio of main breaks divided by the total miles of distribution pipeline)	2.09	1.19	<1.25	1.0
Planned maintenance cost ratio	57%	61%	>60%	>60%
Debt service coverage ratio	4.60	3.70	2.02	1.94
Customer responsiveness (response time in days)	1.14	0.75	1.00	1.00
Unplanned service interruptions (# of main breaks divided by average # of customer accounts)	0.02	0.02	0.02	< 0.02

Water Fund Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 14,234,548	\$ 15,313,905	\$ 17,959,247	\$ 18,817,174	\$ 857,927	5%
Employee Benefits	6,561,582	4,291,426	8,376,783	9,460,298	1,083,515	13%
Services and Supplies	57,949,773	53,721,104	80,144,616	73,167,139	(6,977,477)	-9%
Depreciation	11,257,948	11,502,740	11,832,544	12,463,653	631,109	5%
Capital Outlay		102,487	-	-	-	-
Interest Expense	4,055,879	4,116,152	4,756,219	4,745,800	(10,419)	0%
Bond Issuance Charges	-	-	-	-	-	-
Loss on Disposition of Asset	29,206	-	-	-	-	-
Total	\$ 94,088,936	\$ 89,047,813	\$ 123,069,409	\$ 118,654,064	\$ (4,415,345)	-4%
Program						
Administration	\$ 27,234,058	\$ 27,877,585	\$ 41,550,585	\$ 35,517,558	\$ (6,033,027)	-15%
Business Systems	3,298,475	2,812,450	3,994,628	5,492,802	1,498,174	38%
Customer Service	3,067,064	3,137,534	6,788,058	7,399,930	611,872	9%
Electrical Services	2,260,477	2,217,530	3,242,665	3,412,374	169,709	5%
Field Operations	7,514,430	6,754,120	7,363,747	6,917,438	(446,309)	-6%
GIS	538,022	513,095	637,396	831,321	193,925	30%
Infrastructure Plan	793,719	520,247	970,421	1,015,495	45,074	5%
Infrastructure Support	592,590	605,490	1,855,368	1,417,125	(438,243)	-24%
Laboratory Services	14,140	18,155	48,969	23,000	(25,969)	-53%
Maintenance Mgmt	3,761,925	3,613,661	5,991,843	5,471,042	(520,801)	-9%
Meter Services	5,079,999	4,928,127	6,423,534	6,476,447	52,913	1%
Project Delivery	887,325	642,106	1,920,537	1,420,144	(500,393)	-26%
Regulatory Programs	605,080	419,416	522,324	526,397	4,073	1%
Safety Division	155,263	146,434	158,013	172,643	14,630	9%
Water Capital Projects	2,236,199	621,007	840,484	-	(840,484)	-100%
Water Operations	36,050,170	34,220,857	40,760,837	42,560,348	1,799,511	4%
Total	\$ 94,088,936	\$ 89,047,813	\$ 123,069,409	\$ 118,654,064	\$ (4,415,345)	-4%
Full-Time Employees						
Water Fund	166	173	183	188	5	3%
Total	166	173	183	188	5	3%



Water Reclamation Facility (WRF) Pond

Sewer Fund Expenditures by Category/Program

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Estimated	FY 2024 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 11,720,632	\$ 12,416,698	\$ 14,747,267	\$ 15,211,672	\$ 464,405	3%
Employee Benefits	5,605,237	3,705,652	6,967,215	7,759,067	791,852	11%
Services and Supplies	20,125,151	21,216,935	29,075,570	28,659,774	(415,796)	-1%
Depreciation	14,074,592	14,551,675	14,932,943	15,314,090	381,147	3%
Capital Outlay		250,348	-	-	-	-
Interest Expense	2,343,482	2,287,911	1,910,406	1,692,644	(217,762)	-11%
Bond Issuance Charges	-	-	-	-	-	-
Loss on Disposition of Asset	87,920	-	-	-	-	-
Total	\$ 53,957,014	\$ 54,429,219	\$ 67,633,401	\$ 68,637,247	\$ 1,003,846	1%
Program						
Administration	\$ 26,668,317	\$ 26,413,193	\$ 27,753,601	\$ 28,988,972	\$ 1,235,371	4%
Business Systems	1,454,201	1,323,946	1,597,440	1,668,567	71,127	4%
Customer Service	1,234,140	1,385,629	1,860,758	2,081,553	220,795	12%
Electrical Services	2,582,196	2,217,584	3,156,768	3,409,932	253,164	8%
Field Operations	2,026,378	2,040,852	2,708,903	2,561,497	(147,406)	-5%
Flood Control - General	1,216,537	1,292,907	1,575,262	1,749,087	173,825	11%
Flood Control - Street	1,390,335	1,283,255	1,647,899	1,798,966	151,067	9%
GIS	283,368	375,324	720,326	889,412	169,086	23%
Infrastructure Plan	1,239,615	1,476,019	3,230,587	2,054,324	(1,176,263)	-36%
Infrastructure Support	591,145	549,239	1,972,280	1,517,657	(454,623)	-23%
Laboratory Services	1,958,233	1,830,021	2,299,425	2,426,059	126,634	6%
Maintenance Mgmt	1,525,792	1,692,977	2,919,403	2,609,605	(309,798)	-11%
Project Delivery	758,892	590,816	981,003	1,041,660	60,657	6%
Regulatory Programs	403,231	367,709	503,643	541,307	37,664	7%
Sewer Capital Projects	(182,807)	1,048,075	635,688	-	(635,688)	-100%
Wastewater Operations	10,807,441	10,541,674	14,070,415	15,298,649	1,228,234	9%
Total	\$ 53,957,014	\$ 54,429,219	\$ 67,633,401	\$ 68,637,247	\$ 1,003,846	1%
Full-Time Employees						
Sewer Fund	139	144	150	154	4	3%
Total	139	144	150	154	4	3%

Financial Overview

The Water and Sewer Funds operate as a business enterprise providing water, wastewater and reclaimed water services to Utility customers.

