



CITY OF HENDERSON

Budget In Summary

Fiscal Year 2020-2021

Henderson, Nevada



Budget In Summary Fiscal Year 2020-2021



Dan H. Stewart
Councilman Ward IV

John F. Marz
Councilman Ward III

Dan K. Shaw
Councilman Ward II

Debra March
Mayor

Michelle Romero
Councilwoman Ward I



Richard A. Derrick
City Manager/CEO



Bristol S. Ellington
Deputy City Manager/
Chief Operating Officer



Stephanie Garcia-Vause, AICP
Assistant City Manager /
Chief Strategy Officer



Robert Herr
Chief Infrastructure Officer/
Assistant City Manager

Overview

Presented herewith is the Budget in Summary for Fiscal Year 2021. This document was prepared in conformance with Chapter 354 of the Nevada Revised Statutes. It presents, in laymen's terms, the City's Final Budget for the Fiscal Year ending June 30, 2021 (as adopted by Council on May 19, 2020). This presentation is intended to provide the citizens of Henderson, and other interested parties, a better understanding of the financial workings of our City. The charts and tables contained herein provide the reader with an at-a-glance overview of the City's budget, as well as a comparison of our City to other municipalities in Southern Nevada.

It is important for citizens and taxpayers to know and understand the composition of the revenue received by the City, as well as how the City manages those resources. We take our fiscal responsibility seriously and understand fully that we are accountable to the residents of our great city. We will continue to strive to provide the services our community desires in an efficient manner while maximizing the use of the resources available.

We hope that you find this document useful and would appreciate any feedback on its content, as well as suggestions for inclusion, in future years. If you have any questions, or would like additional information, please contact us at your convenience.

Prepared By:

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Table of Contents

Introduction



City Organization Chart	1
The Strategic Plan.....	2
Executive Summary	4
Budget Highlights.....	6
Budget Process Overview.....	7

Statistical



Henderson Statistics	8
Recreation and Attractions	9
State Certified Population and Assessed Valuation	10
Population History	11
Employee/Resident Ratio	12
Demographic Statistics.....	13
Property Tax.....	14
Value of Your Property Tax Dollar	15
Full-Time Approved Positions by Department.....	16

Financial



Fund Overview.....	17
Budget by Department.....	18
Budget by Department and Funding Source	19
Total Budget - City Governmental Funds.....	20
Total Budget - City Proprietary Funds	21
General Fund - Revenue by Source	22
General Fund - Expenditure by Function	23
General Fund - Expenditure by Function/Department	24
Debt.....	25
Awards and Recognitions	26

Glossary



Glossary of Terms - Fund Related.....	27
Glossary of Terms - Budget Related.....	29

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

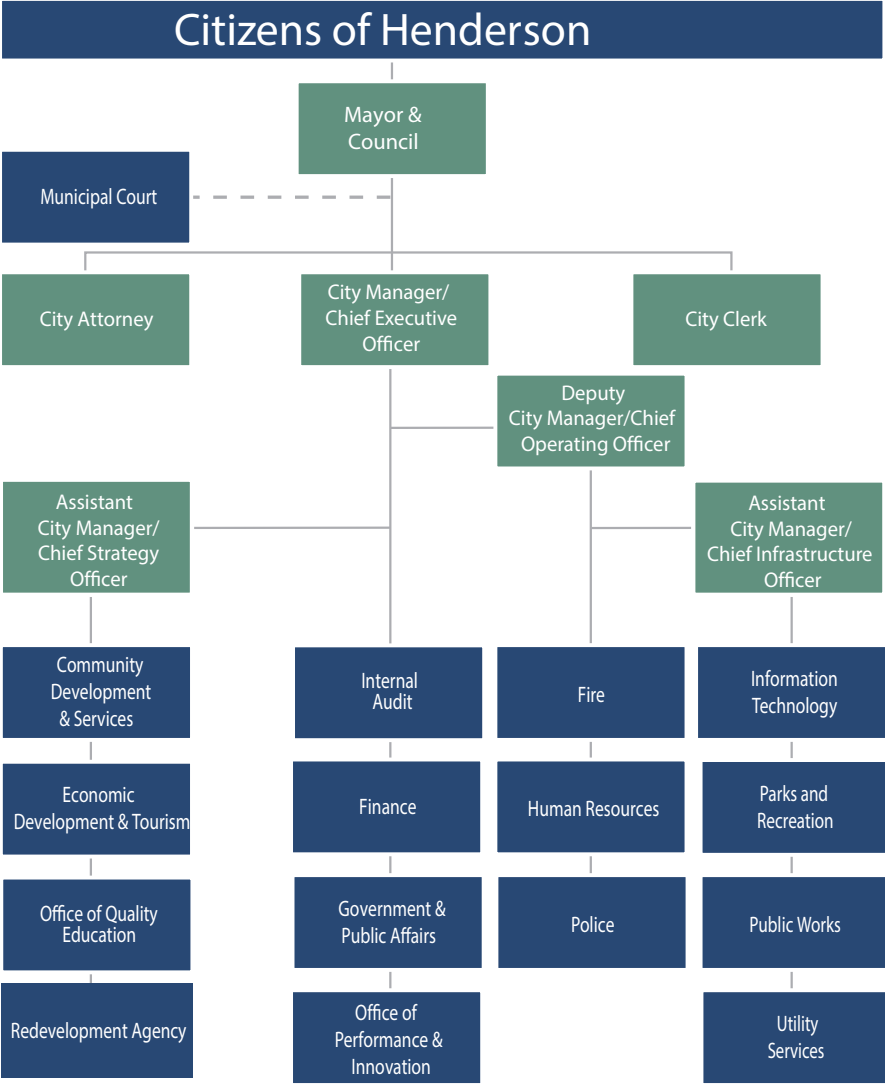
OUR VALUES

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

OUR PRIORITIES

COMMUNITY SAFETY
LIVABLE COMMUNITIES
ECONOMIC VITALITY
QUALITY EDUCATION
HIGH-PERFORMING PUBLIC SERVICE

City Organization Chart





The Strategic Plan is available on the City's website or by contacting the City Manager's Office.

