

HENDERSON™

City of Henderson, Nevada
Comprehensive Annual Budget Report
Fiscal Year 2022-2023

DOLLAR LOAN CENTER





Comprehensive Annual Budget Report

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Nevada**

For the Fiscal Year Beginning

July 01, 2021

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, 2021.

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 2022-2023



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

City Management



Richard A. Derrick
City Manager/CEO



Bristol S. Ellington
Deputy City Manager/
Chief Operating Officer



Robert Herr
Assistant City Manager/
Chief Infrastructure Officer



Stephanie Garcia-Vause
Assistant City Manager/
Chief Strategy Officer

Table of Contents

Introduction

Introduction Overview.....	1
City Organization Chart	2
Budget Message.....	3
Property Tax Overview	9
Employee Productivity	11
Community Profile	12
Recreation & Attractions	16
A Brief History.....	17
Contact Information	19

Budget Overview

Budget Overview.....	21
Financial & Budget Policies	23
Budget Process	36
FY 2023 Performance Budget Timeline	36
Fund Balance Overview & Tables	41
Fund Overview	51
City Funds	
Bond Proceeds.....	52
Capital Replacement	53
City Shop.....	54
Citywide	55
Commissary	56
Crime Prevention	57
Debt Service.....	58
Development Services	60
Eldorado Valley.....	61
Engineering Services.....	62
Forfeited Assets	63
Gas Tax	64
General	65
Grant	67
Land Sales	68
Municipal Court	69
Municipal Facilities	70
Municipal Golf Course	71
Other Funds.....	72
Park Development.....	74
Pecos Robindale, NID N-1	75
Recreation, Cultural Events & Tourism.....	76

Budget Overview (continued)

Redevelopment Agency	77
Sales & Use Tax	79
Self-Insurance.....	80
Special Recreation	82
Utilities - Water and Sewer.....	83

Capital Improvement Plan

Capital Improvement Plan Overview	87
Capital Improvement Overview	88
Capital Projects Funds Project Summary & Detail.....	91
Enterprise Funds Project Summary & Detail	108

Long-Range Planning

Long-Range Planning Overview.....	117
Strategic Plan	119
Market Environment.....	122
Local Demographics.....	127
Financial Trends	128
General Fund Forecast	130
Water & Sewer Forecast	137
Development Services Center Forecast.....	139
Debt Management	140

Performance Budget

Performance Budget Overview	145
Performance Budget Introduction	147
Strategic Priorities and Goals.....	148
Community Safety	149
Livable Communities.....	152
Economic Vitality	155
Quality Education.....	157
High-Performing Public Service	160
Strategic Plan Performance Measures	161
FY 2023 Fund and Department Budgets	162
FY 2023 Department Funding Sources.....	163
Departmental Performance Budgets	164
City Attorney's Office	166
City Clerk's Office.....	170
City Manager's Office	174
Community Development & Services.....	179
Development Services Center.....	185
Economic Development & Tourism.....	188

Performance Budget (continued)

Emergency Management.....	192
Finance	196
Fire.....	201
Government and Public Affairs.....	206
Human Resources	211
Information Technology.....	216
Internal Audit	223
Mayor and Council.....	226
Municipal Court.....	229
Office of Communications.....	233
Parks and Recreation.....	237
Police	242
Public Works.....	249
Redevelopment Agency	257
Utility Services	261

Staffing Summaries

Staffing Summaries Overview	269
Staff Complement Additions.....	270
Staffing Summary	271
Staffing Detail	273

Appendix Overview

Appendix Overview.....	283
Abbreviations & Acronyms	284
Glossary	287
Index.....	293

Tables & Illustrations

Introduction

City Organization Chart	2
Budget Highlights	3
General Fund Revenue by Source	3
General Fund Expenditures by Function.....	3
General Fund Three-Year Comparison	4
Budgetary Considerations	4
Dedicated General Fund Expenditures for Community Safety.....	6
Bond Ratings	7
A Community of Learning.....	8
State Certified Population & Assessed Valuation.....	9
Property Tax Rates Nevada Cities of Comparable Size	9
Overlapping Property Tax Rate Breakdown.....	10
Property Tax Calculation.....	10
Number of Full-Time Employees Per One Thousand Residents	11
Henderson Population Per Full-Time City Employee	11
Map of Henderson and Surrounding Area	12
Fiscal Year 2023 Assessed Taxable Property Valuation	12
Bond Ratings	12
Fiscal Year 2023 Budgeted Expenditures	12
City of Henderson Property Tax Rate	12
Population.....	13
Racial Composition.....	14
Hispanic or Latino - Culture.....	14
Land Use - Commercial	14
Land Use.....	14
Henderson Major Industrial Parks	14
Major Private Employers in Henderson.....	15
Twelve Largest Taxpayers in Henderson	15
Recreation and Attractions	16
Points of Interest	20

Budget Overview

FY 2023 Performance Budget Timeline	36
Fund Balance Overview & Tables	41
City Funds	
Bond Proceeds Resources and Applications Summary.....	52
Capital Replacement Resources and Applications Summary.....	53
City Shop Resources and Applications Summary	54
Citywide Resources and Applications Summary	55

Budget Overview (continued)

Commissary Resources and Applications Summary.....	56
Crime Prevention Resources and Applications Summary	57
Outstanding Debt Obligations.....	58
General Obligation Debt Resources and Applications Summary.....	59
Revenue Supported (Special Assessment) Debt Resources and Applications Summary..	59
General Obligation Bond Payment Requirements.....	59
Development Services Resources and Applications Summary.....	60
Eldorado Valley Resources and Applications Summary	61
Engineering Services Resources and Applications Summary	62
Forfeited Assets Resources and Applications Summary.....	63
Gas Tax Resources and Applications Summary.....	64
General Fund Resources Summary.....	65
General Fund Revenue by Source	65
General Fund Expenditure by Function and Category	66
Grant Resources and Applications Summary.....	67
Grant Awards Summary	67
Land Sales Resources and Applications Summary	68
Municipal Court Resources and Applications Summary.....	69
Municipal Facilities Resources and Applications Summary.....	70
Municipal Golf Resources and Applications Summary.....	71
Park Development Resources and Applications Summary	74
Pecos Robindale, NID N-1 Resources and Applications Summary	75
Recreation, Cultural Events & Tourism Resources and Applications Summary.....	76
Redevelopment Agency Resources and Applications Summary	77
Redevelopment Agency Bonds Payment Requirements	78
Redevelopment Agency Outstanding Debt Obligations	78
Sales & Use Tax Resources and Applications Summary.....	79
Self-Insurance Resources and Applications Summary	80
Workers' Compensation Resources and Applications Summary	80
Health Insurance Resources and Applications Summary	81
Special Recreation Resources and Applications Summary.....	82
Water Resources and Applications Summary.....	84
Fiscal Year 2023 Water Expenses	84
Sewer Resources and Applications Summary.....	85
Fiscal Year 2023 Sewer Expenses	85
Utility Rate Structure	85
Water & Sewer Revenue Supported Bond Payment Requirements.....	86
Utility Outstanding Debt Obligations	86

Capital Improvement

Capital Projects Completed in Fiscal Year 2022	89
Capital Project Funds Fiscal Year 2023 Project Summary by Category and Funding Source.....	91
Flood Control Overview & Detail	92
General Government Overview & Detail.....	93
Municipal Facilities Overview & Detail	96

Capital Improvement (continued)

Parks & Recreation Overview & Detail	101
Streets/Street Lights Overview & Detail.....	103
Traffic Control Overview & Detail	107
Enterprise Funds Fiscal Year 2023 Project Summary by Category and Funding Source	108
Water Overview & Detail	109
Sewer Overview & Detail.....	113

Long-Range Planning

Strategic Planning Process	119
Vision, Mission, Values, and Priorities	121
Visitor Volume Year to Date.....	123
Convention Attendance Year to Date.....	123
Clark County Gaming Revenues.....	123
Consumer Price Index (All Urban-West)	124
City of Henderson Population	124
Median Household Income.....	125
S&P Case-Shiller Home Price Index	125
Local Demographics.....	127
General Fund Forecast	
Total General Fund Resources.....	130
FY 2023 General Fund Revenue by Source.....	131
Intergovernmental Resources.....	131
Property Taxes	132
Franchise Fees	132
Charges for Services	133
Licenses and Permits	133
Total Fines, Forfeits and Misc. Revenues.....	133
Total General Fund Expenditures and Other Uses	134
General Fund Expenditures and Other Uses by Category - Fiscal Year 2023 Budget...	135
General Fund Recurring Revenue vs. Recurring Expenditures	136
Water & Sewer Forecast	
Water Operating & SDC Revenue.....	137
Sewer Operating & SDC Revenue	137
Development Services Center Forecast	
DSC Operating Revenue	139
Debt Management	
Composition of Outstanding Debt	140
General Obligation Bonds Payment Requirements	140
General Obligation Indebtedness Secured by Consolidated Tax Revenues.....	141
Consolidated Tax Pledged Revenue.....	141
Existing Debt Service General Obligation Bonds Secured by Consolidated Tax.....	141
General Obligation Medium-Term Bonds and Other Debt	142
Existing Debt Service General Obligation Medium-Term/ Other Debt	142
Existing Debt Service Secured by Water and Sewer Revenues	143

Long-Range Planning (continued)

Water/Sewer Revenue-Supported Bond Payment Requirements	143
Water/Sewer Outstanding Debt Obligations	143
Statutory Debt Limitation.....	144
Historical Statutory Debt Limitation	144
Debt Ratio Comparison.....	144

Performance Budget

Process Overview	147
Annual Performance Budget Cycle.....	147
Strategic Priority by Major Opportunity Area.....	148
Fiscal Year 2023 Budgets by Fund.....	162
Fiscal Year 2023 Budgets by Department	162
Fiscal Year 2023 Department Funding Sources	163
Departmental Performance Budget	
What You Will Find on Each of the Departments' Pages	164
City Attorney's Office - Org Chart/Budget/Performance Measures	166
City Clerk's Office - Org Chart/Budget/Performance Measures	170
City Manager's Office - Org Chart/Budget/Performance Measures	174
Community Development and Services - Org Chart/Budget/Performance Measures..	179
Development Services Center - Org Chart/Budget/Performance Measures	185
Economic Development & Tourism - Org Chart/Budget/Performance Measures	188
Emergency Management - Org Chart/Budget/Performance Measures.....	192
Finance - Org Chart/Budget/Performance Measures	196
Fire - Org Chart/Budget/Performance Measures	201
Government and Public Affairs - Org Chart/Budget/Performance Measures.....	206
Human Resources - Org Chart/Budget/Performance Measures	211
Information Technology - Org Chart/Budget/Performance Measures	216
Internal Audit - Org Chart/Budget/Performance Measures	223
Mayor and Council - Org Chart/Budget/Performance Measures.....	226
Municipal Court - Org Chart/Budget/Performance Measures.....	229
Office of Communications - Org Chart/Budget/Performance Measures	233
Parks and Recreation - Org Chart/Budget/Performance Measures.....	237
Police - Org Chart/Budget/Performance Measures	242
Public Works - Org Chart/Budget/Performance Measures	249
Redevelopment Agency - Org Chart/Budget/Performance Measures.....	257
Utility Services - Org Chart/Budget/Performance Measures.....	261

Staffing Summaries

Staff Complement Additions.....	270
Staffing Summary	271
Staffing Detail	273

Introduction Overview

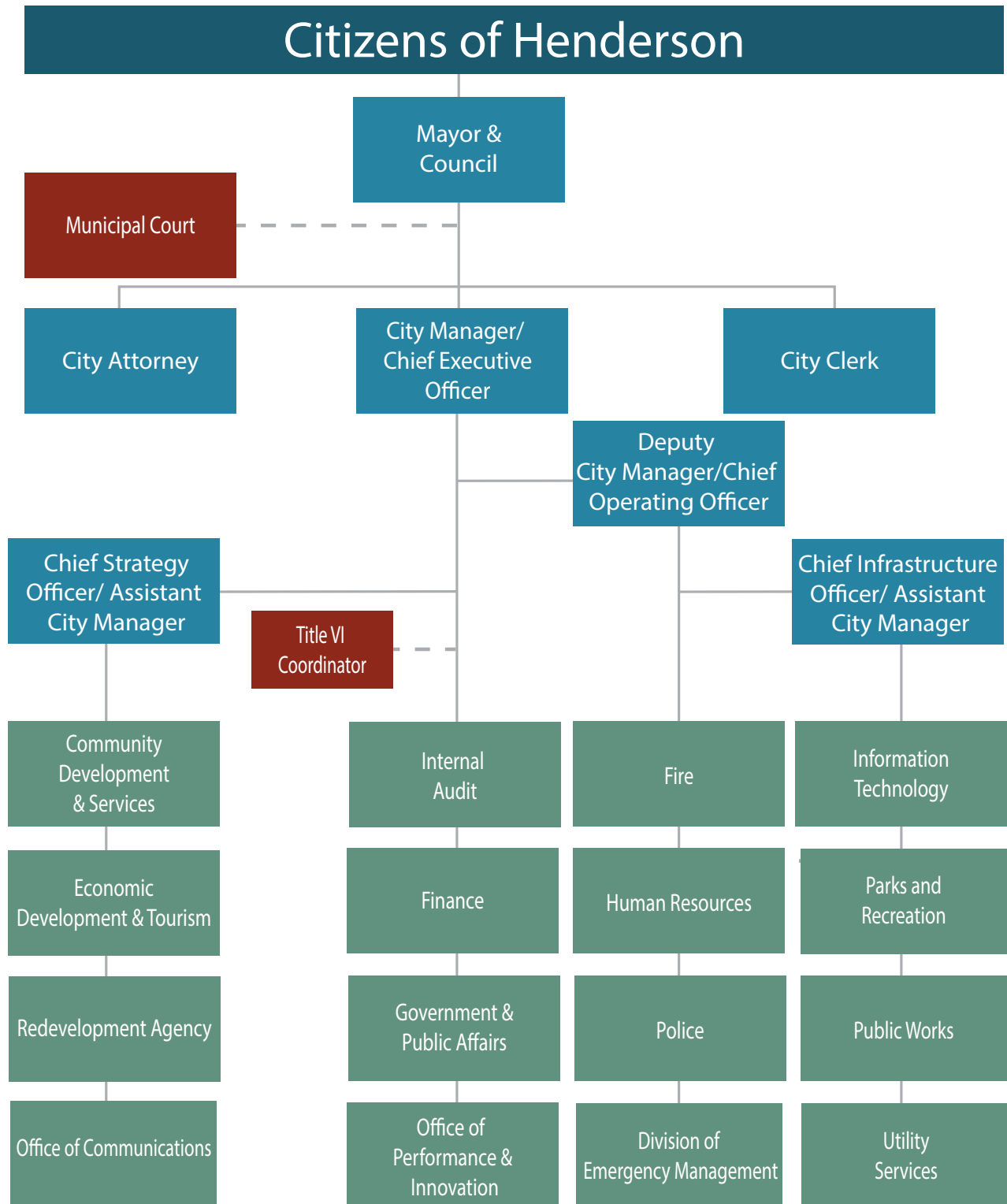
Contents

City Organization Chart	2
Budget Message.....	3
Property Tax Overview	9
Employee Productivity	11
Community Profile	12
Recreation & Attractions	16
A Brief History.....	17
Contact Information	19

Tables & Illustrations

City Organization Chart	2
Budget Highlights.....	3
General Fund Revenue by Source	3
General Fund Expenditures by Function.....	3
General Fund Three-Year Comparison	4
Budgetary Considerations	4
Dedicated General Fund Expenditures for Community Safety.....	6
Bond Ratings	7
A Community of Learning.....	8
State Certified Population & Assessed Valuation.....	9
Property Tax Rates Nevada Cities of Comparable Size	9
Overlapping Property Tax Rate Breakdown.....	10
Property Tax Calculation.....	10
Number of Full-Time Employees Per One Thousand Residents	11
Henderson Population Per Full-Time City Employee	11
Map of Henderson and Surrounding Area	12
Fiscal Year 2023 Assessed Taxable Property Valuation	12
Bond Ratings	12
Fiscal Year 2023 Budgeted Expenditures	12
City of Henderson Property Tax Rate	12
Population.....	13
Racial Composition.....	14
Hispanic or Latino - Culture.....	14
Land Use - Commercial	14
Land Use.....	14
Henderson Major Industrial Parks	14
Major Private Employers in Henderson.....	15
Twelve Largest Taxpayers in Henderson	15
Recreation and Attractions.....	16
Points of Interest.....	20

City Organization Chart



Budget Message

Introduction

The Fiscal Year 2023 Annual Budget, adopted by the Mayor and City Council on May 24, 2022, is a numerical reflection of the Fiscal Year 2023 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 2023 Budget include:

- Commitment to Public Safety with approximately 58.7% of General Fund expenditures dedicated to Public Safety.
- Alignment with the City's key strategic priorities by adding 39 (4 previously frozen) positions in Police, 23 positions in Fire, 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 2023 total budgeted revenue and other financing sources for all funds, excluding transfers in is \$700.3 million. Budgeted expenditures excluding transfers out is \$813.8 million. The budgeted ending balances for all Governmental Funds total \$167.7 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2023 budget is balanced, prudent and responsive to community needs.

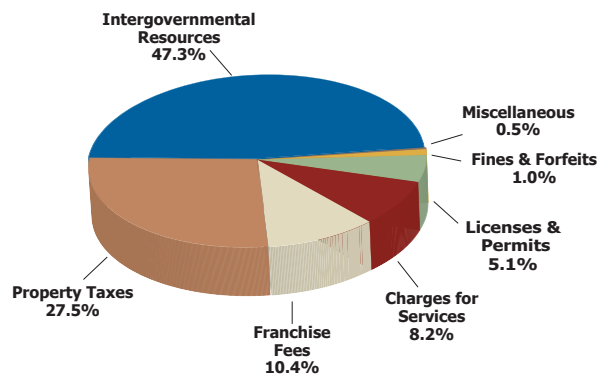
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue for Fiscal Year 2023 is \$30.7 million, with \$116.4 million in expenditures. The fund balance at the end of Fiscal Year 2023 is estimated to be \$45.0 million.

General Fund

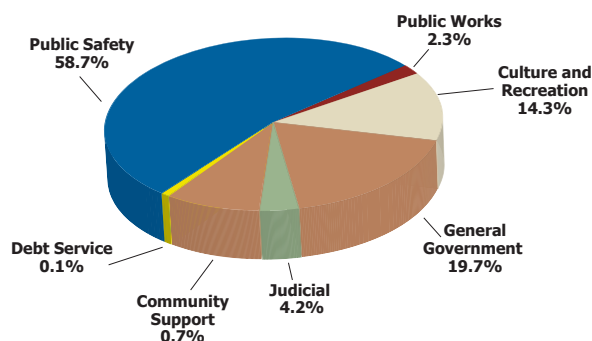
The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues are projected to be \$332.2 million, a 13.0% increase over budgeted Fiscal Year 2022. Total General Fund expenditures excluding transfers out are expected to be \$325.5 million, a 10.0% increase over budgeted Fiscal Year 2022. Approximately 58.7% of the General Fund expenditures support public safety for the community.

The General Fund ending fund balance is projected to be \$27.7 million, or 8.4% of the General Fund's budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



General Fund Three-Year Comparison

	FY 2021 Actuals	FY 2022 Estimate	FY 2023 Budget	Percent Change
Beginning Fund Balances	\$ 27,165,660	\$ 30,215,473	\$ 29,957,346	-0.9%
Revenues				
Property & Other Taxes	80,992,884	86,319,358	91,677,970	6.2%
Franchise Fees	31,865,215	33,547,420	34,450,000	2.7%
Licenses and Permits	16,793,600	14,596,000	16,981,000	16.3%
Intergovernmental Resources	140,570,172	156,008,152	157,011,074	0.6%
Charges for Services	22,500,307	26,344,062	27,314,505	3.7%
Developer Contributions	25,400	100,000	100,000	0.0%
Fines and Forfeits	3,296,133	2,903,521	3,291,000	13.3%
Miscellaneous	1,217,496	1,433,956	1,405,850	-2.0%
Total Revenues (1)	\$ 297,261,207	\$ 321,252,469	\$ 332,231,399	3.4%
Sale of General Fixed Assets	950	-	-	0.0%
Proceeds of Capital Lease	459,153	-	-	0.0%
Operating Transfers In	15,641	164,580	-	-100.0%
Total Revenue/Other Sources	\$ 297,736,951	\$ 321,417,049	\$ 332,231,399	3.4%
Total Resources	\$ 324,902,611	\$ 351,632,522	\$ 362,188,745	3.0%
Expenditures by Function				
General Government	51,073,738	63,826,274	64,387,222	0.9%
Judicial	11,584,210	12,767,463	13,702,528	7.3%
Public Safety	164,163,176	178,627,770	190,842,368	6.8%
Public Works	6,364,044	8,383,120	7,425,800	-11.4%
Culture & Recreation	37,550,378	42,612,779	46,603,940	9.4%
Community Support	1,577,133	2,291,007	2,342,331	2.2%
Debt Service	-	208,239	208,239	0.0%
Total Expenditures (1)	\$ 272,312,679	\$ 308,716,652	\$ 325,512,428	5.4%
Operating Transfers Out	22,374,459	12,958,524	8,935,348	-31.0%
Total Expenditures/Other Uses	\$ 294,687,138	\$ 321,675,176	\$ 334,447,776	4.0%
Ending Fund Balance (1)	\$ 30,215,473	\$ 29,957,346	\$ 27,740,969	-7.4%

(1) See Budgetary Considerations Table

Budgetary Considerations

- Total revenues are anticipated to increase by 3.4% driven primarily from property and consolidated taxes, which are included in Intergovernmental Resources.
- Total expenditures are anticipated to increase 5.4% driven by increases in salaries and benefits which represent 81% of total budgeted expenditures.
- Ending fund balance is anticipated to decline 7.4% due to one-time transfers made to capital project funds.

[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 2023, revenue and other financing sources including transfers in are projected at \$191.4 million and total expenditures and other uses are projected at \$212.9 million. The budgeted ending balances for these funds are \$139.9 million.

The budget also contains 11 Proprietary Funds with estimated revenues and other sources including transfers in of \$270.1 million and expenditures and other uses including transfers out of \$287.7 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 15, 2022 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 2023 tentative budget on Tuesday, May 24, 2022 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 annual community surveys, which are conducted at the start of the budget process, 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 despite the onset of the pandemic in March 2020 which created a severe and deep economic recession. The pandemic-induced recession essentially put a halt to tourism in the Las Vegas metropolitan area but proved to be short-lived with economic growth being supported by historical levels of both fiscal and monetary stimulus from the U.S. Federal Government and Federal Reserve Bank. The subsequent recovery was strong with U.S. gross domestic product (GDP) increasing 5.7% in 2021.

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. Despite a rapid and strong recovery from pandemic lows, there remains a high degree of uncertainty as external factors such as high inflation and continued supply-chain disruptions weigh on consumer sentiment. U.S. economic forecasts from the Federal Reserve for the coming year have declined from what had been expected to be relatively robust growth going into Fiscal Year 2023 with projected U.S. GDP growth falling to 1.7% in 2022 and 2.0% in 2023 as of June 2022. In May 2022, inflation in the U.S. reached 8.6% year over year, the highest since 1981, and consumer sentiment as measured by the University of Michigan reached an all-time low in June 2022.

Given the region's high dependency on the tourism and hospitality industries for economic prosperity, the change in the national economic climate can have adverse impacts to the local economy if consumer discretionary income declines. 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. To support these initiatives and focus the local economy's recovery, the City will complete a 20,000 square foot Center of Excellence, a workforce training center consisting of classrooms, shops space, offices, and related amenities necessary for a teaching environment that will serve the community and help to

diversify the region's economy by developing a skilled workforce base in manufacturing in Fiscal Year 2023.

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 2023 consolidated tax revenue of \$147.8 million, representing growth of 5.8% from the estimated budget for Fiscal Year 2022 of \$139.7 million, and represents a new high for consolidated tax receipts. Despite the anticipated growth, the City's anticipated growth rate is still below pre-pandemic forecasts. For all General Fund revenues, total pre-pandemic anticipated revenue had been forecasted at \$343.1 million in Fiscal Year 2023 compared to \$332.2 million. The decline is largely a result of consolidated tax.

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 2023 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 2021 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 2023 and revenue shortfalls yet to be recovered from the COVID-19 pandemic. 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 2023 the City is proposing to issue an additional \$70.0 million in General Obligation and Medium Term Financing 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 2019-2023 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 2023 annual budget. This section is intended to provide a summary of the key budget highlights by Strategic Priority which are identified below:

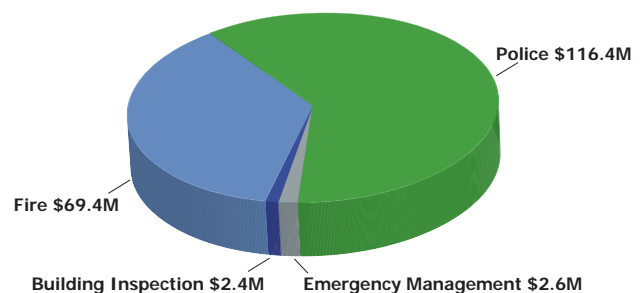
- Community Safety
- Livable Communities
- Economic Vitality
- High-Performing Public Service
- Quality Education

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 the community 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 2023 budget will represent 58.7% of total general fund expenditures. The proportion of General Fund expenditures for public safety has seen a substantial increase since Fiscal Year 2010, when the total combined expenditures for community safety were 51.0% of the total General Fund expenditures.

Dedicated General Fund Expenditures for Community Safety - \$190.8 million



Livable Communities

The City of 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 its reach into areas that require a greater inclusive presence.

For Fiscal Year 2023, the citywide Capital Improvement Plan includes \$333.8 million in capital expenditures that have been identified for Fiscal Year 2023, of this amount \$223.2 million has been included within the Fiscal Year 2023 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 (CCRFC), 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 2023 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 2023 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. In Fiscal Year 2023, the City will complete construction of the Center of Excellence (a workforce training center) which will consist of a 20,000 square foot building with classrooms, shops space, offices, and related amenities necessary for the teaching environment, and will serve to diversify the region's economy by developing a skilled workforce base in manufacturing.

The City continues to encourage these investments through an emphasis on economic diversity, foresight, workforce development, and recruitment.

To ensure long-term financial resiliency and fiscal sustainability, the City of Henderson continues to maintain reserves in fund balances and net assets 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 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 citizen satisfaction rate (2021 Citizen Survey results), it is dedicated to advancing the processes and technology required to further exceed resident expectations.

As part of the City's commitment to public service excellence, the Fiscal Year 2023 budget provides funding for an additional 98 full-time positions including 39 (4 previously frozen) Police, 23 Fire, 9 Utilities Services, 8 Development Services, 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 6.4 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 2023 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 2023 provides for funding as follows:

- 18% set aside of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas (anticipated \$3.9 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 2020-2021 was 91.61% compared to 83.17% for Clark County overall, 82.6% for Nevada and 85.3% nationally.
- The City partnered with Google to fund the implementation of the "One Hill Resilience Project" in seven Henderson schools. The program provides teachers with hands on tools to implement in the classroom to create a more supportive and connected environment for students.
- The City supports training and curriculum costs for the HOPE Squad, a peer-to-peer suicide prevention program, in Henderson schools. Henderson HOPE Squads made 122 peer referrals for student mental health services across the seven middle and high schools with active programs.

Property Tax Overview

State Certified Population & Assessed Valuation

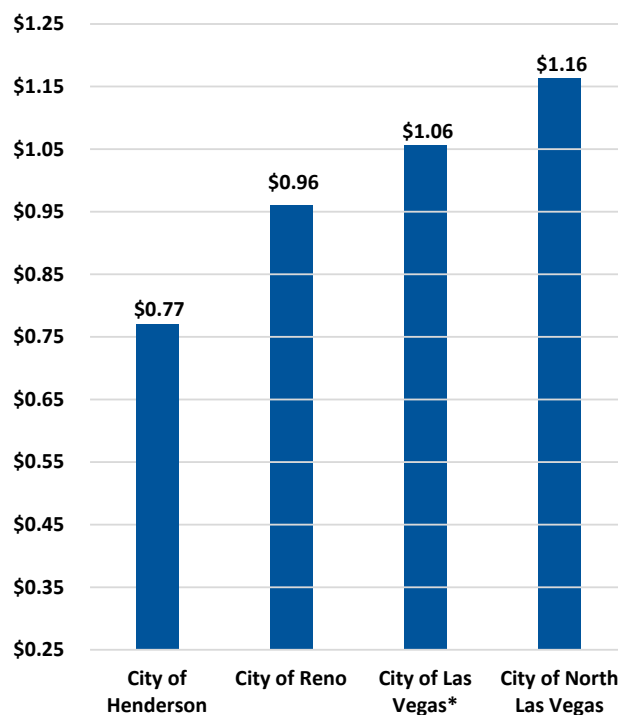
Population* as of	July 1, 2019	July 1, 2020	% Change	July 1, 2021	% Change
Henderson	317,660	322,800	1.6%	330,561	2.4%
Clark County	2,293,391	2,320,107	1.2%	2,320,551	0.0%
Las Vegas	653,350	655,489	0.3%	664,960	1.4%
North Las Vegas	255,327	258,761	1.3%	275,733	6.6%
Boulder City	16,188	16,127	(0.4)%	15,189	(5.8)%
Mesquite	23,827	24,971	4.8%	22,981	(8.0)%
Assessed Valuation	FY 2021	FY 2022	% Change	FY 2023	% Change
Henderson	\$15,050,072,012	\$15,900,864,128	5.7%	\$17,867,892,352	12.4%
Clark County	99,952,475,482	103,210,551,824	3.3%	115,973,327,173	12.4%
Las Vegas	21,527,798,778	22,246,535,827	3.3%	24,498,940,906	10.1%
North Las Vegas	8,819,237,650	9,388,146,391	6.5%	11,115,246,293	18.4%
Boulder City	832,590,407	881,829,534	5.9%	943,894,377	7.0%
Mesquite	942,956,787	1,015,706,707	7.7%	1,163,008,536	14.5%

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, 2021 (FY 2022) for FY 2023.



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 2023	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	0.0607	2.1%
Total Property Tax Rate	\$ 2.9590	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	2.9590
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

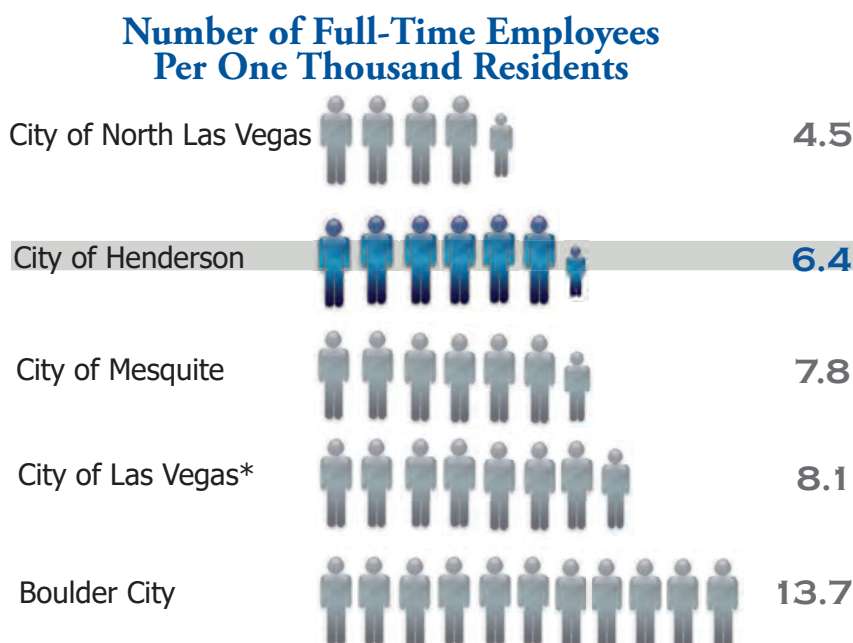
Source: Nevada Department of Taxation Property Tax Rates for Nevada Local Governments Report.
Note: Rates per \$100 of assessed valuation.



Union Pacific Railroad Trail bridge near Cornerstone Park

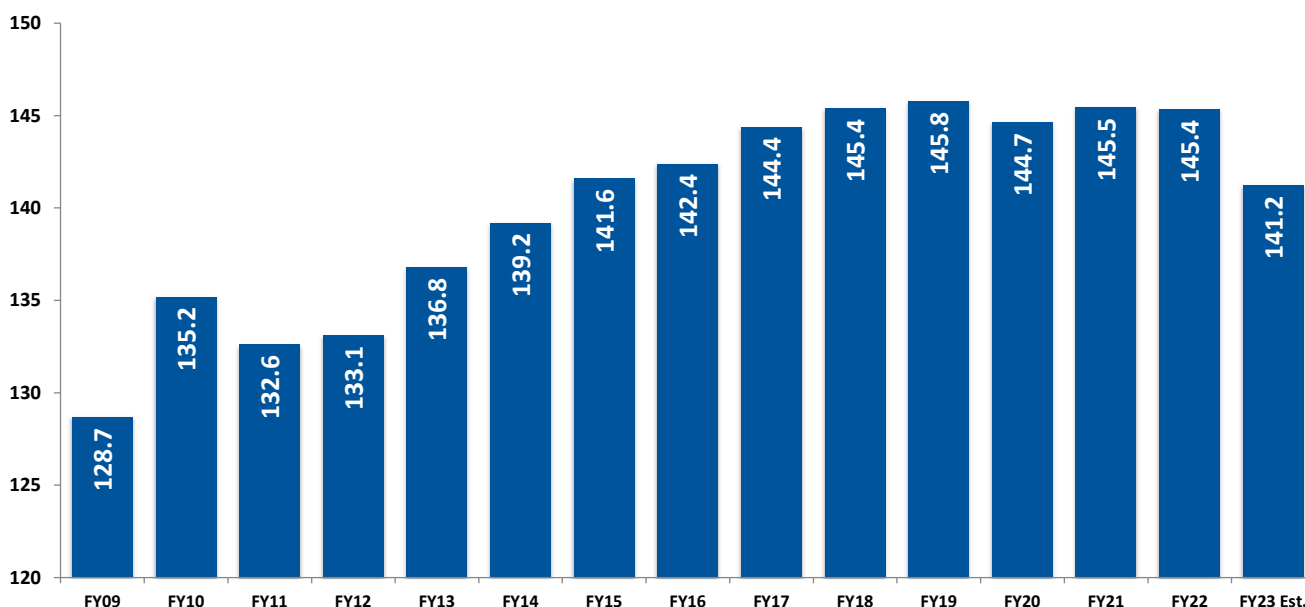
Employee Productivity

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



* 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 2022.

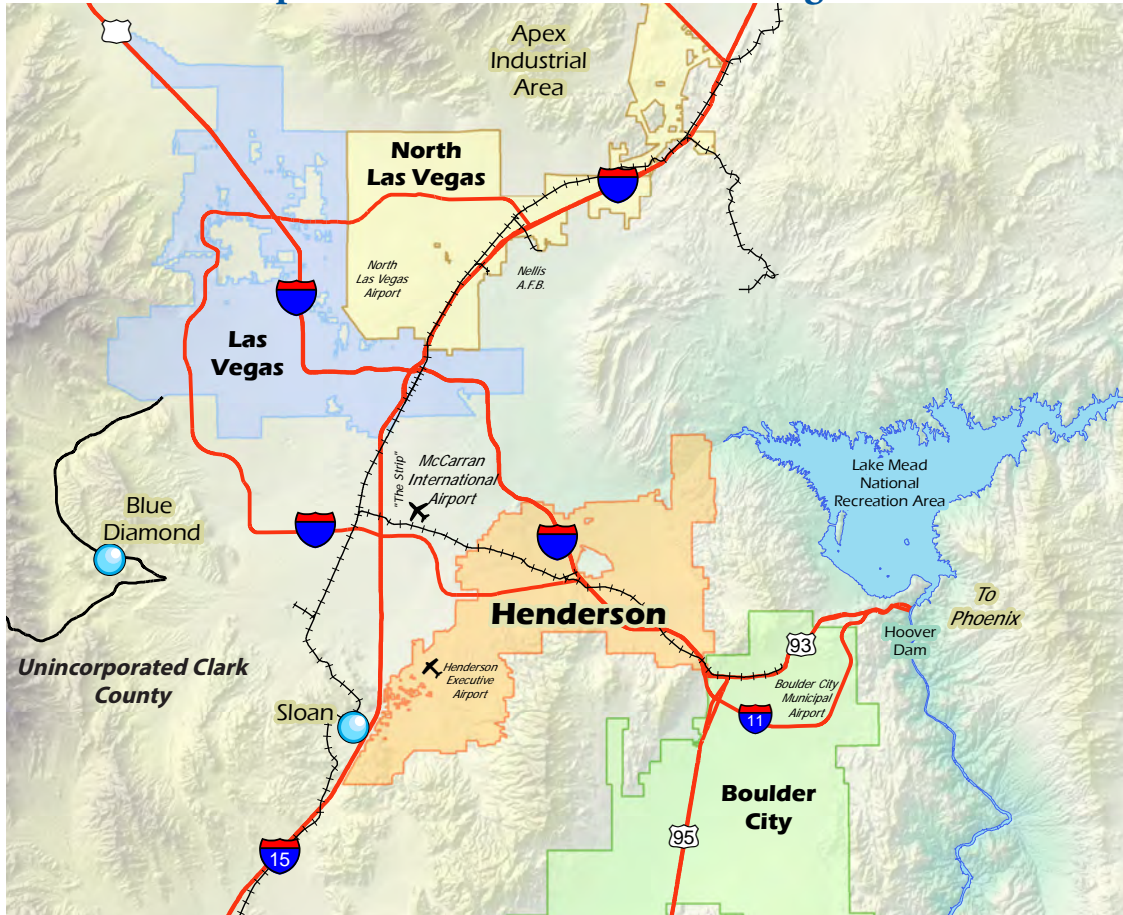
Henderson Population Per Full-Time City Employee



The above trend from Fiscal Year 2009-2023 indicates the growth in demand for services due to rising population has 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.

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 2023 Assessed Taxable Property Valuation:

City Government	\$ 17,867,892,352
Redevelopment Agency	\$ 1,814,019,606

Bond Ratings:

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

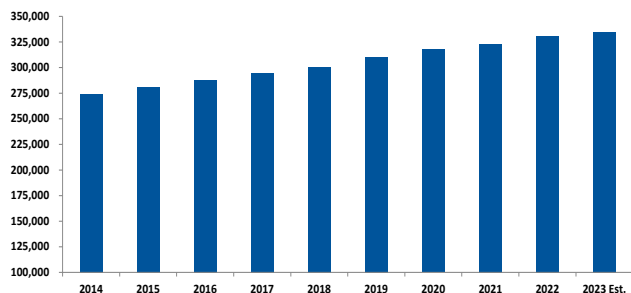
Fiscal Year 2023 Budgeted Expenditures:

General Government	\$813,789,252
Redevelopment Agency	116,372,122
City Total	\$930,161,374

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 2022 and prior provided by the Nevada State Demographer.
Information for 2023 provided by the City of Henderson Community Development & Services Department.

FY 2004	217,448
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 Estimate	334,471

Median Age

43.0

Median Household Income

\$75,430

Number of Households

138,101

Elevation

1,940 ft.

Full Service and Specialty Hospitals

5

Schools

Elementary	31
Middle	7
Senior High	8
Charter Schools	17
College/Higher Ed.	23

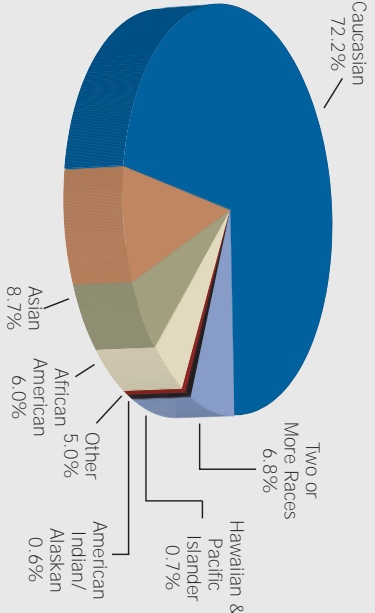
Public Libraries

4

Source: City of Henderson Community Development & Services Department.



Racial Composition

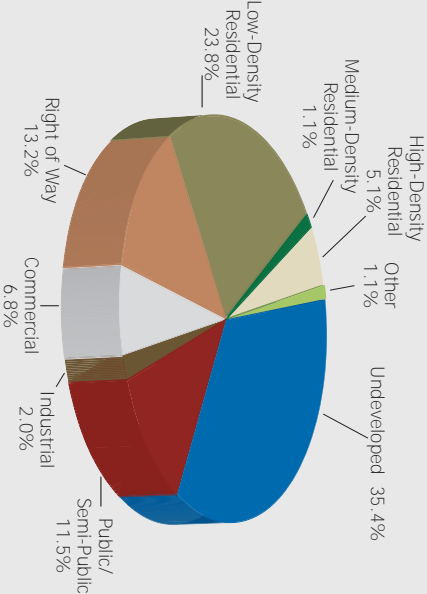


Racial Composition % of Total

Caucasian	72.2%
Asian	8.7%
Black or African American	6.0%
American Indian/Alaskan Native	0.6%
Native Hawaiian & Other Pacific Islander	0.7%
Other	5.0%
Two or more races	6.8%
Total	100.0%

Source: City of Henderson Community Development & Services Department March 2022.

Land Use



Land Area 79,803 Acres

Land Use % of Total

Residential - Low Density	23.8%
Residential - Medium Density	1.1%
Residential - High Density	5.1%
Right of Way	13.2%
Commercial	6.8%
Public/Semi-Public	11.5%
Industrial	2.0%
Other	1.1%
Undeveloped	35.4%
Total	100.0%

Source: City of Henderson Community Development & Services Department March 2022.

Hispanic or Latino - Culture*

Non-Hispanic or Latino	82.7%
Hispanic or Latino (of any race)	17.3%

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	18,715,779
Retail Space	9,891,860
Office Space	7,550,302

Source: Applied Analysis, May 2022.

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

Source: Applied Analysis, May 2022.

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	Republic Services	Waste Disposal	1,000 to 4,999
3	Securitas Security Services USA	Security Guard & Patrol Service	1,000 to 4,999
4	Quest Diagnostics	Laboratories-Medical	1,000 to 4,999
5	Dignity Health - St. Rose	General Medical and Surgical Hospitals	500 to 999
6	One Realty Group	Real Estate	500 to 999
7	M Resort Spa Casino	Hotel/Casino	500 to 999
8	Green Valley Ranch Resort Spa	Hotel/Casino	250 to 499
9	Westin Lake Las Vegas Resort and Spa	Hotels & Motels	250 to 499
10	TIMET	Titanium Supplier	250 to 499
11	Cashman Equipment Company	Leasing Equipment	250 to 499
12	Core-Mark Distributors Inc.	Tobacco & Product Merchant Wholesalers	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 - Second Half 2021.

Twelve Largest Taxpayers in Henderson

	Taxpayer	Type of Business	Taxable Assessed Value*	% of Total Assessed Value**
1	Google LLC	Technology	\$ 239,231,486	1.13%
2	Station Casinos, Incorporated	Hotel/Casino	195,871,634	0.92%
3	Basic Management Incorporated	Developer	118,850,313	0.56%
4	M Resort LLC	Hotel/Casino	78,217,315	0.37%
5	Picerne Real Estate Group	Real Estate	68,597,756	0.32%
6	Universal Health Services Incorporated	Healthcare	68,539,811	0.32%
7	Harsch Investment Properties	Real Estate	68,029,943	0.32%
8	Ovation Development Corporation	Developer	60,029,589	0.28%
9	Lennar Corporation	Developer	56,026,278	0.26%
10	Invitation Homes	Real Estate	47,720,449	0.23%
11	Lake Las Vegas Recovery Acquisition LLC	Real Estate	42,550,170	0.20%
12	Ascaya Incorporated	Real Estate	34,062,777	0.16%
	TOTAL		\$1,077,727,521	5.07%

Source: Clark County Assessor's Office, October 2021.

* Taxable Assessed Value is 35% of appraised value.

** Based on the estimated Fiscal Year 2022 total assessed valuation for the City of \$21,205,553,752.

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 21 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. This was the second Gold Medal Award received by the department. 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: 69

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: 58

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, art galleries, shopping, and dining

Major Shopping:

Galleria at Sunset,
The District at Green Valley Ranch



Valley View Recreation Center

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 28 master-planned communities, many national corporations, and a defined gaming district. Some of the businesses operating 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 along with the arrival of 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 Las 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 will not only host 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.



Breaking ground at the Via Inspirada Police Substation

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:

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Henderson, NV 89015

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cityofhenderson.com

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Scott J. Blumberg, Sr. Accountant
Lynn L. Hudkins, Sr. Accountant
Jessica Oneto, Sr. Accountant

The Fiscal Year 2023 Budget in Summary and the Fiscal Year 2023 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: Robin Cutler, Jan Fullmer, Maria Gamboa, 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

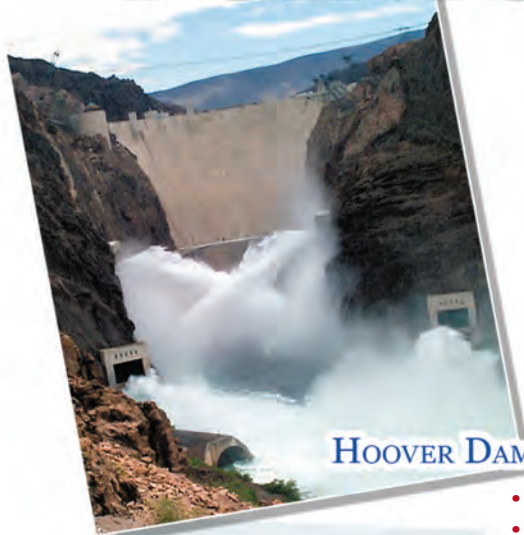
City Attorney's Office	Nicholas Vaskov, City Attorney
City Clerk's Office	José Valdez, City Clerk
Community Development and Services	Lisa Corrado, Director
Economic Development & Tourism	Jared Smith, Director
Emergency Management.....	Ryan Turner, Division Head
Finance	James McIntosh, Chief Financial Officer
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
Office of Communications	Karina Milani, Division Head
Parks and Recreation.....	Shari Ferguson, Director
Police	Theodrick Andres, Chief
Public Works	Ed McGuire, 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

Contents

Financial & Budget Policies.....	23
Budget Process.....	36
FY 2023 Performance Budget Timeline.....	36
Fund Balance Overview & Tables.....	41
Fund Overview.....	51
City Funds	
Bond Proceeds.....	52
Capital Replacement.....	53
City Shop.....	54
Citywide.....	55
Commissary.....	56
Crime Prevention.....	57
Debt Service.....	58
Development Services.....	60
Eldorado Valley.....	61
Engineering Services.....	62
Forfeited Assets.....	63
Gas Tax.....	64
General.....	65
Grant.....	67
Land Sales.....	68
Municipal Court.....	69
Municipal Facilities.....	70
Municipal Golf Course.....	71
Other Funds.....	72
Park Development.....	74
Pecos Robindale, NID N-1.....	75
Recreation, Cultural Events & Tourism.....	76
Redevelopment Agency.....	77
Sales & Use Tax.....	79
Self-Insurance.....	80
Special Recreation.....	82
Utilities - Water and Sewer.....	83

Tables & Illustrations

FY 2023 Performance Budget Timeline.....	36
Fund Balance Overview & Tables.....	41
City Funds	
Bond Proceeds Resources and Applications Summary.....	52
Capital Replacement Resources and Applications Summary.....	53
City Shop Resources and Applications Summary.....	54
Citywide Resources and Applications Summary.....	55

Tables & Illustrations (continued)

Commissary Resources and Applications Summary.....	56
Crime Prevention Resources and Applications Summary.....	57
Outstanding Debt Obligations	58
General Obligation Debt Resources and Applications Summary	59
Revenue Supported (Special Assessment) Debt Resources and Applications Summary	59
General Obligation Bond Payment Requirements	59
Development Services Resources and Applications Summary	60
Eldorado Valley Resources and Applications Summary	61
Engineering Services Resources and Applications Summary	62
Forfeited Assets Resources and Applications Summary	63
Gas Tax Resources and Applications Summary	64
General Fund Resources Summary	65
General Fund Revenue by Source	65
General Fund Expenditure by Function and Category	66
Grant Resources and Applications Summary	67
Grant Awards Summary	67
Land Sales Resources and Applications Summary	68
Municipal Court Resources and Applications Summary	69
Municipal Facilities Resources and Applications Summary	70
Municipal Golf Resources and Applications Summary	71
Park Development Resources and Applications Summary	74
Pecos Robindale, NID N-1 Resources and Applications Summary	75
Recreation, Cultural Events & Tourism Resources and Applications Summary	76
Redevelopment Agency Resources and Applications Summary	77
Redevelopment Agency Bonds Payment Requirements.....	78
Redevelopment Agency Outstanding Debt Obligations.....	78
Sales & Use Tax Resources and Applications Summary	79
Self-Insurance Resources and Applications Summary	80
Workers' Compensation Resources and Applications Summary.....	80
Health Insurance Resources and Applications Summary.....	81
Special Recreation Resources and Applications Summary	82
Water Resources and Applications Summary	84
Fiscal Year 2023 Water Expenses.....	84
Sewer Resources and Applications Summary	85
Fiscal Year 2023 Sewer Expenses.....	85
Utility Rate Structure	85
Water & Sewer Revenue Supported Bond Payment Requirements.....	86
Utility Outstanding Debt Obligations.....	86

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 May 2022. This change updated the Fund Balance/Net Position policy #400-01 and #400-02 by excluding one-time federal grants from the reserve requirement calculation.

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 June 1, 2022. 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 2021 to Fiscal Year 2022.

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 November of 2018, including a multi-year plan for incremental adjustment. Adopted changes were incorporated into the Fiscal Year 2023 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 2023, sufficient resources exist in the beginning fund balance of the Capital funds to provide for critical, current year expenditures. The City set aside additional funding for future years to address long-term infrastructure reinvestment needs.

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 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.

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 2023 is estimated to be \$27.7 million, or 8.4% 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 2023 is estimated to be \$27.0 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. During Fiscal Year 2023 the budgeted amount of contingency is \$839,000.

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 2023, 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 \$677 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 39 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 Management Policies were reviewed during the year and updated in May 2022.

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

Chief Financial Officer 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.

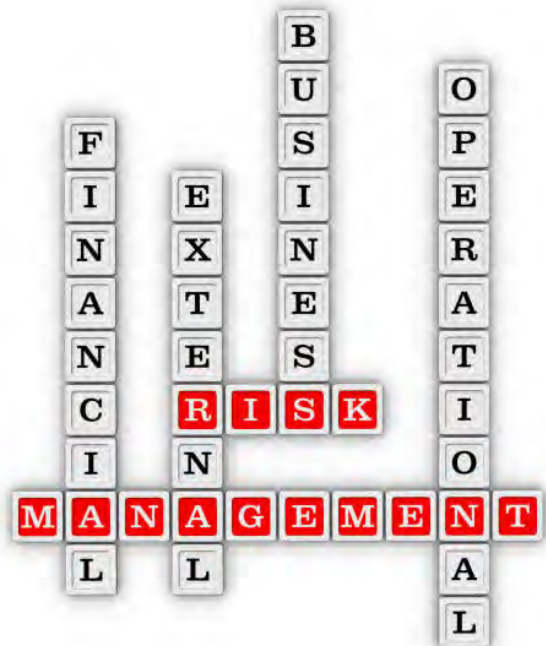
Legal Settlements:

- 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

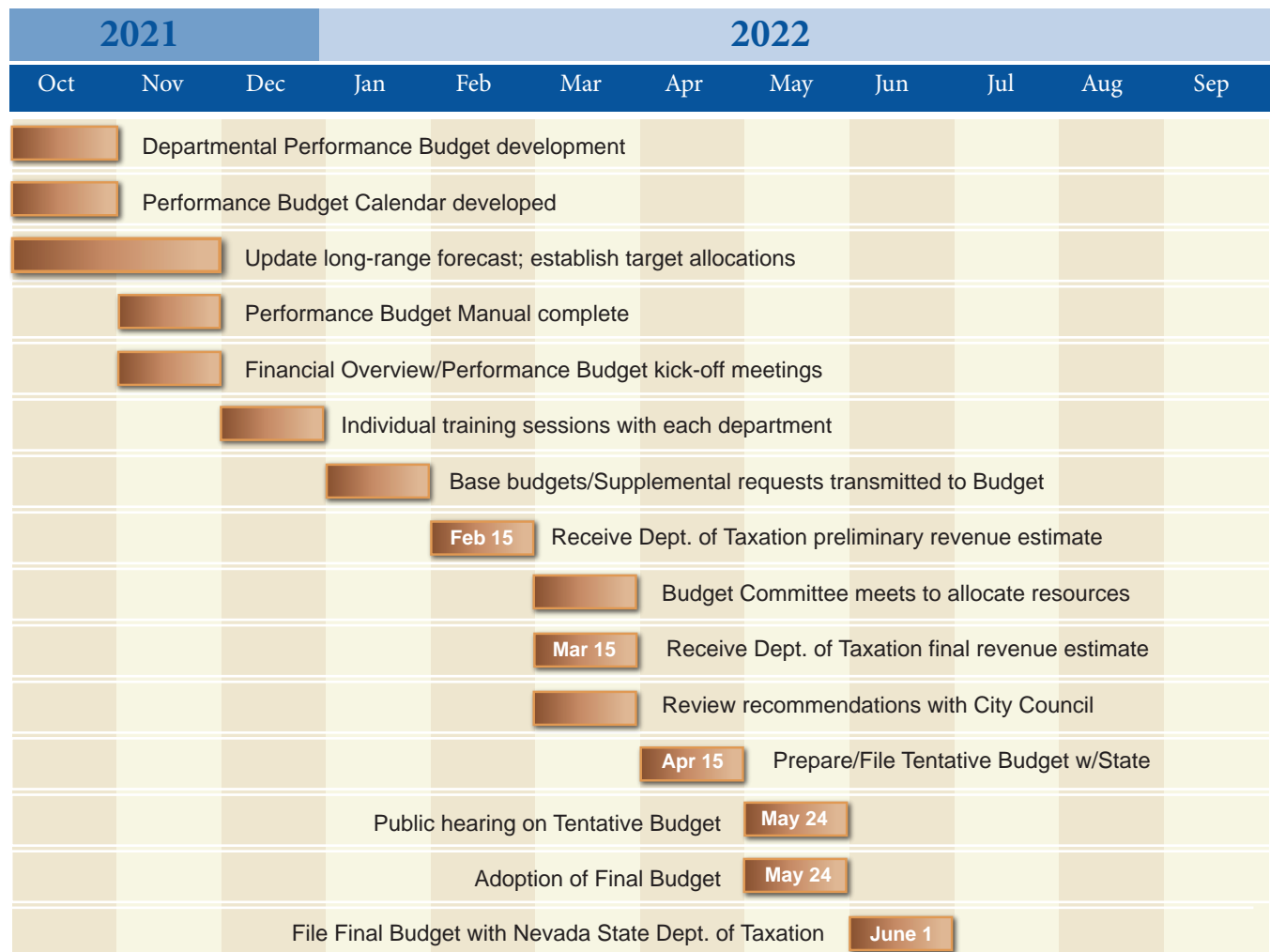
The City's Performance Budget is developed over a nine-month period, beginning in October, with the development of the Budget Calendar and an update of long-range forecasts, and ending in June, with submission to the Nevada Department of Taxation. The City's Budget Committee works diligently to evaluate 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 2023 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 2023 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 2023 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, time-lines, 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.