The Water Fund in Fiscal Year 2024 is anticipated to decrease by 4% year over year due primarily to Administration expenditures. An increase in revenue is projected to absorb the anticipated expenditure growth.

The Sewer Fund in Fiscal Year 2024 is anticipated to have little to no expenditure growth due to slower project completion because of procurement challenges.

With inflation maintaining an upward spiral and supply-chain issues persisting into the new fiscal year, procurement will continue to be a challenge. This combination has influenced budget projections to remain relatively flat year over year.



Key Fact

The Utility maintains \$1.7 billion in water and wastewater infrastructure for the City of Henderson.



Staffing Summaries

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Staff Complement Additions

Fund/Department	Final Budget (1)
General Fund	
City Manager	1
Community Development	2
Economic Development	1
Emergency Management	1
Fire	34
Information Technology	1
Parks and Recreation	2
Police	7
Public Works	2
General Fund Total	51
Other Funds	
Sales Tax Fund (2)	11
Crime Prevention	5
Other Funds Total	16
Proprietary Funds	
DSC - Community Development	1
DSC - Public Works	1
Engineering	1
Sewer - Utilities	4
Water - Utilities	5
Proprietary Funds Total	12
Total Fiscal Year 2024 Staff Complement Additions	79

(1) No changes were made between the Tentative and Final Budget for Fiscal Year 2024.

(2) The Police department Sales Tax Fund addition of 11 new positions includes 2 positions which were previously frozen and authorized for additional funding in Fiscal Year 2024.

Staffing Summary

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
General Fund							
City Attorney	48	48	50	50	50	-	-
City Clerk	24	24	23	23	23	-	-
City Manager	15	17	19	21	22	1	5%
Communications (1)	21	16	16	23	23	-	-
Community Development	46	48	50	59	61	2	3%
Economic Development	4	5	5	5	6	1	20%
Emergency Management	9	11	14	16	17	1	6%
Finance	60	62	64	65	65	-	-
Fire	285	285	302	317	351	34	11%
Government and Public Affairs (1)	-	8	8	8	8	-	-
Human Resources	29	29	33	37	37	-	-
Information Technology	73	73	75	78	79	1	1%
Internal Audit	4	4	4	5	5	-	-
Mayor and Council	9	9	9	9	9	-	-
Municipal Court	60	60	62	62	62	-	-
Parks & Recreation	198	201	205	218	220	2	1%
Police	553	553	558	581	588	7	1%
Public Works	101	100	99	104	106	2	2%
Total General Fund	1,539	1,553	1,596	1,681	1,732	51	3%



(1) During Fiscal Year 2021, Government and Public Affairs became an independent department within the General Fund. The department had previously been reported within Communications department.

Staffing Summary (Cont.)

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Proprietary Funds							
Sewer	139	139	144	150	154	4	3%
Water	166	166	173	183	188	5	3%
DSC							
Community Development	72	72	75	79	80	1	1%
City Clerk	5	5	6	6	6	-	-
Information Technology	1	1	1	1	1	-	-
Public Works	7	7	8	11	12	1	9%
Subtotal DSC	85	85	90	97	99	2	2%
Workers' Comp	2	1	2	2	2	-	-
Self-funded Insurance	3	3	3	3	3	-	-
Health Insurance	2	3	3	4	4	-	-
Engineering	55	56	55	55	56	1	2%
Citywide	4	4	4	4	4	-	-
City Shop	20	20	22	22	22	-	-
Total Proprietary Funds	476	477	496	520	532	12	2%
Other							
Sales and Use Tax	115	115	115	122	133	11	9%
Crime Prevention Fund	30	30	30	38	43	5	13%
Gas Tax	22	22	22	25	25	-	-
Grant Fund	6	6	5	5	5	-	-
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	1	1	1	-	-
Municipal Facilities	-	-	1	1	1	-	-
Recreation, Cultural Events, & Tourism	14	7	13	16	16	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Total Other Funds	200	193	198	219	235	16	7%
Total Full-Time Employees	2,215	2,223	2,290	2,420	2,499	79	3%



City of Henderson employee Spring Fling event

Staffing Detail

		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
City Attorney								
	Civil	18	18	18	18	18	-	-
	Criminal	28	28	29	29	29	-	-
	Victim Advocate	2	2	3	3	3	-	-
	Land Fund Management	1	1	1	1	1	-	-
	Risk Management	1	1	1	1	1	-	-
	Department Total	50	50	52	52	52	-	-
	General Fund	48	48	50	50	50	-	-
	Land Fund	1	1	1	1	1	-	-
	Self Insurance Fund	1	1	1	1	1	-	-
Sub Total		50	50	52	52	52	-	-
City Clerk								
	General Administration	24	24	23	23	23	-	-
	DSC - Clerk Administration	5	5	6	6	6	-	-
	Department Total	29	29	29	29	29	-	-
	General Fund	24	24	23	23	23	-	-
	DSC Fund	5	5	6	6	6	-	-
Sub Total		29	29	29	29	29	-	-
City Manager								
	General Administration	11	11	8	7	7	-	-
	Business Management	4	6	7	10	11	1	10%
	Education	-	-	4	4	4	-	-
	Department Total	15	17	19	21	22	1	5%
	General Fund	15	17	19	21	22	1	5%
Sub Total		15	17	19	21	22	1	5%
Communications (1)								
	Intergovernmental Relations	4	-	-	-	-	-	-
	Communications	3	-	-	-	-	-	-
	Marketing & Communication	11	13	13	20	20	-	-
	Council Support - Print/Mail	3	3	3	3	3	-	-
	Marketing - Special Events	1	-	3	5	5	-	-
	Department Total	22	16	19	28	28	-	-
	General Fund	22	16	16	23	23	-	-
	Recreation, Cultural Events, & Tourism	-	-	3	5	5	-	-
Sub Total		22	16	19	28	28	-	-

(1) During Fiscal Year 2021, Government and Public Affairs became an independent department within the General Fund. The department had previously been reported within Communications department.