The City of Henderson 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 this holistic, inclusive approach provides the necessary balance to City planned initiatives.

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 10 Safest Cities in the nation by nationally recognized publications including Money Magazine. Achieving community safety takes a village. 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.



Livable Communities

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 prioritize and provide funding for public schools in our community including 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 93 percent overall citizen satisfaction rate and its 89 percent employee engagement rate, it is dedicated to advancing the processes and technology required to further exceed resident expectations.



The City's financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2021 total budgeted revenue and other financing sources for all funds, excluding transfers in is \$556.1 million. Budgeted expenditures excluding transfers out is \$689.6 million. The budgeted ending balances for all Governmental Funds total \$121.1 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2021 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 2021 is \$20.6 million, with \$20.4 million in expenditures. The fund balance at the end of Fiscal Year 2021 is estimated to be \$25.9 million.

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 \$262.1 million, a 8.9% decrease over budgeted Fiscal Year 2020. Total General Fund expenditures excluding transfers out are expected to be \$281.5 million, a 1.3% decrease over budgeted Fiscal Year 2020. Approximately 58.7% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$21.8 million, or 8.3% of the General Fund's budgeted revenue.

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 2021, revenue and other financing sources including transfers in are projected at \$70.7 million and total expenditures and other uses are projected at \$169.4 million, with the discrepancy between revenue and expenditures due to bond proceeds received in Fiscal Year 2020 for capital projects. The budgeted ending balances for these funds are \$99.3 million.

The budget also contains 11 Proprietary Funds with estimated revenues and other sources of \$234.4 million and expenditures and other uses including transfers out of \$248.8 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.



The adopted full-time positions for Fiscal Year 2021 is 2,216. Effectively maintaining the Fiscal Year 2020 staff complement. As part of the City's commitment to public service excellence, the Fiscal Year 2021 budget focuses on maintaining existing staff levels while maintaining premier service levels.

The City continues to maintain one of the lowest full-time employee to resident ratio in the state of Nevada, with a ratio of 6.4 employees per 1,000 residents while the City has maintained and continues to earn national accreditations and awards for its exceptional service:

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 in 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 which affect sales tax, such as visitor volume, can have a critical impact on the City.

As a result of the COVID-19 pandemic, Southern Nevada is currently experiencing a severe economic downturn. The economy of Clark County and the City are heavily dependent on tourism and the foregoing impacts of the spread of COVID-19 and its adverse effect on the level of commercial activity within the County and the City has negatively impacted the City's financial operations. Potential impacts to the City associated with the COVID-19 outbreak include, but are not limited to, increasing costs and challenges to the City's emergency preparedness system, reductions in tourism and disruption of the regional and local economy with corresponding decreases in City revenues, including consolidated tax revenues and other revenues, and potential declines in property values. The City is monitoring the impact of the outbreak of COVID-19 on its finances and operations.



The full impact from COVID-19 to the City's finances and operations is difficult to predict due to the evolving nature of the COVID-19 transmission, including uncertainties relating to (i) the duration of the outbreak, (ii) the severity of the outbreak and (iii) the ultimate geographic spread of the outbreak, as well as additional actions that may be taken by governmental authorities to contain or mitigate its impact. 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.

As the COVID-19 pandemic is an ongoing health crisis, City staff are continuing to evaluate the effectiveness of its response in real-time and are adapting quickly to the changing circumstances on the ground. In response to the COVID-19 pandemic, the City declared a State of Emergency and activated the Emergency Operations Center (EOC) on March 15, 2020. By doing so, it allowed the City to establish clear priorities and more effectively manage the coordination of information and resources throughout citywide departments.



Food distribution site at Heritage Park Senior Center



Through the implementation of the Emergency Operations Plan, the EOC was able to meet and exceed the immediate and ongoing needs of the community. Actions taken by departments citywide since the start of the emergency declaration include but are not limited to:

- Procurement and distribution of personal protective equipment to front line staff (i.e. police/fire) and partner agencies.
- Establishment of free 24/7 childcare services made available for first responders, residents, and City employees.
- Coordination and distribution of food to deserving City residents.
- Anti-body testing was made available citywide as well as community based-testing in partnership with Fiesta Henderson Hotel & Casino
- Enhanced cleaning procedures throughout City facilities in response to the COVID-19 pandemic.
- Grant Administrator position was added to coordinate COVID-19 funding with various citywide departments and outside agencies at the county, state, and federal levels.
- Emergency assistance of \$100,000 from public education funds to the CCSD for the purchase and distribution of Chromebooks to students within the Eastside and Downtown redevelopment areas.
- Implemented virtual public meeting and online public comment card processes to provide residents the opportunity to participate in City Council and Redevelopment meetings via web-based video and teleconferencing due to public gathering restrictions.
- Implemented an all-electronic building plans review process.
- Implemented virtual new hire processing procedures for part-time Parks and Recreation candidates in response to COVID-19 crisis.
- Launched external webpage on the City's website to provide residents with resources including information on testing, reopening, business grants and loans, FAQs, latest information, etc.
- Ensured business compliance with state mandates regarding business closures and subsequent re-openings.

For a more in-depth look at the citywide response to the COVID-19 pandemic and subsequent community recovery plan, the City has made available its COVID-19 Recovery Action Plan on its website.



Value driven City initiatives which contributed to the development of the Fiscal Year 2021 Budget include:

- ▶ Provides no additional funding for programs or services and no additions to the staff complement as the City manages the fiscal impact from the COVID-19 pandemic.
- ▶ Maintains financial resiliency in the General Fund with an anticipated ending fund balance of 8.3% of General Fund revenues.
- ▶ Maintains one of the lowest city property tax rates in the State with \$.7408 of \$100 of assessed value.
- ▶ Provides premier public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley.
- ▶ Commitment to Public Safety, with approximately 58.7% of General Fund expenditures dedicated to Police and Fire.

The City is continuing to look for ways to reduce expenses.

Continuous monitoring of economic conditions allows the City to make necessary adjustments while remaining dedicated to providing the quality services and programs citizens need.





