



CITY OF HENDERSON

Comprehensive Annual Budget Report

Fiscal Year 2020-2021

Henderson, Nevada





Comprehensive Annual Budget Report

Prepared by:

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GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
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For the Fiscal Year Beginning

July 1, 2019

Christopher P. Morrill

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, 2019.

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 2020-2021



Dan H. Stewart John F. Marz
Councilman Ward IV Councilman Ward III
Dan K. Shaw Debra March Michelle Romero
Councilman Ward II Mayor 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

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Introduction Overview

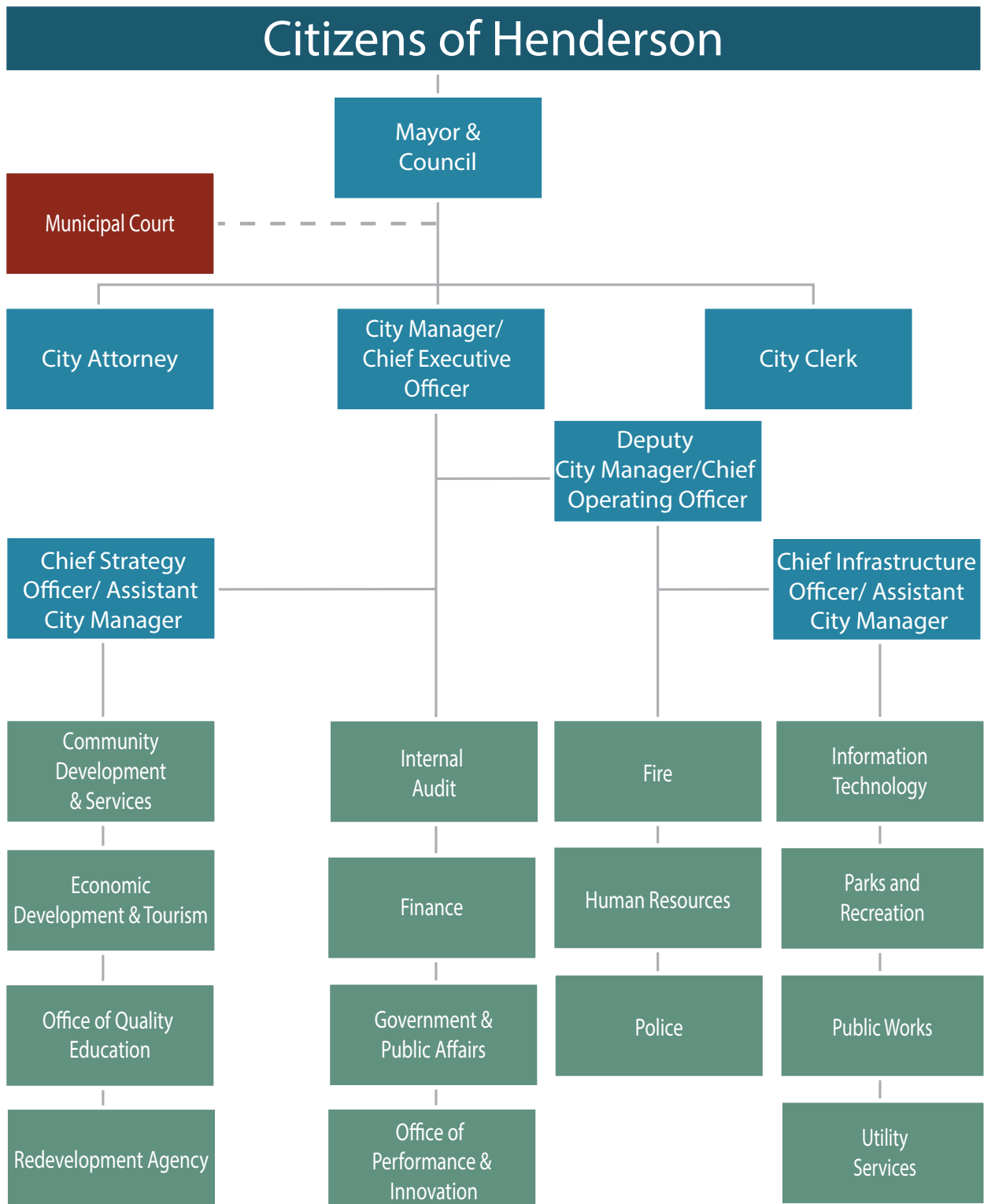
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City Organization Chart



Budget Message

Introduction

The Fiscal Year 2021 Annual Budget, adopted by the Mayor and Council on May 19, 2020, is a numerical reflection of the Fiscal Year 2021 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 2021 Budget include:

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

Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2021 total budgeted revenue and other financing sources for all funds, excluding transfers in is \$566.1 million. Budgeted expenditures excluding transfers out is \$689.6 million. The budgeted ending balances for all Governmental Funds total \$121.1 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2021 budget is balanced, prudent and responsive to community needs.

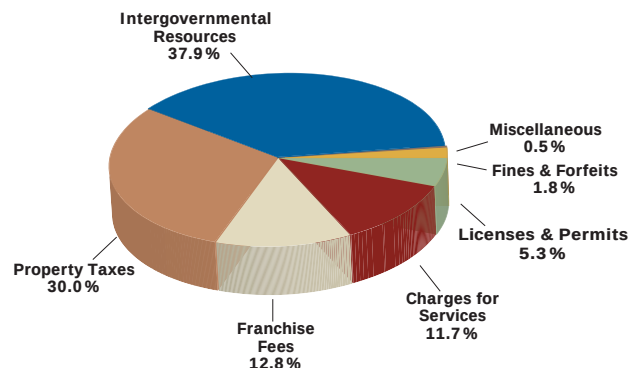
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue for Fiscal Year 2021 is \$20.6 million, with \$20.4 million in expenditures. The fund balance at the end of Fiscal Year 2021 is estimated to be \$25.9 million.

General Fund

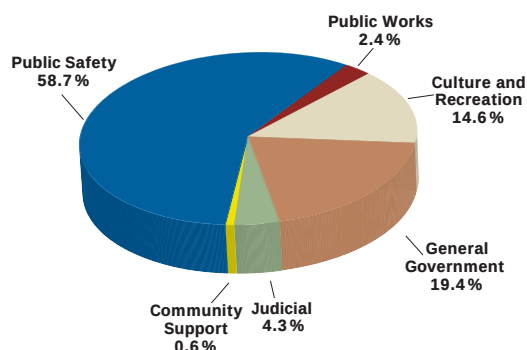
The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues are projected to be \$262.1 million, a 9.8% decrease over budgeted Fiscal Year 2020. Total General Fund expenditures excluding transfers out are expected to be \$281.5 million, a 1.3% decrease over budgeted Fiscal Year 2020. Approximately 58.7% of the General Fund expenditures support public safety for our community.

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

General Fund Revenue by Source



General Fund Expenditures by Function



General Fund Two-Year Comparison

	FY 2020 Estimate	FY 2021 Budget	Percent Change
Beginning Fund Balances	\$ 33,981,675	\$ 22,756,812	-33.0%
Revenues			
Property & Other Taxes	71,732,579	78,690,639	9.7%
Franchise Fees	33,543,442	33,533,584	0.0%
Licenses and Permits	13,196,858	13,931,000	5.6%
Intergovernmental Resources	116,979,600	99,239,613	-15.2%
Charges for Services	30,985,266	30,547,005	-1.4%
Developer Contributions	100,000	100,000	0.0%
Fines and Forfeits	4,304,171	4,806,000	11.7%
Miscellaneous	1,117,991	1,221,850	9.3%
Total Revenues	\$ 271,959,907	\$ 262,069,691	-3.6%
Proceeds of Long-Term Debt	-	-	-
Operating Transfers In	-	19,000,000	100%
Total Revenue/Other Sources	\$ 271,959,907	\$ 281,069,691	3.3%
Total Resources	\$ 305,941,582	\$ 303,826,503	-0.7%
Expenditures by Function			
General Government	54,865,742	54,663,409	-0.4%
Judicial	12,539,134	11,999,709	-4.3%
Public Safety	165,010,670	165,366,708	0.2%
Public Works	7,474,782	6,829,138	-8.6%
Culture & Recreation	40,949,890	41,074,701	0.3%
Community Support	1,816,242	1,612,163	-11.2%
Total Expenditures	\$ 282,656,460	\$ 281,545,828	-0.4%
Operating Transfers Out	528,310	528,310	0.0%
Total Expenditures/Other Uses	\$ 283,184,770	\$ 282,074,138	-0.4%
Ending Fund Balance	\$ 22,756,812	\$ 21,752,365	-4.4%

See the [Budget Overview section](#) for additional historical information relating to the General and all 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 2021, revenue and other financing sources including transfers in are projected at \$70.7 million and total expenditures and other uses are projected at \$188.7 million, with the discrepancy between revenue and expenditures due to bond proceeds received in Fiscal Year 2020 for capital projects. The budgeted ending balances for these funds are \$99.3 million.

The budget also contains 11 Proprietary Funds with estimated revenues and other sources of \$234.4 million and expenditures and other uses including transfers out of \$248.8 million. These funds are used to account for services provided to internal departments on a cost-reimbursement basis or operations that are financed and operated in a manner similar to private business enterprises.

COVID-19

The spread of the novel strain of coronavirus called COVID-19 ("COVID-19") is having significant negative impacts throughout the world, including within Southern Nevada and the City of Henderson. The World Health Organization has declared the COVID-19 outbreak to be a pandemic, and states of emergency have been declared by the City, the State of Nevada, and the United States.

To date there have been a number of confirmed cases of COVID-19 in Nevada, including the County, and health officials are expecting the number of confirmed cases to grow. The outbreak has resulted in the imposition of restrictions on mass gatherings and widespread temporary closings of businesses, universities and schools. The U.S. is restricting certain non-U.S. citizens and permanent residents from entering the country. In addition, financial markets in the U.S. and globally have been volatile, with significant declines attributed to coronavirus concerns.

On March 12, 2020, the Governor of the State of Nevada (the "Governor") issued an emergency declaration (the "Declaration") pursuant to State law in response to the outbreak of COVID-19. Pursuant to the Declaration, (i) the State Emergency Operations Center was activated in an effort to provide a more centralized response to the outbreak, (ii) the standard procurement process for the State has been suspended to allow for a more expedited process to purchase, as necessary, emergency food supplies, services and equipment by the Administrator of the State Purchasing Division, and (iii) the law enforcement agencies in the State and the State Attorney General were ordered to diligently monitor for unfair practices in violation of consumer protection laws, particularly with respect to goods and services necessary for public health and safety.

Due to the anticipated effects of COVID-19, the City also declared a State of Emergency and activated the Emergency Operations Center (EOC) on March 15, 2020. By doing so, it allowed the City to establish clear priorities and more effectively manage the coordination of information and resources. Through the implementation of the Emergency Operations Plan, the EOC was able to meet and exceed the immediate and ongoing needs of the community. This included procuring and distributing over half a million pieces of personal protective equipment to front line staff (i.e. police/fire) and partner agencies. The establishment of free 24/7 childcare services was made available for families of first responders within 12 hours of the activation and utilized by hundreds from across Clark County over a period of

8 weeks. Additionally, the City was able to pick up and deliver \$90,000 worth of donated food to deserving City residents. While this was occurring the EOC was also able to coordinate anti-body testing for City staff and provide community-based testing in partnership with Fiesta Henderson Hotel & Casino. Long term efforts are ongoing and focused on grant administration, COVID-19 testing, business outreach, compliance, mental health, education, and lessening the needs of vulnerable population groups.

Financial Condition

As a result of the COVID-19 pandemic, cancellations and postponement of events at the Las Vegas Convention Center and other major venues within the County have occurred and travel through McCarran International Airport has declined significantly. On March 17, 2020, the Governor announced that all casinos and gaming machines, devices, tables, games, and any equipment related to gaming activity was to be shut down. Since March 17, 2020, the Governor has issued several directives intended to maintain social distancing, including directing that all non-essential services remain closed with phased re-openings of certain businesses beginning May 8th subject to capacity restrictions. Gaming was allowed to re-open with restrictions and new protocols on June 4th. Gaming operators have taken a phased approach with some properties opening immediately and announcing that others will remain closed for up to a year. Other properties have closed indefinitely.

The County's and the City's economies are heavily dependent on tourism and the foregoing impacts of the spread of COVID-19 and its continued adverse effect on the level of commercial activity within the County and the City has negatively impacted the City's financial operations. Potential impacts to the City associated with the COVID-19 outbreak include, but are not limited to, increasing costs and challenges to the City's emergency preparedness system, reductions in tourism and disruption of the regional and local economy with corresponding decreases in City revenues, including consolidated tax revenues and other revenues, and potential declines in property values. The City is monitoring the impact of the outbreak of COVID-19 on its finances and operations. In March 2020, the City announced a temporary suspension of water service shutoffs for customers who, as a result of financial difficulties relating to the COVID-19 outbreak, are unable to pay their water utility bills prior to delinquency.

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

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 and local businesses planning to expand may be eligible for a number of incentive programs and services. As municipal stewards, it is essential that the financial integrity of the City is maintained regardless of the effects of outside forces and economic conditions.

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 in excess of 85% of consolidated tax. Compiled at the state level, these funds are then distributed to municipalities according to a formula outlined in NRS 360. Because consolidated tax is so closely tied to sales tax, economic indicators which affect sales tax, such as visitor volume, can have a critical impact on the City.

Primarily as a result of the COVID-19 outbreak, the City is anticipating a revenue loss in consolidated tax of \$50 million between the start of the outbreak in March 2020 through the end of June 30, 2021 with an estimated \$35 million decline represented in the Fiscal Year 2021 budget. Consolidated tax is monitored monthly and adjustments will be made to projections as needed.

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%. Fiscal Year 2021 marks the first year since 2012 that the 10 year average change in assessed value exceeded 2 times the CPI. For all existing property in Clark County the tax bills could grow by 6.7% between Fiscal Years 2020 and 2021 for commercial property and 3% for residential property, even though assessed valuation in Henderson grew by 7.3%. The service demands upon the City continue to increase as the City expects approximately 7,400 more residents this year or a growth of 2.4%.

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 2019 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 experienced over the past few years and while the City is currently experiencing significant revenue shortfalls due to 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 also in the older parts of the City that continue to experience infill of previously vacant parcels. In Fiscal Year 2020, 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.

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 as well.

Strategic Plan Priorities

The City's 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 2021 annual budget. This section is intended to provide a summary of the key budget highlights by Strategic Priority which are identified below:

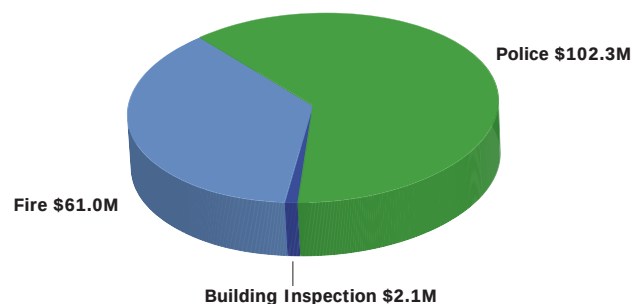
- Community Safety
- Livable Communities
- Economic Vitality
- High-Performing Public Service
- Quality Education

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 our 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 police and fire in the 2021 budget will represent 58% of total general fund expenditures. The proportion of General Fund expenditures for police and fire have seen a substantial increase since Fiscal Year 2010, when the total combined expenditures for community safety were 51% of the total General Fund expenditures.

Dedicated General Fund Expenditures for Community Safety - \$165.4 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 our reach into areas that require a greater inclusive presence.

For Fiscal Year 2021, the citywide Capital Improvement Plan includes \$290.8 million in capital projects. Of this amount \$86.6 million relates to Municipal Facilities, \$84.1 million relates to Streets and Street lights, \$37.3 million in Utilities - Water, \$35.2 million in Utilities - Sewer. The remaining capital projects belong to General Government, Parks & Recreation, Flood Control, and Traffic. Refer to the Capital Improvement Plan section of this document for a detailed breakdown of the project costs, funding sources, and project descriptions.

Together the Fiscal Year 2021 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 Toyota Financial Services, 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. Over the last year Google LLC has broken ground on a \$600 million data center, Haas Automation, Inc. has announced plans to build a 2.34 million-square-foot manufacturing facility, and Amazon has announced plans for a new distribution center. In addition the NFL Raiders opened their headquarters and practice facility in Henderson. Together these facilities are expected to bring thousands of jobs to the Henderson area.

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 current status of reserves includes:

- The General Fund undesignated fund balance at the end of Fiscal Year 2021 is projected to be \$21.7 million, or 8.3% of the budgeted revenue.
- All Enterprise Funds are projected to have adequate cash balances to maintain operations and provide sufficient reserves for emergencies and revenue shortfalls.

The City of Henderson has one of the highest bond ratings of any city in the State of Nevada. In May 2020, Standard & Poor's Global Ratings and Moody's Investors Services reaffirmed its long-term rating of AA+ and Aa2, on the City's issuance of the 2020 General Obligation Various Purpose and Refunding Bonds, Series 2020B1 and B2.

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 our 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 93 percent overall citizen satisfaction rate (2018 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 2021 budget focuses on maintaining existing staff levels while maintaining premier service levels. The City continues to maintain one of the lowest full-time employee to resident ratio in the state of Nevada, with a ratio of 6.4 employees per 1,000 residents while the City has maintained and continues to earn national accreditations and awards for its exceptional service:

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

- Achievement for Excellence in Financial Reporting (GFOA) 1981-2019
- Distinguished Budget Presentation Award (GFOA) 2002-2009 & 2011-2020
- Top 100 Fleets in the Americas (NAFA) 2019
- Outstanding Achievement in Popular Annual Financial Reporting (GFOA) 2017-2019

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 our 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 2021 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 2021 provides for funding:

- 18% of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas (anticipated \$2.3 million for Fiscal Year 2021).
- \$500,000 in recreational marijuana business license revenue has been set aside to improve local schools.
- Maintain General Fund operating dollars directed to education outreach and coordination.

A Community of Learning

- Henderson's 5th graders test at an average of 66% in reading proficiency compared to 52% of all CCSD students, and Henderson's 7th grade students test an average of 48% in math compared to 32% for all of CCSD.
- Henderson's High School graduation rate for the 2018-2019 school year was 93% compared to 83% for the state of Nevada, and 88% nationally.
- Henderson's average ACT composite score is 19.8 compared to 17.5 for the Clark County School District and 21 nationally.

Property Tax Overview

State Certified Population & Assessed Valuation

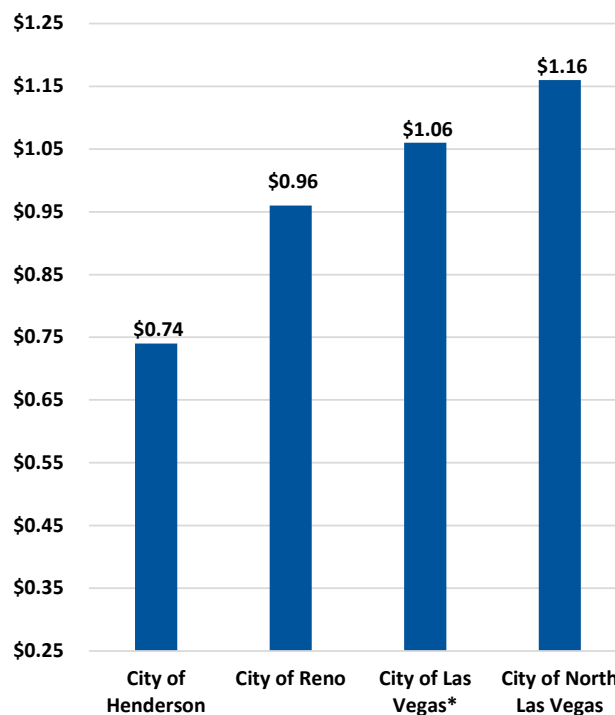
Population* as of	July 1, 2017	July 1, 2018	% Change	July 1, 2019	% Change
Henderson	300,709	310,244	3.2%	317,660	2.4%
Clark County	2,193,818	2,251,175	2.6%	2,293,391	1.9%
Las Vegas	633,028	644,113	1.8%	653,350	1.4%
North Las Vegas	243,339	248,701	2.2%	255,327	2.7%
Boulder City	16,121	15,887	(1.5%)	16,188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

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

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

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

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 2021	Percent
State	\$ 0.1700	5.8%
Clark County	0.6541	22.3%
School District		
Operating	0.7500	25.6%
Debt	0.5534	18.9%
Subtotal School District	1.3034	44.5%
City of Henderson		
Operating	0.3898	13.3%
Voter Approved Overrides	0.2310	7.9%
Debt	0.1200	4.1%
Subtotal City	0.7408	25.3%
Special Districts		
Henderson Library District	0.0608	2.1%
Total Property Tax Rate	\$ 2.9291	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	2.9291
Property Tax Assessment	\$ 4,100
Breakdown:	
State of Nevada	\$ 238
Clark County	916
School District	1,824
City of Henderson	1,037
Library District	85
	\$ 4,100

Source: Nevada Department of Taxation Property Tax Rates for Nevada Local Governments Report.

Note: Rates per \$100 of assessed valuation.

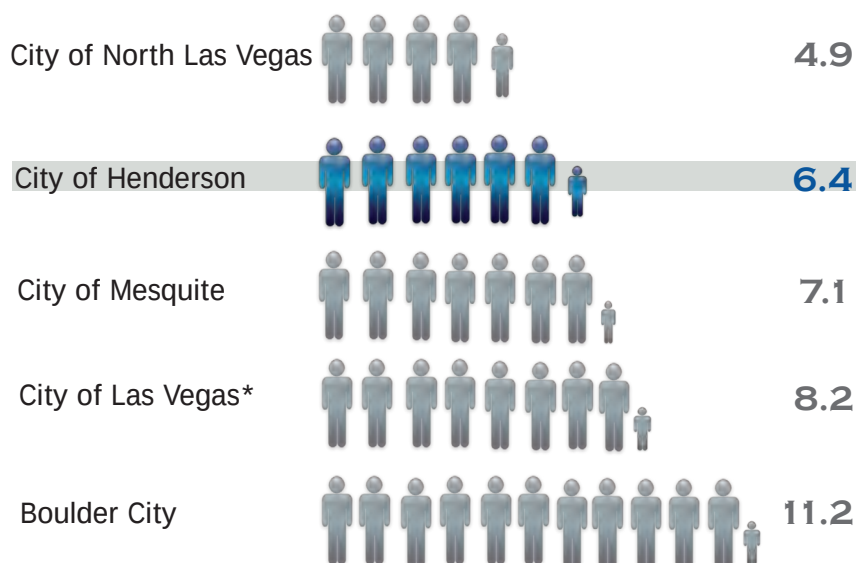


Madeira Park

Employee Productivity

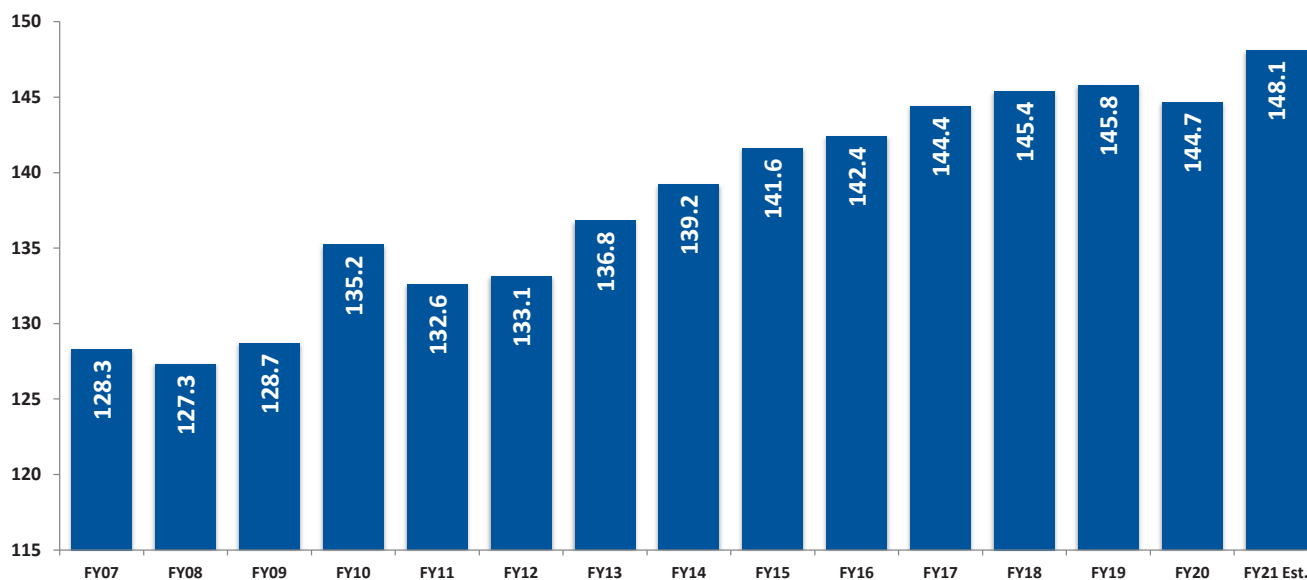
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

Number of Full-Time Employees Per One Thousand Residents



* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District.
Information compiled by City of Henderson Community Development Department April 2020.

Henderson Population Per Full-Time City Employee



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 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 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 2021 Assessed Taxable Property Valuation:

City Government	\$ 15,050,072,012
Redevelopment Agency	\$ 1,289,621,740

Bond Ratings:

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

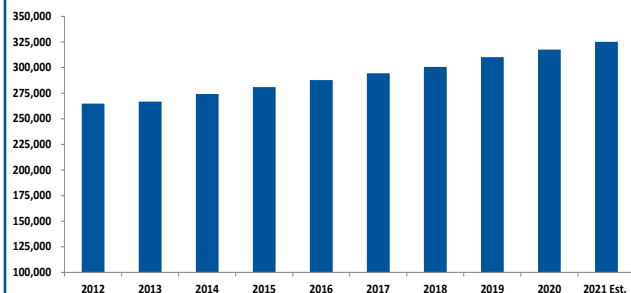
Fiscal Year 2021 Budgeted Expenditures:

General Government	\$689,599,976
Redevelopment Agency	20,431,242
City Total	\$710,031,218

City of Henderson Property Tax Rate:

Operating	.3898
Voter Approved Overrides	.2310
Debt	.1200
Total	.7408

Population



Population as of July 1 of each fiscal year.

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

FY 2002	196,780
FY 2003	209,486
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 Estimate	325,214

Median Age

42.2

Median Household Income

\$69,940

Number of Households

133,527

Elevation

1,940 ft.

Full Service and Specialty Hospitals

6

Schools

Elementary	26
Middle	7
Senior High	6
Charter Schools	9
Colleges	11

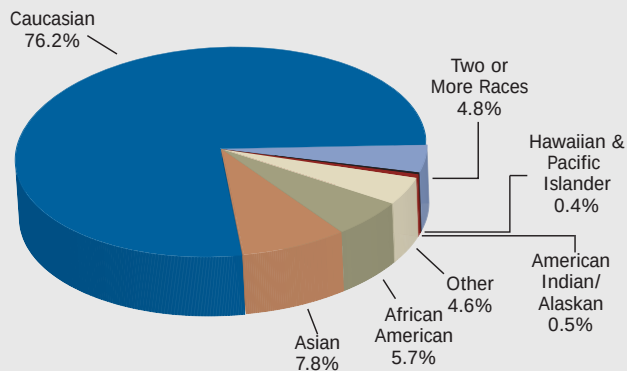
Public Libraries

4

Source: Henderson Community Development Department and CCSD.



Racial Composition



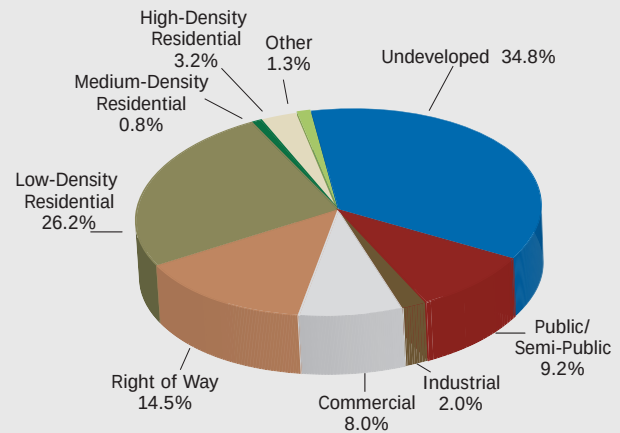
Racial Composition

% of Total

Caucasian	76.2%
Asian	7.8%
Black or African American	5.7%
American Indian/Alaskan Native	0.5%
Native Hawaiian & Other Pacific Islander	0.4%
Other	4.6%
Two or more races	4.8%
Total	100.0%

Source: City of Henderson Community Development & Services Department and U.S. Census Bureau American Community Survey 2014-2018.

Land Use



Land Area

69,471 Acres

Land Use

% of Total

Residential - Low Density	26.2%
Residential - Medium Density	0.8%
Residential - High Density	3.2%
Right of Way	14.5%
Commercial	8.0%
Public/Semi-Public	9.2%
Industrial	2.0%
Other	1.3%
Undeveloped	34.8%
Total	100.0%

Source: Henderson Community Development Dept. December 2019.

Hispanic or Latino - Culture*

Non-Hispanic or Latino	83.6%
Hispanic or Latino (of any race)	16.4%

Source: U.S. Census Bureau American Community Survey 2014-2018.

* 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	15,828,000
Retail Space	9,744,529
Office Space	7,414,670

Source: Applied Analysis - Fourth Quarter 2019

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
Pacific Business Center	50
Henderson Commerce Center	50

Source: Las Vegas Perspective 2020

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	Fiesta Henderson Casino	Hotel/Casino	500 to 599
6	Kindred Hospital	General Medical and Surgical Hospitals	500 to 599
7	M Resort Report Spa Casino	Hotel/Casino	500 to 599
8	Quality Investigation	Investigators	500 to 599
9	Realty ONE Group	Real Estate	500 to 599
10	Sun Auto Services	Automobile Equipment/Supplier Wholesalers	250 to 499
11	Westin Lake Las Vegas Resort and Spa	Hotels & Motels	250 to 499
12	TIMET	Titanium supplier	250 to 499
13	Cashman Equipment Company	Leasing Equipment	250 to 499
14	Core-Mark Distributors Inc.	Tobacco & Product Merchant Wholesalers	250 to 499
15	Jokers Wild Casino	Hotel/Casino	250 to 499
16	Americana Group Realtors	Real Estate	250 to 499

Source: State of Nevada Department of Employment, Training, & Rehabilitation information provided by Infogroup® - First Quarter 2020.

Twelve Largest Taxpayers in Henderson

	Taxpayer	Type of Business	Taxable Assessed Value*	% of Total Assessed Value**
1	Station Casinos, Inc.	Hotel/Casino	\$ 191,156,779	1.36%
2	M Resort LLC	Hotel/Casino	80,097,538	0.57%
3	Picerne Real Estate Group	Real Estate	66,344,807	0.47%
4	Harsch Investment Properties	Real Estate	59,257,927	0.42%
5	Ascaya Incorporated	Real Estate	56,853,494	0.41%
6	Basic Management Incorporated	Developer	45,733,652	0.33%
7	Universal Health Services Inc.	Healthcare	44,468,412	0.32%
8	Invitation Homes	Real Estate	41,411,685	0.30%
9	Ovation Development Corp.	Developer	39,451,955	0.28%
10	Ranch Center Associates Ltd. Partnership	Developer	34,198,444	0.24%
11	Langdon Street Capital	Real Estate	28,206,353	0.20%
12	NGVP LLC	Real Estate	22,512,615	0.16%
	TOTAL		\$ 709,693,661	5.06%

Source: Clark County Assessor's Office, October 2019.

* Taxable Assessed Value is 35% of appraised value.

** Based on the estimated Fiscal Year 2020 total assessed valuation for the City of \$14,029,891,312.

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 19 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: 66

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

Ball Fields/Multiuse Fields: 105

Including one of the largest sports complexes in the state

Tennis 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 180 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, special events, art galleries, shopping, and dining

Major Shopping:

Galleria at Sunset mall
Montelago Village at Lake Las Vegas Resort
The District at Green Valley Ranch



Whitney Mesa BMX Park

A Brief History

Henderson was born in “America’s defense” in 1942 with the construction of Basic Magnesium Inc., a magnesium factory controlled by the U.S. Defense Plant Corporation. The plant was opened to supply magnesium for munitions and airplane parts for the war effort. The town provided housing, stores, and recreational facilities to the plant workers. The site was chosen for its location about midway 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 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, 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 are 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 construction of the Lifeguard Arena which will serve 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 has entered into a public/private partnership with Las Vegas Golden Knights to replace the currently closed 6,500 seat Henderson Pavilion with a new 6,000 seat indoor events center. Currently known as the Henderson Events Center, the facility will not only host 34 annual home games for the Henderson Silver Knights, but also would be 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, the 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.

Henderson has come a long way from its humble beginnings. We have worked hard to get to where we are today and want to ensure that our future is just as bright.



Rendering of the Henderson Events Center (left) which will serve as the home to the Henderson Silver Knights AHL team.

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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David J. Weiser, Sr. Accountant
Kellyanne Taylor, Financial Analyst II

The Fiscal Year 2021 Budget in Summary and the Fiscal Year 2021 Comprehensive Annual Budget Report are available on our website.

A BIG Thank You!

Special thanks go to the following individuals who assisted in the production of this document: Robin Cutler, Jan Fullmer, Kimberly Tassi, 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

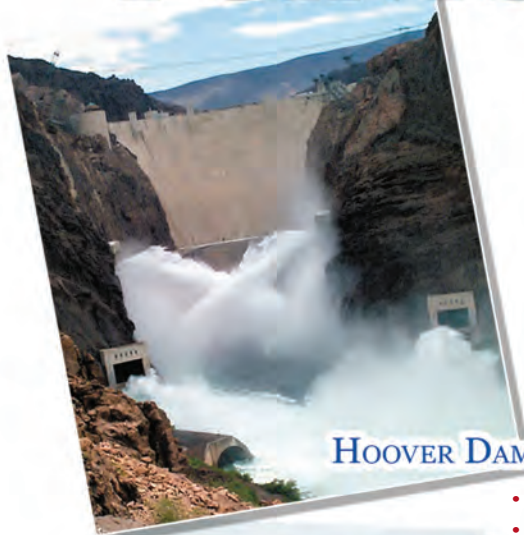
Audit Administration	Melissa Wright, City Auditor
City Attorney's Office	Nicholas Vaskov, City Attorney
City Clerk's Office	Sabrina Mercadante, City Clerk
Community Development and Services	Michael Tassi, Director
Economic Development & Tourism	Derek Armstrong, Director
Finance	James McIntosh, Chief Financial Officer
Fire.....	Shawn White, Chief
Government and Public Affairs	Javier Trujillo, Director
Human Resources	Jennifer Fennema, Director
Information Technology.....	Alyssa Rodriguez, Director
Municipal Court	Bill Zihlmann, Court Administrator
Office of Performance and Innovation	Laura Shearin, Manager
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
hendersonpavilion.com



POINTS OF INTEREST



HOOVER DAM 14 miles

- Tours
- Sight-seeing



MOUNT CHARLESTON 45 miles

- Hiking
- Snow Skiing
- Horseback Riding

COLORADO RIVER 14 miles

- Fishing
- Rafting
- Canoeing



LAKE MEAD 6 miles

- Fishing • Swimming
- Paddle Boat Cruises



VALLEY OF FIRE 49 miles

- Hiking • Camping



RED ROCK CANYON 30 miles

- Hiking • Camping • Rock Climbing



LAS VEGAS STRIP 14 miles

- Gaming • Fine Dining • Entertainment • Shopping

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

Budget Overview

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Financial & Budget Policies

Operating Budget Policies

Basis of Presentation

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

Accounting Basis

Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures during the fiscal period. Expenditures are recognized when the fund 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 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 City of Henderson updated its financial management policies in August 2019 to revise its Signature Authority policy. The update increased the signing threshold from \$50,000 to \$100,000 for department directors and City Council approval of a purchase or contract other than an interlocal agreement.

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 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, 2020. 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 2019 to Fiscal Year 2020.

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 assure 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 Council in November of 2018, including a multi-year plan for incremental adjustment. Adopted changes were incorporated into the Fiscal Year 2021 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 August 4, 2015, City Council approved four consecutive annual increases beginning January 2017. Utility rate adjustments will be effective January of each year through calendar year 2020. The City staff is currently evaluating the rates for future years.

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.



Annual All Employees Meeting

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: Not in compliance. For Fiscal Year 2021, sufficient resources exist in the beginning fund balance of the Capital funds to provide for critical, current year expenditures. The City is working to set aside additional funding each year 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 two years between the ICMA National Citizen Survey and ETC Community Assessment Survey. The ICMA National Citizen Survey was conducted during the fourth quarter of Fiscal Year 2018 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 will help 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. 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 2021 is estimated to be \$21.7 million, or 8.3% 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. 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 in the event of a natural disaster or terrorist attack that is declared by Council.

Status: In compliance. The Financial Stabilization Special Revenue Fund is anticipated to transfer \$19 million to the General Fund in Fiscal Year 2021 to make up for revenue shortfalls in excess of 2% projected in the Fiscal Year 2020 and 2021 budgets.

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 annually reviewed 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 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 2021 the budgeted amount of contingency is \$655,000.

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 2021, 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. This policy was updated in June of 2017 expanding the definitions and guidelines regarding the City's Investment strategy.

Key Fact

The City manages a pooled investment portfolio of approximately \$536 million. 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.

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 that are consistent with the objectives and high priority needs previously identified by Council. Grant applications shall follow procedures as outlined by the Finance Department, which shall encompass the grant clearinghouse and direction on seeking, applying for, and administering grants. 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 full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

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 City Council agenda items for grant funding must be accompanied by approval from the Grant Clearinghouse Working Group or a representative from the Finance Department.

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 38 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 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 August 2019.

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 CAFR 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 Council for approval, all subsequent amendments must also be presented to 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.



Mayor March discussing education with residents

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. The City declared a state of emergency on March 15, 2020 due to the COVID-19 pandemic (the pandemic) and immediately activated the Emergency Operations Center. The Finance department worked diligently to track all costs incurred by the pandemic and quickly coordinated citywide efforts to apply for grant funding.

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 8.3% of General Fund Revenues and would enable the City to continue providing critical services to its citizens during unforeseen events.