Staffing Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Community Development							
General Administration	8	8	8	9	10	1	11%
Current Planning	9	9	10	11	11	-	-
Long-Range Planning	10	10	10	10	10	-	-
Code Enforcement	10	10	10	14	15	1	7%
Business License Inspector	1	1	1	1	1	-	-
Fire Safety - Plans Exam	2	2	2	2	2	-	-
Fire Safety - Inspections	2	2	2	2	2	-	-
Neighborhood Services	4	4	4	5	5	-	-
Community Resource & Resiliency Center	-	2	3	5	5	-	-
Neighborhood Services - Grants	4	4	4	4	4	-	-
CDBG - Grants	1	1	1	1	1	-	-
DSC - Comm Dev General	10	10	9	9	9	-	-
DSC - Admin	-	-	7	8	8	-	-
DSC - Bldg. Administration	7	7	4	5	6	1	20%
DSC - Plans Check	10	10	10	11	11	-	-
DSC - Building Inspection	25	25	25	25	25	-	-
DSC - Permitting	7	7	7	7	7	-	-
DSC - Fire Plans Exam	4	4	4	5	5	-	-
DSC - Fire Inspections	9	9	9	9	9	-	-
Department Total	123	125	130	143	146	3	2%
General Fund	46	48	50	59	61	2	3%
DSC Fund	72	72	75	79	80	1	1%
Grant Fund	5	5	5	5	5	-	-
Sub Total	123	125	130	143	146	3	2%
Economic Development & Tourism							
Economic Development -General	4	5	5	5	6	1	20%
Administration	1	-	-	-	-	-	-
Tourism	1	1	1	1	1	-	-
Department Total	6	6	6	6	7	1	17%
General Fund	4	5	5	5	6	1	20%
Recreation, Cultural Events, & Tourism	2	1	1	1	1	-	-
Sub Total	6	6	6	6	7	1	17%
Emergency Management							
Emergency Management Admin	3	4	4	6	6	-	-
Emergency Management	2	2	3	3	4	1	33%
Health & Safety	2	2	2	2	2	-	-
Wellness Program	-	1	2	2	2	-	-
Environmental	2	2	3	3	3	-	-
Emergency Management - Grant	1	1	-	-	-	-	-
Workers Compensation	-	1	2	2	2	-	-
Department Total	10	13	16	18	19	1	6%
General Fund	9	11	14	16	17	1	6%
Grant Fund	1	1	-	-	-	-	-
Workers Compensation	-	1	2	2	2	-	-
Sub Total	10	13	16	18	19	1	6%

Staffing Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Finance (1)							
Accounting and Administration	4	4	7	7	7	-	-
Business Operations	15	15	15	15	15	-	-
Improvement Districts	1	1	1	1	1	-	-
Accounts Receivable	6	6	6	6	6	-	-
Budget	5	5	4	4	4	-	-
Accounts Payable	4	4	4	4	4	-	-
Purchasing	6	6	6	7	7	-	-
Cash Receipts	7	7	7	6	6	-	-
Payroll	5	5	5	5	5	-	-
Financial Management	7	9	9	6	6	-	-
Grant	-	-	-	4	4	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Health Insurance Fund	-	3	3	4	4	-	-
Department Total	62	67	69	71	71	-	-
General Fund	60	62	64	65	65	-	-
Health Insurance Fund	-	3	3	4	4	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Sub Total	62	67	69	71	71	-	-
Fire (2)							
Administration & Payroll	7	7	7	7	8	1	14%
EMS	7	7	18	18	18	-	-
Fire Rescue Operations	256	256	262	277	310	33	12%
Training	4	4	4	4	4	-	-
Investigations	2	2	2	2	2	-	-
Special Operations	6	6	6	6	6	-	-
Logistics	3	3	3	3	3	-	-
Department Total	285	285	302	317	351	34	11%
General Fund	285	285	302	317	351	34	11%
Sub Total	285	285	302	317	351	34	11%



- (1) Beginning Fiscal Year 2021, positions within the Health Insurance Fund were reclassified from Human Resources to the Finance department.
 (2) Fire positions increased to staff the new West Henderson Fire Station.