Water Street Plaza

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 is the difference between resources and uses. 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 2023 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	\$ 29,957,346	\$ 48,485,147	\$ 7,935,655	\$ 105,020,559		\$ 191,398,707	\$ 40,341,931
Beginning Net Position *					\$ 1,272,755,173	\$ 1,272,755,173	
Revenues							
Property & Other Taxes	91,677,970	49,094	7,397,651	6,050,000	4,900,000	110,074,715	30,357,256
Franchise Fees	34,450,000	-	-	-	-	34,450,000	-
Licenses and Permits	16,981,000	-	-	-	6,594,233	23,575,233	-
Intergovernmental Resources	157,011,074	74,362,578	-	-	500,000	231,873,652	100,000
Charges for Services	27,314,505	155,000	-	60,000	241,958,354	269,487,859	-
Developer Contributions	100,000	-	-	4,070,000	-	4,170,000	-
Fines and Forfeits	3,291,000	570,000	-	-	-	3,861,000	-
Residential Construction Tax	-	-	-	1,440,000	-	1,440,000	-
Special Assessments	-	-	89,280	-	-	89,280	-
Miscellaneous	1,405,850	2,918,775	201,783	569,947	5,167,909	10,264,264	256,350
Total Revenues	\$ 332,231,399	\$ 78,055,447	\$ 7,688,714	\$ 12,189,947	\$ 259,120,496	\$ 689,286,003	\$ 30,713,606
Capital Contributions	-	-	-	-	11,000,000	11,000,000	-
Land Sales	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	279,000
Proceeds of Long-Term Debt	-	-	-	70,000,000	-	70,000,000	90,000,000
Other Financing Sources							
Operating Transfers In	-	1,215,000	7,315,194	14,905,668	-	23,435,862	-
Total Revenue/Other Sources	\$ 332,231,399	\$ 79,270,447	\$ 15,003,908	\$ 97,095,615	\$ 270,120,496	\$ 793,721,865	\$ 120,992,606
Total Resources	\$ 362,188,745	\$ 127,755,594	\$ 22,939,563	\$ 202,116,174	\$ 1,542,875,669	\$ 2,257,875,745	\$ 161,334,537
Expenditures by Function							
General Government	64,387,222	11,931,713	36,000	8,843,998	59,257,999	144,456,932	110,354,322
Judicial	13,702,528	752,435	-	-	-	14,454,963	-
Public Safety	190,842,368	36,106,588	-	24,485,142	25,013,344	276,447,442	-
Public Works	7,425,800	9,019,079	12,844	6,061,849	26,122,845	48,642,417	-
Culture & Recreation	46,603,940	12,289,283	-	64,781,284	2,856,948	126,531,455	-
Community Support	2,342,331	11,271,002	-	-	-	13,613,333	-
Utility Enterprises	-	-	-	-	165,125,362	165,125,362	-
Debt Service	208,239	-	17,624,554	-	6,684,555	24,517,348	6,017,800
Total Expenditures	\$ 325,512,428	\$ 81,370,100	\$ 17,673,398	\$ 104,172,273	\$ 285,061,053	\$ 813,789,252	\$ 116,372,122
Operating Transfers Out	8,935,348	1,645,334	132,587	7,879,593	2,620,000	21,212,862	-
Total Expenditures/Other Uses	\$ 334,447,776	\$ 83,015,434	\$ 17,805,985	\$ 112,051,866	\$ 287,681,053	\$ 835,002,114	\$ 116,372,122
Ending Fund Balance	\$ 27,740,969	\$ 44,740,160	\$ 5,133,578	\$ 90,064,308		\$ 167,679,015	\$ 44,962,415
Ending Net Position *					\$ 1,255,194,616	\$ 1,255,194,616	
Total Applications	\$ 362,188,745	\$ 127,755,594	\$ 22,939,563	\$ 202,116,174	\$ 1,542,875,669	\$ 2,257,875,745	\$ 161,334,537

* 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

	FY 20 Actuals	FY21 Actuals	FY22 Estimate	FY23 Budget	% Change
Beginning Fund Balances	\$ 33,981,675	\$ 27,165,660	\$ 30,215,473	\$ 29,957,346	-0.9%
Revenues					
Property & Other Taxes	73,136,498	80,992,884	86,319,358	91,677,970	6.2%
Franchise Fees	33,741,224	31,865,215	33,547,420	34,450,000	2.7%
Licenses and Permits	14,638,340	16,793,600	14,596,000	16,981,000	16.3%
Intergovernmental Resources	117,307,632	140,570,172	156,008,152	157,011,074	0.6%
Charges for Services	26,713,716	22,500,307	26,344,062	27,314,505	3.7%
Developer Contributions	1,887,890	25,400	100,000	100,000	0.0%
Fines and Forfeits	3,755,908	3,296,133	2,903,521	3,291,000	13.3%
Residential Construction Tax	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	1,968,718	1,217,496	1,433,956	1,405,850	-2.0%
Total Revenues	\$ 273,149,926	\$ 297,261,207	\$ 321,252,469	\$ 332,231,399	3.4%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Sale of General Fixed Assets	-	950	-	-	-
Proceeds of Capital Lease	151,556	459,153	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers In	-	15,641	164,580	-	-100.0%
Total Revenue/Other Sources	\$ 273,301,482	\$ 297,736,951	\$ 321,417,049	\$ 332,231,399	3.4%
Total Resources	\$ 307,283,157	\$ 324,902,611	\$ 351,632,522	\$ 362,188,745	3.0%
Expenditures by Function					
General Government	50,091,065	51,073,738	63,826,274	64,387,222	0.9%
Judicial	11,453,584	11,584,210	12,767,463	13,702,528	7.3%
Public Safety	157,358,707	164,163,176	178,627,770	190,842,368	6.8%
Public Works	7,075,026	6,364,044	8,383,120	7,425,800	-11.4%
Culture & Recreation	37,878,361	37,550,378	42,612,779	46,603,940	9.4%
Community Support	1,232,444	1,577,133	2,291,007	2,342,331	2.2%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	208,239	208,239	0.0%
Total Expenditures	\$ 265,089,187	\$ 272,312,679	\$ 308,716,652	\$ 325,512,428	5.4%
Operating Transfers Out	15,028,310	22,374,459	12,958,524	8,935,348	-31.0%
Total Expenditures/Other Uses	\$ 280,117,497	\$ 294,687,138	\$ 321,675,176	\$ 334,447,776	4.0%
Ending Fund Balance	\$ 27,165,660	\$ 30,215,473	\$ 29,957,346	\$ 27,740,969	-7.4%
Total Applications	\$ 307,283,157	\$ 324,902,611	\$ 351,632,522	\$ 362,188,745	3.0%
Fund Balance Change*	-20.1%	11.2%	-0.9%	-7.4%	

* Fund balance decreased 20.1% in Fiscal Year 2020 due to the COVID-19 recession. Fund balance increased 11.2% in Fiscal Year 2021 due to an increase in one-time transfers in Intergovernmental Revenues due to grants. Fiscal Year 2022 and 2023 budgeted decreases in fund balance can be attributed to the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high.

Special Revenue Funds

	FY 20 Actuals	FY21 Actuals	FY22 Estimate	FY23 Budget	% Change
Beginning Fund Balances	\$ 50,399,773	\$ 56,911,950	\$ 62,155,302	\$ 48,485,147	-22.0%
Revenues					
Property & Other Taxes	12,210	34,035	43,978	49,094	11.6%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources*	46,217,789	79,266,087	94,787,646	74,362,578	-21.5%
Charges for Services	485,442	256,899	230,000	155,000	-32.6%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	744,873	1,058,680	731,101	570,000	-22.0%
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	1,847,629	2,068,848	2,613,874	2,918,775	11.7%
Total Revenues	\$ 49,307,943	\$ 82,684,549	\$ 98,406,599	\$ 78,055,447	-20.7%
Capital Contributions	-	-	-	-	-
Gain on Capital Asset Disposition	-	21,281	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					-
Operating Transfers In	334,385	653,052	625,000	1,215,000	94.4%
Total Revenue/Other Sources	\$ 49,642,328	\$ 83,358,882	\$ 99,031,599	\$ 79,270,447	-20.0%
Total Resources	\$ 100,042,101	\$ 140,270,832	\$ 161,186,901	\$ 127,755,594	-20.7%
Expenditures by Function**					
General Government	111,126	2,591,303	2,029,514	11,931,713	>300%
Judicial	558,098	491,490	1,733,986	752,435	-56.6%
Public Safety	21,267,668	27,282,979	36,680,728	36,106,588	-1.6%
Public Works	6,910,952	8,572,308	20,270,648	9,019,079	-55.5%
Culture & Recreation	10,968,935	23,307,451	27,703,083	12,289,283	-55.6%
Community Support	3,286,372	15,552,564	23,217,421	11,271,002	-51.5%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 43,103,151	\$ 77,798,095	\$ 111,635,380	\$ 81,370,100	-27.1%
Operating Transfers Out	27,000	317,435	1,066,374	1,645,334	54.3%
Total Expenditures/Other Uses	\$ 43,130,151	\$ 78,115,530	\$ 112,701,754	\$ 83,015,434	-26.3%
Ending Fund Balance	\$ 56,911,950	\$ 62,155,302	\$ 48,485,147	\$ 44,740,160	-7.7%
Total Applications	\$ 100,042,101	\$ 140,270,832	\$ 161,186,901	\$ 127,755,594	-20.7%
Fund Balance Change	12.9%	9.2%	-22.0%	-7.7%	

* 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 2022. Any unused funds will be carried forward to Fiscal Year 2023.

Debt Service Funds

	FY 20 Actuals		FY21 Actuals		FY22 Estimate		FY23 Budget	% Change	
Beginning Fund Balances	\$	9,360,059	\$	8,849,917	\$	7,826,268	\$	7,935,655	1.4%
Revenues									
Property & Other Taxes		5,261,745		5,828,856		6,635,909		7,397,651	11.5%
Franchise Fees		-		-		-		-	-
Licenses and Permits		-		-		-		-	-
Intergovernmental Resources		-		-		-		-	-
Charges for Services		-		-		-		-	-
Developer Contributions		-		-		-		-	-
Fines and Forfeits		-		-		-		-	-
Special Assessments		242,966		117,207		87,616		89,280	1.9%
Residential Construction Tax		-		-		-		-	-
Miscellaneous		365,202		455,593		160,832		201,783	25.5%
Total Revenues	\$	5,869,913	\$	6,401,656	\$	6,884,357	\$	7,688,714	11.7%
Capital Contributions		-		-		-		-	-
Land Sales		-		-		-		-	-
Proceeds of Long-Term Debt*		68,702,106		-		-		-	-
Other Financing Sources									-
Operating Transfers In		6,247,404		6,083,699		6,919,104		7,315,194	5.7%
Total Revenue/Other Sources	\$	80,819,423	\$	12,485,355	\$	13,803,461	\$	15,003,908	8.7%
Total Resources	\$	90,179,482	\$	21,335,272	\$	21,629,729	\$	22,939,563	6.1%
Expenditures by Function									
General Government		10,451		13,194		40,149		36,000	-10.3%
Judicial		-		-		-		-	-
Public Safety		-		-		-		-	-
Public Works		8,660		6,507		12,192		12,844	5.3%
Culture & Recreation		-		-		-		-	-
Community Support		-		-		-		-	-
Utility Enterprises		-		-		-		-	-
Debt Service*		80,985,047		13,306,177		13,502,348		17,624,554	30.5%
Total Expenditures	\$	81,004,158	\$	13,325,878	\$	13,554,689	\$	17,673,398	30.4%
Operating Transfers Out		325,407		183,126		139,385		132,587	-4.9%
Total Expenditures/Other Uses	\$	81,329,565	\$	13,509,004	\$	13,694,074	\$	17,805,985	30.0%
Ending Fund Balance**	\$	8,849,917	\$	7,826,268	\$	7,935,655	\$	5,133,578	-35.3%
Total Applications	\$	90,179,482	\$	21,335,272	\$	21,629,729	\$	22,939,563	6.1%
Fund Balance Change		-5.5%		-11.6%		1.4%		-35.3%	

* Proceeds of Long-Term Debt and Debt Service expenditures reflect G.O. Bond Debt refunding in Fiscal Year 2020.

** The declining Ending Fund Balance in Fiscal Year 2023 complies with statutory requirements.

Capital Projects Funds

	FY 20 Actuals		FY21 Actuals		FY22 Estimate		FY23 Budget	% Change	
Beginning Fund Balances	\$	142,000,285	\$	213,631,216	\$	184,332,998	\$	105,020,559	-43.0%
Revenues									
Property & Other Taxes*		1,532,432		1,490,153		1,300,000		6,050,000	>300%
Franchise Fees		-		-		-		-	-
Licenses and Permits		-		-		-		-	-
Intergovernmental Resources		69,114		17,824		-		-	-
Charges for Services		46,408		36,917		60,000		60,000	0.0%
Developer Contributions		1,560,220		3,991,395		3,194,658		4,070,000	27.4%
Fines and Forfeits		-		-		-		-	-
Residential Construction Tax		817,894		1,649,294		1,014,792		1,440,000	41.9%
Special Assessments		-		-		-		-	-
Miscellaneous		5,136,413		1,350,632		898,288		569,947	-36.6%
Total Revenues	\$	9,162,481	\$	8,536,215	\$	6,467,738	\$	12,189,947	88.5%
Capital Contributions		-		-		-		-	-
Land Sales		3,367,490		200,623		3,364,196		-	-100.0%
Proceeds of Long-Term Debt		80,188,309		-		27,418,877		70,000,000	155.3%
Other Financing Sources									-
Operating Transfers In		17,689,434		25,156,401		16,337,312		14,905,668	-8.8%
Total Revenue/Other Sources	\$	110,407,714	\$	33,893,239	\$	53,588,123	\$	97,095,615	81.2%
Total Resources	\$	252,407,999	\$	247,524,455	\$	237,921,121	\$	202,116,174	-15.0%
Expenditures by Function									
General Government		6,966,316		7,152,911		15,277,140		8,843,998	-42.1%
Judicial		-		-		-		-	-
Public Safety		14,223,717		3,897,798		47,340,024		24,485,142	-48.3%
Public Works		4,526,642		10,180,415		10,901,619		6,061,849	-44.4%
Culture & Recreation		4,098,342		36,483,119		43,141,392		64,781,284	50.2%
Community Support		-		101,175		10,976,574		-	-100.0%
Utility Enterprises		-		-		-		-	-
Debt Service		61,081		50,039		75,100		-	-100.0%
Total Expenditures	\$	29,876,098	\$	57,865,457	\$	127,711,849	\$	104,172,273	-18.4%
Operating Transfers Out		8,900,685		5,326,000		5,188,713		7,879,593	51.9%
Total Expenditures/Other Uses	\$	38,776,783	\$	63,191,457	\$	132,900,562	\$	112,051,866	-15.7%
Ending Fund Balance **	\$	213,631,216	\$	184,332,998	\$	105,020,559	\$	90,064,308	-14.2%
Total Applications	\$	252,407,999	\$	247,524,455	\$	237,921,121	\$	202,116,174	-15.0%
Fund Balance Change		50.4%		-13.7%		-43.0%		-14.2%	

* Beginning Fiscal Year 2023 the City allocated \$0.0338 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 2023.

Proprietary Funds

	FY 20 Actuals	FY21 Actuals	FY22 Estimate	FY23 Budget	% Change
Beginning Net Position	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,272,755,173	-1.9%
Revenues					
Property & Other Taxes	5,666,777	6,154,189	4,697,000	4,900,000	4.3%
Franchise Fees	-	-	-	-	-
Licenses and Permits	6,190,461	5,804,416	6,280,222	6,594,233	5.0%
Intergovernmental Resources	534,922	1,768,843	500,000	500,000	0.0%
Charges for Services*	203,184,424	222,999,395	227,474,878	241,958,354	6.4%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	10,890,838	2,964,140	5,456,356	5,167,909	-5.3%
Total Revenues	\$ 226,467,422	\$ 239,690,983	\$ 244,408,456	\$ 259,120,496	6.0%
Capital Contributions	31,165,017	38,446,938	11,000,000	11,000,000	0.0%
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	7,415,946	300,000	150,000	-	-100.0%
Total Revenues/Other Sources	\$ 265,048,385	\$ 278,437,921	\$ 255,558,456	\$ 270,120,496	5.7%
Total Resources	\$ 1,498,658,540	\$ 1,544,591,028	\$ 1,553,406,770	\$ 1,542,875,669	-0.7%
Expenditures by Function					
General Government	38,803,458	47,410,223	55,991,317	59,257,999	5.8%
Judicial	-	-	-	-	-
Public Safety	19,163,897	20,825,092	23,146,301	25,013,344	8.1%
Public Works	19,791,084	21,331,552	26,099,583	26,122,845	0.1%
Culture & Recreation	8,756,321	7,338,225	2,915,704	2,856,948	-2.0%
Community Support	-	-	-	-	-
Utility Enterprises	134,308,048	141,646,589	162,991,639	165,125,362	1.3%
Debt Service	4,255,768	6,408,816	6,887,053	6,684,555	-2.9%
Total Expenditures	\$ 225,078,576	\$ 244,960,497	\$ 278,031,597	\$ 285,061,053	2.5%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	7,426,857	1,782,217	2,620,000	2,620,000	0.0%
Total Expenditures/Other Uses	\$ 232,505,433	\$ 246,742,714	\$ 280,651,597	\$ 287,681,053	2.5%
Ending Net Position **	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,272,755,173	\$ 1,255,194,616	-1.4%
Total Applications	\$ 1,498,658,540	\$ 1,544,591,028	\$ 1,553,406,770	\$ 1,542,875,669	-0.7%
Net Position Change	2.6%	2.5%	-1.9%	-1.4%	

* Charges for Services increase in Fiscal Year 2023 attributed primarily to annual utility rate increases for Water and Sewer services.

** 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

	FY 20 Actuals	FY21 Actuals	FY22 Estimate	FY23 Budget	% Change
Beginning Fund Balances	\$ 235,741,792	\$ 306,558,743	\$ 284,530,041	\$ 191,398,707	-32.7%
Beginning Net Position *	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,272,755,173	-1.9%
Revenues					
Property & Other Taxes	85,609,662	94,500,117	98,996,245	110,074,715	11.2%
Franchise Fees	33,741,224	31,865,215	33,547,420	34,450,000	2.7%
Licenses and Permits	20,828,801	22,598,016	20,876,222	23,575,233	12.9%
Intergovernmental Resources	164,129,457	221,622,926	251,295,798	231,873,652	-7.7%
Charges for Services	230,429,990	245,793,518	254,108,940	269,487,859	6.1%
Developer Contributions	3,448,110	4,016,795	3,294,658	4,170,000	26.6%
Fines and Forfeits	4,500,781	4,354,813	3,634,622	3,861,000	6.2%
Residential Construction Tax	817,894	1,649,294	1,014,792	1,440,000	41.9%
Special Assessments	242,966	117,207	87,616	89,280	1.9%
Miscellaneous	20,208,800	8,056,709	10,563,306	10,264,264	-2.8%
Total Revenues	\$ 563,957,685	\$ 634,574,610	\$ 677,419,619	\$ 689,286,003	1.8%
Capital Contributions	31,165,017	38,446,938	11,000,000	11,000,000	0.0%
Land Sales	3,367,490	221,904	3,364,196	-	-100.0%
Proceeds of Long-Term Debt	148,890,415	-	27,418,877	70,000,000	155.3%
Sale of General Fixed Assets	-	950	-	-	-
Proceeds of Capital Lease	151,556	459,153	-	-	-
Other Financing Sources					
Operating Transfers In	31,687,169	32,208,793	24,195,996	23,435,862	-3.1%
Total Revenue/Other Sources	\$ 779,219,332	\$ 705,912,348	\$ 743,398,688	\$ 793,721,865	6.8%
Total Resources	\$ 2,248,571,279	\$ 2,278,624,198	\$ 2,325,777,043	\$ 2,257,875,745	-2.9%
Expenditures by Function					
General Government	95,982,416	108,241,369	137,164,394	144,456,932	5.3%
Judicial	12,011,682	12,075,700	14,501,449	14,454,963	-0.3%
Public Safety	212,013,989	216,169,045	285,794,823	276,447,442	-3.3%
Public Works	38,312,364	46,454,826	65,667,162	48,642,417	-25.9%
Culture & Recreation	61,701,959	104,679,173	116,372,958	126,531,455	8.7%
Community Support	4,518,816	17,230,872	36,485,002	13,613,333	-62.7%
Utility Enterprises	134,308,048	141,646,589	162,991,639	165,125,362	1.3%
Debt Service	85,301,896	19,765,032	20,672,740	24,517,348	18.6%
Total Expenditures	\$ 644,151,170	\$ 666,262,606	\$ 839,650,167	\$ 813,789,252	-3.1%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	31,708,259	29,983,237	21,972,996	21,212,862	-3.5%
Total Expenditures/Other Uses	\$ 675,859,429	\$ 696,245,843	\$ 861,623,163	\$ 835,002,114	-3.1%
Ending Fund Balance **	\$ 306,558,743	\$ 284,530,041	\$ 191,398,707	\$ 167,679,015	-12.4%
Ending Net Position *	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,272,755,173	\$ 1,255,194,616	-1.4%
Total Applications	\$ 2,248,571,279	\$ 2,278,624,198	\$ 2,325,777,043	\$ 2,257,875,745	-2.9%

* 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

	FY 20 Actuals	FY21 Actuals	FY22 Estimate	FY23 Budget	% Change
Beginning Fund Balances	\$ 28,275,123	\$ 33,251,117	\$ 37,540,303	\$ 40,341,931	7.5%
Revenues					
Property & Other Taxes*	19,883,140	23,374,852	23,918,170	30,357,256	26.9%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	765	2,730	-	100,000	100.0%
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	1,386,003	63,732	162,100	256,350	58.1%
Total Revenues	\$ 21,269,908	\$ 23,441,314	\$ 24,080,270	\$ 30,713,606	27.5%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Premium Refunding Bonds Issued	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	279,000	100.0%
Proceeds of Long-Term Debt**	-	-	-	90,000,000	100.0%
Operating Transfers In	21,090	-	-	-	-
Total Revenue/Other Sources	\$ 21,290,998	\$ 23,441,314	\$ 24,080,270	\$ 120,992,606	>300%
Total Resources	\$ 49,566,121	\$ 56,692,431	\$ 61,620,573	\$ 161,334,537	161.8%
Expenditures by Function					
General Government**	15,696,704	16,306,147	20,661,717	110,354,322	>300%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	618,300	620,425	616,925	6,017,800	>300%
Total Expenditures	\$ 16,315,004	\$ 16,926,572	\$ 21,278,642	\$ 116,372,122	>300%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	-	2,225,556	-	-	-
Total Expenditures/Other Uses	\$ 16,315,004	\$ 19,152,128	\$ 21,278,642	\$ 116,372,122	>300%
Ending Fund Balance	\$ 33,251,117	\$ 37,540,303	\$ 40,341,931	\$ 44,962,415	11.5%
Total Applications	\$ 49,566,121	\$ 56,692,431	\$ 61,620,573	\$ 161,334,537	161.8%
Fund Balance Change	17.6%	12.9%	7.5%	11.5%	

* 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 issuance of Tax Increment Bonds to fund catalyst projects for the Eastside district. Refer to the Capital Improvement Plan section for more information regarding these projects.

General Fund - 6 Year Trend

	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023	%
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget	Change
Beginning Fund Balances	\$ 26,402,659	\$ 30,262,907	\$ 33,981,675	\$ 27,165,660	\$ 30,215,473	\$ 29,957,346	-0.9%
Revenues							
Property & Other Taxes	63,638,015	68,290,953	73,136,498	80,992,884	86,319,358	91,677,970	6.2%
Franchise Fees	33,662,964	33,766,078	33,741,224	31,865,215	33,547,420	34,450,000	2.7%
Licenses and Permits	12,443,681	14,228,706	14,638,340	16,793,600	14,596,000	16,981,000	16.3%
Intergovernmental Resources	115,446,996	124,388,827	117,307,632	140,570,172	156,008,152	157,011,074	0.6%
Charges for Services	34,344,300	33,323,314	26,713,716	22,500,307	26,344,062	27,314,505	3.7%
Developer Contributions	433,172	446,333	1,887,890	25,400	100,000	100,000	0.0%
Fines and Forfeits	4,682,134	5,938,342	3,755,908	3,296,133	2,903,521	3,291,000	13.3%
Residential Construction Tax	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	1,468,256	1,869,028	1,968,718	1,217,496	1,433,956	1,405,850	-2.0%
Total Revenues	\$ 266,119,518	\$ 282,251,581	\$ 273,149,926	\$ 297,261,207	\$ 321,252,469	\$ 332,231,399	3.4%
Capital Contributions	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	684,108	-	-	-	-	-	-
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	-	-100.0%
Total Revenue/Other Sources	\$ 266,803,626	\$ 282,352,599	\$ 273,301,482	\$ 297,736,951	\$ 321,417,049	\$ 332,231,399	3.4%
Total Resources	\$ 293,206,285	\$ 312,615,506	\$ 307,283,157	\$ 324,902,611	\$ 351,632,522	\$ 362,188,745	3.0%
Expenditures by Function							
General Government	42,866,293	47,824,087	50,091,065	51,073,738	63,826,274	64,387,222	0.9%
Judicial	10,583,229	11,041,716	11,453,584	11,584,210	12,767,463	13,702,528	7.3%
Public Safety	145,290,395	150,988,105	157,358,707	164,163,176	178,627,770	190,842,368	6.8%
Public Works	9,261,316	9,312,907	7,075,026	6,364,044	8,383,120	7,425,800	-11.4%
Culture & Recreation	36,876,676	38,399,031	37,878,361	37,550,378	42,612,779	46,603,940	9.4%
Community Support	1,244,137	1,870,799	1,232,444	1,577,133	2,291,007	2,342,331	2.2%
Utility Enterprises	-	-	-	-	-	-	-
Debt Service	-	-	-	-	208,239	208,239	0.0%
Total Expenditures	\$ 246,122,046	\$ 259,436,645	\$ 265,089,187	\$ 272,312,679	\$ 308,716,652	\$ 325,512,428	5.4%
Operating Transfers Out	16,821,332	19,197,186	15,028,310	22,374,459	12,958,524	8,935,348	-31.0%
Total Expenditures/Other Uses	\$ 262,943,378	\$ 278,633,831	\$ 280,117,497	\$ 294,687,138	\$ 321,675,176	\$ 334,447,776	4.0%
Ending Fund Balance	\$ 30,262,907	\$ 33,981,675	\$ 27,165,660	\$ 30,215,473	\$ 29,957,346	\$ 27,740,969	-7.4%
Total Applications	\$ 293,206,285	\$ 312,615,506	\$ 307,283,157	\$ 324,902,611	\$ 351,632,522	\$ 362,188,745	3.0%
Fund Balance Change*	14.6%	12.3%	-20.1%	11.2%	-0.9%	-7.4%	

* Fund balance increased from Fiscal Year 2018 - 2019 due to increased Consolidated Tax and Property Tax revenues as a result of economic expansion. Fund balance decreased from Fiscal Year 2019 - 2020 due to the COVID-19 recession. Fund balance increased 9.5% from Fiscal Year 2020 - 2021 as a result of recovery from the COVID-19 recession, as revenues have come in higher than originally forecasted. Fiscal Year 2022 estimate and Fiscal Year 2023 budgeted decreases in fund balance can be attributed to the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high.

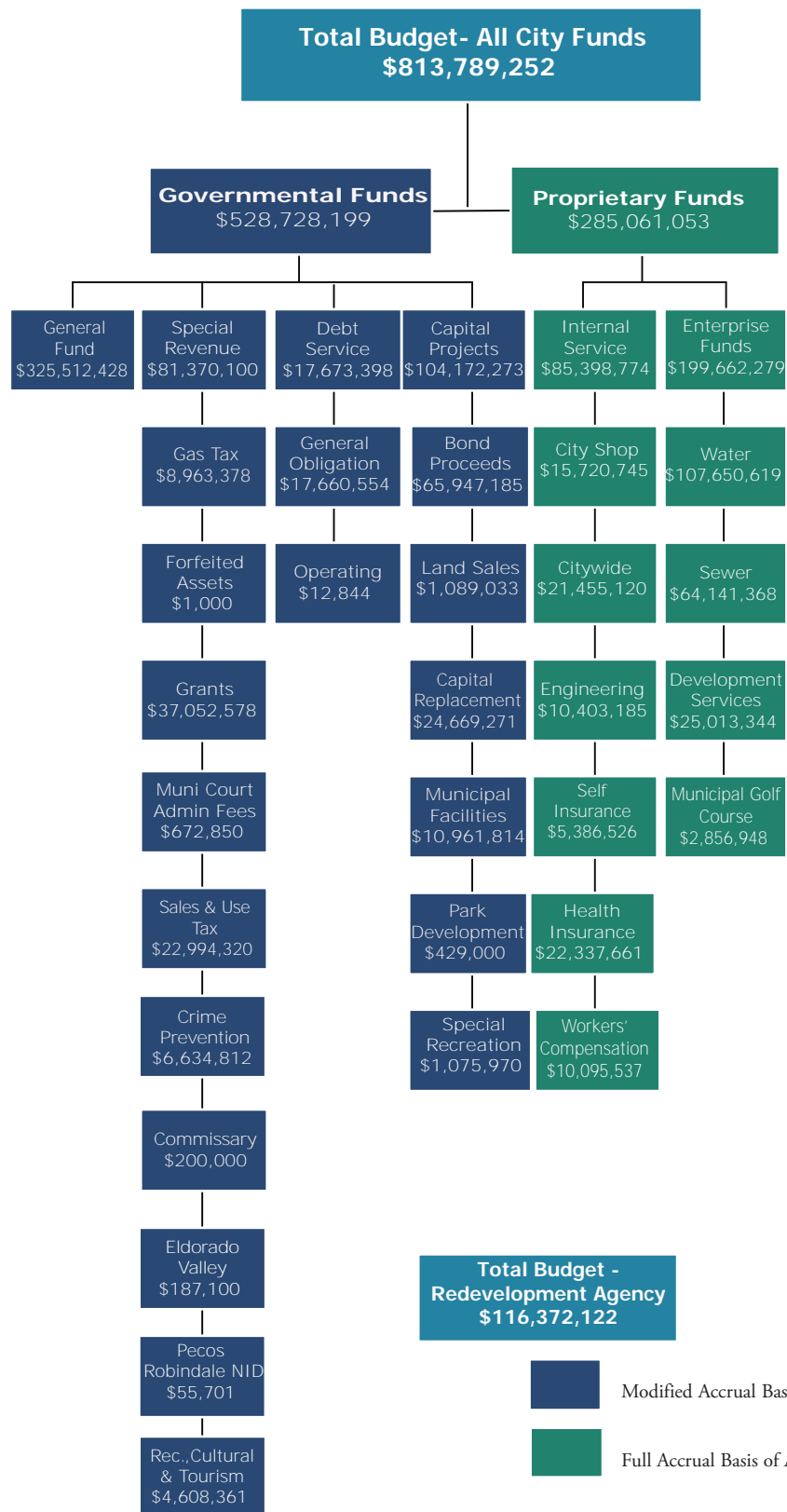
Total All City Funds - 6 Year Trend

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimate	FY 2023 Budget	% Change
Beginning Fund Balances	\$ 179,623,061	\$ 193,037,960	\$ 235,741,792	\$ 306,558,743	\$ 284,530,041	\$ 191,398,707	-32.7%
Beginning Net Position *	\$ 1,147,012,715	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,272,755,173	-1.9%
Revenues							
Property & Other Taxes	75,595,539	82,880,370	85,609,662	94,500,117	98,996,245	110,074,715	11.2%
Franchise Fees	33,662,964	33,766,078	33,741,224	31,865,215	33,547,420	34,450,000	2.7%
Licenses and Permits	17,888,999	20,660,198	20,828,801	22,598,016	20,876,222	23,575,233	12.9%
Intergovernmental Resources	156,521,099	162,070,705	164,129,457	221,622,926	251,295,798	231,873,652	-7.7%
Charges for Services	229,623,238	236,906,530	230,429,990	245,793,518	254,108,940	269,487,859	6.1%
Residential Construction Tax	1,567,147	1,001,620	817,894	1,649,294	1,014,792	1,440,000	41.9%
Developer Contributions	2,262,695	16,681,965	3,448,110	4,016,795	3,294,658	4,170,000	26.6%
Fines and Forfeits	6,072,479	7,104,638	4,500,781	4,354,813	3,634,622	3,861,000	6.2%
Special Assessments	111,957	139,347	242,966	117,207	87,616	89,280	1.9%
Miscellaneous	10,359,904	25,137,013	20,208,800	8,056,709	10,563,306	10,264,264	-2.8%
Total Revenues	\$ 533,666,021	\$ 586,348,464	\$ 563,957,685	\$ 634,574,610	\$ 677,419,619	\$ 689,286,003	1.8%
Capital Contributions	32,730,977	27,679,174	31,165,017	38,446,938	11,000,000	11,000,000	0.0%
Land Sales	6,859,417	15,724,314	3,367,490	221,904	3,364,196	-	-100.0%
Sale of General Fixed Assets	-	101,018	-	950	-	-	-
Proceeds of Capital Lease	-	-	151,556	459,153	-	-	-
Proceeds of Long-Term Debt	684,108	-	148,890,415	-	27,418,877	70,000,000	155.3%
Other Financing Sources							-
Operating Transfers In	39,279,013	39,371,873	31,687,169	32,208,793	24,195,996	23,435,862	-3.1%
Total Revenue/Other Sources	\$ 613,219,536	\$ 669,224,843	\$ 779,219,332	\$ 705,912,348	\$ 743,398,688	\$ 793,721,865	6.8%
Total Resources	\$ 1,939,855,312	\$ 2,046,164,388	\$ 2,248,571,279	\$ 2,278,624,198	\$ 2,325,777,043	\$ 2,257,875,745	-2.9%
Expenditures by Function							
General Government	84,017,261	94,259,826	95,982,416	108,241,369	137,164,394	144,456,932	5.3%
Judicial	11,265,071	11,843,895	12,011,682	12,075,700	14,501,449	14,454,963	-0.3%
Public Safety	189,120,387	196,126,346	212,013,989	216,169,045	285,794,823	276,447,442	-3.3%
Public Works	43,248,577	42,736,253	38,312,364	46,454,826	65,667,162	48,642,417	-25.9%
Culture & Recreation	49,018,232	51,133,339	61,701,959	104,679,173	116,372,958	126,531,455	8.7%
Community Support	5,072,265	3,736,124	4,518,816	17,230,872	36,485,002	13,613,333	-62.7%
Utility Enterprises	124,370,563	128,146,604	134,308,048	141,646,589	162,991,639	165,125,362	1.3%
Debt Service	14,722,375	14,123,945	85,301,896	19,765,032	20,672,740	24,517,348	18.6%
Total Expenditures	\$ 520,834,731	\$ 542,106,332	\$ 644,151,170	\$ 666,262,606	\$ 839,650,167	\$ 813,789,252	-3.1%
Operating Transfers Out	39,469,566	34,706,109	31,708,259	29,983,237	21,972,996	21,212,862	-3.5%
Total Expenditures/Other Uses	\$ 560,304,297	\$ 576,812,441	\$ 675,859,429	\$ 696,245,843	\$ 861,623,163	\$ 835,002,114	-3.1%
Ending Fund Balance **	\$ 195,649,430	\$ 235,741,792	\$ 306,558,743	\$ 284,530,041	\$ 191,398,707	\$ 167,679,015	-12.4%
Ending Net Position *	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,297,848,314	\$ 1,272,755,173	\$ 1,255,194,616	-1.4%
Total Applications	\$ 1,939,855,312	\$ 2,046,164,388	\$ 2,248,571,279	\$ 2,278,624,198	\$ 2,325,777,043	\$ 2,257,875,745	-2.9%

* 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 Crime Lab, Center of Excellence, public/private partnership for the construction of the Dollar Loan Center, Cornerstone Park enhancements, and renovations to recreational facilities at Silver Springs Recreation Center. In Fiscal Year 2023, the City is planning to issue an additional \$60.0 million in bond issuances to support continued West Henderson growth.



Dollar Loan Center

Resources	FY 2023 Budget
Interest Income	\$ 15,000
Total Revenue	\$ 15,000
Bond Proceeds	60,000,000
Operating Transfers In	-
Total Resources	\$ 60,015,000

Applications	FY 2023 Budget
General Government	
Services and Supplies	\$ 300,000
Culture and Recreation	
Capital Outlay	58,706,314
Public Safety	
Capital Outlay	6,940,871
Total Expenditures	\$ 65,947,185
Operating Transfers Out	-
Total Applications	\$ 65,947,185

Key Fact

The Center of Excellence will be a 20,000-sq-ft multi-use facility that will help provide education and resources to help build a highly trained workforce. Construction is expected to be completed by December 2022.

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 2023 projected expenditures includes \$24.7 million in capital improvement projects, of which \$16.5 million are dedicated to Public Safety improvements.



Fire Station 81

Resources	FY 2023 Budget
Interest Income	\$ 122,000
Developer Contributions	70,000
Charges for Services	60,000
Miscellaneous	35,000
Total Revenue	\$ 287,000
Bond Issuances	10,000,000
Operating Transfers In	12,342,893
Total Resources	\$ 22,629,893

Applications	FY 2023 Budget
General Government	
Services and Supplies	\$ 500,000
Capital Outlay	5,250,000
Public Safety	
Services and Supplies	1,000,000
Capital Outlay	15,449,271
Culture and Recreation	
Services and Supplies	750,000
Capital Outlay	1,720,000
Total Expenditures	\$ 24,669,271
Operating Transfers Out	-
Total Applications	\$ 24,669,271

Key Fact

In Fiscal Year 2023, the City will invest in the replacement of police equipment including radios, forensic equipment, and dispatch consoles, as well as fire station upgrades.

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.

Replacement of City fuel tanks are scheduled over the next several years as existing equipment reaches the end of its useful life.

Resources	FY 2023 Budget
Charges for Services	\$ 15,637,911
Interest Earned	95,000
Total Revenue	\$ 15,732,911
Operating Transfers In	-
Total Resources	\$ 15,732,911

Applications	FY 2023 Budget
Salaries and Wages	\$ 2,070,414
Employee Benefits	961,633
Services and Supplies	6,501,135
Depreciation	6,187,563
Total Expenses	\$ 15,720,745
Operating Transfers Out	-
Total Applications	\$ 15,720,745



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.

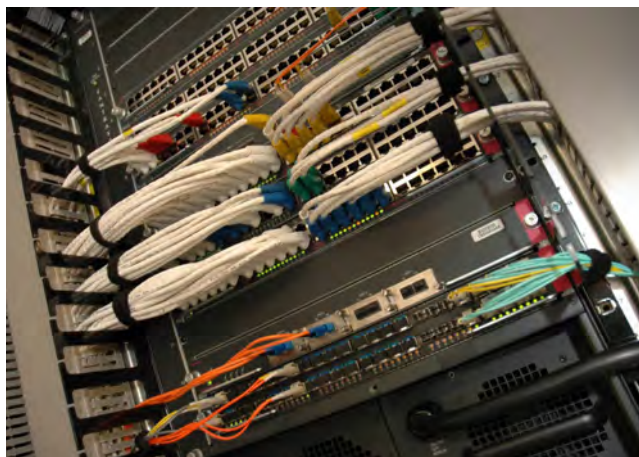


Citywide

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 \$5.9 million will be allocated for technology infrastructure replacement and repairs in Fiscal Year 2023. 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 2023 is \$2.3 million for data center hardware such as servers and storage devices.

Resources	FY 2023 Budget
Charges for Services	\$ 16,340,036
Interest Earned	85,000
Total Revenue	\$ 16,425,036
Operating Transfers In	-
Total Resources	\$ 16,425,036

Applications	FY 2023 Budget
Salaries and Wages	\$ 396,982
Employee Benefits	186,015
Services and Supplies	20,721,592
Depreciation	133,686
Interest Expense	16,845
Total Expenses	\$ 21,455,120
Operating Transfers Out	-
Total Applications	\$ 21,455,120

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 2023 Budget
Charges for Services	\$ 70,000
Interest Earned	5,000
Total Revenue	\$ 75,000
Operating Transfers In	-
Total Resources	\$ 75,000

Applications	FY 2023 Budget
Services and Supplies	\$ 200,000
Total Expenditures	\$ 200,000
Operating Transfers Out	-
Total Applications	\$ 200,000



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 2023 Budget
Intergovernmental	\$ 5,900,000
Interest Income	25,000
Total Revenue	\$ 5,925,000
Operating Transfers In	-
Total Resources	\$ 5,925,000

Applications	FY 2023 Budget
Salaries and Wages	\$ 3,067,920
Employee Benefits	2,090,324
Services & Supplies	1,476,568
Capital Outlay	-
Total Expenditures	\$ 6,634,812
Operating Transfers Out	24,108
Total Applications	\$ 6,658,920



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 07/01/22	Current Year Principal & Interest Pmts	Final Payment Date
Debt Service Fund*					
G.O. Refunding Bonds, Series 2013B	04/16/2013	\$ 39,955,000	\$ 6,955,000	\$ 2,266,500	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	6,220,000	2,504,750	08/01/2026
G.O. Various Purpose Bonds, Series 2020B1	6/09/2020	29,510,000	29,510,000	1,263,600	6/1/2040
G.O. Refunding Bonds, Series 2020B2	6/09/2020	93,705,000	91,360,000	4,511,066	6/1/2036
Medium Term 2020C	6/23/2020	20,000,000	16,290,000	2,225,800	6/1/2030
G.O. Various Purpose Bonds Series 2021	10/12/2021	25,000,000	25,000,000	1,682,438	6/1/2041
G.O. Various Purpose Bonds Series 2022**	9/01/2022	60,000,000	-	1,500,000	9/1/2042
Medium Term 2022C**	9/01/2022	10,000,000	-	1,235,000	9/1/2032
Installment Purchase Agreement**	12/22/2022	1,722,000	-	344,400	12/27/2027
		\$316,897,000	\$ 177,935,000	\$ 17,624,554	

* Total debt issuances presented here exclude capital lease obligations of \$1.3 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 2023 the City anticipates the issuance of G.O. Various Purpose Bonds of \$60,000,000 with an anticipated term of 20 years, a Medium Term Financing of \$10,000,000 with an anticipated term of 10 years, and an installment purchase agreement of \$1,722,000 with an anticipated term of 5 years. The final issuance amounts and terms are not yet complete at this time, but the estimated principal and interest have been included in the budget for Fiscal Year 2023. The intent of these bond issuances 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 2023 Budget
Property Taxes (operating rate)	\$ 7,397,651
Interest Income	50,000
Total Revenue	\$ 7,447,651
Operating Transfers In	7,315,194
Total Resources	\$ 14,762,845

Applications	FY 2023 Budget
Principal	\$ 9,704,400
Interest	7,920,154
Administrative Costs	36,000
Total Expenditures	\$ 17,660,554
Operating Transfers Out	-
Total Applications	\$ 17,660,554

General Obligation Bonds Payment Requirements

Fiscal Year	Principal*	Interest*	Total*
2023	\$ 9,360,000	\$ 5,185,154	\$ 14,545,154
2024	9,690,000	4,851,549	14,541,549
2025	9,970,000	4,571,955	14,541,955
2026	10,450,000	4,342,556	14,792,556
2027 - 2031	54,005,000	17,734,789	14,793,496
2032 - 2036	48,875,000	10,723,072	69,515,989
2037 - 2041	35,585,000	3,370,050	29,635,600
Total	\$ 177,935,000	\$ 50,779,126	\$ 228,714,126

* General Obligation Bonds Payment Requirements principal and interest excludes the proposed G.O. Various Purpose Bonds for Fiscal Year 2023 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 2023 Budget
Special Assessments	\$ 89,280
Interest Income	51,783
Miscellaneous	100,000
Total Revenue	\$ 241,063
Operating Transfers In	-
Total Resources	\$ 241,063

Applications	FY 2023 Budget
Principal	\$ -
Interest	-
Administrative Costs	12,844
Total Expenditures	\$ 12,844
Operating Transfers Out	132,587
Total Applications	\$ 145,431

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.

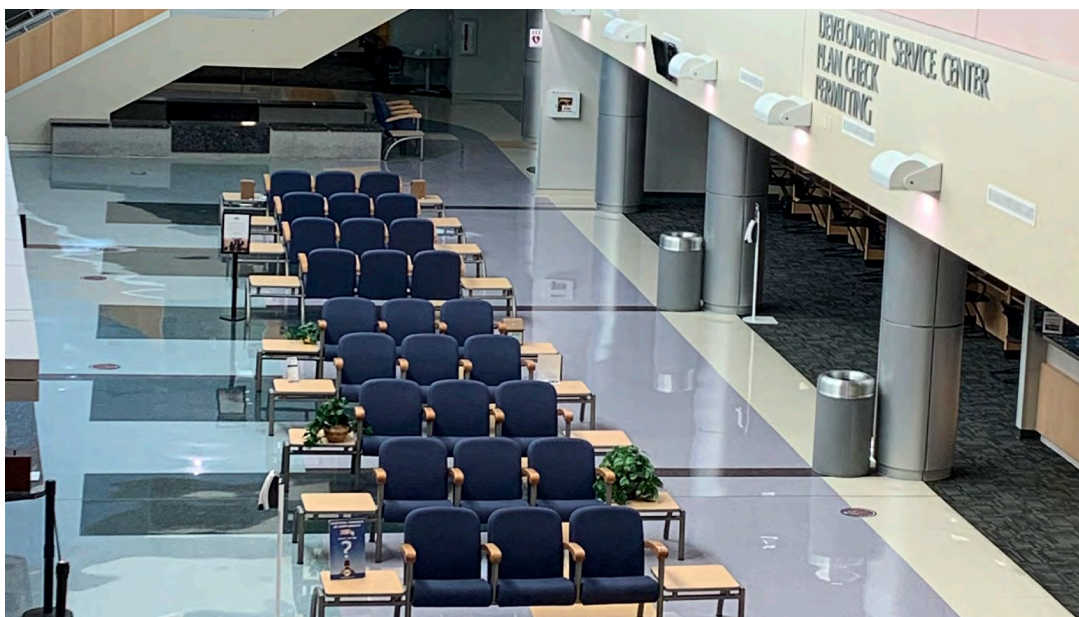
The types of revenue collected in the DSC include building permit fees, plan check fees, certificate of occupancy fees, hydrology study review fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, records management fees, mapping fees, and technology fees.

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 2023 Budget
Licenses & Permits	\$ 6,594,233
Charges for Services	14,620,139
Interest Earned	150,000
Miscellaneous	4,384
Total Revenue	\$ 21,368,756
Operating Transfers In	-
Total Resources	\$ 21,368,756

Applications	FY 2023 Budget
Salaries and Wages	\$ 9,594,578
Employee Benefits	4,594,088
Services and Supplies	10,813,326
Depreciation	11,352
Total Expenses	\$ 25,013,344
Operating Transfers Out	-
Total Applications	\$ 25,013,344



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 2023 Budget
Intergovernmental	\$ 55,000
Interest Earned	1,500
Miscellaneous	2,000
Total Revenue	\$ 58,500
Operating Transfers In	55,000
Total Resources	\$ 113,500

Applications	FY 2023 Budget
Salaries and Wages	\$ 1,800
Employee Benefits	600
Services and Supplies	184,700
Total Expenditures	\$ 187,100
Operating Transfers Out	-
Total Applications	\$ 187,100

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 (CCRFCF) 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 2023 Budget
Charges for Services	\$ 8,225,000
Interest Earned	20,000
Miscellaneous	-
Total Revenue	\$ 8,245,000
Operating Transfers In	-
Total Resources	\$ 8,245,000

A significant portion of the ESF funded work is related to RTC roadway improvement projects, CCRFCF 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 72 projects. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.

Applications	FY 2023 Budget
Salaries and Wages	\$ 5,152,931
Employee Benefits	2,552,290
Services and Supplies	2,691,856
Depreciation	5,023
Interest Expense	1,085
Total Expenses	\$ 10,403,185
Operating Transfers Out	-
Total Applications	\$ 10,403,185

Engineering Services Projects

Completed Projects Fiscal Year 2022

- Stephanie Street Improvements
- Ramrod & Olympic Avenues - Green Valley Parkway to Mountain Vista Street
- Green Valley Streetscapes Phase IV
- Pecos Ridge Pkwy - Eastern to Sunridge Heights - Coronado Center Dr - Sunridge Heights to St. Rose
- Roma Hills Drive Complete Street Improvements
- Nevada State Drive - Paradise Hills Drive to Compassion Drive

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 2022. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2022.

Budgeted expenditures in Fiscal Year 2023 mainly represent funding received in Fiscal Year 2022 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Resources	FY 2023 Budget
Forfeitures	\$ -
Interest	-
Total Revenue	\$ -
Operating Transfers In	-
Total Resources	\$ -

Applications	FY 2023 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 2023 Budget
Intergovernmental	\$ 6,955,000
Interest Income	70,000
Total Revenue	\$ 7,025,000
Operating Transfers In	-
Total Resources	\$ 7,025,000

Applications	FY 2023 Budget
Salaries and Wages	\$ 2,203,493
Employee Benefits	1,050,606
Services and Supplies	1,673,279
Capital Outlay	4,036,000
Total Expenditures	\$ 8,963,378
Operating Transfers Out	-
Total Applications	\$ 8,963,378

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.

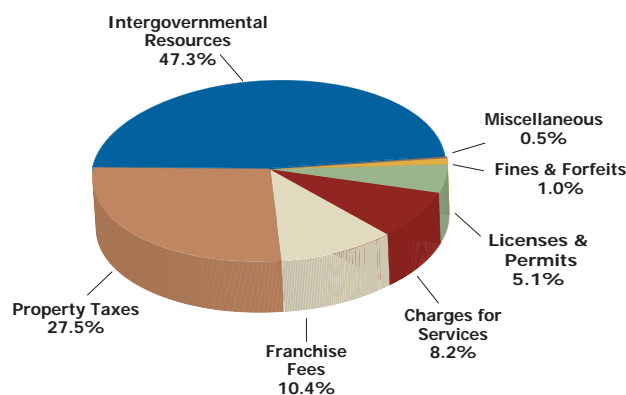
Consolidated Tax comprises \$147.8 million or 94.1% of Intergovernmental Resources and consists of:

- 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 2023 Budget
Intergovernmental Resources	\$ 157,011,074
Property Tax	91,677,970
Franchise Fees	34,450,000
Charges For Services	27,314,505
Licenses and Permits	16,981,000
Fines and Forfeits	3,291,000
Miscellaneous	1,505,850
Total Revenue	\$ 332,231,399
Operating Transfers In	-
Total Resources	\$ 332,231,399

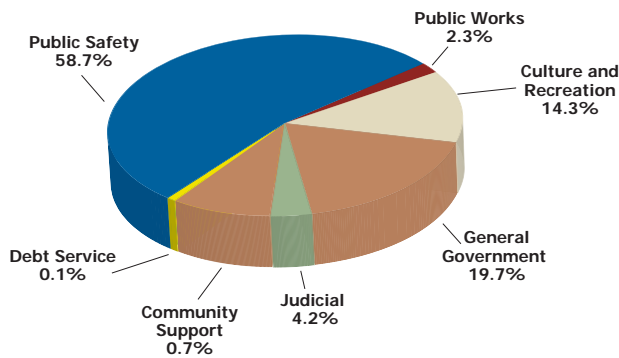
General Fund Revenue by Source



CPR training at the Water Street Events Plaza

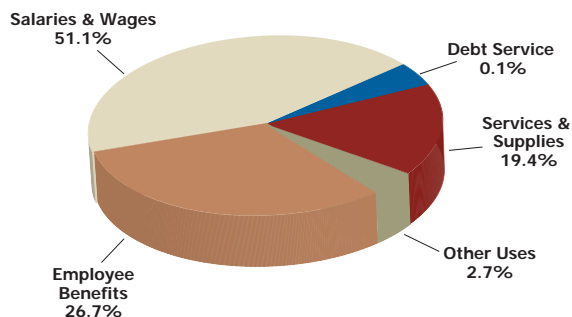
Expenditures by Function	FY 2023 Budget
General Government	\$ 64,387,222
Judicial	13,702,528
Public Safety	190,842,368
Public Works	7,425,800
Culture and Recreation	46,603,940
Community Support	2,342,331
Debt Service	208,239
Total Expenditures	\$ 325,512,428

General Fund Expenditures by Function



Expenditures by Category	FY 2023 Budget
Salaries & Wages	\$ 170,957,393
Employee Benefits	89,362,914
Services & Supplies	64,983,882
Capital Outlay	-
Debt Service	208,239
Total Expenditures	\$ 325,512,428
Transfers Out	8,935,348
Total Expenditures & Other Uses	\$ 334,447,776

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function		
	FY 2023 Budget	%
General Government		
Building Maintenance	\$ 12,433,406	
City Attorney's Office	3,945,402	
City Clerk's Office	2,584,378	
City Manager's Office	2,966,678	
Community Development	4,686,715	
Finance	7,699,477	
Gov. & Public Affairs	1,679,994	
Human Resources	4,876,857	
Information Technology	11,148,830	
Internal Audit	711,960	
Mayor & City Council	1,021,168	
Miscellaneous Citywide	7,588,715	
Office of Communications	3,043,642	
	\$ 64,387,222	19.7%
Judicial		
Municipal Court	\$ 9,193,782	
Attorney - Criminal	4,508,746	
	\$ 13,702,528	4.2%
Public Safety		
Fire	\$ 69,363,743	
Police	116,457,796	
Building Inspection	2,423,404	
Emergency Management	2,597,425	
	\$ 190,842,368	58.7%
Public Works		
Street Lighting	\$ 1,942,997	
Public Works - General	5,482,803	
	\$ 7,425,800	2.3%
Culture & Recreation		
Parks Maintenance	\$ 23,063,773	
Recreation	23,540,167	
	\$ 46,603,940	14.3%
Community Support		
Economic Development	\$ 1,185,962	
Neighborhood Services	1,156,369	
	\$ 2,342,331	0.7%
Debt Service		
Debt Service	\$ 208,239	
	\$ 208,239	0.1%
Total All Departments	\$ 325,512,428	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 2022, many functions were awarded grant funds that will be carried forward into Fiscal Year 2023 including but not limited to Public Safety, Public Works, Culture & Recreation and Community Support grants.

Resources	FY 2023 Budget
Intergovernmental	\$ 37,052,578
Other Revenue	-
Total Revenue	\$ 37,052,578
Operating Transfers In	-
Total Resources	\$ 37,052,578

Applications	FY 2023 Budget
Community Support	
Salaries and Wages	\$ 390,702
Employee Benefits	204,037
Services and Supplies	7,176,263
Capital Outlay	3,500,000
Culture and Recreation	
Salaries and Wages	3,699
Employee Benefits	1,233
Services and Supplies	1,175,990
Capital Outlay	6,500,000
General Government	
Salaries and Wages	280,000
Employee Benefits	76,501
Services and Supplies	9,275,212
Capital Outlay	2,300,000
Judicial	
Services and Supplies	79,585
Public Safety	
Salaries and Wages	66,532
Employee Benefits	43,649
Services and Supplies	5,177,000
Capital Outlay	802,175
Total Expenditures	\$ 37,052,578
Operating Transfers Out	-
Total Applications	\$ 37,052,578

Grant Awards Summary

Grant Type	FY 2022 Estimate
General Government	\$ 1,749,893
Judicial - Court & Alternative Sentencing	79,858
Public Safety - Police & Emergency Management	5,086,812
Culture & Recreation - Senior Nutrition	1,450,284
Culture & Recreation	985,289
Community Support - Community Development Block Grants	1,497,628
Community Support - HOME Grants	696,260
Community Support - Other	2,814,392
Total Grants	\$ 14,360,416

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 2023 Budget
Interest Income	\$ 150,000
Rental Fees	-
Total Revenue	\$ 150,000
Land Sales	-
Operating Transfers In	200,000
Total Resources	\$ 350,000

Applications	FY 2023 Budget
General Government	
Salaries and Wages	\$ 191,702
Employee Benefits	79,934
Services and Supplies	7,362
Public Works	
Salaries and Wages	155,491
Employee Benefits	54,573
Services and Supplies	599,971
Total Expenditures	\$ 1,089,033
Operating Transfers Out	5,919,593
Total Applications	\$ 7,008,626



Lake Las Vegas

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 2023 Budget
Fines and Forfeits	\$ 570,000
Total Revenue	\$ 570,000
Operating Transfers In	-
Total Resources	\$ 570,000

Applications	FY 2023 Budget
Salaries and Wages	\$ 89,012
Employee Benefits	37,389
Services and Supplies	546,449
Capital Outlay	-
Total Expenditures	\$ 672,850
Operating Transfers Out	-
Total Applications	\$ 672,850

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, 2022 will be carried over to the Fiscal Year 2023 budget.



Key Fact

For Fiscal Year 2023, the City's budget includes \$1.3 million in Security Improvements at City Hall and \$1.6 million for Justice Facility renovations.