Budget Process

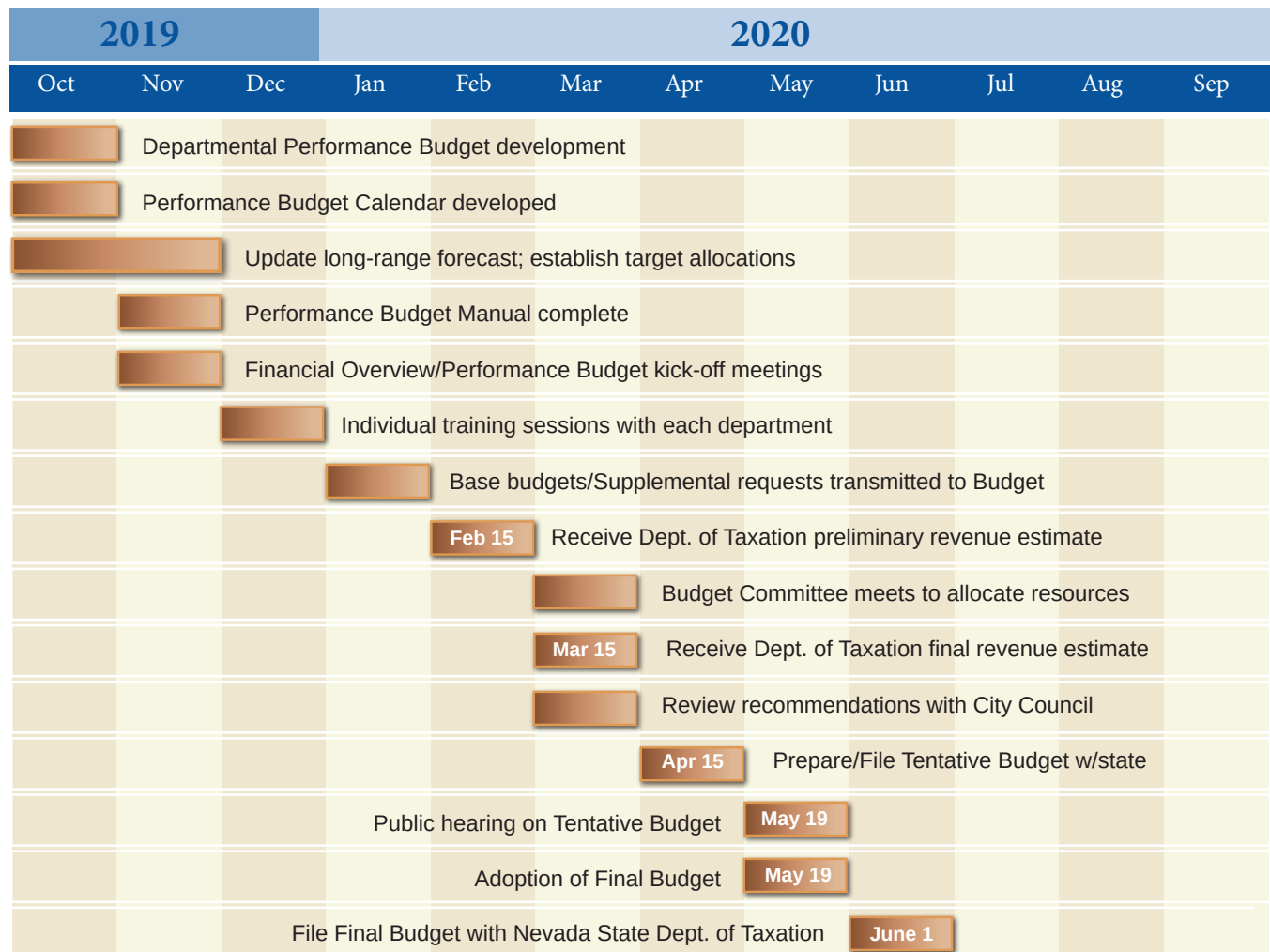
The City's Performance Budget is developed over a nine-month period, beginning in October, with the development of the Budget Calendar and an update of long-range forecasts, and ending in June, with submission to the Nevada Department of Taxation. The City's Budget Committee works diligently to evaluate and prioritize departmental requests. Recommendations are then submitted to the City Manager, Mayor, and 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 2021 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 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 2021 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 services 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 2021 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 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 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 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 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, 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.



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 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.



Purple Heart Memorial in Downtown Henderson



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 2021 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	\$ 22,756,812	\$ 38,978,110	\$ 9,583,477	\$ 168,821,655		\$ 240,140,054	\$25,742,140
Beginning Net Position *					\$1,216,912,114	\$1,216,912,114	
Revenues							
Property & Other Taxes	78,690,639	33,338	5,709,418	2,140,000	4,697,000	91,270,395	20,470,912
Franchise Fees	33,533,584	-	-	-	-	33,533,584	-
Licenses and Permits	13,931,000	-	-	-	5,903,128	19,834,128	-
Intergovernmental Resources	99,239,613	46,863,038	-	-	500,000	146,602,651	-
Charges for Services	30,547,005	235,000	-	60,000	208,643,369	239,485,374	-
Developer Contributions	100,000	-	-	1,063,586	-	1,163,586	-
Fines and Forfeits	4,806,000	620,000	-	-	-	5,426,000	-
Special Assessments	-	-	86,016	-	-	86,016	-
Miscellaneous	1,221,850	648,050	72,759	2,233,355	6,108,712	10,284,726	148,100
Total Revenues	\$ 262,069,691	\$ 48,399,426	\$ 5,868,193	\$ 5,496,941	\$ 225,852,209	\$ 547,686,460	\$20,619,012
Capital Contributions	-	-	-	-	8,400,000	8,400,000	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-	-	-
Other Financing Sources							
Operating Transfers In	19,000,000	55,000	5,646,104	5,221,586	150,000	30,072,690	-
Total Revenue/Other Sources	\$ 281,069,691	\$ 48,454,426	\$11,514,297	\$ 10,718,527	\$ 234,402,209	\$ 586,159,150	\$20,619,012
Total Resources	\$ 303,826,503	\$ 87,432,536	\$21,097,774	\$ 179,540,182	\$1,451,314,323	\$2,043,211,317	\$46,361,152
Expenditures by Function							
General Government	54,663,409	30,000	-	722,527	48,148,784	103,564,720	19,810,817
Judicial	11,999,709	756,870	-	-	-	12,756,579	-
Public Safety	165,366,708	28,173,746	-	25,015,562	19,986,091	238,542,107	-
Public Works	6,829,138	7,999,613	12,071	4,957,629	21,729,537	41,527,988	-
Culture & Recreation	41,074,701	14,578,412	-	63,482,896	2,758,355	121,894,364	-
Community Support	1,612,163	3,570,458	-	-	-	5,182,621	-
Utility Enterprises	-	-	-	-	145,142,575	145,142,575	-
Debt Service	-	-	13,475,524	-	7,513,498	20,989,022	620,425
Total Expenditures	\$ 281,545,828	\$ 55,109,099	\$13,487,595	\$ 94,178,614	\$ 245,278,840	\$ 689,599,976	\$ 20,431,242
Operating Transfers Out	528,310	19,301,794	146,586	6,526,000	3,570,000	30,072,690	-
Total Expenditures/Other Uses	\$ 282,074,138	\$ 74,410,893	\$13,634,181	\$ 100,704,614	\$ 248,848,840	\$ 719,672,666	\$20,431,242
Ending Fund Balance	\$ 21,752,365	\$ 13,021,643	\$ 7,463,593	\$ 78,835,568	\$ -	\$ 121,073,169	\$25,929,910
Ending Net Position *					\$1,202,465,483	\$1,202,465,483	
Total Applications	\$ 303,826,503	\$ 87,432,536	\$21,097,774	\$ 179,540,182	\$1,451,314,323	\$2,043,211,317	\$46,361,152

* 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 18 Actuals	FY 19 Actuals	FY 20 Estimate	FY 21 Budget	% Change
Beginning Fund Balances	\$ 26,402,659	\$ 30,262,907	\$ 33,981,675	\$ 22,756,812	-33.0%
Revenues					
Property & Other Taxes	63,638,015	68,290,953	71,732,579	78,690,639	9.7%
Franchise Fees	33,662,964	33,766,078	33,543,442	33,533,584	0.0%
Licenses and Permits	12,443,681	14,228,706	13,196,858	13,931,000	5.6%
Intergovernmental Resources	115,446,996	124,388,827	116,979,600	99,239,613	-15.2%
Charges for Services	34,344,300	33,323,314	30,985,266	30,547,005	-1.4%
Developer Contributions	433,172	446,333	100,000	100,000	0.0%
Fines and Forfeits	4,682,134	5,938,342	4,304,171	4,806,000	11.7%
Special Assessments	-	-	-	-	-
Miscellaneous	1,468,256	1,869,028	1,117,991	1,221,850	9.3%
Total Revenues	\$ 266,119,518	\$ 282,251,581	\$ 271,959,907	\$ 262,069,691	-3.6%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	684,108	-	-	-	-
Sale of General Fixed Assets	-	101,018	-	-	-
Other Financing Sources					
Operating Transfers In	-	-	-	19,000,000	100.0%
Total Revenue/Other Sources	\$ 266,803,626	\$ 282,352,599	\$ 271,959,907	\$ 281,069,691	3.3%
Total Resources	\$ 293,206,285	\$ 312,615,506	\$ 305,941,582	\$ 303,826,503	-0.7%
Expenditures by Function					
General Government	42,866,293	47,824,087	54,865,742	54,663,409	-0.4%
Judicial	10,583,229	11,041,716	12,539,134	11,999,709	-4.3%
Public Safety	145,290,395	150,988,105	165,010,670	165,366,708	0.2%
Public Works*	9,261,316	9,312,907	7,474,782	6,829,138	-8.6%
Culture & Recreation	36,876,676	38,399,031	40,949,890	41,074,701	0.3%
Community Support	1,244,137	1,870,799	1,816,242	1,612,163	-11.2%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 246,122,046	\$ 259,436,645	\$ 282,656,460	\$ 281,545,828	-0.4%
Operating Transfers Out	16,821,332	19,197,186	528,310	528,310	0.0%
Total Expenditures/Other Uses	\$ 262,943,378	\$ 278,633,831	\$ 283,184,770	\$ 282,074,138	-0.4%
Ending Fund Balance	\$ 30,262,907	\$ 33,981,675	\$ 22,756,812	\$ 21,752,365	-4.4%
Total Applications	\$ 293,206,285	\$ 312,615,506	\$ 305,941,582	\$ 303,826,503	-0.7%
Fund Balance Change**	14.6%	12.3%	-33.0%	-4.4%	

*Motor Vehicle Fuel Tax revenue and related expenses in the Public Works department were moved to the Gas Tax Fund in Fiscal Year 2020.

**The trend in fund balance has increased from Fiscal Year 2018 - 2019 as actual revenues come in higher than estimated and actual expenditures come in lower than estimated. The estimated decrease in fund balance for Fiscal Year 2020 and 2021 is due to the economic recession caused by the COVID-19 pandemic. See further analysis regarding the impact of the pandemic on the City's finances in the [Introduction](#) section.

Special Revenue Funds

	FY 18 Actuals	FY 19 Actuals	FY 20 Estimate	FY21 Budget	% Change
Beginning Fund Balances	\$ 38,479,924	\$ 44,092,356	\$ 50,399,773	\$ 38,978,110	-22.7%
Revenues					
Property & Other Taxes	11,329	11,371	11,986	33,338	178.1%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	131,331	-	-	-
Intergovernmental Resources*	37,157,724	33,911,205	83,168,439	46,863,038	-43.7%
Charges for Services	194,921	316,917	449,221	235,000	-47.7%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	1,390,345	1,166,296	813,192	620,000	-23.8%
Special Assessments	-	-	-	-	-
Miscellaneous	535,396	1,469,869	1,246,430	648,050	-48.0%
Total Revenues	\$ 39,289,715	\$ 37,006,989	\$ 85,689,268	\$ 48,399,426	-43.5%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	1,460,000	1,340,000	334,385	55,000	-83.6%
Total Revenue/Other Sources	\$ 40,749,715	\$ 38,346,989	\$ 86,023,653	\$ 48,454,426	-43.7%
Total Resources	\$ 79,229,639	\$ 82,439,345	\$ 136,423,426	\$ 87,432,536	-35.9%
Expenditures by Function**					
General Government	257,453	137,168	353,595	30,000	-91.5%
Judicial	681,842	802,179	1,151,659	756,870	-34.3%
Public Safety	21,256,875	22,028,668	24,913,937	28,173,746	13.1%
Public Works	7,236,630	5,065,851	28,009,094	7,999,613	-71.4%
Culture & Recreation	2,111,305	1,883,381	34,382,461	14,578,412	-57.6%
Community Support	3,465,128	1,865,325	8,607,570	3,570,458	-58.5%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 35,009,233	\$ 31,782,572	\$ 97,418,316	\$ 55,109,099	-43.4%
Operating Transfers Out	128,050	257,000	27,000	19,301,794	>300%
Total Expenditures/Other Uses	\$ 35,137,283	\$ 32,039,572	\$ 97,445,316	\$ 74,410,893	-23.6%
Ending Fund Balance	\$ 44,092,356	\$ 50,399,773	\$ 38,978,110	\$ 13,021,643	-66.6%
Total Applications	\$ 79,229,639	\$ 82,439,345	\$ 136,423,426	\$ 87,432,536	-35.9%
Fund Balance Change	14.6%	14.3%	-22.7%	-66.6%	

* 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.

** The large decrease in spending in all functions is primarily due to multi-year grant funding received and budgeted to be spent in Fiscal Year 2020. Any unused funds will be carried forward to Fiscal Year 2021.

Debt Service Funds

	FY 18 Actuals	FY 19 Actuals	FY 20 Estimate	FY21 Budget	% Change
Beginning Fund Balances	\$ 7,302,409	\$ 7,884,750	\$ 9,360,059	\$ 9,583,477	2.4%
Revenues					
Property & Other Taxes	4,342,942	4,935,031	5,184,137	5,709,418	10.1%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	111,957	139,347	95,476	86,016	-9.9%
Miscellaneous	159,489	393,510	234,031	72,759	-68.9%
Total Revenues	\$ 4,614,388	\$ 5,467,888	\$ 5,513,644	\$ 5,868,193	6.4%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt*	-	-	73,925,000	-	-100.0%
Other Financing Sources					
Operating Transfers In	6,593,011	6,733,094	5,647,404	5,646,104	0.0%
Total Revenue/Other Sources	\$ 11,207,399	\$ 12,200,982	\$ 85,086,048	\$ 11,514,297	-86.5%
Total Resources	\$ 18,509,808	\$ 20,085,732	\$ 94,446,107	\$ 21,097,774	-77.7%
Expenditures by Function					
General Government	10,325	10,024	25,000	-	-100.0%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	3,656	4,706	9,992	12,071	20.8%
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service*	10,408,540	10,534,929	84,653,342	13,475,524	-84.1%
Total Expenditures	\$ 10,422,521	\$ 10,549,659	\$ 84,688,334	\$ 13,487,595	-84.1%
Operating Transfers Out	202,537	176,014	174,296	146,586	-15.9%
Total Expenditures/Other Uses	\$ 10,625,058	\$ 10,725,673	\$ 84,862,630	\$ 13,634,181	-83.9%
Ending Fund Balance**	\$ 7,884,750	\$ 9,360,059	\$ 9,583,477	\$ 7,463,593	-22.1%
Total Applications	\$ 18,509,808	\$ 20,085,732	\$ 94,446,107	\$ 21,097,774	-77.7%
Fund Balance Change	8.0%	18.7%	2.4%	-22.1%	

* 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 2021 complies with statutory requirements.

Capital Projects Funds

	FY 18 Actuals	FY 19 Actuals	FY 20 Estimate	FY21 Budget	% Change
Beginning Fund Balances	\$ 107,438,069	\$ 110,797,947	\$ 142,000,285	\$ 168,821,655	18.9%
Revenues					
Property & Other Taxes	1,329,342	2,379,130	2,350,000	2,140,000	-8.9%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources*	1,621,071	1,669,493	-	-	-
Charges for Services	146,723	146,305	100,000	60,000	-40.0%
Developer Contributions	1,829,523	16,235,632	745,836	1,063,586	42.6%
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	3,833,849	5,532,037	2,189,638	2,233,355	2.0%
Total Revenues	\$ 8,760,508	\$ 25,962,597	\$ 5,385,474	\$ 5,496,941	2.1%
Capital Contributions	-	-	-	-	-
Land Sales	6,859,417	15,724,314	-	-	-
Proceeds of Long-Term Debt	-	-	80,000,000	-	-100.0%
Other Financing Sources					
Operating Transfers In	28,926,002	22,079,420	7,404,296	5,221,586	-29.5%
Total Revenue/Other Sources	\$ 44,545,927	\$ 63,766,331	\$ 92,789,770	\$ 10,718,527	-88.4%
Total Resources	\$ 151,983,996	\$ 174,564,278	\$ 234,790,055	\$ 179,540,182	-23.5%
Expenditures by Function					
General Government	2,891,792	5,522,134	13,107,559	722,527	-94.5%
Judicial	-	-	-	-	-
Public Safety	4,936,123	5,199,257	19,377,648	25,015,562	29.1%
Public Works	7,920,336	9,776,811	16,707,479	4,957,629	-70.3%
Culture & Recreation	3,763,768	2,978,011	10,586,784	63,482,896	>300%
Community Support	363,000	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	79,913	73,193	81,836	-	-100.0%
Total Expenditures	\$ 19,954,932	\$ 23,549,406	\$ 59,861,306	\$ 94,178,614	57.3%
Operating Transfers Out	18,619,647	9,014,587	6,107,094	6,526,000	6.9%
Total Expenditures/Other Uses	\$ 38,574,579	\$ 32,563,993	\$ 65,968,400	\$ 100,704,614	52.7%
Ending Fund Balance **	\$ 113,409,417	\$ 142,000,285	\$ 168,821,655	\$ 78,835,568	-53.3%
Total Applications	\$ 151,983,996	\$ 174,564,278	\$ 234,790,055	\$ 179,540,182	-23.5%
Fund Balance Change	5.6%	28.2%	18.9%	-53.3%	

*Intergovernmental revenue previously recorded and spent in the Special Recreation Capital Projects Fund is now being recorded in the Recreation, Cultural Arts & Tourism Special Revenue Fund.

** Capital project Ending Fund Balances vary dependent upon on a projects' scope and if it overlaps multiple years.

Proprietary Funds

	FY 18 Actuals	FY 19 Actuals	FY 20 Estimate	FY21 Budget	% Change
Beginning Net Position *	\$ 1,147,012,715	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,216,912,114	-1.4%
Revenues					
Property & Other Taxes*	7,841,058	8,265,505	5,601,833	4,697,000	-16.2%
Franchise Fees	-	-	-	-	-
Licenses and Permits	5,445,318	6,300,161	5,768,628	5,903,128	2.3%
Intergovernmental Resources*	2,295,308	2,101,180	500,000	500,000	0.0%
Charges for Services	194,937,294	203,119,994	203,880,122	208,643,369	2.3%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	4,362,914	15,872,569	7,444,305	6,108,712	-17.9%
Total Revenues	\$ 214,881,892	\$ 235,659,409	\$ 223,194,888	\$ 225,852,209	1.2%
Capital Contributions	32,730,977	27,679,174	14,000,000	8,400,000	-40.0%
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	2,300,000	9,219,359	-	150,000	100.0%
Total Revenues/Other Sources	\$ 249,912,869	\$ 272,557,942	\$ 237,194,888	\$ 234,402,209	-1.2%
Total Resources	\$ 1,396,925,584	\$ 1,456,459,527	\$ 1,470,805,043	\$ 1,451,314,323	-1.3%
Expenditures by Function					
General Government	37,991,398	40,766,413	47,232,846	48,148,784	1.9%
Judicial	-	-	-	-	-
Public Safety	17,636,994	17,910,316	20,408,024	19,986,091	-2.1%
Public Works	18,826,639	18,575,978	21,361,816	21,729,537	1.7%
Culture & Recreation*	6,266,483	7,872,916	13,657,640	2,758,355	-79.8%
Community Support	-	-	-	-	-
Utility Enterprises	124,370,563	128,146,604	141,345,621	145,142,575	2.7%
Debt Service	3,564,552	3,515,823	3,337,598	7,513,498	125.1%
Total Expenditures	\$ 208,656,629	\$ 216,788,050	\$ 247,343,545	\$ 245,278,840	-0.8%
Debt Refunding	669,370	-	-	-	-
Operating Transfers Out	3,698,000	6,061,322	6,549,385	3,570,000	-45.5%
Total Expenditures/Other Uses	\$ 213,023,999	\$ 222,849,372	\$ 253,892,929	\$ 248,848,840	-2.0%
Ending Net Position **	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,216,912,114	\$ 1,202,465,483	-1.2%
Total Applications	\$ 1,396,925,584	\$ 1,456,459,527	\$ 1,470,805,043	\$ 1,451,314,323	-1.3%
Net Position Change	3.2%	4.2%	-1.4%	-1.2%	

*Major changes to revenue and Culture & Recreation expenditures are due to the closing of the Henderson Convention Center.

** 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 18 Actuals	FY 19 Actuals	FY 20 Estimate	FY21 Budget	% Change
Beginning Fund Balances	\$ 179,623,061	\$ 193,037,960	\$ 235,741,792	\$ 240,140,054	1.9%
Beginning Net Position *	\$ 1,147,012,715	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,216,912,114	-1.4%
Revenues					
Property & Other Taxes	77,162,686	83,881,990	84,880,535	91,270,395	7.5%
Franchise Fees	33,662,964	33,766,078	33,543,442	33,533,584	0.0%
Licenses and Permits	17,888,999	20,660,198	18,965,486	19,834,128	4.6%
Intergovernmental Resources	156,521,099	162,070,705	200,648,039	146,602,651	-26.9%
Charges for Services	229,623,238	236,906,530	235,414,609	239,485,374	1.7%
Developer Contributions	2,262,695	16,681,965	845,836	1,163,586	37.6%
Fines and Forfeits	6,072,479	7,104,638	5,117,363	5,426,000	6.0%
Special Assessments	111,957	139,347	95,476	86,016	-9.9%
Miscellaneous	10,359,904	25,137,013	12,232,395	10,284,726	-15.9%
Total Revenues	\$ 533,666,021	\$ 586,348,464	\$ 591,743,180	\$ 547,686,460	-7.4%
Capital Contributions	32,730,977	27,679,174	14,000,000	8,400,000	-40.0%
Land Sales	6,859,417	15,724,314	-	-	-
Proceeds of Long-Term Debt	684,108	-	153,925,000	-	-100.0%
Sale of General Fixed Assets	-	101,018	-	-	-
Other Financing Sources					
Operating Transfers In	39,279,013	39,371,873	13,386,085	30,072,690	124.7%
Total Revenue/Other Sources	\$ 613,219,536	\$ 669,224,843	\$ 773,054,265	\$ 586,159,150	-24.2%
Total Resources	\$ 1,939,855,312	\$ 2,046,164,388	\$ 2,242,406,212	\$ 2,043,211,317	-8.9%
Expenditures by Function					
General Government	84,017,261	94,259,826	115,584,742	103,564,720	-10.4%
Judicial	11,265,071	11,843,895	13,690,793	12,756,579	-6.8%
Public Safety	189,120,387	196,126,346	229,710,279	238,542,107	3.8%
Public Works	43,248,577	42,736,253	73,563,163	41,527,988	-43.5%
Culture & Recreation	49,018,232	51,133,339	99,576,775	121,894,364	22.4%
Community Support	5,072,265	3,736,124	10,423,812	5,182,621	-50.3%
Utility Enterprises	124,370,563	128,146,604	141,345,621	145,142,575	2.7%
Debt Service	14,053,005	14,123,945	88,072,776	20,989,022	-76.2%
Total Expenditures	\$ 520,165,361	\$ 542,106,332	\$ 771,967,960	\$ 689,599,976	-10.7%
Debt Refunding	669,370	-	-	-	-
Operating Transfers Out	39,469,566	34,706,109	13,386,085	30,072,690	124.7%
Total Expenditures/Other Uses	\$ 560,304,297	\$ 576,812,441	\$ 785,354,045	\$ 719,672,666	-8.4%
Ending Fund Balance **	\$ 195,649,430	\$ 235,741,792	\$ 240,140,054	\$ 121,073,169	-49.6%
Ending Net Position *	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,216,912,114	\$ 1,202,465,483	-1.2%
Total Applications	\$ 1,939,855,312	\$ 2,046,164,388	\$ 2,242,406,212	\$ 2,043,211,317	-8.9%

* 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 18 Actuals	FY 19 Actuals	FY 20 Estimate	FY21 Budget	% Change
Beginning Fund Balances	\$ 30,480,419	\$ 28,777,361	\$ 28,275,123	\$ 25,742,140	-9.0%
Revenues					
Property & Other Taxes	13,277,137	16,429,617	17,827,395	20,470,912	14.8%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	888	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	182,488	926,298	296,300	148,100	-50.0%
Total Revenues	\$ 13,459,625	\$ 17,356,803	\$ 18,123,695	\$ 20,619,012	13.8%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Premium Refunding Bonds Issue	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	190,553	893,605	-	-	-
Total Revenue/Other Sources	\$ 13,650,178	\$ 18,250,408	\$ 18,123,695	\$ 20,619,012	13.8%
Total Resources	\$ 44,130,597	\$ 47,027,769	\$ 46,398,818	\$ 46,361,152	-0.1%
Expenditures by Function					
General Government	14,562,607	12,575,946	20,038,378	19,810,817	-1.1%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	790,629	619,350	618,300	620,425	0.3%
Total Expenditures	\$ 15,353,236	\$ 13,195,296	\$ 20,656,678	\$ 20,431,242	-1.1%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	-	5,557,350	-	-	-
Total Expenditures/Other Uses	\$ 15,353,236	\$ 18,752,646	\$ 20,656,678	\$ 20,431,242	-1.1%
Ending Fund Balance *	\$ 28,777,361	\$ 28,275,123	\$ 25,742,140	\$ 25,929,910	0.7%
Total Applications	\$ 44,130,597	\$ 47,027,769	\$ 46,398,818	\$ 46,361,152	-0.1%
Fund Balance Change	-5.6%	-1.7%	-9.0%	0.7%	

* Use of reserves reflect project spending related to revenues received in prior years.

General Fund - 6 Year Trend

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimate	FY 2021 Budget	% Change
Beginning Fund Balances	\$ 22,740,756	\$ 24,891,984	\$ 26,402,659	\$ 30,262,907	\$ 33,981,675	\$ 22,756,812	-33.0%
Revenues							
Property & Other Taxes	58,704,114	60,270,195	63,638,015	68,290,953	71,732,579	78,690,639	9.7%
Franchise Fees	32,656,108	32,323,065	33,662,964	33,766,078	33,543,442	33,533,584	0.0%
Licenses and Permits	9,536,717	10,194,059	12,443,681	14,228,706	13,196,858	13,931,000	5.6%
Intergovernmental Resources	101,701,703	107,847,459	115,446,996	124,388,827	116,979,600	99,239,613	-15.2%
Charges for Services	30,835,680	29,865,473	34,344,300	33,323,314	30,985,266	30,547,005	-1.4%
Developer Contributions	130,893	338,468	433,172	446,333	100,000	100,000	0.0%
Fines and Forfeits	4,836,051	4,923,361	4,682,134	5,938,342	4,304,171	4,806,000	11.7%
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	1,678,658	1,866,266	1,468,256	1,869,028	1,117,991	1,221,850	9.3%
Total Revenues	\$ 240,079,924	\$ 247,628,346	\$ 266,119,518	\$ 282,251,581	\$ 271,959,907	\$ 262,069,691	-3.6%
Capital Contributions	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	684,108	-	-	-	-
Sale of General Fixed Assets	-	-	-	101,018	-	-	-
Other Financing Sources							
Operating Transfers In	-	-	-	-	-	19,000,000	100.0%
Total Revenue/Other Sources	\$ 240,079,924	\$ 247,628,346	\$ 266,803,626	\$ 282,352,599	\$ 271,959,907	\$ 281,069,691	3.3%
Total Resources	\$ 262,820,680	\$ 272,520,330	\$ 293,206,285	\$ 312,615,506	\$ 305,941,582	\$ 303,826,503	-0.7%
Expenditures by Function							
General Government	40,934,315	41,811,060	42,866,293	47,824,087	54,865,742	54,663,409	-0.4%
Judicial	11,860,113	12,135,130	10,583,229	11,041,716	12,539,134	11,999,709	-4.3%
Public Safety	130,677,127	135,773,263	145,290,395	150,988,105	165,010,670	165,366,708	0.2%
Public Works	8,388,692	8,676,117	9,261,316	9,312,907	7,474,782	6,829,138	-8.6%
Culture & Recreation	34,977,815	35,625,658	36,876,676	38,399,031	40,949,890	41,074,701	0.3%
Community Support	1,534,411	1,441,914	1,244,137	1,870,799	1,816,242	1,612,163	-11.2%
Utility Enterprises	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	\$ 228,372,473	\$ 235,463,142	\$ 246,122,046	\$ 259,436,645	\$ 282,656,460	\$ 281,545,828	-0.4%
Operating Transfers Out	9,556,223	10,654,529	16,821,332	19,197,186	528,310	528,310	0.0%
Total Expenditures/Other Uses	\$ 237,928,696	\$ 246,117,671	\$ 262,943,378	\$ 278,633,831	\$ 283,184,770	\$ 282,074,138	-0.4%
Ending Fund Balance	\$ 24,891,984	\$ 26,402,659	\$ 30,262,907	\$ 33,981,675	\$ 22,756,812	\$ 21,752,365	-4.4%
Total Applications	\$ 262,820,680	\$ 272,520,330	\$ 293,206,285	\$ 312,615,506	\$ 305,941,582	\$ 303,826,503	-0.7%
Fund Balance Change*	9.5%	6.1%	14.6%	12.3%	-33.0%	-4.4%	

* The trend in fund balance has increased from Fiscal Year 2016 - 2019 as actual revenues come in higher than estimated and actual expenditures come in lower than estimated. This can be attributed to the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high. The trend in fund balance has increased from Fiscal Year 2018 - 2019 as actual revenues come in higher than estimated and actual expenditures come in lower than estimated. The estimated decrease in fund balance for Fiscal Year 2020 and 2021 is due to the economic recession caused by the COVID-19 pandemic. See further analysis regarding the impact of the pandemic on the City's finances in the [Introduction](#) section.

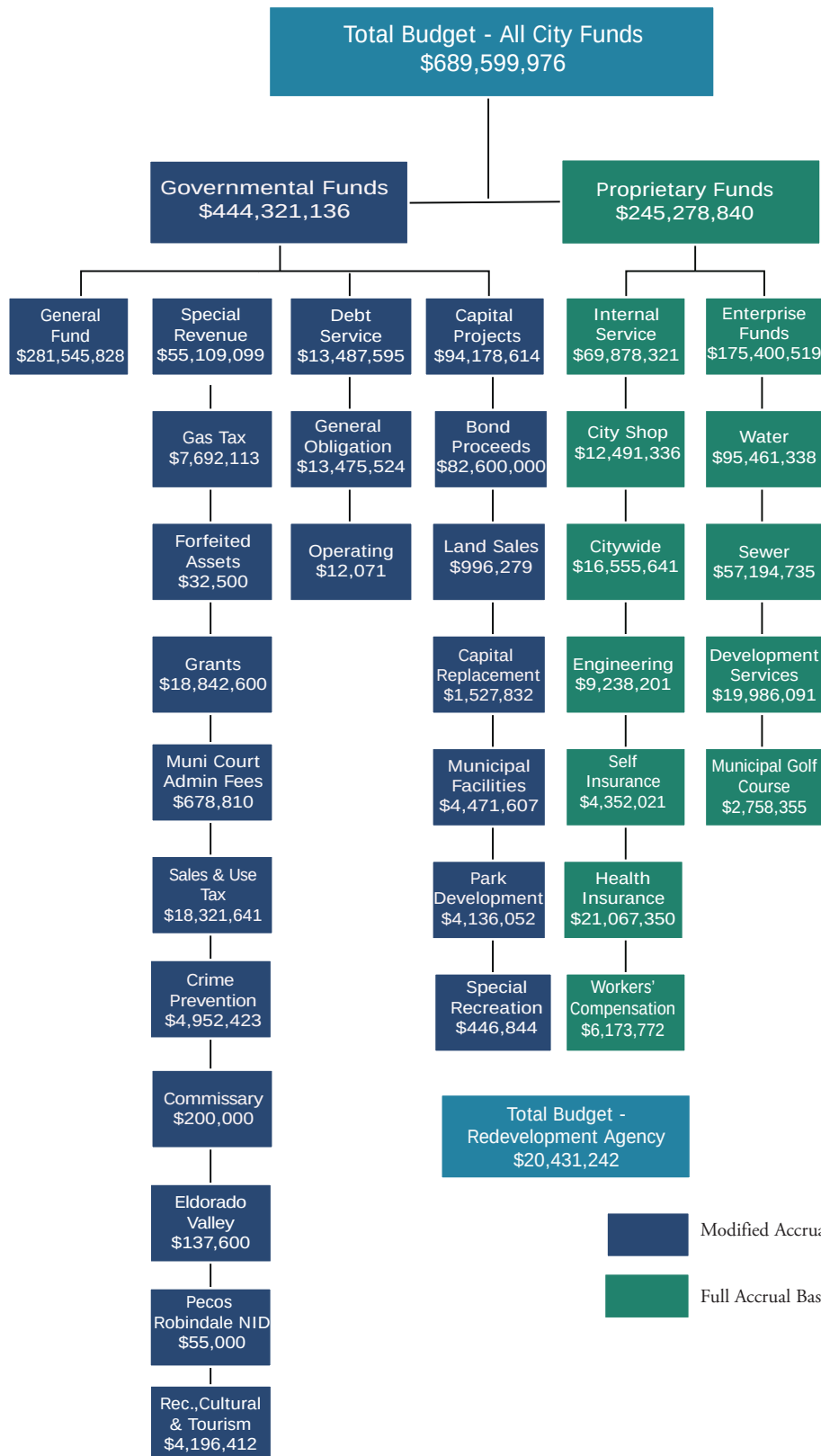
Total All City Funds - 6 Year Trend

	FY 2016 Actuals	FY 2017 Actuals	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimate	FY 2021 Budget	% Change
Beginning Fund Balances	\$ 186,539,926	\$ 179,614,137	\$ 179,623,061	\$ 193,037,960	\$ 235,741,792	\$ 240,140,054	1.9%
Beginning Net Position *	\$1,085,237,573	\$1,124,262,637	\$1,147,012,715	\$1,183,901,585	\$1,233,610,155	\$1,216,912,114	-1.4%
Revenues							
Property & Other Taxes	70,853,286	73,202,423	77,162,686	83,881,990	84,880,535	91,270,395	7.5%
Franchise Fees	32,656,108	32,323,065	33,662,964	33,766,078	33,543,442	33,533,584	0.0%
Licenses and Permits	15,836,887	15,069,715	17,888,999	20,660,198	18,965,486	19,834,128	4.6%
Intergovernmental Resources	132,270,293	141,912,122	156,521,099	162,070,705	200,648,039	146,602,651	-26.9%
Charges for Services	206,508,423	213,315,497	229,623,238	236,906,530	235,414,609	239,485,374	1.7%
Developer Contributions	9,795,127	2,621,039	2,262,695	16,681,965	845,836	1,163,586	37.6%
Fines and Forfeits	5,859,243	6,234,757	6,072,479	7,104,638	5,117,363	5,426,000	6.0%
Special Assessments	150,382	90,145	111,957	139,347	95,476	86,016	-9.9%
Miscellaneous	13,498,894	8,192,481	10,359,904	25,137,013	12,232,395	10,284,726	-15.9%
Total Revenues	\$ 487,428,643	\$ 492,961,244	\$ 533,666,021	\$ 586,348,464	\$ 591,743,180	\$ 547,686,460	-7.4%
Capital Contributions	32,541,827	25,224,192	32,730,977	27,679,174	14,000,000	8,400,000	-40.0%
Land Sales	2,696,014	9,242,809	6,859,417	15,724,314	-	-	-
Sale of General Fixed Assets	-	-	-	101,018	-	-	-
Proceeds of Long-Term Debt	-	15,126,713	684,108	-	153,925,000	-	-100.0%
Other Financing Sources							
Operating Transfers In	14,321,479	20,180,930	39,279,013	39,371,873	13,386,085	30,072,690	124.7%
Total Revenue/Other Sources	\$ 536,987,963	\$ 562,735,888	\$ 613,219,536	\$ 669,224,843	\$ 773,054,265	\$ 586,159,150	-24.2%
Total Resources	\$1,808,765,462	\$1,866,612,662	\$1,939,855,312	\$2,046,164,388	\$2,242,406,212	\$2,043,211,317	-8.9%
Expenditures by Function							
General Government	77,645,732	85,098,220	84,017,261	94,259,826	115,584,742	103,564,720	-10.4%
Judicial	13,054,709	13,014,000	11,265,071	11,843,895	13,690,793	12,756,579	-6.8%
Public Safety	162,304,527	175,120,818	189,120,387	196,126,346	229,710,279	238,542,107	3.8%
Public Works	57,997,403	52,104,902	43,248,577	42,736,253	73,563,163	41,527,988	-43.5%
Culture & Recreation	45,421,775	47,019,514	49,018,232	51,133,339	99,576,775	121,894,364	22.4%
Community Support	5,827,377	4,845,323	5,072,265	3,736,124	10,423,812	5,182,621	-50.3%
Utility Enterprises	112,795,799	118,587,041	124,370,563	128,146,604	141,345,621	145,142,575	2.7%
Debt Service	14,404,452	24,006,138	14,053,005	14,123,945	88,072,776	20,989,022	-76.2%
Total Expenditures	\$ 489,451,774	\$ 519,795,956	\$ 520,165,361	\$ 542,106,332	\$ 771,967,960	\$ 689,599,976	-10.7%
Operating Transfers Out	14,321,479	20,180,930	39,469,566	34,706,109	13,386,085	30,072,690	124.7%
Total Expenditures/Other Uses	\$ 504,888,688	\$ 539,976,886	\$ 559,634,927	\$ 576,812,441	\$ 785,354,045	\$ 719,672,666	-8.4%
Ending Fund Balance **	\$ 179,614,137	\$ 179,623,061	\$ 195,649,430	\$ 235,741,792	\$ 240,140,054	\$ 121,073,169	-49.6%
Ending Net Position *	\$1,124,262,637	\$1,147,012,715	\$1,183,901,585	\$1,233,610,155	\$1,216,912,114	\$1,202,465,483	-1.2%
Total Applications	\$1,808,765,462	\$1,866,612,662	\$1,939,185,942	\$2,046,164,388	\$2,242,406,212	\$2,043,211,317	-8.9%

* 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, and Medium Term 2020C. Total bond proceeds received in this fund in Fiscal Year 2020 were \$80 million and are anticipated to be spent in Fiscal Year 2021 for capital projects including a new Police station and training facility in West Henderson, along with improvements to the City's existing recreation facilities including the Henderson Pavilion and Silver Springs Recreation Center.



Resources	FY 2021 Budget
Interest Income	\$ -
Total Revenue	\$ -
Operating Transfers In	4,300,000
Total Resources	\$ 4,300,000

Applications	FY 2021 Budget
Public Safety	
Capital Outlay	\$ 25,000,000
Culture and Recreation	
Capital Outlay	57,600,000
Total Expenditures	\$ 82,600,000
Operating Transfers Out	-
Total Applications	\$ 82,600,000

Key Fact

Bonds proceeds received in Fiscal Year 2020 of \$80 million have been allocated for a new Police station in West Henderson, along with improvements to the City's existing recreation facilities including the Henderson Pavilion and Silver Springs Recreation Center.

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 2021 projected expenditures includes \$1.3 million in capital improvement projects.



Resources	FY 2021 Budget
Interest Income	\$ 253,100
Developer Contributions	63,586
Charges for Services	60,000
Miscellaneous	35,000
Total Revenue	\$ 411,686
Operating Transfers In	575,000
Total Resources	\$ 986,686

Applications	FY 2021 Budget
General Government	
Services and Supplies	\$ 212,270
Public Safety	
Salaries and Wages	712
Employee Benefits	14,249
Services and Supplies	601
Culture and Recreation	
Capital Outlay	1,300,000
Total Expenditures	\$ 1,527,832
Operating Transfers Out	23,000
Total Applications	\$ 1,550,832

Key Fact

Approximately \$1.3 million was allocated for streetscape improvements in Fiscal Year 2021. These streetscape improvements include median, sidewalk, and pedestrian improvements to existing neighborhoods.

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 1,550 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 2021 Budget
Charges for Services	\$ 9,840,924
Interest Earned	135,000
Total Revenue	\$ 9,975,924
Operating Transfers In	-
Total Resources	\$ 9,975,924

Applications	FY 2021 Budget
Salaries and Wages	\$ 1,724,577
Employee Benefits	821,492
Services and Supplies	5,145,267
Depreciation	4,800,000
Total Expenses	\$ 12,491,336
Operating Transfers Out	-
Total Applications	\$ 12,491,336



Key Fact

City Shop fleet contains over 1,550 vehicles and pieces of equipment, including over 375 police patrol vehicles and 30 fire response vehicles.



Rendering of the Galleria Fleet Maintenance Facility, scheduled to open in Fiscal Year 2021

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 \$5.0 million will be allocated for technology infrastructure replacement and repairs in Fiscal Year 2021. 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 2021 is the annual replacement for the police department's mobile toughbook laptops.