Staffing Detail

		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Government and Public Affairs (1)								
Administration		-	4	4	4	4	-	-
Intergovernmental Relations		-	2	2	2	2	-	-
Communications		-	2	2	2	2	-	-
Department Total		-	8	8	8	8	-	-
	General Fund	-	8	8	8	8	-	-
Sub Total		-	8	8	8	8	-	-
Human Resources (2)								
General Administration		21	21	25	29	29	-	-
Training & Org Development		6	6	6	6	6	-	-
Union Liaison Program		2	2	2	2	2	-	-
Self-Fund Workers' Comp		2	-	-	-	-	-	-
Health Insurance		2	-	-	-	-	-	-
Department Total		33	29	33	37	37	-	-
	General Fund	29	29	33	37	37	-	-
	Health Insurance Fund	2	-	-	-	-	-	-
	Workers' Comp Fund	2	-	-	-	-	-	-
Sub Total		33	29	33	37	37	-	-
Information Technology								
General Administration		6	6	7	8	8	-	-
Information Security		3	3	3	4	4	-	-
Project Management Office		8	8	8	8	8	-	-
Infrastructure		3	3	3	3	3	-	-
Network		4	4	4	5	5	-	-
Data Center		9	9	9	9	9	-	-
Database Administrator		3	3	3	3	3	-	-
Service Center		2	2	2	1	2	1	100%
Computer Services		6	5	6	7	7	-	-
Helpdesk		3	3	3	3	3	-	-
Information Systems		3	3	3	5	5	-	-
GIS		3	3	3	5	5	-	-
Enterprise Services		20	21	21	17	17	-	-
Telecom		3	3	3	3	3	-	-
DOIT - Computer Services		1	1	1	1	1	-	-
DSC - Enterprise Applications		1	1	1	1	1	-	-
Department Total		78	78	80	83	84	1	1%
	General Fund	73	73	75	78	79	1	1%
	Citywide Fund	4	4	4	4	4	-	-
	DSC	1	1	1	1	1	-	-
Sub Total		78	78	80	83	84	1	1%

(1) During Fiscal Year 2021, Government and Public Affairs became an independent department within the General Fund. The department had previously been reported within Communications department.

(2) During Fiscal Year 2021, positions within the Health Insurance Fund were reclassified from Human Resources to the Finance department.

Staffing Detail

		FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Internal Audit								
Internal Audit		4	4	4	5	5	-	-
Department Total		4	4	4	5	5	-	-
	General Fund	4	4	4	5	5	-	-
Sub Total		4	4	4	5	5	-	-
Mayor and Council								
General Administration		4	4	4	4	4	-	-
Elected		5	5	5	5	5	-	-
Department Total		9	9	9	9	9	-	-
	General Fund	9	9	9	9	9	-	-
Sub Total		9	9	9	9	9	-	-
Municipal Court								
General Administration		57	57	59	59	59	-	-
General - Elected		3	3	3	3	3	-	-
Muni - Court Administration		2	2	1	1	1	-	-
Department Total		62	62	63	63	63	-	-
	General Fund	60	60	62	62	62	-	-
	Special Revenue Fund	2	2	1	1	1	-	-
Sub Total		62	62	63	63	63	-	-
Parks & Recreation								
Parks - General		10	10	10	31	33	2	6%
Parks - Planning		4	4	4	4	4	-	-
Parks - Maintenance General		101	104	105	87	87	-	-
Recreation - General		14	14	16	16	16	-	-
Recreation - Inclusion		2	2	2	2	2	-	-
Recreation - Sports		5	5	5	5	5	-	-
Recreation - Technical Services		4	4	4	4	4	-	-
Recreation - Technical Services		-	-	-	14	14	-	-
Recreation - Administration		7	7	7	7	7	-	-
Recreation - Centers		28	28	27	27	27	-	-
Recreation - Adult Sr. Services		8	8	9	9	9	-	-
Recreation - Swimming Pools		12	12	13	12	12	-	-
PIO & Marketing (Recreation)		1	1	1	-	-	-	-
Recreation - Graphics		2	2	2	-	-	-	-
Recreation, Cultural Events, & Tourism		3	-	-	-	-	-	-
Recreation - Cultural Arts		5	-	-	-	-	-	-
Recreation - Special Events		2	5	8	9	9	-	-
Recreation - General		1	1	1	1	1	-	-
Department Total		209	207	214	228	230	2	1%
	General Fund	198	201	205	218	220	2	1%
	Recreation, Cultural Events, & Tourism	11	6	9	10	10	-	-
Sub Total		209	207	214	228	230	2	1%

Staffing Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Police (1)							
General Administration	25	24	23	17	17	-	-
Support Services	-	-	1	14	16	2	14%
Animal Control	14	14	15	17	17	-	-
Special Programs and Services Bureau	17	17	17	16	16	-	-
Jail	126	126	128	129	129	-	-
Investigations	48	48	44	44	44	-	-
Information Services	51	51	51	51	51	-	-
Police Training	43	39	43	30	30	-	-
Records Division	15	15	15	15	15	-	-
Special Operations	12	12	12	14	14	-	-
Community Relations	10	12	12	15	15	-	-
Patrol - East Command	36	34	30	33	33	-	-
Patrol - West Command	30	28	32	33	33	-	-
Professional Standards	14	13	15	9	9	-	-
Criminalistics	22	22	22	27	28	1	4%
Homeland Security	7	7	7	6	6	-	-
Problem Solving Unit-East	-	8	7	9	9	-	-
Problem Solving Unit-West	-	-	-	7	7	-	-
Patrol - North	41	40	36	39	39	-	-
Patrol - West	-	-	-	5	8	3	60%
Police - General	2	2	2	3	4	1	33%
K-9	6	6	6	6	6	-	-
Narcotics	8	7	7	8	8	-	-
Traffic	21	21	23	26	26	-	-
Internal Affairs	2	4	7	6	6	-	-
Operations Support Division	3	3	3	2	2	-	-
Crime Prevention - General	14	15	14	16	16	-	-
Crime Prevention Training	3	3	5	11	11	-	-
Crime Prevention Central Patrol	10	10	5	5	10	5	100%
Crime Prevention North Patrol	3	2	6	6	6	-	-
Patrol East - Sales and Use Tax	27	26	22	27	27	-	-
Police Tax - Central Patrol	30	29	28	31	31	-	-
Patrol North - Sales and Use Tax	28	31	33	37	37	-	-
Patrol West - Sales and Use Tax	-	-	-	4	15	11	275%
Training - Sales and Use Tax	30	29	32	23	23	-	-
Department Total	698	698	703	741	764	23	3%
General Fund (2)	553	553	558	581	588	7	1%
Crime Prevention Fund	30	30	30	38	43	5	13%
Sales and Use Tax Fund	115	115	115	122	133	11	9%
Sub Total	698	698	703	741	764	23	3%

(1) Police positions increased to staff the new West Henderson Police Station.