Resources	FY 2023 Budget
Property Tax	\$ 4,550,000
Interest Income	120,000
Developer Contributions	4,000,000
Total Revenue	\$ 8,670,000
Operating Transfers In	1,480,188
Total Resources	\$ 10,150,188

Applications	FY 2023 Budget
General Government	
Capital Outlay	\$ 2,515,000
Culture & Recreation	
Capital Outlay	2,100,000
Public Safety	
Capital Outlay	1,095,000
Public Works	
Salaries and Wages	130,532
Employee Benefits	45,235
Services and Supplies	19,195
Capital Outlay	5,056,852
Total Expenditures	\$ 10,961,814
Operating Transfers Out	460,000
Total Applications	\$ 11,421,814



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 2023, 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 2023 Budget
Charges for Services	\$ 2,722,965
Miscellaneous	30,000
Interest Income	2,000
Total Revenue	\$ 2,754,965
Operating Transfers In	-
Total Resources	\$ 2,754,965

Applications	FY 2023 Budget
Services and Supplies	\$ 2,517,203
Depreciation	339,745
Total Expenses	\$ 2,856,948
Operating Transfers Out	-
Total Applications	\$ 2,856,948

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 2023.

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 2023 is anticipated to be approximately \$27.0 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 2023, while Interest Income is estimated at \$5,000, 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.

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.

Cultural Arts & Tourism

The Cultural Arts & Tourism Enterprise Fund (CAT) encompassed the business activities of the Henderson Convention Center, Henderson Events Plaza, and the Henderson Pavilion, as well as the revenues and expenditures related to the promotion of tourism within the City. During Fiscal Year 2019, the Henderson Convention Center ceased operations. Program costs related to the Henderson Events Plaza, Henderson Pavilion, and tourism have been reclassified to the Recreation, Cultural Events & Tourism Special Revenue Fund at the end of Fiscal Year 2019. Refer to the Recreation, Cultural Events & Tourism Fund for more information. There are no budgeted revenue or expenditures for the Cultural Arts & Tourism Fund for Fiscal Year 2023.

Park Development



Madeira Canyon playground

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

The City of Henderson received over \$6.7 million over the last 5 years that allowed for upgrades and new parks amenities throughout the city.

RCT Completed Projects

2020

- Playground resurfacing at eight parks
- O'Callaghan Park Renovation

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

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 2023 Budget
Residential Construction Tax	\$ 1,440,000
Interest Income	89,500
Total Revenue	\$ 1,529,500
Operating Transfers In	-
Total Resources	\$ 1,529,500

Applications	FY 2023 Budget
Capital Outlay	\$ 429,000
Total Expenditures	\$ 429,000
Operating Transfers Out	-
Total Applications	\$ 429,000

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 2023 Budget
Charges for Services	\$ 35,000
Interest Income	275
Total Revenue	\$ 35,275
Operating Transfers In	-
Total Resources	\$ 35,275

Applications	FY 2023 Budget
Salaries and Wages	\$ 1,200
Employee Benefits	660
Services and Supplies	53,841
Total Expenditures	\$ 55,701
Operating Transfers Out	-
Total Applications	\$ 55,701



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: 934,685
- Average daily rate: \$117.23
- Citywide occupancy: 69.9%
- Visitor volume: 599,192

Resources	FY 2023 Budget
Intergovernmental Revenue	\$ 2,800,000
Charges for Services	50,000
Interest Earned	5,000
Room Taxes	2,500,000
Total Revenue	\$ 5,355,000
Operating Transfers In	-
Total Resources	\$ 5,355,000

Applications	FY 2023 Budget
Salaries and Wages	\$ 1,609,321
Employee Benefits	714,091
Services and Supplies	2,284,949
Total Expenditures	\$ 4,608,361
Operating Transfers Out	1,524,794
Total Applications	\$ 6,133,155



Hot Rod Days



American Indian Heritage Celebration

Redevelopment Agency

The Henderson Redevelopment Agency was established in 1995 under NRS 279 to provide a method for revitalizing deteriorating 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 in an effort 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.

Key Fact

Water Street Plaza events brought over 100,000 visitors to the Water Street District in Fiscal Year 2022.

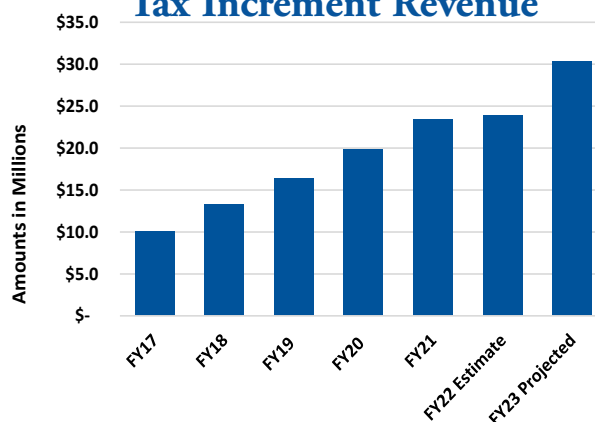


No. 1 Boba Tea Social in Water Street District

Resources	FY 2023 Budget
Property Tax	\$ 30,357,256
Intergovernmental Revenue	100,000
Miscellaneous	256,350
Total Revenue	\$ 30,713,606
Bond Proceeds	90,000,000
Sale of General Fixed Assets	279,000
Operating Transfers In	-
Total Resources	\$ 120,992,606

Applications	FY 2023 Budget
Salaries and Wages	\$ 966,869
Employee Benefits	465,074
Services and Supplies	24,857,679
Capital Outlay	84,064,700
Principal Retirement	290,000
Interest Expense	5,727,800
Administrative and Other Costs	-
Total Expenditures	\$ 116,372,122
Operating Transfers Out	-
Total Applications	\$ 116,372,122

Tax Increment Revenue



Chinitas Tapas and Sushi in Water Street District

Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal*	Interest*	Total*
2023	\$ 305,000	\$ 312,925	\$ 617,925
2024	320,000	297,300	617,300
2025	335,000	280,925	615,925
2026	355,000	263,675	618,675
2027 - 2031	2,045,000	1,040,888	3,085,888
2032 - 2036	2,485,000	601,338	3,086,338
2037 - 2041	1,745,000	106,500	1,851,500
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 2023 as the final issuance amount and term are not known at this time.

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/22	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 2022 Tax Allocation Bonds (Eastside)*	9/01/2022	90,000,000	-	5,400,000	09/30/2051
		\$99,365,000	\$ 7,590,000	\$ 6,017,800	

* The Agency is anticipating a proposed issuance sometime during the Fiscal Year 2023 for Tax Allocation Bonds of \$90,000,000 with an anticipated term of 30 years. The final issuance amount and term are not known at this time but an estimated principal and interest have been included in the budget for Fiscal Year 2023. The intent of this bond issuance is to fund Eastside 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 and implementing the Eastside Investment Strategy to spur investment and development.
- 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.
- Continue frequent updates and use of social media to promote the benefits of living in the Downtown area and Eastside areas.
- Begin the process to update the Downtown Investment Strategy.
- Promote development opportunities and provide strategic incentives.
- Work closely with business owners to gauge the successes and challenges of conducting business in a redevelopment area.
- Represent and promote opportunities within redevelopment areas at local business associations and trade shows.
- Identify alternative sources of funding to assist with project development.
- The Agency has acquired HubSpot, a Customer Relationship Management platform, to help staff actively track projects, new inquiries, contacts, and companies.

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 2023 Budget
Intergovernmental	\$ 21,600,000
Interest Income	10,000
Total Revenue	\$ 21,610,000
Operating Transfers In	-
Total Resources	\$ 21,610,000

Applications	FY 2023 Budget
Salaries and Wages	\$ 12,556,752
Employee Benefits	7,914,640
Services & Supplies	2,522,928
Capital Outlay	-
Total Expenditures	\$ 22,994,320
Operating Transfers Out	96,432
Total Applications	\$ 23,090,752

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 2023 Budget
Insurance Charges	\$ 4,632,300
Interest Income	50,000
Total Revenue	\$ 4,682,300
Operating Transfers In	-
Total Resources	\$ 4,682,300

Applications	FY 2023 Budget
Salaries and Wages	\$ 490,569
Employee Benefits	176,897
Services and Supplies	2,744,060
Claims	1,900,000
Legal Fees	75,000
Total Expenses	\$ 5,386,526
Operating Transfers Out	-
Total Applications	\$ 5,386,526

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 2023 Budget
Insurance Premiums	\$ 10,027,595
Interest Income	125,000
Total Revenue	\$ 10,152,595
Operating Transfers In	-
Total Resources	\$ 10,152,595

Applications	FY 2023 Budget
Salaries and Wages	\$ 196,894
Employee Benefits	86,424
Services and Supplies	1,697,215
Claims	8,070,004
Legal Fees	45,000
Total Expenses	\$ 10,095,537
Operating Transfers Out	-
Total Applications	\$ 10,095,537

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 2023 Budget
Charges for Services	\$ 22,530,408
Interest Income	75,000
Total Revenue	\$ 22,605,408
Operating Transfers In	-
Total Resources	\$ 22,605,408

Applications	FY 2023 Budget
Salaries and Wages	\$ 381,701
Employee Benefits	240,104
Services and Supplies	3,368,502
Claims	18,347,354
Total Expenses	\$ 22,337,661
Operating Transfers Out	-
Total Applications	\$ 22,337,661

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.



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 2023 Budget
Interest Income	\$ 15,000
Total Revenue	\$ 15,000
Operating Transfers In	750,000
Total Resources	\$ 765,000

Key Fact

The Fiscal Year 2023 budget includes \$1 million in new capital project funding including Citywide splash pad maintenance, pool equipment, and recreation equipment.

Applications	FY 2023 Budget
Services and Supplies	\$ 50,000
Capital Outlay	1,025,970
Total Expenditures	\$ 1,075,970
Operating Transfers Out	-
Total Applications	\$ 1,075,970



Vegas Golden Knights Watch Party


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 reduced tier sizes 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 13,000 gallons per month and falls within the first two rate tiers. A rate adjustment increase of 5.5% was enacted on January 1, 2022. Projected revenue from water sales for Fiscal Year 2023 is \$93.8 million.


Key Fact

Regional water conservation efforts are targeting a water use decrease to 86 gallons per capita day (GPCD) by 2035.

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 2023 is \$51.8 million.

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



Golf course irrigated with reclaimed water

Reclaimed water is used to irrigate eight Henderson golf courses, a cemetery, and Boulder Highway medians. Projected revenue from reclaimed water sales for Fiscal Year 2023 is \$2.6 million.

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 2023 are projected at \$4.0 million and sewer system development fees are projected at \$7.0 million.

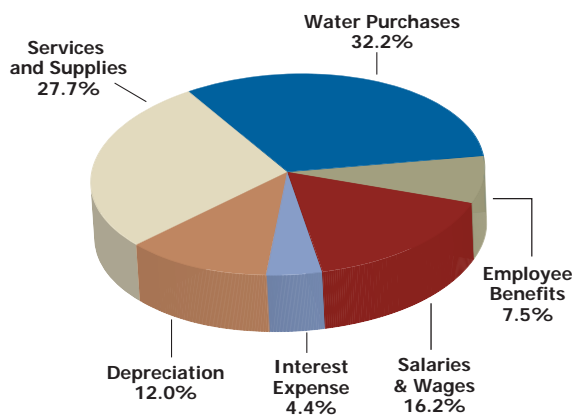
To adequately project anticipated infrastructure needs for the water and sewer systems, the City has adopted a standard equivalent dwelling unit (EDU) for use in projections related to water, and an equivalent residential unit (ERU) for use in projections related to sewer. For the Utility, both the EDU 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 2023 Budget
Utility Fees	\$ 93,755,000
Late Charges	1,300,000
Miscellaneous	100,000
Connection Fees	1,500,000
Interest Income	1,200,000
Total Revenue	\$ 97,855,000
System Development Fees	4,000,000
Total Resources	\$ 101,855,000

Fiscal Year 2023 Water Expenses



Applications	FY 2023 Budget
Salaries and Wages	\$ 17,391,949
Employee Benefits	8,076,597
Water Purchases	34,728,760
Services and Supplies	29,830,340
Depreciation	12,866,754
Interest Expense	4,756,219
Total Expenses	\$ 107,650,619
Operating Transfers Out	1,200,000
Total Applications	\$ 108,850,619



Staff replacing a service lateral

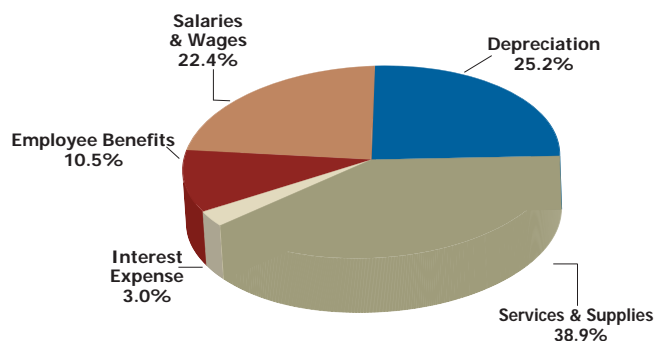
Sewer Fund

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 2023 Budget
Utility Fees	\$ 51,807,000
Late Charges	600,000
Miscellaneous	50,000
Connection Fees	160,000
Sales Tax	4,900,000
Intergovernmental	500,000
Interest Income	1,200,000
Total Revenue	\$ 59,217,000
System Development Fees	7,000,000
Operating Transfers In	-
Total Resources	\$ 66,217,000

Applications	FY 2023 Budget
Salaries and Wages	\$ 14,343,115
Employee Benefits	6,727,425
Services and Supplies	24,983,772
Depreciation	16,176,650
Interest Expense	1,910,406
Total Expenses	\$ 64,141,368
Operating Transfers Out	1,200,000
Total Applications	\$ 65,341,368

Fiscal Year 2023 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2022)

Residential Monthly Service Charge	
3/4 inch or less	\$14.21
1 inch	\$29.18

Volume Charge (per 1,000 gallons)

First Rate Tier	\$1.54
Second Rate Tier	\$2.43
Third Rate Tier	\$3.43
Fourth Rate Tier	\$6.00

Sewer Rates (effective Jan. 2022)

Residential Monthly Service Charge	
Single Family	\$26.30
Senior Citizen	\$21.35

Commercial Monthly Service Charge	\$4.95
Commercial Volume Charge (per 1,000 gallons)	\$2.41

Reclaimed Water (effective Jan. 2022)

Per 1,000 gallons	\$1.24
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Raw Water (effective Jan. 2022)

Per 1,000 gallons	\$1.46
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Highly treated wastewater returned to wash

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2023	\$ 5,296,791	\$ 6,666,627	\$ 11,963,418
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
2028-2032	30,077,010	27,947,300	58,024,310
2033-2037	31,615,000	23,543,509	55,158,509
2038-2042	35,075,000	18,244,600	53,319,600
2043-2047	42,200,000	11,115,400	53,315,400
2048-2052	29,595,000	2,398,600	31,993,600
Total	\$ 195,318,149	\$ 114,696,854	\$ 310,015,003

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2022	Current Principal & Interest	Final Payment Date
<u>Water Enterprise Fund</u>					
State Revolving Loan Bonds Series 2000	09/15/2000	\$ 5,500,000	\$ 379,456	\$ 389,875	01/01/2023
Water Revenue Bonds Series 2020A1	06/09/2020	125,340,000	125,340,000	4,745,800	06/01/2050
		\$ 130,840,000	\$ 125,719,456	\$ 5,135,675	
<u>Sewer Enterprise Funds</u>					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 698,693	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	8,530,000	4,586,500	06/01/2034
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	49,025,000	1,792,187	06/01/2034
		\$ 144,289,396	\$ 69,598,693	\$ 6,827,743	

Capital Improvement Plan Overview

Contents

Capital Improvement Overview	88
Capital Projects Funds Project Summary & Detail	91
Enterprise Funds Project Summary & Detail	108

Tables & Illustrations

Capital Projects Completed in Fiscal Year 2022	89
Capital Project Funds Fiscal Year 2023 Project Summary by Category and Funding Source.....	91
Flood Control Overview & Detail	92
General Government Overview & Detail.....	93
Municipal Facilities Overview & Detail	96
Parks & Recreation Overview & Detail	101
Streets/Street Lights Overview & Detail.....	103
Traffic Control Overview & Detail	107
Enterprise Funds Fiscal Year 2023 Project Summary by Category and Funding Source	108
Water Overview & Detail	109
Sewer Overview & Detail	113

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 2023 budget are over \$333.8 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, 21.5% 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 56.1% 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 2022

Flood Control

C-1 Channel Confluence Erosion Repair Facility
LLMW0203 Repair (SNWA Channel)
Black Mountain Detention Basin Repairs

General Government

Desktop Workstation and Laptop Refresh
Datacenter Hardware

Parks and Recreation

Safety Surfacing Maintenance
Pecos Road I-215 Bridge
Anthem Rose Trail Ped Bridge
Cornerstone Park Bridge
Union Pacific Railroad Trail
Multi-Gen Parking Lot

Utility Services

Townsite Phase 3 Water and Sewer
Via Nobila and Via Inspirada PQ Water Lines
High View Drive Meter and Backflow Connection

Transportation

Basic Road Improvements
Stephanie Street Improvements
Ramrod & Olympic Avenues - Green Valley Parkway
to Mountain Vista Street
Green Valley Streetscapes Phase IV
Pecos Ridge Pkwy - Eastern to Sunridge Heights
Coronado Center Dr - Sunridge Heights to St Rose
Roma Hills Drive Complete Street Improvements
Nevada State Drive - Paradise Hills Drive to
Compassion Drive

Municipal Facilities

Detective Office Relocation Remodel
Animal Shelter Roof
Recreation Center Flooring Resurfacing
Multiple Facility Lighting Upgrades
City Hall Improvements
Courtroom Remodel for Jury Trials
Replace Gym Divider Curtains in Facilities
Detention Center Painting
Fire Panel Replacement at Detention Center
Facility Equipment and Repairs
Misc. Facility Maintenance at Rec Centers

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 June.

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 2023 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 2022. 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 \$333.8 million for the fiscal year ending 2023, of which \$223.2 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

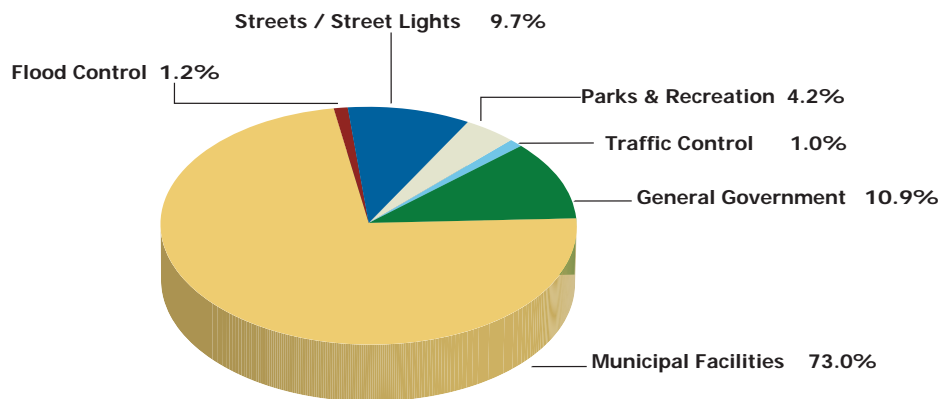
FY 2023 Project Summary

Category	Project Costs	Operating Costs
Flood Control	\$ 2,980,338	\$ -
General Government	27,749,486	113,000
Municipal Facilities	186,673,013	107,500
Parks & Recreation	10,603,569	-
Streets & Street Lights	24,872,363	-
Traffic Control	2,767,000	-
Total	\$ 255,645,769	\$ 220,500

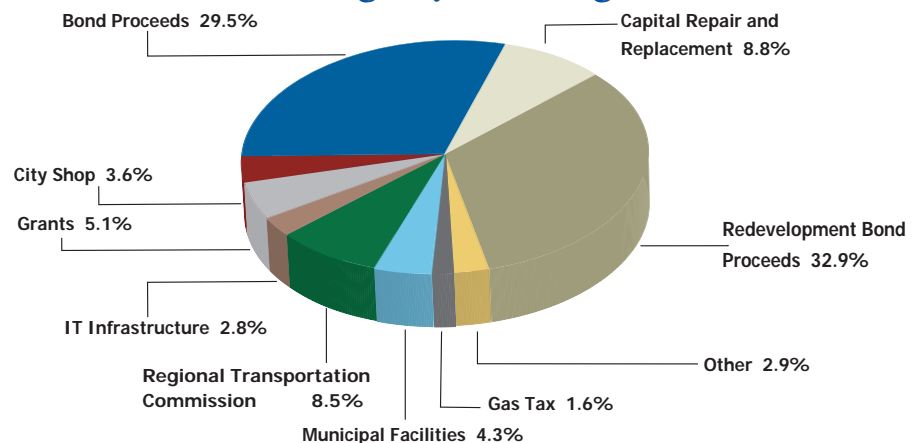
Funding Source	Project Costs
Bond Proceeds	\$ 75,507,585
Capital Repair and Replacement	22,419,271
City Shop	9,191,478
Redevelopment Agency Bond Proceeds	84,064,700
Gas Tax	4,036,000
Grants & Contributions	13,102,175
IT Infrastructure and Internally Funded IT	7,119,037
Municipal Facilities	10,916,852
Regional Transportation Commission	21,803,363
Other*	7,485,308
Total	\$ 255,645,769

* 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 2023 CIP

Use and Sources of Funds

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Flood Control Maintenance Projects	\$ 2,980,338	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 19,788,501
Total Flood Control	\$ 2,980,338	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 19,788,501

Funding Sources:

CC Flood Control District	\$ 2,980,338	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 19,788,501
Total Funding Sources	\$ 2,980,338	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 19,788,501

Operating Budget Impact

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Flood Control Profiles

Flood Control Maintenance Projects (Project# FC054)

Description: Miscellaneous flood control maintenance improvements throughout the City.

Scheduling: Annual and ongoing - scheduled through 2028.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
CC Flood Control District	\$ 2,980,338	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 19,788,501
Total Project Costs	\$ 2,980,338	\$ 3,039,945	\$ 3,100,744	\$ 3,162,759	\$ 3,226,014	\$ 4,278,701	\$ 19,788,501
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Overview

FY 2023 CIP

Use and Sources of Funds

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
City Fleet Replacement Program	\$ 7,941,478	\$ 7,973,770	\$ 8,041,393	\$ 7,919,643	\$ 7,928,193	\$ 8,126,397	\$ 47,930,874
Police Replacement P-25 Radios	6,300,000	-	-	-	-	-	6,300,000
Refresh INF - Network Hardware	3,406,000	3,012,320	572,900	1,412,700	413,740	942,225	9,759,885
Police Chromatograph Spectrometer	1,818,593	-	-	-	-	-	1,818,593
Mobile Data Terminal Replacement	1,693,113	-	-	-	-	-	1,693,113
Fire Station 92 Engine	1,095,000	-	-	-	-	-	1,095,000
Tier 2 Projects	5,495,302	5,864,922	3,349,119	3,333,942	3,874,821	2,597,016	24,515,122
Total General Government	\$ 27,749,486	\$ 16,851,012	\$ 11,963,412	\$ 12,666,285	\$ 12,216,754	\$ 11,665,638	\$ 93,112,587

Funding Sources:

Capital Repair and Replacement	\$ 11,093,971	\$ 3,028,000	\$ 970,000	\$ 860,000	\$ 1,080,000	\$ -	\$ 17,031,971
City Shop Replacement Fund	9,191,478	7,973,770	8,041,393	7,919,643	7,928,193	8,126,397	49,180,874
Internally Funded IT Repairs	-	-	35,438	-	-	40,988	76,426
IT Infrastructure Replacement	7,119,037	5,849,242	2,916,581	3,886,642	3,208,561	3,498,253	26,478,316
Municipal Fac. Acq. & Const.	345,000	-	-	-	-	-	345,000
Total Funding Sources	\$ 27,749,486	\$ 16,851,012	\$ 11,963,412	\$ 12,666,285	\$ 12,216,754	\$ 11,665,638	\$ 93,112,587

Operating Budget Impact

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Fire Station 92 Engine	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000
Tier 2 Projects	78,000	78,000	78,000	78,000	78,000	28,000	418,000
Total Operating Impact	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000	\$ 113,000	\$ 63,000	\$ 628,000



Key Fact

The Fiscal Year 2023 Capital Improvement Plan includes \$7.9 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 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
City Shop Replacement Fund	\$ 7,941,478	\$ 7,973,770	\$ 8,041,393	\$ 7,919,643	\$ 7,928,193	\$ 8,126,397	\$ 47,930,874
Total Project Costs	\$ 7,941,478	\$ 7,973,770	\$ 8,041,393	\$ 7,919,643	\$ 7,928,193	\$ 8,126,397	\$ 47,930,874
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Police Replacement P-25 Radios (Project# GG282)

Description: 1,015 handhelds and car mobiles for Police and Fire Departments. These radios increase interoperability with other agencies, as well as provide increased functionality.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Capital Repair & Replacement	\$ 6,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,300,000
Total Project Costs	\$ 6,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,300,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Refresh INF - Network (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: Annual and ongoing.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
IT Infrastructure Replacement	\$ 3,406,000	\$ 3,012,320	\$ 572,900	\$ 1,412,700	\$ 413,740	\$ 942,225	\$ 9,759,885
Total Project Costs	\$ 3,406,000	\$ 3,012,320	\$ 572,900	\$ 1,412,700	\$ 413,740	\$ 942,225	\$ 9,759,885
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Police Chromatograph Spectrometer (Project# GG284)

Description: Liquid Chromatograph Mass Spectrometer Triple-Quad; replace 4 Gas Chromatograph Mass Spectrometers, and replace with a total of two Liquid Chromatographs.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Capital Repair & Replacement	\$ 1,818,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,818,593
Total Project Costs	\$ 1,818,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,818,593
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Mobile Data Terminal Replacement (Project# GG296)

Description: Replace mobile data terminal and docking station models. Consolidates functionality of electronic ticket writers into the mobile data terminal.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
IT Infrastructure Replacement	\$ 1,693,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,693,113
Total Project Costs	\$ 1,693,113	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,693,113
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Station 92 Engine (Project# GGE10)

Description: First-due response apparatus needed in the West Henderson area to improve current service levels and keep pace with growth.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
City Shop Replacement Fund	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875,000
Municipal Fac. Acq. & Const.	220,000	-	-	-	-	-	220,000
Total Project Costs	\$ 1,095,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,095,000
Operating Costs	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 35,000	\$ 210,000

Tier 2 General Government

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

Scheduling: Varies.

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Ambulance Operator Program	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Refresh CS - MDT Toughbook	611,888	781,444	857,821	668,626	688,685	876,745	4,485,209
Citywide Generator Repair & Repl.	554,000	2,430,000	495,000	860,000	1,080,000	-	5,419,000
Fire Station 92 Rescue	500,000	-	-	-	-	-	500,000
City Wide Air Handler Repairs	465,000	230,000	475,000	-	-	-	1,170,000
Refresh CS - Desktops	408,471	420,726	433,347	446,348	459,738	473,530	2,642,160
Refresh INF - Datacenter Hardware	404,000	838,000	524,000	355,000	1,078,000	346,000	3,545,000
City Wide Boiler Replacements	350,000	215,000	-	-	-	-	565,000
Learning Management System	350,000	-	-	-	-	-	350,000
IDF/MDF Camera Implementation	256,378	-	35,438	-	-	40,988	332,804
Refresh INF - Unified Comms.	248,633	283,633	-	459,600	7,700	291,633	1,291,199
Refresh CS - Laptops	151,497	286,741	295,343	304,203	313,329	313,329	1,664,442
Refresh CS - Council Chambers	101,296	104,335	107,465	110,689	114,009	117,430	655,224
City Wide Evaporative Cooler Repl.	100,000	153,000	-	-	-	-	253,000
Refresh CS - Audio/Video	94,139	122,043	125,705	129,476	133,360	137,361	742,084
Total Project Costs	\$ 5,495,302	\$ 5,864,922	\$ 3,349,119	\$ 3,333,942	\$ 3,874,821	\$ 2,597,016	\$ 24,515,122
Funding Sources:							
Capital Repair and Replacement	\$ 2,975,378	\$ 3,028,000	\$ 970,000	\$ 860,000	\$ 1,080,000	\$ -	\$ 8,913,378
City Shop Replacement Fund	375,000	-	-	-	-	-	375,000
Citywide Services	248,633	283,633	-	459,600	7,700	291,633	1,291,199
Internally Funded IT Repairs	-	-	35,438	-	-	40,988	76,426
IT Infrastructure Replacement	1,771,291	2,553,289	2,343,681	2,014,342	2,787,121	2,264,395	13,734,119
Municipal Fac. Acq. & Const.	125,000	-	-	-	-	-	125,000
Total Funding Sources	\$ 5,495,302	\$ 5,864,922	\$ 3,349,119	\$ 3,333,942	\$ 3,874,821	\$ 2,597,016	\$ 24,515,122
Operating Costs	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 78,000	\$ 28,000	\$ 418,000

Municipal Facilities Overview

FY 2023 CIP

Use and Sources of Funds

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Eastside RDA Recreation Center	\$ 67,064,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,064,700
West Henderson Recreational Facility	55,000,000	-	-	-	-	-	55,000,000
Education Center	15,000,000	-	-	-	-	-	15,000,000
Bird Viewing Preserve Visitor Center	8,100,000	-	-	-	-	-	8,100,000
Police Department Forensic Laboratory	6,940,871	-	-	-	-	-	6,940,871
Center of Excellence	5,000,000	-	-	-	-	-	5,000,000
West Henderson Park & Field Amenities	4,860,400	-	-	-	-	-	4,860,400
City Hall Rehabilitation	2,515,000	-	-	-	-	-	2,515,000
Police Replacement Dispatch Desks	2,448,000	-	-	-	-	-	2,448,000
Touchless Fixtures & Flush Valves	2,300,000	-	-	-	-	-	2,300,000
Events Plaza Shade Structure	2,000,000	-	-	-	-	-	2,000,000
Justice Facility Improvements	1,650,000	1,650,000	-	-	-	-	3,300,000
Fire Station 82 Renovation	1,550,000	-	-	-	-	-	1,550,000
City Hall Improvements	1,500,000	-	-	-	-	-	1,500,000
Police Department Body Cameras	1,300,000	615,500	615,500	615,500	615,500	-	3,762,000
Security Improvements, Phase II	1,281,852	-	-	-	-	-	1,281,852
Tier 2 Projects	8,162,190	17,077,300	3,007,560	2,562,500	1,510,000	500,000	32,819,550
Total Municipal Facilities	\$ 186,673,013	\$ 19,342,800	\$ 3,623,060	\$ 3,178,000	\$ 2,125,500	\$ 500,000	\$ 215,442,373
Funding Sources:							
Bond Proceeds	\$ 71,801,271	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 71,801,271
Capital Repair and Replacement	10,380,300	4,850,300	3,568,060	3,020,500	2,065,500	500,000	24,384,660
Grant Fund	9,602,175	-	-	-	-	-	9,602,175
Municipal Facilities	10,421,852	14,400,000	-	-	-	-	24,821,852
Redevelopment Agency Bond Proceeds	84,064,700	-	-	-	-	-	84,064,700
Municipal Golf Course	150,000	-	-	100,000	-	-	250,000
Special Recreation Fund	252,715	92,500	55,000	57,500	60,000	-	517,715
Total Funding Sources	\$ 186,673,013	\$ 19,342,800	\$ 3,623,060	\$ 3,178,000	\$ 2,125,500	\$ 500,000	\$ 215,442,373

Operating Budget Impact

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Police Department Forensic Laboratory	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 630,812
Tier 2 Projects	7,500	7,500	7,500	7,500	7,500	7,500	45,000
Total Operating Impact	\$ 107,500	\$ 109,500	\$ 111,540	\$ 113,621	\$ 115,743	\$ 117,908	\$ 675,812

Municipal Facilities Project Profiles

Eastside Redevelopment Area Recreation Center (Project# MF484)

Description: Construct a recreation facility in eastside Redevelopment area.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Redevelopment Agency Bond Proceeds	\$ 67,064,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,064,700
Total Project Costs	\$ 67,064,700	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,064,700
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Henderson Recreational Facility (Project# MF417)

Description: Recreation Complex in West Henderson.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Bond Proceeds	\$ 55,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000,000
Total Project Costs	\$ 55,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 55,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Redevelopment Agency Bond Proceeds	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Total Project Costs	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bird Viewing Preserve Visitor Center (Project# MF338)

Description: A sustainably designed new visitor center for the Bird Viewing Preserve to be located northeast of pond 8 and include indoor/outdoor flexible interpretive and exhibit space, a large classroom/multi-purpose space that can be divided into two smaller spaces, a lobby/information desk, retail area, library, restrooms, staff space to include offices, break area, restroom, storage and cart storage.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Grant Fund	\$ 6,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000
Municipal Facility Funds	1,600,000	-	-	-	-	-	1,600,000
Total Project Costs	\$ 8,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,100,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Police Department Forensic Laboratory (Project# MF346)

Description: Design and construct a 20,000 square foot state-of-the-art facility that will have lab, office, and administrative spaces, long term.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Bond Proceeds	\$ 6,940,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,940,871
Total Project Costs	\$ 6,940,871	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,940,871
Operating Costs	\$ 100,000	\$ 102,000	\$ 104,040	\$ 106,121	\$ 108,243	\$ 110,408	\$ 630,812

Center of Excellence (Project# MF448)

Description: The project will consist of a 20,000 square foot building with classrooms, shops space, offices, and related amenities necessary for the teaching environment. The proposed location is on a parcel owned by the City and adjacent to the new Via Inspirada Police Substation currently under design and construction.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Bond Proceeds	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total Project Costs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Henderson Park and Field Amenities (Project# MF414)

Description: Park and field amenities in West Henderson.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Bond Proceeds	\$ 4,860,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,860,400
Total Project Costs	\$ 4,860,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,860,400
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City Hall Rehabilitation (Project# MF482)

Description: City Hall rehab that will complete the security improvements that were started in Fiscal Year 2021.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Municipal Facility Funds	\$ 2,515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,515,000
Total Project Costs	\$ 2,515,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,515,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Police Replacement Dispatch Desks (Project# MF441)

Description: Replacement of dispatch consoles with ergonomic motorized consoles.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Capital Replacement & Repair	\$ 2,448,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,448,000
Total Project Costs	\$ 2,448,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,448,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Touchless Fixtures and Flush Valves (Project# MF473)

Description: Install touchless fixtures and flush valves at all City facilities.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Grant Fund	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
Total Project Costs	\$ 2,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,300,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Events Plaza Shade Structure (Project# MF481)

Description: Construct a shade structure that will cover the events plaza.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Redevelopment Agency Bond Proceeds	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total Project Costs	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Justice Facility Improvements (Project# MF463)

Description: Improvements to the Henderson Justice Facility.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Municipal Facility Funds	\$ 1,650,000	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000
Total Project Costs	\$ 1,650,000	\$ 1,650,000	\$ -	\$ -	\$ -	\$ -	\$ 3,300,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Station 82 Renovation (Project# MF453)

Description: Unisex bathroom remodel and individual dorm room work.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Capital Replacement & Repair	\$ 1,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000
Total Project Costs	\$ 1,550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,550,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City Hall Improvements (Project# MF354)

Description: Due to age of building, many City Hall components need to be replaced. This project includes miscellaneous improvements to City Hall in order to improve both customer service and employee quality of workplace standards. Both major and minor improvements are planned. Major improvements include: carpet replacement, color replacement/repainting of accent walls, recovering of existing acoustical panels, new DSC lobby furniture in waiting area.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Municipal Facility Funds	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total Project Costs	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Police Department Body Cameras (Project# GG299)

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

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Capital Replacement & Repair	\$ 1,300,000	\$ 615,500	\$ 615,500	\$ 615,500	\$ 615,500	\$ -	\$ 3,762,000
Total Project Costs	\$ 1,300,000	\$ 615,500	\$ 615,500	\$ 615,500	\$ 615,500	\$ -	\$ 3,762,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Security Improvements, Phase II (Project# MF333)

Description: Implementation of recommendations provided in the City-wide threat assessment.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Municipal Facility Funds	\$ 1,281,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,281,852
Total Project Costs	\$ 1,281,852	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,281,852
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Municipal Facilities

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

Scheduling: Varies

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
City Wide Fan Coil Replacements	\$ 918,000	\$ 1,009,800	\$ 1,132,560	\$ -	\$ -	\$ -	\$ 3,060,360
Fire Station 81 Renovation	876,300	-	-	-	-	-	876,300
Fire Station 92 Construction	750,000	12,750,000	-	-	-	-	13,500,000
Therapeutic Recreation Building	525,000	-	-	-	-	-	525,000
Space Needs Assessment Implementation	500,000	-	-	-	-	-	500,000
Black Mountain Rec Center Refurb.	500,000	-	-	-	-	-	500,000
Henderson Detention Center Food Flaps	472,175	-	-	-	-	-	472,175
City Wide HVAC Unit Replacement Annual	450,000	400,000	605,000	655,000	200,000	-	2,310,000
Roofing Repair/Restore Program City	430,000	445,000	100,000	-	-	-	975,000
Wide Mic Piping Replacement Detention	350,000	1,105,000	55,000	-	500,000	-	2,010,000
Center Glass Enclosure	330,000	-	-	-	-	-	330,000
City Wide Elevator Modernization	300,000	315,000	135,000	-	-	-	750,000
City Wide Cooling Tower Repl & Repair	265,000	-	75,000	-	-	-	340,000
Maintenance Shop Yard Upgrades	250,000	-	-	-	-	-	250,000
General Facilities Maintenance Projects	250,000	750,000	750,000	750,000	750,000	500,000	3,750,000
Roll Up Door And Gate Repairs And Repl.	208,000	110,000	-	-	-	-	318,000
City Wide Switch Gear Replacement	160,000	-	-	-	-	-	160,000
Wildhorse Golf Course Maint. Projects	150,000	-	-	100,000	-	-	250,000
Citywide Keywatcher Box Installation	125,000	-	-	-	-	-	125,000
Scoreboard Replacement At HPAC	102,715	-	-	-	-	-	102,715
Wells Pool - Plaster Replacement	100,000	-	-	-	-	-	100,000
Fire System Replacement And Repair	100,000	100,000	100,000	1,000,000	-	-	1,300,000
Pool Equipment Repairs & Replacement	50,000	92,500	55,000	57,500	60,000	-	315,000
Total Project Costs	\$ 8,162,190	\$ 17,077,300	\$ 3,007,560	\$ 2,562,500	\$ 1,510,000	\$ 500,000	\$ 32,819,550
Funding Sources:							
Capital Replacement	\$ 5,082,300	\$ 4,234,800	\$ 2,952,560	\$ 2,405,000	\$ 1,450,000	\$ 500,000	\$ 16,624,660
Grant Fund	802,175	-	-	-	-	-	802,175
Municipal Facility Funds	1,875,000	12,750,000	-	-	-	-	14,625,000
Municipal Golf Course	150,000	-	-	100,000	-	-	250,000
Special Recreation Fund	252,715	92,500	55,000	57,500	60,000	-	517,715
Total Funding Sources	\$ 8,162,190	\$ 17,077,300	\$ 3,007,560	\$ 2,562,500	\$ 1,510,000	\$ 500,000	\$ 32,819,550
Operating Costs	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 7,500	\$ 45,000



Via Inspirada Police Station artist rendering

Parks & Recreation Overview

FY 2023 CIP

Use and Sources of Funds

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Cornerstone Park - Phase II	\$ 3,706,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,706,314
H.O.M.E. Adaptive Use Park	3,500,000	8,477,808	-	-	-	-	11,977,808
Terra Wetlands	1,250,000	-	-	-	-	-	1,250,000
Tier 2 Projects	2,147,255	4,660,538	7,246,798	3,035,342	2,620,802	2,452,324	22,163,059
Total Parks & Recreation	\$ 10,603,569	\$ 13,138,346	\$ 7,246,798	\$ 3,035,342	\$ 2,620,802	\$ 2,452,324	\$ 39,097,181

Funding Sources:

Bond Proceeds	\$ 3,706,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,706,314
Grant Fund	3,500,000	8,477,808	-	-	-	-	11,977,808
Park Development Funds	1,679,000	2,663,068	4,557,735	1,661,307	677,328	1,679,547	12,917,985
Capital Replacement & Repair	945,000	-	-	-	-	-	945,000
Special Recreation Fund	773,255	1,997,470	2,689,063	1,374,035	1,943,474	772,777	9,550,074
Total Funding Sources	\$ 10,603,569	\$ 13,138,346	\$ 7,246,798	\$ 3,035,342	\$ 2,620,802	\$ 2,452,324	\$ 39,097,181

Operating Budget Impact

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
H.O.M.E. Adaptive Use Park	\$ -	\$ 386,595	\$ 399,250	\$ 412,324	\$ 425,827	\$ 429,775	\$ 2,053,771
Terra Wetlands	-	328,594	142,579	147,352	152,285	157,384	928,194
Total Operating Impact	\$ -	\$ 715,189	\$ 541,829	\$ 559,676	\$ 578,112	\$ 587,159	\$ 2,981,965



Union Pacific Railroad Trail tunnel

Parks & Recreation Project Profiles

Cornerstone Park - Phase II (Project# PR407)

Description: Phase II would consist of the installation of a dog park, play area, plaza, restroom, and trail connection to Stephanie Street.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Bond Proceeds	\$ 3,706,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,706,314
Total Project Costs	\$ 3,706,314	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,706,314
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 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Grant Proceeds Fund	\$ 3,500,000	\$ 8,477,808	\$ -	\$ -	\$ -	\$ -	\$ 11,977,808
Total Project Costs	\$ 3,500,000	\$ 8,477,808	\$ -	\$ -	\$ -	\$ -	\$ 11,977,808
Operating Costs	\$ -	\$ 386,595	\$ 399,250	\$ 412,324	\$ 425,827	\$ 429,775	\$ 2,053,771

Terra Wetlands (Project# PR226)

Description: Parking lot and other amenities for a potential, future 25 acre natural park in Lake Las Vegas.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Park Development Funds	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Total Project Costs	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Operating Costs	\$ -	\$ 328,594	\$ 142,579	\$ 147,352	\$ 152,285	\$ 157,384	\$ 928,194

Tier 2 Parks & Recreation

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

Scheduling: Varies

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Drake Street Park	\$ 475,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 475,000
Anthem Roller Hockey Rink Renovation	470,000	-	-	-	-	-	470,000
Special Rec. Equipment And Maint	463,255	1,672,470	1,930,063	1,052,035	1,847,474	772,777	7,738,074
City Wide Splash Pad Maint. & Repair	210,000	194,000	209,000	92,000	96,000	-	801,000
RCT Various Park Projects - East	200,050	1,374,868	3,670,980	1,272,527	389,688	776,595	7,684,708
RCT Various Park Projects - South	140,000	60,000	72,000	33,145	215,660	396,000	916,805
Pool Play Equipment Repair & Repl.	100,000	131,000	550,000	230,000	-	-	1,011,000
RCT Various Park Projects - Southwest	88,950	1,228,200	814,755	355,635	71,980	506,952	3,066,472
Total Project Costs	\$ 2,147,255	\$ 4,660,538	\$ 7,246,798	\$ 3,035,342	\$ 2,620,802	\$ 2,452,324	\$ 22,163,059
Funding Sources:							
Capital Replacement & Repair	\$ 945,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 945,000
Park Development Funds	429,000	2,663,068	4,557,735	1,661,307	677,328	1,679,547	11,667,985
Special Recreation Fund	773,255	1,997,470	2,689,063	1,374,035	1,943,474	772,777	9,550,074
Total Funding Sources	\$ 2,147,255	\$ 4,660,538	\$ 7,246,798	\$ 3,035,342	\$ 2,620,802	\$ 2,452,324	\$ 22,163,059
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Streets/Street Lights Overview

FY 2023 CIP

Use and Sources of Funds

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Wigwam Pkwy - Eastern Avenue to Gibson Road	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Street Maintenance - Phase II	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	-	20,000,000
Pebble Rd. - Eastern Ave. to Wigwam Pkwy	3,150,000	-	-	-	-	-	3,150,000
Paseo Verde Pkwy - Stephanie to Horizon Ridge	2,000,000	-	-	-	-	-	2,000,000
Arterial and Neighborhood Rehab Program	1,651,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	26,651,000
Eastgate Rd/Middlegate Rd/Parkson Rd/Cape Horn Rd	1,500,000	3,056,000	6,000,000	-	-	-	10,556,000
Boulder Highway Reimagine	1,300,000	123,307,628	-	-	-	-	124,607,628
Bike Lane Improvements (NDOT)	1,105,263	-	-	-	-	-	1,105,263
Seven Hills Dr. - Grand Hills Dr. to St. Rose Pkwy.	1,000,000	-	3,000,000	-	-	-	4,000,000
Tier 2 Projects	4,166,100	2,429,000	4,230,000	5,146,000	2,295,000	3,136,900	21,403,000
Total Streets & Street Lights	\$ 24,872,363	\$ 137,792,628	\$ 22,230,000	\$ 14,146,000	\$ 11,295,000	\$ 8,136,900	\$ 218,472,891
Funding Sources:							
Gas Tax	\$ 2,769,000	\$ 7,387,000	\$ 7,406,000	\$ 7,426,000	\$ 7,295,000	\$ 6,899,000	\$ 39,182,000
NDOT	1,800,000	-	-	-	-	-	1,800,000
Regional Transportation Commission	20,303,363	130,405,628	14,824,000	6,720,000	4,000,000	1,237,900	177,490,891
Total Funding Sources	\$ 24,872,363	\$ 137,792,628	\$ 22,230,000	\$ 14,146,000	\$ 11,295,000	\$ 8,136,900	\$ 218,472,891

Operating Budget Impact

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Paradise Hills Roundabout

Streets/Street Lights Project Profiles

Wigwam Pkwy - Eastern Avenue to Gibson Road (Project# ST279)

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 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Regional Transportation Commission	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total Project Costs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Street Maintenance - Phase II (Project# ST270)

Description: Roadway maintenance Fiscal Year 2023-2027.

Scheduling: Annual and ongoing project.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Regional Transportation Commission	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 20,000,000
Total Project Costs	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ -	\$ 20,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pebble Rd. - Eastern Ave. to Wigwam Pkwy (Project# ST244)

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

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Regional Transportation Commission	\$ 3,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000
Total Project Costs	\$ 3,150,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,150,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Paseo Verde Pkwy - Stephanie to Horizon Ridge (Project# ST256)

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 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Regional Transportation Commission	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total Project Costs	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Arterial and Neighborhood Rehab Program (Project# ST327)

Description: This program is for miscellaneous rehabilitation projects that are not otherwise funded on the RTC CIP or Statewide Transportation Improvement Program for NDOT and are eligible for gas tax.

Scheduling: Annual and ongoing.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Gas Tax	\$ 1,651,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 26,651,000
Total Project Costs	\$ 1,651,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 26,651,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Eastgate Rd/Middlegate Rd/Parkson Rd/Cape Horn Rd (Project# ST268)

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 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Regional Transportation Commission	\$ 1,500,000	\$ 3,056,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 10,556,000
Total Project Costs	\$ 1,500,000	\$ 3,056,000	\$ 6,000,000	\$ -	\$ -	\$ -	\$ 10,556,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Boulder Highway Re-imagine (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 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Regional Transportation Commission	\$ 1,300,000	\$ 123,307,628	\$ -	\$ -	\$ -	\$ -	\$ 124,607,628
Total Project Costs	\$ 1,300,000	\$ 123,307,628	\$ -	\$ -	\$ -	\$ -	\$ 124,607,628
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bike Lane Improvements (Project# ST289)

Description: City Wide Bike Lane 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 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
NDOT	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Regional Transportation Commission	105,263	-	-	-	-	-	105,263
Total Project Costs	\$ 1,105,263	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,105,263
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Seven Hills Dr. - Grand Hills Dr. to St. Rose Pkwy (Project# ST245)

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 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Regional Transportation Commission	\$ 1,000,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
Total Project Costs	\$ 1,000,000	\$ -	\$ 3,000,000	\$ -	\$ -	\$ -	\$ 4,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Streets/Street Lights

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

Scheduling: Varies

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Via Inspirada Trail - Bicentennial to Exec Airport	\$ 800,000	\$ 42,000	\$ -	\$ -	\$ -	\$ -	\$ 842,000
Stephanie St - Sunset Rd to UPRR Track	680,000	-	-	2,720,000	-	-	3,400,000
Pacific Ave. - Appian Way to Horizon Dr.	600,000	-	-	-	-	-	600,000
Wagonwheel Drive - I-515 to Foothills Drive	512,100	-	-	-	-	1,237,900	1,750,000
On Call Street Patching	500,000	1,650,000	1,650,000	1,650,000	1,500,000	1,500,000	8,450,000
Siena Heights - Jeffreys to St. Rose Pkwy	456,000	-	1,824,000	-	-	-	2,280,000
Street Light Knockdown Program	260,000	371,000	382,000	394,000	405,000	-	1,812,000
Painted/Concrete Streetlight Pole Replacement	258,000	266,000	274,000	282,000	290,000	299,000	1,669,000
Streetlight Wire Theft Replacement	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Total Project Costs	\$ 4,166,100	\$ 2,429,000	\$ 4,230,000	\$ 5,146,000	\$ 2,295,000	\$ 3,136,900	\$ 21,403,000
Funding Sources:							
Gas Tax	\$ 1,118,000	\$ 2,387,000	\$ 2,406,000	\$ 2,426,000	\$ 2,295,000	\$ 1,899,000	\$ 12,531,000
NDOT	800,000	-	-	-	-	-	800,000
Regional Transportation Commission	2,248,100	42,000	1,824,000	2,720,000	-	1,237,900	8,072,000
Total Funding Sources	\$ 4,166,100	\$ 2,429,000	\$ 4,230,000	\$ 5,146,000	\$ 2,295,000	\$ 3,136,900	\$ 21,403,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Road work along Lake Mead Pkwy

Traffic Control Overview

FY 2023 CIP

Use and Sources of Funds

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Traffic Improvements	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 9,000,000
Replacement for Induction Fixtures	1,267,000	1,500,000	1,500,000	1,500,000	1,500,000	-	7,267,000
Total Traffic Control	\$ 2,767,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 1,500,000	\$ 16,267,000
Funding Sources:							
Gas Tax	\$ 1,267,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 7,267,000
RTC/County Funded Projects	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
Total Funding Sources	\$ 2,767,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 3,000,000	\$ 1,500,000	\$ 16,267,000

Operating Budget Impact

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Traffic Control Project Profiles

Traffic Improvements (Project# TC229)

Description: This project is to fund and build Traffic Signals and other Traffic Control when warrants are met. These improvements will be done outside of a planned City of Henderson CIP roadway project.