Resources	FY 2021 Budget
Charges for Services	\$ 15,453,048
Interest Earned	159,300
Total Revenue	\$ 15,612,348
Operating Transfers In	-
Total Resources	\$ 15,612,348

Applications	FY 2021 Budget
Salaries and Wages	\$ 369,963
Employee Benefits	179,607
Services and Supplies	16,006,071
Depreciation	-
Total Expenses	\$ 16,555,641
Operating Transfers Out	-
Total Applications	\$ 16,555,641

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 2021 Budget
Charges for Services	\$ 70,000
Interest Earned	8,550
Total Revenue	\$ 78,550
Operating Transfers In	-
Total Resources	\$ 78,550

Applications	FY 2021 Budget
Services and Supplies	\$ 200,000
Total Expenditures	\$ 200,000
Operating Transfers Out	-
Total Applications	\$ 200,000



Henderson Detention Center

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 2021 Budget
Intergovernmental	\$ 4,000,000
Interest Income	15,000
Total Revenue	\$ 4,015,000
Operating Transfers In	-
Total Resources	\$ 4,015,000

Applications	FY 2021 Budget
Salaries and Wages	\$ 2,405,223
Employee Benefits	1,569,202
Services & Supplies	977,998
Capital Outlay	-
Total Expenditures	\$ 4,952,423
Operating Transfers Out	-
Total Applications	\$ 4,952,423



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 like the City of Henderson experienced up through 2008, 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 07/01/20	*Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Debt Service Fund					
G.O. Refunding Bonds, Series 2011C	12/21/2011	13,605,000	2,525,000	2,626,000	06/01/2025
G.O. Refunding Bonds, Series 2013B*	04/16/2013	39,995,000	10,725,000	2,273,025	06/01/2035
G.O. Refunding Bonds, Series 2014*	09/25/2014	24,305,000	2,600,000	91,000	06/01/2035
G.O. Refunding Bonds, Series 2016	08/30/2016	12,700,000	10,220,000	2,383,000	08/01/2026
Installment Purchase Agreement	12/27/2017	684,108	296,621	148,310	12/27/2021
G.O. Various Purpose Bonds, Series 2020B1*	6/09/2020	29,510,000	29,510,000	1,235,520	6/1/2040
G.O. Refunding Bonds, Series 2020B2*	6/09/2020	93,705,000	93,705,000	2,176,339	6/1/2036
Medium Term 2020C	6/17/2020	20,000,000	20,000,000	2,225,556	6/1/2030
		\$234,504,108	\$ 169,581,621	\$ 13,158,750	

*The Series 2020B1 and 2020B2 G.O. Various Purpose and Refunding Bonds, were issued subsequent to the City's Final Budget being submitted to the Nevada Department of Taxation on June 1, 2020. As a result, the mix of maturities within the Series 2013B and 2014 G.O. Refunding Bonds that was originally projected to be refunded as part of the Series 2020B2 G.O. Refunding Bonds in the Final Budget was subsequently revised to reflect maturities refunded due to actual market conditions at the time of issuance (6/09/2020). Consequently, the amounts presented herein, reflect the actual issuances and outstanding balances whereas the Final Budget submitted on June 1, 2020 represented the estimated issuances and outstanding balances as of June 1, 2020.

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 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 2021 Budget
Property Taxes (operating rate)	\$ 5,709,418
Interest Income	-
Total Revenue	\$ 5,709,418
Operating Transfers In	5,646,104
Total Resources	\$ 11,355,522

Applications	FY 2021 Budget
Principal	\$ 8,123,310
Interest	5,352,214
Administrative Costs	-
Total Expenditures	\$ 13,475,524
Operating Transfers Out	-
Total Applications	\$ 13,475,524

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2021	\$ 8,298,310	\$ 4,860,439	\$ 13,158,750
2022	8,348,311	4,659,501	13,007,811
2023	8,455,000	4,407,716	12,862,716
2024	8,740,000	4,119,362	12,859,362
2025	8,975,000	3,887,268	12,862,268
2026 - 2030	49,105,000	16,448,370	65,553,370
2031 - 2035	43,755,000	10,675,654	54,430,654
2036 - 2040	33,905,000	4,276,106	38,181,106
Total	\$ 169,581,621	\$ 53,334,416	\$ 222,916,037

*Refer to footnote on page 58 regarding debt issuances and refundings subsequent to June 1, 2020.

Revenue-Supported Bonds

Revenue-Supported Bonds are issued for projects that, once complete, will generate their own new revenues from which principal and interest payments will be made.

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-20-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 2021 Budget
Special Assessments	\$ 86,016
Interest Income	72,759
Miscellaneous	-
Total Revenue	\$ 158,775
Operating Transfers In	-
Total Resources	\$ 158,775

Applications	FY 2021 Budget
Principal	\$ -
Interest	-
Administrative Costs	12,071
Total Expenditures	\$ 12,071
Operating Transfers Out	146,586
Total Applications	\$ 146,586

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. The budget information in this section reflects operating revenues and expenditures. NRS 354.59891 provided for the creation of this Enterprise Fund.

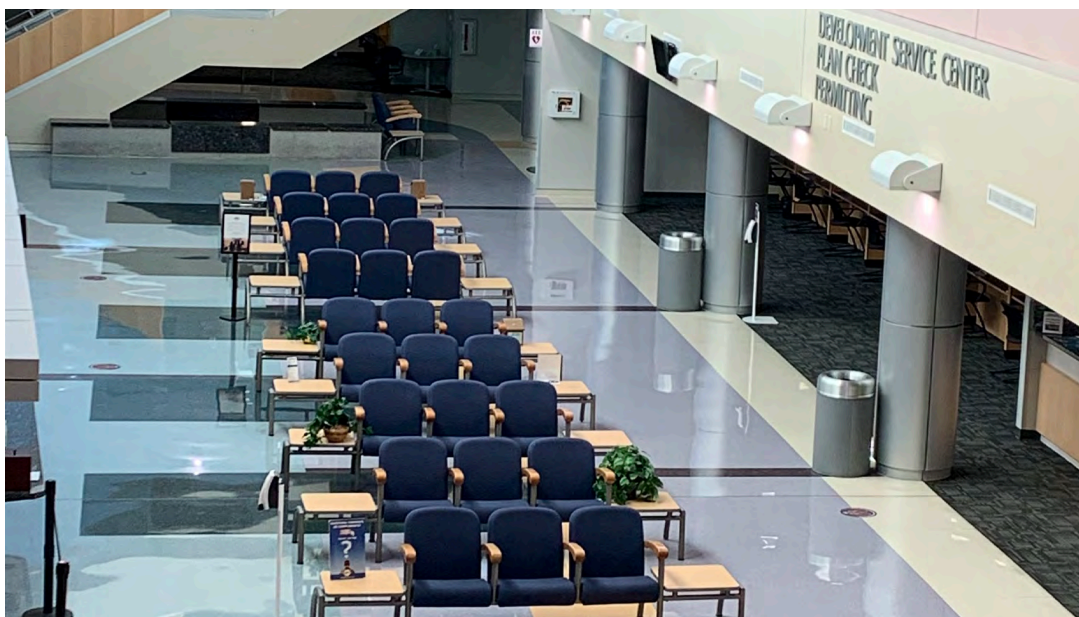
The types of revenue collected in the DSC include building permit fees, plan check fees, certificate of occupancy fees, hydrology study review fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, records management fees, mapping fees, and technology fees.

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 2021 Budget
Licenses & Permits	\$ 5,903,128
Charges for Services	12,877,704
Interest Earned	230,000
Miscellaneous	4,132
Total Revenue	\$ 19,014,964
Operating Transfers In	-
Total Resources	\$ 19,014,964

Applications	FY 2021 Budget
Salaries and Wages	\$ 7,536,039
Employee Benefits	3,613,810
Services and Supplies	8,816,242
Depreciation	20,000
Total Expenses	\$ 19,986,091
Operating Transfers Out	-
Total Applications	\$ 19,986,091



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 2021 Budget
Intergovernmental	\$ 55,000
Interest Earned	4,500
Miscellaneous	5,000
Total Revenue	\$ 64,500
Operating Transfers In	55,000
Total Resources	\$ 119,500

Applications	FY 2021 Budget
Salaries and Wages	\$ 1,800
Employee Benefits	1,100
Services and Supplies	134,700
Total Expenditures	\$ 137,600
Operating Transfers Out	-
Total Applications	\$ 137,600

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.

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 98 projects. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.

Resources	FY 2021 Budget
Charges for Services	\$ 7,947,737
Interest Earned	63,000
Miscellaneous	100,000
Total Revenue	\$ 8,110,737
Operating Transfers In	-
Total Resources	\$ 8,110,737

Applications	FY 2021 Budget
Salaries and Wages	\$ 4,611,155
Employee Benefits	2,239,958
Services and Supplies	2,387,088
Total Expenses	\$ 9,238,201
Operating Transfers Out	-
Total Applications	\$ 9,238,201

Engineering Services Projects

Completed Projects Fiscal Year 2020

- Cadiz Storm Drain
- Pathfinder Underdrain
- Lower Pittman Basin
- Safety Surfacing Maintenance
- Pueblo Trail Extension
- Sunridge Heights Parkway Phase I
- Sunridge Heights Phase III
- Townsite Phase I
- Basic Road Improvements
- Pueblo Blvd, Newport Drive, to Warm Springs Road
- Eastern/Jessup/Robindale Roadway Rehabilitation
- Fuel Tank Replacement at Fire Station 95
- Renovation of Fire Station 83 and Construction of Fire Station 85
- Construction of Hidden Falls Dog Park

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 2020. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2020.

Budgeted expenditures in Fiscal Year 2021 mainly represent funding received in Fiscal Year 2020 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Resources	FY 2021 Budget
Forfeitures	\$ -
Interest	5,000
Total Revenue	\$ 5,000
Operating Transfers In	-
Total Resources	\$ 5,000

Applications	FY 2021 Budget
Services and Supplies	\$ 32,500
Total Expenditures	\$ 32,500
Operating Transfers Out	-
Total Applications	\$ 32,500

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 2021 Budget
Intergovernmental	\$ 6,265,439
Interest Income	200,000
Total Revenue	\$6,465,439
Operating Transfers In	-
Total Resources	\$ 6,465,439

Applications	FY 2021 Budget
Salaries and Wages	\$ 1,846,535
Employee Benefits	889,833
Services and Supplies	2,180,745
Capital Outlay	2,775,000
Total Expenditures	\$ 7,692,113
Operating Transfers Out	-
Total Applications	\$ 7,692,113

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.

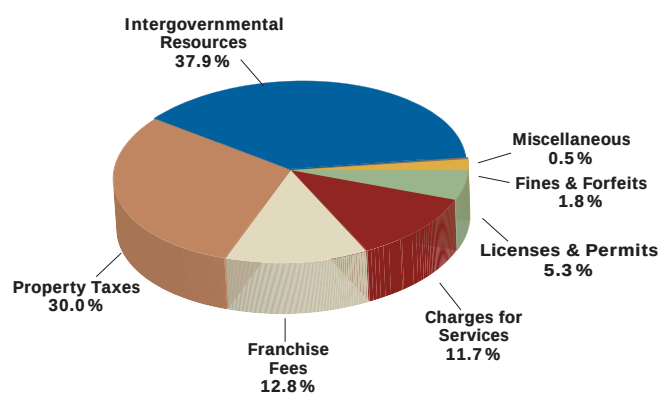
Consolidated Tax comprises \$96.7 million or 97.5% of Intergovernmental Resources and consists of:

- 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 \$.7408 per \$100 of assessed valuation.

Resources	FY 2021 Budget
Intergovernmental Resources	\$ 99,239,613
Property Tax	78,690,639
Franchise Fees	33,533,584
Charges For Services	30,547,005
Licenses and Permits	13,931,000
Fines and Forfeits	4,806,000
Miscellaneous	1,321,850
Total Revenue	\$ 262,069,691
Operating Transfers In	19,000,000
Total Resources	\$ 281,069,691

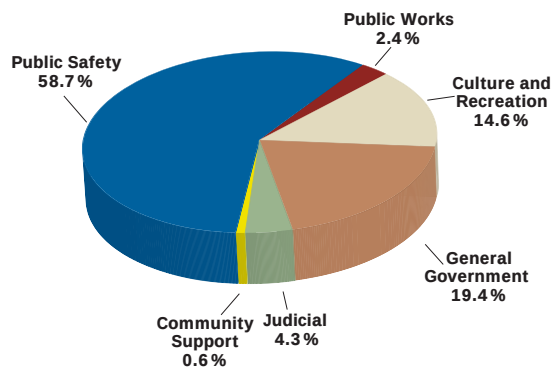
General Fund Revenue by Source



Mayor March and Council with the Henderson Police Department Explorer Program

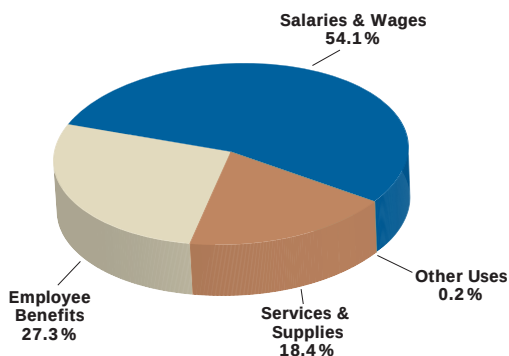
Expenditures by Function	FY 2021 Budget
General Government	\$ 54,663,409
Judicial	11,999,709
Public Safety	165,366,708
Public Works	6,829,138
Culture and Recreation	41,074,701
Community Support	1,612,163
Total Expenditures	\$ 281,545,828

General Fund Expenditures by Function



Expenditures by Category	FY 2021 Budget
Salaries & Wages	\$ 152,655,904
Employee Benefits	76,900,112
Services & Supplies	51,989,812
Capital Outlay	-
Total Expenditures	\$ 281,545,828
Transfers Out	528,310
Total Expenditures & Other Uses	\$ 282,074,138

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function		
	FY 2021 Budget	%
General Government		
Building Maintenance	\$ 10,732,601	
City Attorney's Office	3,619,282	
City Clerk's Office	2,487,648	
City Manager's Office	2,394,163	
Community Development	4,026,319	
Finance	6,653,500	
Government & Public Affairs	4,181,638	
Human Resources	4,111,999	
Information Technology	9,223,410	
Internal Audit	561,898	
Mayor & City Council	951,138	
Miscellaneous Citywide	5,719,813	
	\$ 54,663,409	19.4%
Judicial		
Municipal Court	\$ 8,174,114	
Attorney - Criminal	3,825,595	
	\$ 11,999,709	4.3%
Public Safety		
Fire	\$ 61,009,434	
Police	102,274,464	
Building Inspection	2,082,810	
	\$ 165,366,708	58.7%
Public Works		
Street Lighting	\$ 1,983,343	
Public Works - General	4,845,795	
	\$ 6,829,138	2.4%
Culture & Recreation		
Parks Maintenance	\$ 19,924,500	
Recreation	21,150,201	
	\$ 41,074,701	14.6%
Community Support		
Economic Development	\$ 1,001,019	
Neighborhood Services	611,144	
	\$ 1,612,163	0.6%
Total All Departments	\$ 281,545,828	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 2020, many functions were awarded grant funds that will be carried forward into Fiscal Year 2021 including but not limited to Public Safety, Public Works, Culture & Recreation (primarily Southern Nevada Public Land Management Act "SNPLMA"), and Community Support grants.

Resources	FY 2021 Budget
Intergovernmental	\$ 18,842,599
Other Revenue	-
Total Revenue	\$ 18,842,599
Operating Transfers In	-
Total Resources	\$ 18,842,599

Applications	FY 2021 Budget
Community Support	
Salaries and Wages	\$ 142,615
Employee Benefits	76,651
Services and Supplies	2,711,192
Capital Outlay	640,000
Culture and Recreation	
Services and Supplies	10,382,000
General Government	
Services and Supplies	30,000
Judicial	
Services and Supplies	78,060
Public Safety	
Salaries and Wages	59,882
Employee Benefits	35,409
Services and Supplies	4,434,291
Public Works	
Services and Supplies	252,500
Total Expenditures	\$ 18,842,600
Operating Transfers Out	-
Total Applications	\$ 18,842,600

Grant Awards Summary

Grant Type	FY 2020 Estimate
Judicial - Municipal Court	\$ 50,675
Public Safety - Police & Emergency Management	1,501,332
Culture & Recreation - Senior Nutrition	1,490,743
Culture & Recreation	14,000
Community Support - Community Development Block Grants	1,412,482
Community Support - Home Grants	626,704
Total Grants	\$ 5,095,936

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 2021 Budget
Interest Income	\$ 837,500
Rental Fees	30,000
Total Revenue	\$ 867,500
Land Sales	-
Operating Transfers In	200,000
Total Resources	\$ 1,067,500

Applications	FY 2021 Budget
General Government	
Salaries and Wages	\$ 177,825
Employee Benefits	75,044
Services and Supplies	7,388
Public Works	
Salaries and Wages	111,837
Employee Benefits	50,944
Services and Supplies	573,241
Total Expenditures	\$ 996,279
Operating Transfers Out	903,000
Total Applications	\$ 1,899,279



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 2021 Budget
Fines and Forfeits	\$ 620,000
Total Revenue	\$ 620,000
Operating Transfers In	-
Total Resources	\$ 620,000

Applications	FY 2021 Budget
Salaries and Wages	\$ 199,686
Employee Benefits	76,669
Services and Supplies	402,445
Capital Outlay	-
Total Expenditures	\$ 678,810
Operating Transfers Out	-
Total Applications	\$ 678,810

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, 2020 will be carried over to the Fiscal Year 2021 budget.

Resources	FY 2021 Budget
Interest Income	\$ 287,100
Developer Contributions	1,000,000
Total Revenue	\$ 1,287,100
Operating Transfers In	-
Total Resources	\$ 1,287,100

Applications	FY 2021 Budget
General Government	
Capital Outlay	\$ 250,000
Public Works	
Salaries and Wages	50,000
Employee Benefits	2,145
Services and Supplies	5,462
Capital Outlay	4,164,000
Total Expenditures	\$ 4,471,607
Operating Transfers Out	3,100,000
Total Applications	\$ 7,571,607

Key Fact

For Fiscal Year 2021, the City's budget includes \$2.5 million in Security Improvements at the Detention Center and \$1.5 million for City Hall renovations.



Aerial view during the construction of Hidden Falls Fire Station

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.

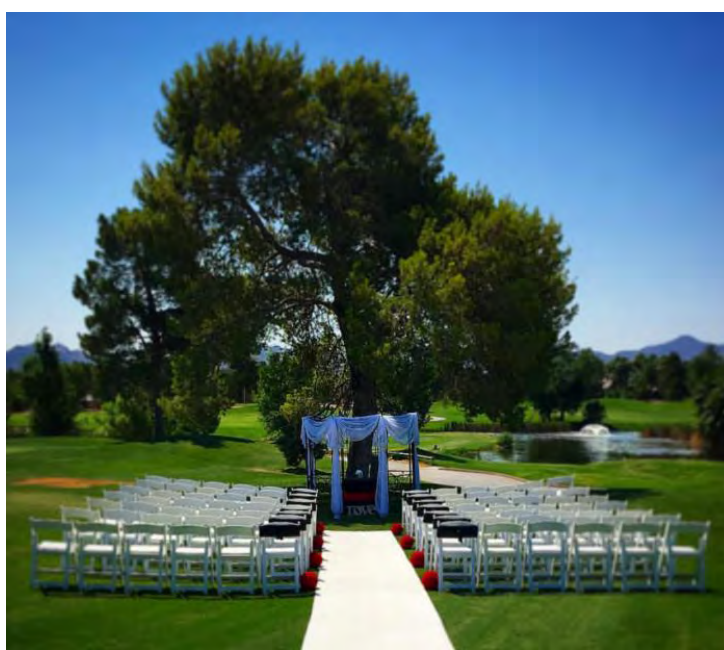
In Fiscal Year 2021, Wildhorse Golf Club will maintain some of the lowest public golf fees in the Las Vegas Valley while continuing to balance revenues and operating expenses excluding depreciation.

Resources	FY 2021 Budget
Charges for Services	\$ 2,348,091
Interest Income	1,980
Total Revenue	\$ 2,350,071
Operating Transfers In	150,000
Total Resources	\$ 2,500,071

Applications	FY 2021 Budget
Services and Supplies	\$ 2,423,355
Depreciation	335,000
Total Expenses	\$ 2,758,355
Operating Transfers Out	-
Total Applications	\$ 2,758,355

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.



Wildhorse Municipal Golf Course

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 2021.

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 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 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. Due to the anticipated revenue shortfalls resulting from the COVID-19 pandemic, the City has budgeted for a \$19 million transfer from the Financial Stabilization Fund to the General Fund. The ending fund balance in the Financial Stabilization Fund for Fiscal Year 2021 is anticipated to be approximately \$5.2 million.

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 2021, while Interest Income is estimated at \$26,100, 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-20-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 2021.

Park Development



Resurfaced Playground at Morrell Park

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

Playground resurfacing project completed a total of 31,830 square feet of surfacing at eight parks.

RCT Completed Projects

2018

- Black Mountain Recreation Center Pickleball Courts
- Esselmont Park Phase II

2019

- Sonata Park Re-vegetation Project
- Playground shade updated (Morrell Park, Hayley Hendricks Park, Reunion Trails Park, Black Mountain Recreation Center)

2020

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

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 2021 Budget
Residential Construction Tax	\$ 840,000
Interest Income	71,250
Total Revenue	\$ 911,250
Operating Transfers In	-
Total Resources	\$ 911,250

Applications	FY 2021 Budget
Capital Outlay	\$ 4,136,052
Total Expenditures	\$ 4,136,052
Operating Transfers Out	-
Total Applications	\$ 4,136,052

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 2021 Budget
Charges for Services	\$ 55,000
Total Revenue	\$ 55,000
Operating Transfers In	-
Total Resources	\$ 55,000

Applications	FY 2021 Budget
Services and Supplies	\$ 55,000
Total Expenditures	\$ 55,000
Operating Transfers Out	-
Total Applications	\$ 55,000



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

- In 2019, Henderson hotels generated an estimated 1,066,610 room nights.
- More than 626,600 visitors stayed in Henderson during 2019.
- The average daily room rate during 2019 was \$109.58.
- The current room inventory is more than 4,200 rooms.

Resources	FY 2021 Budget
Intergovernmental Revenue	\$ 2,600,000
Charges for Services	110,000
Interest Earned	5,000
Miscellaneous	180,000
Total Revenue	\$ 2,895,000
Operating Transfers In	-
Total Resources	\$ 2,895,000

Applications	FY 2021 Budget
Salaries and Wages	\$ 1,040,880
Employee Benefits	398,930
Services and Supplies	2,756,602
Total Expenditures	\$ 4,196,412
Operating Transfers Out	274,794
Total Applications	\$ 4,471,206



Watch party with the Las Vegas Raiders



Bark in the Park

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 to construct public improvements (provided no other means are available), acquire or lease land, repay bonds, provide assistance through various programs for rehabilitation including, facade improvements, tenant improvements, and residential development to name a few. In addition, the Agency assists with financing of facilities when it is determined that it is necessary for the economic feasibility of a development.



Mojave Brewery in Water Street District



Key Fact

The American Planning Association named Water Street one of three Great Streets on their annual Great Places in America list.

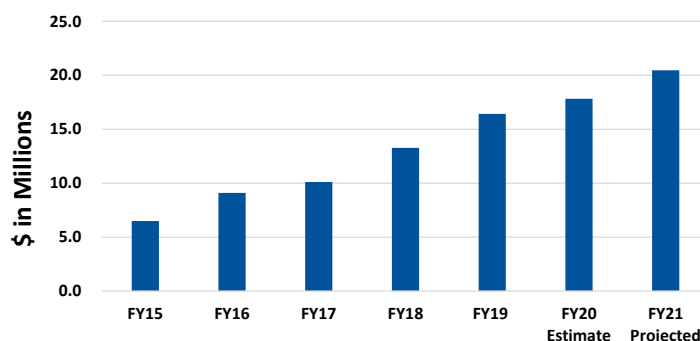


Rendering of The Watermark – a future mixed use development planned for the Water Street District

Resources	FY 2021 Budget
Property Tax	\$ 20,470,912
Miscellaneous	148,100
Total Revenue	\$ 20,619,012
Operating Transfers In	-
Total Resources	\$ 20,619,012

Applications	FY 2021 Budget
Salaries and Wages	\$ 944,748
Employee Benefits	449,299
Services and Supplies	18,416,770
Principal Retirement	265,000
Interest Expense	355,425
Administrative and Other Costs	-
Total Expenditures	\$ 20,431,242
Operating Transfers Out	-
Total Applications	\$ 20,431,242

Tax Increment Revenue



Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2021	\$ 265,000	\$ 355,425	\$ 620,425
2022	275,000	341,925	616,925
2023	290,000	327,800	617,800
2024	305,000	312,925	617,925
2025	320,000	297,300	617,300
2026 - 2030	1,860,000	1,223,250	3,083,250
2031 - 2035	2,310,000	781,576	3,091,576
2036-2040	2,795,000	288,500	3,083,500
Total	\$ 8,420,000	\$ 3,928,701	\$ 12,348,701

Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2020	Current Year Principal & Interest	Final Payment Date
Bond Payable	11/18/2015	\$ 9,365,000	\$ 8,420,000	\$ 620,425	10/1/2039
		\$ 9,365,000	\$ 8,420,000	\$ 620,425	

Redevelopment Agency Future Projects

- Increase civic engagement, public outreach, and increase amenities within targeted redevelopment areas, including continued coordination with business owners and residents.
- Continue funding, coordinating, and/or administering various programs offered within identified redevelopment areas, including 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, including proactively seeking out developers, both locally and nationally, and support efforts to keep existing and future projects moving forward.
- In addition, the Agency will continue its efforts to promote a strong and diverse economy and vibrant community by:
 - Promoting development opportunities and incentives.
 - Working closely with business owners to gauge the successes and challenges of conducting business in a redevelopment area.
 - Representing and promoting opportunities within redevelopment areas at local business associations and trade shows.
 - Identifying alternative sources of funding to assist with project development.
- Continue frequent updates and use of social media to promote the benefits of living in the Downtown area and Eastside areas.

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 2021 Budget
Intergovernmental	\$ 15,100,000
Interest Income	25,000
Total Revenue	\$ 15,125,000
Operating Transfers In	-
Total Resources	\$ 15,125,000

Applications	FY 2021 Budget
Salaries and Wages	\$ 10,265,905
Employee Benefits	6,163,753
Services & Supplies	1,891,983
Capital Outlay	-
Total Expenditures	\$ 18,321,641
Operating Transfers Out	27,000
Total Applications	\$ 18,348,641

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 2021 Budget
Insurance Charges	\$ 3,642,558
Interest Income	108,000
Total Revenue	\$ 3,750,558
Operating Transfers In	-
Total Resources	\$ 3,750,558

Applications	FY 2021 Budget
Salaries and Wages	\$ 342,722
Employee Benefits	158,989
Services and Supplies	2,325,310
Claims	1,450,000
Legal Fees	75,000
Total Expenses	\$ 4,352,021
Operating Transfers Out	-
Total Applications	\$ 4,352,021

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 2021 Budget
Insurance Premiums	\$ 6,543,410
Interest Income	247,500
Total Revenue	\$ 6,790,910
Operating Transfers In	-
Total Resources	\$ 6,790,910

Applications	FY 2021 Budget
Salaries and Wages	\$ 177,509
Employee Benefits	79,157
Services and Supplies	1,229,102
Claims	4,670,004
Legal Fees	18,000
Total Expenses	\$ 6,173,772
Operating Transfers Out	-
Total Applications	\$ 6,173,772

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 2021 Budget
Charges for Services	\$ 21,160,992
Interest Income	126,000
Total Revenue	\$ 21,286,992
Operating Transfers In	-
Total Resources	\$ 21,286,992

Applications	FY 2021 Budget
Salaries and Wages	\$ 260,190
Employee Benefits	140,997
Services and Supplies	2,822,696
Claims	17,843,467
Total Expenses	\$ 21,067,350
Operating Transfers Out	-
Total Applications	\$ 21,067,350

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.



CITY OF HENDERSON Employee Flu Shot Clinic

City of Henderson provides no cost flu shots to all employees

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 2021 Budget
Interest Income	\$ 22,500
Total Revenue	\$ 22,500
Operating Transfers In	-
Total Resources	\$ 22,500



Key Fact

The Fiscal Year 2021 budget includes technological upgrades of Scoreboards at the Heritage Park Aquatic Complex.

Applications	FY 2021 Budget
Services and Supplies	\$ 50,000
Capital Outlay	396,844
Total Expenditures	\$ 446,844
Operating Transfers Out	1,200,000
Total Applications	\$ 1,646,844



Water Polo at the Heritage Aquatic Complex

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 analysis covers all aspects of the water and sewer funds. Adjustments are recommended to the rate and fee structure in accordance with the financial assessment analysis.

Potable (drinking) water rates consist of a flat monthly service charge, plus a volume charge based on a four-tier rate structure. The City moved from a three-tier to a four-tier rate structure in 2003 to encourage water conservation. As a customer's water consumption increases, there is a proportionally larger increase in their rates as they cross the threshold between tiers. Customers who use less water are rewarded with a lower water rate. The average single-family residence consumes approximately 12,500 gallons per month and falls within the first two rate tiers. A rate adjustment increase of 2.0% was enacted on January 1, 2020. Projected revenue from water sales for Fiscal Year 2021 is \$79.3 million.



Meter Services Specialist reading a meter

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 2021 is \$2.7 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 2021 are projected at \$2.4 million and sewer system development fees are projected at \$6.0 million.

In order 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 principle) 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.

Key Fact

The City of Henderson Department of Utility Services was awarded accreditation by the American Public Works Association (APWA), becoming the first utility-only agency in Nevada and the fifth in the country to receive the prestigious designation.

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 2021 is \$47.9 million.

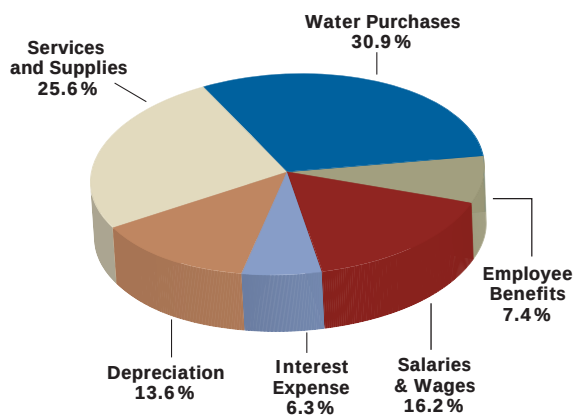
Reclaimed water is municipal wastewater that has been cleaned, processed, and treated to a high level appropriate for irrigation purposes.

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 2021 Budget
Utility Fees	\$ 79,258,456
Late Charges	1,004,620
Miscellaneous	100,000
Connection Fees	1,500,000
Interest Income	1,700,000
Total Revenue	\$ 83,563,076
System Development Fees	2,400,000
Total Resources	\$ 85,963,076

Fiscal Year 2021 Water Expenses



Applications	FY 2021 Budget
Salaries and Wages	\$ 15,450,707
Employee Benefits	7,051,904
Water Purchases	29,519,000
Services and Supplies	24,469,149
Depreciation	13,000,000
Interest Expense	5,970,578
Total Expenses	\$ 95,461,338
Operating Transfers Out	1,700,000
Total Applications	\$ 97,161,338



Utility Services Electrician

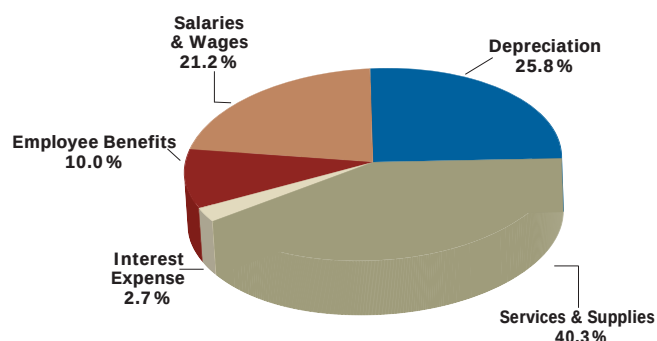
Sewer Fund

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 2021 Budget
Utility Fees	\$ 47,910,449
Late Charges	403,080
Miscellaneous	50,000
Connection Fees	160,000
Sales Tax	4,697,000
Intergovernmental	500,000
Interest Income	1,650,000
Total Revenue	\$ 55,370,529
System Development Fees	6,000,000
Operating Transfers In	-
Total Resources	\$ 61,370,529

Applications	FY 2021 Budget
Salaries and Wages	\$ 12,353,020
Employee Benefits	5,818,493
Services and Supplies	23,480,302
Depreciation	15,000,000
Interest Expense	1,542,920
Total Expenses	\$ 58,194,735
Operating Transfers Out	1,650,000
Total Applications	\$ 59,844,735

Fiscal Year 2021 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2020)

Residential Monthly Service Charge	
3/4 inch or less	\$13.47
1 inch	\$27.66

Volume Charge (per 1,000 gallons)

First Rate Tier	\$1.46
Second Rate Tier	\$2.30
Third Rate Tier	\$3.25
Fourth Rate Tier	\$5.07

Sewer Rates (effective Jan. 2015)

Residential Monthly Service Charge	
Single Family	\$25.78
Senior Citizen	\$20.93

Commercial Monthly Service Charge	\$4.85
Commercial Volume Charge (per 1,000 gallons)	\$2.36

Reclaimed Water (effective Nov. 2006)

Per 1,000 gallons	\$1.20
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Raw Water (effective Nov. 2006)

Per 1,000 gallons	\$1.41
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Utilities Services Plans Examiner

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2021	\$ 4,900,311	\$ 6,966,369	\$ 11,866,680
2022	5,078,312	6,887,053	11,965,365
2023	5,296,792	6,666,624	11,963,416
2024	5,142,337	6,438,442	11,580,779
2025	5,377,337	6,208,853	11,586,189
2026-2030	28,521,683	29,414,515	57,936,198
2031-2035	31,555,000	25,437,612	56,992,612
2036-2040	32,935,000	20,385,800	53,320,800
2041-2045	39,015,000	14,299,000	53,314,000
2046-2050	47,475,000	5,846,000	53,321,000
Total	\$ 205,296,772	\$ 128,550,267	\$ 333,847,039

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2020	*Current Principal & Interest	Final Payment Date
<u>Water Enterprise Fund</u>					
State Revolving Loan Bonds Series 2000	09/15/2000	\$ 5,500,000	\$ 1,098,406	\$ 389,875	01/01/2023
Water Revenue Bonds Series 2020A1*	06/09/2020	125,340,000	125,340,000	4,640,338	06/01/2050
		\$ 130,840,000	\$ 126,438,406	\$ 5,030,213	
<u>Sewer Enterprise Funds</u>					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 873,366	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A*	07/26/2012	72,550,000	16,270,000	4,588,500	06/01/2034
Sewer Revenue Bonds Series 2013A*	04/16/2013	19,710,000	11,345,000	361,718	06/01/2030
Sewer Refunding Bonds Series 2020A2*	06/09/2020	50,370,000	50,370,000	1,798,912	06/01/2034
		\$ 144,289,396	\$ 78,858,366	\$ 6,836,467	

* The Series 2020A1 Water Revenue Bonds and Series 2020A2 Sewer Refunding Bonds were issued subsequent to the City's Final Budget being submitted to the Nevada Department of Taxation on June 1, 2020. As a result, the mix of issuances within the 2012A and 2013A Sewer Revenue Bonds Series that was originally projected to be refunded as part of the Series 2020A2 Sewer Refunding Bonds was subsequently revised to reflect maturities refunded due to actual market conditions at the time of issuance (6/09/2020). Consequently, the amounts presented herein, reflect the actual issuances and outstanding balances whereas the Final Budget submitted on June 1, 2020 represented the estimated issuances and outstanding balances as of June 1, 2020.

Capital Improvement Plan Overview

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Capital Improvement Overview



Fire Station 85

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 \$2.1 billion over the six-year horizon. Of this amount, CIP projects in the Fiscal Year 2021 budget are over \$290.8 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. The current economic slowdown has posed a challenge to City managers. City revenues are on the decline and the continuing needs of the community pose a challenge financially. The City's planning process, described below, took into account these reduced funding levels. The projects listed in the first year of the Plan are fully funded; however, many of the proposed projects listed in later years of the Plan do not have identified funding sources. Of all projects planned, 29% 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 63% 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.

Capital Projects Completed in Fiscal Year 2020

Flood Control

Cadiz Storm Drain
Pathfinder Underdrain
Lower Pittman Basin

General Government

Millennium Upgrade
Desktop Refresh
Fire SCBA Replacement

Parks and Recreation

Safety Surfacing Maintenance
Pueblo Trail Extension

Utility Services

Horizon/Pacific-Boulder
Stephanie St. - Cielo Abierto Way to I-215 Waterline
Townsite Water & Basic
Windmill Crossing- GV Neighborhood Rehab
Sunridge Heights Pkwy Phase 1
350 Basic Road Sewer Relocation
AVAR Upgrades
Sausalito Dr. Water Main Replacement

Transportation

Sunridge Heights Parkway Phase I
Sunridge Heights Phase III
Townsite Phase I
Basic Road Improvements
2019 Pavement Maintenance
Pueblo Blvd, Newport Drive, to Warm Springs Rd
Eastern/Jessup/Robindale Roadway Rehabilitation

Municipal Facilities

Fuel Tank Replacement at Fire Stations 95
Demolition of Convention Center and Building Pad
Refurbishment of Whitney Ranch Recreation Center
Remodel of Heritage Multigen Center Indoor Pool
Renovation of Fire Station 83
Construction of Fire Station 85
Construction of Hidden Falls Dog Park
Misc. Facility Equipment and Repairs
Misc. Facility Maintenance at Recreation Centers

Projects funded from other sources are prioritized by the departments responsible for administering the programs. 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 the detail on the Enterprise Fund projects. Projects labeled as Tier 2 projects are smaller, independent projects that total under \$1 million in Fiscal Year 2021 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 2020. 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 \$290.8 million for the fiscal year ending 2021, of which \$182 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

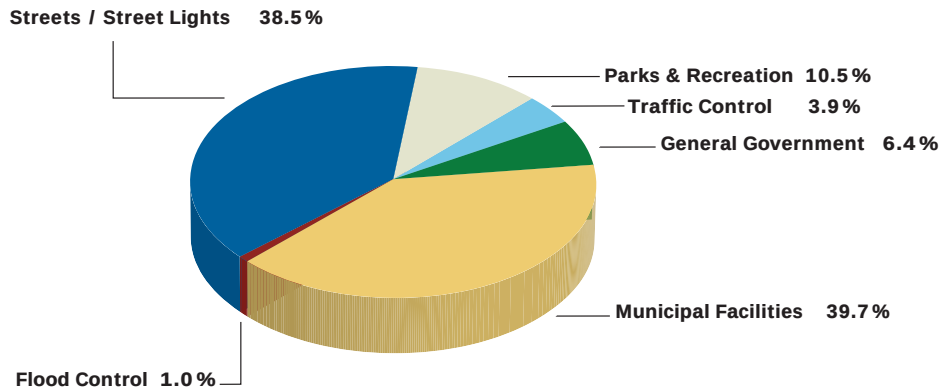
FY 2021 Project Summary

Category	Project Costs	Operating Costs
Flood Control	\$ 2,186,760	\$ -
General Government	13,901,852	52,519
Municipal Facilities	86,600,000	-
Parks & Recreation	22,922,065	20,808
Streets & Street Lights	84,127,800	-
Traffic Control	8,575,000	14,249
Total	\$ 218,313,477	\$ 87,576

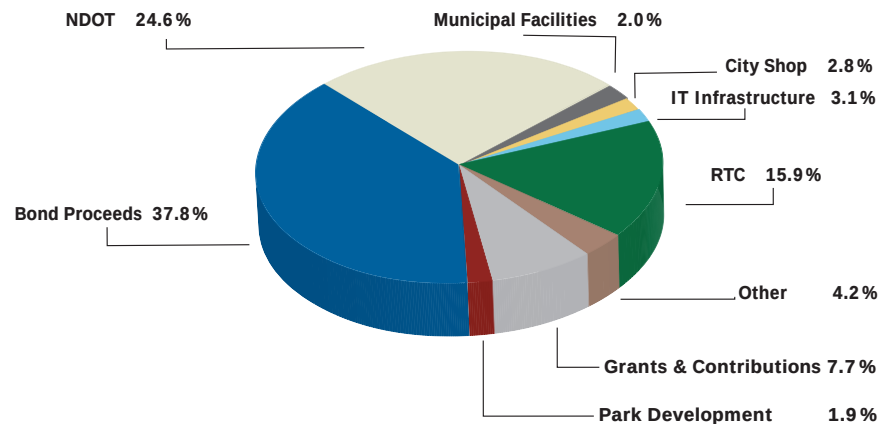
Funding Source	Project Costs
Bond Proceeds	\$ 82,600,000
City Shop	6,174,239
Grants & Contributions	16,720,000
IT Infrastructure and Internally Funded IT	6,705,256
Regional Transportation Commission	34,628,326
NDOT	53,750,000
Municipal Facilities	4,414,000
Park Development	4,136,052
Other*	9,185,604
Total	\$ 218,313,477

* 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 2021 CIP

Use and Sources of Funds

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Tier 2 Projects	\$ 2,186,760	\$ 840,781	\$ 857,596	\$ 6,266,013	\$ 892,243	\$ 910,087	\$ 11,953,480
Total Flood Control	\$ 2,186,760	\$ 840,781	\$ 857,596	\$ 6,266,013	\$ 892,243	\$ 910,087	\$ 11,953,480

Funding Sources:

CC Flood Control District	\$ 2,186,760	\$ 840,781	\$ 857,596	\$ 6,266,013	\$ 892,243	\$ 910,087	\$ 11,953,480
Total Funding Sources	\$ 2,186,760	\$ 840,781	\$ 857,596	\$ 6,266,013	\$ 892,243	\$ 910,087	\$ 11,953,480

Operating Budget Impact

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$ 2,022	\$ 2,063	\$ 2,148	\$ 6,233
Total Operating Impact	\$ -	\$ -	\$ -	\$ 2,022	\$ 2,063	\$ 2,148	\$ 6,233

Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2021.