The budget process has been refined to complement the resources available to the City and provide an environment conducive to the development and preservation of a healthy budget. This process is designed to link funding decisions to high priority goals identified by citizens, Mayor and Council, and City management.

The budget process will continue to be modified to be more responsive to citizens' needs, and as required due to the economy, technology and legislation. 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.

The City's budget is developed over a nine-month period beginning in October with the Performance Budget calendar development, and ending in June with submission to the Nevada Department of Taxation.

FY 2021 Performance Budget Timeline

2019			2020									
Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sept	
												Department performance budget developed
												Performance budget calendar developed
												Update long-range forecast, establish target allocations
												Performance budget manual completed
												Financial overview/performance budget kickoff meetings
												Individual training sessions with each department
												Base budgets/supplemental requests transmitted to Budget
				15-Feb								Receive Dept. of Taxation preliminary revenue estimate
												Budget committee meets to allocate resources
					15-Mar							Receive Dept. of Taxation final revenue estimate
												Review recommendations with City Council
						15-Apr						Prepare/file tentative budget w/state
												Public hearing on tentative budget
												Adoption of final budget
												File final budget with Nevada Dept. of Taxation
												1-Jun



Henderson Statistics

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 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 report directly to the City Council. All City department heads, including the Police Chief and the Fire Chief, are hired by the City Manager.

AT A GLANCE

Median Age	42.2
Median Household Income	\$69,940
Elevation	1,940
Full-Service & Specialty Hospitals	6
Public Libraries	4
Schools	
Elementary	26
Middle	7
Charter	9
High	6
Colleges & Universities	11

Map of Henderson and Surrounding Area





Recreation Centers: 8

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

City Parks: 65

Including the Henderson Bird Viewing Preserve skate park at Anthem Hills Park, and 16 Splash Pads.

Ball Fields/Multi-Use Fields: 105

Including one of the largest multi-use sports complexes in the state

Tennis Courts: 58

many lighted

Public Pools: 13

in 7 locations, including 3 aquatic complexes

Golf Courses: 8

4 Public | 1 Municipal | 3 Private

Trails

More than 180 linear miles of bicycle and pedestrian trails

Hotels & Resorts

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

Shopping

Galleria at Sunset, MonteLago Village at Lake Las Vegas Resort
The District at Green Valley Ranch

Water Street District

Cultural arts, special events, art galleries, shopping and dining





State Certified Population and Assessed Valuation

Population* as of	July 1, 2017	July 1, 2018	% Change	July 1, 2019	% Change
Henderson	300,709	310,244	3.2%	317,660	2.4%
Clark County	2,193,818	2,251,175	2.6%	2,293,391	1.9%
Las Vegas	633,028	644,113	1.8%	653,350	1.4%
North Las Vegas	243,339	248,701	2.2%	255,327	2.7%
Boulder City	16,121	15,887	(1.5%)	16,188	1.9%
Mesquite	20,838	22,557	8.2%	23,827	5.6%

Assessed Valuation	FY 2019	FY 2020	% Change	FY 2021	% Change
Henderson	\$12,877,563,596	\$14,029,891,312	8.9%	\$15,050,072,012	7.3%
Clark County	84,417,495,911	92,227,824,191	9.3%	99,952,475,482	8.4%
Las Vegas	18,339,641,540	19,988,652,419	9.0%	21,527,798,778	7.7%
North Las Vegas	7,113,587,288	8,143,345,695	14.5%	8,819,237,650	8.3%
Boulder City	719,965,019	805,974,483	11.9%	832,590,407	3.3%
Mesquite	791,293,312	869,272,617	9.9%	942,956,787	8.5%

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

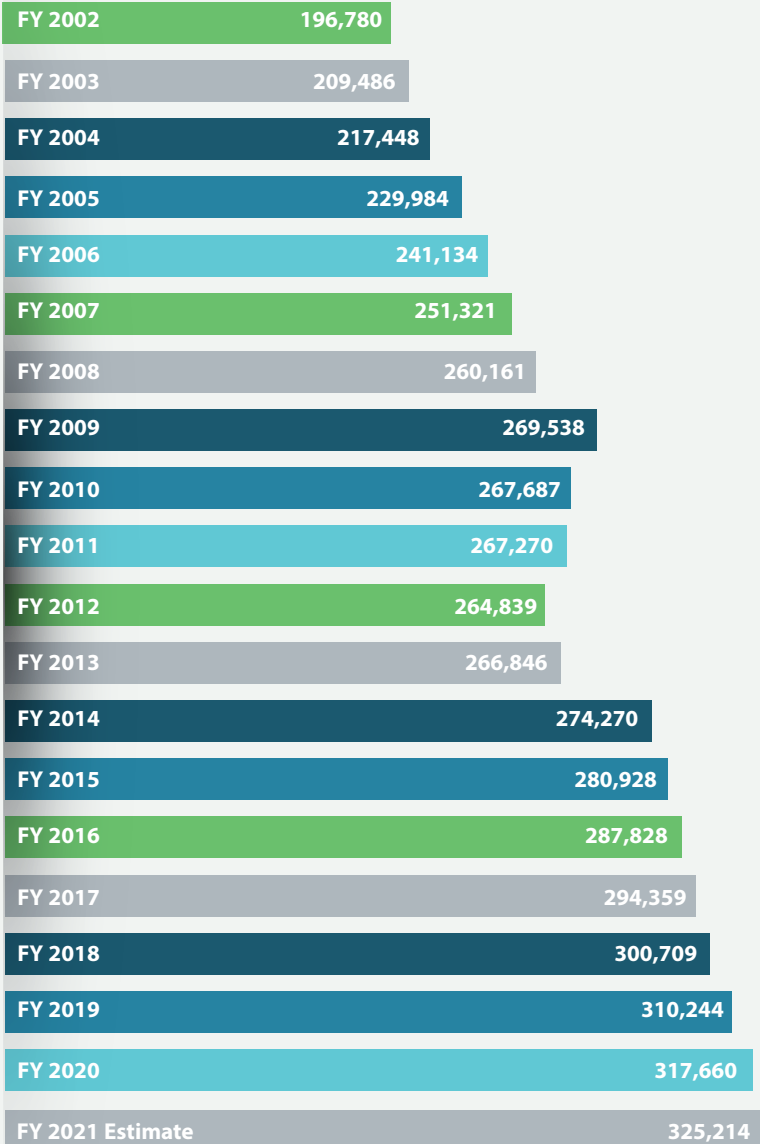
*Population statistics provided by the Nevada State Demographer for periods presented represent the population used to calculate entity revenue projections by the State for the following year, e.g. July 1, 2019 (FY '20) for FY 2021.