Scheduling: Annual and ongoing project.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Regional Transportation Commission	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 9,000,000
Total Project Costs	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 9,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Gas Tax	\$ 1,267,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 7,267,000
Total Project Costs	\$ 1,267,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ 7,267,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Enterprise Funds

FY 2023 Project Summary

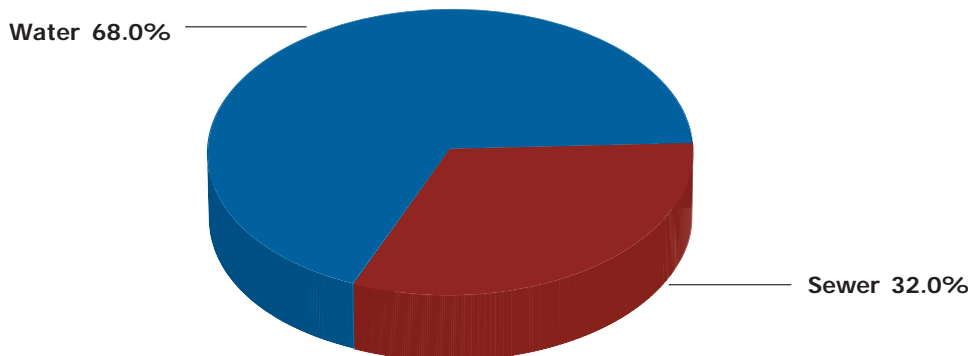
By Category

Category	Project Costs	Operating Costs
Water	\$ 53,209,320	\$ -
Sewer	24,983,779	-
Total	\$ 78,193,099	\$ -

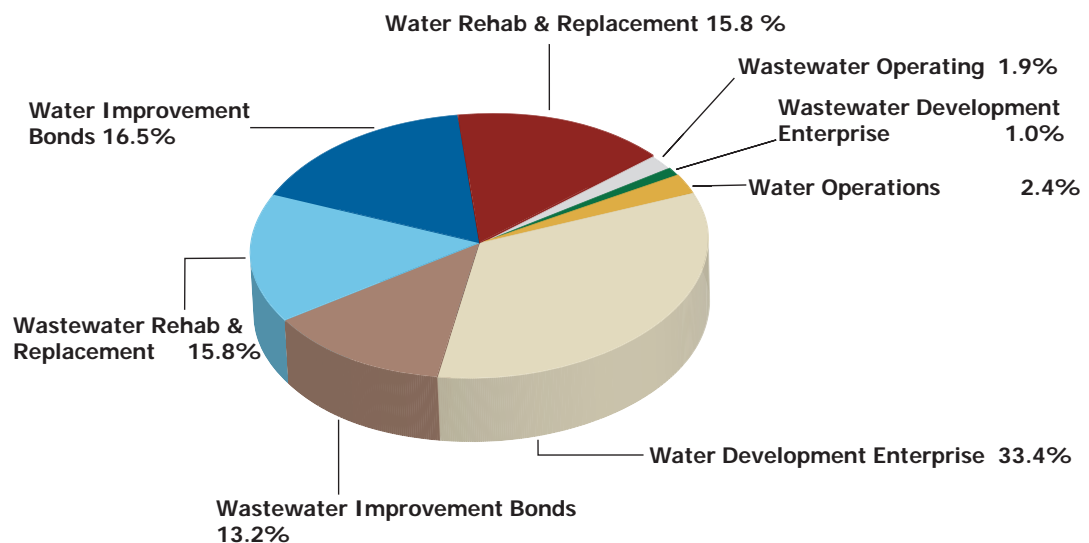
By Funding Source

Funding Source	Project Costs
Water Fund - Operating	\$ 1,890,509
Water Improvement Bonds	12,872,222
Water Development Enterprise Fund	26,075,422
Water Rehab & Replacement	12,371,167
Wastewater - Operating	1,506,439
Wastewater Improvement Bond	10,327,749
Wastewater Development Enterprise	781,924
Wastewater Rehab & Replacement	12,367,667
Total	\$ 78,193,099

Percentage By Category



Percentage By Funding Source



Water Overview

FY 2023 CIP

Use and Sources of Funds

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
2630 42-Inch West Henderson Transmission Main	\$ 12,410,313	\$ 19,973,833	\$ -	\$ -	\$ -	\$ -	\$ 32,384,146
R-36A 5.0 Mg Reservoir	6,042,276	2,415,295	-	-	-	-	8,457,571
R-42 5.0 Mg Reservoir	4,618,969	11,552,587	-	-	-	-	16,171,556
Via Nobila Utilities - Part 3*	3,522,933	-	-	-	-	-	3,522,933
R-13B 2Mg Reservoir & P-13C	2,779,415	6,867,093	-	-	-	-	9,646,508
Pavement Patching Program*	2,761,200	1,380,600	1,380,600	1,380,600	1,380,600	1,380,600	9,664,200
Cadence LS Oversize	2,128,948	-	-	-	-	-	2,128,948
Service Line Replacement Program	2,000,000	2,000,000	5,000,000	5,000,000	7,000,000	7,000,000	28,000,000
Townsite Utility Replacement Phase 4*	1,479,069	4,293,365	357,781	-	-	-	6,130,215
2020 On-Call Pavement Patching*	1,325,509	-	-	-	-	-	1,325,509
Sunridge Heights Onsite Waterline Improv.	1,268,168	140,356	-	-	-	-	1,408,524
Pump Station 12	1,236,105	-	-	-	-	-	1,236,105
2007 Water Main Phase 1	1,181,355	-	-	-	-	-	1,181,355
PRV 1 & Mona Lane Storm Drain	1,065,142	-	-	-	-	-	1,065,142
Tier 2 Projects	9,389,918	29,771,853	44,718,489	11,815,891	1,583,125	1,583,125	98,862,401
Total Water	\$ 53,209,320	\$ 78,394,982	\$ 51,456,870	\$ 18,196,491	\$ 9,963,725	\$ 9,963,725	\$ 221,185,113
Funding Sources:							
Water Fund - Operating	\$ 1,890,509	\$ 340,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 2,590,509
Water Improvement Bonds	12,872,222	33,450,201	29,311,584	7,169,531	-	-	82,803,538
Water Development Enterprise Fund	26,075,422	26,954,440	7,851,765	3,563,235	500,000	500,000	65,444,862
Water Rehab & Replacement	12,371,167	17,650,341	14,203,521	7,373,725	9,373,725	9,373,725	70,346,204
Total Funding Sources	\$ 53,209,320	\$ 78,394,982	\$ 51,456,870	\$ 18,196,491	\$ 9,963,725	\$ 9,963,725	\$ 221,185,113

Operating Budget Impact

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Tier 2 Projects	-	-	-	-	131,442	310,692	442,134
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ 131,442	\$ 310,692	\$ 442,134

* Project shared between Water & Sewer

Water Project Profiles

2630 42-inch W. Henderson Transmission Main (Project# U0703)

Description: Design and construct two (2) 42-inch water transmission pipelines totaling approximately 19,500 lineal feet, an inlet pipe to the R-42 Reservoir, an outlet pipe from the R-42 Reservoir to the 2630 pressure zone, two (2) cast-in-place vaults for the Motor Operated Valves (MOV), installation of approximately 18,500 lineal feet of fiber optic infrastructure, and associated project appurtenances.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Development Enterprise Fund	\$ 12,410,313	\$ 19,973,833	\$ -	\$ -	\$ -	\$ -	\$ 32,384,146
Total Project Costs	\$ 12,410,313	\$ 19,973,833	\$ -	\$ -	\$ -	\$ -	\$ 32,384,146
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 pressure zone Backbone Water System.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Improvement Bonds	\$ 3,927,480	\$ 1,569,941	\$ -	\$ -	\$ -	\$ -	\$ 5,497,421
Water Development Enterprise Fund	2,114,796	845,354	-	-	-	-	2,960,150
Total Project Costs	\$ 6,042,276	\$ 2,415,295	\$ -	\$ -	\$ -	\$ -	\$ 8,457,571
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R-42 5.0 MG Reservoir (Project# U0704)

Description: Design and construct a 5.0 MGB reservoir on Site 42, generally located north of Via Inspirada and east of Las Vegas Boulevard, and potable water connection to Las Vegas Valley Water District facilities generally located at the future intersection of Welpman Way and Giles Street.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Improvement Bonds	\$ 3,007,610	\$ 7,515,337	\$ -	\$ -	\$ -	\$ -	\$ 10,522,947
Water Development Enterprise Fund	1,611,359	4,037,250	-	-	-	-	5,648,609
Total Project Costs	\$ 4,618,969	\$ 11,552,587	\$ -	\$ -	\$ -	\$ -	\$ 16,171,556
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Via Nobila Utilities - Part 3* (Project# U0215)

Description: Design and construct water and sewer infrastructure in the 2630 and 2760 Pressure Zones. Construct 11,000 linear feet or 24-inch DIP and 16-inch ductile iron pipe potable water transmission pipeline and appurtenances, ductile iron pipe cathodic protection system, fire hydrant assemblies, 4,500 linear feet of 8-inch to 21-inch PVC sewer pipe and manholes, 10,500 linear feet of 4-inch PBC fiber optic conduit and pull boxes.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Development Enterprise Fund	\$ 3,522,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,522,933
Total Project Costs	\$ 3,522,933	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,522,933
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description: The scope of the project is to construct a new 2 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 June 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Improvement Bonds	\$ 2,779,415	\$ 6,867,093	\$ -	\$ -	\$ -	\$ -	\$ 9,646,508
Total Project Costs	\$ 2,779,415	\$ 6,867,093	\$ -	\$ -	\$ -	\$ -	\$ 9,646,508
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: Annual and ongoing project.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Rehab & Replacement	\$ 2,761,200	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 9,664,200
Total Project Costs	\$ 2,761,200	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 9,664,200
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

Cadence LS Oversize (Project# U0224)

Description: Cadence lift station will serve Parcel A and the area currently served by South Valley Ranch lift station. Design peak flow is 2.08 million gallons per day. This project will be designed and constructed by the developer. City will fund the oversizing portion, including lift station and collector main oversizing.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Development Enterprise Fund	\$ 2,128,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,128,948
Total Project Costs	\$ 2,128,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,128,948
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 2031.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Rehab & Replacement	\$ 2,000,000	\$ 2,000,000	\$ 5,000,000	\$ 5,000,000	\$ 7,000,000	\$ 7,000,000	\$ 28,000,000
Total Project Costs	\$ 2,000,000	\$ 2,000,000	\$ 5,000,000	\$ 5,000,000	\$ 7,000,000	\$ 7,000,000	\$ 28,000,000
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 June 2025.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Rehab & Replacement	\$ 1,479,069	\$ 4,293,365	\$ 357,781	\$ -	\$ -	\$ -	\$ 6,130,215
Total Project Costs	\$ 1,479,069	\$ 4,293,365	\$ 357,781	\$ -	\$ -	\$ -	\$ 6,130,215
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2020 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 June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Fund - Operating	\$ 1,325,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,325,509
Total Project Costs	\$ 1,325,509	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,325,509
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sunridge Heights HEA Onsite Waterline Improvements (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.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Development Enterprise Fund	\$ 1,268,168	\$ 140,356	\$ -	\$ -	\$ -	\$ -	\$ 1,408,524
Total Project Costs	\$ 1,268,168	\$ 140,356	\$ -	\$ -	\$ -	\$ -	\$ 1,408,524
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

Pump Station 12 (Project# U0205)

Description: Replacement of two (2) existing pumping units; and 50% of the surge tank improvements, magnetic meter, meter vault, valve vault, yard piping, R07 valve modification and building ventilation louver.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Improvement Bonds	\$ 650,608	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,608
Water Development Enterprise Fund	585,497	-	-	-	-	-	585,497
Total Project Costs	\$ 1,236,105	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,236,105
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2007 Water Main Phase 1 (Project# U0230)

Description: Construction of general roadway improvements (ST-227) and the installation of approximately 2,873 linear feet of 24-inch ductile iron pipe for potable water transmission (U0230). The 24-inch ductile iron pipe is fully funded by developer (LandWell).

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Development Enterprise Fund	\$ 1,181,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,181,355
Total Project Costs	\$ 1,181,355	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,181,355
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PRV 1 & Mona Lane Storm Drain (Project# U0209)

Description: Prepare construction documents for storm drain improvements on Mona Lane from existing storm channel to Site 2 entrance; below grade Pressure Reducing Station at Site 1; mechanical, electrical, structural, and controls; and replace existing landscaping.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Water Rehab & Replacement	\$ 1,065,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065,142
Total Project Costs	\$ 1,065,142	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,065,142
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Water

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

Scheduling: Varies

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
On-Call Construction*	\$ 934,050	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 934,050
AVAR Upgrade Program	720,208	628,779	-	-	-	-	1,348,987
Service Line Replacement Program	647,831	-	-	-	-	-	647,831
R-1877A Reservoir	607,353	1,457,647	7,351,765	3,063,235	-	-	12,480,000
Advanced Metering Infrastructure	589,286	16,889,621	28,678,125	7,169,531	-	-	53,326,563
Utility Infrastructure Roadway Improvements*	595,000	595,000	595,000	595,000	595,000	595,000	3,570,000
P-21S & P-22 Surge Improvements	497,337	-	-	-	-	-	497,337
SVR Connection to Cadence*	486,143	56,025	-	-	-	-	542,168
Radio Repeater Power & Communication*	350,708	-	-	-	-	-	350,708
Utility Facility Oversizing Program-Water	350,000	500,000	500,000	500,000	500,000	500,000	2,850,000
Sunridge Heights Parkway Improvements	294,700	-	-	-	-	-	294,700
Chickasaw Waterline & Laterals	257,857	-	-	-	-	-	257,857
Industrial Coating & Painting*	250,000	250,000	-	-	-	-	500,000
Sunset-Eastgate & Coroneos Sewer*	248,412	-	-	-	-	-	248,412
Field Valve Exercise Truck W/Mini Vac	225,000	-	-	-	-	-	225,000
Boulder Hwy Irrigation Conversion	217,267	-	-	-	-	-	217,267
West Henderson Utility Annex Site*	215,625	-	-	-	-	-	215,625
DUS Space Needs Assessment*	206,250	-	-	-	-	-	206,250
Lake Las Vegas Fiber Optic*	188,584	-	-	-	-	-	188,584
PS-03A Upgrades	177,769	440,755	73,459	-	-	-	691,983
Eastern-Horizon Ridge to Sun City Laterals	168,350	-	-	-	-	-	168,350
Townsite Utility Replacement Phase 5*	154,448	1,914,150	480,572	-	-	-	2,549,170
Other Miscellaneous*	1,007,740	7,039,876	7,039,568	488,125	488,125	488,125	16,551,559
Total Project Costs	\$ 9,389,918	\$ 29,771,853	\$ 44,718,489	\$ 11,815,891	\$ 1,583,125	\$ 1,583,125	\$ 98,862,401
Funding Sources:							
Water Fund - Operating	\$ 565,000	\$ 340,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 90,000	\$ 1,265,000
Water Improvement Bonds	2,507,109	17,497,830	29,311,584	7,169,531	-	-	56,486,054
Water Development Enterprise Fund	1,252,053	1,957,647	7,851,765	3,563,235	500,000	500,000	15,624,700
Water Rehab & Replacement	5,065,756	9,976,376	7,465,140	993,125	993,125	993,125	25,486,647
Total Funding Sources	\$ 9,389,918	\$ 29,771,853	\$ 44,718,489	\$ 11,815,891	\$ 1,583,125	\$ 1,583,125	\$ 98,862,401
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ 131,442	\$ 310,692	\$ 442,134

* Project shared between Water & Sewer

Sewer Overview

FY 2023 CIP

Use and Sources of Funds

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
WRF Phase 4 Improvements	\$ 2,798,910	\$ 2,798,909	\$ 2,797,910	\$ 1,632,697	\$ -	\$ -	\$ 10,028,426
WRF West Chemical Bldg Elec & Bldg Rehab	2,705,910	2,249,135	-	-	-	-	4,955,045
Sewer Main R&R Program - Phase 1	2,478,934	-	-	-	-	-	2,478,934
LLV Lift Station 27 Improvements	2,380,702	6,526,455	1,087,743	-	-	-	9,994,900
WRF UV System Upgrade	2,041,982	-	-	-	-	-	2,041,982
East Side Sewer Interceptor-Phase 1	1,286,750	1,901,190	-	-	-	-	3,187,940
Stephanie Street Reclaimed Waterline Improv.	1,071,785	9,547,973	795,664	-	-	-	11,415,422
Tier 2 Projects	10,218,806	23,960,107	10,996,598	1,247,556	966,525	966,525	48,356,117
Total Wastewater	\$ 24,983,779	\$ 46,983,769	\$ 15,677,915	\$ 2,880,253	\$ 966,525	\$ 966,525	\$ 92,458,766
Funding Sources:							
Wastewater - Operating	\$ 1,506,439	\$ 875,217	\$ 60,000	\$ 60,000	\$ 60,000	\$ 60,000	\$ 2,621,656
Wastewater Improvement Bond	10,327,749	11,161,821	4,367,421	1,913,728	-	-	27,770,719
Wastewater Development Enterprise	781,924	7,008,462	3,528,482	100,000	100,000	100,000	11,618,868
Wastewater Rehab & Replacement	12,367,667	27,938,269	7,722,012	806,525	806,525	806,525	50,447,523
Total Funding Sources	\$ 24,983,779	\$ 46,983,769	\$ 15,677,915	\$ 2,880,253	\$ 966,525	\$ 966,525	\$ 92,458,766

Operating Budget Impact

Project	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Tier 2 Projects	-	2,462	8,154	8,360	8,571	8,787	36,334
Total Operating Impact	\$ -	\$ 2,462	\$ 8,154	\$ 8,360	\$ 8,571	\$ 8,787	\$ 36,334



A component of the sewage treatment process at the Water Reclamation Facility

Sewer Project Profiles

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 June 2026.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Wastewater Improvement Bond	\$ 2,798,910	\$ 2,798,909	\$ 2,797,910	\$ 1,632,697	\$ -	\$ -	\$ 10,028,426
Total Project Costs	\$ 2,798,910	\$ 2,798,909	\$ 2,797,910	\$ 1,632,697	\$ -	\$ -	\$ 10,028,426
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description: Replace Motor Control Center panels, electrical conduits, wiring, and structural improvements in the West Chemical Building of the water reclamation facility.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Wastewater Rehab & Replacement	\$ 2,705,910	\$ 2,249,135	\$ -	\$ -	\$ -	\$ -	\$ 4,955,045
Total Project Costs	\$ 2,705,910	\$ 2,249,135	\$ -	\$ -	\$ -	\$ -	\$ 4,955,045
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer Main R&R Program - Phase 1 (Project# U0223)

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

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Wastewater Rehab & Replacement	\$ 2,478,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,478,934
Total Project Costs	\$ 2,478,934	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,478,934
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LLV 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 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Wastewater Improvement Bond	\$ 2,380,702	\$ 6,526,455	\$ 1,087,743	\$ -	\$ -	\$ -	\$ 9,994,900
Total Project Costs	\$ 2,380,702	\$ 6,526,455	\$ 1,087,743	\$ -	\$ -	\$ -	\$ 9,994,900
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WRF UV System Upgrade (Project# U0166)

Description: Install new ultra violet disinfection equipment in third channel at the water reclamation facility. For existing equipment, remove obsolete Allen Bradley PLC's and install City of Henderson standard Modicon PLC's programmed with Unity Software. Connect the control system to the Wonderware SCADA system. Add individual flow meters to each train connected to SCADA.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Wastewater Improvement Bond	\$ 2,041,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,041,982
Total Project Costs	\$ 2,041,982	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,041,982
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer Project Profiles

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 June 2024.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Wastewater - Rehab & Replacement	\$ 1,286,750	\$ 1,901,190	\$ -	\$ -	\$ -	\$ -	\$ 3,187,940
Total Project Costs	\$ 1,286,750	\$ 1,901,190	\$ -	\$ -	\$ -	\$ -	\$ 3,187,940
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Stephanie St. Reclaimed Waterline Improvements (Project# U0203)

Description: Design and construct the rehabilitation of Green Valley Force Main with 20-inchy Primus Liner trenchless liner, from the intersection of Stephanie Street and Galleria Drive to the intersection of Windmill Parkway and Valle Verde Drive (17,500 LF).

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
Wastewater - Rehab & Replacement	\$ 1,071,785	\$ 9,547,973	\$ 795,664	\$ -	\$ -	\$ -	\$ 11,415,422
Total Project Costs	\$ 1,071,785	\$ 9,547,973	\$ 795,664	\$ -	\$ -	\$ -	\$ 11,415,422
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Staff carrying out utility repairs

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 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Total
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* Project shared between Water & Sewer



Long-Range Planning Overview

Contents

Strategic Plan	119
Market Environment.....	122
Local Demographics	127
Financial Trends	128
General Fund Forecast	130
Water & Sewer Forecast.....	137
Development Services Center Forecast.....	139
Debt Management.....	140

Tables & Illustrations

Strategic Planning Process.....	119
Vision, Mission, Values, and Priorities	121
Visitor Volume Year to Date	123
Convention Attendance Year to Date.....	123
Clark County Gaming Revenues.....	123
Consumer Price Index (All Urban-West).....	124
City of Henderson Population	124
Median Household Income.....	125
S&P Case-Shiller Home Price Index.....	125
Local Demographics	127
General Fund Forecast	
Total General Fund Resources	130
FY 2023 General Fund Revenue by Source	131
Intergovernmental Resources	131
Property Taxes	132
Franchise Fees.....	132
Charges for Services.....	133
Licenses and Permits.....	133
Total Fines, Forfeits and Misc. Revenues	133
Total General Fund Expenditures and Other Uses.....	134
General Fund Expenditures and Other Uses by Category - Fiscal Year 2023 Budget.....	135
General Fund Recurring Revenue vs. Recurring Expenditures.....	136
Water & Sewer Forecast	
Water Operating & SDC Revenue	137

Tables & Illustrations (continued)

Sewer Operating & SDC Revenue	137
Development Services Center Forecast	
DSC Operating Revenue	139
Debt Management	
Composition of Outstanding Debt.....	140
General Obligation Bonds Payment Requirements.....	140
General Obligation Indebtedness Secured by Consolidated Tax Revenues.....	141
Consolidated Tax Pledged Revenue	141
Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue.....	141
General Obligation Medium-Term Bonds and Other Debt.....	142
Existing Debt Service General Obligation Medium-Term/Other Debt.....	142
Existing Debt Service Secured by Water and Sewer Revenues.....	143
Water/Sewer Revenue-Supported Bond Payment Requirements	143
Water/Sewer Outstanding Debt Obligations	143
Statutory Debt Limitation	144
Historical Statutory Debt Limitation.....	144
Debt Ratio Comparison	144

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.

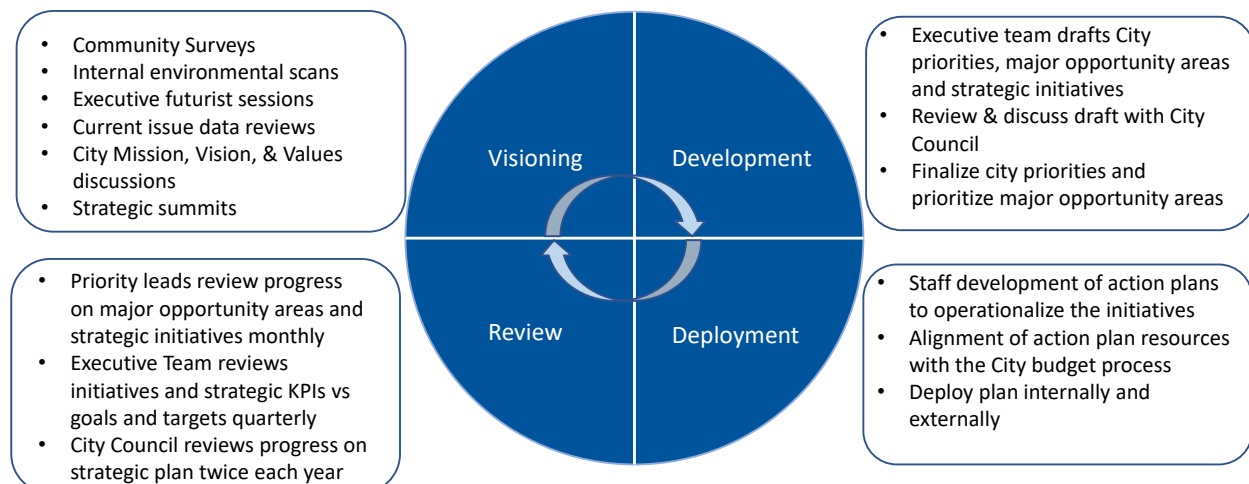
To ensure its success, the process included an assessment of the environment in which the organization operates. The major forces, trends, and drivers predicted to affect the organization and Henderson's citizenry were considered through several forums. Community surveys, employee environmental scans, 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.

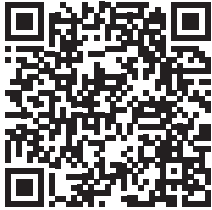
Strategic Planning Process



The City's Fiscal Year 2019-2023 Strategic Plan has identified the following key priorities:

- Community Safety
- Livable Communities
- 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 2023

The City has fully implemented the Strategic Plan for Fiscal Year 2023. To see how the Fiscal Year 2023 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 300,000 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
- Liveable Communities
- 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 City has continued to see growth in both assessed valuation and population despite the onset of the pandemic in March 2020 which created a severe and deep economic recession. The pandemic-induced recession essentially put a halt to tourism in the Las Vegas metropolitan area, but proved to be short-lived with economic growth being supported by historical levels of both fiscal and monetary stimulus from the U.S. Federal Government and Federal Reserve Bank. The subsequent recovery was strong with U.S. gross domestic product (GDP) increasing 5.7% in 2021.

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. Despite a rapid and strong recovery from pandemic lows, there remains a high degree of uncertainty as macro-economic factors such as high inflation and continued supply-chain disruptions weigh on consumer sentiment. Further concern of an economic recession has taken hold with 75% of corporate chief executives believing the country has entered or will enter a recession in the next 12 to 18 months, according to a May survey done by the Conference Board.

U.S. economic forecasts from the Federal Reserve as of June 2022, have declined from what had been expected to be relatively robust growth going into Fiscal Year 2023 with projected U.S. GDP growth falling to 1.7% in 2022 and 2.0% in 2023. In May 2022, inflation in the U.S. reached 8.6% year over year, the highest since 1981, and consumer sentiment as measured by the University of Michigan reached an all-time low in June 2022. Further, continued geo-political risks in Europe and zero-COVID policies in Asia provide further stress to supply-chains which ultimately increase inflationary pressures.

Altogether, the national economic headwinds bring uncertainty to the Las Vegas metropolitan area as the local economy continues to be driven by the hospitality and tourism sectors which are driven by discretionary consumer spending.

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.

However, given the uniqueness of the pandemic-induced recession and subsequent recovery, these ranges deviated substantially. For 2020, U.S. GDP declined 3.4% due to the initial impact of the pandemic. GDP subsequently grew 5.7% in 2021 as re-openings occurred, vaccines were distributed, and record fiscal and monetary stimulus were put into the economy. However, first quarter GDP in 2022 declined at 1.5% driven by another COVID-19 surge and rising prices. According to the Bureau of Economic Analysis the decrease in real GDP reflected decreases in private inventory investment, exports, federal government spending, and state and local government spending, while imports, which are a subtraction in the calculation of GDP, increased. Personal consumption expenditures, nonresidential fixed investment, and residential fixed investment increased. Despite the decline in the first quarter GDP, the Federal Open Market Committee of the Federal Reserve Bank is still projecting a 1.7% increase in GDP for 2022 as of June 2022.

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

Employment

The national employment picture has seen a dramatic swing due to the economic impact of the pandemic. The official unemployment rate (otherwise known as the U3 rate), reached a peak of 14.8% in April 2020 due to stay-at-home orders. However, many of the job losses proved to be temporary as the unemployment rate quickly recovered to 5.8% in May 2021 before further declining to 3.6% in May 2022, which represents the lowest rate on record since 1969. Additionally, the robust labor market led to widespread labor shortages across industries with acute shortages in leisure and hospitality and professional and business services.

According to the Bureau of Labor Statistics, total job openings in April 2022 were 11.4 million compared to 5.9 million available workers. These imbalances between supply and demand in labor have also contributed to what is being termed “the Great Resignation,” which is a phenomenon that describes a record number of people leaving their jobs to pursue new employment. Total non-farm employment resignations reached a record high in the fourth quarter of 2021 and has remained elevated.

Like the national employment market, the local market has also increased considerably given the lows of the pandemic. In the Las Vegas Metropolitan Statistical Area (MSA), the unemployment rate during the pandemic peaked in April 2020 at 33.3%, the highest on record. By the subsequent year in April 2021, MSA unemployment reached 9.0%, and subsequently fell to 5.0% in April 2022.

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. This can be attributed to the removal of international travel restrictions related to the pandemic as well as the slow return of convention business to the Las Vegas area.

During 2020 visitor volume fell 55.2% and convention attendance fell 74.0% compared to 2019. Visitor volume remained depressed in 2021, down 24.2%, and convention attendance remained 66.8% below its 2019 pre-pandemic level. Total visitor volume continues to improve in 2022. In April 2022, the Las Vegas area reached its highest monthly visitor count since prior to the pandemic.

Sources: U.S. Dept of Labor, Bureau of Labor Statistics website.

Despite visitor volume and convention attendance not yet returning to their pre-pandemic highs, gaming revenue has seen record expansion since the end of the pandemic lock downs. It is important to note, that the City does not directly receive a share of gaming taxes, 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.

Visitor Volume Year to Date

Month	Visitor Volume	Change from 2019 Baseline
January	2,474,800	-27.5%
February	2,616,600	-18.0%
March	3,334,700	-9.8%
April	3,382,200	-4.5%

Convention Attendance Year to Date

Month	Attendance	Change from 2019 Baseline
January	298,200	-56.4%
February	439,000	-41.4%
March	494,200	-10.5%
April	377,400	-28.7%

Clark County Gaming Revenues

Month	Gaming Revenues	Change from 2019 Baseline
January	\$ 928,716,000	7.9%
February	\$ 949,870,000	6.4%
March	\$ 1,178,560,000	33.5%
April	\$ 960,479,000	18.8%

Source: Las Vegas Convention and Visitors Authority website.



Las Vegas Strip

Consumer Confidence

The Conference Board's Consumer Confidence Index registered a reading of 106.4 in May 2022, compared to a reading of 117.2 in May 2021. Indicating that consumer confidence has grown much more pessimistic given the elevated inflationary and supply-chain pressures.

"Consumer confidence dipped slightly in May, after rising modestly in April," said Lynn Franco, Senior Director of Economic Indicators at The Conference Board. "Meanwhile, purchasing intentions for cars, homes, major appliances, and more all cooled—likely a reflection of rising interest rates and consumers pivoting from big-ticket items to spending on services. Vacation plans have also softened due to rising prices. Indeed, inflation remains top of mind for consumers, with their inflation expectations in May virtually unchanged from April's elevated levels. Looking ahead, expect surging prices and additional interest rate hikes to pose continued downside risks to consumer spending this year."

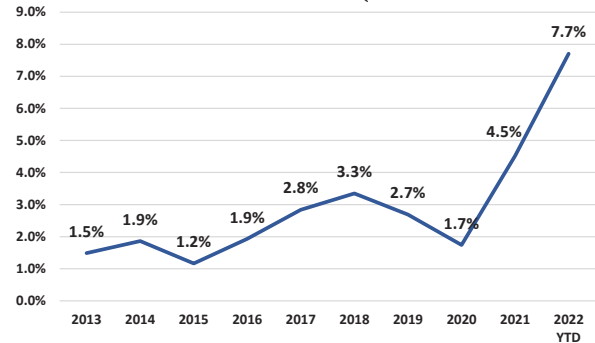
Inflation

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.

Sources: The Conference Board website, May 2022.

There has been a substantial uptick in inflationary pressures since the start of the pandemic. The U.S. All Urban Consumers CPI - West Region increased 7.7% year to date through May 2022, representing the largest increase since 1981.

Consumer Price Index (All Urban-West)



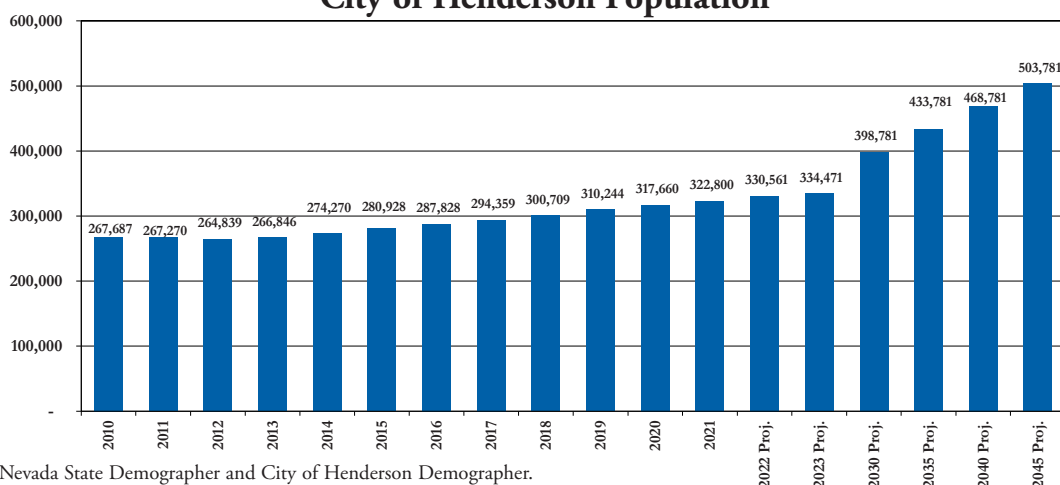
Source: U.S. Department of Labor, Bureau of Labor Statistics website.

Population

Clark County population remained flat as of July 1, 2021. According to population estimates made by the Nevada state demographer, the population in Clark County rose to 2,320,551 as of July 1, 2021. This reflects no significant change in population over the July 1, 2020 figure of 2,320,107. 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 334,471 in Fiscal Year 2023, a 1.2% increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

City of Henderson Population

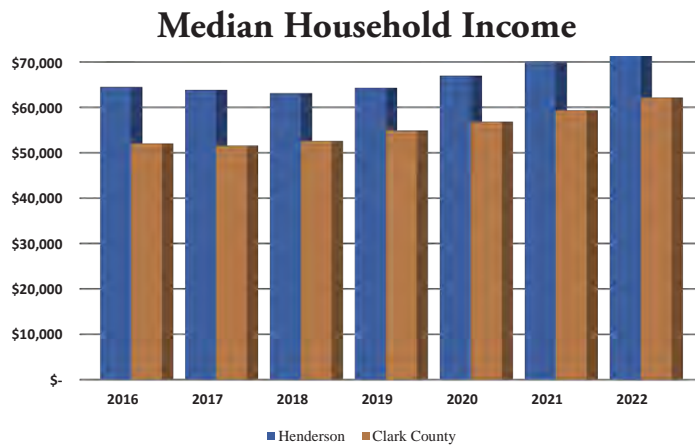


Source: Nevada State Demographer and City of Henderson Demographer.

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 \$75,430 compared to \$62,107 for the rest of Clark County. Despite the pandemic-induced recession this represented a 6.0% and 4.5% increase 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 2022.

Southern Nevada Housing

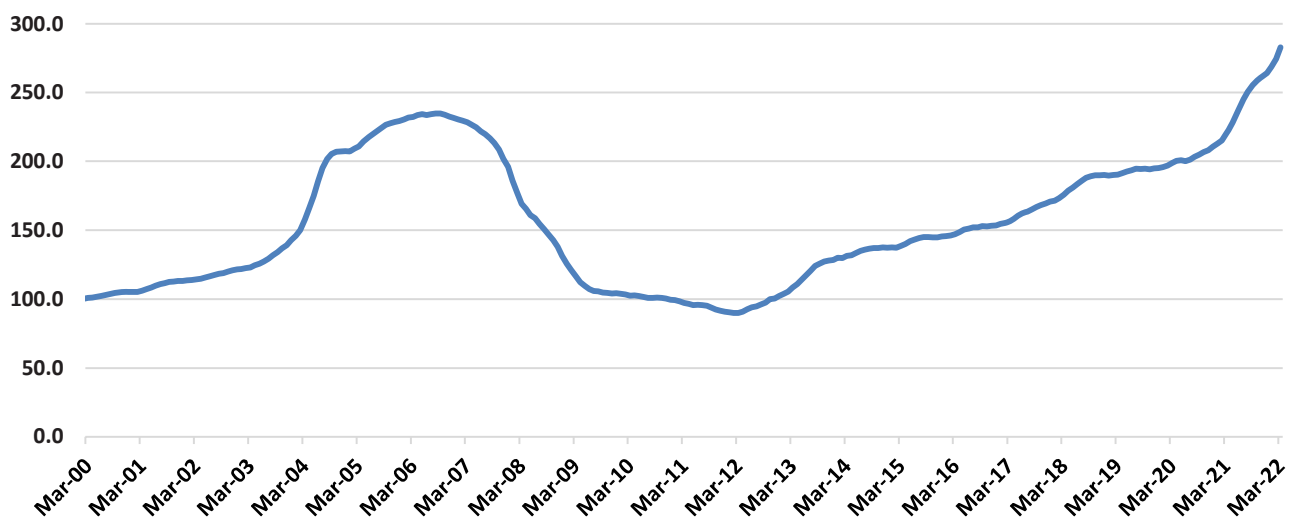
The S&P Case-Shiller Home Price Index (Index) is widely recognized as the authoritative measure of home price trends in the United States, focusing on 20 major markets. According to the Index, housing prices in the Las Vegas metropolitan area and the United States both hit bottom in March 2012, the local 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 2022



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 continued supply-chain disruptions 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 2023. 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.

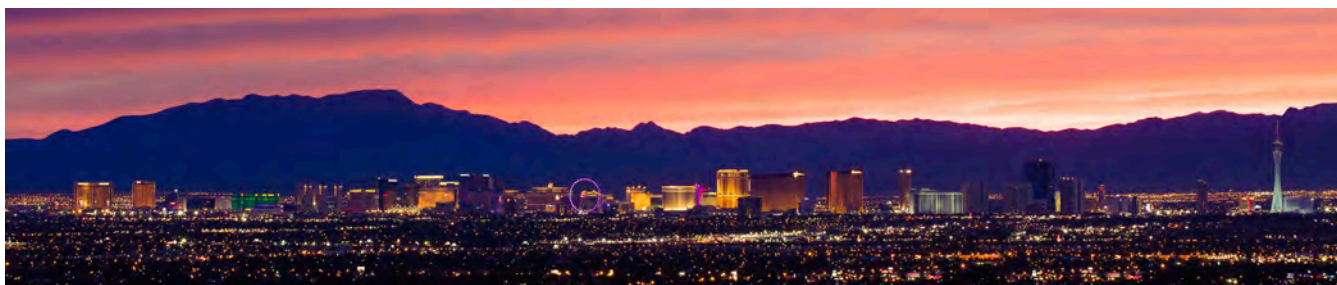
Who's Who in Henderson?



Local Demographics

	Henderson Zip Codes							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	38,516	40,067	37,311	42,223	43,447	27,551	61,275	54,376
Household Income								
Less than \$15,000	5.0%	6.9%	5.7%	8.4%	11.6%	4.4%	5.6%	5.1%
\$15,000 - \$24,999	4.2%	3.9%	4.3%	6.1%	8.6%	4.4%	3.9%	4.7%
\$25,000 - \$34,999	4.3%	5.5%	5.0%	8.6%	6.6%	5.0%	5.6%	5.0%
\$35,000 - \$49,999	9.5%	10.4%	9.1%	13.6%	11.5%	8.1%	9.3%	11.1%
\$50,000 - \$74,999	17.3%	18.8%	14.9%	19.0%	20.3%	13.4%	14.6%	18.8%
\$75,000 - \$99,999	16.7%	14.4%	13.5%	14.1%	13.8%	10.9%	12.5%	15.7%
\$100,000 - \$149,999	23.1%	19.2%	22.1%	15.2%	16.1%	22.4%	20.5%	19.9%
\$150,000 - \$199,999	10.0%	8.1%	10.1%	7.0%	6.3%	12.7%	10.3%	8.6%
\$200,000 and Over	9.8%	12.9%	15.3%	8.0%	5.3%	18.7%	17.8%	11.2%
Average Household	\$107,879	\$113,443	\$124,521	\$91,120	\$81,115	\$138,123	\$132,362	\$109,548
Median Household	\$88,206	\$81,996	\$94,638	\$66,201	\$63,327	\$108,297	\$96,587	\$83,029
Age								
Under 18	24.2%	23.7%	19.8%	19.4%	22.1%	17.8%	18.4%	17.5%
18-24	8.4%	7.2%	7.7%	8.8%	8.4%	5.6%	7.0%	7.8%
25-34	13.9%	13.8%	11.9%	17.2%	13.6%	7.8%	11.4%	14.5%
35-44	13.5%	15.2%	12.3%	14.8%	12.3%	11.5%	12.6%	13.4%
45-54	13.7%	12.7%	13.9%	12.2%	12.0%	12.1%	13.0%	12.9%
55-64	12.1%	12.7%	12.5%	12.4%	13.3%	15.7%	13.5%	14.2%
65+	14.2%	14.7%	22.0%	15.3%	18.2%	29.4%	24.1%	19.7%
Average Age	38.4	39.5	43.1	40.0	40.6	47.3	44.8	42.9
Median Age	37.5	39.7	44.2	38.9	39.7	51.9	46.9	42.7
Housing Units								
Total	13,896	16,607	15,463	17,969	16,603	13,117	26,885	22,882
Types of Dwelling								
Single Family	80.5%	64.9%	66.8%	46.0%	70.6%	87.8%	71.6%	60.7%
Condominium	0.0%	6.3%	4.3%	10.3%	2.7%	0.2%	7.9%	8.4%
Townhome	8.1%	10.3%	7.5%	5.5%	3.9%	8.8%	3.8%	7.8%
Plexes (2-4)	0.0%	0.6%	0.0%	0.5%	2.3%	0.1%	0.4%	0.0%
Mobile Home	2.2%	0.9%	0.0%	0.1%	2.9%	0.5%	0.0%	1.6%
Apartment	9.2%	17.0%	21.4%	37.6%	17.6%	2.6%	16.3%	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 2022.



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 2021-2022 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 44.5% 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

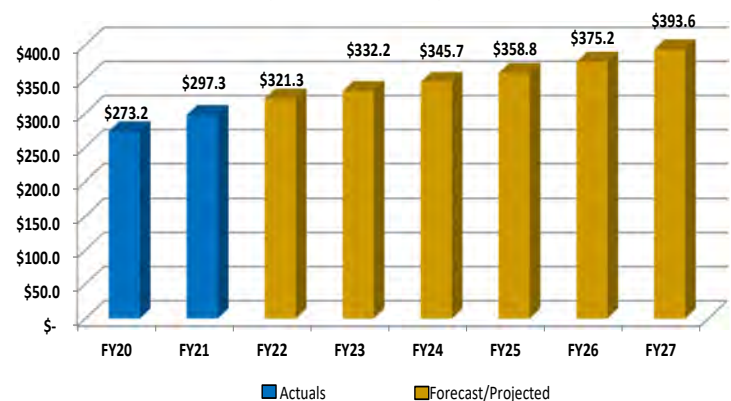
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

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



Operating Revenues

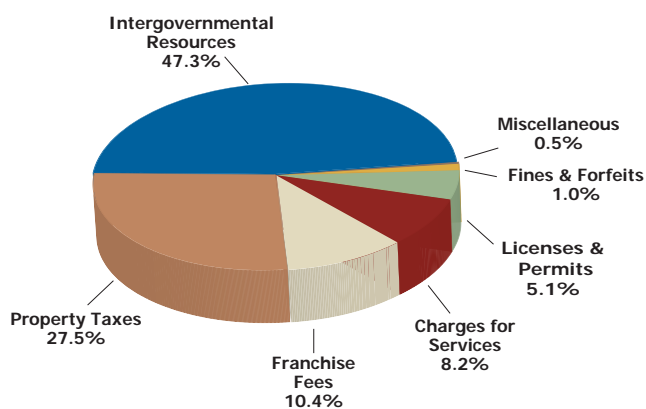
The General Fund accounts for the City's unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and as a result, requests for General Fund resources typically far exceed the amount available. The City's financial stability, and its ability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

In Fiscal Year 2023, General Fund revenues excluding Other Financing Sources are estimated to be \$332.2 million, a 3.4% increase over Fiscal Year 2022 estimated revenues, due to continued economic recovery from the COVID-19 pandemic.

The major sources that make up the General Fund revenues excluding Other Financing Sources for Fiscal Year 2023 include: Intergovernmental Resources (47.3%), Property Taxes (27.5%), Franchise Fees (10.4%), Charges for Services (8.2%), Licenses and Permits (5.1%), Fines, Forfeits (1.0%), and Miscellaneous (0.5%).

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

FY 2023 General Fund Revenue by Source



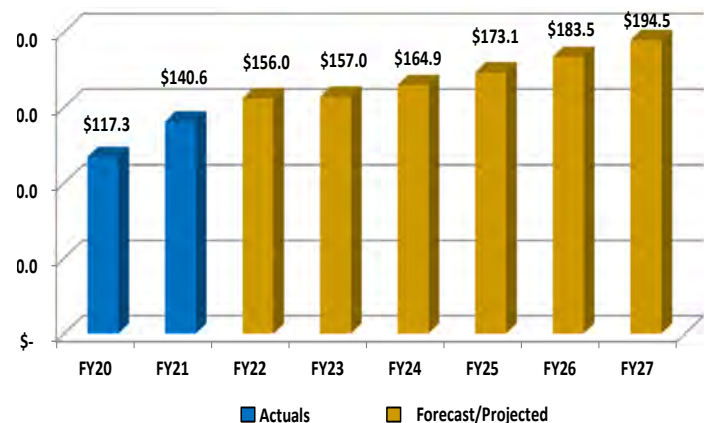
Key Fact

General Fund Property tax revenue for Fiscal Year 2023 is anticipated to increase 6.2%, or \$5.4 million over Fiscal Year 2022 projections.

Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2023 are expected to total \$157.0 million, or 47.3% 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 (\$147.8 million), Federal Grants (\$6.8 million), County Gaming License Fees (\$1.4 million), and Payment in Lieu of Taxes and Other (\$1.0 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)



Downtown Rec Center Rock Climbing

Property Taxes

Property tax revenue for Fiscal Year 2023 is expected to total \$91.7 million, or 27.5% 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.

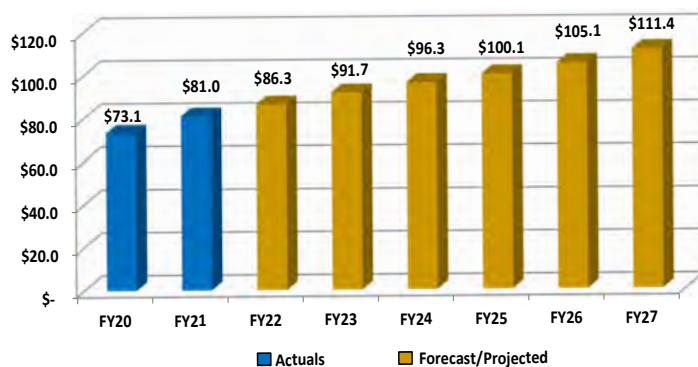
For Fiscal Year 2023, the General Fund portion of the property tax rate totals .6816. This rate includes the .231 voter-approved override for public safety and .12 dedicated to parks and recreation.

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).

Despite the economic downturn that occurred due to the COVID-19 pandemic, assessed valuation (the primary driver behind property tax revenue levels) 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%.

**Property Taxes
(in millions)**



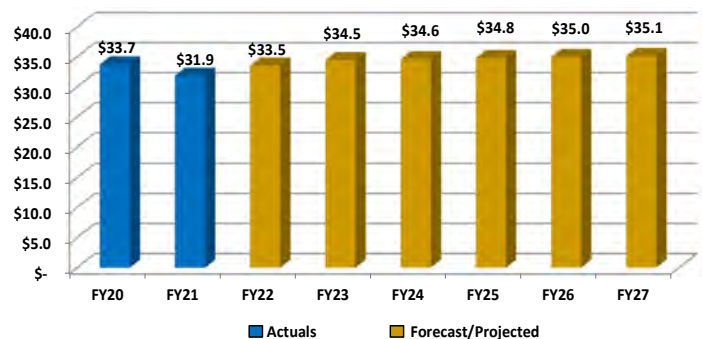
While this law performed as intended in protecting citizens from drastic increases in property taxes, it provided for no corresponding mechanism to prevent falling property tax revenues in the event of plummeting assessed values, which occurred during the Great Recession. The unintended consequence of 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 2023 remain capped at 3% and 8% for residential and commercial properties, respectively.

Franchise Fees

Franchise fees for Fiscal Year 2023 are expected to total \$34.5 million, or 10.4% 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.

**Franchise Fees
(in millions)**

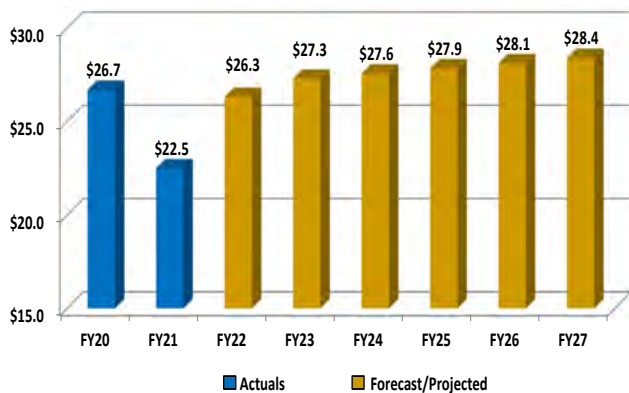


Charges for Services

Charges for services for Fiscal Year 2023 are expected to total \$27.3 million, or 8.2% 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 change in charges for services is mainly attributable to COVID-19 closures in Fiscal Year 2020 and 2021 which materially impacted Park and Recreation fees. These revenues are anticipated to return to previous levels in Fiscal Years 2022 and 2023.

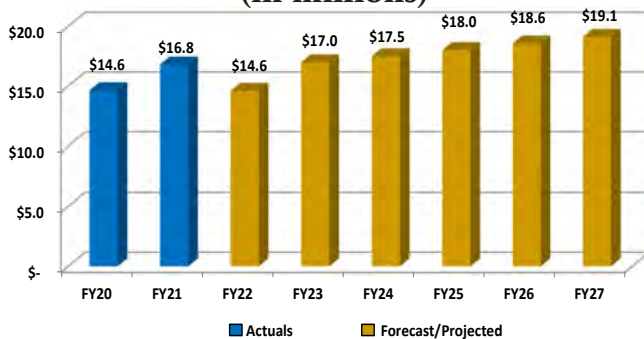
**Charges for Services
(in millions)**



Licenses and Permits

Licenses and permits for Fiscal Year 2023 are expected to total \$17.0 million, or 5.1% 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)**

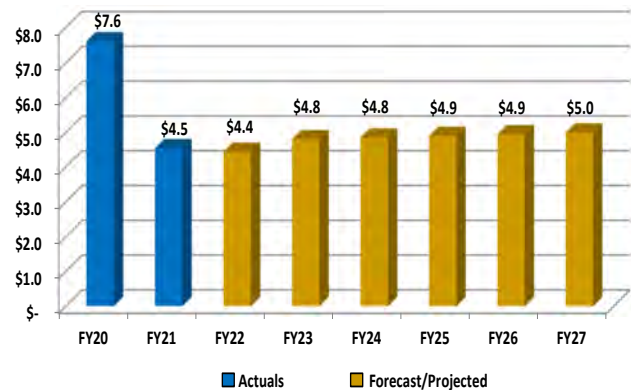


The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. Permits are expected to accelerate in Fiscal Year 2023 and continue to grow at a moderate pace over the forecast period following a decline in Fiscal Year 2020 from the COVID-19 closures.

Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2023 are expected to be \$4.8 million, or 1.5% 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 2023, which are comprised entirely of transfers-in, are not budgeted for this year.

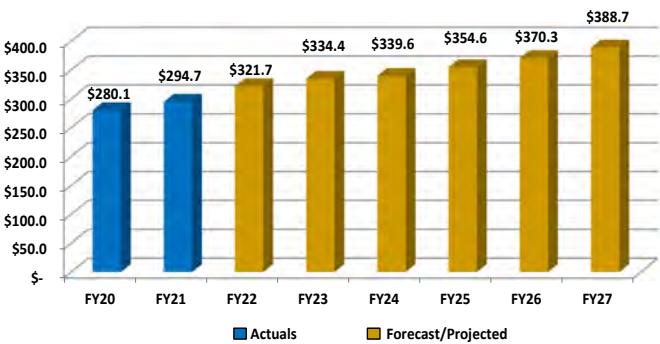
Operating Expenditures

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)



Spring Fling 2022

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
 - Community Development
 - Finance
 - Human Resources
 - Government and Public Affairs
 - Information Technology
 - Internal Audit
 - Miscellaneous (Citywide)
 - Office of Communications

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

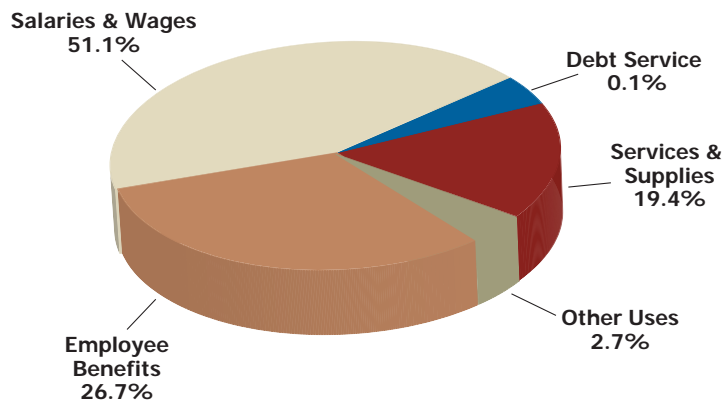
Community Support

- Economic Development
- Neighborhood Services

General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2023 include Salaries and Wages (51.1%), Employee Benefits (26.7%), Services and Supplies (19.4%), Other Financing Uses (2.7%), 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 2023 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 2023 are expected to total \$260.3 million, or 77.8% 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 contractual changes with the City's bargaining groups are anticipated in the Fiscal Year 2023 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 \$65.0 million, or 19.4% 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 2023.

Capital Outlay

There are no capital expenditures budgeted in the General Fund for Fiscal Year 2023.

Debt

Debt represents \$0.2 million, or 0.1% of the total General Fund expenditures and Other Financing Uses for Fiscal Year 2023 and consists of Capital Lease obligations.

Other Financing Uses

Other Financing Uses for Fiscal Year 2023 are expected to total \$8.9 million, or 2.7% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Capital Repair & Replacement Fund (\$6.5 million), Debt Service Fund (\$0.2 million), Eldorado Valley Fund (\$0.1 million), Municipal Facilities Fund (\$1.5 million), and Financial Stabilization Fund (\$0.7 million).

Capital Improvement Program Impacts

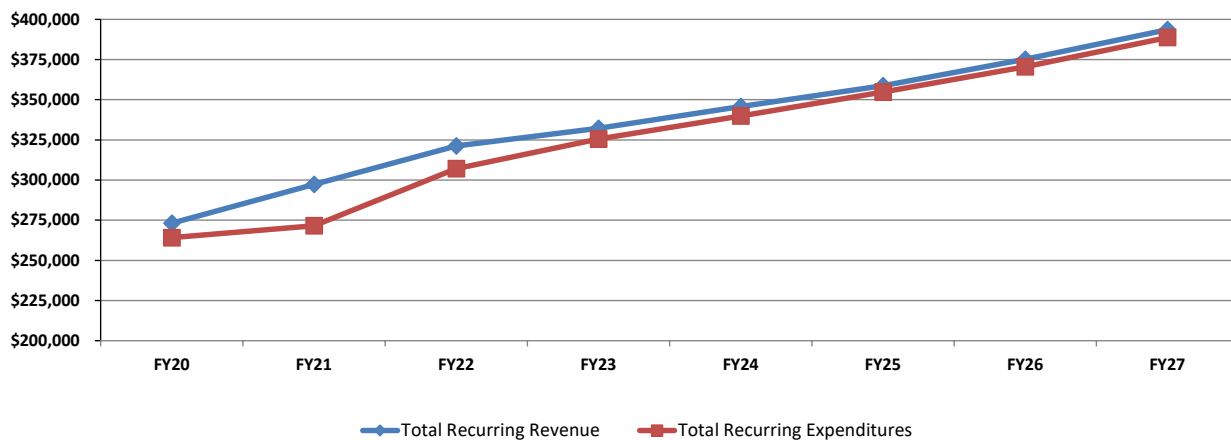
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information, see the Capital Improvement Plan (CIP) section of this document.

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)



	FY20	FY21	FY22	FY23	FY24	FY25	FY26	FY27
	Actual	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Recurring Revenue (\$000)								
Property Taxes	\$ 73,136	\$ 80,993	\$ 86,319	\$ 91,678	\$ 96,262	\$ 100,112	\$ 105,118	\$ 111,425
Franchise Fees	33,741	31,865	33,547	34,450	34,622	34,795	34,969	35,144
Licenses & Permits	14,638	16,794	14,596	16,981	17,490	18,015	18,556	19,112
Intergovernmental	117,308	140,570	156,008	157,011	164,862	173,105	183,491	194,500
Charges for Services	26,714	22,500	26,344	27,314	27,587	27,863	28,142	28,423
Fines, Forfeits, & Misc.	7,613	4,539	4,438	4,797	4,845	4,893	4,942	4,992
Other Financing Sources	-	-	-	-	-	-	-	-
Total Recurring Revenue	\$ 273,150	\$ 297,261	\$ 321,253	\$ 332,232	\$ 345,669	\$ 358,785	\$ 375,219	\$ 393,598
Recurring Expenditures								
Salaries & Wages	\$ 145,967	\$ 149,708	\$ 163,187	\$ 170,957	\$ 179,505	\$ 188,480	\$ 197,904	\$ 207,799
Employee Benefits	71,716	75,052	81,739	89,363	93,831	98,523	103,449	108,621
Services & Supplies	45,965	46,749	61,998	64,984	66,284	67,609	68,962	72,044
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	528	-	208	208	208	208	208	208
Total Recurring Expenditures	\$ 264,177	\$ 271,509	\$ 307,132	\$ 325,512	\$ 339,828	\$ 354,820	\$ 370,522	\$ 388,672
Current Surplus/(Deficit)	\$ 8,973	\$ 25,752	\$ 14,121	\$ 6,720	\$ 5,842	\$ 3,965	\$ 4,696	\$ 4,925
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$ 152	\$ 459	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	-	1	-	-	-	-	-	-
One-Time Transfers	-	16	164	-	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Non-Recurring Expenditures (\$000)								
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	14,500	22,374	12,959	8,935	-	-	-	-
Capital Outlay	1,440	804	1,584	-	-	-	-	-
Total All Revenue	\$ 273,302	\$ 297,737	\$ 321,417	\$ 332,232	\$ 345,669	\$ 358,785	\$ 375,219	\$ 393,598
Total All Expenditures	\$ 280,117	\$ 294,687	\$ 321,675	\$ 334,447	\$ 339,828	\$ 354,820	\$ 370,522	\$ 388,672
Total Surplus/(Deficit)	\$ (6,815)	\$ 3,050	\$ (258)	\$ (2,215)	\$ 5,842	\$ 3,965	\$ 4,696	\$ 4,925
Fund Balance - Beginning	\$ 33,981	\$ 27,166	\$ 30,216	\$ 29,958	\$ 27,743	\$ 30,216	\$ 29,958	\$ 27,743
Fund Balance - End	\$ 27,166	\$ 30,216	\$ 29,958	\$ 27,743	\$ 33,585	\$ 34,181	\$ 34,654	\$ 32,668

Water & Sewer Forecast

The City of Henderson provides water and sewer services to over 330,000 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 96% of the total operating fund revenue. Total sewer operating revenues are expected to increase from \$53.1 million in Fiscal Year 2023 to \$61.9 million in Fiscal Year 2027.

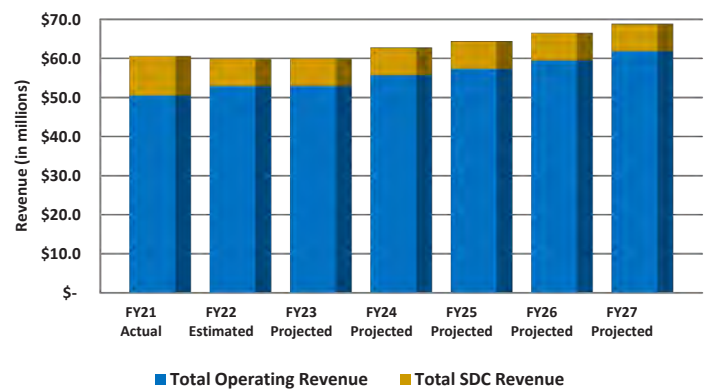
Operating Funds

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.

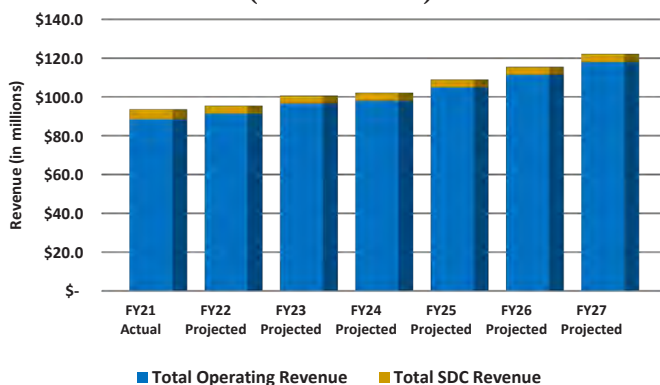
The sources of revenue for the Water Operating Fund are derived from the sale of potable and raw water, connection fees, interest income and miscellaneous sources. Potable and raw water sales represent the most significant source of revenue to the operating fund. The sale of potable and raw water averages 96% of the total water operating fund revenue.