Scheduling: Varies

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
C-1 Channel SNWA Drop Structure	\$ 849,757	\$ -	\$ -	\$ 5,391,265	\$ -	\$ -	\$ 6,241,022
Flood Control Maintenance Projects	824,295	840,781	857,596	874,748	892,243	910,087	5,199,750
Detention Basin Stormwater Retrofit	512,708	-	-	-	-	-	512,708
Total Project Costs	\$ 2,186,760	\$ 840,781	\$ 857,596	\$ 6,266,013	\$ 892,243	\$ 910,087	\$ 11,953,480
Funding Sources:							
CC Flood Control District	\$ 1,674,052	\$ 840,781	\$ 857,596	\$ 6,266,013	\$ 892,243	\$ 910,087	\$ 11,440,772
Gas Tax	512,708	-	-	-	-	-	512,708
Total Funding Sources	\$ 2,186,760	\$ 840,781	\$ 857,596	\$ 6,266,013	\$ 892,243	\$ 910,087	\$ 11,953,480
Operating Costs	\$ -	\$ -	\$ -	\$ 2,022	\$ 2,063	\$ 2,148	\$ 6,233

General Government Overview

FY 2021 CIP

Use and Sources of Funds

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
City Fleet Replacement Program	\$ 5,978,000	\$ 5,931,000	\$ 5,787,000	\$ 6,140,000	\$ 5,981,000	\$ -	\$ 29,817,000
Refresh INF - Network	1,679,400	1,541,259	3,388,334	3,165,954	782,650	1,372,650	11,930,247
Morphotrack AFIS Upgrade	1,270,000	-	-	-	-	-	1,270,000
Refresh INF - Datacenter	1,233,000	1,180,000	210,000	566,000	348,000	561,000	4,098,000
Tier 2 Projects	3,741,452	2,909,165	1,856,994	2,095,324	1,928,991	2,455,092	14,987,018
Total General Government	\$ 13,901,852	\$ 11,561,424	\$ 11,242,328	\$ 11,967,278	\$ 9,040,641	\$ 4,388,742	\$ 62,102,265

Funding Sources:

City Shop - Operating	\$ 196,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,239
City Shop Replacement Fund	5,978,000	5,931,000	5,787,000	6,140,000	5,981,000	-	29,817,000
Development Services	140,000	180,000	-	-	-	-	320,000
Gas Tax	120,000	-	-	-	-	-	120,000
Internally Funded IT Repairs	1,482,270	-	-	-	-	-	1,482,270
IT Infrastructure Replacement	5,222,986	5,235,067	5,291,328	5,663,278	2,895,641	4,224,742	28,533,042
Municipal Fac. Acq. & Const.	414,000	164,000	164,000	164,000	164,000	164,000	1,234,000
Municipal Golf Course	132,000	-	-	-	-	-	132,000
Special Recreation Fund	51,357	51,357	-	-	-	-	102,714
Wastewater - Operating	82,500	-	-	-	-	-	82,500
Water Fund - Operating	82,500	-	-	-	-	-	82,500
Total Funding Sources	\$ 13,901,852	\$ 11,561,424	\$ 11,242,328	\$ 11,967,278	\$ 9,040,641	\$ 4,388,742	\$ 62,102,265

Operating Budget Impact

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Tier 2 Projects	\$ 52,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 1,490,114
Total Operating Impact	\$ 52,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 1,490,114



Key Fact

The Fiscal Year 2021 Capital Improvement Plan includes \$5.98 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 2025.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
City Shop Replacement Fund	\$ 5,978,000	\$ 5,931,000	\$ 5,787,000	\$ 6,140,000	\$ 5,981,000	\$ -	\$ 29,817,000
Total Project Costs	\$ 5,978,000	\$ 5,931,000	\$ 5,787,000	\$ 6,140,000	\$ 5,981,000	\$ -	\$ 29,817,000
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 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
IT Infrastructure Replacement	\$ 1,679,400	\$ 1,541,259	\$ 3,388,334	\$ 3,165,954	\$ 782,650	\$ 1,372,650	\$ 11,930,247
Total Project Costs	\$ 1,679,400	\$ 1,541,259	\$ 3,388,334	\$ 3,165,954	\$ 782,650	\$ 1,372,650	\$ 11,930,247
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MorphoTrack AFIS Upgrade (Project# GG138)

Description: Upgrade MorphoTrack AFIS to the Cloud "MorphoCloud".

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Internally Funded IT Repairs	\$ 1,270,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270,000
Total Project Costs	\$ 1,270,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,270,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Refresh INF - Datacenter (Project# GG-170)

Description: Annual refresh and replacement of Datacenter hardware which includes: servers, storage, and other hardware.

Scheduling: Annual and ongoing project.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
IT Infrastructure Replacement	\$ 1,233,000	\$ 1,180,000	\$ 210,000	\$ 566,000	\$ 348,000	\$ 561,000	\$ 4,098,000
Total Project Costs	\$ 1,233,000	\$ 1,180,000	\$ 210,000	\$ 566,000	\$ 348,000	\$ 561,000	\$ 4,098,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2021.

Scheduling: Varies

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Refresh CS - Mdt Toughbook	\$ 742,064	\$ 562,754	\$ 654,637	\$ 674,276	\$ 903,174	\$ 715,340	\$ 4,252,245
Disaster Recovery	400,000	600,000	-	-	-	-	1,000,000
Refresh CS - Desktops	391,892	403,649	415,759	428,231	441,078	454,311	2,534,920
Refresh Infrastructure	335,633	300,833	248,633	283,633	-	667,800	1,836,532
Business License Software	250,000	-	-	-	-	-	250,000
Website Redesign	212,270	-	-	-	-	-	212,270
Faster Upgrade To Web	196,239	-	-	-	-	-	196,239
Asset Management Program	164,000	164,000	164,000	164,000	164,000	164,000	984,000
Refresh CS - Laptop	157,661	162,391	167,263	172,281	177,449	182,773	1,019,818
Energov Upgrade	140,000	180,000	-	-	-	-	320,000
Wildhorse Golf Course Maint.	132,000	-	-	-	-	-	132,000
Traffic Small Bucket Truck	120,000	-	-	-	-	-	120,000
Refresh CS - Large Scanners	99,120	294,439	11,267	171,605	35,953	57,311	669,695
Refresh CS - Council Chambers	95,481	98,345	101,296	104,335	107,465	110,689	617,611
Refresh CS - Audio/Video	88,735	91,397	94,139	96,963	99,872	102,868	573,974
Cloud Deployment & Insights BI	165,000	-	-	-	-	-	165,000
Scoreboard Repl. at HPAC	51,357	51,357	-	-	-	-	102,714
Total Project Costs	\$ 3,741,452	\$ 2,909,165	\$ 1,856,994	\$ 2,095,324	\$ 1,928,991	\$ 2,455,092	\$ 14,987,018
Funding Sources:							
City Shop - Operating	\$ 196,239	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 196,239
Development Services	140,000	180,000	-	-	-	-	320,000
Gas Tax	120,000	-	-	-	-	-	120,000
Internally Funded IT Repairs	212,270	-	-	-	-	-	212,270
IT Infrastructure Replacement	2,310,586	2,513,808	1,692,994	1,931,324	1,764,991	2,291,092	12,504,795
Municipal Fac. Acq. & Const.	414,000	164,000	164,000	164,000	164,000	164,000	1,234,000
Municipal Golf Course	132,000	-	-	-	-	-	132,000
Special Recreation Fund	51,357	51,357	-	-	-	-	102,714
Wastewater - Operating	82,500	-	-	-	-	-	82,500
Water Fund - Operating	82,500	-	-	-	-	-	82,500
Total Funding Sources	\$ 3,741,452	\$ 2,909,165	\$ 1,856,994	\$ 2,095,324	\$ 1,928,991	\$ 2,455,092	\$ 14,987,018
Operating Costs	\$ 52,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 287,519	\$ 1,490,114

Municipal Facilities Overview

FY 2021 CIP

Use and Sources of Funds

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Henderson Pavilion Improvements	\$ 49,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,500,000
West Henderson Police Facility	25,000,000	-	-	-	-	-	25,000,000
Silver Springs Aquatics Center	5,000,000	-	-	-	-	-	5,000,000
West Henderson Park & Field Amenities	3,100,000	-	-	-	-	-	3,100,000
Security Improvements, Phase II	2,500,000	3,303,044	1,281,852	-	-	-	7,084,896
City Hall Improvements	1,500,000	1,500,000	1,500,000	-	-	-	4,500,000
Total Municipal Facilities	\$ 86,600,000	\$ 4,803,044	\$ 2,781,852	\$ -	\$ -	\$ -	\$ 94,184,896
Funding Sources:							
Bond Proceeds	\$ 82,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 82,600,000
Municipal Facilities	4,000,000	4,803,044	2,781,852	-	-	-	11,584,896
Total Funding Sources	\$ 86,600,000	\$ 4,803,044	\$ 2,781,852	\$ -	\$ -	\$ -	\$ 94,184,896

Operating Budget Impact

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
West Henderson Police Facility	\$ -	\$ 5,721,409	\$ 11,442,818	\$ 11,969,614	\$ 12,521,843	\$ 13,100,758	\$ 54,756,441
Total Operating Impact	\$ -	\$ 5,721,409	\$ 11,442,818	\$ 11,969,614	\$ 12,521,843	\$ 13,100,758	\$ 54,756,441



Mayor March at the State of the City announcing a partnership with the NHL Golden Knights on the future of the Henderson Pavilion site

Municipal Facilities Project Profiles

Henderson Pavilion Improvements (Project# MF438)

Description: Site improvements at the Henderson Pavilion at Liberty Pointe located at 200 S. Green Valley Parkway; will include a construction of a new indoor events center in place of the existing outdoor arena.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Bond Proceeds	\$ 49,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,500,000
Total Project Costs	\$ 49,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 49,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Henderson Police Facility (Project# MF348)

Description: West Henderson Facility for the police department to include a substation and training center.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Bond Proceeds	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000,000
Total Project Costs	\$ 25,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 25,000,000
Operating Costs	\$ -	\$ 5,721,409	\$ 11,442,818	\$ 11,969,614	\$ 12,521,843	\$ 13,100,758	\$ 54,756,441

Silver Springs Aquatic Center (Project# MF413)

Description: Silver Springs Aquatic complex renovation and expansion.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	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 & Field Amenities in West Henderson.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Bond Proceeds	\$ 3,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100,000
Total Project Costs	\$ 3,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,100,000
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 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Municipal Facilities	\$ 2,500,000	\$ 3,303,044	\$ 1,281,852	\$ -	\$ -	\$ -	\$ 7,084,896
Total Project Costs	\$ 2,500,000	\$ 3,303,044	\$ 1,281,852	\$ -	\$ -	\$ -	\$ 7,084,896
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.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Municipal Facilities	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 4,500,000
Total Project Costs	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ 4,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Key Fact

City Hall renovations began in Fiscal Year 2020 and have already included carpet replacement, color replacement/repainting of accent walls, recovering of existing acoustical panels, and new DSC lobby furniture in waiting area.



Parks & Recreation Overview

FY 2021 CIP

Use and Sources of Funds

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Union Pacific Railroad Trail - Phase IV	\$ 15,430,000	\$ 7,772,618	\$ -	\$ -	\$ -	\$ -	\$ 23,202,618
Terra Wetlands	1,250,000	-	-	-	-	-	1,250,000
Tier 2 Projects	6,242,065	5,095,458	2,401,230	2,257,080	4,629,165	-	20,624,998
Total Park & Recreation	\$ 22,922,065	\$ 12,868,076	\$ 2,401,230	\$ 2,257,080	\$ 4,629,165	\$ -	\$ 45,077,616
Funding Sources:							
Block Wall Grants	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Redev. Agency - Eastside	500,000	-	-	-	-	-	500,000
Neighborhood Service Grants	200,000	-	-	-	-	-	200,000
Grant Proceeds Fund	15,430,000	7,772,618	-	-	-	-	23,202,618
Special Recreation Fund	345,487	957,507	1,175,845	668,229	1,032,885	-	4,179,953
RTC/County Funded Projects	360,526	-	-	-	-	-	360,526
Capital Replacement	1,300,000	-	-	-	-	-	1,300,000
Park Development - East	764,807	1,346,737	603,912	229,368	3,280,630	-	6,225,454
Park Development - South	515,275	192,500	-	60,000	72,000	-	839,775
Park Development - Southwest	1,451,560	1,989,989	379,355	1,090,730	181,650	-	5,093,284
Park Development - West	154,410	608,725	242,118	208,753	62,000	-	1,276,006
Park Development - LLV	1,250,000	-	-	-	-	-	1,250,000
Total Funding Sources	\$ 22,922,065	\$ 12,868,076	\$ 2,401,230	\$ 2,257,080	\$ 4,629,165	\$ -	\$ 45,077,616

Operating Budget Impact

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Terra Wetlands	\$ -	\$ 137,962	\$ 328,594	\$ 142,579	\$ 147,352	\$ 152,285	\$ 908,772
Tier 2 Projects	20,808	22,912	23,339	23,781	23,735	23,735	138,310
Total Operating Impact	\$ 20,808	\$ 160,874	\$ 351,933	\$ 166,360	\$ 171,087	\$ 176,020	\$ 1,047,082



Desert Pulse Park

Parks & Recreation Project Profiles

Union Pacific Railroad Trail - Phase IV (Project# PR177)

Description: To design, construct and obtain right of way for the balance of the UPRR Trail, which runs from the mainline junction west of the I-15 southeast to its terminus in the center of Boulder City (approximately 10 lineal miles).

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Grant Proceeds Fund	\$ 15,430,000	\$ 7,772,618	\$ -	\$ -	\$ -	\$ -	\$ 23,202,618
Total Project Costs	\$ 15,430,000	\$ 7,772,618	\$ -	\$ -	\$ -	\$ -	\$ 23,202,618
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Park Development - LLV	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Total Project Costs	\$ 1,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,250,000
Operating Costs	\$ -	\$ 137,962	\$ 328,594	\$ 142,579	\$ 147,352	\$ 152,285	\$ 908,772

Tier 2 Parks & Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2021.

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Jeffreys Park	\$ 700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 700,000
Lake Mead Pkwy - Phase I	650,000	-	-	-	-	-	650,000
Green Valley Streetscapes - Phase IV	650,000	-	-	-	-	-	650,000
Lake Mead Pkwy - Phase II	650,000	-	-	-	-	-	650,000
Cornerstone Park - Pedestrian Bridge	500,000	-	-	-	-	-	500,000
Morrell Park - Irrigation Renovation	500,000	-	-	-	-	-	500,000
Sonata Park - Phase II	400,000	-	-	-	-	-	400,000
St. Rose Trail North	350,000	-	-	-	-	-	350,000
Various Special Rec Equip. & Maint.	345,487	957,507	1,175,845	668,229	1,032,885	-	4,179,953
RCT Various Park Projects - Southwest	251,560	1,989,989	379,355	1,090,730	181,650	-	3,893,284
Anthem Rose Trail - Pedestrian Bridge	200,000	-	-	-	-	-	200,000
RCT Various Projects	164,807	1,346,737	603,912	229,368	3,280,630	-	5,625,454
RCT Various Park Projects - South	150,200	192,500	-	60,000	72,000	-	474,700
Cornerstone Park Fitness Court	150,000	-	-	-	-	-	150,000
Hidden Falls Park - Playground Surfacing	142,975	-	-	-	-	-	142,975
Acacia Park - Playground Resurfacing	111,250	-	-	-	-	-	111,250
O'callaghan Playground Resurfacing	110,850	-	-	-	-	-	110,850
Drake Street Park	100,000	-	-	-	-	-	100,000
Anthem Hills Park Skatepark Shade	100,000	-	-	-	-	-	100,000
Anthem Rose Trail - Pedestrian Bridge	10,526	-	-	-	-	-	10,526
RCT Various Park Projects - West	4,410	608,725	242,118	208,753	62,000	-	1,126,006
Total Project Costs	\$ 6,242,065	\$ 5,095,458	\$ 2,401,230	\$ 2,257,080	\$ 4,629,165	\$ -	\$ 20,624,998
Funding Sources:							
Block Wall Grants	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Redev. Agency - Eastside	500,000	-	-	-	-	-	500,000
Neighborhood Service Grants	200,000	-	-	-	-	-	200,000
Special Recreation Fund	345,487	957,507	1,175,845	668,229	1,032,885	-	4,179,953
RTC/County Funded Projects	360,526	-	-	-	-	-	360,526
Park & Rec Maintenance	1,300,000	-	-	-	-	-	1,300,000
Park Development - East	764,807	1,346,737	603,912	229,368	3,280,630	-	6,225,454
Park Development - South	515,275	192,500	-	60,000	72,000	-	839,775
Park Development - Southwest	1,451,560	1,989,989	379,355	1,090,730	181,650	-	5,093,284
Park Development - West	154,410	608,725	242,118	208,753	62,000	-	1,276,006
Total Funding Sources	\$ 6,242,065	\$ 5,095,458	\$ 2,401,230	\$ 2,257,080	\$ 4,629,165	\$ -	\$ 20,624,998
Operating Costs	\$ 20,808	\$ 22,912	\$ 23,339	\$ 23,781	\$ 23,735	\$ 23,735	\$ 138,310

Streets/Street Lights Overview

FY 2021 CIP

Use and Sources of Funds

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Boulder Highway Improvements	\$ 53,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,750,000
City of Henderson Street Maintenance - Phase I	4,024,900	4,024,900	-	-	-	-	8,049,800
Sunset Road Rehabilitation - I-515 Road to Pabco Road	4,000,000	-	-	-	-	-	4,000,000
I-215 Trail Bridges	4,000,000	4,000,000	-	-	-	-	8,000,000
Warm Springs Road - Lake Mead Pkwy To Racetrack	2,500,000	-	-	-	-	-	2,500,000
Horizon Ridge/Viento Puntero Dr./Paradise Hills Dr.	2,250,000	-	-	-	-	-	2,250,000
Sunridge Heights - Executive Airport to Seven Hills	1,875,000	-	-	-	-	-	1,875,000
On Call Street Patching	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	9,900,000
Pebble Rd. - Eastern Ave. to Wigwam Pkwy.	1,500,000	2,000,000	-	-	-	-	3,500,000
Via Nobila - Las Vegas Blvd to Via Inspirada	1,250,000	3,000,000	-	-	-	-	4,250,000
Wagonwheel Drive - I-515 to Foothills Drive	1,237,900	-	-	-	-	-	1,237,900
Gilespe Street - St. Rose to Grand Cayman	1,000,000	840,000	7,560,000	-	-	-	9,400,000
Weisner/Burns - Sunset Road to City Limits	1,000,000	3,000,000	-	-	-	-	4,000,000
Seven Hills Dr. - Grand Hills Dr. to St. Rose Pkwy.	1,000,000	3,000,000	-	-	-	-	4,000,000
Tier 2 Projects	3,090,000	1,590,000	840,000	840,000	840,000	1,465,000	8,665,000
Total Streets & Street Lights	\$ 84,127,800	\$ 23,104,900	\$ 10,050,000	\$ 2,490,000	\$ 2,490,000	\$ 3,115,000	\$ 125,377,700
Funding Sources:							
Regional Transportation Commission	\$ 28,287,800	\$ 21,014,900	\$ 7,960,000	\$ 400,000	\$ 400,000	\$ 1,025,000	\$ 59,087,700
Gas Tax	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	9,900,000
Grants & Contributions	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
NDOT	53,750,000	-	-	-	-	-	53,750,000
Total Funding Sources	\$ 84,127,800	\$ 23,104,900	\$ 10,050,000	\$ 2,490,000	\$ 2,490,000	\$ 3,115,000	\$ 125,377,700

Operating Budget Impact

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Street Re-pavement

Streets/Street Lights Project Profiles

Boulder Highway Improvements (Project# ST307)

Description: Improvements to the Boulder Highway which may include bike lanes, sidewalks, intersection improvements, pedestrian facilities, and transit upgrades.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
NDOT	\$ 53,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,750,000
Total Project Costs	\$ 53,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 53,750,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Henderson Street Maintenance - Phase I (Project# ST260)

Description: Road reconstruction, rehabilitation, and resurfacing in various regions of the City.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Regional Transportation Commission	\$ 4,024,900	\$ 4,024,900	\$ -	\$ -	\$ -	\$ -	\$ 8,049,800
Total Project Costs	\$ 4,024,900	\$ 4,024,900	\$ -	\$ -	\$ -	\$ -	\$ 8,049,800
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sunset Road Rehabilitation - I-515 Road to Pabco Road (Project# ST185)

Description: Mill and overlay existing roadway.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Gas Tax	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Total Project Costs	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

I-215 Trail Bridges (Project# ST243)

Description: Pedestrian bridges located along the I-215 regional trail generally located at Pecos, Green Valley and Valle Verde.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Gas Tax	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000
Total Project Costs	\$ 4,000,000	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ 8,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Warm Springs Road - Lake Mead Pkwy. to Racetrack (Project# ST-237)

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 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Gas Tax	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Total Project Costs	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Horizon Ridge/Viento Puntero Dr./Paradise Hills Dr. (Project# ST253)

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 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Regional Transportation Commission	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Total Project Costs	\$ 2,250,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,250,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sunridge Heights - Executive Airport to Seven Hills (Project# ST042)

Description: Construct four-lane roadway along Sunridge Heights between Executive Airport and Seven Hills Drive, with traffic and drainage appurtenances per RTC standards.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Regional Transportation Commission	\$ 1,875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875,000
Total Project Costs	\$ 1,875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,875,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

On Call Street Patching (Project# ST146)

Description: Yearly contract funded by gas tax revenues that will generally consist of crack seal, patching, and slurry seal (asset management) of the existing transportation network (asphalt of roadways only) at various locations throughout the City.

Scheduling: Annual and ongoing project.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Gas Tax	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 9,900,000
Total Project Costs	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 9,900,000
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 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Regional Transportation Commission	\$ 1,500,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
Total Project Costs	\$ 1,500,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Via Nobila - Las Vegas Blvd. To Via Inspirada (Project# ST-298)

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 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Regional Transportation Commission	\$ 1,250,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,250,000
Total Project Costs	\$ 1,250,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 4,250,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Wagonwheel Drive - I-515 To Foothills Drive (Project# ST257)

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 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Regional Transportation Commission	\$ 1,237,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,237,900
Total Project Costs	\$ 1,237,900	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,237,900
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Gilespe Street - St. Rose To Grand Cayman (Project# ST127)

Description: Construction of six travel lanes including traffic and drainage appurtenances.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Regional Transportation Commission	\$ 1,000,000	\$ 840,000	\$ 7,560,000	\$ -	\$ -	\$ -	\$ 9,400,000
Total Project Costs	\$ 1,000,000	\$ 840,000	\$ 7,560,000	\$ -	\$ -	\$ -	\$ 9,400,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Weisner/Burns - Sunset Rd to City Limits (Project# ST-303)

Description: Roadway maintenance and new construction that will include construction of two travel lanes in each direction, upgrades to ADA facilities where required, and evaluation and construction of complete street elements as warranted.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Seven Hills Dr. - Grand Hills Dr. to St. Rose Pkwy. (Project# ST-307)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	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 2021.

Scheduling: Varies

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Eastern Avenue Phase I - St. Rose Pkwy To I-215	\$ 750,000	\$ 750,000	\$ -	\$ -	\$ -	\$ 625,000	\$ 2,125,000
Pacific Avenue - Horizon Drive To Apian Way	750,000	-	-	-	-	-	750,000
Arterial Reconstruction	750,000	-	-	-	-	-	750,000
Infrastructure Improvements To Low Income Areas	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Pedestrian Safety Improvements	400,000	400,000	400,000	400,000	400,000	400,000	2,400,000
Total Project Costs	\$ 3,090,000	\$ 1,590,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 1,465,000	\$ 8,665,000
Funding Sources:							
Regional Transportation Commission	\$ 2,650,000	\$ 1,150,000	\$ 400,000	\$ 400,000	\$ 400,000	\$ 1,025,000	\$ 6,025,000
Grants & Contributions	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Total Funding Sources	\$ 3,090,000	\$ 1,590,000	\$ 840,000	\$ 840,000	\$ 840,000	\$ 1,465,000	\$ 8,665,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Traffic Control Overview

FY 2021 CIP

Use and Sources of Funds

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Tier 2 Projects	\$ 8,575,000	\$ 1,843,100	\$ 1,096,000	\$ 1,634,300	\$ 787,400	\$ 795,500	\$ 14,731,300
Total Traffic Control	\$ 8,575,000	\$ 1,843,100	\$ 1,096,000	\$ 1,634,300	\$ 787,400	\$ 795,500	\$ 14,731,300
Funding Sources:							
Gas Tax	\$ 1,005,000	\$ 1,013,100	\$ 1,096,000	\$ 1,104,300	\$ 787,400	\$ 795,500	\$ 5,801,300
RTC/County Funded Projects	5,980,000	830,000	-	530,000	-	-	7,340,000
Developer Funded	1,590,000	-	-	-	-	-	1,590,000
Total Funding Sources	\$ 8,575,000	\$ 1,843,100	\$ 1,096,000	\$ 1,634,300	\$ 787,400	\$ 795,500	\$ 14,731,300

Operating Budget Impact

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Tier 2 Projects	\$ 14,249	\$ 29,360	\$ 30,609	\$ 36,644	\$ 37,727	\$ 27,249	\$ 175,838
Total Operating Impact	\$ 14,249	\$ 29,360	\$ 30,609	\$ 36,644	\$ 37,727	\$ 27,249	\$ 175,838

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2021.

Scheduling: Varies

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Anthem Parkway/Somersworth Dr. Signal	\$ 530,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 530,000
Sunridge Heights Pkwy./Exec Airport Dr. Signal	530,000	-	-	-	-	-	530,000
Anthem Parkway and Reunion Traffic Signal	530,000	-	-	-	-	-	530,000
Burns-Wiesner/Galleria Dr. Signal	530,000	-	-	-	-	-	530,000
Gilespe St./Volunteer Blvd. Signal	530,000	-	-	-	-	-	530,000
Burkholder Blvd./Galleria Dr. Signal	530,000	-	-	-	-	-	530,000
Via Centro/Volunteer Blvd Signal	530,000	-	-	-	-	-	530,000
Sunset Road/Pabco Rd Signal	530,000	-	-	-	-	-	530,000
Anthem Pkwy/Sun City Anthem Drive Signal	530,000	-	-	-	-	-	530,000
Eastern Ave/Sun City Anthem Drive Signal	530,000	-	-	-	-	-	530,000
Traffic Signal Internal to Inspirada	530,000	530,000	-	530,000	-	-	1,590,000
Greenway Road/Paradise Hills Dr. Signal	530,000	-	-	-	-	-	530,000
Pebble Road/Wigwam Pkwy. Signal	530,000	-	-	-	-	-	530,000
Greenway Road/Mission Dr. Traffic Control	530,000	-	-	-	-	-	530,000
Crosswalk & Legend Maintenance & Misc. Striping	385,000	385,000	385,000	385,000	385,000	385,000	2,310,000
Street Light Knockdown Program	270,000	278,100	286,000	294,300	302,400	310,500	1,741,300
ADA Ramps at Signals	250,000	250,000	325,000	325,000	-	-	1,150,000
Desert Shadow/Paseo Verde Pkwy. Signal	150,000	300,000	-	-	-	-	450,000
Lane And Bike Lane Restriping- Various Locations	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Total Project Costs	\$ 8,575,000	\$ 1,843,100	\$ 1,096,000	\$ 1,634,300	\$ 787,400	\$ 795,500	\$ 14,731,300
Funding Sources:							
Gas Tax	\$ 1,005,000	\$ 1,013,100	\$ 1,096,000	\$ 1,104,300	\$ 787,400	\$ 795,500	\$ 5,801,300
RTC/County Funded Projects	5,980,000	830,000	-	530,000	-	-	7,340,000
Developer Funded	1,590,000	-	-	-	-	-	1,590,000
Total Funding Sources	\$ 8,575,000	\$ 1,843,100	\$ 1,096,000	\$ 1,634,300	\$ 787,400	\$ 795,500	\$ 14,731,300
Operating Costs	\$ 14,249	\$ 29,360	\$ 30,609	\$ 36,644	\$ 37,727	\$ 27,249	\$ 175,838

Enterprise Funds

FY 2021 Project Summary

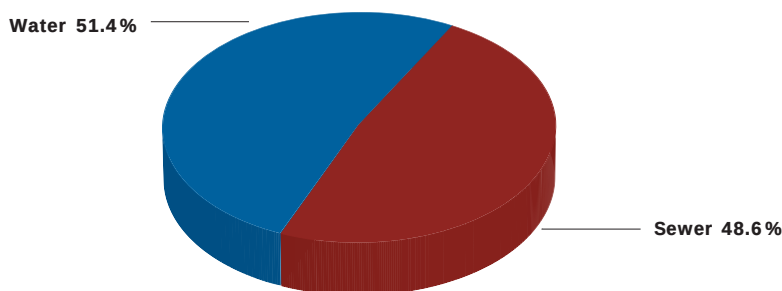
By Category

Category	Project Costs	Operating Costs
Water	\$ 37,257,894	\$ -
Sewer	35,214,298	-
Total	\$ 72,472,192	\$ -

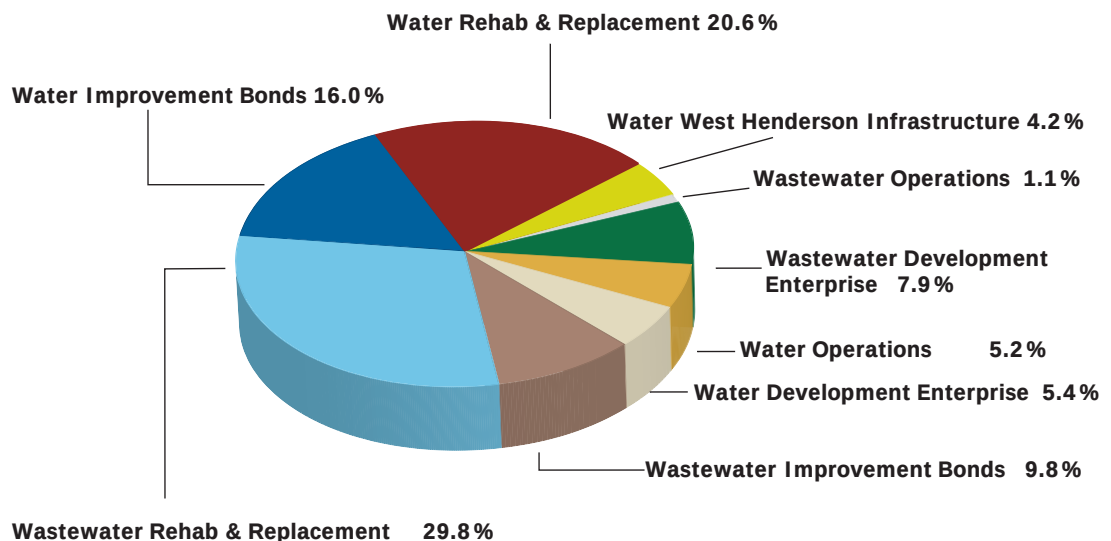
By Funding Source

Funding Source	Project Costs
Water Fund - Operating	\$ 3,809,749
Water Improvement Bonds	11,576,843
Water Development Enterprise Fund	3,911,381
Water Rehab & Replacement	14,901,984
West Henderson Infrastructure	3,057,937
Wastewater - Operating	802,557
Wastewater Improvement Bond	7,089,961
Wastewater Development Enterprise	5,704,270
Wastewater Rehab & Replacement	21,617,510
Total	\$ 72,472,192

Percentage By Category



Percentage By Funding Source



Water Overview

FY 2021 CIP

Use and Sources of Funds

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
R-8a Reservoir	\$ 7,345,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,345,832
Townsite Utility Replacement Phase 2*	3,689,068	-	-	-	-	-	3,689,068
Pavement Patching Program	2,761,200	2,761,200	1,380,600	1,380,600	1,380,600	1,380,600	11,044,800
Townsite Utility Replacement Phase 3	2,719,593	-	-	-	-	-	2,719,593
Via Nobila Utilities*	2,536,332	3,708,686	450,406	-	-	-	6,695,424
P-21s & P-22 Surge Improvements	2,023,167	1,679,617	-	-	-	-	3,702,784
Town Site Cast Iron Main Replacement-Phase 1*	1,892,495	-	-	-	-	-	1,892,495
Ps-18a & Pz 2760 Transmission Main	1,500,000	1,500,000	-	-	-	-	3,000,000
AVAR Upgrades	1,500,000	-	-	-	-	-	1,500,000
R-13b 2mg Reservoir & P-13c	1,040,000	1,997,143	7,302,857	4,260,000	-	-	14,600,000
Service Line Replacement Program	1,000,000	2,000,000	2,000,000	5,000,000	5,000,000	7,000,000	22,000,000
Tier 2 Projects	9,250,207	26,239,228	22,612,573	1,138,125	1,138,125	1,138,125	61,516,383
Total Water	\$ 37,257,894	\$ 39,885,874	\$ 33,746,436	\$ 11,778,725	\$ 7,518,725	\$ 9,518,725	\$ 139,706,379
Funding Sources:							
Water Fund - Operating	\$ 3,809,749	\$ 3,001,200	\$ 1,620,600	\$ 1,620,600	\$ 1,620,600	\$ 1,620,600	\$ 13,293,349
Water Improvement Bonds	11,576,843	9,605,096	14,332,611	4,260,000	-	-	39,774,550
Water Development Enterprise Fund	3,911,381	5,421,411	950,406	500,000	500,000	500,000	11,783,198
Water Rehab & Replacement	14,901,984	12,884,315	5,742,376	5,398,125	5,398,125	7,398,125	51,723,050
West Henderson Infrastructure	3,057,937	8,973,852	11,100,443	-	-	-	23,132,232
Total Funding Sources	\$ 37,257,894	\$ 39,885,874	\$ 33,746,436	\$ 11,778,725	\$ 7,518,725	\$ 9,518,725	\$ 139,706,379

Operating Budget Impact

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
R-8a Reservoir	\$ -	\$ -	\$ -	\$ 2,462	\$ 8,154	\$ 8,360	\$ 18,976
Townsite Utility Replacement Phase 2	-	-	-	-	-	563	563
Via Nobila Utilities	-	-	5,211	5,342	5,477	5,614	21,644
Avar Upgrades	-	-	-	73,794	108,638	111,375	293,807
Tier 2 Projects	-	2,233	11,160	149,172	568,425	582,734	1,313,724
Total Operating Impact	\$ -	\$ 2,233	\$ 16,371	\$ 230,770	\$ 690,694	\$ 708,646	\$ 1,648,714

* Project shared between Water & Sewer



Water Reclamation Facility

Water Project Profiles

R-8A Reservoir (Project# U0040)

Description: Design and construct a 5 million gallon reservoir and associated appurtenances.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Improvement Bonds	\$ 7,345,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,345,832
Total Project Costs	\$ 7,345,832	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,345,832
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Townsite Utility Replacement Phase 2* (Project# U0072)

Description: This phase will consist of the installation of 7,262-feet of 8-inch water, 1,020-feet of 10-inch water, and 2,593-feet of 12-inch water. This will require 147 units to relocate lateral connections from the backyard to the front yard and the reconnection of 34 lateral connections.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Rehab & Replacement	\$ 3,689,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,689,068
Total Project Costs	\$ 3,689,068	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,689,068
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pavement Patching Program (Project# U-9427)

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 Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Fund - Operating	\$ 2,761,200	\$ 2,761,200	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 11,044,800
Total Project Costs	\$ 2,761,200	\$ 2,761,200	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 1,380,600	\$ 11,044,800
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Townsite Utility Replacement Phase 3 (Project# U0073)

Description: This phase will consist of the abandonment of 16,005-feet of water ranging from 2-inches to 24-inches in diameter. This phase will also consist of the installation of 8,633-feet of 8-inch water, 1,023-feet of 12-inch water, 1,575-feet of 20-inch water, and 202-feet of 24-inch water. This will require 82 parcels to relocate lateral connections from the backyard to the front yard and 29 lateral connections to be reconnected.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Rehab & Replacement	\$ 2,719,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,719,593
Total Project Costs	\$ 2,719,593	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,719,593
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Via Nobila Utilities* (Project# U0171)

Description: The project includes 15,000 linear feet of 24" Waterline for the 2760 Pressure Zone, 5000 linear feet of 24" waterline for the 2630 Pressure Zone, 300' of 24" sewer at each of the Gillespie and Bermuda crossings.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Development Enterprise Fund	\$ 2,536,332	\$ 3,708,686	\$ 450,406	\$ -	\$ -	\$ -	\$ 6,695,424
Total Project Costs	\$ 2,536,332	\$ 3,708,686	\$ 450,406	\$ -	\$ -	\$ -	\$ 6,695,424
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

P-21S & P-22 Surge Improvements (Project# U0122)

Description: Perform a surge analysis and associated surge improvements for both pumping stations P-21S and P-22.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Rehab & Replacement	\$ 2,023,167	\$ 1,679,617	\$ -	\$ -	\$ -	\$ -	\$ 3,702,784
Total Project Costs	\$ 2,023,167	\$ 1,679,617	\$ -	\$ -	\$ -	\$ -	\$ 3,702,784
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town Site Cast Iron Main Replacement-Phase 1* (Project# U0034)

Description: This project shall consist of, but not be limited to, furnishing all required labor, materials, equipment, components, parts and supplies necessary for, or appurtenant to the installation of various sizes of (6-inch to 8-inch) water and sewer lines in Water Street (Victory Road to Ocean Avenue) and Basic Road (Pacific Avenue to Haynes Drive).

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Rehab & Replacement	\$ 1,892,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,892,495
Total Project Costs	\$ 1,892,495	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,892,495
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Ps-18a & Pz 2760 Transmission Main (Project# U0713)

Description: Construct a 40 MGD Pumping Station at Site 18 to deliver water from the Horizon Ridge ROFC to R-21 and 25,000 linear feet of 42 and 48-inch pipeline. Pumping Station will be equipped with 4 duty pumps that are 415' TDH and 7,000 gallons per minute each.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
West Henderson Infrastructure	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Total Project Costs	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

AVAR Upgrades (Project# U0142)

Description: Upgrade AVAR (Air Vacuum Air Release) assemblies at approximately 27 locations throughout the City.

Justification: This program is being developed to provide a mechanism to compensate developers "today" for the oversizing of their infrastructure to accommodate anticipated capacity needs in the future.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Rehab & Replacement	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total Project Costs	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R-13b 2mg Reservoir & P-13c (Project# U0198)

Description: Construct 2 MG above-ground tank (R-13B) at Site 13. This tank will allow for additional capacity, as well as provide redundancy for future replacement of R-13.

Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Improvement Bonds	\$ 1,040,000	\$ 1,997,143	\$ 7,302,857	\$ 4,260,000	\$ -	\$ -	\$ 14,600,000
Total Project Costs	\$ 1,040,000	\$ 1,997,143	\$ 7,302,857	\$ 4,260,000	\$ -	\$ -	\$ 14,600,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Service Line Replacement Program (Project# U9424)

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: Annual and ongoing.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Water Rehab & Replacement	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 5,000,000	\$ 5,000,000	\$ 7,000,000	\$ 22,000,000
Total Project Costs	\$ 1,000,000	\$ 2,000,000	\$ 2,000,000	\$ 5,000,000	\$ 5,000,000	\$ 7,000,000	\$ 22,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2021.