Population as of July 1 of each fiscal year

Information for 2020 and prior provided by the Nevada State Demographer. Information for 2021 provided by the City of Henderson Community Development Department.





Employee/Resident Ratio

Number of Full-Time Employees (per 1,000 residents)

City of North Las Vegas 4.9

City of Henderson 6.4

City of Mesquite 7.1

City of Las Vegas* 8.2

City of Boulder City 11.2

* Includes City of Las Vegas share of Las Vegas Valley Water District and Metro Police Department Employees.

Source: Information compiled by City of Henderson Community Development Department April 2020.





	Henderson Zip Codes							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	37,785	34,521	36,254	42,498	41,848	25,970	60,206	54,498
Household Income								
Less than \$15,000	5.2%	7.1%	5.7%	9.0%	12.5%	4.6%	5.8%	5.7%
\$15,000 - \$24,999	5.0%	5.3%	5.2%	6.5%	8.5%	4.1%	4.8%	5.8%
\$25,000 - \$34,999	5.1%	7.7%	6.1%	9.8%	8.3%	6.4%	5.9%	7.0%
\$35,000 - \$49,999	10.3%	11.5%	10.4%	14.9%	12.6%	10.0%	9.6%	11.9%
\$50,000 - \$74,999	17.0%	21.8%	16.3%	20.8%	21.2%	15.6%	16.3%	20.1%
\$75,000 - \$99,999	17.6%	14.3%	14.3%	13.3%	13.1%	13.1%	13.5%	15.1%
\$100,000 - \$149,999	22.6%	17.8%	22.0%	14.9%	15.2%	23.7%	21.0%	17.4%
\$150,000 - \$199,999	9.3%	6.7%	9.2%	5.9%	4.6%	11.2%	9.5%	7.8%
\$200,000 and Over	7.8%	7.9%	10.7%	5.0%	4.0%	11.3%	13.7%	9.1%
Average Household	\$101,999	\$95,520	\$109,293	\$79,937	\$74,416	\$114,071	\$118,975	\$99,755
Median Household	\$84,485	\$70,137	\$85,113	\$60,199	\$58,260	\$92,137	\$88,236	\$74,077
Age								
Under 18	24.7%	23.7%	20.3%	19.8%	22.5%	17.9%	18.9%	17.9%
18-24	8.7%	7.2%	7.7%	9.1%	8.6%	5.2%	7.1%	8.2%
25-34	13.4%	14.3%	11.5%	17.5%	13.4%	7.5%	11.1%	14.3%
35-44	13.8%	15.2%	12.5%	14.2%	12.1%	12.0%	12.7%	13.1%
45-54	14.1%	13.0%	14.1%	12.5%	12.5%	12.1%	13.5%	13.4%
55-64	11.9%	12.8%	12.3%	12.6%	13.5%	16.1%	13.5%	14.5%
65+	13.4%	13.8%	21.6%	14.3%	17.5%	29.2%	23.2%	18.6%
Average Age	38.0	39.0	42.8	39.4	40.2	47.0	44.2	42.4
Median Age	37.5	39.1	44.1	38.1	39.6	51.5	46.4	42.4
Housing Units								
Total	13,469	14,692	14,975	17,929	16,094	11,871	25,719	22,384
Types of Dwelling								
Single Family	82.2%	63.7%	67.7%	46.0%	70.5%	89.1%	73.0%	62.1%
Condominium	0.0%	7.1%	4.4%	10.3%	2.8%	0.2%	8.2%	8.6%
Townhome	7.3%	10.5%	7.0%	5.5%	3.2%	7.2%	3.4%	7.9%
Plexes (2-4)	0.0%	0.6%	0.0%	0.5%	2.2%	0.1%	0.4%	0.0%
Mobile Home	2.3%	1.0%	0.0%	0.1%	3.1%	0.6%	0.0%	1.6%
Apartment	8.2%	17.0%	20.9%	37.5%	18.2%	2.9%	15.0%	19.7%

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 2020.



Overlapping Property Tax Rate Breakdown

	FY 2021
State	\$ 0.1700
Clark County Operating	0.6541
School District	
Operating	0.7500
Debt	0.5534
Sub-total School District	1.3034
City of Henderson	
Operating	0.3898
Voter Approved Overrides	0.2310
Debt	0.1200
Sub-total City	0.7408
Special Districts	
Henderson Library District	0.0608
Sub-total Special Districts	0.0608
Total Property Tax Rate	\$ 2.9291

Note: Tax rates stated per \$100 of assessed valuation. Source: Nevada Department of Taxation Property Tax Rates for Nevada local governments.