Based on growth projections, total water operating revenue is forecasted to increase from \$96.7 million in Fiscal Year 2023 to \$118.2 million in Fiscal Year 2027.

Sewer Operating & SDC Revenue (in millions)



Water 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 and in effect since 1999, were recently increased beginning with calendar year 2022. 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 Fiscal Year 2023 are \$1,800 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for Fiscal 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 \$90.0 million in Fiscal Year 2023 to \$105.3 million in Fiscal Year 2027.

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 \$46.1 million in Fiscal Year 2023 to \$53.9 million in Fiscal Year 2027.

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.



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.

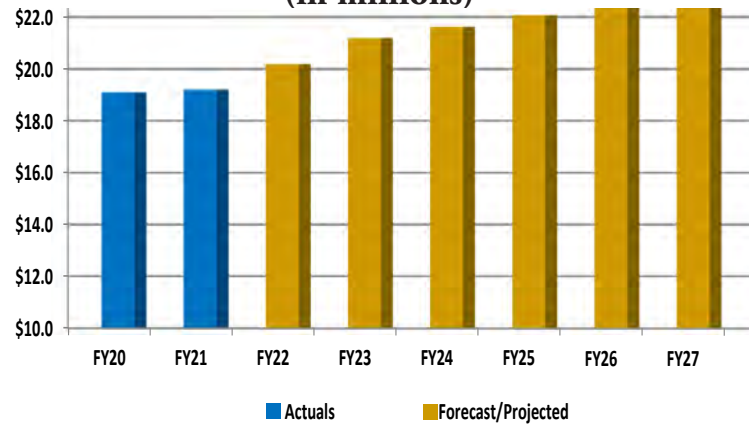
Revenue Trends

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 remained relatively flat compared to Fiscal Year 2020, due to the continued effects of the economic downturn. Revenues increased in Fiscal Year 2022 and are anticipated to increase in Fiscal Year 2023 as the City continues to experience economic recovery. Anticipated development activity is expected to remain strong in the coming years.

DSC operating revenue projections for Fiscal Year 2022 through Fiscal Year 2027 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 2023 budgeted operating expenditures are \$25.0 million, which is a slight increase from the anticipated Fiscal Year 2022 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

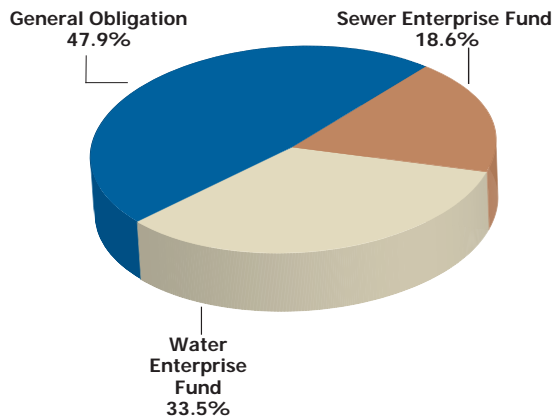
Debt Overview

As of July 1, 2022, the City of Henderson's combined outstanding debt totals \$374.5 million, consisting of:

- **G. O. Bonds/Other Debt** **\$ 179.2 million**
- **Water Revenue Secured Bonds** **\$ 125.7 million**
- **Sewer Revenue Secured Bonds** **\$ 69.6 million**

The City is also anticipating an issuance during Fiscal Year 2023 for G.O. Various Purpose Bonds of \$60.0 million with an anticipated term of 20 years, a Medium Term Financing of \$10.0 million with an anticipated term of 10 years, and a \$1.7 million installment purchase agreement. The final issuance amounts and terms are not known at this time, but estimated principal and interest have been included in the budget for Fiscal Year 2023. The intent of these issuances 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 07/01/22**



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, 2022.

General Obligation Bonds* Payment Requirements

Fiscal Year	Principal	Interest	Total
2023	\$ 9,669,912	\$ 5,228,056	\$ 14,897,968
2024	10,003,897	4,882,865	14,886,763
2025	10,219,917	4,592,093	14,812,010
2026	10,629,273	4,354,790	14,984,062
2027 - 2031	54,131,162	17,768,389	71,899,551
2032 - 2036	48,990,816	10,730,767	59,721,583
2037 - 2041	35,585,000	3,370,050	38,955,050
Total	\$ 179,229,977	\$ 50,927,010	\$ 230,156,987

*Debt repayment schedule excludes the proposed issuances of \$71.7 million for Fiscal Year 2023.

General Obligation Bonds and Other Debt

The City's \$179.2 million general obligation debt can be broken down into two distinct categories:

- General Obligation/Revenue Bonds
Secured by Consolidated Tax \$ 155.4 million
- General Obligation Other Debt
Medium-Term Bonds \$ 22.5 million
Capital Lease \$ 1.3 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, 2022.

General Obligation Indebtedness Secured by Consolidated Tax Revenues (in thousands)

	Date Issued	Original Amount	Outstanding 7/1/2022
Series 2013B (Various Purpose Bds)	04/16/2013	\$39,955	\$ 6,955
Series 2014 (Refunding Bonds)	09/25/2014	24,305	2,600
Series 2021	09/21/2021	25,000	25,000
Series 2020B1	06/09/2020	29,510	29,510
Series 2020B2 (Refunding Bonds)	06/09/2020	93,705	91,360
Total Outstanding			\$ 155,425



Dollar Loan Center

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)

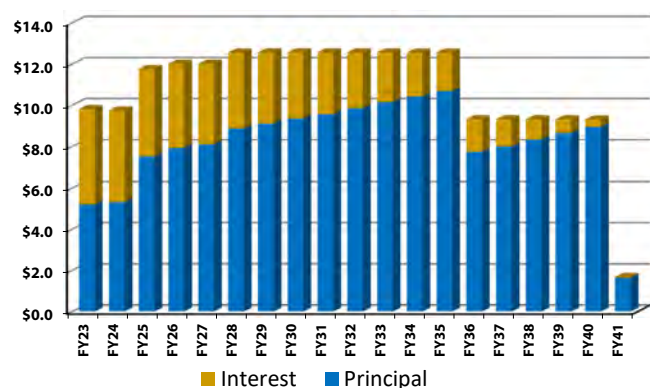
	FY 2021 Actual	FY 2022 Unaudited	FY 2023 Budget
Consolidated Tax	\$ 126,166	\$ 139,708	\$ 147,794
Pledged Revenue			
Limitation (15%)	18,925	20,956	22,169
Existing Debt			
Service	8,402	8,688	9,815
Coverage	2.25X	2.26X	2.26X



West Henderson Hospital Groundbreaking

The chart below illustrates the outstanding debt service to maturity in general obligation bonds secured by consolidated tax revenue as of July 1, 2022.

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 2023 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 \$2.96 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.

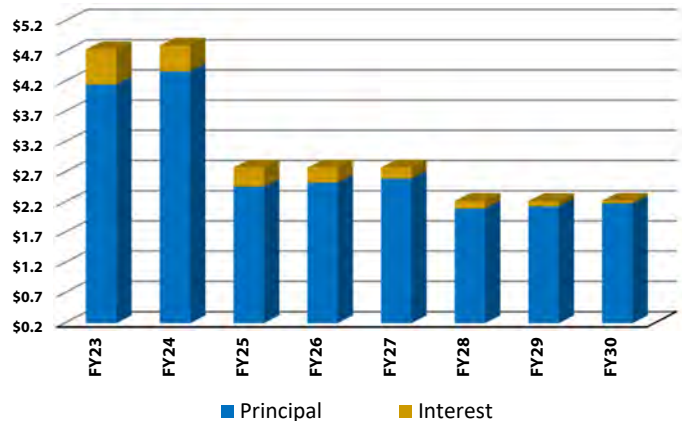
The following table sets forth the City's outstanding general obligation medium-term bonds and other indebtedness as of July 1, 2022.

General Obligation Medium-Term Bonds and Other Debt (in thousands)

	Date Issued	Original Amount	Outstanding 7/1/2022
Series 2016 (Bldg/Parks Ref)	8/30/2016	\$ 12,700	\$ 6,220
Medium Term 2020C	06/17/2020	20,000	16,290
Capital Leases	Various	1,762	1,295
Total Outstanding			\$ 23,805

The chart below illustrates the outstanding debt service to maturity in general obligation medium-term bonds and other debt as of July 1, 2022.

Existing Debt Service General Obligation Medium-Term/ Other Debt (in millions)



Total debt proceeds received in Fiscal Year 2022 bond issuances were \$27.4 million and are partially being used to construct the Center of Excellence and a Police Department forensic lab, scheduled for completion during Fiscal Year 2023.



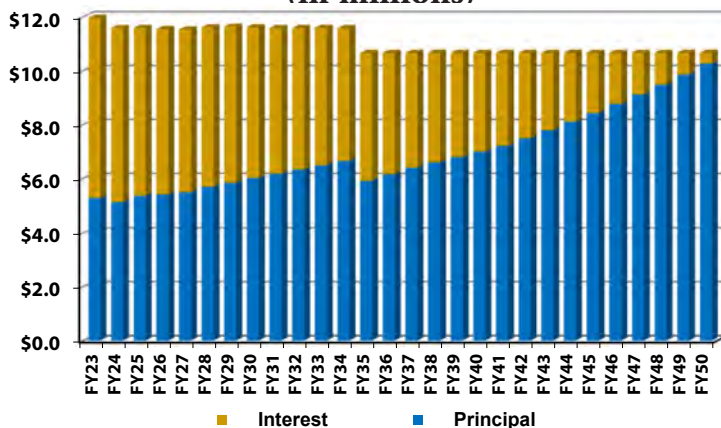
Center of Excellence Groundbreaking, February 2022

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, 2022.

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2023	\$ 5,296,791	\$ 6,666,627	\$ 11,963,418
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
2028-2032	30,077,010	27,947,300	58,024,310
2033-2037	31,615,000	23,543,509	55,158,509
2038-2042	35,075,000	18,244,600	53,319,600
2043-2047	42,200,000	11,115,400	53,315,400
2048-2052	29,595,000	2,398,600	31,993,600
Total	\$ 195,318,149	\$ 114,696,854	\$ 310,015,003

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 7/1/2022	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
State Revolving Loan Bonds Series 2000	09/15/2000	\$ 5,500,000	\$ 379,456	\$ 389,875	01/01/2023
Water Revenue Bonds Series 2020A1	06/09/2020	125,340,000	125,340,000	4,745,800	06/01/2050
		\$ 130,840,000	\$ 125,719,456	\$ 5,135,675	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 698,693	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	8,530,000	4,586,500	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	49,025,000	1,792,187	06/01/2034
		\$ 144,289,396	\$ 69,598,693	\$ 6,827,743	

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 2022 of \$17.3 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$1.4 billion), the City's debt limit for general obligations is \$2.60 billion. The chart below illustrates the City's general obligation statutory debt limitation.

Statutory Debt Limitation

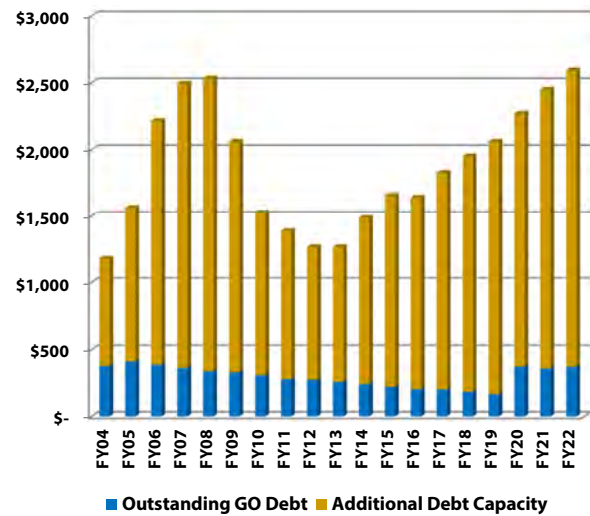
Statutory Debt Limitation for Fiscal Year 2022	\$ 2,595,028,278
Outstanding General Obligation Indebtedness (as of June 30, 2022)*	\$ 372,554,456
Additional Statutory Debt Limitation	\$ 2,222,533,822

*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 2.15%. 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	\$97,902,895	264,318	\$10,453,332,120	\$ 370.40	0.94%
Las Vegas	447,530,000	664,960	24,498,940,906	673.02	1.83%
Henderson*	372,554,456	330,561	17,867,892,352	1,159.54	2.15%
North Las Vegas	388,722,183	275,733	11,115,246,293	1,409.78	3.50%
Source: Total General Obligation Debt compiled by Zions Public Finance				Average:	2.10%

* 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

Contents

Performance Budget Introduction.....	147
Strategic Priorities and Goals	148
Community Safety.....	149
Livable Communities.....	152
Economic Vitality	155
Quality Education.....	157
High-Performing Public Service.....	160
Strategic Plan Performance Measures	161
FY 2023 Fund and Department Budgets	162
FY 2023 Department Funding Sources.....	163
Departmental Performance Budgets.....	164
City Attorney's Office.....	166
City Clerk's Office.....	170
City Manager's Office.....	174
Community Development & Services	179
Development Services Center.....	185
Economic Development & Tourism	188
Emergency Management	192
Finance.....	196
Fire	201
Government and Public Affairs	206
Human Resources.....	211
Information Technology	216
Internal Audit.....	223
Mayor and Council	226
Municipal Court	229
Office of Communications.....	233
Parks and Recreation	237
Police.....	242
Public Works	249
Redevelopment Agency	257
Utility Services.....	261

Tables & Illustrations

Process Overview	147
Annual Performance Budget Cycle.....	147
Strategic Priority by Major Opportunity Area.....	148
Fiscal Year 2023 Budgets by Fund.....	162
Fiscal Year 2023 Budgets by Department.....	162
Fiscal Year 2023 Department Funding Sources	163
Departmental Performance Budget	
What You Will Find on Each of the Departments' Pages	164
City Attorney's Office - Org Chart/Budget/Performance Measures	166
City Clerk's Office - Org Chart/Budget/Performance Measures.....	170
City Manager's Office - Org Chart/Budget/Performance Measures	174
Community Development and Services - Org Chart/Budget/Performance Measures	179
Development Services Center - Org Chart/Budget/Performance Measures.....	185
Economic Development & Tourism - Org Chart/Budget/Performance Measures.....	188
Emergency Management - Org Chart/Budget/Performance Measures.....	192
Finance - Org Chart/Budget/Performance Measures.....	196
Fire - Org Chart/Budget/Performance Measures.....	201
Government and Public Affairs - Org Chart/Budget/Performance Measures	206
Human Resources - Org Chart/Budget/Performance Measures	211
Information Technology - Org Chart/Budget/Performance Measures.....	216
Internal Audit - Org Chart/Budget/Performance Measures	223
Mayor and Council - Org Chart/Budget/Performance Measures.....	226
Municipal Court - Org Chart/Budget/Performance Measures	229
Office of Communications - Org Chart/Budget/Performance Measures.....	233
Parks and Recreation - Org Chart/Budget/Performance Measures	237
Police - Org Chart/Budget/Performance Measures	242
Public Works - Org Chart/Budget/Performance Measures.....	249
Redevelopment Agency - Org Chart/Budget/Performance Measures	257
Utility Services - Org Chart/Budget/Performance Measures	261

Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2023. 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 2019 and began implementation for Fiscal Year 2019-2023. The City has begun updating the Strategic Plan 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, Livable Communities, Economic Vitality, Quality Education, and High-Performing Public Service as well as the Major Opportunities 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	Maintain and protect Henderson's quality of life
	Preparing for emergencies
	Ensuring employee safety, health and wellness
	Improve transportation safety
	Advance and promote environmental management
Livable Communities	Support responsible growth and development patterns
	Develop and Implement Reliable Reinvestment Strategies
	Ensure a high-quality, multi-modal transportation network
	Promote a healthy and vibrant community
	Address social issues that negatively impact Henderson's vulnerable populations
Economic Vitality	Protect and conserve natural resources
	Promote workforce skills to attract high tech, high wage industries
	Create economic diversity and jobs
Quality Education	Financial resiliency
	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
High-Performing Public Service	Align local talent pool with local career opportunities
	Ensure responsive government through implementation of a digital innovation program
	Ensure responsive government through implementation of a City Performance Excellence Program

Community Safety

Maintain 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 2023 Action Items:

- Design, construct and open a fire station in District 87 with an engine and rescue company.
- Expand community oriented policing initiative by creating a Homeless Outreach program.
- Maintain the health and wellness of animals under shelter care and hire a full-time veterinarian.

Preparing for Emergencies

Goal: To increase the level of the City's whole community disaster preparedness.

Key Initiatives:

- Expand the reach of the City's Community Preparedness Program.
- Expand the Emergency Management training model to include standardized Emergency Operations Center practices for local and regional collaboration.
- Mitigate threat and hazard risks with a resilient community.

Top Fiscal Year 2023 Action Items:

- Increase community awareness regarding all hazards in order to build capacity to respond to future disasters.
- 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

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:

- Reduce the frequency, liability and severity of employee injuries by attaining ISO 45001 Occupational Health and Safety Management System Certification.
- Safeguard Henderson employees' health and safety by developing a citywide training center and program.
- Strengthen the capacity of health care delivery organizations to respond to escalating demand for care and treatment.

Top Fiscal Year 2023 Action Items:

- Implement a certified occupational health and safety system using the ISO-45001 standard.
- Integrate ISO-45001 management systems into current management systems.
- Implementation of an in-house wellness center for City employees, which will improve employee health, strengthen the workforce, improve efficiencies, ensure compliance, reduce costs and streamline processes.

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 Henderson roadways.
- Implement a community safety education program that includes all transportation modes.
- Improve transportation public safety through innovation and technology.

Top Fiscal Year 2023 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.

Community Safety

Advance and Promote City Environmental Management

Goal: Reduce the City's exposure to environmental risk.

Key Initiatives:

- Mitigate environmental risk by achieving ISO 14001 Environmental Management System Certification.
- Minimize the City's environmental liability and ensure regulatory compliance by transitioning the City from a decentralized to a centralized environmental management model.
- Protect community safety by reducing environmental incidents.

Top Fiscal Year 2023 Action Items:

- Implement a certified environmental management system (EMS) using the ISO-14001 standard.
- Complete the third-party certification process for the citywide EMS.
- Develop a system to track compliance with the regulatory obligations and certify that the obligations have been met on a quarterly basis.
- Develop a strategy concerning the City's landfill.

Livable Communities

Support Responsible Growth and Development Patterns

Goal: To increase the amount of development that is infill or redevelopment.

Key Initiatives:

- Implement necessary Development Code changes that support compact, complete neighborhoods, public safety and help conserve natural resources through adaptive reuse, neighborhood reinvestment and infill development.
- Evaluate and update the West Henderson Land Use Plan Development Program to facilitate diverse opportunities and sustainable growth, such as by optimizing the water footprint from new growth.
- Increase the variety of housing options in the City.
- Evaluate and update the College Area Master Plan.

Top Fiscal Year 2023 Action Items:

- Research best practices for Henderson code updates on future building design, evaluating building occupancy, to minimize adverse health effects of occupants.
- Develop a framework for implementing the Housing and Community Development Strategy.

Develop and Implement Reliable Reinvestment Strategies

Goal: To create a City-wide infrastructure reinvestment plan.

Key Initiatives:

- Evaluate deferred asset maintenance liabilities.

Top Fiscal Year 2023 Action Items:

- Inventory/update a citywide asset risk matrix that includes purchase dates, dollar values for purchase, current dollar value of asset, useful life of asset and current status for: streets, flood control devices, traffic control devices, City facilities, fleet, parking lots and utilities.

Livable Communities

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.
- Evaluate and update traffic guidelines and Henderson Municipal Code to help increase mobility options.

Top Fiscal Year 2023 Action Items:

- Develop a mobility strategy/plan to address all types of transit and transportation options within Henderson.
- Participate in the Regional Transportation Commission's evaluation of adaptive signal timing.

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:

- Develop and implement a cultural arts plan to enhance a diverse and inclusive community.
- Provide equitable access to parks, recreation and open spaces by expanding current design models/standards to meet diverse needs.
- Expand Henderson's health initiatives to increase educational and access opportunities to foster community fitness, health, wellness and nutrition.

Top Fiscal Year 2023 Action Items:

- Develop policy and standard operating procedures for displaying art in public spaces.
- Develop a master plan for West Henderson that incorporates cultural sustainability and conservation practices.

Livable Communities

Address Social Issues That Negatively Impact Henderson's Vulnerable Populations

Goal: To increase services to support vulnerable populations.

Key Initiatives:

- Address substance abuse issues through education.
- Work locally and regionally to compassionately address the needs of individuals experiencing homelessness.
- Improve access to healthcare services for vulnerable Henderson residents.
- Implement the Henderson Homeless Action Plan.

Top Fiscal Year 2023 Action Items:

- Contract a private survey company to conduct a thorough assessment of Henderson's current homeless population, impacts of homelessness on the community, and primary needs of the local homeless population.
- Develop an urgent, regional opioid overdose alert campaign with PACT (Prevention, Advocacy, Choices, Teamwork) Coalition, High Intensity Drug Trafficking Areas, Las Vegas Metropolitan Police Department, North Las Vegas Police Department, Henderson Police Department and other agencies.
- Increase access to basic healthcare services for Seniors in city facilities and programs.
- Coordinate with Clark County School District to address the needs of homeless students enrolled in Henderson schools.

Protect and Conserve Natural Resources

Goal: Protect and conserve natural resources.

Key Initiatives:

- Reverse the trend of increasing gallons per capita per day (GPCD) of water consumption.
- Develop comprehensive energy strategy.
- Improve solid waste management.
- Assess sustainability initiatives.

Top Fiscal Year 2023 Action Items:

- Conduct community outreach with businesses and homeowner's associations to raise awareness of Assembly Bill 356 and its implications and to assist with removal of nonfunctional turf from entryways and private parks.
- Conduct an audit of the development review process to identify opportunities to promote more sustainable development projects.
- Work cross-jurisdictionally to develop a toolkit for reducing the heat island effect in vulnerable neighborhoods through capital improvement projects and neighborhood enhancements.
- Assess the feasibility of requiring the use of alternative materials that lessen the impact of the heat island effect and do not increase water usage.

Economic Vitality

Promote Workforce Skills 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 K-12 Science, Technology, Engineering, Arts and Mathematics (STEAM) curriculum.
- Align workforce development with target industries.
- Implement a Workforce Employment Center.

Top Fiscal Year 2023 Action Items:

- Identify and partner with non-profit organizations or government agencies that can provide grant funding/support for K-12 STEAM curriculum.
- Continue efforts to pursue a public/private partnered workforce training center for Henderson businesses and residents.
- Partner with local education institutions to improve online learning environments and tailor content to meet emerging needs.
- Open Center of Excellence in partnership with College of Southern Nevada to provide workforce training to diversify the City's economy.

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 identify and pursue emerging industries.
- Highlight West Henderson as a core employment center, to strengthen industry and create a balance of land uses in the City.
- Accommodate diverse employment needs by preserving and/or increasing strategic land parcels for commercial and industrial development, ensuring a healthy jobs/housing balance.
- Promote Downtown Henderson as a destination location to attract businesses, residents, and visitors.
- Promote the Eastside Redevelopment Area as a destination location to attract businesses, residents, and visitors.

Top Fiscal Year 2023 Action Items:

- Expand membership in emerging professional associations and attend related conferences and trade shows.
- Explore the development incentives either on a local basis or in collaboration with the Governor's Office of Economic Development to competitively attract emerging industries.
- Coordinate with IT on public/private partnerships to provide cutting edge fiber optics and 5G communications in West Henderson and throughout the City.

Economic Vitality

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 2023 Action Items:

- Advocate for and support financial initiatives that support the City's mission.
- Determine if enabling language is needed to assist in current economic opportunities.
- Monitor and respond to unfunded mandates to mitigate impacts to services.
- Identify ways to diversify revenue and deliver recommendations to the City Manager's Office.
- Evaluate service levels and programs.

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, and local leadership.
- Continue to advocate for right-sizing districts, schools, and classrooms for better education and better integration of schools into community.
- Conduct leading edge policy research and advocate for access to longitudinal student performance data to develop policy recommendations that support achievement.
- Support and host culturally competent parental engagement activities, including ongoing outreach with families to understand their needs.

Top Fiscal Year 2023 Action Items:

- Promote the expansion of existing parental engagement programs in Henderson and explore additional opportunities for partnership and collaboration when hosting relevant events.

Expand Access to Early Childhood Education

Goal: To increase the share of 3- and 4-year-olds enrolled in preschool.

Key Initiatives:

- Investigate innovative partnerships, grant seeking and grant making opportunities to expand early childhood educational opportunities.
- Promote new-parent education programs that focus on low-income and vulnerable populations and make these programs accessible in City facilities.
- Raise awareness within the business community of the importance of early childhood education in growing future business leaders.
- Partner and promote higher-education providers' efforts to expand early childhood education and the teaching supply in Henderson.

Top Fiscal Year 2023 Action Items:

- Pursue national accreditation programs for the city operated early childhood education programs.
- Develop relationships with Early Childhood Education providers to promote quality initiatives and encourage participation in opportunities to enhance program quality.
- Research program curriculum to support high quality early childhood programming in City operated programs.

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 schools' requests to improve college readiness through Community Education Advisory Board (CEAB) grants and partnership opportunities.

Top Fiscal Year 2023 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 K-12 Needs

Goal: To increase the proficiency ratings and STAR rankings of Henderson K-12 public and charter schools.

Key Initiatives:

- Assess and monitor local, K-12 achievement results in order to impact the educational outcomes identified by the CEAB through existing grants and partnerships.
- Pursue opportunities to provide tutoring and mentoring at City recreation centers.
- Enhance safe school environments through strategic partnerships between the Clark County School District and law enforcement, fire and safety experts.
- Address the digital divide and the 'homework divide' by increasing underserved students' access to internet through partnerships, grantmaking, and grant seeking.

Top Fiscal Year 2023 Action Items:

- Conduct outreach to better understand technology gaps in Henderson schools to better assist teachers.
- Assess gaps in ensuring Henderson teachers have one-to-one access to devices and the feasibility of connecting/establishing local technology recycling programs.
- Assess the feasibility of providing volunteer opportunities for City staff and residents to deploy to schools and assist with projects aligned with educational priority areas.

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 to enhance and strengthen mentorship and apprenticeship programs for teenagers, including technical and vocational training that will best prepare them for employment in local and regional industries.
- Encourage mentorship, apprenticeship and career exploration opportunities by collaborating with local businesses, business organizations, and cultural groups; promote activities such as Career Days, job shadowing and job skills workshops.
- Connect with local businesses to identify desired workforce skills and encourage expansion of programs to target specific educational and training needs; focus particular emphasis on projected high-growth employment categories.
- Encourage educational providers to align curriculum and continuing education with the needs of local industries.
- Support regional job training programs aligned with economic development goals.

Top Fiscal Year 2023 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.
- Identify and engage organizations that can partner with Henderson schools to provide/fund STEAM skills curriculum.
- Develop a formal process for sharing information with the local schools in multiple formats (newsletter, website, phone calls, etc).

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.
- Create a 'My City' Portal to remove on-line complexity and consolidate services for the digital customer.
- Leverage new technology to enhance Henderson's business-friendly environment.

Top Fiscal Year 2023 Action Items:

- Migrate all appropriate application and systems to the cloud.
- Procure professional services expertise and assistance as a springboard to create an Enterprise Data Strategy.

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:

- Enhance the City's culture and team member engagement and build programs and initiatives to increase capability and capacity within the organization.
- Promote accountable and transparent government.
- Improve government efficiency and agility.
- Enhance the voice of the customer in government processes.
- Prepare an organization-level Performance Excellence Program application to the Southwest Alliance for Excellence annually.

Top Fiscal Year 2023 Action Items:

- Develop and implement strategies that attract and retain diverse talent to public service and city employment.
- Enhance the City's formal Continuous Improvement (CI) program, including recommendations for structural, training, and measurement changes.
- Implement a program to create short 'how-to' videos to be pushed out on social media, explaining how citizens can access and participate in local government.

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. Click the below Strategic Priorities or scan the QR code to be redirected to the City's [open data](#) website to view the City's performance measures for the Strategic Priorities.



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 2023 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 2023 Budget by Fund

General Fund	\$ 325,512,428
Special Revenue Funds	
Commissary	200,000
Crime Prevention	6,634,812
Eldorado Valley	187,100
Forfeited Assets	1,000
Gas Tax	8,963,378
Grants	37,052,578
Muni Court Admin Fee	672,850
Sales & Use Tax	22,994,320
Recreation, Cultural Events, & Tourism	4,608,361
Capital Projects Funds	
Capital Replacement	24,669,271
Special Recreation	1,075,970
Internal Service Funds	
City Shop	15,720,745
Citywide	21,455,120
Engineering	10,403,185
Health Insurance	22,337,661
Self Insurance- Liability	5,386,526
Workers' Compensation	10,095,537
Enterprise Funds	
Development Services *	25,013,344
Sewer	64,141,368
Water	107,650,619
Redevelopment Agency	116,372,122
	<u>\$ 831,148,295</u>

Funds not included in this section:

Debt Service Funds	\$ 17,673,398
Bond Proceeds	65,947,185
Land Sales	1,089,033
Municipal Facilities	10,961,814
Municipal Golf Course	2,856,948
NID	55,701
Park Development	429,000
	<u>\$ 99,013,079</u>

Total All Funds ** \$ 930,161,374

FY 2023 Budget by Department

City Attorney's Office	\$ 8,945,006
City Clerk's Office	3,491,218
City Manager's Office	2,966,678
Community Development and Services	28,732,109
Economic Development & Tourism	10,098,836
Emergency Management	16,129,077
Finance	35,143,076
Fire	73,754,109
Government and Public Affairs	1,679,994
Human Resources	5,783,358
Information Technology	33,552,286
Internal Audit	711,960
Mayor & City Council	1,021,168
Miscellaneous ***	15,915,166
Municipal Court	9,866,632
Office of Communications	3,511,703
Parks and Recreation	61,467,258
Police	160,987,174
Public Works	69,227,378
Redevelopment Agency	116,372,122
Utility Services	171,791,987
	<u>\$ 831,148,295</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 \$813,789,252 and Redevelopment Agency funds of \$116,372,122.

*** 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 2023 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	Sewer	Water	Redevelopment
City Attorney's Office	✓						✓										✓					
City Clerk's Office	✓																		✓			
City Manager's Office	✓																					
Community Development & Services	✓						✓												✓			
Development Services Center																			✓			
Economic Development & Tourism	✓						✓		✓													
Emergency Management	✓						✓											✓				
Finance	✓										✓					✓	✓		✓			
Fire	✓						✓				✓							✓				
Government and Public Affairs	✓																					
Human Resources	✓						✓				✓							✓				
Information Technology	✓						✓				✓			✓					✓			
Internal Audit	✓																					
Mayor & City Council	✓																					
Miscellaneous	✓																					
Municipal Court	✓							✓														
Office of Communications	✓								✓													
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 by businesses outside of the economic region that may result in the creation of local employment opportunities, economic diversification, enhanced tax revenues, and positive economic impacts to the community.

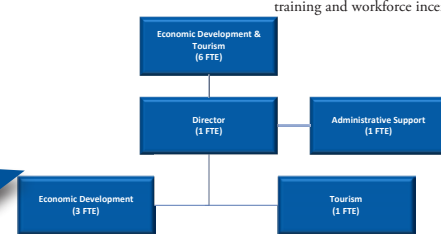
Key Services

- Conduct marketing campaigns to our 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 growth companies that are an excellent match for Henderson's assets, including redevelopment areas.
- Develop timely collateral pieces to support and promote business attraction efforts.
- Assist with Foreign Trade Zone applications.



Rendering of the West Henderson Center of Excellence opening in late 2022.

- Research and maintain printed and electronic information for business recruitment inquiries.
- Provide outstanding customer service to all business recruitment prospects.
- Establish and maintain ongoing communication with business recruitment prospects.
- Promote state incentives to qualified business recruitment prospects.
- Coordinate activities with Regional Development Authority, Las Vegas Global Economic Alliance (LVGEA), and State of Nevada Governor's Office of Economic Development concerning implementation of local/regional economic development initiatives.
- Develop links with locally-based international business organizations.
- Connect recruited businesses with local workforce development partners to assist with hiring, training and workforce incentives.



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graph TD
    A["Economic Development & Tourism (6 FTE)"] --> B["Director (1 FTE)"]
    A --> C["Administrative Support (1 FTE)"]
    B --> D["Economic Development (3 FTE)"]
    B --> E["Tourism (1 FTE)"]
          