Scheduling: Varies

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Bermuda Reservoir Interconnection-Phase 1	\$ 974,120	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 974,120
2630 42-inch West Transmission Main	951,839	4,553,325	8,252,105	-	-	-	13,757,269
P-20 to R-36 Fiber Optics	596,191	-	-	-	-	-	596,191
Greenway & Heather Roadway Improvements	461,944	219,550	-	-	-	-	681,494
Hydraulic Model & Water Master Plan Update	419,681	-	-	-	-	-	419,681
P-2 Replacement	400,000	6,796,469	1,132,745	-	-	-	8,329,214
Utility Facility Oversizing Program*	350,000	500,000	500,000	500,000	500,000	500,000	2,850,000
Bermuda 20 Mg Pump Station	313,305	-	-	-	-	-	313,305
AMR/AMI Strategic Plan	311,111	-	-	-	-	-	311,111
R-42 5.0 Mg Reservoir	290,686	1,847,763	3,501,735	-	-	-	5,640,184
On-Call Construction*	273,125	273,125	273,125	273,125	273,125	273,125	1,638,750
Radio Repeater Power & Communication*	270,624	150,000	-	-	-	-	420,624
PRV 147	259,000	-	-	-	-	-	259,000
R-36a 5.0 Mg Reservoir	253,071	3,576,072	1,788,035	-	-	-	5,617,178
On-Call Construction	251,957	20,996	-	-	-	-	272,953
SCADA Upgrades LLV Lift Station	222,500	-	-	-	-	-	222,500
RR-18 Potable Water Augmentation	220,437	-	-	-	-	-	220,437
Townsite Utility Replacement Phase 4*	214,511	1,619,558	2,211,506	-	-	-	4,045,575
2120 S Paseo Verde Water Line Improvements	214,248	-	-	-	-	-	214,248
High View Drive Meter Connection & Backflow	209,703	-	-	-	-	-	209,703
Space Needs Assessment	185,000	92,500	-	-	-	-	277,500
Ps-03a Upgrades	181,800	193,200	-	-	-	-	375,000
R-42 5.0 Mg Reservoir	156,524	994,950	1,885,550	-	-	-	3,037,024
Lab Remodel	155,500	-	-	-	-	-	155,500
PW Roadway R&R	150,000	150,000	150,000	150,000	150,000	150,000	900,000
WTP Raw Water Chemical Addition Improvements	143,571	893,440	108,689	-	-	-	1,145,700
R-36a 5.0 Mg Reservoir	136,269	1,925,577	962,788	-	-	-	3,024,634
HVAC Replacement Program	125,000	125,000	125,000	125,000	125,000	125,000	750,000
SCADA Component Replacement Program*	90,000	90,000	90,000	90,000	90,000	90,000	540,000
Skytrak Purchase	80,500	-	-	-	-	-	80,500
IndUStrial Coating & Painting	77,757	-	-	-	-	-	77,757
Lab Expansion	67,500	394,843	464,811	-	-	-	927,154
SCADA Radio Sites Backup Electric Power	66,360	24,640	-	-	-	-	91,000
DUS Centralized Warehouse*	63,000	430,828	1,166,484	-	-	-	1,660,312
Via Inspirada 2630 Pz Prv Station	62,444	154,667	-	-	-	-	217,111
Sunridge Heights Parkway Improvements	50,929	1,212,725	-	-	-	-	1,263,654
Total Project Costs	\$ 9,250,207	\$ 26,239,228	\$ 22,612,573	\$ 1,138,125	\$ 1,138,125	\$ 1,138,125	\$ 61,516,383
Funding Sources:							
Water Fund - Operating	\$ 1,048,549	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 240,000	\$ 2,248,549
Water Improvement Bonds	3,191,011	7,607,953	7,029,754	-	-	-	17,828,718
Water Development Enterprise Fund	1,375,049	1,712,725	500,000	500,000	500,000	500,000	5,087,774
Water Rehab & Replacement	2,077,661	9,204,698	3,742,376	398,125	398,125	398,125	16,219,110
West Henderson Infrastructure	1,557,937	7,473,852	11,100,443	-	-	-	20,132,232
Total Funding Sources	\$ 9,250,207	\$ 26,239,228	\$ 22,612,573	\$ 1,138,125	\$ 1,138,125	\$ 1,138,125	\$ 61,516,383
Operating Costs	\$ -	\$ 2,233	\$ 11,160	\$ 149,172	\$ 568,425	\$ 582,734	\$ 1,313,724

* Project shared between Water & Sewer

Sewer Overview

FY 2021 CIP

Use and Sources of Funds

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Townsite Utility Replacement Phase 2*	\$ 5,025,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,025,751
LLV Lift Station Pump Replacement	3,143,799	-	-	-	-	-	3,143,799
Town Site Cast Iron Main Replacement-Phase 1*	2,827,095	-	-	-	-	-	2,827,095
Sewer Main R&R Program	2,757,858	220,445	-	-	-	-	2,978,303
Summerhouse Lift Station	2,424,043	-	-	-	-	-	2,424,043
Townsite Utility Replacement Phase 3	2,041,013	-	-	-	-	-	2,041,013
WRF Phase 4 Improvements	1,986,844	2,817,646	18,639,481	18,639,481	18,639,481	-	60,722,933
WRF Headworks Fine Screens Upgrade	1,649,767	638,800	-	-	-	-	2,288,567
Galleria Reclaimed Waterline Phase 2 - Eastgate Rd	1,635,478	-	-	-	-	-	1,635,478
Via Nobila Utilities*	1,466,332	2,708,686	450,406	-	-	-	4,625,424
LLV Lift Station 19 & 25	1,084,998	-	-	-	-	-	1,084,998
Tier 2 Projects	9,171,320	19,499,680	12,545,529	1,611,525	1,611,525	1,611,525	46,051,104
Total Wastewater	\$ 35,214,298	\$ 25,885,257	\$ 31,635,416	\$ 20,251,006	\$ 20,251,006	\$ 1,611,525	\$ 134,848,508
Funding Sources:							
Wastewater - Operating	\$ 802,557	\$ 828,800	\$ 363,400	\$ 363,400	\$ 363,400	\$ 363,400	\$ 3,084,957
Wastewater Improvement Bond	7,089,961	10,127,116	21,884,695	18,639,481	18,639,481	-	76,380,734
Wastewater Development Enterprise	5,704,270	12,103,547	7,081,478	100,000	100,000	100,000	25,189,295
Wastewater Rehab & Replacement	21,617,510	2,825,794	2,305,843	1,148,125	1,148,125	1,148,125	30,193,522
Total Funding Sources	\$ 35,214,298	\$ 25,885,257	\$ 31,635,416	\$ 20,251,006	\$ 20,251,006	\$ 1,611,525	\$ 134,848,508

Operating Budget Impact

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Via Nobila Utilities	\$ -	\$ -	\$ 5,211	\$ 5,342	\$ 5,477	\$ 5,614	\$ 21,644
Tier 2 Projects	-	2,385	11,138	13,701	14,032	14,373	55,629
Total Operating Impact	\$ -	\$ 2,385	\$ 16,349	\$ 19,043	\$ 19,509	\$ 19,987	\$ 77,273

* Project shared between Water & Sewer



Sewer repair

Sewer Project Profiles

Townsite Utility Replacement Phase 2* (Project# U0072)

Description: This phase will consist of the installation of 7,262-feet of 8-inch water, 1,020-feet of 10-inch water, and 2,593-feet of 12-inch water. This will require 147 units to relocate lateral connections from the backyard to the front yard and the reconnection of 34 lateral connections.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater - Rehab & Replacement	\$ 5,025,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,025,751
Total Project Costs	\$ 5,025,751	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,025,751
Operating Costs	\$ -	\$ -	\$ 33,104	\$ 33,937	\$ 34,790	\$ 34,790	\$ 136,621

LLV Lift Station Pump Replacement (Project# U0119)

Description: Replace two existing water cooled pumps with fan cooled pumps.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater - Rehab & Replacement	\$ 3,143,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,143,799
Total Project Costs	\$ 3,143,799	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,143,799
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Town Site Cast Iron Main Replacement-Phase 1*(Project# U0034)

Description: This project shall consist of, but not be limited to, furnishing all required labor, materials, equipment, components, parts and supplies necessary for, or appurtenant to the installation of various sizes of (6-inch to 8-inch) water and sewer lines in Water Street (Victory Road to Ocean Avenue) and Basic Road (Pacific Avenue to Haynes Drive).

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater - Rehab & Replacement	\$ 2,827,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,827,095
Total Project Costs	\$ 2,827,095	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,827,095
Operating Costs	\$ -	\$ -	\$ 47,690	\$ 48,888	\$ 50,120	\$ 50,120	\$ 196,818

Sewer Main R&R Program (Project# U9322a)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater - Rehab & Replacement	\$ 2,757,858	\$ 220,445	\$ -	\$ -	\$ -	\$ -	\$ 2,978,303
Total Project Costs	\$ 2,757,858	\$ 220,445	\$ -	\$ -	\$ -	\$ -	\$ 2,978,303
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Summerhouse Lift Station (Project# U0173)

Description: New lift station located within the Rainbow Canyon development of Lake Las Vegas. The lift station will include a wetwell, pumps, generator, dual force mains, fittings, manholes, permanent power, fiber optic communication lines, in addition to overall site improvements including perimeter wall, gates, etc. The design will be completed by the developer and the City will take over the bid and construction portion of the project.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater Development Enterprise	\$ 2,424,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,424,043
Total Project Costs	\$ 2,424,043	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,424,043
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

Sewer Project Profiles

Townsite Cast Iron Main Replacement Phase 3* (Project# U0073)

Description: The sewer system will consist of the abandonment of 2,902-feet of sewer ranging from 6-inch to 10-inch in diameter and the installation of 3,620-feet of 8-inch sewer and 830-feet of 10-inch sewer. This will require 2 parcels to relocate lateral connections from the backyard to the front yard and 39 lateral connections to be reconnected.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater - Rehab & Replacement	\$ 2,041,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,041,013
Total Project Costs	\$ 2,041,013	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,041,013
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

WRF Phase 4 Improvements (Project# U0165)

Description: This project includes improvements to the Kurt Segler Water Reclamation Facility (WRF). Improvements include; replacement of the Fine Screens, addition of 6,700 gallons per minute pumping capacity at the Influent Pumping Station, 1.6 MG Equalization Basin, Grit/Scum improvements, addition of an 8 million gallons per day BNR Basin, increasing capacity and improved efficiency for the Blower System, addition of 125 ft Final Clarifier with required RAS/WAS/SCUM piping and pumping, addition of Final Filters and modifications to existing filters.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater Improvement Bond	\$ 1,986,844	\$ 2,817,646	\$ 18,639,481	\$ 18,639,481	\$ 18,639,481	\$ -	\$ 60,722,933
Total Project Costs	\$ 1,986,844	\$ 2,817,646	\$ 18,639,481	\$ 18,639,481	\$ 18,639,481	\$ -	\$ 60,722,933
Operating Costs	\$ -	\$ 13,021	\$ 28,052	\$ 28,758	\$ 29,480	\$ 29,480	\$ 128,791

WRF Headworks Fine Screens Upgrade (Project# U0179)

Description: Replace existing Fine Screens No. 1, No. 2 and No. 3, and add one vacuum grit removal system.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater Improvement Bond	\$ 1,649,767	\$ 638,800	\$ -	\$ -	\$ -	\$ -	\$ 2,288,567
Total Project Costs	\$ 1,649,767	\$ 638,800	\$ -	\$ -	\$ -	\$ -	\$ 2,288,567
Operating Costs	\$ -	\$ 78,255	\$ 112,380	\$ 115,206	\$ 118,109	\$ 118,109	\$ 542,059

Galleria Reclaimed Waterline Phase 2 - Eastgate Rd (Project# U0158)

Description: This project includes a detailed pipeline condition assessment for 5.2 miles of reclaimed water force main. The work will include open excavation at each butterfly valve location along the pipeline, installation of 18-inch access openings on the 24-inch and 27-inch MLCP main, electromagnetic pipe assessment, surface restoration and report preparation.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater - Rehab & Replacement	\$ 1,635,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635,478
Total Project Costs	\$ 1,635,478	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,635,478
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Via Nobila Utilities* (Project# U0171)

Description: The project includes 15,000 linear feet of 24" Waterline for the 2760 Pressure Zone, 5000 linear feet of 24" waterline for the 2630 Pressure Zone, 300' of 24" sewer at each of the Gilesie and Bermuda crossings.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater Development Enterprise	\$ 1,466,332	\$ 2,708,686	\$ 450,406	\$ -	\$ -	\$ -	\$ 4,625,424
Total Project Costs	\$ 1,466,332	\$ 2,708,686	\$ 450,406	\$ -	\$ -	\$ -	\$ 4,625,424
Operating Costs	\$ -	\$ -	\$ 5,211	\$ 5,342	\$ 5,477	\$ 5,614	\$ 21,644

* Project shared between Water & Sewer

LLV Lift Station 19 & 25 (Project# U0085)

Description: The project includes improvements for Lake Las Vegas Lift Station 18 which utility services acquired from the South Shore Home Owners Association. These lift stations were constructed by a private developer and originally intended to remain privately owned and maintained; however, through council action it was agreed upon by both parties for the City to take over the ownership, maintenance, and operational responsibilities.

Scheduling: Project to be completed by June 2021.

Project Costs by Funding Source:	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
Wastewater - Rehab & Replacement	\$ 1,084,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,084,998
Total Project Costs	\$ 1,084,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,084,998
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2021.

Scheduling: Varies

Project	Budget FY 2021	Forecast FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Total
SWRF & WRF Shade Structures	\$ 986,181	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 986,181
WRF Campus Structure Modifications	949,339	-	-	-	-	-	949,339
Stephanie Lift Station Expansion/upgrade	925,662	7,147,884	1,272,492	-	-	-	9,346,038
East Side Sewer Interceptor-phase 1	788,233	2,146,977	5,258,580	-	-	-	8,193,790
Large Diameter Sewer Cleaning & Ca	443,934	-	-	-	-	-	443,934
LLV Lift Station 27 Improvements	419,370	3,569,833	594,972	-	-	-	4,584,175
On-call Construction*	377,935	31,495	-	-	-	-	409,430
SWRF Untreated Air Pipe Replacement	363,884	-	-	-	-	-	363,884
WRF Black Mountain-GV Motor Starter	325,500	-	-	-	-	-	325,500
Pavement Patching Program	306,800	306,800	153,400	153,400	153,400	153,400	1,227,200
WRF West Chemical Bldg Elec & Bldg Rehab	279,857	967,242	736,479	-	-	-	1,983,578
On-call Construction	273,125	273,125	273,125	273,125	273,125	273,125	1,638,750
Radio Repeater Power & Communication*	270,624	150,000	-	-	-	-	420,624
SCADA Upgrades LLV Lift Station	222,500	-	-	-	-	-	222,500
Wastewater Collection Master Plan Update	208,000	312,000	-	-	-	-	520,000
DUS Space Needs Assessment	185,000	92,500	-	-	-	-	277,500
Sewer Main R&R Program	182,800	750,000	750,000	750,000	750,000	750,000	3,932,800
WRF East Solids Belt Filter Presses Plcs	172,500	-	-	-	-	-	172,500
SWRF Mbr/bioreactor Air Treatment Media Repl.	165,000	-	-	-	-	-	165,000
Lab Remodel	155,500	-	-	-	-	-	155,500
PW Roadway R&R	150,000	150,000	150,000	150,000	150,000	150,000	900,000
WRF UV System Upgrade	150,000	1,022,411	278,839	-	-	-	1,451,250
WRF Site Security Improvements	127,200	1,182,203	1,406,670	-	-	-	2,716,073
Hvac Replacement Program	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Utility Facility Oversizing Program*	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Skytrak Purchase	80,500	-	-	-	-	-	80,500
INDUSTrial Coating & Painting	77,757	-	-	-	-	-	77,757
Lab Expansion	67,500	394,842	464,811	-	-	-	927,153
SCADA Radio Sites Backup Elec Power Improvements	66,360	24,640	-	-	-	-	91,000
SWRF Circuit Breaker Testing Facility	64,000	96,000	-	-	-	-	160,000
SCADA Component Replacement Program*	60,000	60,000	60,000	60,000	60,000	60,000	360,000
Townsite Utility Replacement Phase 4*	40,859	308,487	421,239	-	-	-	770,585
Reclaimed Water Rofc Power Supply	33,400	103,600	-	-	-	-	137,000
DUS Centralized Warehouse*	27,000	184,641	499,922	-	-	-	711,563
Total Project Costs	\$ 9,171,320	\$ 19,499,680	\$ 12,545,529	\$ 1,611,525	\$ 1,611,525	\$ 1,611,525	\$ 46,051,104
Funding Sources:							
Wastewater - Operating	\$ 802,557	\$ 828,800	\$ 363,400	\$ 363,400	\$ 363,400	\$ 363,400	\$ 3,084,957
Wastewater Improvement Bond	3,453,350	6,670,670	3,245,214	-	-	-	13,369,234
Wastewater Development Enterprise	1,813,895	9,394,861	6,631,072	100,000	100,000	100,000	18,139,828
Wastewater Rehab & Replacement	3,101,518	2,605,349	2,305,843	1,148,125	1,148,125	1,148,125	11,457,085
Total Funding Sources	\$ 9,171,320	\$ 19,499,680	\$ 12,545,529	\$ 1,611,525	\$ 1,611,525	\$ 1,611,525	\$ 46,051,104
Operating Costs	\$ -	\$ 2,385	\$ 11,138	\$ 13,701	\$ 14,032	\$ 14,373	\$ 55,629

* Project shared between Water & Sewer

Long-Range Planning Overview

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Strategic Plan

Strategic Plan Overview

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

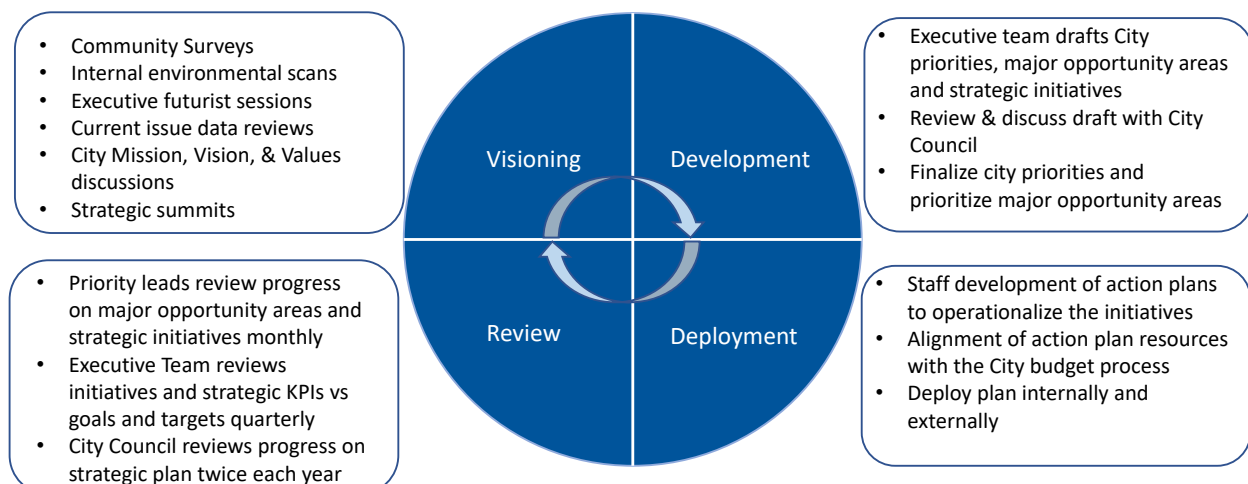
To ensure its success, the process included an assessment of the environment in which the organization operates. The major forces, trends, and drivers predicted to affect the organization and Henderson's citizenry were considered through several forums. Community surveys, employee environmental scans,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

The planning process also takes advantage of diverse viewpoints from several stakeholder groups including citizens, front-line employees, City executives, and the City Council. It is believed that the holistic, inclusive approach provides the necessary balance to the City 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 and performance measures please refer to the Strategic Plan in Action within the Performance Budget section of this document.

Strategic Plan Fiscal Year 2021

The City has fully implemented the Strategic Plan for Fiscal Year 2021. To see how the Fiscal Year 2021 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.



City Management discussing Strategic Plan goals at the annual Henderson Huddle

OUR VISION

TO BE AMERICA'S PREMIER COMMUNITY

OUR MISSION

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

OUR VALUES

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

OUR PRIORITIES

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



HENDERSON
A CULTURE OF OPPORTUNITY

Market Environment

Economic Analysis

Based on an analysis of economic data at the time of this writing, the U.S. economy has seen unprecedented levels of uncertainty due to the COVID-19 pandemic (the pandemic) that began in early March 2020 and the public policy response to implement stay-at-home orders to contain the health crisis. Prior to the pandemic, most economic indicators had showed healthy trends with positive GDP growth and the lowest unemployment rate in over 50 years. However, the pandemic plunged the U.S. economy into a recession and ended the longest economic expansion on record. Expectations are that although the recession will be particularly deep in a historical context, it will also be fairly short-lived. However, the long-term impact on sustainable growth is fairly uncertain, particularly in Southern Nevada which is heavily dependent on tourism.

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. In the 1st quarter of 2020, GDP declined at an annualized rate of 5% due to the onset of the pandemic and implementation of nationwide stay-at-home orders that generally began in the middle of March. For context, the prior quarter (4th quarter of 2019) showed growth of 2.1% on an annualized basis. The pandemic induced recession represented the largest quarterly contraction since the Great Recession (4th quarter of 2008) and with the expectation that the 2nd quarter of 2020 decline will be the sharpest contraction ever recorded before rebounding in the 3rd quarter of 2020.

According to the U.S. Department of Commerce, Bureau of Economic Analysis, “the decline in first quarter GDP reflected the response to the spread of COVID-19, as governments issued “stay-at-home” orders in March. This led to rapid changes in demand, as businesses and schools switched to remote work or canceled operations, and consumers canceled, restricted, or redirected their spending.”

Overall, the recent contraction in GDP has been cause for concern as it has been uniquely tied to the public health crisis which is not dependent upon normal macroeconomic factors. In response to the economic impact of the pandemic, there has been unprecedented levels of fiscal and monetary stimulus by the federal government including the \$2.2 trillion CARES Act and the Federal Reserve Bank which has slashed the federal funds rate to 0% and substantially increased its asset holdings (e.g. U.S. treasuries and mortgage backed securities) from \$4.2 trillion on February 1, 2020 to \$7.2 trillion as of June 1, 2020 in an effort to increase liquidity in the financial system and stimulate the economy.

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

Employment

The national employment picture has taken a drastic downward trend due to the economic impact of the pandemic. The official unemployment rate (otherwise known as the U3 rate), which was at 3.6% in May 2019, increased to 13.3% as of May 2020, as the pandemic led to widespread layoffs and temporary furloughs. Although elevated, the May 2020 unemployment rate of 13.3% represented a turnaround from the peak in April 2020 of 14.7%, indicating that the peak unemployment had occurred and many of the jobs lost during the onset of the pandemic were temporary.

However, prior to drawing conclusions, one should also consider the status of the U6 unemployment rate, referred to by the U.S. Bureau of Labor Statistics as its broadest measure of labor under-utilization. It differs from the U3 rate in that it also contemplates as unemployed those who are “marginally attached” or “employed part-time for economic reasons,” which the U3 rate does not. Persons marginally attached to the labor force are those who currently are neither working nor looking for work but indicate that they want and are available for a job and have looked for work sometime in the past 12 months. Persons employed part time for economic reasons are those who want, and are available for, full-time work but have had to settle for a part-time schedule. In considering these types of individuals as well, the U6 unemployment rate registered at 20.7% in May 2020—significantly higher than that of the well-publicized U3 rate.

Like the national employment market, the local market has also increased considerably given the economic impact of the pandemic, with Nevada's unemployment rate peaked at 30.1% in April 2020, the highest unemployment rate on record. In comparison, prior to the pandemic in February 2020, the unemployment rate in the state was 3.6%. The unemployment subsequently declined in May 2020 to 25.3% as businesses began a phased re-opening

In the Las Vegas Metropolitan Statistical Area (MSA), the unemployment rate peaked at 34.0% in April 2020 and subsequently declined to 29.0% as of May 2020.

Nevada has suffered with the highest unemployment rates in the country. As of April 2020, the pandemic has already caused a reduction in employment, much larger than the Great Recession, over a very short time span. From March to April 2020, 244,800 jobs were lost in Nevada, which is 60,100 more jobs lost than during the Great Recession from peak to trough.

The sudden speed of the economic decline is the result of business closures due to public health policy. As such, there is likely to be a significant portion of those job losses that will be immediately reversed once businesses can reopen fully. As a result, it is anticipated that a partial recovery will happen faster than if the recession was due entirely to economic factors. However, there will still be some longer-term economic effects of the closure that will take time to recover.

Sources: U.S. Dept of Labor, Bureau of Labor Statistics website, Nevada Business website, Nevada Economy In Brief April 2020 and DETR website.

Gaming & Tourism Indicators

Due to global travel restrictions and stay-at-home orders in place due to the pandemic, visitor volume statistics for Las Vegas have fallen dramatically beginning in March 2020. Visitor volume for January and February had seen year over year increases of 3.9% and 4.5%, respectively. Starting in March of 2020, visitor volume decreased by 58.6% year over year and had a 97% decline year over year in April 2020 as all casino properties, convention centers, most hotels, etc. were closed. However, phased re-opening of certain businesses began on May 8th and casino properties began re-opening on June 4th, subject to capacity restrictions and continued closures of convention centers and arenas. Despite these re-openings in the Las Vegas Valley, not all states have lifted their stay-at-home orders nor have many foreign countries lifted their air travel restrictions to the United States. In fact, according to the 2018 Visitor Profile study conducted by the Las Vegas Convention and Visitors Authority approximately 20% of all visitors were foreign travelers.

According to a report by the Nevada Resort Association, tourism supports one in three jobs, pays \$20 billion in wages and salaries annually, \$1.8 billion in industry-specific fees and taxes and \$75 billion in annual economic output (45% of the state's aggregate output). The meeting and convention industry in Las Vegas alone supports 67,000 jobs and \$11 billion in economic impact. According to the report, should the tourism industry remain shuttered 30 to 90 days, recovery will take 12 to 18 months, put more than 480,000 jobs and \$9 billion in wages and salaries at risk and cause \$39 billion in total economic impact.

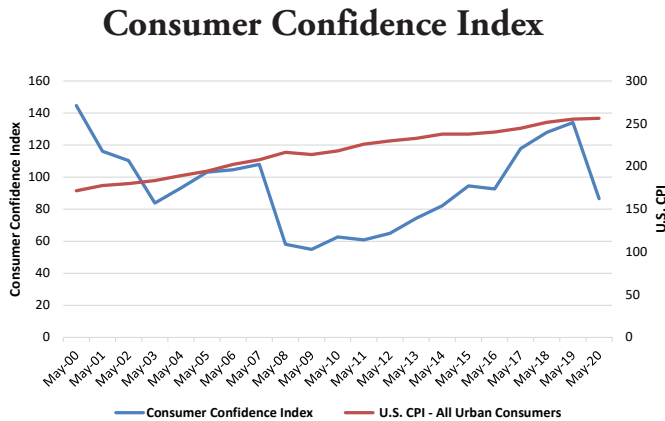
Sources: Las Vegas Convention and Visitors Authority website, Nevada Business Magazine, June 2020.



Las Vegas Strip shut down during the stay-at-home order

Consumer Confidence

The Conference Board's Consumer Confidence Index registered a reading of 86.6 in May 2020, compared to a reading of 134.1 in May 2019 and a reading of 128.0 in May 2018.



Sources: The Conference Board website, June 2020, Investing.com website and US Dept of Labor, Bureau of Labor Statistics website.

According to Lynn Franco, Senior Director of Economic Indicators at The Conference Board, "The severe and widespread impact of COVID-19 has been mostly reflected in the Present Situation Index, which has plummeted nearly 100 points since the onset of the pandemic. Short-term expectations moderately increased as the gradual re-opening of the economy helped improve consumers' spirits. However, consumers remain concerned about their financial prospects. In addition, inflation expectations continue to climb, which could lead to a sense of diminished purchasing power and curtail spending. While the decline in confidence appears to have stopped for the moment,

the uneven path to recovery and potential second wave are likely to keep a cloud of uncertainty hanging over consumers' heads."

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, are positive for the economy.

The U.S. All Urban Consumers CPI declined 0.1% in May 2020. Over the last 12 months, the index has risen 0.1% before seasonal adjustment.

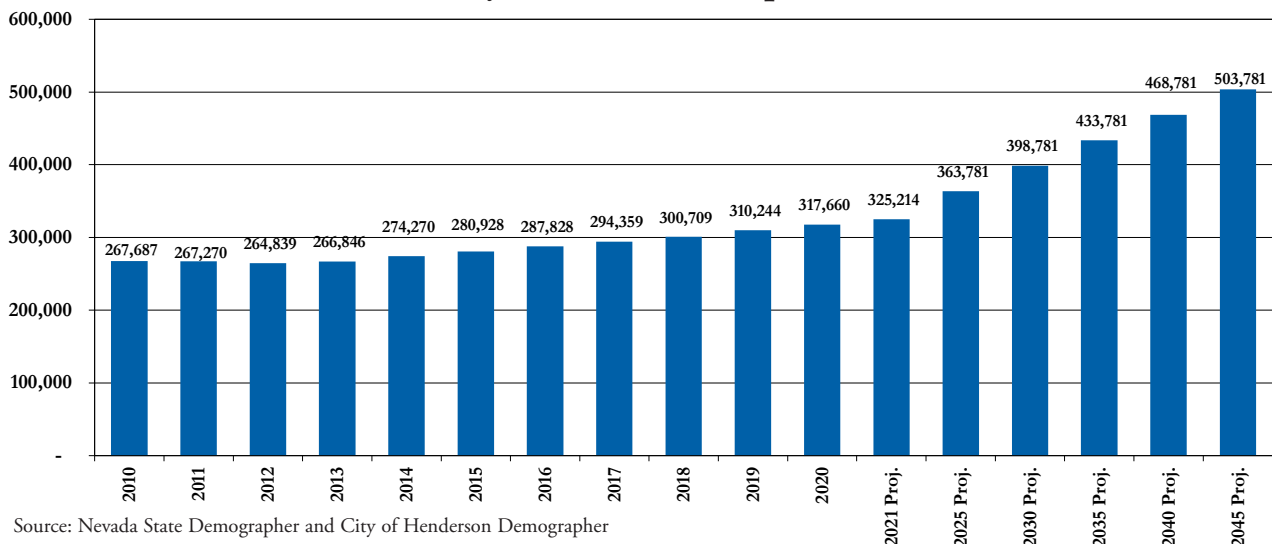
Sources: U.S. Department of Labor, Bureau of Labor Statistics website

Population

Clark County saw a small population increase as of July 1, 2019. According to population estimates made by the Nevada state demographer, the population in Clark County rose to 2,293,391 as of July 1, 2019. This reflects a population increase of 1.9% over the July 1, 2018 figure of 2,251,175. It is estimated that the population growth will continue to gradually increase in Clark County in the coming years.

Henderson's population is estimated to reach 325,214 in Fiscal Year 2021, a 2.4% increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

City of Henderson Population

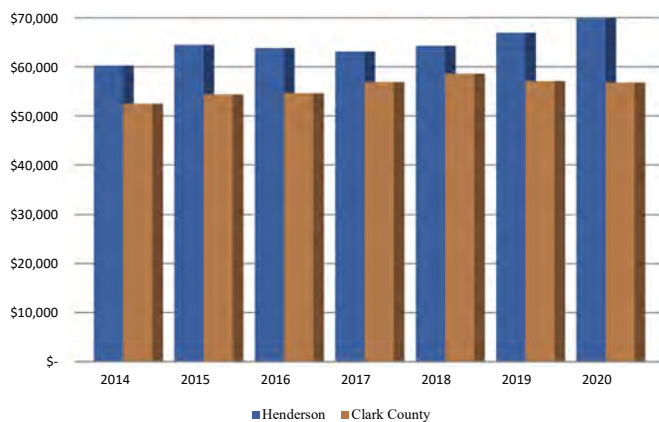


Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. The median household income for Henderson is \$69,940 compared to \$56,802 for the rest of Clark County.

Although the median household income had been increasing since the end of the Great Recession, it is likely that the current pandemic induced recession will result in a decline of the median household income due to large-scale unemployment and decreased demand for goods and services.

Median Household Income



Source: City of Henderson Community Development as of April 2020.

Southern Nevada Housing

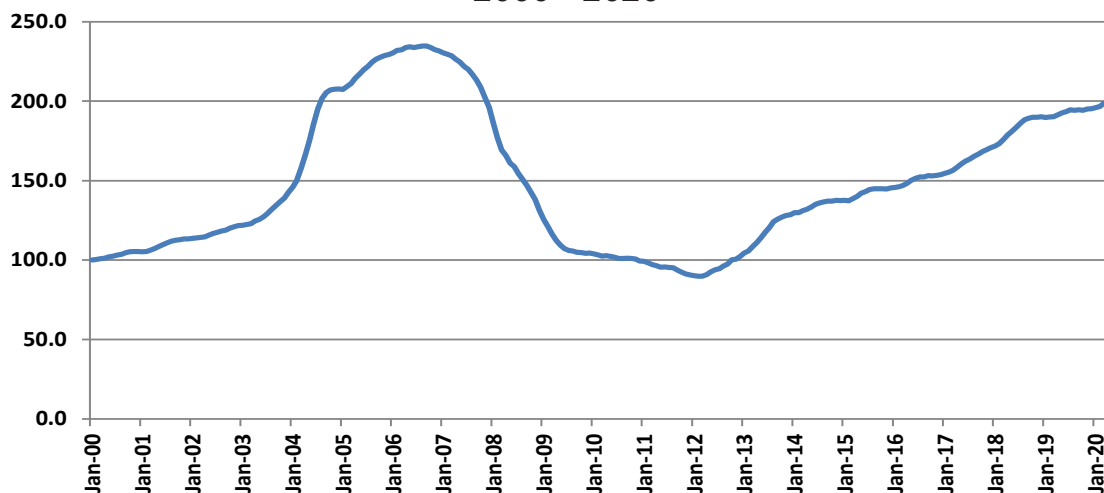
The S&P Case-Shiller Home Price Index (Index) is widely recognized as the authoritative measure of home price trends in the United States, focusing on 20 major markets. According to the Index, housing prices in the Las Vegas metropolitan area and the United States both hit bottom in March 2012, the local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

From that time through March 2020, however, the market began to turn with the Las Vegas metro area continuing to rise. The index increased rising by 4.4% year over year.

Traditionally, the annual cycle, as demonstrated by the index, has shown that August through March tends to be the “down” period for the home market, while April through July is generally marked by rising trends. During the 12 months ended March 2020 and prior to the onset of the pandemic, the Las Vegas metropolitan area experienced gains illustrating that it has had a strong real estate market.

After the onset of the pandemic in mid-March, the early statistics for the local housing market has been mixed. According to a report released by the Las Vegas Realtors (LVR), statistics in April 2020 show home sales dropping, but prices holding relatively steady. The median price of existing homes in Southern Nevada was \$310,000, up 3.3% from 2019. Sales were down 31.4% for homes and 41.6% for condos and townhomes.

S&P Case-Shiller Home Price Index Las Vegas Metropolitan Area 2000 - 2020



However, given April coincided with the state's stay-at-home order, which has subsequently been lifted, it is too soon to tell the extent of the impact the pandemic will have on the housing market within the Las Vegas metropolitan area. There is also the risk of foreclosures which depress home values and given the rapid rise in unemployment we would expect an increase in foreclosures over the long-term. To help mitigate the economic impact of the pandemic as part of the federal government's CARES Act, at the request of the borrower, mortgage servicers are required by law to provide up to one year of loan forbearance. This provision in the law is set to expire on December 31, 2020.

Sources: S&P Case-Shiller Home Price Index website, Nevada Business, website, Las Vegas Realtors

For additional information on economic and demographic indicators visit the [Henderson Data Explorer](#).



Conclusion

According to experts, the outlook for Nevada's economy is negative and is projected to experience a slower recovery than the rest of the country due to its relatively large dependence on tourism which is responsible for 38% of the workforce in Southern Nevada. As a result, it is estimated the economy in Southern Nevada will continue to struggle with depressed demand in domestic and international travel which has remained largely halted until a long-term solution to the pandemic has been reached. This will have a prolonged impact on unemployment which is expected to stay elevated, although reduced from its current record breaking levels. According to Stephen M. Miller, director of the Center for Business and Economic Research (CBER) and economics professor at Lee Business School, "While it is difficult to forecast, I think that the bulk of recovery will occur within 18 to 36 months. The key will be the length of time it takes to develop an effective vaccine for the coronavirus."

Sources: Nevada Business Magazine, June 2020, UNLV Center for Business and Economic Research



Social distancing partition on a black jack table to prevent the spread of COVID-19

Local Demographics

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

Note: Henderson also has small portions of 89183 & 89124 and there are small areas outside of Henderson in 89052, 89074, & 89011
Source: Las Vegas Perspective 2020.



Financial Trends

Introduction

The City of Henderson 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 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 2019-2020 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 Consolidated Tax (sales 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 our forecast, we hope 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:

Due to the ongoing COVID-19 pandemic, discussed within the [Introduction](#) and [Market Environment](#) sections, the degree of impact from COVID-19 to the City's finances and operations is difficult to predict due to the evolving nature of the COVID-19 transmission, including uncertainties relating to (i) the duration of the outbreak, (ii) the severity of the outbreak and (iii) the ultimate geographic spread of the outbreak, as well as with regard to what additional actions may be taken by governmental authorities to contain or mitigate its impact. As a result, the below forecasts are subject to change as the City monitors the fiscal impact of the pandemic on an ongoing basis.

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 37% 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

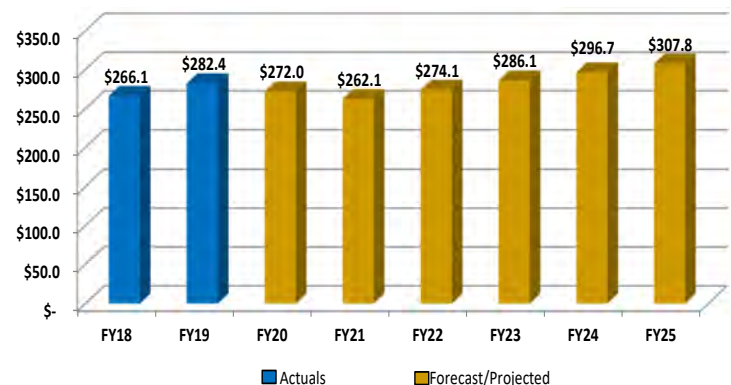
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

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



Operating Revenues

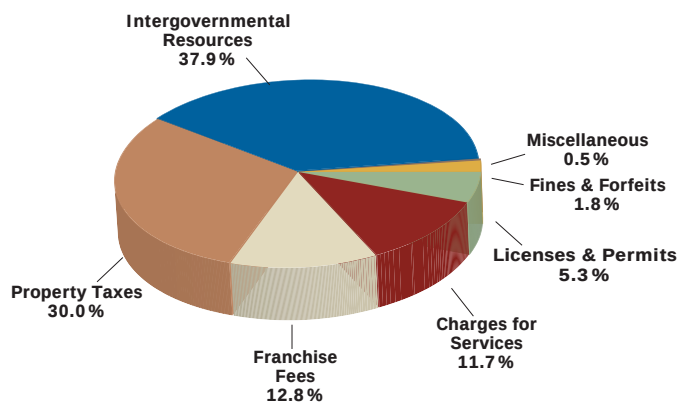
The General Fund accounts for the City's unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and as a result, requests for General Fund resources typically far exceed the amount available. The City's financial stability, and its ability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

In Fiscal Year 2021, General Fund revenues excluding Other Financing Sources are estimated to be \$262.1 million, a 3.6% decrease over Fiscal Year 2020 estimated revenues due to the economic impact of COVID-19.

The major sources that make up the General Fund revenues excluding Other Financing Sources for Fiscal Year 2021 include: Intergovernmental Resources (37.9%), Property Taxes (30.0%), Franchise Fees (12.8%), Charges for Services (11.7%), Licenses and Permits (5.3%), Fines, Forfeits (1.8%), and Miscellaneous (0.5%).