Where Your Property Tax Dollar Goes

Henderson Library District	\$.02
State of Nevada	\$.06
Clark County	\$.22
City of Henderson	\$.25
Clark County School District	\$.45
TOTAL	\$1.00



The City receives only 25 percent of your property tax dollars. A home with a taxable value of \$400,000 will provide the equivalent of \$86.42 per month in property tax support for City of Henderson services, including:

24-Hour Police Protection

24-Hour Emergency Medical Service

24-Hour 9-1-1 Service

Maintained Streets, Lighting and Flood Control

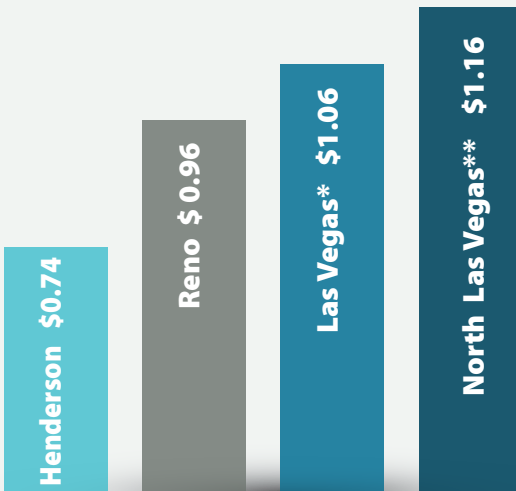
Recreational Programming for All Ages

Parks Operations and Maintenance

Code Enforcement Services

Comprehensive Land-Use Planning

Property Tax Rate Comparison



* Includes Las Vegas/Metro Police & 911.

** Includes 911 override.



Full-Time Approved Positions by Department

	FY2018 Actuals	FY2019 Actuals	FY2020 Estimated	FY2021 Budget	Increase/ Decrease
General Fund					
City Attorney	47	47	48	48	-
City Clerk	21	22	24	24	-
City Manager	11	12	15	15	-
Community Development	41	44	46	46	-
Economic Development	4	4	4	4	-
Finance	55	59	60	60	-
Fire	262	269	294	294	-
Government and Public Affairs	17	18	21	21	-
Human Resources	23	25	30	30	-
Information Technology	67	68	73	73	-
Internal Audit	3	3	4	4	-
Mayor and Council	9	9	9	9	-
Municipal Court	59	59	60	60	-
Parks & Recreation	187	193	198	198	-
Police	539	547	553	553	-
Public Works*	114	117	101	101	-
Total General Fund	1,459	1,496	1,540	1,540	-
Proprietary Funds					
Sewer	133	131	138	138	-
Water	152	159	166	166	-
DSC					
Community Development	71	72	72	72	-
City Clerk	5	5	5	5	-
Information Technology	1	1	1	1	-
Public Works	6	6	7	7	-
Subtotal DSC	83	84	85	85	-
Workers' Comp	2	2	2	2	-
Self-funded Insurance	3	3	3	3	-
Health Insurance	2	2	2	2	-
Engineering	53	54	55	55	-
Citywide	4	4	4	4	-
City Shop	20	20	20	20	-
Total Proprietary Fund	452	459	475	475	-
Other					
Sales and Use Tax	115	115	115	115	-
Crime Prevention Fund	26	26	30	30	-
Gas Tax*	-	-	22	22	-
Grant Fund	7	5	6	6	-
Land Fund	2	2	2	2	-
Municipal Court Special Revenue	2	2	2	2	-
Recreation, Cultural Events, & Tourism**	18	14	15	15	-
Redevelopment Agency	9	9	9	9	-
Total Other Funds	179	173	201	201	-
Total Full-Time Employees	2,090	2,128	2,216	2,216	-

*Beginning Fiscal Year 2020, Public Works personnel in Streets along with some in Traffic were reclassified to the Gas Tax Fund.

**During Fiscal Year 2019, employees within the Cultural Arts & Tourism fund were reclassified to the Recreation, Cultural Events, & Tourism due to the closure of the Convention Center. For presentation purposes we have retrospectively reflected this change.





Budget by Department

	Fiscal Year 2021
City Attorney's Office	\$ 7,814,662
City Clerk's Office	3,368,049
City Manager's Office	2,394,163
Community Development and Services	24,189,216
Economic Development & Tourism	2,293,607
Finance	10,778,961
Fire	64,150,202
Government and Public Affairs	4,540,689
Human Resources	31,332,067
Information Technology	26,170,390
Internal Audit	561,898
Mayor & City Council	951,138
Miscellaneous*	6,719,813
Municipal Court	8,852,924
Parks and Recreation	55,748,318
Police	126,373,004
Public Works	52,199,914
Redevelopment Agency	20,431,242
Utility Services	152,656,073
	\$ 601,526,330
Funds Not Attributed to a Department	
Debt Service Funds	\$ 13,487,595
Bond Proceeds	82,600,000
Land Sales	996,279
Municipal Facilities	4,471,607
Municipal Golf Course	2,758,355
Pecos Robindale, NID N-1	55,000
Park Development	4,136,052
	\$ 108,504,888
Total All Funds**	\$ 710,031,218

* These costs represent citywide expenditures in the General Fund.

**Total All Funds represent \$689,599,976 in City Funds and \$20,431,242 in Redevelopment Agency Funds.

Budget by Department and Funding Source



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	Sewer	Water	Redevelopment
City Attorney's Office	✓						✓										✓					
City Clerk's Office	✓																		✓			
City Manager's Office	✓																					
Community Development & Services	✓						✓												✓			
Development Services Center																			✓			
Economic Development & Tourism	✓								✓													
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



Total Budget - City Governmental Funds

	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget
Beginning Fund Balance	\$ 193,037,960	\$ 235,741,792	\$ 240,140,054
Revenues			
Property & Other Taxes	75,616,485	79,278,702	86,573,395
Franchise Fees	33,766,078	33,543,442	33,533,584
Licenses and Permits	14,360,037	13,196,858	13,931,000
Intergovernmental Resources	159,969,525	200,148,039	146,102,651
Charges for Services	33,786,536	31,534,487	30,842,005
Fines and Forfeits	7,104,638	5,117,363	5,426,000
Miscellaneous	26,085,756	5,425,616	4,262,030
Total Revenues	\$ 350,689,055	\$ 368,548,293	\$ 321,834,251
Other Financing Sources			
Proceeds of Debt	-	153,925,000	-
Sale of Fixed Assets	101,018	-	-
Land Sales	15,724,314	-	-
Transfers In	30,152,514	13,386,085	29,922,690
Total Other Financing Sources	\$ 45,977,846	\$ 167,311,085	\$ 29,922,690
Total Revenue & Other Financing Sources	\$ 396,666,901	\$ 535,859,378	\$ 351,756,941
Total Resources	\$ 589,704,861	\$ 771,601,170	\$ 591,896,995
Expenditures by Function			
General Government	\$ 53,493,413	\$ 68,351,896	\$ 55,415,936
Judicial	11,843,895	13,690,793	12,756,579
Public Safety	178,216,030	209,302,255	218,556,016
Public Works	24,160,275	52,201,347	19,798,451
Culture and Recreation	43,260,423	85,919,135	119,136,009
Community Support	3,736,124	10,423,812	5,182,621
Debt Service	10,608,122	84,735,178	13,475,524
Total Expenditures	\$ 325,318,282	\$ 524,624,416	\$ 444,321,136
Other Financing Uses			
Operating Transfers Out	28,644,787	6,836,700	26,502,690
Total Expenditures & Other Financing Uses	\$ 353,963,069	\$ 531,461,116	\$ 470,823,826
Ending Fund Balance (EFB)	\$ 235,741,792	\$ 240,140,054	\$ 121,073,169
Total Commitments and EFB	\$ 589,704,861	\$ 771,601,170	\$ 591,896,995