```

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 2020 through budget for Fiscal Year 2023. 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.

PERFORMANCE BUDGET

Past Accomplishments

- In September 2021, Economic Development held a reception recognizing manufacturers who create products that are Made in Henderson. A Proclamation was also presented by City Council for the manufacturers contributions in providing high quality jobs, economic growth and a more vibrant quality of life.
- In October 2021, Workforce Connections in partnership with Economic Development held a ribbon cutting event for the city's first Employ NV Business Hub located inside City hall. This hub provides Henderson businesses with additional resources for hiring, talent recruitment, training and other needs at no cost.
- Economic Development successfully recruited several new businesses to Henderson including RS Auto, JDA Global, Consolidated Design and Lithium Energy.
- Economic Development successfully recruited several new businesses to Henderson including Blue Bell Creameries, Rapid Response Monitoring Services, Entek Manufacturing, Max Art Pro, Italia Faucet and Aigas Safety. Henderson also saw several business expansions including Wells Enterprises, Flowers Baking, Lithium Battery, Barclay's and Vadatech.
- In January 2022, Henderson broke ground for the new Center of Excellence located in West Henderson. The Center of Excellence will feature an advanced manufacturing training facility leased by the College of So. Nevada (CSN). CSN in partnership with Haas Automation will develop the curriculum. The Center of Excellence will enable CSN and the City of Henderson to ensure employers like Haas Automation have access to a highly trained workforce.
- In March 2022, Visit Henderson sponsored the first-ever sporting event at The Dollar Loan Center, the 2022 Big West Basketball Championships. The event demonstrates the City's ability to attract popular and significant events that benefit Henderson's economy, gives a boost to local businesses and provides additional entertainment opportunities to residents and nearby communities.

Key Fact

Employ NV Business Hub provides new, growing, and existing businesses easy-to-access help available through the public workforce development system.

Performance Objectives by Major Opportunity Areas

Promote Workforce Skills to Attract High-Tech, High Wage Industries

- Align workforce development with target industries.
- Implement a workforce employment center.

Create Economic Diversity and Jobs

- Create and implement agile business recruitment strategies to identify and pursue emerging industries.

- Highlight West Henderson as a core employment center, to strengthen industry and create a balance of land uses in the City.
- Accommodate diverse employment needs by preserving and/or increasing strategic land parcels for commercial and industrial development, ensuring a healthy jobs/housing balance.

190

City of Henderson, Nevada

PERFORMANCE BUDGET

Economic Development & Tourism Expenditures by Category/Program

Category	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Salaries and Wages	\$ 720,303	\$ 591,711	\$ 708,568	\$ 721,876	\$ 13,308	2%
Employee Benefits	337,383	251,772	282,858	304,886	22,028	8%
Services and Supplies	6,981,794	18,036,507	11,351,342	9,072,074	(2,279,268)	20%
Capital Outlay	202,039		35,000		(35,000)	
Total	\$ 8,241,520	\$ 18,879,990	\$ 12,377,768	\$ 10,098,836	\$ (2,278,932)	18%
Program						
General Fund	\$ 721,360	\$ 922,986	\$ 1,157,219		\$ 28,743	2%
Grant Fund	2,368	12,905,346	10,706,594		(2,297,594)	21%
Recreation - Cultural Events & Tourism	7,517,792	5,051,658	513,955		(10,081)	-2%
Total	\$ 8,241,520	\$ 18,879,990	\$ 12,377,768	\$ 10,098,836	\$ (2,278,932)	18%
Full-Time Employees						
General Fund	4	5	5	5		0%
Recreation - Cultural Events & Tourism*	2	1	1	1		0%
Total	6	6	6	6		0%

Financial Overview

The approved budget for Fiscal Year 2023 is anticipated to decrease 18% year over year mainly due to reduced spending in Services and Supplies. This directly relates to a reduction in anticipated grant funding in Fiscal Year 2023.

Key Fact

The Workforce Center of Excellence is scheduled to be completed at the end of 2022 and will feature 17,000 sq ft of classrooms, labs, auxiliary space, offices, and common areas.

Economic Development Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Number of new business recruitments	4	11	4	5
Number of jobs created	1,910	1,826	515	500
Number of Businesses Assisted	700	1,170	200	200

HENDERSON
A CULTURE OF OPPORTUNITY

City of Henderson, Nevada

191

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

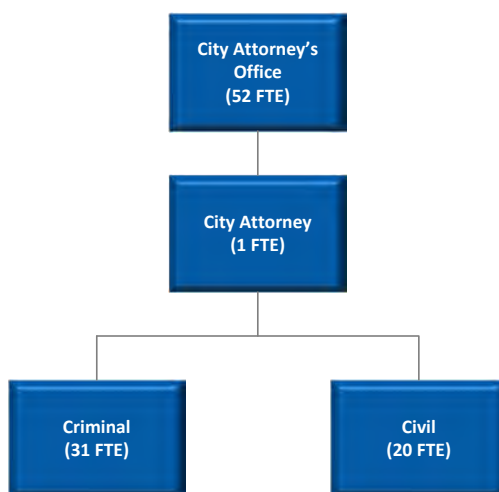


The City Attorney's Office (The Office) operates on a collaborative service model that works closely with the City Council, management, and departments to further the vision, mission, values and strategic priorities of the City. The Office provides first-rate legal support and services that are attentive 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.

Key Services

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 2019 Session of the Nevada Legislature.
- **Client Training:** The Civil Division will continue to identify opportunities to reduce liability through client and department training.

- **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.

Criminal

- **Efficiency:** Maintain current conviction rates and seek opportunities to efficiently handle increased case load.

Past Accomplishments

Civil Division

- Worked with Community Development & Services to revise the City's short-term vacation rental (STVR) ordinance to enable more efficient and effective regulations of STVR's.
- Successfully defended the City against an administrative complaint alleging that the City Council and Planning Commission violated the open meeting law. After receiving the City's brief, the Attorney General's Office determined that no violation occurred and closed the matter.
- Collaborated with Information Technology, Risk Management, and Purchasing on the creation of a master form of standardized technology terms and conditions for the procurement of cloud-based software and technology services.
- Provided in-department training to the Henderson Police Department on the law and legal landscape related to use of force and vicarious liability. This three-hour training module was offered to every officer in the department in more than 25 sessions across three shifts.

Criminal Division

- Provided in-depth training to the prosecutors, municipal court judges, and court staff related to conducting domestic battery jury trials.
- Developed an implementation and scheduling plan for weekend bail hearings as required by Assembly Bill 424.
- Partnered with the Henderson Police Department to provide instruction to the police academy on DUI law.
- Restructured the prosecutor work group to better meet operational needs and increase experience levels in preparation for domestic battery jury trials.

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 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,441,849	\$ 4,510,626	\$ 4,946,586	\$ 5,221,541	\$ 274,955	6%
Employee Benefits	2,037,139	2,049,236	2,255,955	2,415,026	159,071	7%
Services and Supplies	814,992	1,185,749	1,521,525	1,308,439	(213,086)	-14%
Capital Outlay	-	-	-	-	-	-
Total	\$ 7,293,981	\$ 7,745,611	\$ 8,724,066	\$ 8,945,006	\$ 220,940	3%
Program						
General Fund						
General	\$ 4,385,725	\$ 4,744,385	\$ 5,283,697	\$ 5,518,818	\$ 235,121	4%
Victim Advocate	179,897	149,068	220,054	231,863	11,809	5%
Criminal	3,528,852	3,622,745	4,018,221	4,276,883	258,662	6%
Admin/Attrition Adjustment	(1,233,017)	(1,195,173)	(1,397,719)	(1,573,416)	(175,697)	13%
Subtotal General Fund	\$ 6,861,457	\$ 7,321,025	\$ 8,124,253	\$ 8,454,148	\$ 329,895	4%
Grant Fund	\$ 128,661	\$ 123,624	\$ 296,280	\$ 79,585	\$ (216,695)	-73%
Self Insurance Fund	\$ 303,863	\$ 300,962	\$ 303,533	\$ 411,273	\$ 107,740	35%
Total	\$ 7,293,981	\$ 7,745,611	\$ 8,724,066	\$ 8,945,006	\$ 220,940	3%
Full-Time Employees						
General	48	48	50	50	-	0%
Land Fund	1	1	1	1	-	0%
Self Insurance Fund	1	1	1	1	-	0%
Total	50	50	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 2023, the budget increased 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, offset by declines in Grant Funded Services and Supplies.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Criminal Case Adjudication Rate*	90%	82%	66%	70%
Victim Advocate Contacts	7,840	9,372	10,000	9,500
No. of cases per year per attorney - Criminal	976	755	751	700
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.

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.



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

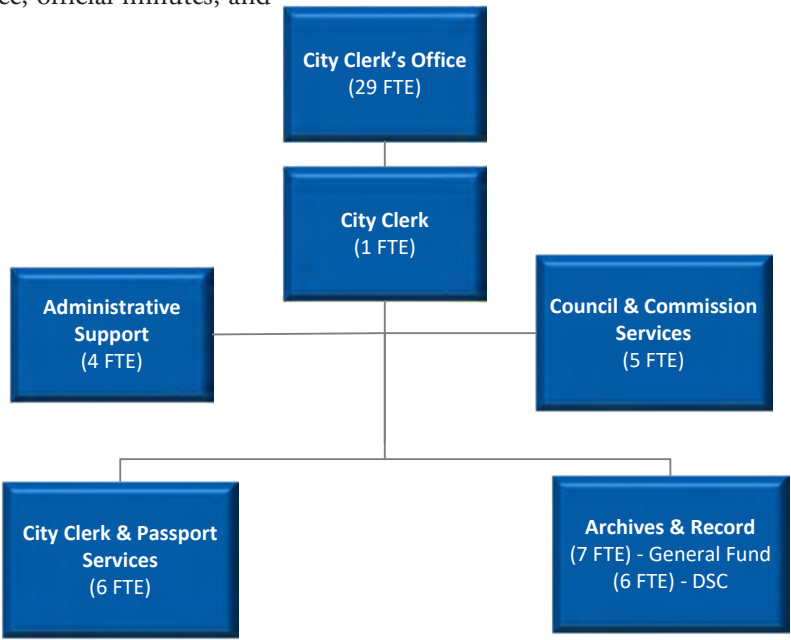
The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, citywide records program: City archives and the Development Services Records Center in accordance with local, state, and federal regulations. 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, and Planning 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.

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 and cost effective 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

- Coordinate all records requests to ensure timely completion and legal compliance with the Nevada Public Records Law.
- Develop and execute directives, policies, and operating procedures to ensure compliance with federal, state, and local laws and regulations 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, storage 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, public 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, file 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.
- Conduct bid and request for proposal openings including overseeing recording and creation of minutes.
- Verify bond documents for accuracy including calendar, official statement 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

- OnBase Records Management has been fully implemented.
- Continue towards implementing Tyler Content Management to provide electronic records management for EnerGov Land and Permitting records in the Development Services Center (DSC) and implementing Smarsh for text message records management in the Police Department.
- The DSC Records Team continues to participate in DSC process improvements relating to the switch to HTML5 and Bluebeam integration for more efficient processing.
- Implemented Collaborator and City Attorney Initial Review workflow queues for City Council and RDA agenda process to make the workflow more collaborative.
- Instituted an iPad check-in process for passports to expedite the queue and give customers more flexibility to manage their wait time.
- The Citywide records program continues to address disposition of items in the Archives and has largely completed the conversion of microfilm holdings to digital images for ease of access to the long-term records.

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 2023.
- To maintain passport revenue at \$87,750 per quarter break-even point through Fiscal Year 2023.
- To maintain a 24-hour records response rate at 95% through Fiscal Year 2023.

City Clerk's Office Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,698,135	\$ 1,675,859	\$ 1,689,829	\$ 1,816,208	\$ 126,379	7%
Employee Benefits	830,953	769,509	834,326	973,992	139,666	17%
Services and Supplies	544,852	459,799	1,099,793	701,018	(398,775)	-36%
Capital Outlay	30,994	1,749	-	-	-	-
Total	\$ 3,104,934	\$ 2,906,916	\$ 3,623,948	\$ 3,491,218	\$ (132,730)	-4%
Program						
General Fund						
General	\$ 2,890,819	\$ 2,690,553	\$ 1,110,468	\$ 1,184,040	\$ 73,572	7%
Elections	271	468	437,318	57,000	(380,318)	-87%
Passports	218,201	215,537	397,297	545,583	148,286	37%
Council & Commissions	-	-	619,132	601,939	(17,193)	-3%
Records	-	-	847,013	936,932	89,919	11%
Admin/Attrition Adjustment	(761,124)	(770,442)	(731,267)	(741,116)	(9,849)	1%
Total General Fund	\$ 2,348,167	\$ 2,136,116	\$ 2,679,961	\$ 2,584,378	\$ (95,583)	-4%
Development Serv. Fund	\$ 756,767	\$ 770,800	\$ 943,987	\$ 906,840	\$ (37,147)	-4%
Total	\$ 3,104,934	\$ 2,906,916	\$ 3,623,948	\$ 3,491,218	\$ (132,730)	-4%
Full-Time Employees						
General Fund	24	24	23	23	-	0%
DSC-City Clerk	5	5	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 2023 can be attributed to a decline within Services and Supplies. These declines are primarily due to no additional municipal election funding in Fiscal Year 2023. Unspent election funding will be carried forward from Fiscal Year 2022.



Key Fact

During Fiscal Year 2022, the City Clerk's Office will process an estimated 10,000 passports. This represents a 58% increase over Fiscal Year 2021.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Council & Commission Services - Compliance	100%	100%	100%	100%
On-Time Percentage - DSC Permits Processed	88.9	90.8	85.9	90.0
Annual Passport Revenue	\$188,000	\$252,000	\$380,000	\$400,000

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 Management
- Strategy
- Infrastructure
- Performance and Innovation
- Education Initiatives
- Policy Implementation

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.

Leadership & Management

As the touchstone for city government, the City Manager's Office provides direction for citywide progress in an environment characterized by collaboration, innovation, facilitation, trust and premier community service.



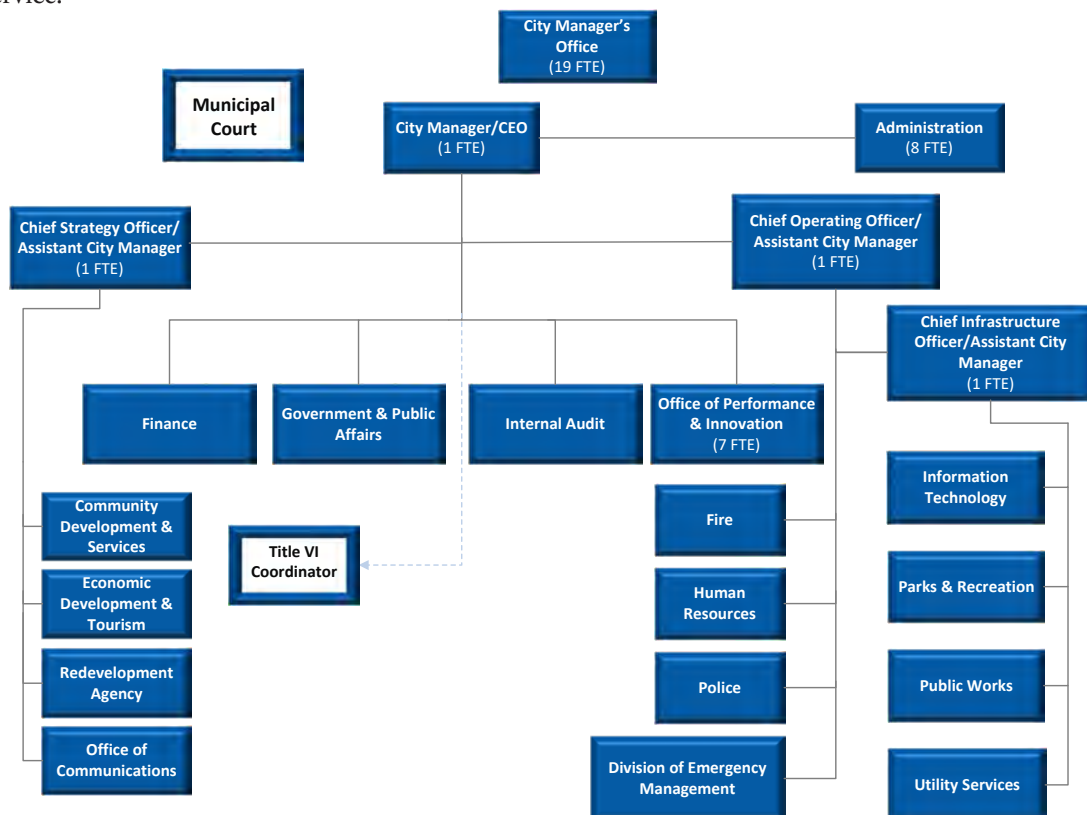
City Management Team

ACM/CIO
Robert Herr

Deputy City
Manager/COO
Bristol Ellington

City Manager/
CEO Richard
Derrick

ACM/CSO
Stephanie Garcia-
Vause



Key Services

- Ensure the fiscal wellbeing of the organization by monitoring and recommending changes to the City's financial plan.
- Establish and maintain leadership standards 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 unity, teamwork, innovation and motivation.
- Facilitate and participate in regional partnerships to ensure premier services to the community.
- Seek new and innovative opportunities to improve the community through organizational excellence, foresight, and entrepreneurial spirit.
- Establish a culture of open communication and participation, serving as coach and mentor to facilitate effective relationships.

Strategy

Driven by the City Council, executive team, residents 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 which focuses on important issues, challenges and opportunities.

Key Services

- Conduct a strategic planning process that formulates and implements strategic direction for the organization aligned with 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.
- Collaborate opportunities to address social issues that negatively impact Henderson's vulnerable populations.
- Allocate appropriate resources to support strategic opportunities.

Infrastructure

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 central organization element, the City Manager's Office performance excellence philosophy is collaborative, innovative and progressive.

Key Services

- Ensure implementation of initiatives that meet the priorities and objectives established by the City Council.
- Increase the organization's capacity to meet evolving community needs.
- Facilitate the process for design and implementation of the City's strategic plan.
- Ensure ongoing and regular monitoring and review of plan progress.
- Coordinate and prioritize departmental business tactics.
- Coordinate the City's performance management program.
- Administer key work systems to facilitate citywide communication.
- Establish a culture of learning and continuous improvement.

Key Fact

The City of Henderson was the 2022 recipient of the Pinnacle Award from the Southwest Alliance for Innovation.

Education Initiatives

The Office of Education Initiatives is focused on aligning city strategies for strengthening families, and supporting high quality education systems with community agencies and organizations to ensure optimal outcomes.

Key Services

- Strategic partnership development to support education initiatives.
- Coordination for the Henderson Community Education Advisory Board.
- Advocacy for policies that support quality education for all children.

Policy Implementation

As organization leaders, the City Manager's philosophy is that its policy implementation is fair, ethical, cooperative and consistent.

Key Services

- Develop programs and policy alternatives for consideration by the City Council.
- Implement and oversee policies established by the City Council.
- Support the City Council in negotiations with other governmental agencies.

Past Accomplishments

- **Data Driven and Efficient:** Certified by Bloomberg as a silver award winner; "What Works Cities" for exceptional use of data to improve the lives of Henderson residents. Received the International City/County Management Association Certificate of Excellence for Performance Management. One of only 31 cities nationwide to earn this designation for data gathering and verification, public reporting, benchmarking and networking, strategic planning, staff development and continuous improvement.
- **Financially Resilient:** Oversaw the management of \$95.5M in Federal Recovery Grant awards through a combination of the CARES (Coronavirus Aid, Relief, and Economic Security), Omnibus and ARPA Acts. This funding provided for COVID-19 testing clinics as well as assisted residents and businesses with various expenses and business continuity. Maintained the City's AA+ bond rating, which is one of the highest of any city in the state.
- **High Customer Satisfaction:** Conducted the 2021 Community Survey of Henderson residents. Henderson's citizens gave the City a 97% satisfaction rate as a place to live and 94% as a place to raise a family. Citizens rate City services 35% higher than the national average in 41 areas. Additionally, Henderson businesses were surveyed and gave the City a 93% satisfaction rate with the quality of life in Henderson.
- **High Employee Engagement:** Created an employee-driven Diversity, Equity, and Inclusion Coalition to drive organizational change initiatives. The City achieved a 100% Municipal Equality Index score from the Human Rights Campaign.
- **High Resident Quality of Life:** Developed a successful public/private partnership with the Vegas Golden Knights organization and successfully opened The Dollar Loan Center Arena which seats 6,000 people and will serve as the home of the Henderson Silver Knights AHL team and the Vegas Knight Hawks Indoor Football league. The Dollar Loan Center will also host community events, concerts and other sporting events.
- **High Performing Public Service:** Awarded the Pinnacle Award for Excellence by the Southwest Alliance for Excellence. This is awarded to organizations that have mature and fully deployed quality control systems within their operations that demonstrate a commitment to continuous improvement and have a sustained significant record of performance.

Priorities by Major Opportunity Area

The City Manager's Office supports all strategic initiatives citywide:

Community Safety

- Maintain 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.

Livable Communities

- Support responsible growth.
- Develop and implement reliable investment strategies.
- Ensure a high-quality, multimodal transportation network.
- Promote a healthy and vibrant community.
- Address social issues that negatively impact Henderson's vulnerable populations.
- Create a sustainable future for the community.

Economic Vitality

- Promote workforce skills to attract high tech, high wage industries.

- Create economic diversity and jobs.
- Maintain the City's financial resiliency.
- Maximize opportunities within the Henderson Public Improvement Trust.

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.



Key Fact

City of Henderson was the 2021 recipient of the Silver What Works Cities Award from Bloomberg Philanthropies.



City Manager's Office Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,467,414	\$ 1,560,818	\$ 1,711,230	\$ 1,787,159	\$ 75,929	4%
Employee Benefits	611,281	648,302	748,203	791,291	43,088	6%
Services and Supplies	107,663	147,990	350,275	388,228	37,953	11%
Capital Outlay	-	-	-	-	-	-
Total	\$ 2,186,357	\$ 2,357,110	\$ 2,809,708	\$ 2,966,678	\$ 156,970	6%
Program						
General Fund						
General	\$ 2,117,663	\$ 2,147,164	\$ 1,891,469	\$ 1,986,829	\$ 95,360	5%
Business Mgmt	664,684	852,419	1,017,797	1,137,546	119,749	12%
Education	3,861	39,346	703,227	653,087	(50,140)	-7%
Admin/Attrition Adjustment	(599,851)	(681,819)	(802,785)	(810,784)	(7,999)	1%
Total	\$ 2,186,357	\$ 2,357,110	\$ 2,809,708	\$ 2,966,678	\$ 156,970	6%
Full-Time Employees						
General Fund	15	17	19	19	-	0%
Total	15	17	19	19	-	0%

Financial Overview

For Fiscal Year 2023, the budget for the City Manager's Office increased by 6% 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.

Key Fact

*City Manager and CEO
Richard Derrick was named one
of the 10 best CEOs of 2022 by
Industry Era Magazine.*



Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
% of residents that rate the overall quality of life in Henderson as satisfied/ extremely satisfied	97%	97%	97%	98%
% of employees that are engaged/extremely engaged with the workplace	89%	90%	90%	92%
% of departments adopting and reporting quarterly Tier 1, 2, and 3 performance measures	40%	60%	90%	100%

Community Development & Services

Purpose Statement

Provide development services, planning services and programs for a safe, vibrant and sustainable community.

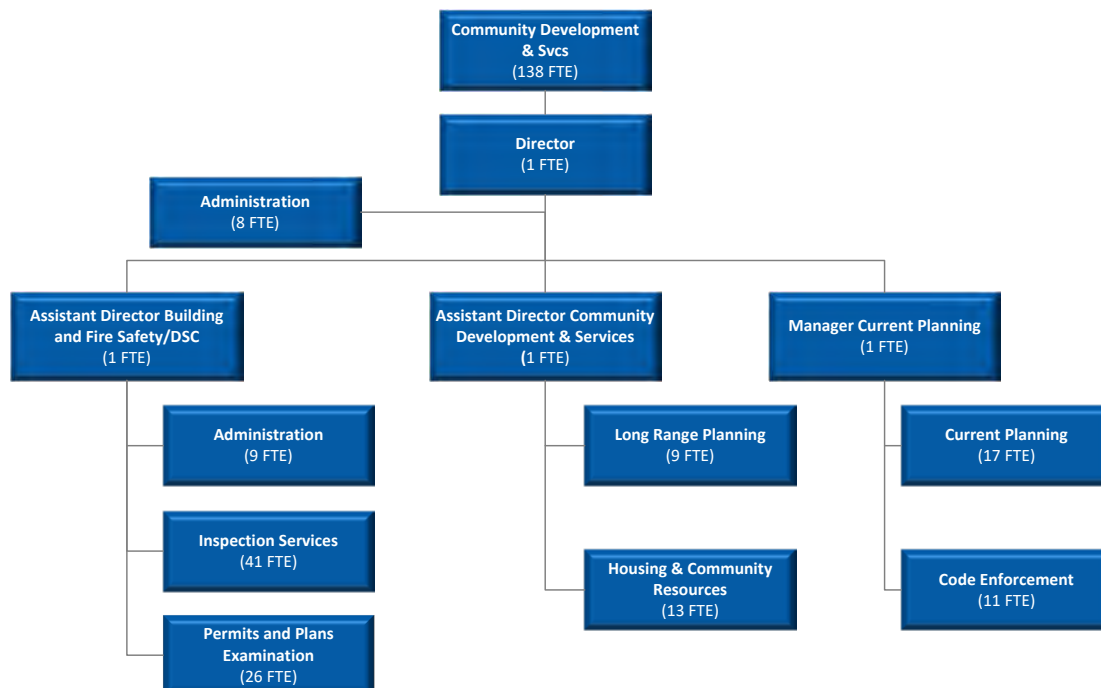
Core Services

- Building & Fire Safety
 - Permits
 - Plan Review
 - Inspections
- Planning Services
 - Current Planning
 - Long-Range Planning
 - Engagement & Programs
 - Neighborhood Services
 - Code Enforcement
- 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

The City of Henderson's "Together We Can: A Primer for Recovery" was named the 2021 Resilience & Sustainability National Planning Award winner by the American Planning Association (APA).



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 Neighborhood Cleanup Program to provide 20-cubic-yard trash containers to residents for weekend cleanups and neighborhood beautification.
- Administer Block Wall Repair Loan Program; facilitating forgivable and low-interest loans to referred residents in need of structural repairs to block walls located on the perimeter of their property and along the public-right-of-way.
- 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 residents' needs.

Neighborhood Services

Administers federal and state grant funded programs to benefit low-income individuals and households. This includes rehabilitation of existing single-family homes to maintain affordability, increasing the inventory of new affordable housing units and providing funding to community partners for basic needs, supportive services and neighborhood improvement to benefit low-income individuals, households and neighborhoods. Neighborhood Services also supports prevention and response activities that benefit low-income individuals, households and neighborhood.

Key Services

- Ensure compliance with federal and state grant-related programs and fiscal reporting.
- Conduct field monitoring of sub-grantees' compliance with grant regulations
- Provide funding for single-family home rehabilitation and construction of affordable housing.
- Provide assistance to nonprofit community partners that help provide direct human services and resources for residents such as literacy tutoring, food banks, case management, and before- and after-school programs.
- Participate in regional efforts to address the needs of people experiencing homelessness.

Code Enforcement

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.

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

- Facilitated the distribution of more than \$2.75 million to help residents in need, increase housing options and revitalize existing neighborhoods through Community Development Block Grants, the HOME Investment Partnership Program and State Affordable Housing Trust Funds.
- More than \$3.5 million in CARES Act Community Development Block Grant funding was used in preventing, preparing for, and responding to the coronavirus (COVID-19). The team distributed the funding to five community partners to administer programs in Henderson targeting homelessness prevention, food insecurity and safety.
- Applied for and received more than \$1.1 million in Emergency Solutions Grant funding for COVID-19 from the State of Nevada to assist people experiencing homelessness in the community. The City partnered with two non-profit service providers to implement homelessness assistance programs. These funds helped to launch a street outreach team and offer emergency housing along with other services and resources.

Long Range Planning

- Awarded \$88,218 from the United States Department of Agriculture to fund and create a hydroponic gardening system at four elementary schools including Robert Taylor, Gordon McCaw, Fay Galloway, and Marlan Walker.

- Continued partnership with the Southern Nevada Health District (SNHD) as a sub-recipient of the Racial and Ethnic Approaches to Community Health (REACH) Grant which is a national program from the Center for Disease Control and Prevention (CDC) with the goal of reducing racial and ethnic health disparities.
- Participated in the Assembly Bill 73 Regional Working Group to identify methods to address homelessness. A final report with recommendations and funding sources was presented to the City Council for approval before the final report was submitted to Assemblywoman Neal on October 1, 2020.

Current Planning

- Established a new process for accepting entitlement applications online. Reduced physical customer contact with employees. Allowed the staff review team to continue reviewing projects while working from home.

Code Enforcement

- Code Enforcement officers are now working collaboratively with Henderson Police Department to proactively monitor and address safety and vandalism issues at Henderson parks and key locations.

Past Accomplishments (continued)

Building and Fire Safety/Development Services

- Plan review and inspection staff worked closely with the developers of the Silver Knights events center, Google's Administrative Hub, the expansion of Vadatech, the new hospital tower for Henderson Hospital and the Watermark mixed use facility to ensure construction complied with all codes and met target deadlines.
- To improve efficiency and the overall online customer permit experience, DSC implemented a series of automations and process innovations on key permit types that represented 25% of permit volume. These changes reduced processing steps as much as 75% and resulted in quicker turnaround times for customer reviews.
- The DSC introduced a new library of customer support How-To-Videos explaining how to use and navigate the online customer portal. These videos, all less than 2 ½ minutes in length, help visually guide customers through popular processes and common questions/requests for support.
- The DSC currently has 15 different permit types which are instant issue and can be applied for and receive a permit 24/7 through the online portal. This currently saves customers 150 hours per month and 30% of instant issue permits are applied for outside normal business hours.

Performance Objectives by Major Opportunity Areas

Support responsible growth through infill and development patterns to accommodate increasing population.

- Implement necessary Development Code changes that support compact, complete neighborhoods, public safety, and help conserve natural resources through adaptive reuse, neighborhood reinvestment and infill development.
- Evaluate and update the West Henderson Land Use Plan Development Program to facilitate diverse opportunities and sustainable growth, such as optimizing the water footprint from new growth.
- Increase the variety of housing options in the City.
- Evaluate and update the College Area Master Plan.

Address social issues that negatively impact Henderson's vulnerable populations





- Address substance abuse issues through education.
- Work locally and regionally to compassionately address the needs of individuals experiencing homelessness.

- Improve access to healthcare services for vulnerable Henderson residents.
- Establish the Henderson Resiliency Center.
- Implement the Henderson Homeless Action Plan.
- Increase community capacity to better serve vulnerable Henderson residents.

Protect and conserve natural resources

- Reverse the trend of increasing per capita water consumption.
- Develop a comprehensive energy strategy.
- Improve solid waste management.
- Assess sustainability initiatives and update code and design standards.
- Minimize the impact of the heat island effect and further adapt to the harmful effects of extreme heat.
- Monitor and reduce greenhouse gas emissions.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 % of on-time for plan reviews	96.2%	95.5%	89.5%	93.8%
 % on-time for inspections	99.8%	99.9%	99.7%	99.8%
 Average time to close a Code Enforcement case (days)	30.29	21.90	24.00	24.00
 # of clients receiving rental assistance*	174	827	1,500	1,500

* Number of clients receiving rental assistance has increased due to an increase in Federal grants assistance received.

Community Development & Services Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 9,970,188	\$ 10,513,960	\$ 11,838,754	\$ 12,780,251	\$ 941,497	8%
Employee Benefits	5,174,438	5,116,986	5,645,394	6,338,387	692,993	12%
Services and Supplies	7,853,436	8,930,909	18,863,154	9,602,119	(9,261,035)	-49%
Capital Outlay	26,255	-	-	-	-	-
Depreciation	10,811	10,811	10,811	11,352	541	5%
Total	\$ 23,035,128	\$ 24,572,666	\$ 36,358,113	\$ 28,732,109	\$ (7,626,004)	-21%
Program						
General Fund						
General	\$ 1,267,852	\$ 1,201,071	\$ 1,307,435	\$ 1,399,002	\$ 91,567	7%
Building & Fire Safety	709,406	696,026	783,007	900,661	117,654	15%
Code Enforcement	1,383,404	1,417,703	1,729,431	1,522,743	(206,688)	-12%
Neighborhood Services	719,691	787,167	1,395,629	1,289,091	(106,538)	-8%
Neighborhood Serv-Grant Fund	21,758	46,282	48,160	150,000	101,840	211%
Club Ride	2,396	3,005	3,138	-	(3,138)	-
Planning Commission	7,039	6,733	20,173	20,173	-	0%
Current Planning	1,302,068	1,336,433	1,548,124	1,692,439	144,315	9%
Long Range Planning	1,336,928	1,389,916	1,441,914	1,544,101	102,187	7%
Regional Planning	61,000	-	52,270	31,000	(21,270)	-41%
Admin/Attrition Adjustment	(230,371)	(179,302)	(310,001)	(282,722)	27,279	-9%
Subtotal General Fund	\$ 6,581,172	\$ 6,705,034	\$ 8,019,280	\$ 8,266,488	\$ 247,208	3%
Development Serv. Fund						
DSC-Administration	\$ 654,966	\$ 1,211,049	\$ 2,183,906	\$ 2,650,660	\$ 466,754	21%
DSC-Building & Fire Safety	10,907,077	11,184,669	11,648,746	12,821,676	1,172,930	10%
DSC-Community Dev	1,496,784	1,692,422	1,684,691	1,701,283	16,592	1%
Subtotal Dev Serv. Fund	\$ 13,058,827	\$ 14,088,140	\$ 15,517,343	\$ 17,173,619	\$ 1,656,276	11%
Grant Fund	\$ 3,395,129	\$ 3,779,492	\$ 12,821,490	\$ 3,292,002	\$ (9,529,488)	-74%
Total	\$ 23,035,128	\$ 24,572,666	\$ 36,358,113	\$ 28,732,109	\$ (7,626,004)	-21%
Full-Time Employees						
General Fund	46	48	50	51	1	2%
DSC-Comm Dev	72	72	74	79	5	7%
Grants	5	5	5	8	3	60%
Total	123	125	129	138	9	7%

Financial Overview

The overall decline of 21% in Fiscal Year 2023 Community Development budgeted expenditures is mainly in Services and Supplies, and can be attributed to the completion of non-recurring grant-funded projects in Fiscal Year 2022. The department continues to seek out new grant funding.

Additionally, the increases in Salaries and Wages and Employee Benefits are due to the addition of nine positions, five of which are in the Development Services Center, to meet growing service demand.



Development Services Center

Purpose Statement

To be the premier location for all development permitting needs in one of America's fastest-growing cities.

Core Services

- Permit Intake and Issuance
- Plan Review
- Inspections
- Technology and Records Support Services

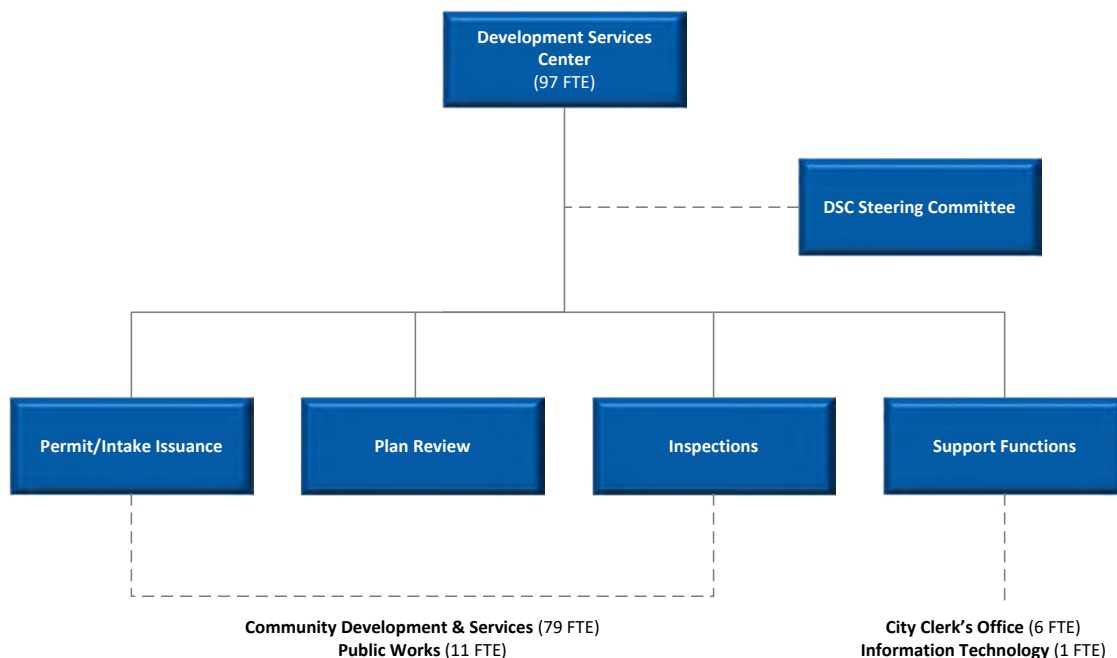


[DSC online](#) allows for plans to be accepted electronically

The Development Services Center (DSC) is a centralized, one-stop location to coordinate the development process for City of Henderson customers. The DSC is comprised of personnel from several departments. It is shown in this section to provide consolidated information on this important City function.

The types of revenues collected in the DSC include building permit fees, plan check fees, hydrology study review fees, civil engineering fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, and records management fees.

The staff and operations related to the Department of Utility Services are funded by Utility Services Enterprise Funds.



Permit Intake and Issuance

Permit Intake and Issuance accepts customer applications and submitted plans to begin the permitting process. Applications are pre-screened to ensure they are complete and ready for review. Once the plan review process is complete, permit technicians calculate fees and issue the permit.

Plan Review

Plan Review is the review of permit applications for compliance with regional and local standards, and related codes and ordinances. Plan reviewers work directly with the applicant's design professionals on design requirements. Plan Review includes civil improvement, building, fire inspection, final maps, parcel maps, as well as traffic and flood studies.

Inspections

Inspections are performed once a permit is issued and construction is under way on a project. Field inspections ensure what is actually built in the field conforms to approved plans. Inspections are performed for buildings, fire protection systems, and on-site and off-site improvements. Inspections are conducted for several stages of construction and a project is not completed until passing final inspection and issuance of a Certificate of Occupancy or bond release.

Technology and Records Support Services

Records Support Services is an internal support service for the DSC. The Records Center is responsible for managing the DSC records retention policy and ensuring construction plans and technical reports are eventually digitized for electronic storage.



Key Fact

The Development Services Center is 100% electronic for its application, plan review, fee payment and inspection processes.



Note: Refer to the departmental pages which comprise the DSC for Major Opportunity Areas and Performance Measures.

Development Services Center Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 7,206,706	\$ 7,779,472	\$ 8,846,625	\$ 9,594,578	\$ 747,953	8%
Employee Benefits	3,897,223	3,772,036	4,048,862	4,594,088	545,226	13%
Services and Supplies	8,049,154	9,262,773	10,240,003	10,813,326	573,323	6%
Depreciation	10,811	10,811	10,811	11,352	541	5%
Total	\$ 19,163,895	\$ 20,825,092	\$ 23,146,301	\$ 25,013,344	\$ 1,867,043	8%
Program						
DSC Enterprise Fund						
DSC- Administration						
Community Development	\$ 1,496,784	\$ 1,692,422	\$ 1,684,691	\$ 1,701,283	\$ 16,592	1%
Administration	654,966	1,211,049	2,183,906	2,650,660	466,754	21%
Building & Fire Safety	10,907,077	11,184,669	11,648,746	12,821,676	1,172,930	10%
City Clerk						
Administration	756,767	770,800	943,987	906,840	(37,147)	-4%
Finance						
Administration	83,850	91,807	123,979	130,685	6,706	5%
Parks & Recreation						
Administration	14,822	19,851	-	-	-	-
Public Works						
Traffic Design	302,551	351,346	300,000	300,000	-	0%
Traffic	-	-	75,916	200,059	124,143	164%
New Development	1,410,453	1,626,110	1,916,781	2,550,257	633,476	33%
Quality Control	3,163,053	3,348,763	3,592,981	3,400,548	(192,433)	-5%
Flood Control	245,169	305,226	274,249	150,000	(124,249)	-45%
Information Technology						
Enterprise Apps	128,402	223,049	401,065	201,336	(199,729)	-50%
Total	\$ 19,163,895	\$ 20,825,092	\$ 23,146,301	\$ 25,013,344	\$ 1,867,043	8%
Full-Time Employees						
DSC Enterprise Fund	85	85	89	97	8	9%
Total	85	85	89	97	8	9%

Financial Overview

The approved budget for Fiscal Year 2023 is anticipated to increase 8% year over year. The increase is primarily due to Salaries and Wages and Employee Benefits due to the addition of eight full-time positions in Fiscal Year 2023. These additional positions will ensure the Development Services Center keeps up with growing demand for permit review and plan inspections in the coming year and are supported by anticipated increases in revenue.



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



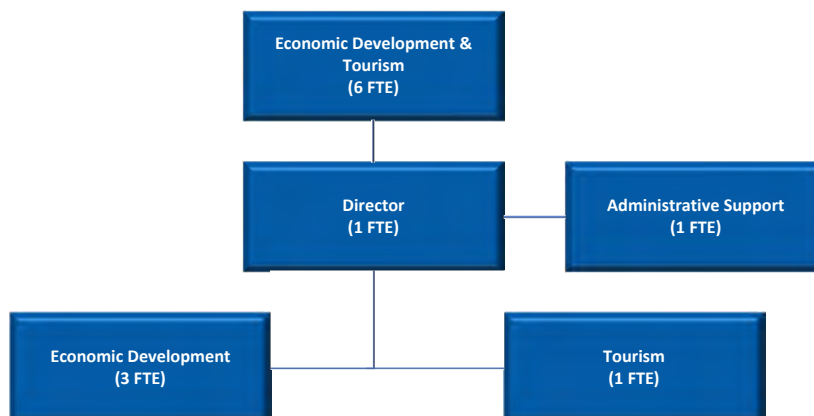
Rendering of the West Henderson Center of Excellence opening in late 2022.

Business Attraction

Business attraction programs and services are designed to generate interest by businesses outside of the economic region that may result in the creation of local employment opportunities, economic diversification, enhanced tax revenues, and positive economic impacts to the community.

Key Services

- Conduct marketing 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 growth companies that are an excellent match for Henderson's assets, including redevelopment areas.
- Develop timely collateral pieces to support and promote business attraction efforts.
- Assist with Foreign Trade Zone applications.
- Research and maintain printed and electronic information for business recruitment inquiries.
- Provide outstanding customer service to all business recruitment prospects.
- Establish and maintain ongoing communication with business recruitment prospects.
- Promote state incentives to qualified business recruitment prospects.
- Coordinate activities with Regional Development Authority, Las Vegas Global Economic Alliance (LVGEA), and State of Nevada Governor's Office of Economic Development concerning implementation of local/regional economic development initiatives.
- Develop links with locally-based international business organizations.
- Connect recruited businesses with local workforce development partners to assist with hiring, training and workforce incentives.



- 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

Outreach programs and services are designed to assist individual businesses by providing resources to expand their business or maintain their operations in the City of Henderson.

Key Services

- Proactively communicate economic development programs and provide local and state resources and services to Henderson businesses.
- Provide direct technical assistance and information services to local businesses and entrepreneurs.
- Provide educational programs and resources to local businesses and start-ups.
- Promote state incentives for business expansions to qualified local businesses.
- Maintain a resource partner's network of local public and private organizations for the benefit of local businesses.
- Support the Henderson Chamber Launchpad Business Incubator.
- Collaborate with the Henderson Chamber of Commerce, the Henderson Development Association, Water St. District Business Association and other related business and trade organizations locally.
- Conduct one-on-one business retention and expansion visits with local businesses by partnering with the Henderson Chamber of Commerce and LVGEA.
- Establish and maintain ongoing communication with local businesses considering expansion plans including workforce assistance.
- Identify and assist local businesses that are currently involved in international trade and those that may be candidates for increased international trade.

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

- Visit Henderson offers an Incentive Program for events and meetings being held in Henderson. The tiered incentive program is based on the number of room nights and ranges from \$500-\$1,500. Funds can be used at the group's discretion.
- Partners with the Las Vegas Convention Center and Visitors Authority (LVCVA), Travel Nevada, and the Henderson hospitality community to drive out-of-market visitation to the City. This includes partnership efforts on trade show client events, familiarization tours and sponsorships.
- Participates in industry trade shows – sales leads are distributed to more than 20 hotels in Henderson, which are tasked with converting these leads to booked room nights.
- Visitor relations – Henderson visitors frequently contact the department inquiring about information related to traveling to the City.



Past Accomplishments

- In September 2021, Economic Development held a reception recognizing manufacturers who create products that are made in Henderson. A Proclamation was also presented by City Council for the manufacturers's contributions in providing high quality jobs, economic growth and a more vibrant quality of life.
- In October 2021, Workforce Connections, in partnership with Economic Development, held a ribbon cutting event for the City's first Employ NV Business Hub located inside City hall. This hub provides Henderson businesses with additional resources for hiring, talent recruitment, training and other needs at no cost.
- Economic Development successfully recruited several new businesses to Henderson including Blue Bell Creameries, Rapid Response Monitoring Services, Entek Manufacturing, Max Art Pro, Italia Faucet and Airgas Safety. Henderson also saw several business expansions including Wells Enterprises, Flowers Baking, Lithium Battery, Barclay's and Vadatech.
- In January 2022, Henderson broke ground on the new Center of Excellence located in West Henderson. The Center of Excellence will feature an advanced manufacturing training facility leased by the College of Southern Nevada (CSN). CSN in partnership with Haas Automation will develop the curriculum. The Center of Excellence will enable CSN and the City of Henderson to ensure employers like Haas Automation have access to a highly trained workforce.
- In March 2022, Visit Henderson sponsored the 2022 Big West Basketball Championships, the first-ever sporting event at The Dollar Loan Center. The event demonstrates the City's ability to attract popular and significant events that benefit Henderson's economy, gives a boost to local businesses and provides additional entertainment opportunities to residents and nearby communities.



Key Fact

Employ NV Business Hub provides new, growing, and existing businesses easy-to-access help available through the public workforce development system.

Performance Objectives by Major Opportunity Areas

Promote Workforce Skills to Attract High-Tech, High Wage Industries

- Align workforce development with target industries.
- Implement a workforce employment center.

Create Economic Diversity and Jobs

- Create and implement agile business recruitment strategies to identify and pursue emerging industries.

- Highlight West Henderson as a core employment center, to strengthen industry and create a balance of land uses in the City.
- Accommodate diverse employment needs by preserving and/or increasing strategic land parcels for commercial and industrial development, ensuring a healthy jobs/housing balance.

Economic Development & Tourism Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
				\$ 721,876 304,886 9,072,074		
Total	\$ 8,241,520	\$ 18,879,990	\$ 12,377,768	\$ 10,098,836	\$ (2,278,932)	18%
				\$ 1,185,962 8,409,000 503,874		
Total	\$ 8,241,520	\$ 18,879,990	\$ 12,377,768	\$ 10,098,836	\$ (2,278,932)	18%
				5 1		
Total	6	6	6	6		0%

Financial Overview

The approved budget for Fiscal Year 2023 is anticipated to decrease 18% year over year mainly due to reduced spending in Services and Supplies. This directly relates to a reduction in anticipated grant funding in Fiscal Year 2023.



Key Fact

The Workforce Center of Excellence is scheduled to be completed at the end of 2022 and will feature 20,000 sq ft of classrooms, labs, auxiliary space, offices, and common areas.

Economic Development Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Number of new business recruitments	4	11	4	5
Number of jobs created	1,910	1,826	515	500
Number of Businesses Assisted	700	1,170	200	200

HENDERSON
A CULTURE OF OPPORTUNITY

Emergency Management

Purpose Statement

We exist to take care of people, property, and the environment.

Core Services

- Emergency Management
- Employee Health and Safety
- Environmental Services
- Public Safety Wellness

Emergency Management

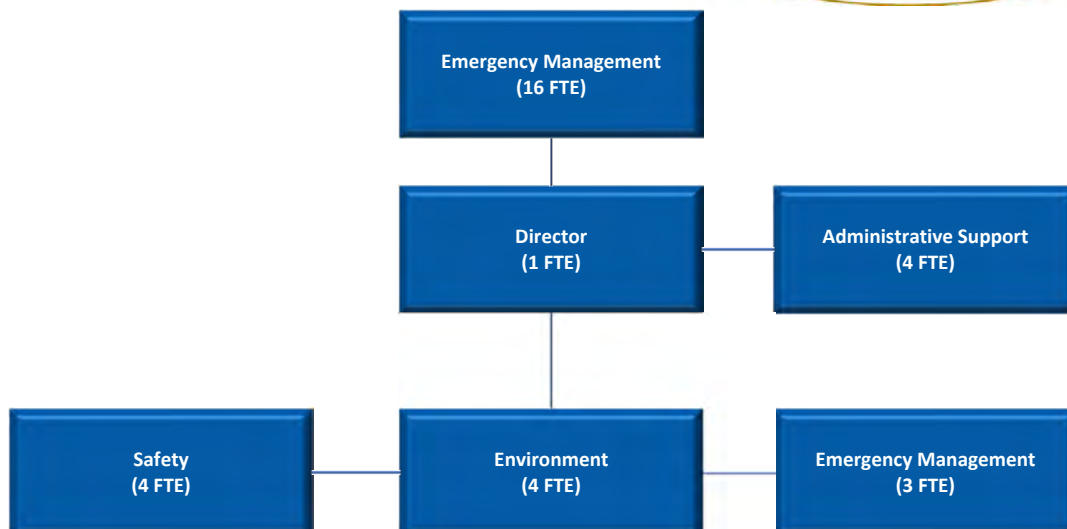
The Office of Emergency Management (OEM) is responsible for administering an all-hazard mitigation, preparedness, protection, prevention, response and recovery program for the purpose of reducing the loss of life and property and for the protection of citizens and industry in the event of any major emergency 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.
- 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.



Emergency Operations Center



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 (PSWP) 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.

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 PD/FD Departments and provide recommendations to address the concern.
- Assist PD/FD 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.

Past Accomplishments

- Received the Urban Area Security Initiative grant (SWAT Robot, Barricades, Bombcat and UTV's).
- Activated the City EOC in response to the COVID-19 pandemic.
- Responded and implemented the Citywide COVID-19 Recovery Plan.
- Coordinated and operated four vaccination points of distribution.
- Ordered and distributed \$1.5 million of personal protective equipment to City departments.
- Migrated Incident Command System (ICS) training to virtual platform for employees and community stakeholders.
- Launched temporary Alternate Emergency Operations Center (EOC) location at Station 91.
- Completed Origami project for corrective actions and EOC inspections.
- Coordinated the Emergency pet trailer operation with Animal Control.
- Launched an internal environmental audit program.
- Completed a City Operations greenhouse gas inventory for the City of Henderson.

Performance Objectives by Major Opportunity Areas

Prepare for Emergencies

- Expand the reach of the City's Community Preparedness Program.
- Expand the Emergency Management training model to include standardized Emergency Operations Center practices for local and regional collaboration.
- Mitigate threat and hazard risks with a resilient community.

Ensure Employee Safety, Health, and Wellness

- Research the feasibility of creating an in-house wellness center for City employees, which would improve employee health, strengthen the workforce, improve efficiencies, ensure compliance, reduce costs and streamline processes.
- Reduce the frequency, liability and severity of employee injuries by attaining ISO 45001 Occupational Health and Safety Management System Certification.

- Safeguard Henderson employees' health and safety by developing a citywide training center and program.

Advance and Promote City Environmental Management

- Mitigate environmental risk by achieving ISO 14001 Environmental Management System Certification.
- Minimize the City's environmental liability and ensure regulatory compliance by transitioning the City from a decentralized to a centralized environmental management model.
- Protect community safety by reducing environmental incidents.


Emergency Management Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,023,892	\$ 1,296,114	\$ 1,437,084	\$ 1,485,906	\$ 48,822	3%
Employee Benefits	484,157	593,855	666,302	708,913	42,611	6%
Services and Supplies	483,595	3,014,416	5,573,200	5,859,254	286,054	5%
Claims	-	9,150,542	7,429,201	8,075,004	645,803	9%
Capital Outlay	26,463	113,776	585,910	-	(585,910)	-
Interest Expense	-	9,455	-	-	-	-
Total	\$ 2,018,107	\$ 14,178,158	\$ 15,691,697	\$ 16,129,077	\$ 437,380	3%
Program						
General Fund						
Emergency Mgmt/Safety	\$ 1,778,702	\$ -	\$ -	\$ -	\$ -	0%
Emergency Management Admin	84,291	1,198,750	1,523,426	1,447,431	(75,995)	-5%
Emergency Management	-	244,117	380,722	398,135	17,413	5%
Health & Safety	-	404,239	467,749	473,516	5,767	1%
Wellness Program	-	119,807	344,748	264,277	(80,471)	-23%
Subtotal General Fund	\$ 1,862,994	\$ 1,966,913	\$ 2,716,645	\$ 2,583,359	\$ (133,286)	-5%
Grant Fund	\$ 155,113	\$ 1,838,706	\$ 4,030,742	\$ 3,700,181	\$ (330,561)	-8%
Workers' Comp Fund*	\$ -	\$ 10,372,539	\$ 8,944,310	\$ 9,845,537	\$ 901,227	10%
Total	\$ 2,018,107	\$ 14,178,158	\$ 15,691,697	\$ 16,129,077	\$ 437,380	3%
Full-Time Employees						
General Fund	9	11	13	14	1	8%
Grant Fund	1	1	-	-	-	0%
Workers' Comp Fund*	-	1	1	2	1	100%
Total	10	13	14	16	2	14%

*During Fiscal Year 2021, employees within the Workers' Comp Fund were reclassified from Human Resources to Emergency Management. All associated operating costs were reclassified as well.

Financial Overview






General Fund appropriations for Fiscal Year 2023 decreased year over year mainly due to a reduction in Capital Outlay. Overall expenditures year over year are expected to increase in Fiscal Year 2023 due to Worker's Compensation Claims.



Key Fact

The Office of Emergency Management is responsible for ensuring City personnel are prepared to respond to and manage any major emergency or disaster affecting the City.

Emergency Management Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Number of Citywide Injuries (# of Workers' Comp)	188	140	200	200
 Citywide Number of Recordable Injury Cases	5.5	5.5	5.5	5.4
 Lost Work Day Incident Rate	1.2	1.3	1.1	3.7
 Days Away Restricted Job Transfer Rate	5.02	3.30	4.14	4.40
 Environmental Management mitigating risk is demonstrated by its efforts to increase with certified implementation of the certified system using ISO-14001	56.87	66.25	92.00	100.00

Finance

Purpose Statement

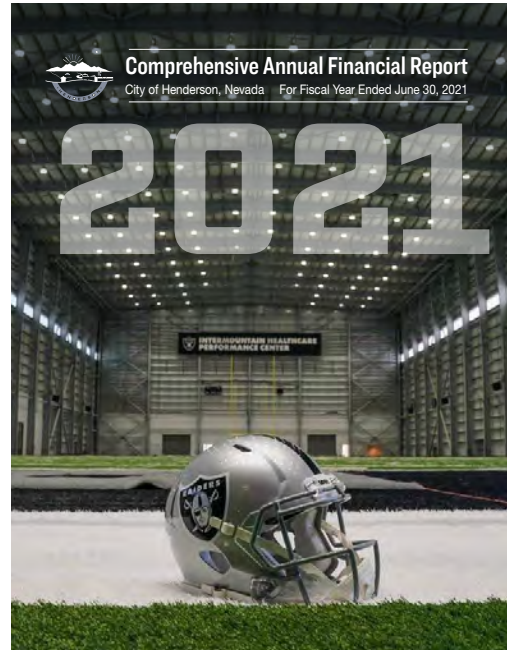
To provide financial accountability and services, encourage municipal stewardship and facilitate financial responsibility.

Core Services

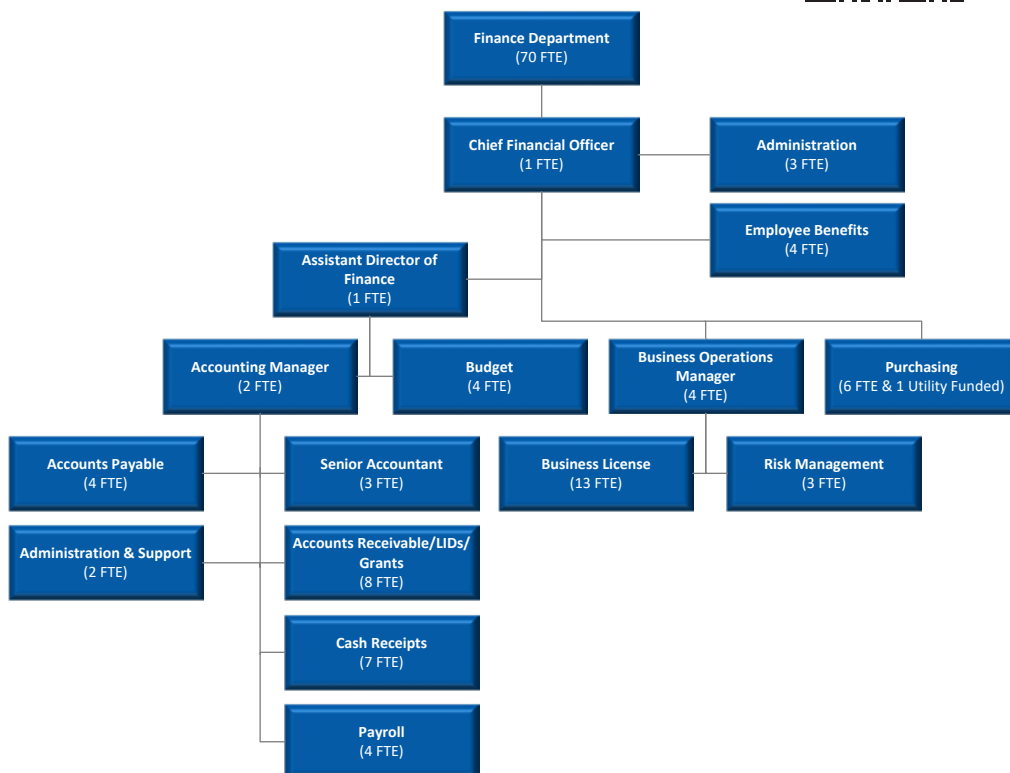
- Accounting and Financial Management
- Budget and Long-Range Financial Planning
- Business Operations
- Purchasing
- Employee Benefits

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.



Comprehensive Annual 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 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 2022 were approximately \$44 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 \$250,000 in contract cost savings during Fiscal Year 2022.
- The Cash Receipts division implemented credit card service fees in the Development Services Center, which will result in an estimated annual savings of \$1 million. The Cash Receipts division added e-checks/ACH (Automated Clearing House) options to the online portal to give customers an avenue to pay without a fee.
- Payroll implemented a cross training program to ensure continuity of operations and succession planning.
- The Business Operations division was responsible for implementation and compliance with all business related COVID-19 mitigation efforts. This included temporary closures, limited capacities, mask requirements and operating procedures. The division also advocated for the business community, and informed business licensees when there were changes to the COVID-19 requirements.
- 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 worked 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. The division was able to exceed the minimum quota of business compliance checks and have a 99.5% compliance rate for COVID protocols.
- Awarded the "Certificate of Achievement for Excellence in Financial Reporting," relating to the 2020 Annual Comprehensive Financial Report, for the 39th consecutive year. The application for the 2021 report is currently under review.
- Awarded the "Distinguished Budget Presentation Award," relating to the 2022 Comprehensive Annual Budget Report (CABR), for the 19th year.
- Awarded the "Outstanding Achievement in Popular Annual Financial Reporting Award," relating to the 2020 Popular Annual Financial Report (PAFR). The application for the 2021 report is currently under review.
- 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 hosted a comprehensive Financial Wellness Series attended by more than 200 employees and their family members.

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 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 3,872,126	\$ 4,091,740	\$ 4,874,351	\$ 5,127,384	\$ 253,033	5%
Employee Benefits	1,881,547	1,946,082	2,319,218	2,633,078	313,860	14%
Services and Supplies	2,004,185	23,480,079	26,031,554	27,382,614	1,351,060	5%
Total	\$ 7,757,858	\$ 29,528,174	\$ 33,239,054	\$ 35,143,076	\$ 1,904,022	6%
Program						
General Fund						
General	\$ 3,615,477	\$ 3,827,171	\$ 4,807,852	\$ 4,998,618	\$ 190,766	4%
Business Operations	1,838,484	1,725,327	1,857,326	2,255,571	398,245	21%
Special Assessments	183,497	186,483	317,716	320,741	3,025	1%
Accounts Receivable	587,449	608,398	758,530	772,916	14,386	2%
Budget	832,095	830,720	754,364	754,909	545	0%
Purchasing	785,785	808,138	842,549	890,159	47,610	6%
Admin/Attrition Adjustment	(1,901,970)	(1,998,676)	(1,958,617)	(2,293,437)	(334,820)	17%
Total General Fund	\$ 5,940,817	\$ 5,987,561	\$ 7,379,720	\$ 7,699,477	\$ 319,757	4%
Development Serv. Fund	\$ 83,850	\$ 91,807	\$ 123,979	\$ 130,685	\$ 6,706	5%
Health-Insurance (liability)*	\$ -	\$ 19,480,814	\$ 21,323,952	\$ 22,337,661	\$ 1,013,709	5%
Self-Insurance (liability)	\$ 1,733,190	\$ 3,967,992	\$ 4,411,403	\$ 4,975,253	\$ 563,850	13%
Total	\$ 7,757,858	\$ 29,528,174	\$ 33,239,054	\$ 35,143,076	\$ 1,904,022	6%
Full-Time Employees						
General Fund	60	62	64	64	-	0%
Health Insurance (liability) Fund*	-	3	3	4	1	33%
Self-Insurance (liability) Fund	2	2	2	2	-	0%
Total	62	67	69	70	1	1%

*For Fiscal Year 2021, employees within the Health Insurance (liability) Fund were reclassified from Human Resources to the Finance Department. All associated operating costs have been reflected within Finance due to this reorganization.

Financial Overview


General Fund appropriations increased by 4% 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. Services and Supplies has also increased due to Health Insurance Fund claims.



Key Fact

For the Fiscal Year 2023 budget, the General Fund ending fund balance is anticipated to be 8.4% or one month of General Fund revenues.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 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"				
	39	40	41	42
Annual GFOA Distinguished Budget Award				
	Yes	Yes	Yes	Yes