(2) The Fiscal Year 2024 budget also authorized funding for two previously frozen positions for a total of twenty-five new budgeted Police Department positions.

Staffing Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Public Works							
Building Maintenance - Administration	9	9	9	9	9	-	-
Custodial Services	23	23	23	23	25	2	9%
Building Maintenance - General	20	20	19	20	20	-	-
Building Maintenance - Electrician	5	5	5	6	6	-	-
Building Maintenance - FLST	2	2	2	2	2	-	-
Building Maintenance - HVAC	8	8	8	8	8	-	-
Building Maintenance - Plumber	5	5	5	7	7	-	-
Streets	12	12	13	13	13	-	-
Traffic - Maintenance	8	8	9	9	9	-	-
Traffic - Design	2	2	3	3	3	-	-
Traffic - Street Lighting	2	2	2	3	3	-	-
Traffic - Graffiti Removal	1	1	1	1	1	-	-
Traffic - Barricades	2	2	2	2	2	-	-
Traffic - Neighborhood Enhancement	1	1	-	-	-	-	-
Public Works - Administration	7	7	7	7	7	-	-
Public Works - Right of Way	6	6	7	7	7	-	-
Public Works - Survey	4	3	3	3	3	-	-
Public Works - Support Services Admin	6	6	5	6	6	-	-
DSC - Engineering - Traffic	-	-	1	1	1	-	-
DSC - New Development	6	6	7	10	11	1	10%
DSC- Engineering - Drafting/Design	1	1	-	-	-	-	-
Eng - Drafting/Design	15	14	13	13	13	-	-
Eng - Quality Control	31	31	31	31	32	1	3%
Eng - Survey	1	2	2	2	2	-	-
Eng - Construction Management	5	5	5	5	5	-	-
Traffic - Clerical	3	3	3	3	3	-	-
Eng -Right of Way	-	1	1	1	1	-	-
Public Works-Asset Management	-	-	1	1	1	-	-
Public Works - Land Fund Admin	1	1	1	1	1	-	-
City Shop - Fund	20	20	22	22	22	-	-
Department Total	206	206	210	219	223	4	2%
General Fund	101	100	99	104	106	2	2%
Gas Tax	22	22	24	25	25	-	-
Land Fund	1	1	1	1	1	-	-
Engineering Fund	55	56	55	55	56	1	2%
Municipal Facility Fund	-	-	1	1	1	-	-
DSC Fund	7	7	8	11	12	1	9%
City Shop Fund	20	20	22	22	22	-	-
Sub Total	206	206	210	219	223	4	2%



City of Henderson employee Customer Service Week event

Staffing Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Redevelopment Agency							
Redevelopment	9	9	9	9	9	-	-
Department Total	9	9	9	9	9	-	-
Redevelopment Fund	9	9	9	9	9	-	-
Sub Total	9	9	9	9	9	-	-
Sewer Department							
General Administration	9	9	10	12	13	1	8%
Field Operations	14	14	14	14	14	-	-
Quality	38	38	38	38	40	2	5%
Customer Services	7	7	9	7	7	-	-
Laboratory Section	13	13	13	14	14	-	-
Electrical Unit	14	14	15	16	16	-	-
Compliance	3	3	3	3	3	-	-
Wastewater - General	1	1	1	-	-	-	-
Maintenance Mgmt.	5	5	5	5	6	1	20%
GIS	3	3	3	5	5	-	-
Infrastructure Support	4	4	4	6	6	-	-
Wastewater - Maintenance Mgmt	5	5	5	5	5	-	-
Wastewater-Infrastructure Plan	7	7	8	8	8	-	-
Flood Control - General	9	9	9	10	10	-	-
Flood Control - Street Sweeping	7	7	7	7	7	-	-
Department Total	139	139	144	150	154	4	3%
Sewer Fund	139	139	144	150	154	4	3%
Sub Total	139	139	144	150	154	4	3%
Water Department							
Administration	10	11	12	16	16	-	-
Field Operations	34	34	34	35	37	2	6%
Quality Control	17	17	17	17	17	-	-
Customer Services	19	19	21	20	20	-	-
Meter Services	31	31	31	31	31	-	-
Electrical	14	14	16	16	17	1	6%
Compliance	4	3	3	3	3	-	-
Business Systems	9	9	9	13	13	-	-
Maintenance Management	13	13	14	15	15	-	-
GIS	3	3	3	3	3	-	-
Infrastructure Support	3	3	3	4	4	-	-
Water - General	5	5	6	6	7	1	17%
Water - Infrastructure Plan	3	3	3	3	4	1	33%
Safety Division	1	1	1	1	1	-	-
Department Total	166	166	173	183	188	5	3%
Water Fund	166	166	173	183	188	5	3%
Sub Total	166	166	173	183	188	5	3%
Total Staffing - By Department	2,215	2,223	2,292	2,420	2,499	79	3%