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

FY 2021 General Fund Revenue by Source



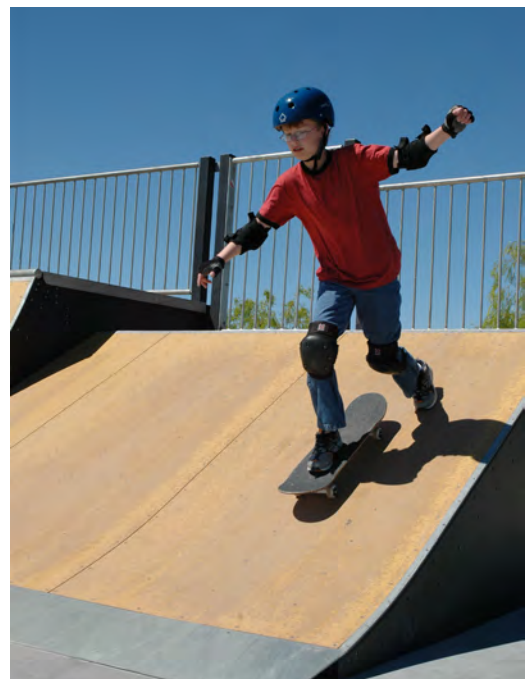
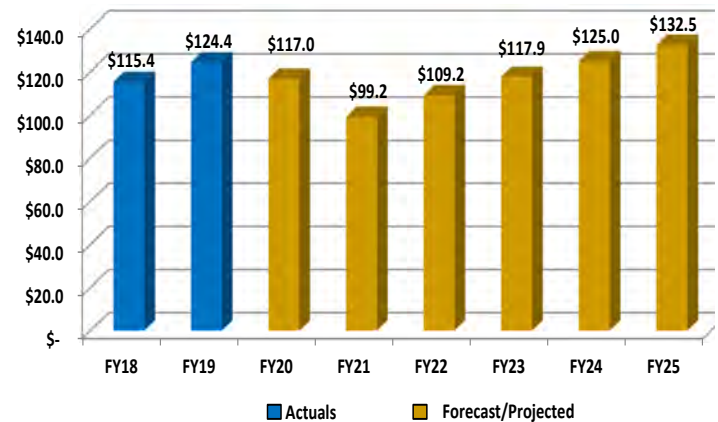
Key Fact

Property tax revenue for Fiscal Year 2021 is anticipated to increase 9.7%, or \$7.0 million over Fiscal Year 2020 projections.

Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2021 are expected to total \$99.2 million, or 37.9% 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 (\$96.8 million), County Gaming License Fees (\$1.7 million), and Payment in Lieu of Taxes and Other (\$0.7 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.

Intergovernmental Resources (in millions)



Property Taxes

Property tax revenue for Fiscal Year 2021 is expected to total \$78.7 million, or 30.0% of the total General Fund revenue. Property tax revenue has been increasing and is expected to rise again for the seventh straight year due to increases in assessed valuation which occurred prior to the economic downturn.

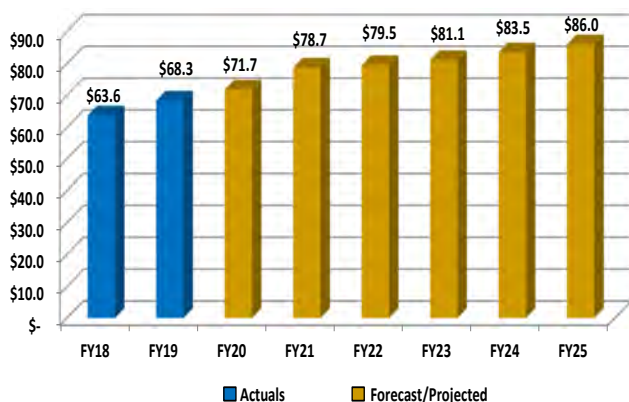
For Fiscal Year 2021, the General Fund portion of the property tax rate totals .6904. This rate includes the .231 voter-approved override for public safety and .12 dedicated to parks and recreation.

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).

Given the economic downturn it is expected that assessed valuation (the primary driver behind property tax revenue levels) will slightly decrease due to elevated levels of unemployment causing a moderate decrease with relatively flat growth projected 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)**



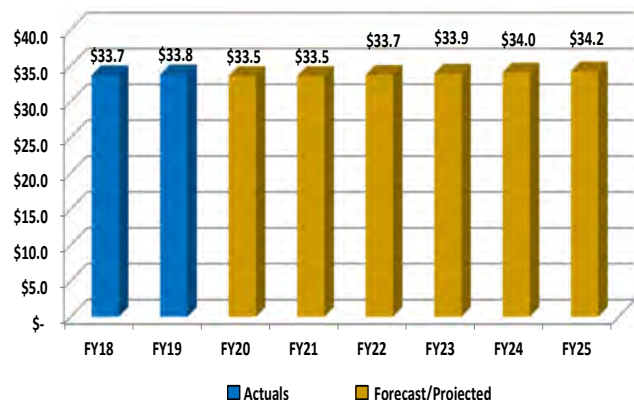
While this law performed as intended in protecting citizens from drastic increases in property taxes, it provided for no corresponding mechanism to prevent falling property tax revenues in the event of plummeting assessed values, which occurred during the Great Recession. The unintended consequence of 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.

Franchise Fees

Franchise fees for Fiscal Year 2021 are expected to total \$33.5 million, or 12.8% 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)**

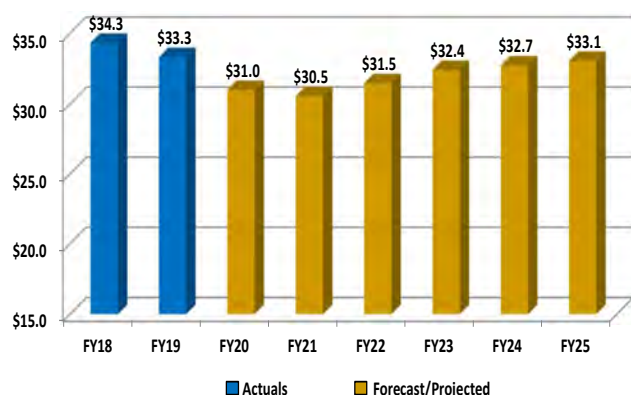


Charges for Services

Charges for services for Fiscal Year 2021 are expected to total \$30.5 million, or 11.7% 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 a Medicaid subsidy for ambulance services received in Fiscal Year 2018 & 2019, but are not included within the forecast years.

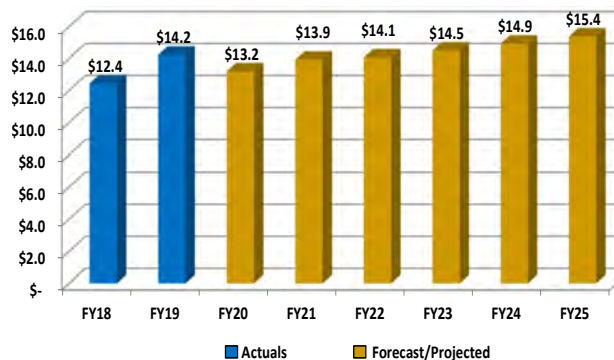
**Charges for Services
(in millions)**



Licenses and Permits

Licenses and permits for Fiscal Year 2021 are expected to total \$13.9 million, or 5.3% 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)**

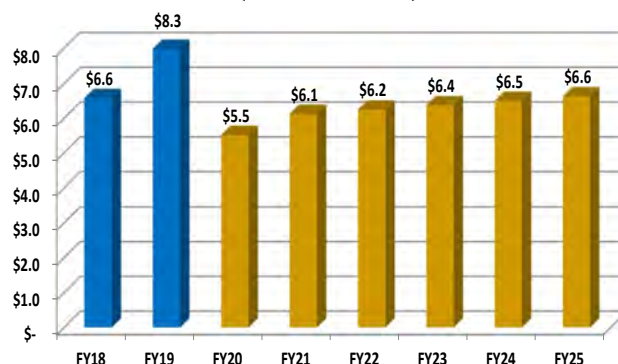


The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. Permits are expected to moderate growth over the next five years with the growth of recreational medical marijuana businesses.

Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2021 are expected to be \$6.1 million, or 2.3% 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. The revenues are expected to grow moderately over the course of the next five years. Beginning in Fiscal Year 2020, certain traffic fine revenues must be submitted to the state, which significantly reduced the City of Henderson's revenues.

**Total Fines, Forfeits and Misc. Revenues
(in millions)**



Other Financing Sources

Other Financing Sources for Fiscal Year 2021, which are comprised entirely of transfers-in, have been budgeted at \$19 million. The anticipated transfer-in has been budgeted from the Financial Stabilization Fund based on anticipated revenue shortfalls due to the economic downturn that began with the COVID-19 pandemic. For more information on the fiscal impact to the City's budget regarding the COVID-19 pandemic refer to the [Introduction](#) section as well as the [Market Environment](#) section herein for further analysis.

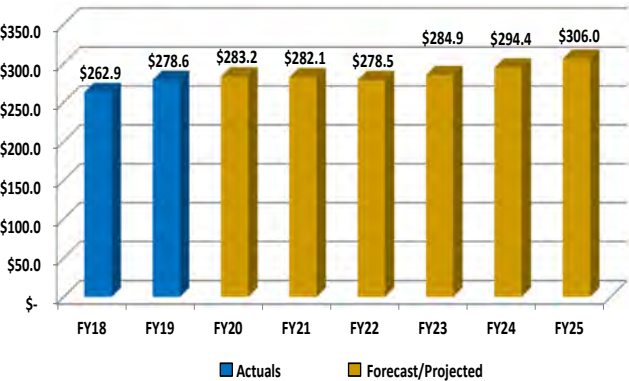
Operating Expenditures

The City’s future will be shaped by the continued refinement of citywide priorities and strategies developed by the Mayor and 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.

The scope of this analysis examines the operational impacts of economic changes and costs associated with providing ongoing services to our growing community.

**Total General Fund Expenditures and Other Uses
(in millions)**



Expenditure Categories & Functions

Categories

- Salaries and Wages
- Employee Benefits
- Services and Supplies
- Capital Outlay
- Other Financing Uses

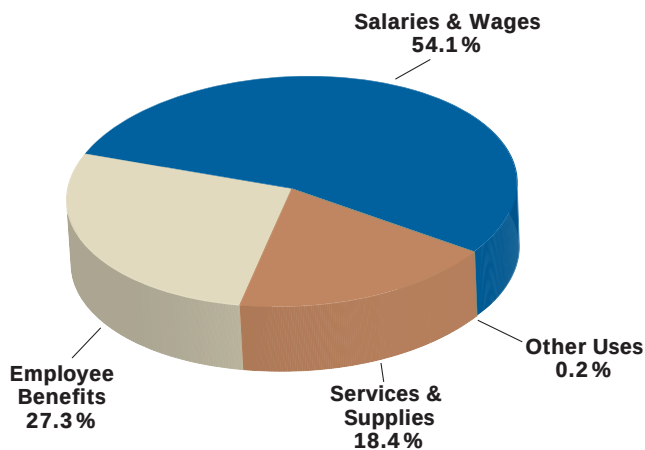
Functions

- 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
 - Information Technology
 - Internal Audit
 - Miscellaneous (Citywide)
 - Government and Public Affairs
- Judicial**
 - Municipal Court
 - City Attorney - Criminal
- Public Safety**
 - Building Inspection
 - Fire
 - Police
- Public Works**
 - Paved Streets
 - 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 2021 include Salaries and Wages (54.1%), Employee Benefits (27.3%), Services and Supplies (18.4%) and Other Financing Uses (0.2%). 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 2021 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 2021 are expected to total \$229.6 million, or 81.4% 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 2021 budget.

Included in employee benefits is the cost of the City's self-funded health insurance program. Our 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 \$52.0 million, or 18.4% 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 2021.

Capital Outlay

There are no capital expenditures budgeted in the General Fund for Fiscal Year 2021.

Other Financing Uses

Other Financing Uses for Fiscal Year 2021 are expected to total \$0.5 million, or 0.2% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Capital Repair & Replacement Fund (\$0.3 million), Debt Service Fund (\$0.1 million), and Eldorado Valley Fund (\$0.1 million).

Capital Improvement Program Impacts

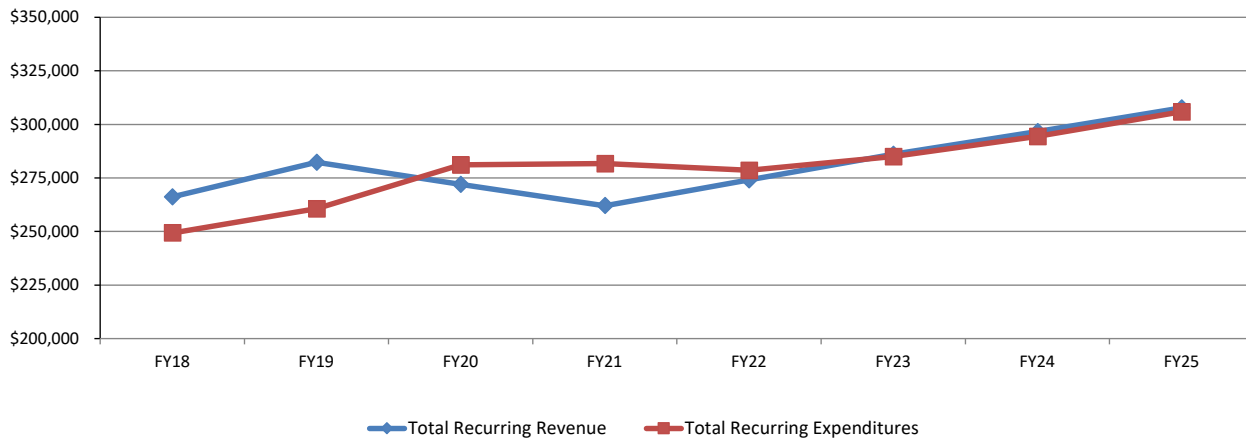
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information, see the Capital Improvement Plan (CIP) Section of this document.

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 maximize its resources for service delivery and maintain a healthy financial position.

General Fund Recurring Revenue vs. Recurring Expenditures*

Figures in Thousands (\$000)



	FY18	FY19	FY20	FY21	FY22	FY23	FY24	FY25
	Actual	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Recurring Revenue (\$000)								
Property Taxes	\$ 63,638	\$ 68,291	\$ 71,733	\$ 78,691	\$ 79,478	\$ 81,067	\$ 83,499	\$ 86,004
Franchise Fees	33,663	33,766	33,543	33,534	33,702	33,870	34,040	34,210
Licenses & Permits	12,444	14,229	13,197	13,931	14,070	14,492	14,927	15,375
Intergovernmental	115,447	124,389	116,980	99,240	109,164	117,897	124,971	132,469
Charges for Services	34,344	33,323	30,985	30,547	31,463	32,407	32,731	33,059
Fines, Forfeits, & Misc.	6,583	8,253	5,522	6,127	6,250	6,375	6,502	6,632
Other Financing Sources	-	101	-	-	-	-	-	-
Total Recurring Revenue	\$ 266,119	\$ 282,352	\$ 271,960	\$ 262,070	\$ 274,128	\$ 286,110	\$ 296,672	\$ 307,750
Recurring Expenditures								
Salaries & Wages	\$ 137,385	\$ 144,264	\$ 151,851	\$ 152,656	\$ 154,183	\$ 157,266	\$ 161,984	\$ 167,654
Employee Benefits	64,821	67,916	75,362	76,900	77,669	79,222	81,599	84,455
Services & Supplies	43,618	47,028	53,339	51,689	46,520	47,916	50,311	53,330
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	3,551	1,470	528	528	153	528	528	528
Total Recurring Expenditures	\$ 249,375	\$ 260,678	\$ 281,081	\$ 281,774	\$ 278,525	\$ 284,932	\$ 294,423	\$ 305,967
Current Surplus/(Deficit)	\$ 16,744	\$ 21,674	\$ (9,121)	\$ (19,704)	\$ (4,397)	\$ 1,178	\$ 2,249	\$ 1,783
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	-	-	-	-	-	-	-	-
One-Time Transfers	-	-	-	19,000	5,400	-	-	-
Other Financing Sources	684	-	-	-	-	-	-	-
Non-Recurring Expenditures (\$000)								
Salaries & Wages (Attrition)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	-	-	-	-	-	-
Services & Supplies	-	-	-	300	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	13,270	17,727	-	-	-	-	-	-
Capital Outlay	298	229	2,104	-	-	-	-	-
Total All Revenue	\$ 266,803	\$ 282,352	\$ 271,960	\$ 281,070	\$ 279,528	\$ 286,110	\$ 296,672	\$ 307,750
Total All Expenditures	\$ 262,943	\$ 278,634	\$ 283,185	\$ 282,074	\$ 278,525	\$ 284,932	\$ 294,423	\$ 305,967
Total Surplus/(Deficit)	\$ 3,860	\$ 3,718	\$ (11,225)	\$ (1,004)	\$ 1,003	\$ 1,178	\$ 2,249	\$ 1,783
Fund Balance - Beginning	\$ 26,403	\$ 30,263	\$ 33,981	\$ 22,756	\$ 21,752	\$ 22,755	\$ 23,933	\$ 23,933
Fund Balance - End	\$ 30,263	\$ 33,981	\$ 22,756	\$ 21,752	\$ 22,755	\$ 23,933	\$ 26,182	\$ 25,716

* Due to the material impact of the COVID-19 pandemic and the high degree of uncertainty, the City will continue to monitor the latest developments regarding the pandemic and adjust assumptions herein accordingly.

Water & Sewer Forecast

The City of Henderson provides water and sewer services to over 310,000 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

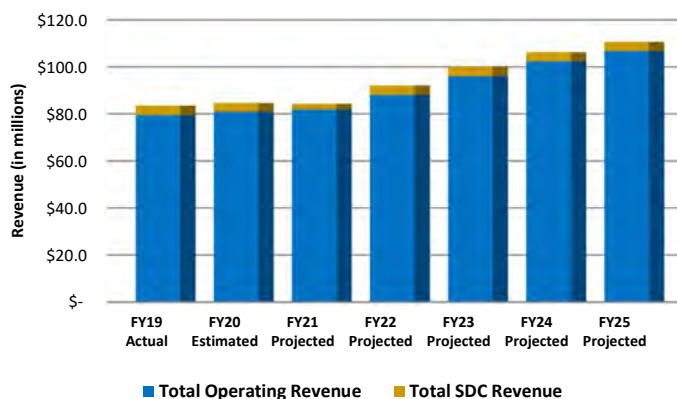
Operating Funds

The Water and Sewer Operating Funds track the financial activities associated with the daily operations of the facilities and services provided to the utilities' customers.

The sources of revenue for the Water Operating Fund are derived from the sale of potable and raw water, connection fees, interest income and miscellaneous sources. Potable and raw water sales represent the most significant source of revenue to the operating fund. The sale of potable and raw water averages 95% of the total water operating fund revenue.

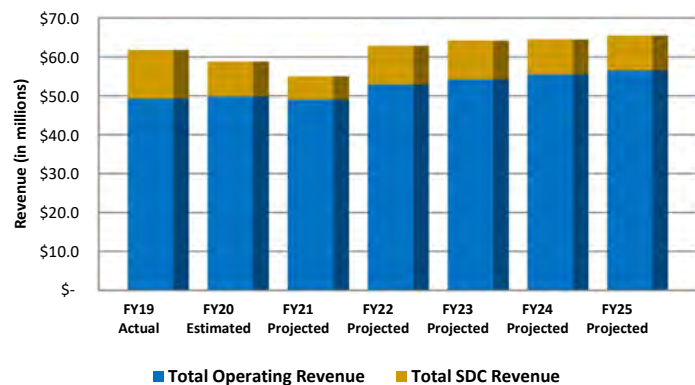
Based on growth projections, total water operating revenue is forecasted to increase from \$81.9 million in Fiscal Year 2021 to \$106.8 million in Fiscal Year 2025.

Water Operating & SDC Revenue (in millions)



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 95% of the total operating fund revenue. Total sewer operating revenues are expected to increase from \$49.0 million in Fiscal Year 2021 to \$56.5 million in Fiscal Year 2025.

Sewer Operating & SDC Revenue (in millions)



The wastewater utility sells reclaimed water to golf courses, developers who use it for construction, and commercial customers who use it for irrigation. The sewer fund also receives sales taxes 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) Fund tracks financial activities associated with annual SDC revenues. The existing water and sewer utility SDCs have been in effect since 1999 and were developed using the system buy-in method. 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 2021 are \$1,600 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for Fiscal Year 2021 are \$1,800 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 \$76.5 million in Fiscal Year 2021 to \$86.6 million in Fiscal Year 2025.

Approximately one-third of the operation and maintenance expenses are related to purchasing water from external sources. Raw water is purchased from Basic Management Incorporated for resale to Lake Las Vegas and for a raw water source to the City’s water treatment plant. Additionally, 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 \$40.7 million in Fiscal Year 2021 to \$42.6 million in Fiscal Year 2025.

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

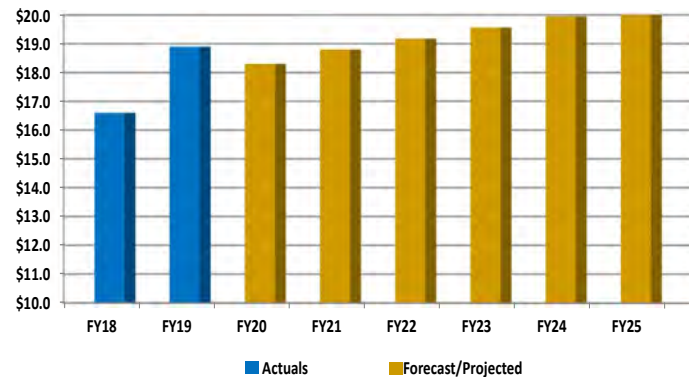
The sources of revenue for the Development Services Center Fund can be divided into four distinct categories: licenses & permits, charges for services, developer contributions, and miscellaneous revenues. The fees are reviewed by the DSC Steering Committee, the DSC Industry Advisory Committee (which 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.



Construction on Amazon Distribution Center

DSC Operating Revenue (in millions)



Revenues in Fiscal Year 2019 increased as a result of higher licenses & permit revenue due to increased economic activity. Fiscal Year 2020 revenues are anticipated to decline due to the economic downturn and begin to moderately improve in Fiscal Year 2021 as the economic recovery picks up steam.

DSC operating revenue projections for Fiscal Year 2020 through Fiscal Year 2025 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 2021 budgeted operating expenditures are \$19.9 million, which is flat from the anticipated Fiscal Year 2020 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

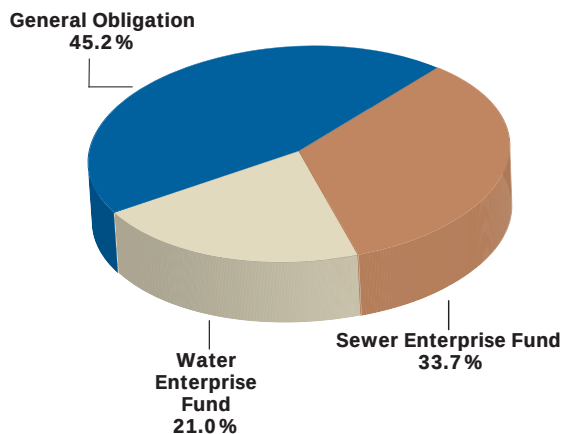
As of July 1, 2020, the City of Henderson's combined outstanding debt totals \$374.9 million, consisting of:

- **G. O. Bonds/Other Debt** **\$ 169.6 million**
- **Water Revenue Secured Bonds** **\$ 126.4 million**
- **Sewer Revenue Secured Bonds** **\$ 78.9 million**

The Series 2020B1 and 2020B2 G.O. Various Purpose and Refunding Bonds, were issued subsequent to the City's Final Budget being submitted to the Nevada Department of Taxation on June 1, 2020. As a result, the mix of maturities within the Series 2013B and 2014 G.O. Refunding Bonds that was originally projected to be refunded as part of the Series 2020B2 G.O. Refunding Bonds in the Final Budget was subsequently revised to reflect maturities refunded due to actual market conditions at the time of issuance (6/09/2020). Consequently, the amounts presented herein, reflect the actual issuances and outstanding balances whereas the Final Budget submitted on June 1, 2020 represented the estimated issuances and outstanding balances as of June 1, 2020.

The following is a review of each of these debt sources and proposed action relating to the City's future debt issues.

Composition of Outstanding Debt As of 07/01/19



The City finances major capital equipment and facilities based on the asset life of the capital equipment. It is not prudent to spend operating cash on assets that have lives greater than five years. Capital items with long, useful lives are paid for gradually by an annual depreciation charge to the current accounting period. In addition, current relatively low interest rates make debt financing very economical and prudent versus cash financing. Historically this practice has related to Proprietary Funds. With the implementation of GASB 34, depreciation of assets will also be reflected on a citywide basis. The budget continues to reflect depreciation in Proprietary Funds only.

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2021	\$ 8,298,310	\$ 4,860,439	\$ 13,158,750
2022	8,348,311	4,659,501	13,007,811
2023	8,455,000	4,407,716	12,862,716
2024	8,740,000	4,119,362	12,859,362
2025	8,975,000	3,887,268	12,862,268
2026 - 2030	49,105,000	16,448,370	65,553,370
2031 - 2035	43,755,000	10,675,654	54,430,654
2026 - 2040	33,905,000	4,276,106	38,181,106
Total	\$ 169,581,621	\$ 53,334,416	\$ 222,916,037

General Obligation Bonds and Other Debt

The City's \$169.6 million general obligation debt can be broken down into two distinct categories:

- General Obligation/Revenue Bonds
Secured by Consolidated Tax \$ 139.1 million
- General Obligation Other Debt
Installment Purchases \$ 0.3 million
Medium-Term Bonds \$ 30.2 million

A description of each category, a detail of the current outstanding issues, as well as a debt service schedule to maturity for each category follows.

General Obligation/Revenue Bonds

The Consolidated Tax Bonds are general obligation bonds secured with revenues derived from the City's Consolidated Tax Revenue.

Pursuant to NRS 360.698, the bonds will be additionally paid from a pledge of certain tax revenues up to 15% of the Consolidated Tax Distribution Fund allocable to the City for the payment of the principal of and interest on the bonds. The Consolidated Tax Distribution Fund consists of local government revenues from six sources (collectively, the Consolidated Tax Revenues): Supplemental City/County Relief Tax (SCCRT), Basic City/County Relief Tax (BCCRT), Cigarette Tax, Liquor Tax, Governmental Services Tax (GST), and Real Property Transfer Tax (RPTT).

The table below sets forth the City's outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2020.

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

	Date Issued	Original Amount	Outstanding 7/1/2020
Series 2011C (Refunding Bonds)	12/21/2011	\$ 13,605	\$ 2,525
Series 2013B (Various Purpose Bds)	04/16/2013	39,955	10,725
Series 2014 (Refunding Bonds)	09/25/2014	24,305	2,600
Series 2020B1	06/09/2020	29,510	29,510
Series 2020B2 (Refunding Bonds)	06/09/2020	93,705	93,705
Total Outstanding			\$ 139,065

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 2019 Actual	FY 2020 Unaudited	FY 2021 Budget
Consolidated Tax Pledged Revenue	\$ 118,869	\$ 110,038	\$ 96,748
Limitation (15%)	17,830	16,505	14,512
Existing Debt Service Coverage	3,430	5,215	8,402
	5.20X	3.17X	1.73X

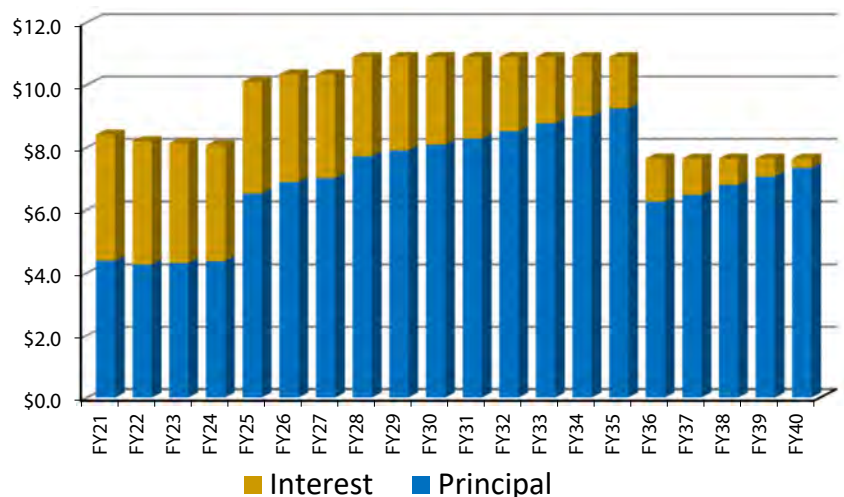


Key Fact

In May 2020, Standard & Poor's Global Ratings and Moodys Investor Services reaffirmed their bond ratings for the City at AA+ and Aa2.

The chart below illustrates the outstanding debt service to maturity in general obligation bonds secured by consolidated tax revenue as of July 1, 2020.

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 2021 is \$0.6208, which includes \$0.231 in voter-approved overrides for public safety.

The property tax available to pay the bonds is further restricted by the limitation on the combined overlapping tax rate of \$3.64 per \$100 of assessed valuation. The Medium-Term Bonds are a debt of the City and the City shall pledge all legally available funds of the City for their payment. Provision for the payment of principal and interest requirements on the Medium-Term Bonds as provided in NRS 350.093 through 350.095.

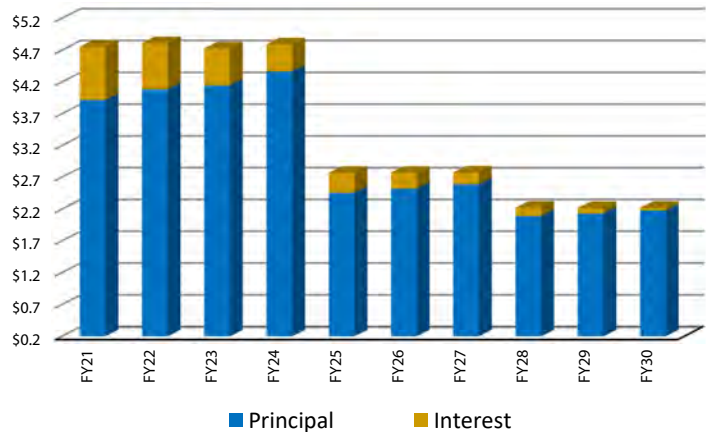
The following table sets forth the City's outstanding general obligation medium-term bonds and other indebtedness as of July 1, 2020.

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

	Date Issued	Original Amount	Outstanding 7/1/2020
Series 2016 (Bldg/Parks Ref)	8/30/2016	\$ 12,700	\$ 10,220
Installment Purchase Agreement	12/21/2017	684	297
Medium Term 2020C	06/17/2020	20,000	20,000
Total Outstanding			\$ 30,517

The chart below illustrates the outstanding debt service to maturity in general obligation medium-term bonds and other debt as of July 1, 2020.

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



Key Fact

Total debt proceeds received in Fiscal Year 2020 bond issuances were \$80 million will be used for a new Police station in West Henderson, along with improvements to the City's existing recreation facilities including the Henderson Pavilion.



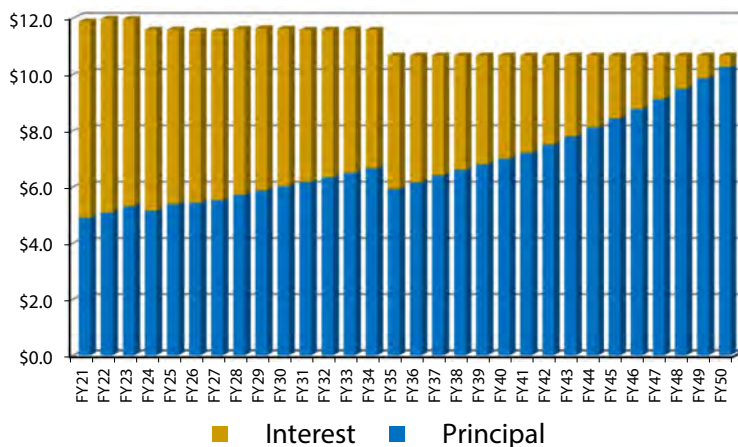
Henderson Police Academy Graduation

Water/Sewer Revenue Secured Bonds

The Water and Sewer Bonds are general obligation bonds additionally 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, 2020.

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2021	\$ 4,900,311	\$ 6,966,369	\$ 11,866,680
2022	5,078,312	6,887,053	11,965,365
2023	5,296,792	6,666,624	11,963,416
2024	5,142,337	6,438,442	11,580,779
2025	5,377,337	6,208,853	11,586,189
2026-2030	28,521,683	29,414,515	57,936,198
2031-2035	31,555,000	25,437,612	56,992,612
2036-2040	32,935,000	20,385,800	53,320,800
2041-2045	39,015,000	14,299,000	53,314,000
2046-2050	47,475,000	5,846,000	53,321,000
Total	\$ 205,296,772	\$ 128,550,267	\$ 333,847,039

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 7/1/2020	*Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
State Revolving Loan Bonds Series 2000	09/15/2000	\$ 5,500,000	\$ 1,098,406	\$ 389,875	01/01/2023
Water Revenue Bonds Series 2020A1*	06/09/2020	125,340,000	125,340,000	4,640,338	06/01/2050
		\$ 130,840,000	\$ 126,438,406	\$ 5,030,213	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 873,366	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A*	07/26/2012	72,550,000	16,270,000	4,588,500	06/01/2034
Sewer Revenue Bonds Series 2013A*	04/16/2013	19,710,000	11,345,000	361,718	06/01/2030
Sewer Refunding Bonds Series 2020A2*	06/09/2020	50,370,000	50,370,000	1,798,912	06/01/2034
		\$ 144,289,396	\$ 78,858,366	\$ 6,836,467	

* The Series 2020A1 Water Revenue Bonds and Series 2020A2 Sewer Refunding Bonds were issued subsequent to the City's Final Budget being submitted to the Nevada Department of Taxation on June 1, 2020. As a result, the mix of issuances within the 2012A and 2013A Sewer Revenue Bonds Series that was originally projected to be refunded as part of the Series 2020A2 Sewer Refunding Bonds was subsequently revised to reflect maturities refunded due to actual market conditions at the time of issuance (6/09/2020). Consequently, the amounts presented herein, reflect the actual issuances and outstanding balances whereas the Final Budget submitted on June 1, 2020 represented the estimated issuances and outstanding balances as of June 1, 2020.

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 2020 of \$15.15 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$1.12 billion), the City's debt limit for general obligations is \$2.27 billion. The chart below illustrates the City's general obligation statutory debt limitation.

Statutory Debt Limitation

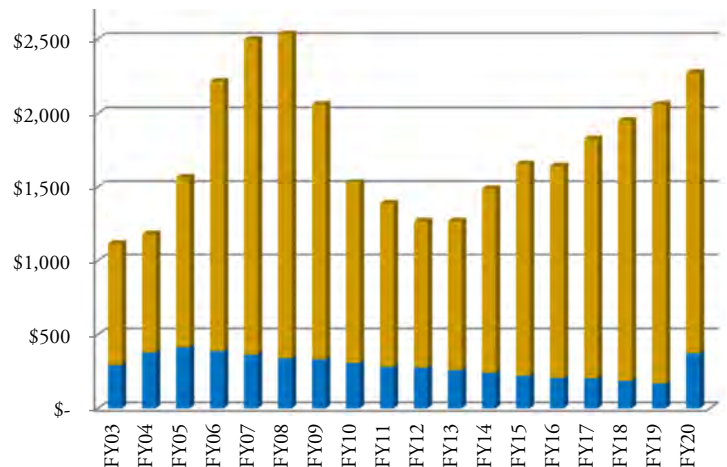
Statutory Debt Limitation for Fiscal Year 2020	\$ 2,271,862,280
Outstanding General Obligation Indebtedness (as of June 30, 2020)*	\$ 373,708,406
Additional Statutory Debt Limitation	\$ 1,898,153,874

*Excludes installment purchases and sewer bonds (Series 2010) totaling \$1.2 million.

In addition to the City's legal debt limit as a percentage of its total assessed value, the City's ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

The chart to the right illustrates the City's outstanding general obligation indebtedness with respect to its statutory debt limitation.

Historical Statutory Debt Limitation (in millions)



Debt Ratio Comparisons

The Debt Ratio Comparison table below illustrates the City's general obligation debt on a per capita basis, as well as a comparison to such debt of other municipalities in the state.

The City of Henderson has a debt ratio of 1.23%. 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. Henderson's assessed valuation dropped significantly during the economic downturn, which resulted in Henderson having a higher debt ratio than experienced previously.

The City does not anticipate issuing any additional debt during the fiscal year, though it reserves the privilege of doing so in the event it is deemed necessary and if legal requirements are satisfied.

Debt Ratio Comparison

	Total General Obligation Debt	Population as stated by State Demographer July 1, 2019	Fiscal Year 2021 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 136,528,446	255,170	\$ 9,436,887,420	\$ 535.05	1.45%
Las Vegas	516,444,720	653,350	21,527,798,778	790.46	2.40%
Henderson*	373,708,406	317,660	15,050,072,012	1,176.44	2.48%
North Las Vegas	406,022,414	255,327	8,819,237,650	1,590.21	4.60%
Average:				\$ 1,023.04	2.73%

Source: Total General Obligation Debt compiled by Zions Public Finance

* Note: Excludes Sewer Revenue Bonds Series 2010, lease/purchase agreements, assessment bonds, and proposed bonds.

Performance Budget Overview

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Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2021. 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 2021 and future years. For additional information on the Strategic Plan, refer to the Long-Range Planning section of this document.

Process Overview



Annual Performance Budget Cycle



Strategic Plan In Action

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.

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
	Reinvest in existing and aging infrastructure
	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:

- Service Demand: Strategically address the current and anticipated increase in service demand by adding additional capital and human resources.
- Response Times: Effectively utilize human resources and technology to improve response times.
- Crime Reduction: Reduce occurrence of criminal offenses and perception of crime in the community through crime reduction strategies.
- Community Outreach/Education: Improve public safety through collaborative partnerships with citizens/public through civic engagement and community programs.

Top Fiscal Year 2021 Action Items:

- Design, construct and open a fire station in District 87 with an engine and rescue company.
- Purchase and staff a third truck company.
- Develop a Communication Operations Staffing Plan to meet the needs of Police and Fire.

Preparing for Emergencies

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

Key Initiatives:

- Community Preparedness Initiative: Expand the reach of the City's Community Preparedness Program.
- Emergency Management Training Initiative: Expand the Emergency Management training model to include standardized emergency operation center (EOC) practices for local and regional coordination.
- Emergency Management Initiative: Research the feasibility of implementing a West Coast 'Disaster City' on the Eldorado Valley site to further efforts toward becoming a center of excellence in Emergency Management.

Top Fiscal Year 2021 Action Items:

- Expand a self-sustaining volunteer program.
- Review and update all emergency management related plans for emergency management accreditation program (Hazard Mitigation, Continuity of Operations Plan, Emergency Operations Plan, Long Term Recovery Plan and Resource Management).

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:

- Employee Injury Initiative: Reduce the frequency, liability, and severity of employee injuries by attaining ISO 45001 Occupational Health and Safety Management System Certification.
- In-House Wellness Initiative: Aggressively research the feasibility of creating an in-house wellness center for City employees, which would improve efficiencies, ensure compliance, reduce costs, and streamline processes.
- Citywide Training Center Initiative: Safeguard Henderson employee's health and safety by developing a citywide training center and program.

Top Fiscal Year 2021 Action Items:

- Develop and implement plans to close competence or resources gaps.
- Develop a citywide audit program to ensure continuous improvement.

Improve Transportation Safety

Goal: To reduce fatalities and serious injury crashes within the City of Henderson.

Key Initiatives:

- Transportation Safety Initiative: Develop and implement initiatives to improve safety and reduce/eliminate fatalities on our roadways.
- Community Safety Education Program Initiative: Implement a community safety education program that includes all transportation modes.
- Community Safety through Technology Initiative: Improve public safety through innovation and technology.
- Traffic Safety Strategy Initiative: Develop a robust strategy around traffic safety enforcement and prosecution.