Average days to process invoices	19.43	19.25	24.50	22.50
Percentage Business License Compliance cases closed	72%	100%	99%	90%
New grants managed annually	44	68	83	85
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

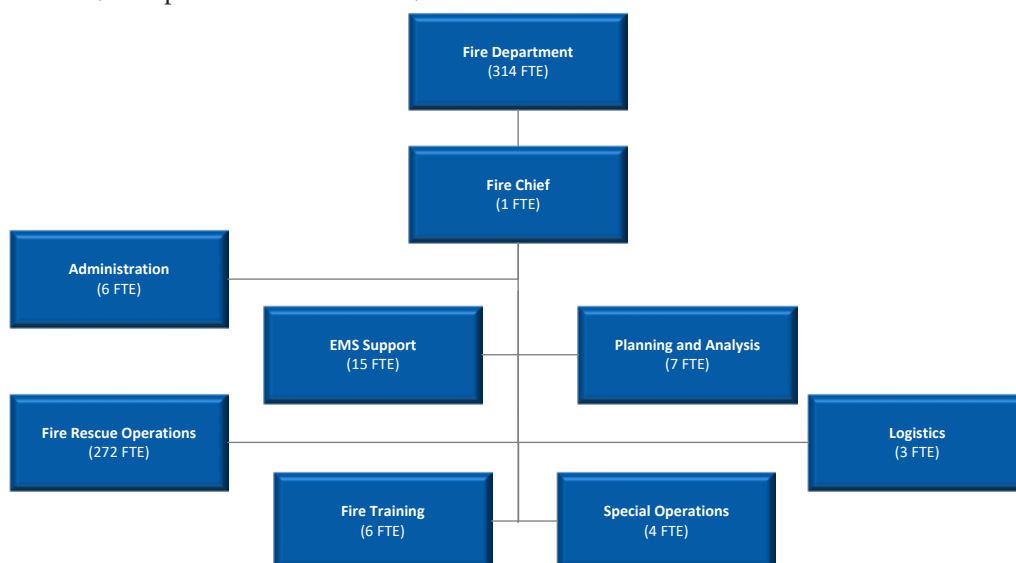
Fire and Rescue Operations

Provides fire protection and emergency service delivery for the City's 300,000 plus residents and over 800,000 visitors to the City annually. In 2021, Fire and Rescue Operations responded to 38,259 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 eleven fire stations. These stations are strategically located to provide rapid response throughout the City. Service is delivered using eleven advanced life support (ALS) engine companies, ten ALS transport-capable paramedic rescue units, two peak load rescue units, two



ALS ladder truck companies, one heavy rescue, and one hazardous materials response unit and five terrain 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 250 personnel, providing them with the knowledge, skills, and abilities to safely and effectively mitigate fire, rescue and medical emergencies 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 2021, EMS provided quality medical care to 28,809 patients, transporting 20,751 of them. All fire department response personnel hold dual certification as firefighters and emergency medical technicians (EMT) with 145 of them certified at the Paramedic level. 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.

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 in order 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

Community Risk Reduction provides effective, community-related educational and informational programs with an emphasis on risk reduction and life-safety. Each year, thousands of people receive important safety information through school visits, station tours, intervention programs, community presentations and events. The programs provided 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 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Maintain at greater than 90%, structure fires that are confined to the defined area of origin based on conditions at time of arrival	100%	99%	99%	100%
 Increase to greater than 15%, the overall cardiac survivability rate	12%	16%	13%	14%
 Increase to greater than 45%, the cardiac survivability rate for patients with a witnessed arrest and found in a shockable rhythm	33%	30%	36%	36%
 Increase to 90%, the number of emergency medical incidents responded to within total response time performance goals	60%	58%	56%	56%
Increase to 90%, the number of fires responded to within total response time performance goals	61%	66%	63%	63%
Reduce by 30 seconds, total response times to emergency medical calls	9 min 01 sec	9 min 00 sec	9 min 15 sec	9 min 15 sec
Reduce by 30 seconds, total response times to fires	9 min 16 sec	9 min 31 sec	9 min 48 sec	9 min 55 sec
Maintain customer service satisfaction levels above 95%	98%	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. CFAI and CAAS accreditations have been upheld since 1999.
- Construction of Fire Station 87 commenced in November. The station will serve the Cadence Master Plan and surrounding communities. The 11,000-square-foot facility will consist of three apparatus bays, training facilities, equipment and supply storage, and accommodations for 10 firefighters. Fire Station 87 is scheduled to open in December 2022.
- Developed and implemented a plan to manage peak-hour workload demand in the city’s core by creating the Paramedic Ambulance Operator (PMAO) job description and classification. The new classification is a paramedic licensed “single-role” employee that will staff full-time ambulances for Henderson. These units will 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.
- AutoPulse resuscitation devices were purchased and implemented to provide high-quality automated CPR to victims of sudden cardiac arrest. The devices attach to the patient’s entire chest, delivering compressions and improving blood flow to the heart and brain. Compared with manual CPR, the equipment allows rescuers to continue providing high-quality CPR during transport - down steep stairwells, around sharp corners, or even in a cramped elevator. AutoPulse can reduce interruptions in compressions during transport by more than 85%.
- 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 third 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.
- Attained a higher Public Protection Classification (PPC) from the Insurance Services Office (ISO) after a comprehensive evaluation of the community’s fire suppression delivery system. 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 98.5% overall customer service approval rating. Of the 1,895 survey responses received this year, 98.2 percent believed that fire department personnel met or exceeded their overall expectation of service.
- Saved 117,687 gallons of water utilizing the fire engine pump simulator. The pump simulator was purchased by the Southern Nevada Water Authority (SNWA) to enhance training, reduce maintenance costs, and prevent water waste during training exercises and pump testing sessions. The cutting-edge technology utilizes a closed loop system recycling water rather than flowing water onto the ground.
- Sustained a cardiac survival rate of 42.3% for events that were bystander-witnessed, provided bystander CPR, and found in a shockable rhythm.
- Launched the Medical Services Officer (MSO) recruitment to add positions to the EMS Division. MSOs are influential in developing and implementing a comprehensive emergency medical services program. The recruitment is historic for the department, with the EMS Division doubling in size.
- Completed and received funds related to the Fiscal Year 2020 Cost Based Report and Cost Allocation Plan for the Ground Emergency Medical Transport (GEMT) program. 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 \$15.2 million dollars and is funded for the next three years.

Fire Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
				\$ 39,974,388		
				21,154,067		
				9,299,354		
				3,326,300		
Total	\$ 58,989,057	\$ 64,995,801	\$ 65,559,621	\$ 73,754,109	\$ 8,194,488	12%
				\$ 2,747,299		
				3,677,182		
				60,085,778		
				618,830		
				463,120		
				1,217,548		
				568,052		
				\$ 69,377,809		
				\$		
				\$ 4,326,300		
				\$ 50,000		
Total	\$ 58,989,057	\$ 64,995,801	\$ 65,559,621	\$ 73,754,109	\$ 8,194,488	12%
				314		
Total	285	285	291	314	23	8%

Financial Overview

General Fund appropriations for the Fiscal Year 2023 increased by 8% year over year. The increase is primarily within Salaries and Benefits due to the addition of twenty-three new positions to the Fire Department, many of which will staff the New Fire Station in Cadence expected to open in Fiscal Year 2023.

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, news media, residents and other City departments to advance the City's mission, priorities and strategic initiatives.

Core Services

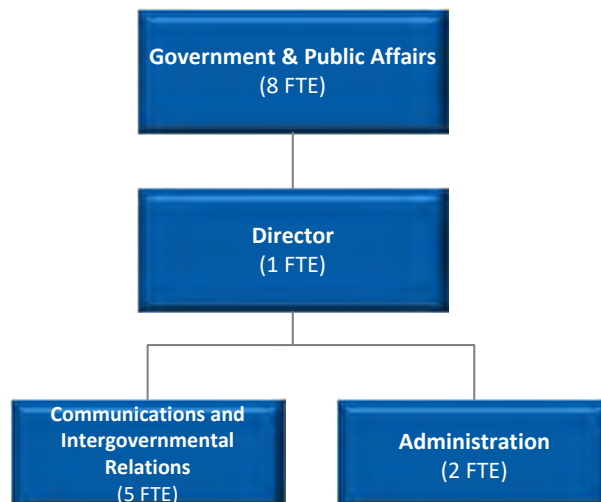
- Government Affairs
- Public Affairs
- Mayor and Council Support



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 on legislative updates.
- Facilitate City meetings with elected officials.
- Provide regular updates to elected officials on Henderson priorities and achievements.
- Plan and execute high-profile Mayor and City Council events.
- Facilitate constituent surveys (community assessment survey, business survey, departmental surveys).

Public Affairs

Public Affairs articulates and promotes the City's vision, mission and priorities, building meaningful relationships with external and internal stakeholders and communicating accurate and timely information about the City and its leadership to the media and public. Public Affairs also manages elevated issues, crisis and emergency communications and advocates a positive image for the City of Henderson.

Key Services

- Set and execute communication strategies for Mayor/Council's and executive leadership's goals, priorities, initiatives and achievements.
- Develop executive communications in support of strategic plan and key messages.
- Seek opportunities for Mayor/City Council and executive leadership (op-eds, interviews, special features).
- Foster strong relationships with the media, facilitating external communication efforts with local, state and national news outlets.
- Inform the public on high-level and citywide achievements, initiatives and issues.
- Lead internal and external communications during crisis/emergency situations.
- Manage response to sensitive and interdepartmental public records requests, proactively shaping messaging and ensuring legal compliance.

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 and public appearances. The team works with all City departments and other constituencies in the course of assisting the Mayor and City Council with their responsibilities.

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.



Performance Objectives by Major Opportunity Areas

Leverage legislative opportunities

- Advocate for and support financial initiatives that support the City's mission.
- 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

- Encourage the adoption of a weighted funding formula that recognizes the needs of all students and provides additional resources to enhance the quality of education in all Nevada schools.
- Advocate for state tax revenues generated by recreational marijuana sales to be deposited into the state education budget distributive school account (DSA) that is used to provide funding for public education in all Nevada counties.
- Advocate for additional state dollars for early learning.

Conduct leading edge policy research and advocate for access to longitudinal student performance data to develop policy recommendations that support achievement

- Make a formal request to the Clark County School District (CCSD) Superintendent to be granted access to longitudinal data from the CCSD GIS department.

Address Social Issues that Negatively Impact Henderson's Vulnerable Populations

- Research the need for any legislative changes to strengthen the local response to the opioid crisis.

Promote accountable and transparent government

- Awareness campaign to promote public data site.
- Enhance the voice of the customer in government processes.
- Enhance the digital experience of cityofhenderson.com to be task driven.



Nevada State Capitol Building in Carson City

Past Accomplishments

Government Affairs

- Successfully advocated for passage of City of Henderson priority legislation in 2021 session of the Nevada Legislature, including Assembly Bill 42 which authorizes all Nevada municipalities to conduct jury trials for certain crimes and Senate Bill 138, which allows local governments to create a process for administrative approval of "minor modifications" to commercial Planned Unit Developments.
- Secured federal community project funding through the support of the Nevada congressional delegation for a trio of City priorities, including \$2 million for the Henderson Center of Excellence workforce training facility, \$2 million for the modernization of Boulder Highway and \$2 million for flood control at the campus of Nevada State College.
- Commissioned the 2021 community survey to assess resident satisfaction with major city services, in which 97% of respondents expressed satisfaction with the City as a place to live and 94% as a place to raise a family.
- Commissioned the inaugural business survey to assess the quality of services provided to Henderson businesses, in which 89% of respondents gave Henderson high ratings as a place to do business.
- Completed the 2022 City of Henderson Congressional Briefing Book detailing public safety, workforce development, and infrastructure priority projects and delivered the book to members of the Nevada congressional delegation and key staff.

Public Affairs

- Generated more than 200 media contacts that included proactive story placement, media response and emergency communications, op-eds, and interview coordination.
- Provided speaking points and scripts for more than 250 events, presentations and videos for Mayor and City Council and City management.
- Completed 120 public information and media records requests including such topics as financial and personnel records, entitlements, and electronic communication records with an average response rate below three business days.
- Transferred the Public Records Officer position from City Clerk to Government and Public Affairs to manage timely response to citywide requests as well as to handle interdepartmental and voluminous requests.

Mayor and Council Support

- Responded to more than 1,250 constituent requests with an average response rate below one business day.
- Scheduled and Coordinated more than 160 public appearances for Mayor and City Council.



Key Fact

The City secured federal funding for key planned projects including the Center of Excellence, Boulder Highway modernization, and flood control at the campus of Nevada State College.


Government & Public Affairs Expenditures by Category/Program

	FY 2020 Actuals	FY 2021* Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ -	\$ 937,534	\$ 804,483	\$ 840,538	\$ 36,055	4%
Employee Benefits	-	418,711	353,077	340,853	(12,224)	-3%
Services and Supplies	-	862,413	999,319	498,603	(500,716)	-50%
Capital Outlay	-	-	-	-	-	-
Total	\$ -	\$ 2,218,658	\$ 2,156,879	\$ 1,679,994	\$ (476,885)	-22%
Program						
General Fund						
Administration	\$ -	\$ 373,467	\$ 553,413	\$ 566,517	\$ 13,104	2%
Council Support	-	352,017	593,100	447,851	(145,249)	-24%
Marketing*	-	699,013	-	-	-	-
Intergovernmental Relations	-	672,055	1,070,905	897,360	(173,545)	-16%
Graphics*	-	134,242	-	-	-	-
Print/Mail*	-	228,045	-	-	-	-
Communications	-	174,125	313,000	326,824	13,824	4%
Admin/Attrition Adjustments	-	(414,306)	(373,539)	(558,558)	(185,019)	50%
Total	\$ -	\$ 2,218,658	\$ 2,156,879	\$ 1,679,994	\$ (476,885)	-22%
Full-Time Employees						
General Fund	-	8	8	8	-	0%
Total	-	8	8	8	-	0%

*During Fiscal Year 2021 Government & Public Affairs was reorganized into its own department from Office of Communications.

Financial Overview

The Fiscal Year 2023 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 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 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	41 hours	25 hours	25 hours	24 hours
Maintain % on time for advertising deadlines	98%	98%	>98%	>98%

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 operation resource.
- Provide talent acquisition strategies to recruit, interview and hire the best qualified candidates to support department goals and objectives.
- Cultivate and maintain constructive labor relations in support of conflict resolution and positive outcomes.



Career

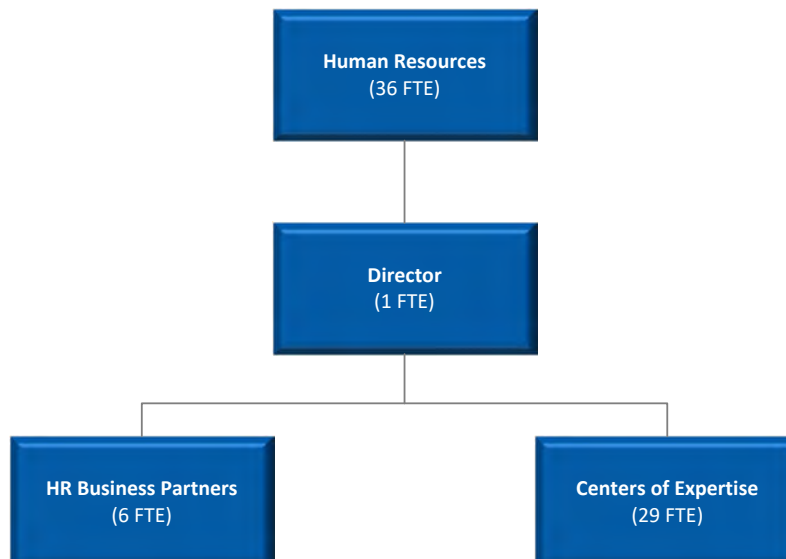
The City believes its employees are its greatest asset, and the Human Resources department strives to provide resources to help them reach their career goals and objectives.

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, job description development, and compensation analysis.

Centers of Expertise

The centers of expertise model includes Recruitment and Talent Acquisition, Classification and Compensation, Labor and Employee Relations, Human Resources Information Systems (HRIS), Training and Organizational Effectiveness, Customer Service, and City-wide HR programs and initiatives that support employee engagement such as the High Five's employee recognition program and DEI. These areas provide expertise and administrative support services by professional HR staff.

Key Services

- Classification and Compensation.
 - Coordinate department reorganizations and restructures, development planning, and business analysis.
 - Manage the City of Henderson's compensation plan.
 - Conduct compensation surveys and collect and analyze data.
 - Review pay practices to ensure equity.
 - Support organization, implementation, and reporting of people-related data.
 - Provide customer service and administrative support.
 - Maintain City personnel-related files.
 - Coordinate the employee pre-employment background process including driving record reviews, medical examinations, drug screenings, and background checks.
 - Develop and administer the citywide volunteer program.
- Provide administrative support, which includes administering the HR Forms Management program, processing unemployment claims, employee service awards, employment verifications, and recruitment-related tasks
- Recruitment and Talent Acquisition.
 - Manage City-wide recruitment and new employee onboarding.
- 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.
- Training and Organizational Effectiveness.
 - Develop City-wide employee recognition and incentive programs and coordinate employee engagement events.
 - 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, and succession planning.
 - Promote and manage the City's community-based volunteer program, train and onboard volunteers, and administer the volunteer management software system.
 - Develop, review, update, and document City policies and manage the policy compliance management system platform.

Past Accomplishments

Career

- Developed and delivered 34 courses designed for the virtual environment with 879 attendees.
- Launched City's second Premiere Leadership Academy, with 32 program participants.
- Worked with an outside consultant to develop and launch a nine session Executive Readiness development program attended by 20 employees.
- Decreased the recruitment window by a full month from the national average of 120 days to 90 days (includes department planning phase).
- Successfully Implemented Senate Bill 327 into the City's recruitment operations.

Commitment

- Coordinated the delivery of 10 in-person and virtual self-guided meditation sessions for employees.
- Coordinated temporary teleworking programs and provided City-paid sick leave to incentivize employees to quarantine.
- Presented information about the City's Volunteer Connection Program at a Senior Citizen Advisory Commission meeting.

Community

- Assisted Parks & Recreation in organizing and staffing community-based COVID testing and immunizations.
- Transitioned all City departments and community volunteers to the Better Impact volunteer management system platform.
- Reduced in-person City volunteer onboarding from 60 to 30 minutes by implementing two self-paced eLearning training modules.
- Incorporated "Volunteer Spotlight" into employee newsletter highlighting volunteer contributions to City priorities.
- Guest speaker for UNLV Osher Lifelong Learning Institute to discuss Volunteerism & Positive Aging.

Human Resources Information Systems (HRIS)

- Expanded the HRIS team by underfilling a vacant position to streamline data entry and provide adequate support to the City's recruitment process.
- Navigated an unprecedented, combined cost-of-living adjustment (COLA) and Nevada PERS wage adjustment to ensure all employees were at their correct pay rate.
- Built and shared over 75 ad-hoc database queries to support City business processes, considerations, and decisions.

- Completed several PeopleSoft enhancements including new record fields to track inactive seasonal employees, seasonal positions, grant-funded positions, and COVID vaccine offers.
- Transitioned employee driver's license data from Telestaff to PeopleSoft.
- Coordinated new component interfaces to streamline data entry for driver's license data and training course enrollment.
- Automated 20+ quality control queries to assist with PeopleSoft auditing and data integrity

Diversity & Inclusion

- Improved Municipal Equality Index (MEI) scorecard from 79 in 2019 to 94 in 2020.
- Developed and delivered bias and microaggression training to multiple targeted workgroups.
- Coordinated and launched cultural assessment and listening sessions with an outside consultant.
- Supported Parks & Recreation/Nevada Recreation and Park Society in providing panel members to discuss supporting communities of color and LGBTQ members in the community.

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.
- On track to hire 160+ full-time employees in Fiscal Year 2022, surpassing 139 full-time hires in Fiscal Year 2021.
- Achieved a 92% recruitment success rate.
- Collaborated with the City's labor unions and entered into three collective bargaining agreements.
- Bargained with unions to create a cost of living benefit with a "floor and cap" formulation in order to provide equitable wage increases to employees while sustaining the City's resources.

HR's COVID-19 Response

- The City and unions worked together to make personnel and shift adjustments to keep the public and employees safe and to avoid contract suspensions, furloughs and job losses due to the pandemic.
- Recognized the hard work done by represented employees during COVID-19 by negotiating with City's labor unions for unionized employees to receive a one-time \$1,500 bonus equal with other City employees.

Performance Objectives by Major Opportunity Areas

Enhance the City's culture and team member engagement

- Incorporated web-based skills assessments and virtual interviews into the City's recruitment processes
- Evaluated, updated, documented, and streamlined recruitment and general HR processes and procedures to attract premiere applicants and retain employees.
- Conducted an employee culture and temperature check survey to gather feedback and ensure we remained connected with employees.
- Held a City-wide employee engagement event to celebrate the City's successes and support employee engagement.
- 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.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Full-Time Employee Turnover Rate	6.8%	6.6%	8.8%	6.8%
Average Days to Fill Full-Time Recruitments	65.2	53.3	57.4	55.0
High Fives Employee Utilization	76.8%	73.9%	75.1%	75.0%



Human Resources Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,335,121	\$ 1,913,874	\$ 2,482,511	\$ 2,925,432	\$ 442,921	18%
Employee Benefits	1,146,368	935,958	973,943	1,150,492	176,549	18%
Services and Supplies	24,312,286	860,731	1,404,895	1,157,434	(247,461)	-18%
Interest Expense	13,400	-	-	-	-	-
Claims	-	10,247	200,000	200,000	-	0%
Capital	50	43,296	10,000	350,000	340,000	3400%
Total	\$ 27,807,224	\$ 3,764,106	\$ 5,071,348	\$ 5,783,358	\$ 712,010	14%
Program						
General Fund						
General	\$ 3,094,868	\$ 3,282,572	\$ 4,017,884	\$ 4,636,537	\$ 618,653	15%
Org Development & Training	1,196,454	1,170,972	1,458,330	1,461,336	3,006	0%
Union Liaison Program	335,099	339,498	387,118	360,746	(26,372)	-7%
Admin/Attrition Adjustment	(1,091,838)	(1,116,839)	(1,173,575)	(1,581,762)	(408,187)	35%
Subtotal General Fund	\$ 3,534,583	\$ 3,676,203	\$ 4,689,757	\$ 4,876,857	\$ 187,100	4%
Capital Replacement Fund	\$ -	\$ -	\$ -	\$ 350,000	\$ 350,000	-
Health Ins. Self-Funded*	\$ 18,150,988	\$ -	\$ -	\$ -	\$ -	-
Self-Insurance (liability)	\$ 479	\$ 28,345	\$ -	\$ -	\$ -	-
Workers' Compensation*	\$ 6,121,174	\$ 10,247	\$ 200,000	\$ 200,000	\$ -	0%
Grant Fund	\$ -	\$ 49,311	\$ 181,591	\$ 356,501	\$ 174,910	96%
Total	\$ 27,807,224	\$ 3,764,106	\$ 5,071,348	\$ 5,783,358	\$ 712,010	14%
Full-Time Employees						
General Fund	29	29	33	36	3	9%
Health Ins. Self Fund*	2	-	-	-	-	0%
Workers' Compensation Fund*	2	-	-	-	-	0%
Total	33	29	33	36	3	9%

*Beginning Fiscal Year 2021, employees within the Health Insurance Fund and Workers' Compensation Fund were reorganized into Finance and Emergency Management, respectively. Except for unemployment claims, all associated operating costs were reclassified as well.

Financial Overview

General Fund appropriations increased 4% in Fiscal Year 2023. The increase is primarily in Salaries and Wages and Employee Benefits due to the addition of three full-time positions in order to meet the growing demands of the City. Capital Expenditures have also increased due to implementing a new Learning Management System for employee training.

Key Fact

To help curb the spread of COVID-19, HR partnered with Emergency Services and City Management to roll out temporary teleworking programs and provided city-paid sick leave to incentivize employees to quarantine.

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

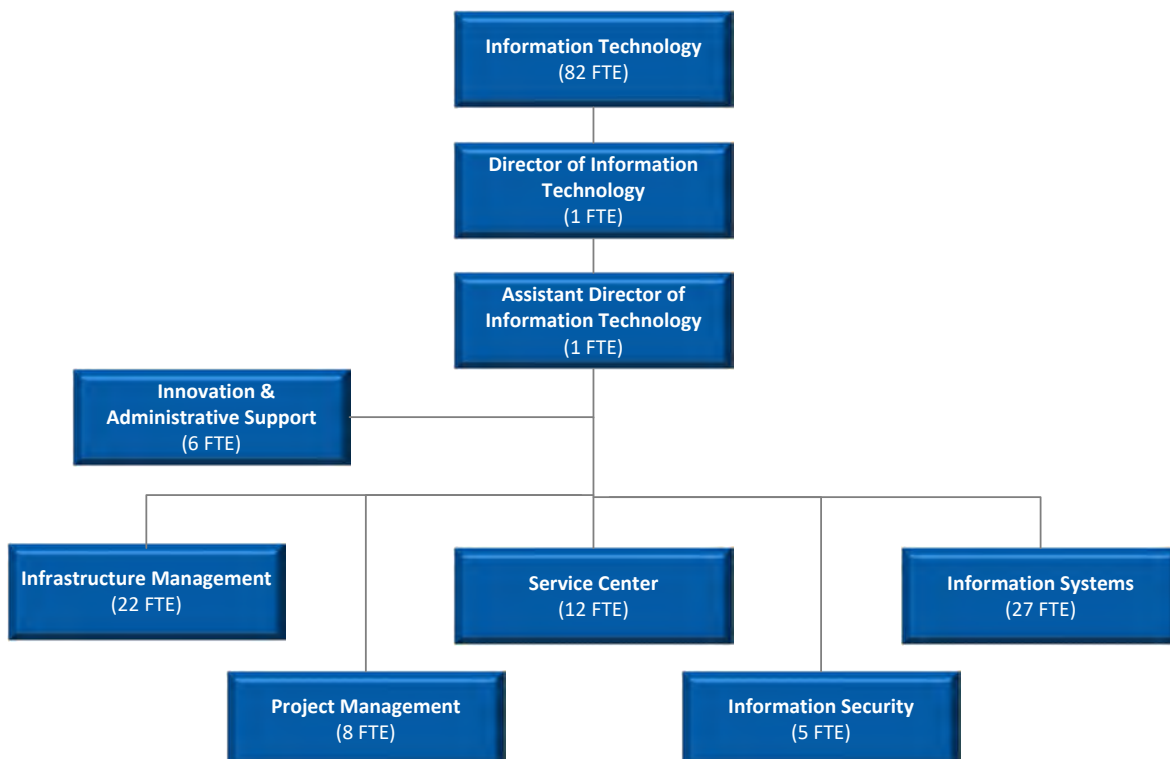


Service Center

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 by the IT Executive Steering Committee. Also focuses on analysis of the relationships, resourcing, and impacts of projects within the portfolio 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. 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 2,000 employees, validating security controls through continuous and diverse monitoring methods 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 are in compliance with 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

- Responded quickly to evolving COVID testing and vaccination efforts including support services for several temporary sites and a major upgrade to the Mobile Command Vehicle. Implemented rapid network deployment kits and trained Parks and Recreation technicians to utilize them for future short notice/short-term needs.
- The My Neighborhood Application is live on the City's website as a public-facing, GIS single-point of access for resident information.
- Completed several projects to achieve full PCI compliance including an IVR system and the implementation of Courtview ePay to allow payments to be made directly from the public eAccess website.
- Completed a pilot using Azure Data Lake, Data Factory and SQL Hyperscale services. These create Big Data visibility at medium sized organization prices. In addition, the Police Department implemented Tableau for crime analysis.
- Replaced a legacy backup hardware system with a new solution at much lower cost and with better immutability for ransomware defense and recovery.
- Implemented Cradlepoint proof-of-concept to help the Fire Department reduce SIM sprawl. They are now down to two data connections per vehicle and are planning to similarly outfit the rest of their fleet with these devices over the coming year.
- Installed BigSwitch architecture in the data center for lower cost, higher network throughput and greater programmability as we move toward a more automated network.
- Continued data analytics work with Urban Logiq. This pilot project will test Urban Logiq's machine learning platform to see if it can predict traffic impacts for new developments.
- Telematics for City Fleet POC - Telematics proof of concept (POC) for city vehicles will evaluate GPS and tracking of street sweeper miles swept for better vehicle tracking and monitoring, useful for vehicle preventative maintenance, mileage, etc.
- Social Media Records Management - Implementation of social media records management software to improve public record requests processing time and compliance with public records law.
- Expanded the use of Origami to include environmental obligation tracking. The new process will be more efficient and eliminate manual processing, while improving overall City compliance with regulatory requirements.
- Enhanced the Maximo CMMS to include access to the new File Server so Maximo Mobile will be able to open file attachments without multiple authentications, expand mobile functionality and automate synchronization for asset data in Maximo and GIS.
- Digital Imaging Management System (DIMS) Implementation - Supplemented the existing Digital Evidence Support System (DESS) to create an image tracking system with accurate chain-of-custody to assist in meeting accreditation standards, reduce backlog, streamline the impression of evidence, image storage, retrieval, and analysis, and assist with meeting federal and compliance requirements.
- File Server Modernization - This project converted static data paths to Distributed File System resulting in a more resilient and supportable storage environment for users. This will also improve security as it relates to file servers.
- Application File Relocation - To comply with best practice, this project moved application files off the file server and onto application server(s), which reduced user impact when the file servers go down and eliminated the need for any file servers to be critically impacted for disaster recovery.
- Cox Water Street Innovation District Pilot - The City completed pilots for Smart Lighting and Smart Water Meters on Water Street. The evaluation included network connectivity, energy savings and overall functionality.
- OPAC Testing & Assessment Replacement - This effort implemented a new, cloud based, remote candidate testing/assessment software (eSkill) to be utilized by Human Resources for the analysis of employees/candidates.
- CSN Build A Bot Event - The City partnered with CSN and Tallan (third-party Microsoft vendor) to host a build a bot event. This event allowed students to learn the basics for building an AI chatbot.

Performance Objectives by Major Opportunity Areas

Transform the City of Henderson's technology environment to better focus on the timely execution of innovative ideas

- Complete Water Street District Innovation Corridor Pilot.
- Complete plan for citywide light pole network.
- Track percentage of deployment for network across light poles citywide against plan.
- Increase project completion rate by 5% a year (Current baseline 35 projects yearly).
- Migrate all appropriate applications and systems to the cloud (currently we are 25% migrated).

Leverage new technology to enhance Henderson's business-friendly environment

- Use technology to automate customer service engagement with business.
- Maintain an Innovation Corridor with a private partner to test new technologies that will promote economic development.

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

In Fiscal Year 2022, IT launched the My Neighborhood Application on the City's website as a GIS single-point of access for resident information.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Cumulative Average Projects Completed per Month	3.13	3.53	3.85	>3.85
Percentage On Time Service Request				
Service Request Report (SRR)	93%	95%	85%	>85%
Incident Request Report (IRR)	97%	96%	90%	>90%
Percentage Critical System Availability	99%	99%	99%	>99%
Project Management Survey Satisfaction	86%	86%	80%	>80%

Information Technology Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 5,869,463	\$ 6,033,731	\$ 6,321,009	\$ 6,887,765	\$ 566,756	9%
Employee Benefits	2,710,994	2,684,992	2,884,802	3,254,388	369,586	13%
Services and Supplies	13,324,700	15,055,763	22,900,364	23,259,602	359,238	2%
Capital Outlay	562,931	250,251	3,645,728	-	(3,645,728)	-
Interest Expense	-	-	16,845	16,845	-	0%
Depreciation	-	-	127,320	133,686	6,366	5%
Total	\$ 22,468,089	\$ 24,024,737	\$ 35,896,068	\$ 33,552,286	\$ (2,343,782)	-7%
Program - General Fund						
General	\$ 1,558,876	\$ 1,478,052	\$ 2,698,726	\$ 2,301,040	\$ (397,686)	-15%
Information Security	521,123	535,735	477,572	777,858	300,286	63%
Project Mgmt Office	1,249,634	1,309,756	1,329,338	1,404,832	75,494	6%
Infrastructure	3,155,112	3,068,138	3,182,976	3,450,843	267,867	8%
Service Center	1,394,489	1,434,113	1,309,821	1,606,557	296,736	23%
Information Systems	3,943,626	4,330,807	4,342,947	4,777,991	435,044	10%
Admin Cost Reimbursement	(2,716,246)	(2,881,610)	(2,719,867)	(3,170,291)	(450,424)	17%
Subtotal General Fund	\$ 9,106,614	\$ 9,274,991	\$ 10,621,513	\$ 11,148,830	\$ 527,317	5%
Development Services Fund	\$ 128,402	\$ 223,049	\$ 401,065	\$ 201,336	\$ (199,729)	-50%
Capital Replacement Fund	\$ 746,679	\$ 466,050	\$ 3,868,228	\$ 500,000	\$ (3,368,228)	-87%
Citywide Internal Service Fund	\$ 12,486,394	\$ 13,216,007	\$ 20,748,818	\$ 21,455,120	\$ 706,302	3%
Grant Fund	\$ -	\$ 844,640	\$ 256,444	\$ 247,000	\$ (9,444)	-4%
Total	\$ 22,468,089	\$ 24,024,737	\$ 35,896,068	\$ 33,552,286	\$ (2,343,782)	-7%
Full-Time Employees						
General Fund	73	73	75	77	2	3%
Citywide Internal Service Fund	4	4	4	4	-	0%
DSC- Software Support	1	1	1	1	-	0%
Total	78	78	80	82	2	2%

Financial Overview

The City of Henderson IT Department continues to keep pace with the demands of today's technological needs. For Fiscal Year 2023, the overall decrease in department budget is due primarily to a reduction in funding requirements for technology network infrastructure replacement via the Capital Replacement Fund. 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, as well as the addition of two new positions.



Key Fact

In Fiscal Year 2022, IT completed several projects to achieve full PCI (Payment Card Industry) Data compliance, including an IVR (Interactive Voice Response) system.

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

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.

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.
- Department met all requirements of Generally Accepted Government Auditing Standards, with the exception of an annual peer review, during Fiscal Year 2021.
- 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.

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.




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.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 % of recommendations and corrective actions implemented as a result of audit findings	100%	76%	100%	100%
 % of auditee responses to the survey that are a strongly agree or agree	100%	100%	97%	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%	100%	75%	100%
% of consulting engagements completed within 60 days after initiation	86%	60%	100%	100%

Internal Audit Expenditures by Category / Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 353,843	\$ 396,280	\$ 408,818	\$ 463,054	\$ 54,236	13%
Employee Benefits	152,233	166,183	179,281	188,724	9,443	5%
Services and Supplies	36,240	26,254	54,019	60,182	6,163	11%
Capital Outlay	-	-	-	-	-	-
Total	\$ 542,316	\$ 588,717	\$ 642,118	\$ 711,960	\$ 69,842	11%
Program						
General Fund						-
Audit Administration	\$ 672,086	\$ 762,258	\$ 810,322	\$ 899,077	\$ 88,755	11%
Admin/Attrition Adjustment	(129,770)	(173,541)	(168,204)	(187,117)	(18,913)	11%
Total	\$ 542,316	\$ 588,717	\$ 642,118	\$ 711,960	\$ 69,842	11%
Full Time Employees						
General Fund	4	4	4	4	-	0%
Total	4	4	4	4	-	0%

Financial Overview

For Fiscal Year 2023, the budget increase is primarily due to Salaries and Benefits, which can be attributed to annual adjustments for non-representative positions. Services and Supplies also increased due to anticipated increases in training costs.



Key Fact

The City Auditor is also the HIPAA Privacy Officer and Internal Audit will be responsible for monitoring HIPAA compliance through audits.

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
- Livable Communities
- Economic Vitality
- Quality Education
- High-Performing Public Service

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.

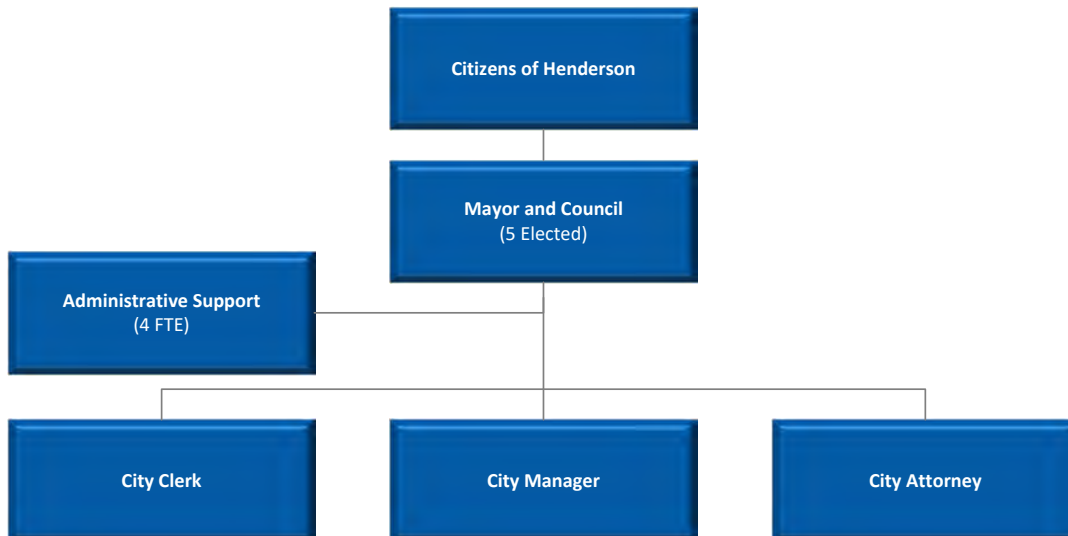
The Mayor serves as a member of the City Council and presides over its meetings. The Mayor is the recognized head of the city government for ceremonial purposes, and performs any emergency duties as may be necessary for the general health, welfare and safety of the City. The Mayor Pro Tempore is elected by members of the City Council and performs the duties of the Mayor during the Mayor's absence.



Seated (left to right):
Dan K. Shaw, Councilman Ward II
Debra March, Mayor
Michelle Romero Councilwoman Ward I
Standing (left to right):
Dan H. Stewart, Councilman Ward IV
John F. Marz, Councilman Ward III

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 10 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. This has been made clear by the City's efforts to ensure the safety of the community during the COVID-19 emergency.

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 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 students

Mayor & Council Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 460,229	\$ 457,389	\$ 493,068	\$ 503,613	\$ 10,545	2%
Employee Benefits	235,544	234,172	293,530	319,610	26,080	9%
Services and Supplies	136,824	94,732	306,140	197,945	(108,195)	-35%
Total	\$ 832,597	\$ 786,293	\$ 1,092,738	\$ 1,021,168	\$ (71,570)	-7%
Program						
General Fund						
General	\$ 1,091,996	\$ 1,067,937	\$ 1,368,080	\$ 1,312,062	\$ (56,018)	-4%
Admin/Attrition Adjustment	(259,400)	(281,644)	(275,342)	(290,894)	(15,552)	6%
Total	\$ 832,597	\$ 786,293	\$ 1,092,738	\$ 1,021,168	\$ (71,570)	-7%
Elected Employees						
General Fund	5	5	5	5	-	0%
Full-Time Employees						
General Fund	4	4	4	4	-	0%
Total	9	9	9	9	-	0%

Financial Overview

The Fiscal Year 2023 budget decreased by 7% 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 funds for Memberships and Dues will be carried over from Fiscal Year 2022 into Fiscal Year 2023.



Key Fact

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.



Mayor and City Council

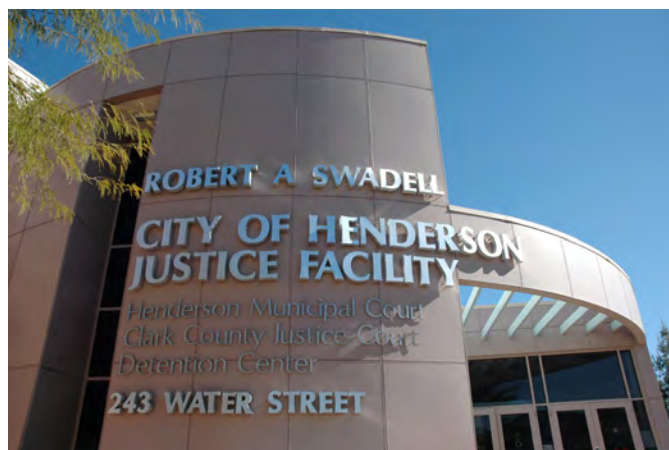
Municipal Court

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
- Marshal Service

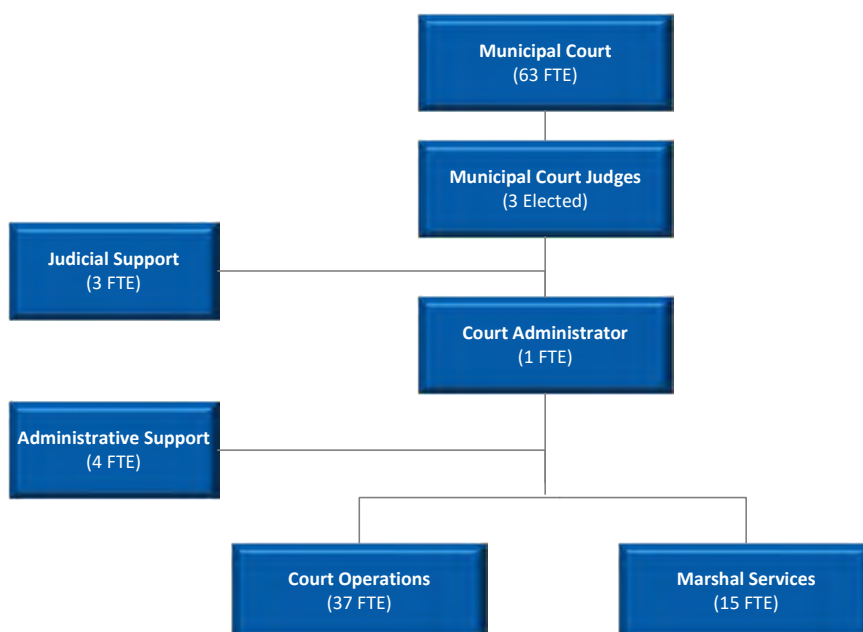


Court Operations

Processes an average of 30,000 misdemeanor criminal and traffic cases annually (5-year average) from the time of filing through disposition.

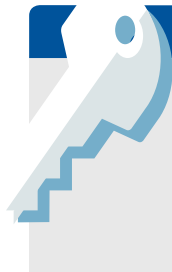
Key Services

- Judicial Operations prepares court calendars, staffs and supports court hearings, documents court proceedings, and updates case records in the case management system.
- Customer Service facilitates public access to court information, researches records requests, processes payments and files legal documents.



- Enforcement section audits case files for compliance with court orders; issues pre-warrant notices; and, enters warrants into criminal justice information systems.
- Accounting section manages and audits all financial records of the court to ensure that collected monies are distributed pursuant to Nevada Revised Statutes.

Key Fact



During Fiscal Year 2022, the Municipal Court, in conjunction with the City, began the construction process of a new Jury Trial Courtroom and Jury Services to meet the requirements of Assembly Bill 42.

Marshal Service



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 public.
- Researches and contacts persons who have failed to comply with court orders for resolution.
- Transports offenders from criminal justice agencies for court hearings.
- Serves individuals with Summonses and Show Cause Hearing Notices.

Performance Objectives by Major Opportunity Areas

Case load management by CourTools Measurements

- CourTools Measure 2, Clearance rate: increase the overall clearance rate by 1-3% annually.
- CourTools Measure 3, Time to disposition: decrease the average time to disposition for all misdemeanor cases by 1-3% annually within the model's standards.
- CourTools Measure 4, Age of active pending caseload: reduce the average age of the pending caseload by 1-3% annually.

Court Technology

- Implement e-filing of court documents by internal criminal justice business partners within two years.
- Convert the Court's recording system to a cloud-based platform within two years.

- Develop and implement electronic data sharing resources with external criminal justice partners to increase the amount of accurate criminal justice data collected and shared.
- Receive certification from the Administrative Office of the Court's, Uniform System for Judicial Records (USJR) within two years.

Justice Facility safety and security

- CourTools Measure 1, Access and Fairness Survey: Maintain a 95% satisfaction rating.
- Increase the use of video technology throughout the Justice Facility business partners and criminal justice stakeholders.

Past Accomplishments

- Veterans Treatment Court, in partnership with the U.S. Dept. of Veterans Affairs, graduated 15 individuals in 2021. Over 196 participants have graduated since Fiscal Year 2011. Veterans Court focuses on Veterans' underlying issues and provides access to resources which enable successful compliance with the Court's orders.
- Assistance in Breaking the Cycle (ABC) Court graduated 4 individuals in 2021. A total of 70 participants have graduated since 2008. ABC Court addresses the habitual misdemeanor offender via addressing substance abuse issues, mental health issues, and life skills training.
- The Misdemeanor Diversion Program was implemented in November 2016 via collaboration with the City Attorney's Criminal Division, the Henderson Detention Center, and Southern Nevada Adult Mental Health to address those Municipal Court offenders with chronic mental health issues. To date, 391 defendants have been ordered to the program.
- Established a process for each in-custody defendant to have the Nevada Pre-Trial Risk Assessment completed. The Nevada Pre-Trial Risk Assessment is utilized at the time of probable cause review to assist judges on bail and custody determinations. To date, over 8,000 assessments have been completed.
- The Marshal's office successfully completed the State of Nevada Commission on Peace Officers Standards and Training audit. Marshal Service was in compliance with training requirements for 2020. Areas reviewed included records management and security/background investigation files.
- Established an electronic process for attorneys to submit a request for a bench trial hearing.
- Successfully upgraded the Department 1 court cameras, adding new technology and additional views.
- Expanded access to justice options by implementing online document submission.
- Enhanced court video conferencing capabilities due to COVID-19.



Key Fact

Assembly Bill 424 requires a bail hearing be held within 48 hours of arrest. Beginning July 1st, the Court will begin bail hearing sessions utilizing the current staff complement, and through collaboration with other City stakeholders, will maximize resources for the successful implementation of AB424.

Municipal Court Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,454,972	\$ 4,438,093	\$ 4,809,446	\$ 5,253,386	\$ 443,940	9%
Employee Benefits	2,389,582	2,374,332	2,530,271	2,721,638	191,367	8%
Services and Supplies	1,329,719	1,367,838	2,027,177	1,891,608	(135,569)	-7%
Capital Outlay	-	-	600,000	-	(600,000)	-
Total	\$ 8,174,273	\$ 8,180,263	\$ 9,966,894	\$ 9,866,632	\$ (100,262)	-1%
Program						
General Fund						
General	\$ 7,744,835	\$ 7,812,397	\$ 8,529,188	\$ 9,193,782	\$ 664,594	8%
Subtotal General Fund	\$ 7,744,835	\$ 7,812,397	\$ 8,529,188	\$ 9,193,782	\$ 664,594	8%
Muni Court Fund	\$ 429,438	\$ 367,866	\$ 1,437,706	\$ 672,850	\$ (764,856)	-53%
Total	\$ 8,174,273	\$ 8,180,263	\$ 9,966,894	\$ 9,866,632	\$ (100,262)	-1%
Full-Time Employees						
General Fund	60	60	62	62	-	0%
Muni Court Special Revenue	2	2	1	1	-	0%
Total	62	62	63	63	-	0%


Financial Overview

The Fiscal Year 2023 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, in addition to increased part-time salaries.



Jury Trial Courtroom

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Annual clearance rate of cases	81%	79%	83%	81%
% of cases disposed resolved within 90 days	87%	77%	81%	81%
Average cost per case*	\$280.56	\$317.11	\$321.03	\$315.00
% of Justice Facility patrons surveyed who report feeling "safe"**	91%	N/A**	97%	100%
Warrants issued vs. cleared	96%	120%	86%	86%

*Due to closures/shutdowns related to the COVID-19 pandemic, the court experienced a decline in court cases for Fiscal Year 2021 which resulted in an increase in the average cost per case.

**Due to the closures/shutdowns related to the COVID-19 pandemic, the annual CourTools Access and Fairness Survey was cancelled.

Office of Communications

Purpose Statement

The Office of Communications 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

The Office of 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

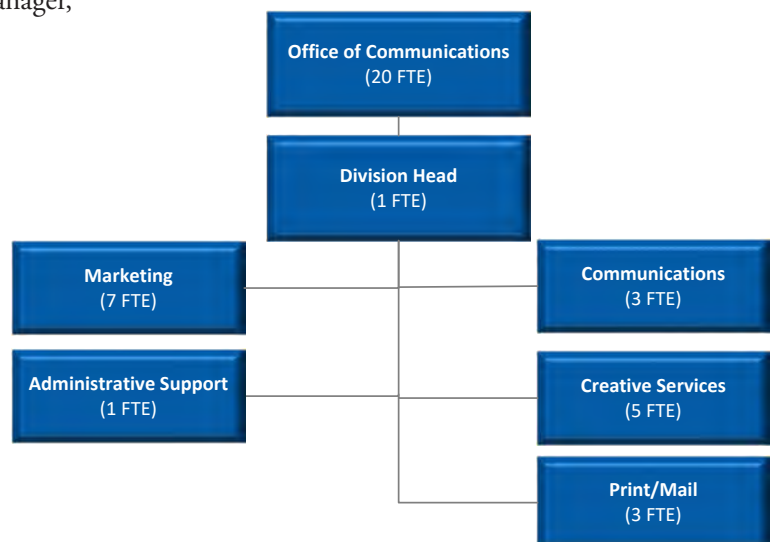
Internal Communications develops communication plans for internal and external audiences to support the City's brand.

- 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
 - Henderson Happenings
 - City News e-Publication
 - Spotlight Employee Newsletter

Key Services - Media and Public Relations

The Office of Communications works with the Executive Team, staff 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 Office of Communications 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 such as the Henderson Happenings.
- 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, printing and finishing of printed City collateral, signage, forms and stationery, including the printing of agendas 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.
- Earned 1,200 positive media placements across print, broadcast and online media, reaching an audience of over \$357.3M from Jan-Apr 2021, nearly double that of FY2020.
- 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 eared 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.



Key Fact

Henderson Happenings, a digital guide to City services, events, and recreation and leisure activities, is posted online three times a year. In Fiscal Year 2022, there were 94,802 visits to the digital issue.



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.

Office of Communications Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimate	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,424,557	\$ 650,785	\$ 1,130,802	\$ 1,561,596	\$ 430,794	38%
Employee Benefits	630,865	292,832	556,058	793,470	237,412	43%
Services and Supplies	1,249,768	101,631	1,557,051	1,156,637	(400,414)	-26%
Capital Outlay	151,556	459,153	-	-	-	-
Total	\$ 3,456,746	\$ 1,504,401	\$ 3,243,911	\$ 3,511,703	\$ 267,792	8%
Program						
General Fund						
Administration*	\$ 430,103	\$ -	\$ -	\$ -	\$ -	-
Council Support*	436,071	-	-	-	-	-
Intergovernmental Relations*	645,432	-	-	-	-	-
Marketing & Communication	1,633,563	1,518,467	3,121,406	3,096,671	(24,735)	-1%
Print & Mail Center	1,183,755	734,973	953,759	838,040	(115,719)	-12%
Communications*	170,655	-	-	-	-	-
Admin/Attrition Adjustment	(1,042,833)	(749,039)	(831,254)	(891,069)	(59,815)	7%
Subtotal General Fund	\$ 3,456,746	\$ 1,504,401	\$ 3,243,911	\$ 3,043,642	\$ (200,269)	-6%
Recreation, Cultural Events, & Tourism	\$ -	\$ -	\$ -	\$ 468,061	\$ 468,061	100%
Total	\$ 3,456,746	\$ 1,504,401	\$ 3,243,911	\$ 3,511,703	\$ 267,792	8%
Full-Time Employees						
General Fund	22	16	16	17	1	6%
Recreation, Cultural Events, & Tourism*	-	-	3	3	-	0%
Total	22	16	19	20	1	5%

*During Fiscal Year 2021, Administration, Council Support, and Intergovernmental Relations were reorganized into the Government and Public Affairs department.

Financial Overview

The Fiscal Year 2023 budget increase 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, as well as the addition of one new position. Services and Supplies has decreased due to cost savings from digital Henderson Happenings distribution.



Key Fact

The Office of Communications manages more than 30 social media accounts to keep the community informed.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 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.)	651,200	635,130	625,000	625,000
Maintain % on time for advertising deadlines.	98%	98%	99%	99%

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

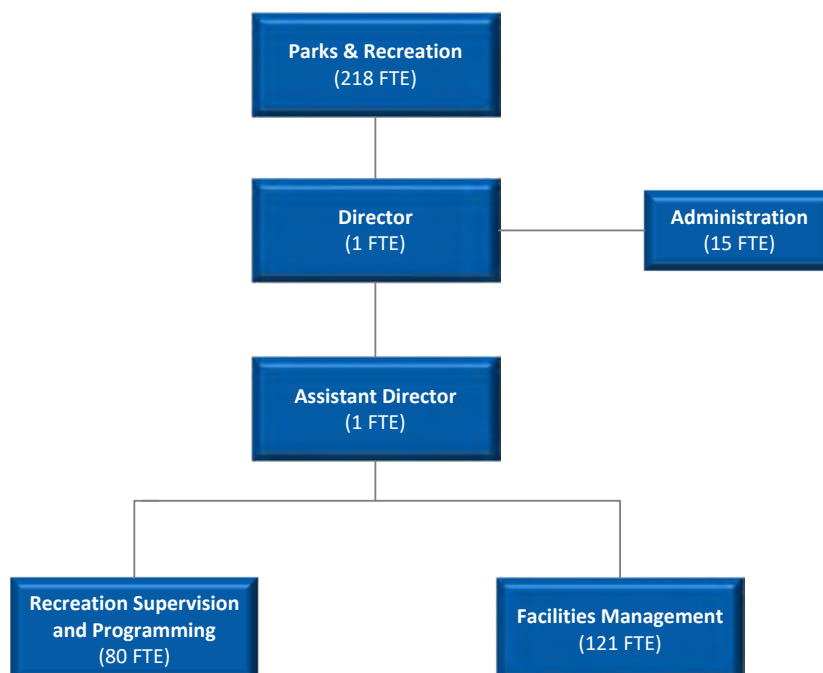
- Strategic Planning and Support
- Parks, Trails and Open Space Management
- Recreation and Community Services



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.



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 1,966 acres of developed park land, open space, trails, and civic grounds. Henderson's parks and trails inventory includes 69 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

Park acreage has increased 10% over the last several years while irrigation water consumption per acre has remained flat.

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, Kids Zone, Teen Zone, Teen Kamp and Teen Choice.

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 Henderson Events 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

- Valley View Recreation Center won a The Outstanding Building of the Year (TOBY) Award for Public Assembly Building of the Year.
- Ranked 2nd in the nation in Best Cities for Dogs 2022 by Forbes.
- Only city in Nevada accredited by CAPRA for 21 consecutive years.
- Awarded \$14 million in capital funding for parks from the Southern Nevada Public Lands Management Act (SNPLMA).



Performance Objectives by Major Opportunity Areas

Promote a Healthy and Vibrant Community

- Increase the percentage of residents within a 10-minute walk of parks, trails and open space by 5%.
- Increase the number of participants in cultural events by 10%.
- Increase the number of fitness, nutrition and health program participants by 10%.
- Install 28 art pieces in parks and City areas.
- Maintain recreation customer satisfaction at 95%.

Expand Access to Early Childhood Education

- Increase the share of 3- and 4-year-olds enrolled in preschool by 5%.


Plan for the Long-term Solvency of City Finances

- Maintain Parks and Recreation Cost Recovery at 44%.

Extend the Useful Life of Assets

- Parks inspection ratings at 90%.

Operational Key Performance Indicators

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Cost recovery for recreation programs and facilities	31.0%	21.0%	29.0%	40.0%
Recreation customer satisfaction	94%	97%	92%	95%
Vandalism incidents in parks and trails	27	27	175	130
Vandalism costs in parks and trails	\$23,593	\$107,473	\$195,000	\$117,000
Annual gallons of water per acre for developed parks	684,047	700,645	672,757	670,000

Parks and Recreation Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 20,083,812	\$ 20,818,239	\$ 23,189,971	\$ 24,021,338	\$ 831,367	4%
Employee Benefits	8,495,491	8,395,596	9,349,424	10,295,122	945,698	10%
Services and Supplies	13,248,387	24,184,381	21,586,416	17,904,828	(3,681,588)	-17%
Capital Outlay	8,254,355	12,703,822	20,413,737	9,245,970	(11,167,767)	-55%
Total	\$ 50,082,045	\$ 66,102,038	\$ 74,539,549	\$ 61,467,258	\$ (13,072,291)	-18%
Program						
General Fund						
Parks						
General	\$ 7,334,746	\$ 7,025,822	\$ 7,705,671	\$ 9,263,379	\$ 1,557,708	20%
Planning/Resource Development	542,395	551,505	602,016	625,417	23,401	4%
Maintenance General	11,693,638	11,874,979	12,641,997	13,449,977	807,980	6%
Admin/Attrition Adjustment	-	-	(200,000)	(275,000)	(75,000)	38%
Subtotal Parks	\$ 19,570,779	\$ 19,452,306	\$ 20,749,684	\$ 23,063,773	\$ 2,314,089	11%
Recreation						
General	\$ 2,811,455	\$ 3,456,994	\$ 3,120,662	\$ 3,777,739	\$ 657,077	21%
Communication	40,716	56,472	44,780	44,152	(628)	-1%
Cultural Arts	3,354	3,005	2,511	-	(2,511)	-100%
Bird Viewing Preserve	72,967	85,689	96,285	97,620	1,335	1%
Recreation-Inclusion	532,116	505,006	637,112	622,926	(14,186)	-2%
Sports	1,105,895	1,192,873	1,226,040	1,260,809	34,769	3%
Technical Services	682,440	680,617	747,204	732,432	(14,772)	-2%
Recreation Centers	6,184,820	5,388,410	7,849,449	8,847,273	997,824	13%
Adult Sr Services	1,541,894	1,574,374	1,948,492	1,997,411	48,919	3%
Swimming Pools	4,967,030	4,785,835	6,130,139	6,066,576	(63,563)	-1%
Public Affairs	364,873	368,797	360,421	368,229	7,808	2%
Admin/Attrition Adjustment	-	-	(300,000)	(275,000)	25,000	-8%
Subtotal Recreation	\$ 18,307,560	\$ 18,098,072	\$ 21,863,095	\$ 23,540,167	\$ 1,677,072	8%
Subtotal General Fund	\$ 37,878,338	\$ 37,550,378	\$ 42,612,779	\$ 46,603,940	\$ 3,991,161	9%
Special Recreation Fund	\$ 989,572	\$ 5,527,850	\$ 1,977,839	\$ 1,075,970	\$ (901,869)	-46%
Development Services Fund	\$ 14,822	\$ 19,851	\$ -	\$ -	\$ -	-
Capital Replacement Fund	\$ 1,340,531	\$ 95,185	\$ 2,759,803	\$ 2,470,000	\$ (289,803)	-11%
Recreation, Cultural Events, & Tourism	\$ 2,603,786	\$ 2,033,066	\$ 3,784,876	\$ 3,636,426	\$ (148,450)	-4%
Grant Fund	\$ 7,254,996	\$ 20,875,708	\$ 23,404,252	\$ 7,680,922	\$ (15,723,330)	-67%
Total	\$ 50,082,045	\$ 66,102,038	\$ 74,539,549	\$ 61,467,258	\$ (13,072,291)	-18%
Full-Time Employees						
General Fund	198	201	205	209	4	2%
Recreation, Cultural Events, & Tourism	11	6	9	9	-	0%
Total	209	207	214	218	4	2%

Financial Overview

The overall decrease in the Fiscal Year 2023 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 2022 will be carried over to Fiscal Year 2023.

General Fund appropriations increased 9% year over year due to the addition of 4 new parks maintenance positions and anticipated additional part-time salaries.

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

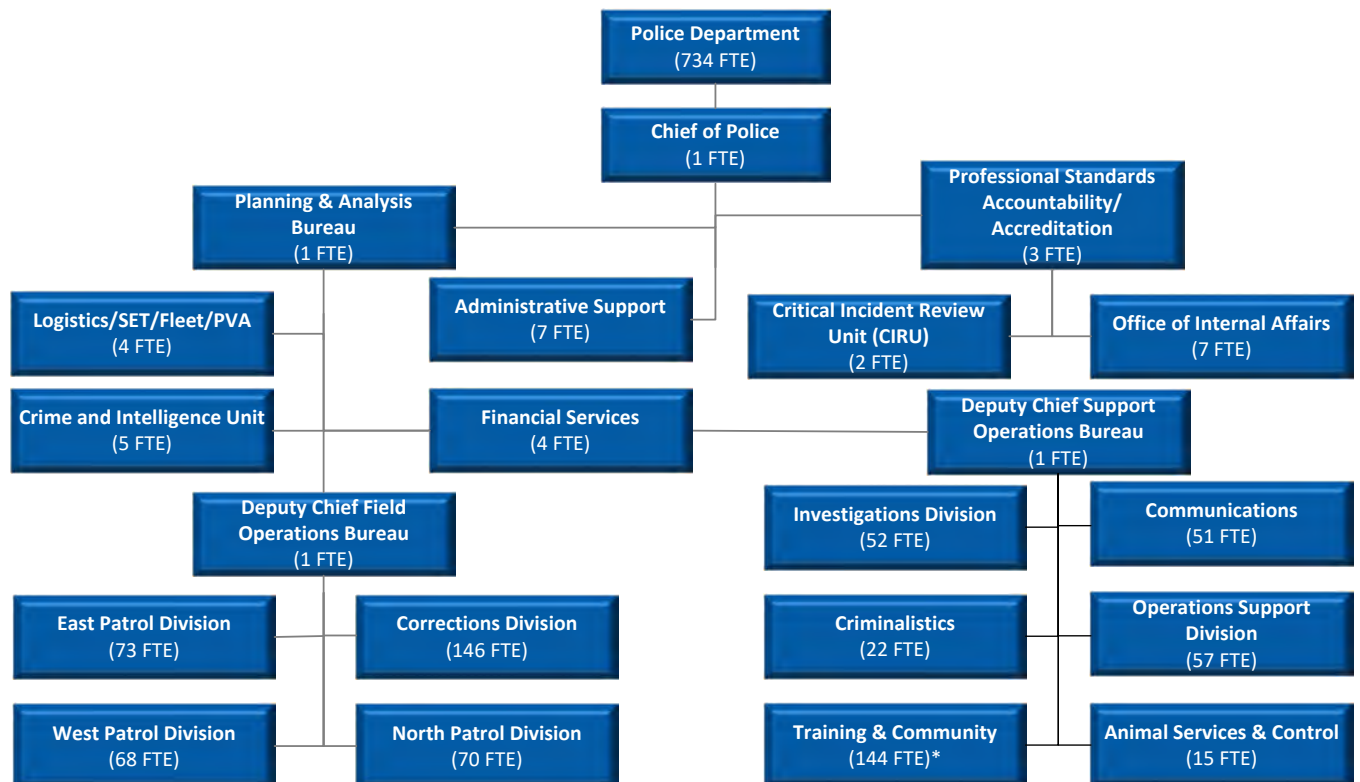
- Response and Investigations
- Corrections
- Communications
- Recruitment and Training
- Special Operations
- Community Outreach
- Forensics
- Support



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.



* 2 Positions in the Sales and Use Tax fund have been frozen pending further revenue increases.

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, and transportation.
- Inmate Services including meal service, medical services, and programs.

Communications

The Communication Center is the Public Safety Answering Point (PSAP) for the City, and the direct link to Henderson's Emergency Response Services (police, fire, medical), operating 24/7/365. 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 non-emergency calls-for-service and

dispatching responses. In 2021, the Communication Center received 352,892 police, fire, and medical calls-for-service.

Key Services

- Receives and processes all Police, Fire and medical calls-for-service.
- 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, and Code Enforcement.

Recruitment and Training

Recruitment and Training recruits and hires the best qualified candidates and trains them 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.

Training provides the highest level of continuing education and training for over 400 personnel, providing them with the knowledge, skills, and abilities to safely and effectively respond to and mitigate criminal activity and perform proactive policing according to department and industry standards. The Henderson Police Academy (HPA) 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.

Key Services

- Critical Incident Reviews Recruitment Seminars.
- Community Outreach.

- Fitness Events.
- 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.

Forensics

Forensic science provides crime scene investigations, evidence collection, evidence processing and analysis of physical evidence for 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 approximately 100 drugs on all cases regardless of the presence or quantity of alcohol. 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. As a result of the FBI's three-year backlog of similar analysis, the Henderson lab has worked several cases for other jurisdictions in Clark County.