Staffing Detail

	FY 2020 Actual	FY 2021 Actual	FY 2022 Actual	FY 2023 Estimate	FY 2024 Budget	Increase/ (Decrease)	% Change
Total Staffing - Fund Totals							
City Shop	20	20	22	22	22	-	-
Citywide	4	4	4	4	4	-	-
Crime Prevention Fund	30	30	30	38	43	5	13%
DSC	85	85	90	97	99	2	2%
Engineering	55	56	55	55	56	1	2%
Gas Tax	22	22	24	25	25	-	-
General Fund	1,539	1,553	1,596	1,681	1,732	51	3%
Grant	6	6	5	5	5	-	-
Health Insurance	2	3	3	4	4	-	-
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	1	1	1	-	-
Municipal Facilities	-	-	1	1	1	-	-
Recreation, Cultural Events, & Tourism	14	7	13	16	16	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Sales and Use Tax Fund	115	115	115	122	133	11	9%
Self Insurance	3	3	3	3	3	-	-
Sewer	139	139	144	150	154	4	3%
Water	166	166	173	183	188	5	3%
Workers' Compensation	2	1	2	2	2	-	-
Staffing by Fund	2,215	2,223	2,292	2,420	2,499	79	3%



City of Henderson employees dressed for Halloween



Appendix Overview

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Abbreviations & Acronyms

A

AASHTO	American Association of State Highway and Transportation Officials
ABC	Assistance in Breaking the Cycle
ACM	Assistant City Manager
ADA	Americans with Disabilities Act
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
ALS	Advanced Life Support
ARRA	American Recovery and Reinvestment Act
AV	Assessed Value
AWCPD	Average Warrants Cleared Per Day

B

BAC	Blood Alcohol Concentration
BCCRT	Basic City-County Relief Tax
BDR	Bill Draft Request
BLM	Bureau of Land Management

C

CAAS	Commission on Accreditation of Ambulance Services
CABR	Comprehensive Annual Budget Report
CALEA	Commission of Accreditation for Law Enforcement Act
CAT(S)	Criminal Apprehension Team(s)
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFGD	Clark County Regional Flood Control District
CCSD	Clark County School District
CDBG	Community Development Block Grant
CEAB	Community Education Advisory Board
CFAI	Commission on Fire Accreditation International
CFO	Chief Financial Officer
CIO	Chief Infrastructure Officer
CIP	Capital Improvement Project
CJIS	Criminal Justice Information System
CMO	City Manager's Office
COLA	Cost of Living Allowance
COOP	Continuity of Operations
COTS	Commercial Off the Shelf
CPI	Consumer Price Index (Financial Related)
CRM	Customer Relationship Management
CSN	College of Southern Nevada
CSO	Chief Strategy Officer

D

DDR	Data Disaster Recovery plan
DEA	Drug Enforcement Administration
DETR	Department of Employment, Training & Rehabilitation
DHS/OIP	Department of Homeland Security/Office of Infrastructure Protection
DOT	Department of Transportation
DREAM	Decision, Responsibility, Education, Achievement, and Motivation
DRIVE	Driving Responsibly Includes Vehicle Education
DSC	Development Services Center
DUI	Driving Under the Influence
DUS	Department of Utility Services

E

EAS	Elections and Administrative Services
EBI	Effective Buying Income
EDMS	Electronic Document Management System
EDU	Equivalent Dwelling Unit
EECBG	Energy Efficiency and Conservation Block Grant
EFM	Electronic Feedback Manager
EMAP	Emergency Management Accreditation Program
EMC	Emergency Management Coordinator
EMD	Emergency Medical Dispatch
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ePCR	Electronic Patient Care Reporting System
EPP	Environmentally Preferable Purchasing
ERMS	Electronic Records Management System
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESF	Engineering Service Fund
ESF	Emergency Services Facility

F

FAQ	Frequently Asked Questions
FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment

F (continued)

FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee
FRB	Federal Reserve Board
FRI	Fuel Revenue Indexing
FRAC	Food Research and Action Center
F/T	Full-Time
FTE	Full-Time Employee
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transport
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GST	Governmental Services Tax

H

HAZMAT	Hazardous Materials
HIDTA	High Intensity Drug Trafficking
HIP	Henderson Initiative Program
HIPAA	Health Insurance Privacy & Accountability Act
HIRE	Henderson Information on Recruitment and Employment
HMC	Henderson Municipal Code
HMI	Human Machine Interface
HMO	Health Maintenance Organization
HOA	Homeowner's Association
HPD	Henderson Police Department
HPOA	Henderson Police Officers' Association
HQM	Henderson Quality Management
HR	Human Resources
HRBP	Human Resources Business Partnerships
HRIS	Human Resources Information System
HSA	Health Savings Account
HUD	Housing and Urban Development
HUVR	Henderson Unmanned Vehicle Range
HVAC	Heating, Ventilation, and Air Conditioning

I

IAEM	International Association of Emergency Managers
IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
IAS	International Accreditation Service
IBC	International Building Code

I (continued)

ICMA	International City/County Management Association
IEMS	Integrated Emergency Management System
ISF	Internal Service Fund
ISO	International Organization for Standardization
ISP	Internet Service Provider
IT	Information Technology
IVR	Integrated Voice Response

K

KPI	Key Performance Indicator/Measure
-----	-----------------------------------

L

LEED	Leadership in Energy and Environmental Design
LF	Linear Feet
LID	Local Improvement District
LLV	Lake Las Vegas
LMS	Learning Management Systems
LPSA	Local Public Service Agreement
LRMS	Law Records Management System
LVCVA	Las Vegas Convention & Visitors Authority
LVGEA	Las Vegas Global Economic Alliance
LVMPD	Las Vegas Metropolitan Police Department