Top Fiscal Year 2021 Action Items:

- Focus on the 5 E's (engineering, education, enforcement, emergency medical services, and evaluation through the identification and review of programs, policies, and strategies pertaining to the 5 E's that support comprehensive decision making for safety investments and develop recommendations for those strategies to be evaluated.
- Collaborate and partner with Safe Routes to Schools and CCSD Police department to implement a safety program specific to pedestrian concerns in and around school zones.
- Identify and remedy infrastructure gaps leading to traffic law prosecution issues.

Community Safety

Advance and Promote City Environmental Management

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

Key Initiatives:

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

Top Fiscal Year 2021 Action Items:

- Provide business outreach to proactively identify businesses that need additional environmental permits.
- Expand the number of Henderson Shines events from one per year to two per year.
- Develop a strategy concerning the City's landfill.
- Verify compliance with systematic audit program.

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.
- Promote 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.
- Develop a citywide housing strategy that encourages a variety of housing choices.

Top Fiscal Year 2021 Action Items:

- Evaluate the need for changes to the Development Code and other programs to encourage infill, neighborhood reinvestment, and infill development.
- Evaluate and implement the need for updates to the West Henderson Land Use Plan to promote more resource-efficient land use.
- Establish design standards for West Henderson.

Reinvest in Existing and Aging Infrastructure

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

Key Initiatives:

- Reduce deferred maintenance liabilities.
- Develop and implement reliable reinvestment strategies.
- Extend the useful life of assets.
- Coordinate maintenance activities with infill development.

Top Fiscal Year 2021 Action Items:

- Quantify variables that define an asset and set metrics to what level assets are to be maintained during their useful service life.
- Assign standards to each asset with categories based on set lifespans, Design, Physical, Service, and Economic.
- Assign asset priorities based on risk matrix for assets to meet service target and useful life.

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.
- Use best practices to responsibly plan for technology advances in transportation.
- Implement context-sensitive solutions to plan for interconnectivity for all modes of transportation.

Top Fiscal Year 2021 Action Items:

- Conduct an evaluation of all pedestrian infrastructure adjacent to arterial and collector roadways and City facilities for ADA compliance and connectivity.
- Program pedestrian-related infrastructure improvements in the Capital Improvement Plan.
- Develop a sustainable mobility strategy to consider roadway, trail, and transit connections; address residential mobility options; and develop a Henderson-specific transit plan.

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 robust cultural arts roadmap to enhance a diverse and inclusive community.
- Provide equitable access to parks, recreation and open space 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 2021 Action Items:

- Develop a master plan for West Henderson to continue the goal of a park within ½ mile (10 min walk) from every resident.
- Expand senior services and continue to support our Age Friendly Initiative.
- Implement Wi-Fi in all Henderson parks to measure usage of parks.

Livable Communities

Address Social Issues That Negatively Impact Henderson's Vulnerable Populations

Goal: To increase services to support vulnerable populations.

Key Initiatives:

- Address the opioid crisis through education rehabilitation and enforcement.
- Work locally and regionally to compassionately address the needs of individuals experiencing homelessness.
- Improve access to healthcare services for vulnerable Henderson residents.

Top Fiscal Year 2021 Action Items:

- Develop an outreach campaign on where to find resources for those struggling with addictions, signs of addictions for parents to look for in their children, and information about how to safely dispose of unused prescription drugs.
- Educate students through the DREAM program on the dangers of opioid use.
- Partner with local healthcare provider to plan for dedicated space for a Community Resource Center.
- Engage with ABC Court and Veteran Court programs to provide treatment and/or programs for opioid offenders.

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.
- Minimize pollutants that threaten drinking water quality.
- Improve solid waste management.

Top Fiscal Year 2021 Action Items:

- Develop action plan to address recommendations for Water Loss Audit.
- Review and implement code for potential improvement areas (including, but not limited to, electric vehicles, associated charging stations, etc.).
- Explore potential improvements to Title 19 to expand low impact design standards requirements.
- Identify and implement continued improvements to City programs to ensure regulatory compliance above.
- Develop processes and procedures for measuring and improving diversion rate.

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 STEAM curriculum.
- Align workforce development with target industries.
- Implement an entrepreneurship and innovation center.

Top Fiscal Year 2021 Action Items:

- Identify and partner with non-profit organizations or government agencies that can provide grant funding/support for K-12 STEAM curriculum.
- Engage with Henderson businesses within our target industry sectors to identify skills needs and conduct a survey to gather input and feedback on needs.
- Identify Federal and Foundation grants that may provide financial support for implementing workforce development programs.
- Prepare and implement development proposal for innovation center.

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.
- Elevate marketing strategies highlighting West Henderson as a core employment center, to strengthen cluster dynamics 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.

Top Fiscal Year 2021 Action Items:

- Collaborate with secondary and post-secondary schools to promote technology and skills applicable to emerging industries and related trades.
- Promote West Henderson to businesses in external markets and to the commercial development community.
- Review future annexation proposals for land use designations in relationship to future industrial and commercial land use requirements.

Economic Vitality

Financial Resiliency

Goal: To increase the City's ability to withstand economic challenges.

Key Initiatives:

- To plan for the long-term solvency of City finances.
- Leverage appropriate legislative opportunities.
- Enhance the alignment of resource allocations to City goals.

Top Fiscal Year 2021 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.
- Ensure sustainability of revenue streams and identify vulnerable revenue streams.
- Develop guidelines for cost recovery on various city programs and services.

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 2021 Action Items:

- 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 that is used to provide funding for public education in all Nevada counties.

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.
- Research the feasibility of expanding a City-initiated preschool program into non-City facilities.
- Partner and promote higher-education providers' efforts to expand early childhood education and the teaching supply in Henderson.

Top Fiscal Year 2021 Action Items:

- Research current partnership and grant opportunities in the area of early childhood education.
- Pursue opportunities for partnerships with higher education institutions to create professional development and higher education sponsored preschools.
- Work with educational non-profits and programs on additional programming opportunities for new parents.

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 our 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 2021 Action Items:

- Partner with College of Southern Nevada, Nevada State College and CCSD to promote college readiness and student financial support programs.
- 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.
- Maintain safe school environments through strategic partnerships with 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 2021 Action Items:

- Monitor the six educational priorities laid out by the CEAB (preschool enrollment, elementary reading achievement, middle school math achievement, chronic absenteeism, high school graduation, and post-secondary enrollment and completion) to gauge improvements over time.
- Connect with non-profits who offer these services and provide space as needed.
- Expand the "Homework Zone" project that provides no-cost internet access in recreation centers to additional facilities.

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.
- Establish city-sponsored career planning activities and mentorship opportunities to connect City leaders and departments with the future workforce.

Top Fiscal Year 2021 Action Items:

- Research and identify best practices for business and K-12 interaction in other communities throughout the U.S.
- Partner with business organizations such as the Henderson Chamber of Commerce and the Water Street District Business Association to establish a Career Day.
- Identify organizations interested in providing job skills workshops.

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 2021 Action Items:

- Implement a customer-centric unified database.
- Implement a customer portal that allows for a singular on-line customer experience for all that choose to opt-in.
- Establish Citywide Network infrastructure to light poles.
- Development a Citywide 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.
- 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 2021 Action Items:

- Implementation of a new Learning Management System to enhance online learning platforms.
- Make city policies and labor agreements available to the public through the centralized Open Data portal.
- Enhance the coordinated process for handling public records requests.

Citywide Response to COVID-19

Due to the COVID-19 pandemic, the City declared a State of Emergency and activated the Emergency Operations Center (EOC) on March 15, 2020. By doing so, it allowed the City to establish clear priorities and more effectively manage the coordination of information and resources throughout citywide departments. Through the implementation of the Emergency Operations Plan, the EOC was able to meet and exceed the immediate and ongoing needs of the community. Actions taken by departments citywide since the start of the emergency declaration include but are not limited to:

- Procurement and distribution of personal protective equipment to front line staff (i.e. police/fire) and partner agencies.
- Establishment of free 24/7 childcare services made available for first responders, residents, and City employees.
- Coordination and distribution of food to deserving City residents.
- Anti-body testing was made available citywide as well as community based-testing in partnership with Fiesta Henderson Hotel & Casino
- Enhanced cleaning procedures throughout City facilities in response to the COVID-19 pandemic.
- Grant Administrator position was added to coordinate COVID-19 funding with various citywide departments and outside agencies at the county, state, and federal levels.
- Enhanced video conferencing capabilities within the Municipal Court.
- Emergency assistance of \$100,000 from public education funds to the CCSO for the purchase and distribution of Chromebooks to students within the Eastside and Downtown redevelopment areas.
- Implemented virtual public meeting and online public comment card processes to provide residents the opportunity to participate in City Council and Redevelopment meetings via web-based video and teleconferencing due to public gathering restrictions.
- Implemented an all-electronic building plans review process.
- Identified and partnered with community agencies to provide re-deployment of City staff to areas in need of volunteers.
- Implemented virtual new hire processing procedures for part-time Parks and Recreation candidates in response to COVID-19 crisis.
- Developed a Comprehensive Return to Work Guide designed to assist employees with returning to work after a 9-week closure of City facilities that included a new Telecommuting Policy and Social Distancing Policy.
- Launched external webpage on the City's website to provide residents with resources including information on testing, reopening, business grants and loans, FAQs, latest information, etc.
- Ensured business compliance with state mandates regarding business closures and subsequent re-openings.

As the COVID-19 pandemic is an ongoing health crisis, City staff are continuing to evaluate the effectiveness of its response in real-time and are adapting quickly to the changing circumstances on the ground. For instance on July 22, 2020 the Clark County School District which encompasses the City of Henderson announced plans that the school year will begin full-time distance learning beginning on August 24, 2020. Understanding this will impact many of our residents the City quickly expanded its daycare services to five recreation centers in order to provide residents with full-time daycare. The service is being provided to residents, first responders, and City employees at rates significantly below market prices. The City remains committed to the safety and well-being of the community and will continue to work with other agencies for the betterment of the community. For a more in-depth look at the citywide response to the COVID-19 pandemic and subsequent community recovery plan, refer to the City's website for the [COVID-19 Recovery Action Plan](#).

FY 2021 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 2021 Budget by Fund

General Fund	\$ 281,545,828
Special Revenue Funds	
Commissary	200,000
Crime Prevention	4,952,423
Eldorado Valley	137,600
Forfeited Assets	32,500
Gas Tax	7,692,113
Grants	18,842,600
Muni Court Admin Fee	678,810
Sales & Use Tax	18,321,641
Recreation, Cultural Events, & Tourism	4,196,412
Capital Projects Funds	
Capital Replacement	1,527,832
Special Recreation	446,844
Internal Service Funds	
City Shop	12,491,336
Citywide	16,555,641
Engineering	9,238,201
Health Insurance	21,067,350
Self Insurance- Liability	4,352,021
Workers' Compensation	6,173,772
Enterprise Funds	
Development Services *	19,986,091
Sewer	57,194,735
Water	95,461,338
Redevelopment Agency	20,431,242
	<u>\$ 601,526,330</u>

Funds not included in this section:

Debt Service Funds	\$ 13,487,595
Bond Proceeds	82,600,000
Land Sales	996,279
Municipal Facilities	4,471,607
Municipal Golf Course	2,758,355
Pecos Robindale, NID N-1	55,000
Park Development	4,136,052
	<u>\$ 108,504,888</u>
Total All Funds **	<u>\$ 710,031,218</u>

FY 2021 Budget by Department

City Attorney's Office	\$ 7,814,662
City Clerk's Office	3,368,049
City Manager's Office	2,394,163
Community Development and Services	24,189,216
Economic Development & Tourism	2,293,607
Finance	10,807,907
Fire	64,150,202
Government and Public Affairs	4,540,689
Human Resources	31,303,121
Information Technology	26,170,390
Internal Audit	561,898
Mayor & City Council	951,138
Miscellaneous ***	6,719,813
Municipal Court	8,852,924
Parks and Recreation	55,748,318
Police	126,373,004
Public Works	52,199,914
Redevelopment Agency	20,431,242
Utility Services	152,656,073
	<u>\$ 601,526,330</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 \$689,599,976 and Redevelopment Agency funds of \$20,431,242.

*** 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 2021 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	✓								✓													
Finance	✓																✓		✓			
Fire	✓						✓											✓				
Government and Public Affairs	✓																					
Human Resources	✓															✓		✓				
Information Technology	✓										✓			✓					✓			
Internal Audit	✓																					
Mayor & City Council	✓																					
Miscellaneous	✓																					
Municipal Court	✓							✓														
Parks and Recreation	✓						✓		✓		✓	✓										
Police	✓	✓	✓	✓	✓		✓			✓	✓											
Public Works	✓					✓	✓						✓		✓				✓			
Redevelopment																						✓
Utility Services																				✓	✓	

General Fund	Capital Project Funds	Enterprise Funds
Special Revenue Funds	Internal Service Funds	Redevelopment Fund

Departmental Performance Budgets

Each department develops a work plan based on the Strategic Plan. The departmental performance budgets outline their work plan and new initiatives. The Performance Budget summarizes the financial and personnel resources allocated to each department.

What You Will Find on Each of the Departments' Pages

1) Title of department

2) Purpose statement

Developed by the department to identify the overall purpose of its functions as a City unit.

3) Core services

A list and an explanatory paragraph about each of the department's cornerstone services that formulate the essence of the department.

4) Key services

A fairly high level list of the most important services, or outputs, the core service area provides to the City. After reviewing this list, the reader should understand the overall breadth of the provided services and have a feel for the most important outputs this core service area provides.

5) Organizational chart (not titled)

This will be found on the first page of each department's section.

Economic Development & Tourism

Purpose Statement

Economic Development & Tourism enhances the well-being of Henderson by creating a healthy economy through the attraction, retention and expansion of businesses, while also promoting the City as a premier meetings and leisure destination.

Core Services

- Business Attraction
- Business Retention & Expansion Program
- Tourism Services

Business Attraction

Business attraction programs and services are designed to generate interest 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.

Administrative Support

- 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.



Haas Automation finalized its purchase of 279 acres in West Henderson and is scheduled to break ground in Spring 2020

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

City of Henderson, Nevada

6) Past accomplishments

The highlights achieved by the department in its continuous efforts to serve the community.

7) Performance Objectives by Major Opportunity Areas (MOAs)

Key MOAs were reviewed and were combined, where applicable, into the City's five priority areas (Community Safety, Livable Communities, Economic Vitality, Quality Education, and High-Performing Public Service). Performance Objectives address the individual Major Opportunity Area for the coming fiscal year.

8) Expenditures by category/program

Detailed information relating to actual expenditures from Fiscal Year 2018 through budget for Fiscal Year 2021. Includes information relating to the number of full-time employees within the departments.

9) Financial overview

Provides any explanation necessary for the detailed financial data presented in the table.

10) Key facts

Throughout the text, small boxes have been included to draw the reader's attention to important facts about each department.

11) Performance measures

Information pertaining to past and projected performance measures for the department. Measures notated as  represent performance measures City management has identified within a Key Process in the Citywide operational plan. Measures without  represent performance measures relevant to each department's core services.

Past Accomplishments

- Haas Automation finalized the purchase of approximately 279 acres in West Henderson in November 2019 for just over \$27 million. Haas is projecting an investment of \$200 million.
- Groundbreaking is scheduled for Spring 2020.
- Google announced its first Nevada Data Center to open in Henderson by year-end 2020. The \$600 million data center will create a minimum of 50 high-paying jobs and is projected to generate more than \$90 million in tax revenue over the next 20 years.
- Amazon announced the opening of a new 600,000 sq. foot distribution center in West Henderson. The new facility will bring one of the largest e-commerce and technology companies to the community and create nearly 1,000 full-time jobs.
- In a joint venture between Select Health and Dignity Health St. Rose Dominican, a 60-bed, private rehabilitation center was opened as an expansion of their current campus in Henderson. In addition to filling a critical need in Henderson, the expansion is already employing more than 150 people.
- Henderson Economic Development hosted the 5th Annual Nevada Economic Development Conference at Green Valley Ranch in August. Featured speakers included Lt. Gov. Kate Marshall and Kristopher Sanchez (GOED). The three-day conference kicked off with a Fireside Sports chat featuring Mayor March, Marc Badain (Raiders), Kerry Bubolz (Vegas Golden Knights) and Steve Hill (Las Vegas Convention & Visitors Authority).



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.

City of Henderson, Nevada

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PERFORMANCE BUDGET

Economic Development & Tourism Expenditures by Category/Program

Category	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Salaries and Wages	\$ 1,205,453	\$ 1,215,017	\$ 932,799	\$ 860,272	\$ (72,527)	-8%
Employee Benefits	492,251	415,634	432,161	384,762	(47,399)	-11%
Services and Supplies	2,523,495	1,693,421	12,234,809	1,048,573	(11,186,236)	-91%
Capital Outlay	-	652,268	202,216	-	-	-
Depreciation	116,432	100,970	-	-	-	-
Total	\$ 4,340,631	\$ 4,077,310	\$ 13,801,985	\$ 2,293,607	\$ (11,508,378)	-83%
Programs						
General Fund	\$ 865,581	\$ 986,902	\$ 1,020,149	\$ 1,001,019	\$ (19,130)	-2%
Grant Fund	1,515,000	-	-	-	-	-
Recreation, Cultural Events & Tourism*	1,960,050	3,090,408	12,781,836	1,292,588	(11,489,248)	-90%
Total	\$ 4,340,631	\$ 4,077,310	\$ 13,801,985	\$ 2,293,607	\$ (11,508,378)	-83%
Full-Time Employees						
General Fund	4	4	4	4	-	0%
Recreation, Cultural Events & Tourism*	10	6	4	4	-	0%
Total	14	10	8	8	-6	-43%

*Due to the closure of the Henderson Convention Center in Fiscal Year 2019, the prior period expenditures and full-time employees within the Cultural, Arts, & Tourism Fund have been retrospectively re-classified within the Recreation, Cultural Events & Tourism Fund. For more information regarding the Recreation, Cultural Events & Tourism Fund refer to the Budget Overview Section.

Financial Overview

The approved budget for Fiscal Year 2021 is anticipated to decrease 83% year over year. This is due to the closure of the Convention Center and subsequent loss of revenue from its operations in Fiscal Year 2019 and 2020.

Key Fact

During Fiscal Year 2020, Henderson Economic Development hosted the 5th Annual Nevada Economic Development Conference at Green Valley Ranch, which featured a sports chat with Marc Badain (Raiders), Kerry Bubolz (VGK) and Steve Hill (LVCA).

Economic Development Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
Number of new business expansion or relocation inquiries generated annually	130	250	200	200
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	2,100	1,100	1,100	1,100
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$130.0	\$100.0	\$100.0	\$100.0

HENDERSON
A CULTURE OF OPPORTUNITY

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City of Henderson, Nevada

City Attorney's Office

Purpose Statement

The City Attorney's Office provides legal services, guidance and support to the City's elected officials, management team, departments, boards and commissions. The office also represents the City in all civil litigation and prosecutes all traffic and misdemeanor violations in the Henderson Municipal Court.

Core Services

- Civil
- Criminal

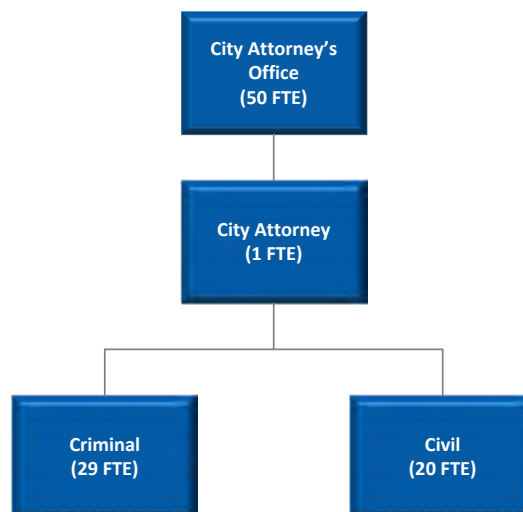


The City Attorney's Office operates on a collaborative service model that works closely with the City Council, management, and departments to further the vision, mission, values and strategic priorities of the City. The Office provides first-rate legal support and services that are attentive and responsive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

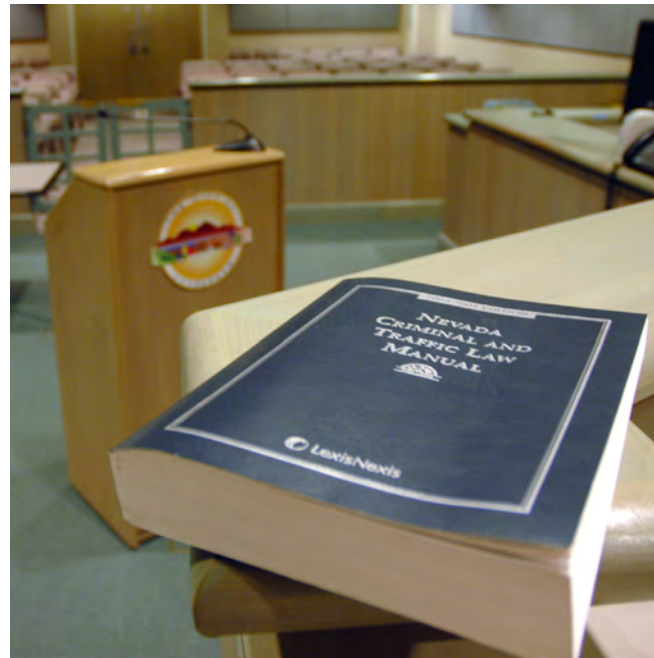
- Employment and labor.
- Administrative Law and Regulatory Compliance.
- Real estate transactions and development.
- Municipal finance.
- Drafting ordinances and policies for the City.
- Enforcement of City ordinances and policies.



- 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

- Partnered with the Department of Information Technology to develop the structure for a public-private partnership for the installation of smart-city technologies in the Water Street area as a pilot project.
- Completed a comprehensive review and update of the department's emergency preparedness, including the City Attorney's Continuity of Operations Plan (COOP) and relevant portions of the All Hazard Emergency Operations Plan.
- Provided support to Community Development and Services and other departments on land use and development agreements for numerous projects in the fast growing region of West Henderson.
- Worked with the Department of Public Works on a variety of roadway and development issues near the Henderson Executive Airport intended to improve transportation and preserve airport functions.
- Drafted agreements for the lease and construction of a community hockey facility on Water Street utilizing an innovative public-private partnership model.
- Several employees were involved in the development of the City's application for the Southwest Alliance for Performance Excellence award.
- Successfully litigated to conclusion various labor, employment, and premise liability claims brought against the City.

Criminal Division

- Senior Assistant City Attorney for the Criminal Division was appointed to the Nevada District Attorney's Association's Best Practices Committee.
- Quickly implemented operational and prosecutorial changes related to domestic battery cases in response to new case law, including adoption of a local domestic violence ordinance.
- Testified and provided guidance to the Nevada Legislative Interim Study Committee on issues relating to bail reform and pretrial release.
- Partnered with the Henderson Police Department to provide instruction to the police academy on DUI law.
- Legal Operations Manager partnered with the Department of Human Resources in development of "Roll the DICE", a networking opportunity for supervisors and managers.
- Several support staff members earned Lean Six Sigma Green Belt certifications, enhancing process improvement knowledge base.



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 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,167,353	\$ 4,427,075	\$ 4,779,721	\$ 4,429,776	\$ (349,945)	-7%
Employee Benefits	1,824,820	1,921,523	2,283,233	2,100,318	(182,915)	-8%
Services and Supplies	766,395	957,773	1,519,136	1,284,568	(234,568)	-15%
Capital Outlay	-	-	-	-	-	-
Total	\$ 6,758,568	\$ 7,306,371	\$ 8,582,090	\$ 7,814,662	\$ (767,428)	-9%
Program						
General Fund						
General	\$ 4,145,270	\$ 4,407,693	\$ 5,297,710	\$ 5,214,455	\$ (83,255)	-2%
Victim Advocate	210,076	216,561	231,704	120,408	(111,296)	-48%
Criminal	3,245,832	3,456,592	4,037,382	3,705,187	(332,195)	-8%
Admin/Attrition Adjustment	(1,186,632)	(1,211,583)	(1,633,018)	(1,595,173)	37,845	-2%
Subtotal General Fund	\$ 6,414,546	\$ 6,869,263	\$ 7,933,778	\$ 7,444,877	\$ (488,901)	-6%
Grant Fund	\$ 120,127	\$ 141,801	\$ 355,673	\$ 78,060	\$ (277,613)	-78%
Self Insurance Fund	\$ 223,895	\$ 295,307	\$ 292,639	\$ 291,725	\$ (914)	0%
Total	\$ 6,758,568	\$ 7,306,371	\$ 8,582,090	\$ 7,814,662	\$ (767,428)	-9%
Full-Time Employees						
General	47	47	48	48	-	0%
Land Fund	1	1	1	1	-	0%
Self Insurance Fund	1	1	1	1	-	0%
Total	49	49	50	50	-	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 2021, the budget declined by 9% year over year, this is primarily due to decreases in Salaries and Wages and Employee Benefits. Although, the staff complement did not change year over year, in response to the economic downturn the City implemented a hiring freeze and pay freeze for all positions. As a result vacant positions included in the staff complement are not included in the budget for Fiscal Year 2021.

Key Fact

The City Attorney's Office assists with updates to the Henderson Municipal Code to keep the City compliant with state and federal laws.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Criminal Trial Conviction Rate	89%	88%	86%	88%
Victim Advocate Contacts	7,350	7,539	7,000	7,000
No. of cases per year per attorney - Criminal	1,130	1,036	907	1,000
Client Satisfaction Survey	N/A	97%	97%	97%

N/A - performance measure data is not available for Fiscal Year 2018.

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

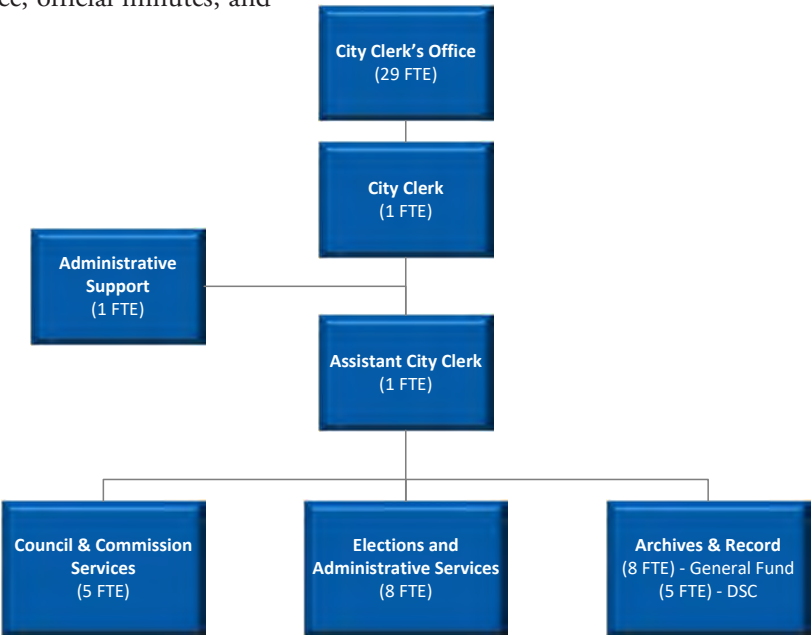
The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, citywide records program: City archives and the Development Services Records Center in accordance with local, state, and federal regulations. 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, Council actions, boards and commissions.
- Transcribe Police Department victim/witness statements as evidence to be used at trial.
- 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 citywide 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

- Completed a five-year project by implementing OnBase by Hyland for document management and retention. All documents were migrated from eDocs and are now available for access citywide via web client. An online public access viewer was developed and made available in conjunction with the project, providing public access to 98,000+ documents: agendas, minutes, ordinances, resolutions, and contracts/agreements.
- Deployed five FTEs to the Emergency Operations Center for eight weeks to lead the Documentation Group and Rumor Control Hotline during COVID-19.
- Researched, developed, and implemented virtual public meeting and online public comment card processes to provide residents the opportunity to participate in City Council and Redevelopment meetings via web-based video and teleconferencing due to public gathering restrictions resulting from COVID-19.
- Implemented an all-electronic building plans review process in response to COVID-19. Staff responded quickly to immediate, hands-on training with an increased workload. Staff significantly increased their processing time goal from 30% in March to 93% in May.
- Concluded the records accessibility project by scanning 845 boxes of historical construction project files, improving access to the files for expedited public records requests and reducing storage needs by 1,200+ square feet.

Performance Objectives by Major Opportunity Areas

Promote accountable and transparent government

- Make City policies and labor agreements available to the public through the centralized Open Data portal.
- Expand training for staff on public records requests and retention requirements.
- Enhance the coordinated process for handling public records requests and explore establishing a dedicated Public Records Officer position.

Enhance the voice of the customer in government processes

- Implement Citywide customer service standards for phone, email and customer management software to increase efficient responses.

City Clerk's Office Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,525,631	\$ 1,648,160	\$ 1,732,344	\$ 1,720,847	\$ (11,497)	-1%
Employee Benefits	685,397	756,579	914,993	899,564	(15,429)	-2%
Services and Supplies	478,531	752,724	959,379	747,638	(211,741)	-22%
Capital Outlay	6,570	47,343	43,070	-	(43,070)	-100%
Total	\$ 2,696,129	\$ 3,204,806	\$ 3,649,786	\$ 3,368,049	\$ (281,737)	-8%
Program						
General Fund						
General	\$ 2,430,595	\$ 2,681,033	\$ 2,953,311	\$ 2,964,134	\$ 10,823	0%
Elections	1,502	423,406	189,637	54,000	(135,637)	-72%
Passports	281,334	255,829	288,615	239,956	(48,659)	-17%
Admin/Attrition Adjustment	(679,579)	(866,682)	(670,122)	(770,442)	(100,320)	15%
Total General Fund	\$ 2,033,852	\$ 2,493,586	\$ 2,761,440	\$ 2,487,648	\$ (273,792)	-10%
Development Serv. Fund	\$ 662,277	\$ 711,220	\$ 888,346	\$ 880,401	\$ (7,945)	-1%
Total	\$ 2,696,129	\$ 3,204,806	\$ 3,649,786	\$ 3,368,049	\$ (281,737)	-8%
Full-Time Employees						
General Fund	21	22	24	24	-	0%
DSC-City Clerk	5	5	5	5	-	0%
Total	26	27	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 2021 can be attributed to a decline within Services and Supplies. These declines are primarily due to no additional municipal election funding in Fiscal Year 2021. In the 2019 Legislative session, Assembly Bill 50 moved the City's election calendar to even-number years, with the first election to be held in November 2022.



Key Fact

Awarded the International Institute of Municipal Clerks 2020 Program in Excellence Award for implementation of the City of Henderson's Customer Service Program.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 City-wide Records Requests Responded to Within 5 Business Days	100%	100%	100%	100%
 Customer Satisfaction Survey	3.90	3.88	3.80	3.70

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.

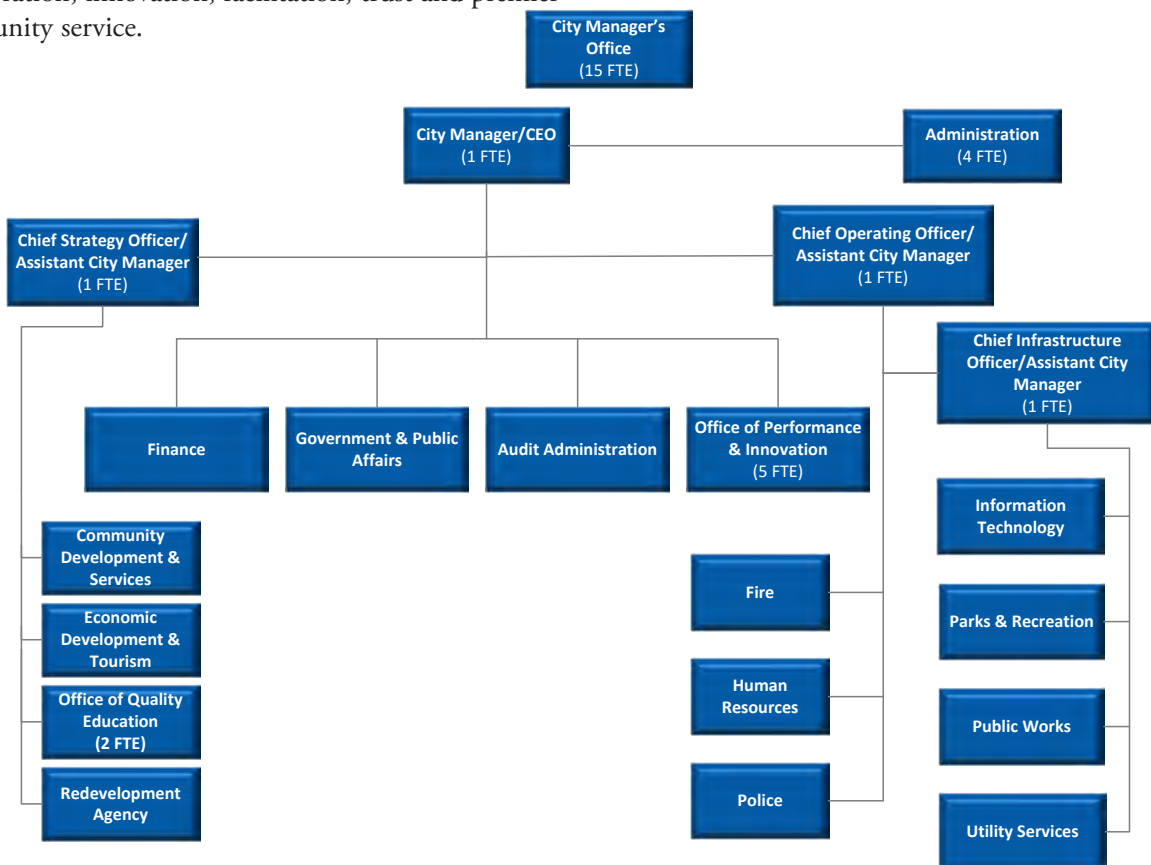
Leadership & Management

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.



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 our infrastructure maintains the quality of life expected by our 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.

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.

Key Fact

The City of Henderson supports quality education and allocated over \$5.5 million in set-aside funds since 2015 to Henderson public schools to help improve student outcomes.



City Management Team

ACM/CIO
Robert Herr

City Manager/
CEO Richard
Derrick

Deputy City
Manager/COO
Bristol Ellington

ACM/CSO
Stephanie Garcia-
Vause

Past Accomplishments

- **Data Driven and Efficient:** 76% of City departments have adopted Tier 1, 2 and 3 performance management measures (as of the 3rd quarter of fiscal year 2020).
- **Financially Resilient:** The City has exceeded its financial stabilization fund balance target of 8.3% of General Fund revenue. Additionally, the City Manager's Office has provided detailed oversight to major projects bringing economic diversity to Henderson, such as HAAS Automation, the Raiders' new headquarters and performance center, the Golden Knights' new Lifeguard Arena, and a new NV Energy Substation to support further development in West Henderson.
- **High Customer Satisfaction:** Residents rated their satisfaction with City services at or above the 90% target in nine out of sixteen areas in the 2018 citizen survey. Customer comment card responses averaged 3.89 (out of 4), exceeding the target satisfaction score of 3.6 in all six categories.
- **High Employee Engagement:** 90% of City employees agree or strongly agree that they are engaged in the City of Henderson workplace, well above the national benchmark for both private and local government organizations (82% and 79% respectively).
- **High Resident Quality of Life:** 97% of residents are satisfied or very satisfied with their quality of life in the City of Henderson.

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 through infill and development patterns to accommodate an increasing population.
- Reinvest in existing and aging infrastructure.
- 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.
- Protect and conserve natural resources.

Economic Vitality

- Promote workforce skills to attract high tech, high wage industries.
- Create economic diversity and jobs.
- Maintain the City's financial resiliency.

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.

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.



Construction on the new Golden Knights' Lifeguard Arena practice facility and community ice rink

Key Fact

The Golden Knights' new Lifeguard Arena in downtown Henderson is projected to have an annual economic impact of \$20 million and generate 7,200 room nights.

City Manager's Office Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,164,343	\$ 1,319,395	\$ 1,474,581	\$ 1,483,459	\$ 8,878	1%
Employee Benefits	458,417	522,849	626,635	651,209	24,574	4%
Services and Supplies	118,376	144,332	217,515	259,495	41,980	19%
Capital Outlay	-	-	-	-	-	-
Total	\$ 1,741,136	\$ 1,986,576	\$ 2,318,731	\$ 2,394,163	\$ 75,432	3%
Program						
General Fund						
General	\$ 1,597,560	\$ 1,862,544	\$ 2,023,110	\$ 2,149,497	\$ 126,387	6%
Business Mgmt	676,834	695,998	713,799	546,915	(166,884)	-23%
Education	-	-	181,673	379,570	197,897	109%
Admin/Attrition Adjustment	(533,258)	(571,966)	(599,851)	(681,819)	(81,968)	14%
Subtotal General Fund	\$ 1,741,136	\$ 1,986,576	\$ 2,318,731	\$ 2,394,163	\$ 75,432	3%
Total	\$ 1,741,136	\$ 1,986,576	\$ 2,318,731	\$ 2,394,163	\$ 75,432	3%
Full-Time Employees						
General Fund	11	12	15	15	-	0%
Total	11	12	15	15	-	0%

Financial Overview

For Fiscal Year 2021, the budget increased by 3% year over year due to increases in the City's education initiatives. These increases are consistent with the City's implementation of its Strategic Plan and provide valuable resources to help the City engage the community and facilitates quality education within City of Henderson schools.

Key Fact

The Southwest Alliance for Excellence (SWAE) selected the City of Henderson for its 2019 Pioneer Award for Excellence. Henderson is the only Nevada municipality to receive the Pioneer Award, which the City has been recognized with twice, once in 2014 and again in 2019.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 % of residents that rate the overall quality of life in Henderson as satisfied/extremely satisfied	97%	98%	98%	98%
 % of employees that are engaged/extremely engaged with the workplace	89%	90%	90%	92%
Balanced budget frequency	100%	100%	100%	100%
Reduce the number of Henderson schools with a STAR ranking below 3	8	10	10	7

Community Development & Services

Purpose Statement

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

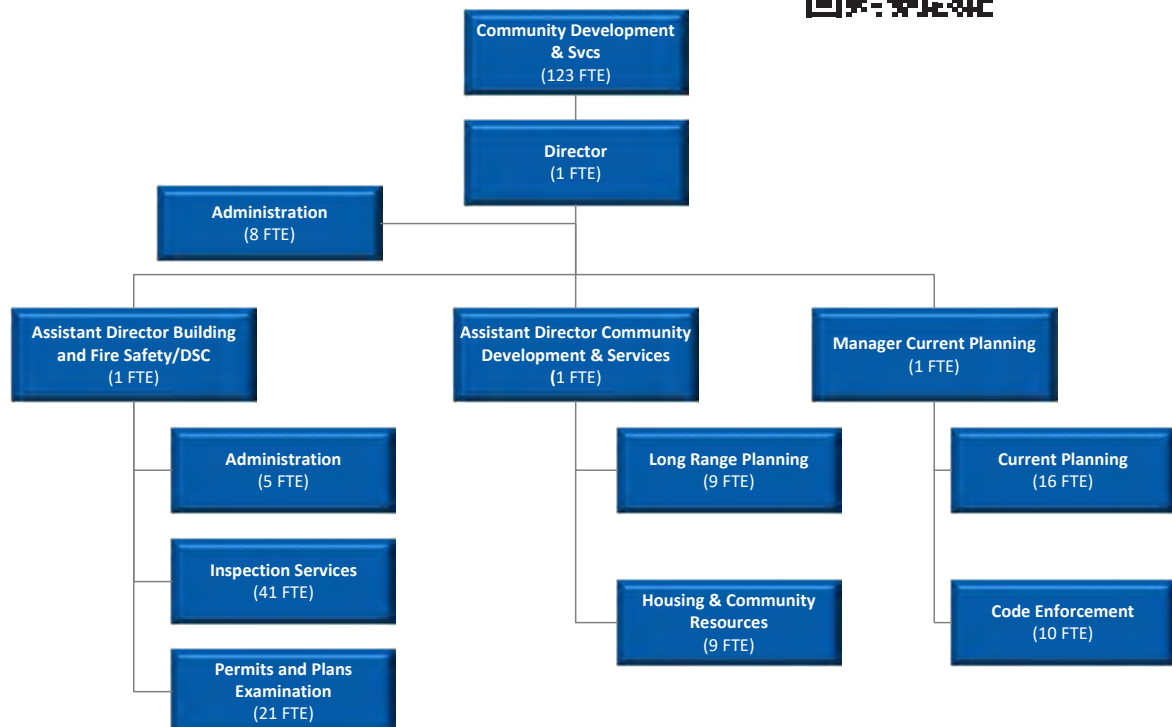
Core Services

- Building & Fire Safety
 - Permits
 - Plan Review
 - Inspections
- Planning Services
 - Current Planning
 - Long-Range Planning
 - Housing & Community Resources
- 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 our 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.