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.
- Report conclusions.
- Present conclusions and expert opinions in court.
- Crime scene investigations - Evidence collection/ Evidence chain of custody.

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 2021, the Office of Chief implemented a Leadership Development Series to grow and develop current and future leaders of the Department and embarked on developing 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 87,806 citizen initiated calls for service and documented 26,260 incident reports in 2021. 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** – In 2021, the average daily population at the Detention Center was 245. 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.
- Victim Services** – The City of Henderson Police Department Victim Services Unit serviced 2,155 victims of crime in 2021. Victim advocates provided over 6,200 services and 4,100 referrals to crime victims to include emergency housing, crisis intervention services, court accompaniment, and service provider referrals.
- Community Relations** – The Community Relations Section continued to engage Henderson youth through educational programing such as DREAM and Every 15 Minutes. The DREAM Program has expanded to 35 schools and has been taught to over 3200 students. The inaugural Camp 911 Program provided 19 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 first Crime Free Multi Housing Certification Class was held and certified 24 managers. Two DEA Pill Take Back Events collected 705 pounds of pills from the community. The new Neighborhood Resource Unit focuses on quality of life issues in residential neighborhoods. The Neighborhood Resource Unit has expanded the Neighborhood Watch program to 966 participants and the Capture program to 985 participants. The department also created community engagement events in Henderson which included a Back-to-school backpack drive (1,500 backpacks and supplies), a Halloween engagement event at the Henderson Equality Center, National Night out (675 attendees) on Water Street, Thanksgiving turkey drive (200 turkeys and sides), Christmas on Eastminster (toys for 30 kids), and Spring Break event this fiscal year. The Henderson Police Athletic program has also been revitalized and has forty youths (260% increase) participating in sports with officers as mentors.
- Animal Control** – The Henderson Police Department Animal Care and Control had a save rate of 89.2% in 2021. The animal intake for the year increased by 688 animals compared to 2020 with a 17% increase in owner surrendered pets. Animals adopted were 2,069, 716 animals were reclaimed by their owners and 55 animals were transferred to rescue groups. The medical staff performed 1,620 surgeries on shelter pets to get them ready and healthy for adoption. Half of all animal intakes received medical care upon entry into the shelter. Animal Control Officers responded to 8,858 calls for service. The department did not have to euthanize any animal due to capacity constraints.
- Professional Standards Accreditation** – In April 2022, Law Enforcement and the Communications Center completed the first phase of earning their 7th and 4th reaccreditations respectively by undergoing a web-based assessment. This assessment was the first of four rigorous reviews conducted by the CALEA assessment team. The final phase of the reaccreditation process is due to be completed in December of 2024, with an accreditation award date set for March 2025. While maintaining our accreditation status calls for vigilance and careful attention to the highly detailed standards set by CALEA, Henderson Police Department recognizes that this achievement is worth the time, energy, and commitment required. Embrace the importance and significance of maintaining the status of accreditation.

Police Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 64,603,298	\$ 65,876,796	\$ 73,693,340	\$ 76,451,953	\$ 2,758,613	4%
Employee Benefits	35,530,301	37,890,315	41,953,474	45,962,187	4,008,713	10%
Services and Supplies	16,914,894	18,087,169	23,233,953	37,514,481	14,280,528	61%
Capital Outlay	604,198	556,599	5,164,462	1,058,553	(4,105,909)	-80%
Total	\$ 117,652,692	\$ 122,410,879	\$ 144,045,229	\$ 160,987,174	\$ 16,941,945	12%
Program						
General Fund						
General	\$ 6,011,210	\$ 6,441,431	\$ 8,557,645	\$ 11,452,485	\$ 2,894,840	34%
Support Services	716,767	694,923	1,170,445	1,918,655	748,210	64%
Animal Control	1,803,931	1,870,486	2,189,421	2,098,794	(90,627)	-4%
Jail	24,165,401	25,377,523	25,647,796	26,956,893	1,309,097	5%
Crossing Guards	815,542	460,752	1,598,701	1,517,420	(81,281)	-5%
Patrol-East Command	6,346,810	5,832,339	6,170,711	6,468,912	298,201	5%
Patrol-West Command	5,449,267	5,156,749	5,795,991	6,215,344	419,353	7%
Patrol-North Command	7,082,329	7,129,715	6,953,125	7,122,507	169,382	2%
K-9, Narc, Traffic	6,108,170	6,278,940	6,929,153	7,425,339	496,186	7%
Investigations	9,254,461	9,356,198	9,711,493	10,068,934	357,441	4%
Information Services	6,513,543	6,975,962	7,671,777	7,684,283	12,506	0%
Police Training	4,929,351	5,358,173	4,767,544	5,754,919	987,375	21%
Records	1,608,522	1,495,737	1,897,531	2,009,822	112,291	6%
Special Operations	2,645,425	2,846,722	2,949,665	3,023,660	73,995	3%
Community Relations	1,683,650	2,002,177	2,303,685	2,406,444	102,759	4%
Professional Standards	1,746,957	2,111,829	2,361,472	2,590,831	229,359	10%
Criminalistics	3,436,275	3,375,625	3,602,740	3,643,068	40,328	1%
Homeland Security	1,373,893	1,373,438	1,482,241	1,461,933	(20,308)	-1%
Problem Solving Unit	8,625	1,170,959	1,418,692	1,355,996	(62,696)	-4%
Taskforce MOU	260,260	257,909	870,449	-	(870,449)	-100%
Patrol Central	1,088,977	1,218,922	1,572,152	1,370,320	(201,832)	-13%
Internal Affairs	420,123	842,127	978,619	995,573	16,954	2%
Special Services	15,212	-	33,571	33,571	-	0%
ROP/Intelligence	21,080	601	-	-	-	-
Special Pgms and Svcs Bureau	2,190,733	2,244,589	2,840,127	2,682,093	(158,034)	-6%
Admin/Attrition Adjustment	-	-	(250,000)	200,000	450,000	-180%
Total General Fund	\$ 95,696,514	\$ 99,873,826	\$ 109,224,746	\$ 116,457,796	\$ 7,233,050	7%
Forfeited Assets Fund	\$ 178,093	\$ 309,443	\$ 514,136	\$ 1,000	\$ (513,136)	-100%
Grant Fund	\$ 618,565	\$ 1,113,429	\$ 3,472,785	\$ 2,389,175	\$ (1,083,610)	-31%
Capital Replacement Fund	\$ 854,380	\$ 619,993	\$ 2,413,004	\$ 12,122,971	\$ 9,709,967	402%
Commissary Fund	\$ 18,323	\$ 19,910	\$ 310,090	\$ 200,000	\$ (110,090)	-36%
Eldorado Valley Fund	\$ 51,928	\$ 197,002	\$ 365,456	\$ 187,100	\$ (178,356)	-49%
Sales & Use Tax Fund	\$ 16,343,950	\$ 16,513,196	\$ 21,930,249	\$ 22,994,320	\$ 1,064,071	5%
Crime Prevention Fund	\$ 3,890,939	\$ 3,764,080	\$ 5,814,763	\$ 6,634,812	\$ 820,049	14%
Total	\$ 117,652,692	\$ 122,410,879	\$ 144,045,229	\$ 160,987,174	\$ 16,941,945	12%
Full-Time Employees						
General Fund	553	553	554	574	20	4%
Crime Prevention Fund	30	30	30	38	8	27%
Sales & Use Tax Fund	115	115	115	122	7	6%
Total	698	698	699	734	35	5%





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. Increase in Capital funds in Fiscal Year 2023 relates to capital equipment purchases, including radios, body cameras, tasers, and lab equipment.

The budget for Fiscal Year 2023 has increased by 12% year over year due to the addition of 39 new positions (including 4 previously frozen positions that have been funded), as well as increased anticipated spending in Services and Supplies.



Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Response Time– Dispatch of officer to arrival on scene for emergency calls	6.3 min	6.2 min	6.9 min	7.1 min
 Total Unofficial Uniform Crime Reporting - By Category - by Person:				
Aggravated Assault	310	442	521	535
Homicide	12	15	10	10
Rape	84	91	107	110
Robbery	197	149	184	191
 Total Unofficial Uniform Crime Reporting - By Category - by Property:				
Burglary	817	609	841	875
Motor Vehicle Theft	509	677	758	775
Larceny/Theft	3,736	3,491	4,372	4,425
 Total Traffic Reports- by Area Command:				
East	672	684	783	897
North	1,253	1,194	1,373	1,579
West	1,008	938	1,143	1,395



Henderson Police Department award ceremony

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
- Property Management
- Street Management
- Traffic Management



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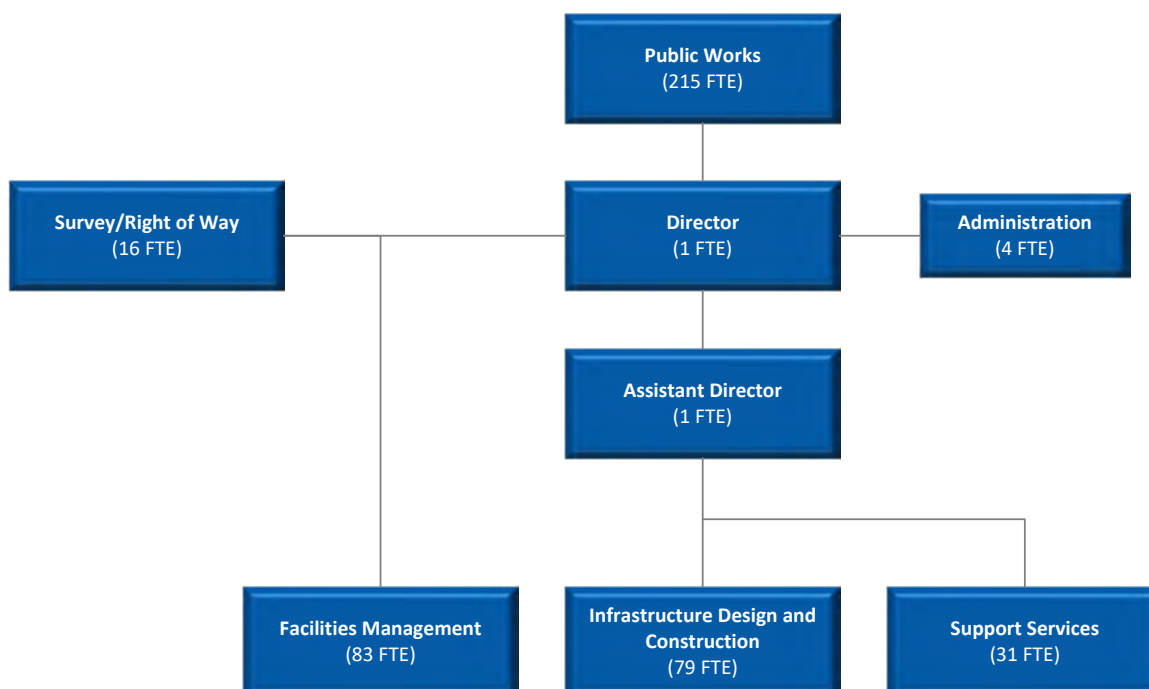


ASSOCIATION OF ENERGY ENGINEERS



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 passed with 100% compliance for Re-Accreditation with the American Public Works Association.



Fleet Maintenance Building

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.

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.
- 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.

Property Management

Property Management provides the purchase, management, operation, maintenance and repair, lease and sale of city-owned real property. Staff also manages vertical control benchmarks and horizontal control primary Public Land Survey System (PLSS) monuments.

Key Services

- Manage the horizontal and vertical control networks providing primary property definition and survey control for use in construction within the City.
- Inspect and manage repairs and maintenance of City land holdings and rental properties.
- Manage leasing of City property resources including buildings, land and cell tower sites.
- Determine property ownership and responsibility for liability and citizen requests for service.
- Manage City land purchases and sales, including the escrow process.

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.



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.



Aerial of remodeled Water Street/Events Plaza

Past Accomplishments

- Public Works successfully passed with 100% compliance for Re-Accreditation with the American Public Works Association. City of Henderson Public Works is 1 of 2 agencies in the valley that are accredited. (Second one is City of Henderson – Department of Utility Services).
- Infrastructure for Rebuilding America Grant Award for 40 million dollars for the Boulder Highway Reimagined Project which will have a total investment of \$130 Million when completed.
- Public Works Material Lab is AASHTO R18 re-Accredited by CMEC.
- Annexation of just under 8,000 acres of the land in the Eldorado Valley into the City of Henderson Limits.
- American Public Works Association Project of the Year (Nevada Chapter) for Fire Station 83
- Building Owners and Managers of America- The Outstanding Building of the Year (TOBY) award for Nevada, Western states Regional, National Competition, Public Assembly category Winner – Valley View Recreation Center.

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.

Public Works Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 15,749,810	\$ 15,828,489	\$ 18,492,474	\$ 18,093,644	\$ (398,830)	-2%
Employee Benefits	7,849,046	7,590,233	8,556,341	8,973,368	417,027	5%
Services and Supplies	23,275,568	22,141,276	35,428,405	24,730,695	(10,697,710)	-30%
Interest Expense	-	-	1,085	1,085	-	0%
Capital Outlay	5,456,957	9,248,804	14,605,979	11,236,000	(3,369,979)	-23%
Depreciation	4,232,535	4,923,400	5,728,704	6,192,586	463,882	8%
Total	\$ 56,563,915	\$ 59,732,202	\$ 82,812,988	\$ 69,227,378	\$ (13,585,610)	-16%
Program						
General Fund						
Building Maintenance	\$ 10,477,857	\$ 10,119,821	\$ 11,680,058	\$ 12,433,406	\$ 753,348	6%
Traffic	1,994,334	1,945,206	1,937,040	1,942,997	5,957	0%
Support Services	5,080,696	4,418,838	6,446,080	5,482,803	(963,277)	-15%
Subtotal General Fund	\$ 17,552,887	\$ 16,483,865	\$ 20,063,178	\$ 19,859,206	\$ (203,972)	-1%
Engineering Fund						
Administration	\$ 1,491,095	\$ 1,597,075	\$ 1,645,220	\$ 1,794,035	\$ 148,815	9%
Drafting/Design	2,172,645	2,219,340	2,252,971	2,282,074	29,103	1%
Quality Control	4,019,424	4,070,711	4,382,362	4,540,830	158,468	4%
Construction Mgmt	789,904	671,409	837,755	855,121	17,366	2%
Right of Way	-	62,971	137,505	134,166	(3,339)	-2%
Survey	138,368	148,762	268,034	269,853	1,819	1%
Geospacial	-	-	28,000	55,000	27,000	96%
Traffic Clerical	448,427	483,541	569,356	472,106	(97,250)	-17%
Subtotal Engineering Fund	\$ 9,059,864	\$ 9,253,809	\$ 10,121,203	\$ 10,403,185	\$ 281,982	3%
Development Services Fund						
DSC -Traffic Design	\$ 302,551	\$ 351,346	\$ 300,000	\$ 300,000	\$ -	0%
DSC -Traffic	-	-	75,916	200,059	124,143	164%
DSC -New Development	1,410,453	1,626,110	1,916,781	2,550,257	633,476	33%
DSC -Quality Control	3,163,053	3,348,763	3,592,981	3,400,548	(192,433)	-5%
DSC -Flood Control	245,169	305,226	274,249	150,000	(124,249)	-45%
Subtotal Dev Services Fund	\$ 5,121,226	\$ 5,631,445	\$ 6,159,927	\$ 6,600,864	\$ 440,937	7%
City Shop Fund	\$ 10,731,221	\$ 9,425,977	\$ 15,978,380	\$ 15,720,745	\$ (257,635)	-2%
Grant Fund	\$ 746,236	\$ 1,795,753	\$ 4,860,206	\$ 2,780,000	\$ (2,080,206)	-43%
Gas Tax Fund	\$ 6,149,343	\$ 7,003,617	\$ 15,869,040	\$ 8,963,378	\$ (6,905,662)	-44%
Capital Replacement Fund	\$ 7,203,138	\$ 10,137,736	\$ 9,761,054	\$ 4,900,000	\$ (4,861,054)	-50%
Total	\$ 56,563,915	\$ 59,732,202	\$ 82,812,988	\$ 69,227,378	\$ (13,585,610)	-16%
Full-Time Employees						
General Fund	101	100	99	101	2	2%
Gas Tax	22	22	24	24	-	0%
Land Fund	1	1	1	1	-	0%
Engineering Fund	55	56	55	55	-	0%
Municipal Facility Fund	-	-	1	1	-	0%
DSC-Public Works	7	7	8	11	3	38%
City Shop Fund	20	20	22	22	-	0%
Total	206	206	210	215	5	2%

Financial Overview




The Fiscal Year 2023 General Fund appropriations decrease is primarily driven by a reduction in Support Services spending. Additional decreases within the Capital Replacement, Gas Tax, and Grant Funds are due to ongoing projects during Fiscal Year 2023. Any unspent funds will be carried forward into Fiscal Year 2023.



Key Fact

Public Works staff has replaced or repaired over 107 miles of street, reviewed over 15,000 permits, responded to over 12,000 Comcate cases, completed over \$37 million dollars in road projects and removed over 8,290,000 pounds of pollutants through street sweeping.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Staff Ratio to Square Footage Maintained	1 to 53,128	1 to 53,128	1 to 42,489	1 to 42,609
 Pavement Condition Index (PCI) Rating	69.2	67.5	70.0	73.0
 Mobility Index*	74%	74%	75%	78%

*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.



Tractor and Fire Engine maintenance at the City Shop

Redevelopment Agency

Purpose Statement

Redevelopment enhances the well-being of the community by providing methods for revitalizing deteriorating 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 & Residential Development
- Commercial Property Improvement
- Residential Property Improvement

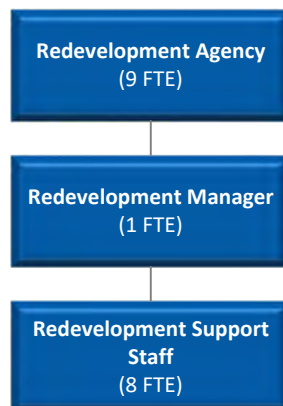
Redevelopment Agency Core Service

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.



St. Patrick's Day Festival 2022
in the Water Street District

The Agency was established in 1995 under NRS 279 to provide a method for revitalizing deteriorating 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 catered 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 Internet and social media pages.
- 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

- Attract one new development annually to invest in the Downtown or Eastside Redevelopment area, with emphasis in the Opportunity Zone designations.
- Reduce the vacancy rate of commercial space.
- Increase the number of new residential units.
- Increase the number of jobs within targeted Downtown redevelopment areas.
- Provide continuous business and residential assistance.
- Increase the contacts made with developers to promote Opportunity Zone designations.

Past Accomplishments

- Chinitas Tapas & Sushi, located at 147 S. Water Street, is the newest addition to the Water Street District (WSD). They held their grand opening on November 10, 2021. The Agency awarded the owner \$99,000 towards the owner's private investment of approximately \$3.3M in this Downtown development.
- The Redevelopment Agency, in coordination with the City of Henderson, issued medium-term bonds to provide \$20 million in funding towards the \$84 million construction cost of the 200,000 square foot Dollar Loan Center Arena. The arena opened on March 4, 2022, with the Henderson Silver Knights Inaugural home game on April 2, 2022. The 6,000-seat arena is home to the Henderson Silver Knights and Vegas Knight Hawks and will host an array of events from sports to concerts to graduations.
- 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 WSD.
- The Agency set-aside 18% of tax increment revenue from the Downtown and Eastside public education funds, totaling \$2.8M. The funds are planned to be distributed in Fiscal Year 2022 to eligible public education facilities for approved programming and projects. Furthermore, the Agency has continued the Early Childhood Education Scholarship program for eligible students in the Downtown and Eastside Redevelopment areas.
- The Agency continues to market, promote, and incentivize businesses and development opportunities throughout the Downtown Redevelopment area, including Chinitas Tapas + Sushi; The Backyard Bar; No. 1 Boba Tea; Circa Sportsbook; Downtown Tattoo; Street Burger; Brick & Mortar; and Southend Lofts Phase III.
- The Redevelopment Agency has started a business outreach campaign called Redevelop That! Podcast. 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 collaboration with various City departments, the Agency contributed \$3 million towards the \$15.7 million investment to the revitalization of the Water Street Plaza. The grand opening of the newly renovated plaza took place on May 12, 2021. The plaza is actively programmed with community events and celebrations throughout the year that brings in 100,000+ visitors annually. The Redevelopment Agency supports these efforts by providing grant funds and program support. Regular events include the Downtown Farmer's Market, Trucks + Tunes, and Vegas Golden Knights Viewing Parties. Some of the larger annual events include the St. Patrick's Day Festival and Parade, Art Festival, Henderson Hot Rod Days, and Winterfest, plus regular concerts and performances held in the renovated Amphitheatre space throughout the year.
- With the recent momentum and steady revitalization taking place in the WSD, as well as the addition of Lifeguard Arena and several catalyst projects, the Agency identified the need to rebrand the Downtown Redevelopment Area in Fiscal Year 2021. The Go With the Flow website and brand campaign launched at the end of Fiscal Year 2021 and beginning of Fiscal Year 2022. Since launching, staff has been actively promoting the brand through social media and outreach, public relations and walking tours. Staff is currently working on a phase II rollout which includes paid advertisement, search engine optimization, and more experiential opportunities for visitors. In Fiscal Year 2022, the average monthly visitors to the new website were in excess of 2,500 users. The WSD Facebook page reached 8,000 likes, with an average monthly page reach of 25,000, and 3,500 Instagram followers.
- Public Art has continued to be a high priority in the WSD. In collaboration with Parks & Recreation, this fiscal year we were able to sponsor nine new murals in the WSD and host a Go With the Flow Mural Days so residents and visitors were able to witness the mural creation process.

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
 Number of businesses assisted	250	262	961	> 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	24


Redevelopment Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 729,762	\$ 804,566	\$ 932,090	\$ 966,869	\$ 34,779	4%
Employee Benefits	340,508	372,414	450,585	465,074	14,489	3%
Services and Supplies	14,626,437	15,129,150	19,279,042	24,857,679	5,578,637	29%
Capital Outlay*	-	19	-	84,064,700	84,064,700	100%
Interest Expense	368,300	355,425	341,925	327,800	(14,125)	-4%
Principal Retirement	250,000	265,000	275,000	5,690,000	5,415,000	1969%
Total	\$ 16,315,007	\$ 16,926,574	\$ 21,278,642	\$ 116,372,122	\$ 95,093,480	447%
Program						
Redevelopment Agency Fund	\$ 16,315,007	\$ 16,926,574	\$ 21,278,642	\$ 116,372,122	\$ 95,093,480	447%
Total	\$ 16,315,007	\$ 16,926,574	\$ 21,278,642	\$ 116,372,122	\$ 95,093,480	447%
Full-Time Employees						
Redevelopment Agency	9	9	9	9	-	0%
Total	9	9	9	9	-	0%

*Increase in Capital Outlay for Fiscal Year 2023 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 2023 budgeted revenue projections are 27% higher than the previous fiscal year projections. In addition, the Fiscal Year 2023 assessed incremental value for all redevelopment areas combined of \$1.84 billion is a 30% increase from the previous fiscal year. The year over year increase in expenditures is due to an anticipated bond issuance of \$90 million to fund capital projects, as well as increases in developer reimbursement and 18% set aside.



Key Fact

For Fiscal Year 2023, 18% of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas will be set aside for education, in total an anticipated \$3.9M for Fiscal Year 2023.

For more information about the Redevelopment Agency, please refer to the Fund Overview section.

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.

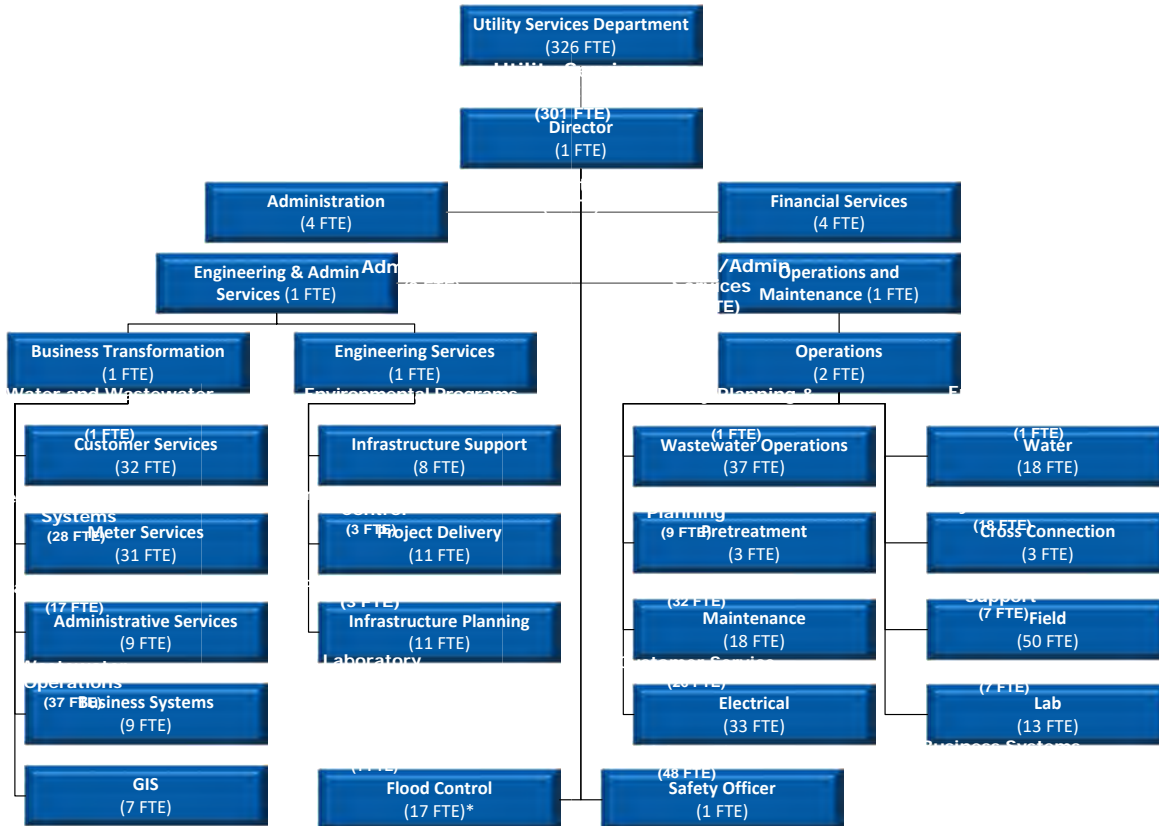
Core Services

- 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: 1) provides potable water for domestic uses and fire suppression, laboratory testing services, utility infrastructure planning and management, and customer and billing service; 2) is responsible for the development and implementation of water conservation policies and programs both at City facilities and in the community at-large; 3) coordinates regionally on behalf of the City on water resources, delivery, and watershed protection.



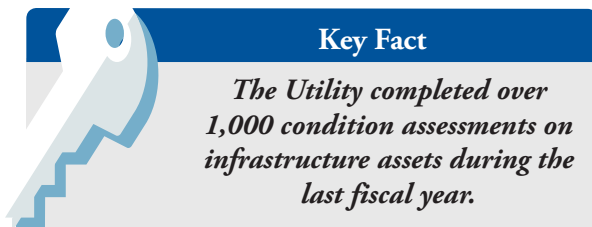
Clearwell pumps at Water Treatment Plant



* 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. The Utility operates a 15 million gallon per day (MGD) Water Treatment Plant that supplies approximately 8% of the community's drinking water. The remaining 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 113,000 water service connections. The Utility conducts frequent

water sampling and testing in compliance with state and federal safe drinking water standards and requirements. All water treatment facilities treat water to meet extremely high standards using a sophisticated filtration and disinfection process.

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 9.5 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.



Chemist performing sample testing

- 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 \$1.7 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 104,000 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.



Staff replacing an underground meter

Past Accomplishments

- Treated 2.5 billion gallons of potable water at the City's Water Treatment Plant.
- Delivered 30.6 billion gallons of potable water to City of Henderson customers.
- Water Distribution System Integrity: maintained less than 2.5 water main breaks per 100 miles of distribution system piping.
- Treated 9.5 billion gallons of wastewater at City's Water Reclamation Facilities.
- Delivered over 2.3 billion gallons of high-quality wastewater for irrigation purposes.
- Discharged 6.0 billion gallons of high-quality wastewater to the Las Vegas Wash for return flow credits.
- Non-Capacity Sewer Overflow Rate: maintained less than 1.0 sewer overflows per 100 miles of collection system piping.
- 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.
- Exceeded regional water waste enforcement goals by completing more than 5 water waste investigations per 100 utility accounts.
- Successfully launched 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-SRF sector.
- Installed over 2,100 new water meters and replaced 6,700 small meters for reading accuracy.
- Performed over 1.21 million meter readings with an overall accuracy rate of 99.4% .
- Processed over 2,200 purchase orders and completed 86,700 work orders for maintaining utility infrastructure.
- Received over 25,200 underground utility marking requests, marked over 115,000 utility line locations, and experienced only 36 utility line strike investigations.
- Completed over 95 miles of sewer video surveillance and 209 miles of sewer system cleaning.
- Developed risk-based prioritization process to identify water service laterals for the Utility's proactive replacement program. Replaced 514 service laterals predictively and 620 service laterals correctively.
- Maintained a debt service coverage ratio of at least 1.25.
- Tested 579 City-owned back flow assemblies, inspected 918 hydrant/construction meters, and provided 493 Certificate of Occupancy Inspections.
- Analyzed over 4,000 samples for a total of over 60,000 tests to comply with regulatory permits and safe drinking water act. Process improvements implemented for ammonia-N testing.
- Maintained Nevada's Laboratory Certification and achieved 98% acceptable data in proficiency testing.
- Completed compliance testing for planned emergency discharge from water reclamation facilities.
- Improved ability to efficiently incorporate data into decision-making by delivering a modern data store in the cloud using Microsoft Azure and Power BI reporting and analytics.
- Improved quality and currency of asset data by implementing a solution that provides bi-directional data synchronization between the geographic information system (GIS) and the computerized maintenance management system (CMMS). Over 1,000 condition assessments performed on Utility assets with each asset's data updated in GIS and CMMS.
- Developed evaluation tool that shows the power usage for each Utility facility and collaborated with NV Energy to potentially save the Utility more than \$300,000 per year in energy costs.
- Completed the radio communications transition to the new standards required by the Southern Nevada Area Communications Council (SNACC) for the Utility to ensure continued availability of public safety communications.
- Presented the Utility's asset management program at an American Water Works Association conference and coached participants in strategic management plan development exercises.

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 2.6 main breaks or less per 100 miles annually.
- To maintain 95% or greater planned and scheduled maintenance activities (vs. unplanned).



Staff moving new infrastructure parts to warehouse

Performance Measures

	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimated	FY 2023 Projected
Water distribution system integrity (ratio of main breaks divided by the total miles of distribution pipeline)	1.38	2.09	1.00	<1.5
Planned maintenance cost ratio	60%	57%	>60%	>60%
Debt service coverage ratio	4.60	4.60	1.31	1.09
Customer responsiveness (response time in days)	1.29	1.14	1.25	1.50
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 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 13,803,491	\$ 14,234,548	\$ 16,904,554	\$ 17,391,949	\$ 487,395	3%
Employee Benefits	7,117,989	6,561,582	7,864,390	8,076,597	212,207	3%
Services and Supplies	50,509,364	57,949,773	64,211,314	64,559,100	347,786	1%
Depreciation	11,433,989	11,257,948	12,254,051	12,866,754	612,703	5%
Interest Expense	357,479	4,055,879	4,769,699	4,756,219	(13,480)	0%
Bond Issuance Charges	647,844	-	-	-	-	-
Loss on Disposition of Asset	369,690	29,206	-	-	-	-
Total	\$ 84,239,846	\$ 94,088,936	\$ 106,004,008	\$ 107,650,619	\$ 1,646,611	2%
Program						
Administration	\$ 24,511,842	\$ 27,234,058	\$ 29,707,039	\$ 31,399,312	\$ 1,692,273	6%
Business Systems	2,906,589	3,298,475	3,366,304	3,379,043	12,739	0%
Customer Service	2,960,609	3,067,064	4,302,653	7,353,888	3,051,235	71%
Electrical Services	2,175,447	2,260,477	2,873,568	2,840,526	(33,042)	-1%
Field Operations	6,745,484	7,514,430	8,775,346	6,107,441	(2,667,905)	-30%
GIS	473,606	538,022	680,751	648,426	(32,325)	-5%
Infrastructure Plan	1,116,880	793,719	752,351	815,228	62,877	8%
Infrastructure Support	566,617	592,590	1,211,588	1,158,359	(53,229)	-4%
Laboratory Services	15,521	14,140	37,111	55,500	18,389	50%
Maintenance Mgmt	3,781,820	3,761,925	4,912,316	4,848,079	(64,237)	-1%
Meter Services	4,648,441	5,079,999	5,934,728	6,148,375	213,647	4%
Project Delivery	814,582	887,325	1,288,189	1,815,167	526,978	41%
Regulatory Programs	649,432	605,080	565,318	488,730	(76,588)	-14%
Safety Division	157,065	155,263	162,435	158,008	(4,427)	-3%
Water Capital Projects	3,536	2,236,199	1,403,999	-	(1,403,999)	-100%
Water Operations	32,712,376	36,050,170	40,030,312	40,434,537	404,225	1%
Total	\$ 84,239,846	\$ 94,088,936	\$ 106,004,008	\$ 107,650,619	\$ 1,646,611	2%
Full-Time Employees						
Water Fund	166	166	173	177	4	2%
Total	166	166	173	177	4	2%



Water Reclamation Facility (WRF) Pond

Sewer Fund Expenditures by Category/Program

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Estimated	FY 2023 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 11,586,186	\$ 11,720,632	\$ 13,807,405	\$ 14,343,115	\$ 535,710	4%
Employee Benefits	6,080,713	5,605,237	6,457,363	6,727,425	270,062	4%
Services and Supplies	19,181,362	20,125,151	26,086,228	24,983,772	(1,102,456)	-4%
Depreciation	13,893,886	14,074,592	15,406,334	16,176,650	770,316	5%
Interest Expense	3,237,046	2,343,482	2,117,354	1,910,406	(206,948)	-10%
Bond Issuance Charges	300,235	-	-	-	-	-
Loss on Disposition of Asset	31,144	87,920	-	-	-	-
Total	\$ 54,310,572	\$ 53,957,014	\$ 63,874,684	\$ 64,141,368	\$ 266,684	0%
Program						
Administration	\$ 27,542,798	\$ 26,668,317	\$ 28,049,023	\$ 28,936,447	\$ 887,424	3%
Business Systems	1,251,298	1,454,201	1,663,990	1,523,639	(140,351)	-8%
Customer Service	1,292,420	1,234,140	1,761,215	1,710,548	(50,667)	-3%
Electrical Services	2,591,309	2,582,196	3,026,467	2,986,014	(40,453)	-1%
Field Operations	2,252,383	2,026,378	2,464,888	2,506,365	41,477	2%
Flood Control - General	1,224,465	1,216,537	1,378,686	1,545,650	166,964	12%
Flood Control - Street	1,349,899	1,390,335	1,703,678	1,636,834	(66,844)	-4%
GIS	248,220	283,368	574,223	645,048	70,825	12%
Infrastructure Plan	1,180,359	1,239,615	2,058,139	1,929,289	(128,850)	-6%
Infrastructure Support	564,687	591,145	1,229,478	1,267,619	38,141	3%
Laboratory Services	1,969,249	1,958,233	2,159,071	2,252,137	93,066	4%
Maintenance Mgmt	1,537,528	1,525,792	2,375,041	2,228,702	(146,339)	-6%
Project Delivery	711,057	758,892	1,431,240	957,734	(473,506)	-33%
Regulatory Programs	394,913	403,231	473,423	482,454	9,031	2%
Sewer Capital Projects	(313,027)	(182,807)	678,849	-	(678,849)	-100%
Wastewater Operations	10,513,016	10,807,441	12,847,273	13,532,888	685,615	5%
Total	\$ 54,310,572	\$ 53,957,014	\$ 63,874,684	\$ 64,141,368	\$ 266,684	0%
Full-Time Employees						
Sewer Fund	139	139	144	149	5	3%
Total	139	139	144	149	5	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 2023 is anticipated to increase by 2% year over year due primarily to Customer Service and Administration expenditures. An increase in revenue is projected to absorb the anticipated expenditure growth.

The Sewer Fund in Fiscal Year 2023 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 be lower than prior trends.



Key Fact

The Utility is responsible for \$1.7 billion in water and wastewater infrastructure for the City of Henderson



Staffing Summaries

Contents

Staff Complement Additions..... 270

Staffing Summary 271

Staffing Detail 273

Tables & Illustrations

Staff Complement Additions.....270

Staffing Summary271

Staffing Detail273

Staff Complement Additions

Fund/Department	Final Budget (1)
General Fund	
Community Development	1
Emergency Management	1
Fire	23
Human Resources	3
Information Technology	2
Office of Communications	1
Parks and Recreation	4
Police (2)	20
Public Works	2
General Fund Total	57
Other Funds	
Sales Tax Fund	7
Crime Prevention	8
Grant Funded	3
Other Funds Total	18
Proprietary Funds	
DSC - Community Development	5
DSC - Public Works	3
Worker's Comp - Emergency Management	1
Health Insurance - Finance	1
Sewer - Utilities	5
Water - Utilities	4
Proprietary Funds Total	19
Total Fiscal Year 2023 Staff Complement Additions	94

(1) No changes were made between the Tentative and Final Budget for Fiscal Year 2023.

(2) The Police department General Fund additions of 20 new positions exclude an additional 4 positions that were previously frozen and authorized for additional funding in Fiscal Year 2023.

Staffing Summary

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
General Fund							
City Attorney	47	48	48	50	50	-	-
City Clerk	22	24	24	23	23	-	-
City Manager	12	15	17	19	19	-	-
Community Development	44	46	48	50	51	1	2%
Economic Development	4	4	5	5	5	-	-
Emergency Management (1)	-	9	11	13	14	1	8%
Finance	59	60	62	64	64	-	-
Fire (1)	269	285	285	291	314	23	8%
Government and Public Affairs (2)	-	-	8	8	8	-	-
Human Resources	25	29	29	33	36	3	9%
Information Technology	68	73	73	75	77	2	3%
Internal Audit	3	4	4	4	4	-	-
Mayor and Council	9	9	9	9	9	-	-
Municipal Court	59	60	60	62	62	-	-
Parks & Recreation	193	198	201	205	209	4	2%
Police	547	553	553	554	574	20	4%
Office of Communications (2)	18	21	16	16	17	1	6%
Public Works (3)	117	101	100	99	101	2	2%
Total General Fund	1,496	1,539	1,553	1,580	1,637	57	4%



(1) During Fiscal Year 2020, Emergency Management became an independent department within the General Fund. The department had previously been reported within Fire.

(2) During Fiscal Year 2021, Government and Public Affairs became an independent department within the General Fund. The department had previously been reported within the Office of Communications.

(3) Beginning Fiscal Year 2020, Public Work employees within Streets, Traffic - Street Lighting, and Traffic - Maintenance will be funded out of the Gas Tax fund rather than the General Fund.

Staffing Summary (Cont.)

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
Proprietary Funds							
Sewer	131	139	139	144	149	5	3%
Water	159	166	166	173	177	4	2%
DSC							
Community Development	72	72	72	74	79	5	7%
City Clerk	5	5	5	6	6	-	-
Information Technology	1	1	1	1	1	-	-
Public Works	6	7	7	8	11	3	38%
Subtotal DSC	84	85	85	89	97	8	9%
Workers' Comp	2	2	1	1	2	1	100%
Self-funded Insurance	3	3	3	3	3	-	-
Health Insurance	2	2	3	3	4	1	33%
Engineering	54	55	56	55	55	-	-
Citywide	4	4	4	4	4	-	-
City Shop	20	20	20	22	22	-	-
Total Proprietary Funds	459	476	477	494	513	19	4%
Other							
Sales and Use Tax	115	115	115	115	122	7	6%
Crime Prevention Fund	26	30	30	30	38	8	27%
Gas Tax (1)	-	22	22	24	24	-	-
Grant Fund	5	6	6	5	8	3	60%
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	2	1	1	-	-
Municipal Facilities	-	-	-	1	1	-	-
Recreation, Cultural Events, & Tourism	14	14	7	13	13	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Total Other Funds	173	200	193	200	218	18	9%
Total Full-Time Employees	2,128	2,215	2,223	2,274	2,368	94	4%



(1) Beginning Fiscal Year 2020, Public Work employees within Streets, Traffic - Street Lighting, and Traffic - Maintenance will be funded out of the Gas Tax fund rather than the General Fund.

Staffing Detail

		FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
City Attorney								
	Civil	18	18	18	18	18	-	-
	Criminal	27	28	28	29	29	-	-
	Victim Advocate	2	2	2	3	3	-	-
	Land Fund Management	1	1	1	1	1	-	-
	Risk Management	1	1	1	1	1	-	-
	Department Total	49	50	50	52	52	-	-
	General Fund	47	48	48	50	50	-	-
	Land Fund	1	1	1	1	1	-	-
	Self Insurance Fund	1	1	1	1	1	-	-
Sub Total		49	50	50	52	52	-	-
City Clerk								
	General Administration	22	24	24	23	23	-	-
	DSC - Clerk Administration	5	5	5	6	6	-	-
	Department Total	27	29	29	29	29	-	-
	General Fund	22	24	24	23	23	-	-
	DSC Fund	5	5	5	6	6	-	-
Sub Total		27	29	29	29	29	-	-
City Manager								
	General Administration	8	11	11	8	8	-	-
	Business Management	4	4	6	7	7	-	-
	Education	-	-	-	4	4	-	-
	Department Total	12	15	17	19	19	-	-
	General Fund	12	15	17	19	19	-	-
Sub Total		12	15	17	19	19	-	-



Staffing Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
Community Development							
General Administration	8	8	8	8	8	-	-
Current Planning	7	9	9	10	10	-	-
Long-Range Planning	9	10	10	10	10	-	-
Code Enforcement	10	10	10	10	11	1	10%
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	5	4	4	4	4	-	-
Community Resource & Resiliency Center	-	-	2	3	3	-	-
Neighborhood Services - Grants	4	4	4	4	7	3	75%
CDBG - Grants	1	1	1	1	1	-	-
DSC - Comm Dev General	12	10	10	9	9	-	-
DSC - Admin	-	-	-	6	9	3	50%
DSC - Bldg. Administration	7	7	7	4	4	-	-
DSC - Plans Check	9	10	10	10	12	2	20%
DSC - Building Inspection	24	25	25	25	25	-	-
DSC - Permitting	7	7	7	7	7	-	-
DSC - Fire Plans Exam	4	4	4	4	4	-	-
DSC - Fire Inspections	9	9	9	9	9	-	-
Department Total	121	123	125	129	138	9	7%
General Fund	44	46	48	50	51	1	2%
DSC Fund	72	72	72	74	79	5	7%
Grant Fund	5	5	5	5	8	3	60%
Sub Total	121	123	125	129	138	9	7%
Economic Development & Tourism							
Economic Development -General	4	4	5	5	5	-	-
Administration	2	1	-	-	-	-	-
Tourism	1	1	1	1	1	-	-
Facilities	3	-	-	-	-	-	-
Department Total	10	6	6	6	6	-	-
General Fund	4	4	5	5	5	-	-
Recreation, Cultural Events, & Tourism	6	2	1	1	1	-	-
Sub Total	10	6	6	6	6	-	-
Emergency Management (1)							
Emergency Management Admin	-	3	4	4	4	-	-
Emergency Management	-	2	2	3	3	-	-
Health & Safety	-	2	2	2	2	-	-
Wellness Program	-	-	1	1	2	1	100%
Environmental	-	2	2	3	3	-	-
Emergency Management - Grant	-	1	1	-	-	-	-
Workers Compensation	-	-	1	1	2	1	100%
Department Total	-	10	13	14	16	2	14%
General Fund	-	9	11	13	14	1	8%
Grant Fund	-	1	1	-	-	-	-
Workers Compensation	-	-	1	1	2	1	100%
Sub Total	-	10	13	14	16	2	14%

(1) During Fiscal Year 2020, Emergency Management became an independent department within the General Fund. The department had previously been reported within Fire.

Staffing Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
Finance (1)							
Accounting and Administration	4	4	4	7	7	-	-
Business Operations	15	15	15	15	15	-	-
Improvement Districts	1	1	1	1	1	-	-
Accounts Receivable	5	6	6	6	6	-	-
Budget	5	5	5	4	4	-	-
Accounts Payable	4	4	4	4	4	-	-
Purchasing	6	6	6	6	6	-	-
Cash Receipts	8	7	7	7	7	-	-
Payroll	5	5	5	5	5	-	-
Financial Management	6	7	9	9	9	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Health Insurance Fund	-	-	3	3	4	1	33%
Department Total	61	62	67	69	70	1	1%
General Fund	59	60	62	64	64	-	-
Health Insurance Fund	-	-	3	3	4	1	33%
Self Insurance Fund	2	2	2	2	2	-	-
Sub Total	61	62	67	69	70	1	1%
Fire (2)							
Administration & Payroll	6	7	7	7	7	-	-
EMS	7	7	7	16	18	2	13%
Fire Rescue Operations	235	256	256	253	274	21	8%
Training	3	4	4	4	4	-	-
Investigations	2	2	2	2	2	-	-
Emergency Management	8	-	-	-	-	-	-
Special Operations	4	6	6	6	6	-	-
Logistics	3	3	3	3	3	-	-
Fire - Environmental Management	1	-	-	-	-	-	-
Department Total	269	285	285	291	314	23	8%
General Fund	269	285	285	291	314	23	8%
Sub Total	269	285	285	291	314	23	8%



(1) Beginning Fiscal Year 2021, positions within the Health Insurance Fund were reclassified from Human Resources to the Finance department.
 (2) During Fiscal Year 2020, Emergency Management division became an independent department within the General Fund. Emergency Management had previously been reported within Fire.

Staffing Detail

		FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
Government and Public Affairs (1)								
Administration		-	-	4	4	4	-	-
Intergovernmental Relations		-	-	2	2	2	-	-
Communications		-	-	2	2	2	-	-
Department Total		-	-	8	8	8	-	-
	General Fund	-	-	8	8	8	-	-
Sub Total		-	-	8	8	8	-	-
Human Resources (2)								
General Administration		18	21	21	25	28	3	12%
Training & Org Development		5	6	6	6	6	-	-
Union Liaison Program		2	2	2	2	2	-	-
Self-Fund Workers' Comp		2	2	-	-	-	-	-
Health Insurance		2	2	-	-	-	-	-
Department Total		29	33	29	33	36	3	9%
	General Fund	25	29	29	33	36	3	9%
	Health Insurance Fund	2	2	-	-	-	-	-
	Workers' Comp Fund	2	2	-	-	-	-	-
Sub Total		29	33	29	33	36	3	9%
Information Technology								
General Administration		6	6	6	7	7	-	-
Information Security		3	3	3	3	5	2	67%
Project Management Office		7	8	8	8	8	-	-
Infrastructure		3	3	3	3	3	-	-
Network		4	4	4	4	4	-	-
Data Center		9	9	9	9	9	-	-
Database Administrator		3	3	3	3	3	-	-
Service Center		2	2	2	2	2	-	-
Computer Services		6	6	5	6	6	-	-
Helpdesk		3	3	3	3	3	-	-
Information Systems		3	3	3	3	3	-	-
GIS		3	3	3	3	3	-	-
Enterprise Services		16	20	21	21	21	-	-
Telecom		3	3	3	3	3	-	-
DOIT - Computer Services		1	1	1	1	1	-	-
DSC - Enterprise Applications		1	1	1	1	1	-	-
Department Total		73	78	78	80	82	2	2%
	General Fund	68	73	73	75	77	2	3%
	Citywide Fund	4	4	4	4	4	-	-
	DSC	1	1	1	1	1	-	-
Sub Total		73	78	78	80	82	2	2%

(1) During Fiscal Year 2021, Government and Public Affairs became an independent department within the General Fund. The department had previously been reported within Office of Communications.

(2) During Fiscal Year 2021, positions within the Health Insurance Fund were reclassified from Human Resources to the Finance department.

Staffing Detail

		FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
Internal Audit								
Internal Audit		3	4	4	4	4	-	-
Department Total		3	4	4	4	4	-	-
	General Fund	3	4	4	4	4	-	-
Sub Total		3	4	4	4	4	-	-
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		56	57	57	59	59	-	-
General - Elected		3	3	3	3	3	-	-
Muni - Court Administration		2	2	2	1	1	-	-
Department Total		61	62	62	63	63	-	-
	General Fund	59	60	60	62	62	-	-
	Special Revenue Fund	2	2	2	1	1	-	-
Sub Total		61	62	62	63	63	-	-
Office of Communications (1)								
Intergovernmental Relations		4	4	-	-	-	-	-
Communications		3	3	-	-	-	-	-
Marketing & Communication		8	11	13	13	14	1	8%
Council Support - Print/Mail		3	3	3	3	3	-	-
Marketing - Special Events		1	1	-	3	3	-	-
Department Total		19	22	16	19	20	1	5%
	General Fund	19	22	16	16	17	-	-
	Recreation, Cultural Events, & Tourism	-	-	-	3	3	-	-
Sub Total		19	22	16	19	20	1	5%
Parks & Recreation								
Parks - General		10	10	10	10	12	2	20%
Parks - Planning		4	4	4	4	4	-	-
Parks - Maintenance General		98	101	104	105	107	2	2%
Recreation - General		11	14	14	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 - Administration		8	7	7	7	7	-	-
Recreation - Centers		28	28	28	27	27	-	-
Recreation - Adult Sr. Services		8	8	8	9	9	-	-
Recreation - Swimming Pools		12	12	12	13	13	-	-
PIO & Marketing (Recreation)		1	1	1	1	1	-	-
Recreation - Graphics		2	2	2	2	2	-	-
Recreation, Cultural Events, & Tourism		-	3	-	-	-	-	-
Recreation - Cultural Arts		5	5	-	-	-	-	-
Recreation - Special Events		2	2	5	8	8	-	-
Recreation - General		-	1	1	1	1	-	-
Department Total		200	209	207	214	218	4	2%
	General Fund	193	198	201	205	209	4	2%
	Recreation, Cultural Events, & Tourism	7	11	6	9	9	-	-
Sub Total		200	209	207	214	218	4	2%

(1) During Fiscal Year 2021, Government and Public Affairs became an independent department within the General Fund. The department had previously been reported within Office of Communications.

Staffing Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
Police							
General Administration	25	25	24	23	26	3	13%
Support Services	-	-	-	1	2	1	100%
Animal Control	14	14	14	15	15	-	-
Special Programs and Services Bureau	14	17	17	17	17	-	-
Jail	127	126	126	126	129	3	2%
Investigations	46	48	48	43	48	5	12%
Information Services	45	51	51	51	51	-	-
Police Training	40	43	39	43	43	-	-
Records Division	15	15	15	15	15	-	-
Special Operations	12	12	12	12	12	-	-
Community Relations	9	10	12	12	19	7	58%
Patrol - East Command	41	36	34	30	30	-	-
Patrol - West Command	33	30	28	32	32	-	-
Professional Standards	11	14	13	14	15	1	7%
Criminalistics	22	22	22	22	22	-	-
Homeland Security	6	7	7	7	7	-	-
Problem Solving Unit-East	-	-	8	7	7	-	-
Patrol - North	45	41	40	36	36	-	-
Police - General	-	2	2	2	2	-	-
K-9	6	6	6	6	6	-	-
Narcotics	8	8	7	7	7	-	-
Traffic	22	21	21	23	23	-	-
Internal Affairs	3	2	4	7	7	-	-
Operations Support Division	3	3	3	3	3	-	-
Crime Prevention - General	6	14	15	14	14	-	-
Crime Prevention Training	1	3	3	5	13	8	160%
Crime Prevention West Patrol	14	10	10	5	5	-	-
Crime Prevention North Patrol	5	3	2	6	6	-	-
Patrol East - Sales and Use Tax	31	27	26	22	22	-	-
Patrol West - Sales and Use Tax	29	30	29	28	32	4	14%
Training - Sales and Use Tax	27	30	29	32	35	3	9%
Patrol North - Sales and Use Tax	28	28	31	33	33	-	-
Department Total	688	698	698	699	734	35	5%
General Fund (1)	547	553	553	554	574	20	4%
Crime Prevention Fund	26	30	30	30	38	8	27%
Sales and Use Tax Fund	115	115	115	115	122	7	6%
Sub Total	688	698	698	699	734	35	5%

(1) The Fiscal Year 2023 budget also authorized funding for four previously frozen positions for a total of thirty-nine new Police Department positions.

Staffing Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
Public Works							
Building Maintenance - Administration	9	9	9	9	9	-	-
Custodial Services	23	23	23	23	23	-	-
Building Maintenance - General	15	20	20	19	19	-	-
Building Maintenance - Carpenter/Painter	2	-	-	-	-	-	-
Building Maintenance - Electrician	5	5	5	5	5	-	-
Building Maintenance - FLST	2	2	2	2	2	-	-
Building Maintenance - HVAC	6	8	8	8	8	-	-
Building Maintenance - Plumber	4	5	5	5	6	1	20%
Streets	12	12	12	13	13	-	-
Traffic - Maintenance	8	8	8	9	9	-	-
Traffic - Design	2	2	2	3	3	-	-
Traffic - Street Lighting	2	2	2	2	2	-	-
Traffic - Graffiti Removal	1	1	1	1	1	-	-
Traffic - Barricades	2	2	2	2	2	-	-
Traffic - Neighborhood Enhancement	1	1	1	-	-	-	-
Public Works - Administration	7	7	7	7	7	-	-
Public Works - Right of Way	6	6	6	7	7	-	-
Public Works - Survey	4	4	3	3	3	-	-
Public Works - Support Services Admin	6	6	6	5	6	1	20%
DSC - Engineering - Traffic	-	-	-	1	1	-	-
DSC - New Development	6	6	6	7	10	3	43%
DSC- Engineering - Drafting/Design	-	1	1	-	-	-	-
Eng - Drafting/Design	15	15	14	13	13	-	-
Eng - Quality Control	32	31	31	31	31	-	-
Eng - Survey	-	1	2	2	2	-	-
Eng - Construction Management	4	5	5	5	5	-	-
Traffic - Clerical	3	3	3	3	3	-	-
Eng -Right of Way	-	-	1	1	1	-	-
Public Works-Asset Management	-	-	-	1	1	-	-
Public Works - Land Fund Admin	1	1	1	1	1	-	-
City Shop - Fund	20	20	20	22	22	-	-
Department Total	198	206	206	210	215	5	2%
General Fund (1)	117	101	100	99	101	2	2%
Gas Tax (1)	-	22	22	24	24	-	-
Land Fund	1	1	1	1	1	-	-
Engineering Fund	54	55	56	55	55	-	-
Municipal Facility Fund	-	-	-	1	1	-	-
DSC Fund	6	7	7	8	11	3	38%
City Shop Fund	20	20	20	22	22	-	-
Sub Total	198	206	206	210	215	5	2%

(1) Beginning Fiscal Year 2020, Public Work employees within Streets, Traffic - Street Lighting, and Traffic - Maintenance will be funded out of the Gas Tax fund rather than the General Fund. Corresponding Gas Tax revenue will be moved to the Gas Tax fund as well.

Staffing Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 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	8	9	9	10	10	-	-
Field Operations	14	14	14	14	15	1	7%
Quality	38	38	38	38	38	-	-
Customer Services	7	7	7	9	9	-	-
Laboratory Section	13	13	13	13	14	1	8%
Electrical Unit	13	14	14	15	15	-	-
Compliance	3	3	3	3	3	-	-
Wastewater - General	1	1	1	1	1	-	-
Maintenance Mgmt.	4	5	5	5	5	-	-
GIS	2	3	3	3	4	1	33%
Infrastructure Support	4	4	4	4	4	-	-
Wastewater - Maintenance Mgmt	3	5	5	5	6	1	20%
Wastewater-Infrastructure Plan	5	7	7	8	8	-	-
Flood Control - General	9	9	9	9	10	1	11%
Flood Control - Street Sweeping	7	7	7	7	7	-	-
Department Total	131	139	139	144	149	5	3%
Sewer Fund	131	139	139	144	149	5	3%
Sub Total	131	139	139	144	149	5	3%
Water Department							
Administration	9	10	11	12	13	1	8%
Field Operations	32	34	34	34	35	1	3%
Quality Control	17	17	17	17	17	-	-
Customer Services	18	19	19	21	22	1	5%
Meter Services	32	31	31	31	31	-	-
Electrical	13	14	14	16	17	1	6%
Compliance	4	4	3	3	3	-	-
Business Systems	8	9	9	9	9	-	-
Maintenance Management	13	13	13	14	14	-	-
GIS	3	3	3	3	3	-	-
Infrastructure Support	3	3	3	3	3	-	-
Water - General	3	5	5	6	6	-	-
Water - Infrastructure Plan	3	3	3	3	3	-	-
Safety Division	1	1	1	1	1	-	-
Department Total	159	166	166	173	177	4	2%
Water Fund	159	166	166	173	177	4	2%
Sub Total	159	166	166	173	177	4	2%
Total Staffing - By Department	2,128	2,215	2,223	2,274	2,368	94	4%

Staffing Detail

	FY 2019 Actual	FY 2020 Actual	FY 2021 Actual	FY 2022 Estimate	FY 2023 Budget	Increase/ (Decrease)	% Change
Total Staffing - Fund Totals							
City Shop	20	20	20	22	22	-	-
Citywide	4	4	4	4	4	-	-
Crime Prevention Fund	26	30	30	30	38	8	27%
DSC	84	85	85	89	97	8	9%
Engineering	54	55	56	55	55	-	-
Gas Tax (1)	-	22	22	24	24	-	-
General Fund	1,496	1,539	1,553	1,580	1,637	57	4%
Grant	5	6	6	5	8	3	60%
Health Insurance	2	2	3	3	4	1	33%
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	2	1	1	-	-
Municipal Facilities	-	-	-	1	1	-	-
Recreation, Cultural Events, & Tourism (2)	14	14	7	13	13	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Sales and Use Tax Fund	115	115	115	115	122	7	6%
Self Insurance	3	3	3	3	3	-	-
Sewer	131	139	139	144	149	5	3%
Water	159	166	166	173	177	4	2%
Workers' Compensation	2	2	1	1	2	1	100%
Staffing by Fund	2,128	2,215	2,223	2,274	2,368	94	4%



(1) Beginning Fiscal Year 2020, Public Work employees within Streets, Traffic - Street Lighting, and Traffic - Maintenance will be funded out of the Gas Tax fund rather than the General Fund.

(2) During Fiscal Year 2019, the Cultural Arts & Tourism Enterprise Fund ceased operations due to the closure of the Henderson Convention Center. The associated full-time employees were reclassified to the newly established Recreation, Cultural Events, & Tourism Special Revenue Fund. The prior years have been reclassified to reflect the full-time employee count of the Cultural Arts & Tourism Enterprise Fund within the Recreation, Cultural Events, & Tourism Special Revenue Fund. For more information refer to the Budget Overview Section.



Appendix Overview

Contents

Abbreviations & Acronyms284

Glossary287

Index.....293

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
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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 Improvements 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 The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

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).

Index

A

Abbreviations & Acronyms 284
Accounting Basis 23
Assessed Taxable Property Valuation 12

B

Bonds 7, 30, 51, 52, 53, 58–59, 73, 77–78, 80, 86, 140–144
Budgetary Basis 23
Budget Highlights 3
Budget Process 36–40
Budget Timeline 36

C

Capital Improvement Plan 29, 88–116
Capital Projects Funds 41, 45, 51, 162–163
Capital Replacement Fund 51, 53, 162–163, 205, 215, 222, 241, 247, 255
City Attorney's Office 162–163, 166–169, 273
City Clerk's Office 162–163, 170–173, 185, 187, 271, 273
City Manager's Office 162–163, 174–178, 271, 273
City Shop Enterprise Fund 51, 54, 162–163, 255, 272, 279, 281
Citywide Internal Service Fund 51, 55, 162–163, 222, 272, 276, 281
Commissary Fund 51, 56, 162–163
Community Development 60, 139, 162–163, 179–184, 185, 187, 270, 271, 272, 274
Community Profile 12–15
Community Safety 6, 148, 149–151
Contact Information 19
Crime Prevention 51, 57, 162–163, 244, 247, 270, 272, 278, 281

D

Debt Capacity 144
Debt Obligations 30, 58–59, 78, 86, 140–144
Debt Ratio 144
Debt Service Funds 29, 41, 44, 51, 58–59
Demographics 127
Development Services Center 60, 139, 162–163, 170, 172, 173, 179–184, 185–187, 202, 255, 270, 272–274, 276, 279, 281

E

Economic Development & Tourism 162–163, 174, 188–191, 271, 274
Economic Vitality 6, 7, 148, 155–156
Economy 122–126
Eldorado Valley Special Revenue Funds 51, 61, 162–163, 247
Emergency Management 162–163, 174, 192–195, 270, 271, 274, 275
Employee Productivity 11
Engineering Services Internal Service Fund 51, 62, 162–163, 255, 272, 279, 281
Enterprise (Proprietary) Funds 41, 46, 51, 162–163

F

Finance 162–163, 196–200, 270, 271, 275, 276
Financial & Budget Policies 23–35
Financial Forecast 39, 130–139
Financial Reserves 72
Financial Stabilization Special Revenue Fund 28, 72
Fire 162–163, 201–205, 270, 271, 274, 275
Flood Control Fund 73, 92
Forfeited Assets Special Revenue Fund 51, 63, 162–163, 247
Fund Balance 28, 41–50
Fund Overview 41–51, 162–163

G

Gas Tax Special Revenue Fund 51, 64, 162–163, 255, 272, 279, 281
General Fund 3–4, 41, 42, 49, 51, 65–66, 130–136, 162–163
Governmental Funds 4, 41–51, 162–163
Government and Public Affairs 162–163, 174, 206–210, 271, 276
Grant Special Revenue Fund 51, 67, 162–163, 169, 184, 191, 195, 205, 215, 222, 241, 247, 255, 270, 272, 274, 281

H

Health Insurance Fund 51, 81, 162–163, 200, 215, 270, 275, 276, 281
High-Performing Public Service 6, 8, 160
History 17–18
Human Resources 162–163, 174, 211–215, 270, 271, 275, 276

I

Information Technology 162–163, 216–222, 270–272, 276
Internal Audit 162–163, 223–225, 271, 277

L

Land Sales Capital Projects Fund 51, 68, 162, 169, 255, 272, 273, 279, 281
 Land Use 14
 LID Revolving Loan Internal Service Fund 73
 Livable Communities 6, 7, 148, 152–154

M

Major Opportunities Areas 148
 Mayor & City Council III, 2, 162–163, 226–228, 271, 277
 Municipal Court Special Revenue Fund 51, 69, 162–163, 229–232, 272, 277, 281
 Municipal Facilities Capital Projects Fund 51, 70, 96–100, 162, 255, 272, 279, 281
 Municipal Golf Course Enterprise Fund 51, 71, 162

N

Neighborhood Services 179, 274
 Net Position 28, 41, 46, 47, 50

O

Office of Communications 162–163, 174, 233–236, 270, 271, 277
 Organization Chart, City 2

P

Park Development Capital Projects Fund 51, 74, 162
 Parks and Recreation 76, 101–102, 162–163, 174, 237–241, 270, 271, 277
 Performance Measures 161, 165
 Police 57, 61, 63, 79, 162–163, 174, 242–248, 270, 271, 278
 Population 9, 11, 13, 124, 127
 Property Tax 9–10, 12, 26, 41–50, 59, 65, 130, 132
 Proprietary (Enterprise) Funds 41, 46, 51, 162–163
 Public Works 162–163, 174, 249–256, 270, 271, 272, 279
 Flood Control 73, 92
 Streets 103–105
 Traffic Control 107

Q

Quality Education 6, 8, 148, 157–159

R

Recreation & Attractions 16
 Recreation, Cultural Events & Tourism 51, 73, 76, 162–163, 191, 236, 241, 272, 274, 277, 281
 Redevelopment Agency Fund 41, 48, 51, 77–78, 162–163, 257–260, 272, 280, 281
 RTC Capital Projects Fund 72

S

Sales & Use Tax Special Revenue Fund 51, 79, 162–163, 247, 272, 278, 281
 Self-Insurance Internal Service Fund 51, 80–81, 162–163, 169, 200, 215, 272, 273, 275, 282
 Sewer. *See* Utility Services
 Special Ad Valorem Transportation 73
 Special Assessment Districts Capital Projects Fund 51, 73
 Special Recreation Capital Projects Fund 51, 82, 162–163, 241
 Special Revenue Funds 43, 51, 162–163
 Strategic Plan 3, 6, 119–120, 147, 161
 Streets. *See* Public Works

T

Traffic Control. *See* Public Works

U

Utility Rates 85
 Utility Services 53, 83–86, 108–116, 137–138, 143, 162–163, 261–267, 270, 272, 280–281

W

Water. *See* Utility Services
 Workers' Compensation Fund 51, 80, 162–163, 195, 205, 270, 272, 274, 276, 281



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