Total Budget - City Proprietary Funds



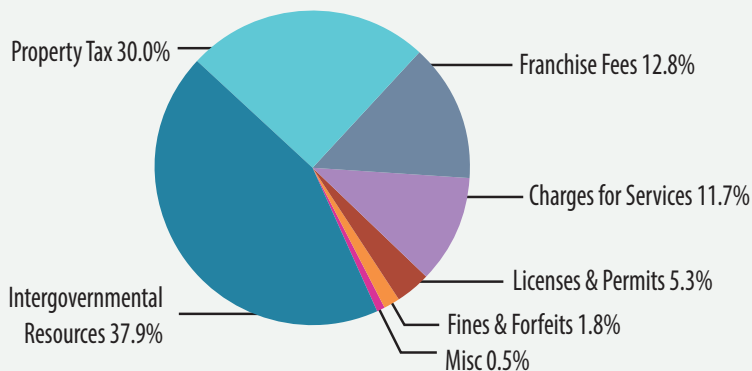
	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget
Beginning Net Position	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,216,912,114
Revenues			
Property & Other Taxes	8,265,505	5,601,833	4,697,000
Franchise Fees	-	-	-
Licenses and Permits	6,300,161	5,768,628	5,903,128
Intergovernmental Resources	2,101,180	500,000	500,000
Charges for Services	203,119,994	203,880,122	208,643,369
Fines and Forfeits	-	-	-
Miscellaneous	15,872,569	7,444,305	6,108,712
Total Revenues	\$ 235,659,409	\$ 223,194,888	\$ 225,852,209
Capital Contributions	27,679,174	14,000,000	8,400,000
Other Financing Sources	-	-	-
Operating Transfers In	9,219,359	-	150,000
Total Revenues/Other Sources	\$ 272,557,942	\$ 237,194,888	\$ 234,402,209
Total Resources	\$ 1,456,459,527	\$ 1,470,805,043	\$ 1,451,314,323
Expenditures by Function			
General Government	\$ 40,766,413	\$ 47,232,846	\$ 48,148,784
Judicial	-	-	-
Public Safety	17,910,316	20,408,024	19,986,091
Public Works	18,575,978	21,361,816	21,729,537
Culture and Recreation	7,872,916	13,657,640	2,758,355
Community Support	-	-	-
Utility Enterprises	128,146,604	141,345,621	145,142,575
Debt Service	3,515,823	3,337,598	7,513,498
Total Expenditures	\$ 216,788,050	\$ 247,343,545	\$ 245,278,840
Debt Refunding	-	-	-
Operating Transfers Out	6,061,322	6,549,385	3,570,000
Total Expenditures/Other Uses	\$ 222,849,372	\$ 253,892,929	\$ 248,848,840
Ending Net Position	\$ 1,233,610,155	\$ 1,216,912,114	\$ 1,202,465,483
Total Applications	\$ 1,456,459,527	\$ 1,470,805,043	\$ 1,451,314,323



General Fund - Revenue by Source

	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget
Beginning Fund Balance	\$ 30,262,907	\$ 33,981,675	\$ 22,756,812
Property & Other Taxes	68,290,953	71,732,579	78,690,639
Franchise Fees	33,766,078	33,543,442	33,533,584
Licenses and Permits	14,228,706	13,196,858	13,931,000
Intergovernmental Resources	124,388,827	116,979,600	99,239,613
Charges for Services	33,323,314	30,985,266	30,547,005
Fines and Forfeits	5,938,342	4,304,171	4,806,000
Miscellaneous	2,315,361	1,321,850	1,221,850
Total Revenues	\$ 282,251,581	\$ 271,959,907	\$ 262,069,691
Other Financing Sources	-	-	-
Sale of Fixed Assets	101,018	-	-
Operating Transfers In	-	-	19,000,000
Total Revenue/Other Sources	\$ 282,352,599	\$ 271,959,907	\$ 281,069,691
Total Resources	\$ 312,615,506	\$ 305,941,582	\$ 303,826,503

Where the Money Comes From General Fund

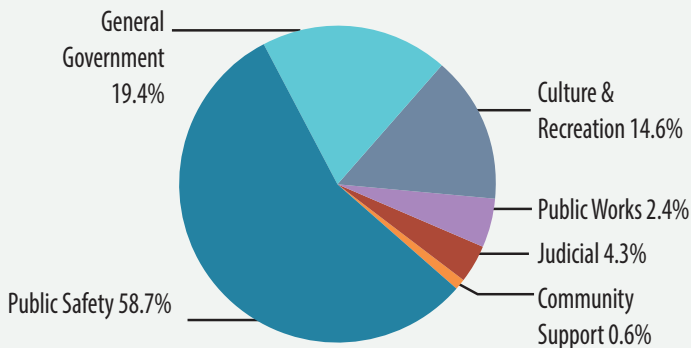


General Fund - Expenditure by Function



	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget
General Government	\$ 47,824,087	\$ 54,865,742	\$ 54,663,409
Judicial	11,041,716	12,539,134	11,999,709
Public Safety	150,988,105	165,010,670	165,366,708
Public Works	9,312,907	7,474,782	6,829,138
Culture & Recreation	38,399,031	40,949,890	41,074,701
Community Support	1,870,799	1,816,242	1,612,163
Total Expenditures	\$ 259,436,645	\$ 282,656,460	\$ 281,545,828
Operating Transfers Out	19,197,186	528,310	528,310
Total Expenditures/Other Uses	\$ 278,633,831	\$ 283,184,770	\$ 282,074,138
Ending Fund Balance	\$ 33,981,675	\$ 22,756,812	\$ 21,752,365
Total Applications	\$ 312,615,506	\$ 305,941,582	\$ 303,826,503