M

MDT	Mobile Data Terminals
MGD	Million Gallons per Day
MOA	Major Opportunity Area
MSHCP	Multiple Species Habitat Conservation Plan
MVFT	Motor Vehicle Fuel Tax

N

N/A	Not Available or Not Applicable
NAIOP	National Association for Industrial and Office Parks
NCIC	National Crime Information Center
NDC	National Development Council
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NERC	Nevada Equal Rights Commission
NFPA	National Fire Protection Association
NID	Neighborhood Improvement District
NIMS	National Incident Management System
NLC & M	Nevada League of Cities and Municipalities
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation and Parks Association
NRPS	Nevada Recreation and Parks Society
NRS	Nevada Revised Statutes

O

O&M	Operating and Maintenance
OES	Office of Environmental Services
OHS	Office of Health & Safety
OPEB	Other Post-Employment Benefit Obligation
OSHA	Occupational Safety and Health Administration

P

PAFR	Popular Annual Financial Report
PCI	Payment Card Industry
PEP	Performance Excellence Program
PERS	Public Employees Retirement System
PIO	Public Information Office
PFNA	Public Facilities Needs Assessment
PKI	Public Key Infrastructure
PLC	Programmable Logic Controllers
PLSS	Public Land Survey System
PPI	Producer Price Index
PT	Part Time
PW	Public Works

Q

QC	Quality Control
QI	Quality Improvement

R

R&R	Rehabilitation and Replacement Funds
RCT	Residential Construction Tax
RDA	Redevelopment Agency
RFP	Request for Proposal
RIP	Residential Improvement Program
RPTT	Real Property Transfer Tax
RTC	Regional Transportation Commission of Southern Nevada

S

SBAHC	Special Ad Hoc Budget Committee
SCADA	Supervisory Control & Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCCRT	Supplemental City-County Relief Tax
SCOP	System Conveyance and Operating Program
SCRAM	Secure Continuous Remote Alcohol Monitors
SDC	System Development Charge
SIEM	Security Information and Event Management (System)
SNACC	Southern Nevada Area Communications Council

S (continued)

SNAP	Supplemental Nutrition Assistance Program
SNHD	Southern Nevada Health District
SNPLMA	Southern Nevada Public Land Management Act
SNRPC	Southern Nevada Regional Planning Commission
SNWA	Southern Nevada Water Authority
SOS	Strategic Operations Support
SPUR	Standard & Poor's Underlying Rating
SRT	Special Response Team
STAR	Sustainability Tools for Assessing and Rating (Communities)
STEAM	Science, Technology, Engineering, Arts, and Mathematics
STVR	Short Term Vacation Rentals
SWAE	Southwest Alliance for Excellence
SWIFT	Southern Western Identity Theft and Fraud Task Force
SWOT	Strengths, Weaknesses, Opportunities, and Threats
SWRF	Southwest Water Reclamation Facility

T

TIFF	Tagged Image File Format
TOBY	The Outstanding Building of the Year

U

UAS	Unmanned Aerial System
UBC	Uniform Building Code
UCR	Uniform Crime Reports
USGBC	United States Green Building Council

V

VFD	Variable Frequency Drive
VIPER	Vehicle Investigations Project for Enforcement and Recovery Task Force
VOIP	Voice-Over Internet Protocol

W

WIPL	Work in Progress Liability
WRF	Water Reclamation Facility
WSD	Water Street District
WTP	Water Treatment Plant
WWIP	Warrant Walk in Program
WWTP	Wastewater Treatment Plant

Y

YTD	Year to Date
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Glossary

A

Abatement A reduction in amount, degree, or intensity of something, such as a tax.

Account A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual Basis A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Actuarial A person or methodology that makes determinations or required contributions to achieve future funding levels that address risk and time.

Ad Valorem Tax A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

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

Appropriation An authorization made by the City Council, which permits the City to incur obligations to make expenditures for specific purposes.

Assessed Valuation A value that is established for real and personal property for use as a basis for levying property taxes.

Asset Resource owned or held by a government that has monetary value.

Audit An objective examination and evaluation of the financial statements of an organization to make sure that the records are a fair and accurate representation of the transactions they claim to represent.

Available (Undesignated) Fund Balance Refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.

B

Balanced Budget A budget in which planned funds or revenues available are equal to planned fund expenditures.

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

Bond A written promise to pay a sum of money on a specific date 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 Rating The City of Henderson uses both of the Nation's primary bond rating services - Moody's Investors Service and Standard & Poor's. These rating services perform credit analysis to determine the probability of an issuer of debt defaulting partially or fully.

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

Budget A plan of financial operation for a specified period of time (fiscal year). The Annual Budget authorizes and provides the basis for control of financial operations during the fiscal year.

Budget Adjustment A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or inter-fund adjustments or by City Manager authorization to adjust appropriations within a departmental budget.

Budget Calendar The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Document The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

Budget Team A fun group of hard-working employees responsible for budget preparation, benchmarking, forecasting, and financial analysis.

Budget Message The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

Budgetary Basis This refers to the form of accounting used throughout the budget process. These generally take one of three forms: GAAP, cash, modified accrual, or some type of statutory form.

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.

C

Capital Assets Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Capital Budget The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Expenditures Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

Capital Improvements Plan A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City of Henderson's City Charter requires annual submission of a five-year capital program for City Council acceptance.

Capital Outlay Expenditures that result in the acquisition of, or addition to, fixed assets.

Cash Basis A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Consumer Price Index Issued by the Federal Bureau of Labor Statistics, this program produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services.

Contingency A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Core Service A principal service or product delivered by a program or department that is necessary to the successful operation of the city.