Where the Money Is Spent by function - General Fund





General Fund - Expenditure by Function/Department

	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget
General Government			
Building Maintenance	\$ 9,030,237	\$ 10,352,120	\$ 10,732,601
City Attorney's Office	3,196,110	3,664,692	3,619,282
City Clerk's Office	2,493,586	2,761,440	2,487,648
City Manager's Office	1,986,576	2,318,731	2,394,163
Community Development	3,572,534	4,145,437	4,026,319
Finance	5,546,543	6,382,122	6,653,500
Government and Public Affairs	3,151,182	4,049,647	4,181,638
Human Resources	3,309,166	3,812,217	4,111,999
Information Technology	8,890,637	9,716,620	9,223,410
Internal Audit	412,514	622,604	561,898
Mayor & Council	884,782	979,158	951,138
Miscellaneous	5,350,220	6,060,954	5,719,813
Judicial			
City Attorney - Criminal	3,673,153	4,269,086	3,825,595
Municipal Court	7,368,563	8,270,048	8,174,114
Public Safety			
Building Inspection	1,906,413	2,199,854	2,082,810
Fire	55,408,045	62,460,692	61,009,434
Police	93,673,647	100,350,124	102,274,464
Public Works			
Paved Streets	2,408,517	-	-
Public Works - General	3,483,939	5,464,184	4,845,795
Street Lighting	3,420,451	2,010,598	1,983,343
Culture and Recreation			
Parks Maintenance	18,760,059	20,509,864	19,924,500
Recreation	19,638,972	20,440,026	21,150,201
Community Support			
Economic Development	986,902	1,020,149	1,001,019
Neighborhood Services	883,897	796,093	611,144
Total All Departments	259,436,645	\$ 282,656,460	\$ 281,545,828

Nevada's Highest "AA+" Rated City

The City of Henderson provides value to residents through fiscal responsibility, achieving the highest bond ratings of any city in the state. Higher bond ratings translate into lower financing costs and savings of taxpayer dollars. In May 2020, Standard & Poor's Global Ratings and Moody's Investors Services reaffirmed its long-term rating of AA+ and Aa2, on the City's issuance of the 2020 General Obligation Various Purpose and Refunding Bonds, Series 2020B1 and B2.



Moody's Investors Services
Aa2

**STANDARD
& POOR'S**

Standard & Poor's
AA+

Overview of Debt Financing Principles

Rapid growth challenges a local government's ability to meet the service demands of residents. There is a lag time between growth and the corresponding increases in revenue collected from taxes, fees, etc. Capital projects, therefore, must be financed in order to keep up with 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*

	Original Amount	Outstanding Balance 7/1/20
Debt Service Fund	\$ 234,504,108	\$ 169,581,621
Water Enterprise Fund	130,840,000	126,438,406
Sewer Enterprise Fund	144,289,396	78,858,366
Total	\$ 509,633,504	\$ 374,878,393

*Debt obligations herein include issuances which occurred subsequent to the City's submission of its final budget on June 1, 2020. As a result, actual obligations vary from the final budget. Refer to the Comprehensive Annual Budget Report for further information.



Key Fact

The City of Henderson continues to have one of the highest bond ratings of any city in the State of Nevada.



Awards and Recognitions

The City of Henderson has received many awards and recognitions, including:

NATIONAL ACCREDITATIONS

Building & Fire Safety

International Accreditation Service; accreditation first received in 2006

Reaccreditation was received in 2010, 2013, 2016

Fire Department – Fire/EM/Ambulance

Commission on Fire Accreditation International (CFAI) Accredited since 1999

Commission on Accreditation of Ambulance Services (CAAS) Accredited since 1999

Emergency Management Accreditation Program (EMAP) Accredited since 2016

Parks and Recreation

Commission for Accreditation of Park and Recreation Agencies (CAPRA)

Accredited since 2001

Police Department

Commission on Accreditation for Law Enforcement Agencies (CALEA)

Accredited since 2002

Association of Public Safety Communications Officials International (APCO)

Accredited since 2017

Forensic Laboratory ANSI-ASQ National Accreditation Accredited since 2016

Public Works

American Public Works Association Accredited since 2017

Awards

Achievement for Excellence in Financial Reporting (GFOA) 1981-2019

Distinguished Budget Presentation Award (GFOA) 2002-2009 & 2011-2020

Top 100 Fleets in the Americas (NAFA) 2019

Outstanding Achievement in Popular Annual Financial Reporting (GFOA) 2017-2019

Recognitions

Top Nevada Workplaces

Las Vegas Review Journal and Business Press

Digital Cities Survey Winner

Center for Digital Government

Best Place to Live in Every State

US New & World Report

Great Places in America

American Planning Association

Best Workplaces for Commuters

Center for Urban Transportation Research

Top 10 U.S. Cities for Dog Parks

Trust for Public Lands

Best Place to Live in Nevada

MONEY magazine

10 Most Appealing Cities in the Nation

Vocativ

Best Cities in Nevada

ChamberofCommerce.org

Safest Cities in America

Wallethub.com

No. 1 Best City to Retire

SmartAsset.com

Greenest City in Nevada

Insurify

Fund Accounting - The accounts of the City are organized on the basis of funds and account groups, each of which is considered a separate accounting entity. The operations of each fund are accounted for with a separate set of balanced accounts that contain the assets, liabilities, fund equity, revenues and expenditures (or expenses). The various funds are grouped into six fund types and two categories as delineated below.

GOVERNMENTAL FUNDS

General Fund - The General Fund is the general operating fund of the City and is used to account for all financial resources except those required to be accounted for in another fund.

Special Revenue Funds - Special Revenue Funds are used to account for the proceeds of specific revenue sources (other than special assessments or major capital projects) and are legally restricted to expenditures for specified purposes.

- Gas Tax Fund
- Forfeited Assets Fund
- Municipal Court Administrative Fee Fund
- Grants Fund
- Eldorado Valley Fund
- Financial Stabilization Fund
- Sales and Use Tax Fund
- Crime Prevention Act of 2016 Fund
- Commissary Fund
- Recreation, Cultural Events & Tourism Fund
- Pecos Robindale, NID N-1 Fund

Debt Service Funds - Debt Service Funds are used to account for the accumulation of resources for, and the payment of, general long-term debt principal, interest, and related costs.

- General Obligation Debt Fund
- Operating Debt Fund

Capital Projects Funds - Capital Projects Funds 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.

- Special Recreation Fund
- Flood Control Fund
- Capital Replacement Fund
- Bond Proceeds Fund
- Lake Las Vegas Fund
- Park Development Fund
- Special Assessment Districts Fund
- RTC/County Fund
- Special Ad Valorem Transportation Fund
- Land Sales Fund
- Municipal Facilities Acquisition and Construction Fund

PROPRIETARY FUNDS

Internal Service Funds - Internal Service Funds are used to account for the financing of goods or services provided by one department or agency to other departments or agencies of the City on a cost-reimbursement basis.

City Shop Fund

Citywide Fund

Engineering Fund

Self-Insurance Fund

Health Insurance Fund

Workers' Compensation Fund

LID (Local Improvement District) Revolving Fund

Enterprise Funds - Enterprise Funds are used to account for operations (a) that are financed and operated in a manner similar to private business enterprises - where the intent of the governing body is that the costs (expenses including depreciation) of providing goods and services to the general public on a continuing basis be financed and recovered primarily through user charges; or (b) where the governing body has decided that periodic determination of revenues earned, expense incurred, and/or net income is appropriate for capital maintenance, public policy, management control, accountability, or other purposes.

Sewer Fund

Water Fund

Development Services Center Fund

Municipal Golf Course Fund

Redevelopment - The Redevelopment Agency is a component of the City. The Agency uses tax increment financing funds to construct public improvements, acquire blighted property, relocate businesses, clean neighborhoods and public right-of-way, ease dilapidated buildings, and assist with the construction of large-scale commercial developments and affordable housing.

Ad Valorem Taxes - Property taxes.

Bond - A written promise to pay a specified sum of money at a fixed time in the future, and carrying interest at a fixed rate, usually payable periodically.

COLA - Cost of living adjustment.

Consolidated Tax - Compilation of sales, cigarette, liquor, personal property transfer, basic city county relief tax (BCCRT), supplemental city county relief tax (SCCRT), government services tax, and motor vehicle privilege tax revenues that are distributed by the state.

Debt Service - The amount of interest and principal that the City must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

Fiscal Year - A 12-month period designated as the operating year for accounting and budgeting purposes in an organization; the City has a fiscal year from July 1 through the following June 30.

Fund Balance - The excess of the assets of a fund over its liabilities, reserves, and carryover.

General Obligation Bond - Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from the debt portion of property taxes, and these bonds are backed by the full faith and credit of the issuing government.

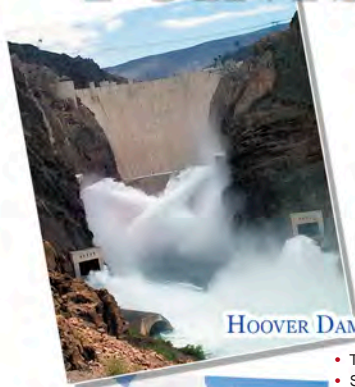
Intergovernmental Resources - Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

Operating Transfers In/Out - Amounts transferred from one fund to another to assist in financing the services of the recipient fund.

Resources - Total amounts available for appropriation including projected revenues, fund transfers, bond proceeds, and beginning fund balances.

Revenue-Supported 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.

POINTS OF INTEREST



HOOVER DAM 14 miles

- Tours
- Sight-seeing



MOUNT CHARLESTON 45 miles

- Hiking
- Snow Skiing
- Horseback Riding

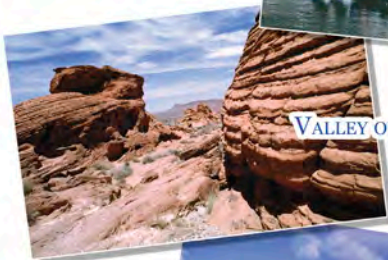
COLORADO RIVER 14 miles

- Fishing
- Rafting
- Canoeing



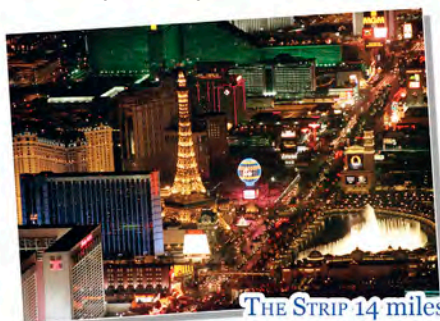
LAKE MEAD 6 miles

- Fishing
- Swimming



VALLEY OF FIRE 49 miles

- Hiking
- Camping



THE STRIP 14 miles

- Gaming
- Fine Dining
- Entertainment
- Shopping



RED ROCK CANYON 30 miles

- Hiking
- Camping
- Rock Climbing

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



Debra March
Mayor

John F. Marz
Councilman

Michelle Romero
Councilwoman

Dan K. Shaw
Councilman

Dan H. Stewart
Councilman

Richard A. Derrick
City Manager/CEO

Jim McIntosh
Chief Financial Officer

Jill R. Lynch
Assistant Director of Finance

CITY OF HENDERSON

240 S. Water St.
Henderson, NV 89015
cityofhenderson.com