COVID-19 Coronavirus disease 2019 is an infectious disease caused by severe acute respiratory syndrome coronavirus 2. It was first identified in December 2019 in Wuhan, Hubei, China, and has resulted in an ongoing pandemic.

D

Debt Service The amount of interest and principal that a City must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

Deficit The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department A major administrative unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. Departments are comprised of divisions, programs, and/or sections.

Depreciation Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Division A functional unit within a department.

E

Encumbrance The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Estimated Revenue The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

F

Financial Reserves An unappropriated source of funding that can be utilized to meet unexpected budgetary needs.

Fiscal Year The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Henderson has specified July 1 to June 30 as its fiscal year.

Forfeiture The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

Full Faith and Credit A pledge of a government's taxing power to repay debt obligations.

Full-Time Employee A full-time employee working 38-40 hours per week and receiving benefits.

Full-Time Equivalent 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 full-time equivalent.

Fund A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. Fund structure presented below:

Governmental Funds

Capital Projects Fund 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).

Debt Service Fund 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.

General Fund The General Fund is the general operating fund of the City. It is used to account for all activities of the City not accounted for in another fund.

Special Revenue Fund Special Revenue Funds are set up as accounts for Federal or State grants legally restricted to expenditures for specific purposes.

Proprietary Funds

Enterprise Funds Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

Internal Service Funds Internal Service Funds are established to account for an entity that provides goods and services to other City entities and charges those entities for the goods and services provided.

Fund Balance Fund Balance refers to the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in the governmental funds.

G

Generally Accepted Accounting Principles (GAAP) Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Governmental Revenue The revenues of a government other than those derived from and retained in an Enterprise Fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

General Obligation Bonds Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the full faith and credit of the issuing government.

G (continued)

Goal A statement of direction based on identified strategic priorities. Should be measurable and able to be achieved in 3 to 5 years.

Grant A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

I

Indirect Cost A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

Inflation A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

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

Interest Income Revenue associated with the City cash management activities of investing fund balances.

Intergovernmental Resources Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Inter-fund Transfer The movement of monies between funds of the same governmental entity.

Inter-local Agreement A contractual agreement between two or more governmental entities.

Internal Services Charges The charges to user departments for internal services provided by another government agency, such as data processing, equipment maintenance and communications.

L

Levy To impose taxes for the support of government activities.

Licenses and Permits 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.

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

M

Major Fund Funds whose revenues, expenditures/ expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. These represent the City's most important funds and include the General Fund.

Mandate A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

Mission Statement The statement that identifies the particular purpose and function of an entity.

Modified Accrual Basis The basis of accounting under which revenues are recognized when measurable and available to pay liabilities. Expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave, which is recorded in general long-term debt.

Municipal Code A collection of laws, rules, and regulations that apply to the City and its citizens.

N

Neighborhood Services A program developed to promote and strengthen the stability, development, revitalization, and preservation of neighborhoods through community-based problem solving.

Net Position Governmental financial statement reporting for proprietary funds where assets plus deferred outflows of resources, less liabilities, less deferred inflows of resources, equals net position program.

Nevada Revised Statutes The codified laws of the State of Nevada for all governmental agencies to follow.

O

Objective A specific measurable and observable result of an organization's activity, which advances the organization toward its goal.

Ombudsman One that investigates reported complaints, reports findings, and helps to achieve equitable settlements.

Operating Budget The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures such as personnel, supplies, utilities, materials, travel, and fuel.

Operating Expenses The cost for personnel, materials, and equipment required for a department to function.

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

P

Pay-As-You-Go Financing A term used to describe a financial policy by which the capital program is financed from current revenues rather than through borrowing.

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

Performance Budget A budget that focuses upon departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services. Typical measures collected might include average emergency response time for fire.

Performance Measure Data collected to determine how effective and/or efficient a program is in achieving its objectives.

Policy A plan, course of action or guiding principle designed to set parameters for decisions and actions.

Prior Year Encumbrances Obligations from previous years in the form of purchase orders or contracts that are chargeable to an appropriation, and for which a

part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

Potable Water Water that is fit to drink.

Program Group activity, operations, or organizational units directed to attaining specific objectives and achievements and budgeted as sub-units of a department.

Program Budget A budget that allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

Property Tax A levy upon the assessed valuation of the property within the City of Henderson upon each \$100 of assessment.

R

Retained Earnings An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

Revenue Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

Revenue Bonds Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

Reserve An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

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

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

Risk Management An organized attempt to protect a government's assets against accidental loss in the most economical method.

S

Sales Tax Tax imposed on the taxable sales of all final goods.

Source of Revenue Revenues are classified according to their source or point of origin.

Special Assessment A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

Strategic Plan A document outlining long-term goals, critical issues, and action plans that will increase the organization's effectiveness in attaining its vision, priorities, mission, goals and objectives.

System Development Charge That portion of the connection charge that is determined to be the customer's proportionate share of the cost of providing transmission, pumping, and storage facilities required to serve the various distribution areas or zones within the system.

T

Tax Levy The resultant product when the tax rate per \$100 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.

Transfers In/Out Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

U

Undesignated Fund Balance The portion of a fund's balance that is not legally restricted for a specific purpose and is available for general appropriation.

Unencumbered Balance The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Useful Life The period of time that a fixed asset is able to be used. This can refer to a budget period of time for an equipment class or the actual amount of time for a particular item.

User Charges The payment of a fee for direct receipt of a public service by the party who benefits from the service.

W

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).

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Mayor

Carrie Cox
Councilwoman

Jim Seebock
Councilman

Dan K. Shaw
Councilman

Dan H. Stewart
Councilman

Richard A. Derrick
City Manager/CEO

Jim McIntosh
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Maria Gamboa
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