Long-Range Planning & Services

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, integrated desert environment, 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 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 the Citizens Advisory Committee, food policy development, and community gardens development.
- Integrate recommendations from the Southern Nevada Strong Regional Plan.

Housing & Community Resources

This section of Long Range Planning & Services focuses on outreach and collaboration, neighborhood enhancement programs and administers nearly \$7 million in federal and state grant funded programs to benefit low-income individuals and households.

Key Services

- Ensure compliance with federal and state grant regulated programs and fiscal reporting.
- Execute new sub-grantee agreements among external and internal agencies.
- Conduct field monitoring of sub-grantees' compliance with grant regulations.
- Manage \$10 million in loans to rehabilitate new and existing affordable housing.
- Provide funding for single-family home rehabilitation and low income housing purchases.
- 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.
- Manage Neighborhood Cleanup Program by placing dumpsters in neighborhoods to remove tons of trash and debris.
- Coordinate Henderson Shines community cleanup event which provides a venue to dispose of household hazardous waste, electronics, and other recyclables.
- Provide financial assistance through loans for block wall repair and replacement.
- Participate in regional efforts to address the needs of people experiencing homelessness.

Key Fact

Utilizing mobile technology advancements, Building Inspections established a virtual inspection program for select inspections as an alternative to having it completed in-person, reducing travel time, enhancing coordination with the permittee, and increasing safety.

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 our 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 our 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

Housing & Grants

- Completed the Espinoza Terrace rehabilitation project; a 100-unit low-income senior development located in Henderson. A partnership project with SNRHA and Clark County.
- Completed the construction project at Carson and Hillcrest in Henderson. CDBG funding added infrastructure improvements for new street light posts, ADA ramps and wider sidewalks for increased public accessibility.
- Hosted a Reasonable Accommodation and Modification training by Silver State Fair Housing for Henderson's affordable housing Property Managers.

Long Range Planning

- Academic Cooperation Agreement between the City of Henderson and UNLV School of Architecture in support of the educational initiative to create a new Graduate Certificate Program in Metropolitan Planning.
- Continued partnership with the Southern Nevada Health District (SNHD) with funding received from year 2 of the Racial and Ethnic Approaches to Community Health (REACH) grant from the Center for Disease Control and Prevention (CDC). This partnership allows the City of Henderson to enhance sales of healthier food, shopping experience and administrative support for SNAP benefits in Downtown Henderson Farmers' Market

through purchasing of equipment and marketing materials.

- Water Street was designated as a 2019 'Great Street' in America by the American Planning Association.
- Adopted a Turf Ordinance as part of the Development Code, limiting the amount of ornamental natural grass in new development.

Current Planning

- Completed entitlements to move forward with construction of the HAAS manufacturing facility, the Amazon distribution center, the Community Downtown Hockey Arena, the Watermark mixed use project downtown, Porsche/Range Rover car dealership, Western Elite Transfer station, redevelopment of a former mobile home park to a residential townhome subdivision, and additional towers and parking garage for the Henderson Hospital.
- Created code standards and enforcement action plan for short-term vacation rentals. The Short-Term Vacation Rental Registration process has been implemented.
- Created an on-line process for submittal of Final Maps and entitlement applications.
- Revised multifamily unit numbering requirements to resolve conflicts with USPS system on delivering mail.

Past Accomplishments (continued)

- Collaborated with Espinoza Terrace developer to successfully replace turf with drought-tolerant landscaping.

Building and Fire Safety/Development Services

- Implemented changes to our online citizen access portal, DSC Online, making the site mobile-optimized so customers could access it easily from smart phones and tablet devices while also incorporating ease of use features for faster payment processing, inspection scheduling and accessing plan review status information.
- All building and fire permits can be applied for electronically via our online portal providing a solution where customers can submit applications 24/7 and resulting in significant reductions in paper, travel time, and costs for our customers.
- The Development Services Center successfully trained and implemented electronic plan review to all plan reviewers, permit technicians and record technicians using Bluebeam software.
- Photovoltaic building permits were reconfigured to allow for instant permitting and in-field plan verification reducing the time for solar contractors to begin installing green energy projects.

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.
- Promote 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.
- Develop a citywide housing strategy that encourages a variety of housing choices.

Address social issues that negatively impact Henderson's vulnerable populations

- Work locally and regionally to compassionately address the needs of individuals experiencing homelessness.

Be a leader in education reform in Southern Nevada

- Continue to advocate for right-sizing districts, schools and classrooms for better education and better integration of schools into the community.

Expand access to early childhood education

- Investigate innovative partnerships, grant-seeking and grant-making opportunities to expand early childhood educational opportunities.

Ensure Henderson's high school students are prepared for college

- Support middle and high schools' requests to improve college readiness through Community Education Advisory Board grants and partnership opportunities.

Align educational investments with K-12 needs

- Assess and monitor local K-12 achievement results in order to impact the educational outcomes identified by the Henderson Community Education Advisory Board through existing grants and partnerships.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 % of on-time for plan reviews	98.9%	98.6%	99.0%	99.0%
 % on-time for inspections	100%	100%	100%	100%
 Average time to close a Code Enforcement case (days)	38.7	33.5	30.0	30.0
 # of clients served with CDBG public service funds	6,061	1,951	2,000	2,000

Community Development & Services Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 9,443,485	\$ 9,818,218	\$ 10,834,859	\$ 10,477,354	\$ (357,505)	-3%
Employee Benefits	4,221,020	4,250,340	5,191,677	5,105,155	(86,522)	-2%
Services and Supplies	5,663,329	6,298,646	13,824,994	7,946,707	(5,878,287)	-43%
Capital Outlay	-	35,233	26,300	640,000	613,700	2333%
Depreciation	14,131	12,270	20,000	20,000	-	0%
Total	\$ 19,341,965	\$ 20,414,707	\$ 29,897,830	\$ 24,189,216	\$ (5,708,614)	-19%
Program						
General Fund						
General	\$ 932,352	\$ 1,208,001	\$ 1,276,102	\$ 1,328,597	\$ 52,495	4%
Building & Fire Safety	548,291	651,025	593,304	712,870	119,566	20%
Code Enforcement	1,124,448	1,255,388	1,509,864	1,369,940	(139,924)	-9%
Neighborhood Services	646,181	1,095,280	910,353	790,446	(119,907)	-13%
Neighborhood Serv-Grant Fund	822	22,851	65,280	-	(65,280)	-100%
Club Ride	2,374	2,856	2,296	3,005	709	31%
Planning Commission	11,829	13,923	18,370	13,471	(4,899)	-27%
Current Planning	844,899	984,984	1,445,687	1,301,217	(144,470)	-10%
Long Range Planning	1,346,307	1,353,270	1,482,312	1,349,029	(133,283)	-9%
Regional Planning	24,000	9,500	58,445	31,000	(27,445)	-47%
Admin/Attrition Adjustment	(268,447)	(234,234)	(220,628)	(179,302)	41,326	-19%
Subtotal General Fund	\$ 5,213,056	\$ 6,362,844	\$ 7,141,384	\$ 6,720,273	\$ (421,111)	-6%
Development Serv. Fund						
DSC-Administration	\$ 430,606	\$ 452,366	\$ 608,905	\$ 878,356	\$ 269,451	44%
DSC-Building & Fire Safety	9,751,321	9,844,573	11,474,239	11,265,723	(208,516)	-2%
DSC-Community Dev	1,869,585	1,752,431	1,712,137	1,724,406	12,269	1%
Subtotal Dev Serv. Fund	\$ 12,051,512	\$ 12,049,370	\$ 13,795,281	\$ 13,868,485	\$ 73,204	1%
Grant Fund	\$ 2,077,397	\$ 2,002,493	\$ 8,961,165	\$ 3,600,458	\$ (5,360,707)	-60%
Total	\$ 19,341,965	\$ 20,414,707	\$ 29,897,830	\$ 24,189,216	\$ (5,708,614)	-19%
Full-Time Employees						
General Fund	41	44	46	46	-	0%
DSC-Comm Dev	71	72	72	72	-	0%
Grants	7	5	5	5	-	0%
Total	119	121	123	123	-	0%

Financial Overview

The overall decline of 19% in the Fiscal Year 2021 Community Development budgeted expenditures is largely attributed to multi-year grant funding carried over into Fiscal Year 2020. Remaining funds will be carried into Fiscal Year 2021 as well. The department continues to seek out new grant funding.



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

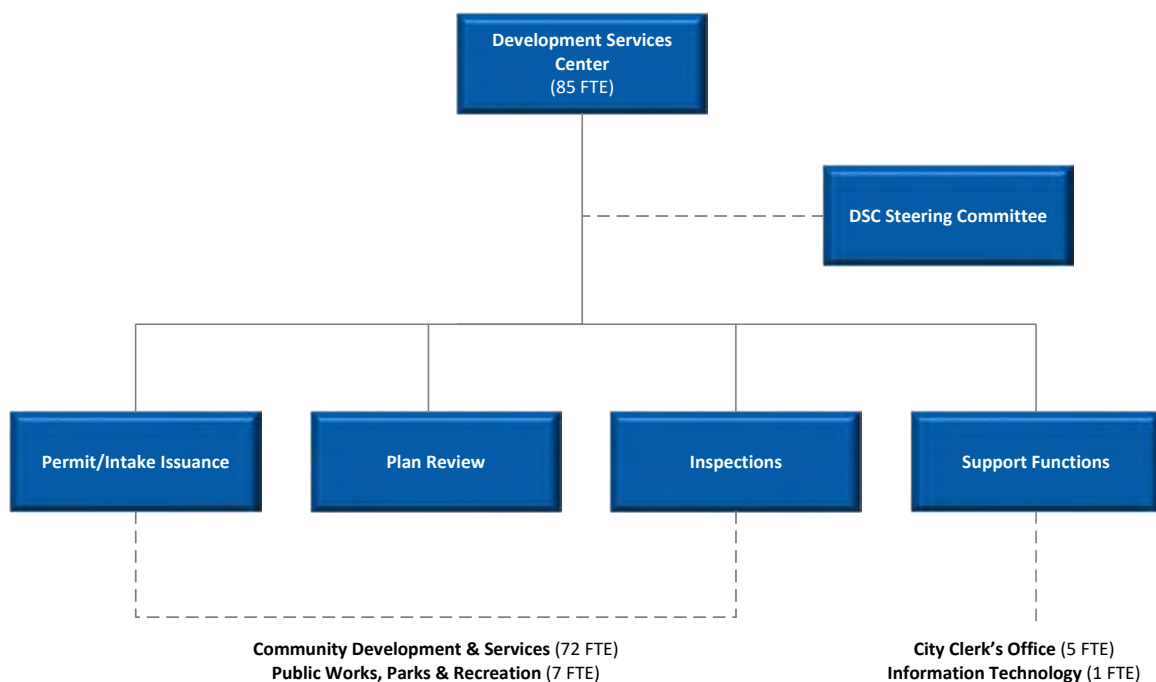
- Permit Intake and Issuance
- Plan Review
- Inspections
- Technology and Records Support Services



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

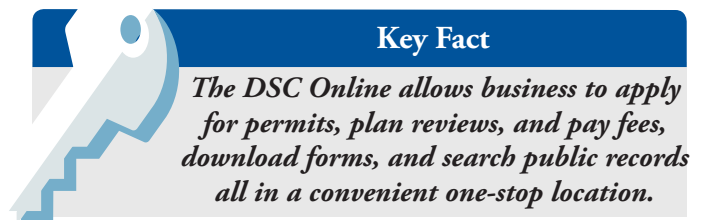
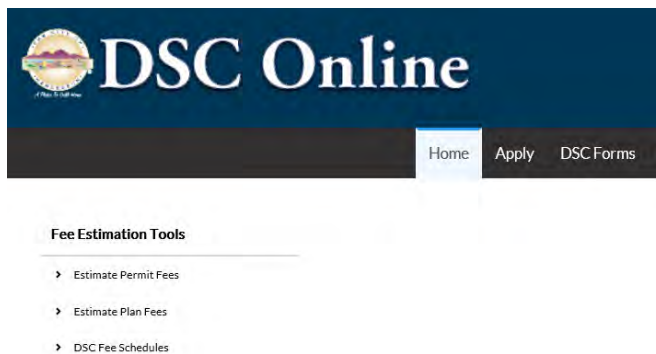
Plan Review is the review of permit applications for compliance with regional and local standards, and related codes and ordinances. Plan reviewers work directly with the applicant's design professionals on design requirements. Plan Review includes civil improvement, building, fire inspection, final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



Groundbreaking of the Google Data center in East Henderson

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 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 7,214,038	\$ 7,179,159	\$ 7,993,123	\$ 7,536,039	\$ (457,084)	-6%
Employee Benefits	3,217,870	2,931,056	3,920,643	3,613,810	(306,833)	-8%
Services and Supplies	7,190,955	7,787,831	8,474,258	8,816,242	341,984	4%
Depreciation	14,131	12,270	20,000	20,000	-	0%
Total	\$ 17,636,994	\$ 17,910,316	\$ 20,408,024	\$ 19,986,091	\$ (421,933)	-2%
Program						
DSC Enterprise Fund						
DSC- Administration						
Community Development	\$ 1,869,585	\$ 1,752,431	\$ 1,712,137	\$ 1,724,406	\$ 12,269	1%
Administration	430,606	452,366	608,905	878,356	269,451	44%
Building & Fire Safety	9,751,321	9,844,573	11,474,239	11,265,723	(208,516)	-2%
City Clerk					-	-
Administration	662,277	711,220	888,346	880,401	(7,945)	-1%
Finance					-	-
Administration	86,883	89,140	109,000	94,111	(14,889)	-14%
Parks & Recreation					-	-
Administration	8,619	7,379	12,500	-	(12,500)	-100%
Public Works					-	-
Traffic	336,563	385,869	266,400	266,400	-	0%
New Development	1,316,599	1,418,544	1,583,719	1,234,768	(348,951)	-22%
Quality Control	2,881,824	2,978,178	3,384,979	3,205,827	(179,152)	-5%
Flood Control	121,989	121,044	192,765	257,030	64,265	33%
Information Technology					-	-
Enterprise Apps	144,599	122,807	175,034	179,069	4,035	2%
General	26,129	26,765	-	-	-	-
Total	\$ 17,636,994	\$ 17,910,316	\$ 20,408,024	\$ 19,986,091	\$ (421,933)	-2%
Full-Time Employees						
DSC Enterprise Fund	83	84	85	85	-	0%
Total	83	84	85	85	-	0%

Financial Overview

The approved budget for Fiscal Year 2021 is anticipated to decrease 2% year over year. The decline is primarily due to Salaries and Wages and Employee Benefits. Although, the staff complement did not change year over year, in response to the economic downturn the City implemented a hiring freeze and pay freeze for all positions. As a result vacant positions included in the staff complement are not included in the budget for Fiscal Year 2021.



Key Fact

The DSC was selected as a 2020 Tyler Public Sector Excellence Award winner for the use of technology solutions to increase workload capacity, automate processes, provide customers and staff with easy-to-access information, mobile inspections, and intuitive online permitting.

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.

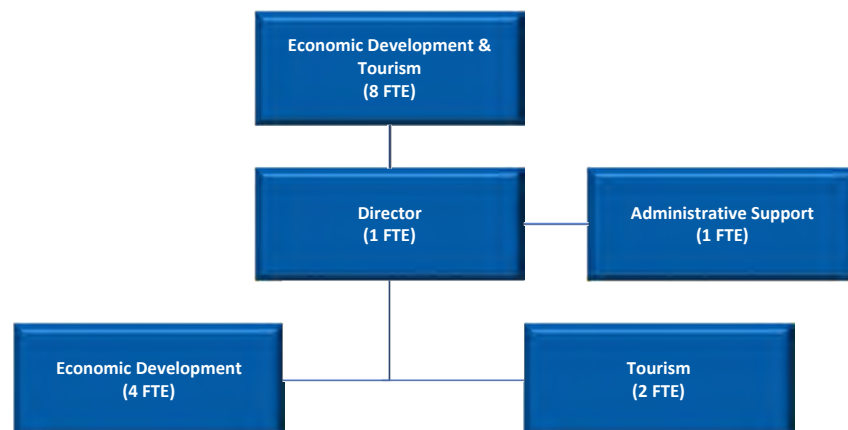
Key Services

- 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.



Haas Automation finalized its purchase of 279 acres in West Henderson and is scheduled to break ground in Spring 2020.

- 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.



- 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 helping them to grow or maintain their operations in the City of Henderson.

Key Services

- Proactively communicate economic development programs and services to local 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 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 Business Resource Center and Incubator.
- Collaborate with the Henderson Chamber of Commerce, the Henderson Development Association and other related business and trade organizations locally.
- Conduct one-on-one business retention and expansion visits with local businesses and LVGEA.
- Establish and maintain ongoing communication with local businesses considering expansion plans.
- 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/convention and visitors bureau 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 250,000 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. In 2019, the average daily rate was slightly higher than the prior year at \$109.58 compared to \$107.83 in 2018 and there were more than 626,000 visitors who stayed in Henderson hotels, generating more than one million room nights.

Key Services

- Visiting Friends and Relatives Programs – On a bi-annual basis, a program targeted to visiting friends and relatives takes place. This program is designed to drive room nights during the slower months of December, June, July and August, the lowest occupancy periods of the year.
- Partnerships with the Las Vegas Convention Center and Visitors Authority (LVCVA), Travel Nevada, and the Henderson hospitality community – The department regularly collaborates with LVCVA staff, Travel Nevada, and Henderson hotel staff to drive out-of-market visitation to the City. This includes partnership efforts on trade show client events, familiarization tours and sponsorships.
- Destination market research – This area includes the collection, analysis and reporting of Henderson Visitation Statistics.
- Participation 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 our city.

Past Accomplishments

- Haas Automation finalized the purchase of approximately 279 acres in West Henderson in November 2019 for just over \$27 million. Haas is projecting an investment of \$200 million and the creation of 2,500 jobs within 10 years. Groundbreaking is scheduled for Spring 2020.
- Google announced its first Nevada Data Center to open in Henderson by year-end 2020. The \$600 million data center will create a minimum of 50 high-paying jobs and is projected to generate more than \$90 million in tax revenue over the next 20 years.
- Amazon announced the opening of a new 600,000 sq. foot distribution center in West Henderson. The new facility will bring one of the largest e-commerce and technology companies to the community and create nearly 1,000 full-time jobs.
- In a joint venture between Select Health and Dignity Health, St. Rose Dominican, a 60-bed, private rehabilitation center was opened as an expansion of their current campus in Henderson. In addition to filling a critical need in Henderson, the expansion is already employing more than 150 people.
- Henderson Economic Development hosted the 5th Annual Nevada Economic Development Conference at Green Valley Ranch in August. Featured speakers included Lt. Gov. Kate Marshall and Kristopher Sanchez (GOED). The three-day conference kicked off with a Fireside Sports chat featuring Mayor March, Marc Badain (Raiders), Kerry Bubolz (Vegas Golden Knights) and Steve Hill (Las Vegas Convention & Visitors Authority).



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 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,205,453	\$ 1,215,017	\$ 932,799	\$ 860,272	\$ (72,527)	-8%
Employee Benefits	495,251	415,634	432,161	384,762	(47,399)	-11%
Services and Supplies	2,523,495	1,693,421	12,234,809	1,048,573	(11,186,236)	-91%
Capital Outlay	-	652,268	202,216	-	(202,216)	-100%
Depreciation	116,432	100,970	-	-	-	-
Total	\$ 4,340,631	\$ 4,077,310	\$ 13,801,985	\$ 2,293,607	\$ (11,508,378)	-83%
Program						
General Fund	\$ 865,581	\$ 986,902	\$ 1,020,149	\$ 1,001,019	\$ (19,130)	-2%
Grant Fund	1,515,000	-	-	-	-	-
Recreation, Cultural Events & Tourism*	1,960,050	3,090,408	12,781,836	1,292,588	(11,489,248)	-90%
Total	\$ 4,340,631	\$ 4,077,310	\$ 13,801,985	\$ 2,293,607	\$ (11,508,378)	-83%
Full-Time Employees						
General Fund	4	4	4	4	-	0%
Recreation, Cultural Events & Tourism*	10	6	4	4	-	0%
Total	14	10	8	8	-	0%

*Due to the closure of the Henderson Convention Center in Fiscal Year 2019, the prior period expenditures and full-time employees within the Cultural, Arts, & Tourism Fund have been retrospectively re-classified within the Recreation, Cultural Events & Tourism Fund. For more information regarding the Recreation, Cultural Events & Tourism Fund refer to the Budget Overview Section.

Financial Overview

The approved budget for Fiscal Year 2021 is anticipated to decrease 83% year over year. This is due to the closure of the Convention Center and subsequent demolition as well as the City's contribution to a new ice hockey facility in its place during Fiscal Year 2019 and 2020.

Key Fact

During Fiscal Year 2020, Henderson Economic Development hosted the 5th Annual Nevada Economic Development Conference at Green Valley Ranch, which featured a sports chat with Marc Badain (Raiders), Kerry Bubolz (VGK) and Steve Hill (LVCVA).

Economic Development Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Number of new business expansion or relocation inquiries generated annually	130	250	200	200
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	2,100	1,100	1,100	1,100
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$130.0	\$100.0	\$100.0	\$100.0

HENDERSON
A CULTURE OF OPPORTUNITY

Finance

Purpose Statement

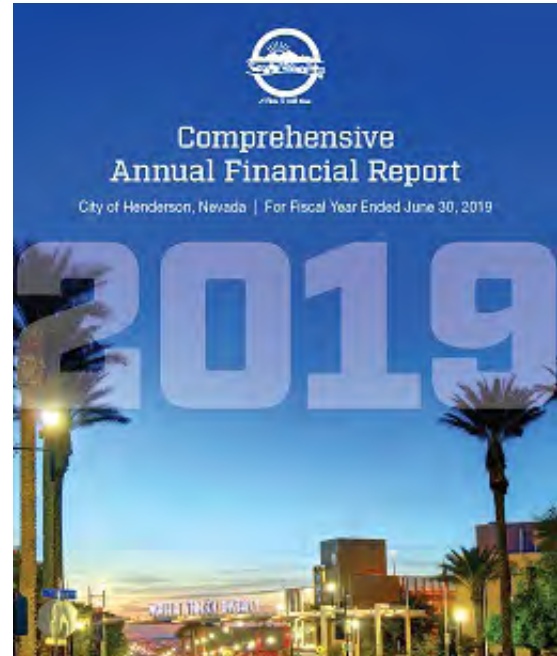
To provide financial accountability and services, encourage municipal stewardship and facilitate financial responsibility.

Core Services

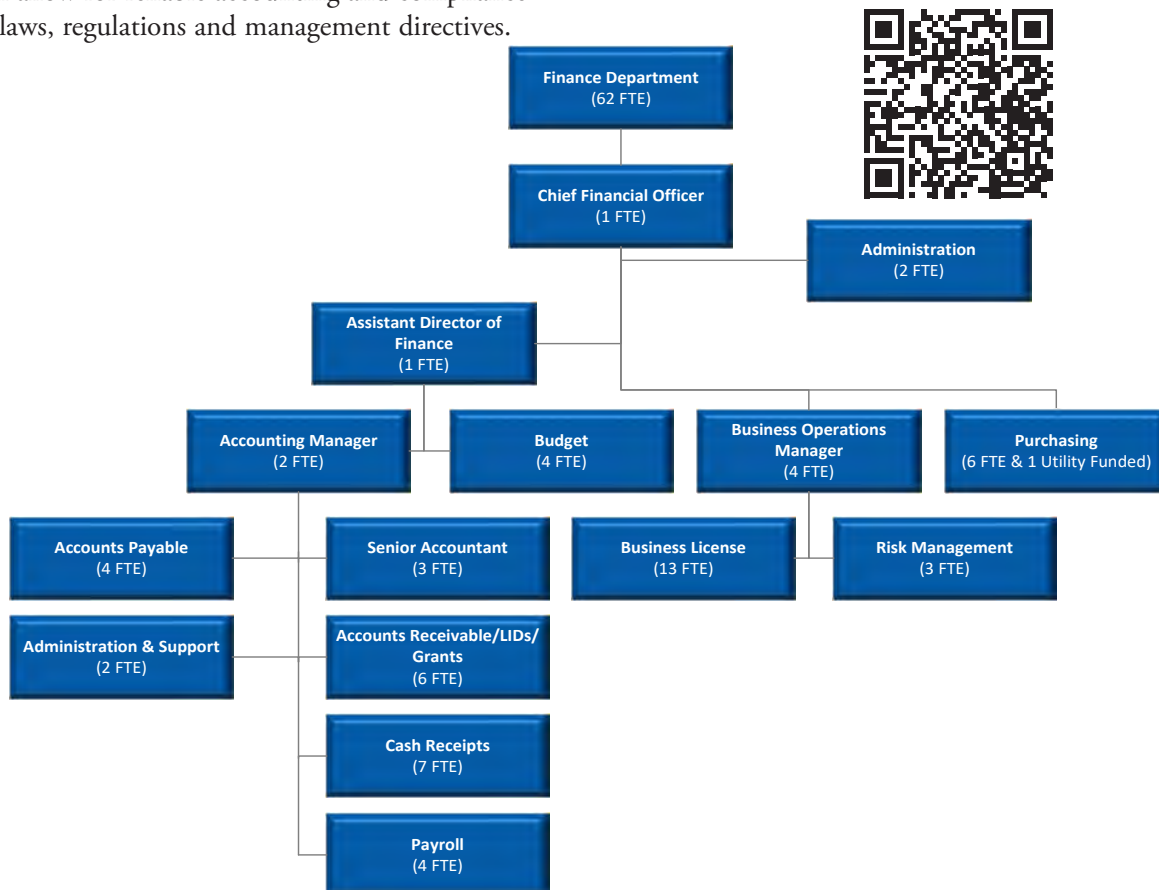
- Accounting and Financial Management
- Budget and Long-Range Financial Planning
- Business Operations
- Purchasing

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 City 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 Comprehensive Annual Financial Report (CAFR), 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.



Key Fact

During Fiscal Year 2020, the Finance department refunded existing bonds resulting in over \$9 million in savings to the City over the life of the bonds.

Budget and Long-Range Financial Planning

Manages the City's annual performance budget process which includes facilitating the development of 18 department operating budgets and 34 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, oversees the City's 5-year financial plan, provides financial research and analysis to support internal stakeholders.

Key Services

- Develops and prepares the City's budget annually, comprised of 24 governmental type funds and 11 proprietary funds.
- Maintains, updates and reports on the City's 5-year financial plan.
- Provides support to 18 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 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.

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 processing 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
 - Administers and monitors the City's liability insurance and loss prevention programs ensuring compliance and handles reported liability and property claims to determine appropriate resolutions. Coordinates City's compliance with the ADA/Title II and select state and federal regulations as it pertains to accessibility and the City's 504 Transition Plan.

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.



Past Accomplishments

- The Finance department added a Grant Administrator during Fiscal Year 2020. The Grants Administrator has taken the lead in coordination of COVID-19 funding with various departments and outside agencies.
- In Fiscal Year 2020, the Finance department implemented new budget software which enhanced the department's ability to better align resource allocations to City goals.
- AA+ (Standard & Poor's) and an Aa2 (Moody's) bond rating were reaffirmed in May 2020, which is one of the highest bond ratings of any city in the state.
- Completed a project, in cooperation with the Department of Information Technology, to incorporate the Chip and PIN credit card readers at the City. This upgrade has improved the security of the City's customers' credit card data, making it far less likely that such data could be compromised.
- Implemented a Risk Management Information System (origami) that enables real time reporting and notification of claim information to management and stakeholders.
- The Purchasing Division has moved the City's construction bidding process to the online platform, Nevada Government eMarketplace, along with commodity and service bidding. This process change allows for online construction bid issuance and submittal thus eliminating the need for resources outside of Purchasing. This new construction bidding process has reduced advertising costs by two-thirds.
- Awarded the "Certificate of Achievement for Excellence in Financial Reporting," relating to the 2019 Comprehensive Annual Financial Report (CAFR), for the 38th consecutive year.
- Awarded the "Distinguished Budget Presentation Award," relating to the 2020 Comprehensive Annual Budget Report (CABR), for the 17th year.
- Awarded the "Popular Annual Financial Reporting Award Program," relating to the 2019 Popular Annual Financial Report (PAFR).

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 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 3,460,305	\$ 3,768,683	\$ 4,052,426	\$ 4,120,378	\$ 67,952	2%
Employee Benefits	1,549,923	1,663,832	1,972,137	2,044,538	72,401	4%
Services and Supplies	2,640,221	5,502,183	4,214,255	4,642,991	428,736	10%
Total	\$ 7,650,449	\$ 10,946,437	\$ 10,238,818	\$ 10,807,907	\$ 569,089	6%
Program						
General Fund						
General	\$ 3,321,629	\$ 3,439,505	\$ 3,750,957	\$ 3,949,470	\$ 198,513	5%
Business Operations	1,552,513	1,735,597	1,841,101	1,996,057	154,956	8%
Special Assessments	146,331	159,100	299,922	282,560	(17,362)	-6%
Accounts Receivable	546,870	567,174	623,076	708,757	85,681	14%
Budget	856,117	805,537	914,944	911,038	(3,906)	0%
Purchasing	619,931	783,246	768,262	804,294	36,032	5%
Admin/Attrition Adjustment	(1,886,401)	(1,943,616)	(1,816,139)	(1,998,676)	(182,537)	10%
Total General Fund	\$ 5,156,990	\$ 5,546,543	\$ 6,382,122	\$ 6,653,500	\$ 271,378	4%
Development Serv. Fund	\$ 86,883	\$ 89,140	\$ 109,000	\$ 94,111	\$ (14,889)	-14%
Self-Insurance (liability)	\$ 2,406,576	\$ 5,310,754	\$ 3,747,696	\$ 4,060,296	\$ 312,600	8%
Total	\$ 7,650,449	\$ 10,946,437	\$ 10,238,818	\$ 10,807,907	\$ 569,089	6%
Full-Time Employees						
General Fund	55	59	60	60	-	0%
Self-Insurance (liability) Fund	2	2	2	2	-	0%
Total	57	61	62	62	-	0%

Financial Overview

The approved budget for Fiscal Year 2021 increased modestly at 6% from the prior year with the increase primarily due to the Self-Insurance Liability fund from an increase in anticipated claims for Fiscal Year 2021.



Key Fact

For the Fiscal Year 2021 budget, the General Fund ending fund balance is anticipated to be 8.3% or one month of General Fund revenues.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 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"				
Annual GFOA Distinguished Budget Award	36	37	38	39
Average business days to process invoices	.53	.66	1.1	1.1
Percentage Business License Compliance cases closed	87%	100%	96%	95%
New grants managed annually	58	57	50	60
Percentage of Business License customers served in 6 minutes	90%	97%	98%	99%

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
- Disaster Preparedness and Mitigation
- City Employee Safety, Health & Wellness
- City Environmental Management

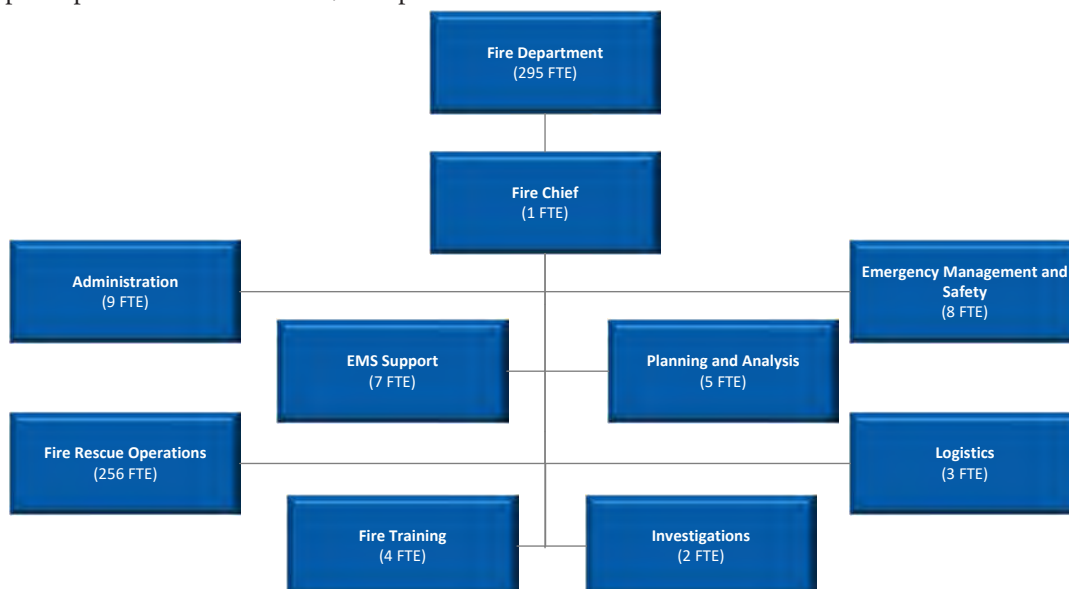
Fire and Rescue Operations

Provides fire protection and emergency service delivery for the City's 300,000 plus residents and average of 600,000 visitors to the City annually. In 2019, Fire and Rescue Operations responded to over 34,263 incidents which include 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 ten fire stations. These stations are strategically located to provide rapid response throughout the City. Service is delivered using ten 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.

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 researching 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 2019, EMS provided quality medical care to 26,442 patients, transporting 19,146 of them. All fire department response personnel hold dual certification as firefighters and emergency medical technicians (EMT) with 132 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 2,800 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 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.



Disaster Preparedness and Mitigation

The Office of Emergency Management is responsible for administering an all-hazard mitigation, preparedness, protection, prevention, response and recovery program in the City of Henderson, 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.

Key Services

- Develop, revise and exercise the City of Henderson'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.
- Develop and maintain mutual aid agreements with other municipalities and other governmental entities in the state.
- Provide individual and family readiness and disaster preparedness information to the community through Get READY! Stay READY! which is a comprehensive education and outreach program.

City Employee Safety, Health & Wellness

The Office of Health and Safety (OHS) is responsible for fostering a citywide culture of safety and administering health and safety programs for over 2,800 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. The 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 illnesses.
- 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.

City Environmental Management

The Office of Environmental Services (OES) ensures that all of the City of Henderson 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 we serve.

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.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Maintain at greater than 90%, structure fires that are confined to the defined area of origin based on conditions at time of arrival	99%	99%	100%	100%
 Increase to greater than 15%, the cardiac survivability rate for patients in shockable rhythms at time of arrival	16%	16%	16%	16%
 Increase to 90%, the number of emergency medical incidents responded to within total response time performance goals	70%	68%	61%	64%
 Increase to 90%, the number of fires responded to within total response time performance goals	69%	69%	69%	64%
 Reduce by 30 seconds, total response times to emergency medical calls	8 min 26 sec	8 min 29 sec	8 min 29 sec	8 min 30 sec
 Reduce by 30 seconds, total response times to fires	9 min 22 sec	9 min 37 sec	9 min 20 sec	9 min 10 sec
 Increase by 20%, the number of residents receiving preparedness education and information annually	14,774	10,802	6,130	11,500
 Number of City specific exercises to include a tabletop, functional, and full-scale disaster preparedness exercises annually	11	17	5	10
Reduce the number of recordable injury cases by 10%	143	122	116	105
Maintain the number of workplace injuries below the national average of 9.0 (2016 BLS) for similar sized cities	6.5	5.4	5.2	5.0
Increase to 95%, the number of employees completing required safety training	92%	95%	95%	95%
Maintain customer service satisfaction levels above 95%	96%	99%	99%	99%

Past Accomplishments

Maintain and Protect Henderson's Quality of Life:

- Achieved accredited status from the Commission on Fire Accreditation International for the fifth time. With this fifth accreditation, Henderson Fire is one of only eight fire departments in the United States awarded "Legacy" status.
- Achieved the highest Public Protection Classification (PPC) from the Insurance Services Office (ISO) as a result of a comprehensive evaluation of the Fire Department's fire suppression delivery system. A PPC rating of 1 represents an exemplary fire suppression program. According to the ISO, less than 1% of rated communities in the United States achieve a Classification 1.
- Recognized by the American Heart Association, for the second year in a row, with a Mission: Lifeline EMS Gold Award for achieving high standards in treatment for patients suffering from myocardial infarction.
- Maintained cardiac arrest survivability rate of over 16% for patients treated by the Fire Department which is above the American Heart Association's national average of 12%.
- Implemented the Subscription Medical Ambulance Response and Transport (SMART) program for the community. This is an innovative, voluntary program that allows citizens to partner with the Henderson Fire Department to obtain high quality CPR training, Stop the Bleed training and reduced costs for ambulance transport fees that may incur if they use an ambulance for a medical emergency.
- Achieved 95% performance rating for incident response to structure fires. This quality assurance process evaluates overall tactical priorities for fire scene management and ensures critical emergency response standards are being met.
- Achieved 99% overall customer service approval rating. Of the 1,909 survey responses received this year, 99% believed that fire department personnel met or exceeded their overall expectation of service.
- Implemented the PulsePoint application to the public which allows citizens to be notified of nearby emergencies and people requiring CPR.

Advance and Promote City Environmental Management:

- Formally adopted an Environmental Policy to prioritize conservation, compliance, and continuous improvement.

- Awarded the Green Globe award for the eco-friendly renovations to Fire Station 83. The award recognizes sustainable design and construction and demonstrates the City's commitment as an environmentally friendly community.

Prepare for Emergencies:

- The State of Nevada Division of Emergency Management adopted the Henderson Office of Emergency Management's Emergency Operations Center Operating Procedures statewide. The procedures include position specific task books for every position within an Emergency Operations Center and now is a credentialed program.
- Completed the Silver Crucible exercise which included representatives from the federal, state, and local level. The exercise consisted of a complex coordinated terrorist attack over the span of three days.
- Awarded the International Association of Emergency Management (IAEM) 2019 Public Awareness Award for the Captain Kit program which was created to teach school-aged children (K-5th) about emergency preparedness at home and school.
- Maintained focus on individual, family, and community emergency preparedness through the Get READY! Stay READY! campaign. The campaign contacted 9,412 citizens through events and presentations and over 270,152 residences through print media.
- Launched the Build a Personal Office Preparedness (POP) Kit program at the City of Henderson. The Division of Emergency Management and Safety traveled to City departments during Emergency Preparedness and Safety Week to identify those employees that built a kit, thus encouraging a more prepared workplace.

Employee Safety, Health & Wellness:

- Maintained the City's injury rate below the national Bureau of Labor Statistics (BLS) rate.
- Implemented the glove protection program for Henderson Police Department officers. The program was established to decrease hand-related injuries sustained in high-risk scenarios and environments.
- Completed 4.3 million work hours without regulatory action from OSHA or any other safety oversight entity.

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% the cardiac survivability rate for patients in shockable rhythms at time of arrival.
- To reduce by 30 seconds, total response times to emergency medical calls.
- To reduce by 30 seconds, total response times to fires.

Advance and Promote City Environmental Management

- To reduce by 10%, the number of environmental incidents and near misses within the City.
- To increase to 100%, the City's compliance with recurring regulatory obligations.

Prepare for Emergencies

- Increase by 20%, the number of residents receiving preparedness education and information annually.
- To maintain City specific exercises to include a tabletop, functional, and full-scale exercise annually.

Ensure Employee Safety, Health and Wellness

- To reduce the number of recordable injury cases by 10%.
- To maintain the number of workplace injuries below the national average for similar sized cities.
- To increase to 95%, the number of employees completing required safety training.



Fire Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 32,527,881	\$ 34,225,309	\$ 37,053,244	\$ 37,292,966	\$ 239,722	1%
Employee Benefits	15,583,727	16,251,169	17,920,039	18,150,285	230,246	1%
Services and Supplies	4,668,706	5,099,588	7,819,699	8,706,951	887,252	11%
Capital Outlay	1,347,762	506,264	2,215,383	-	(2,215,383)	-100%
Total	\$ 54,128,076	\$ 56,082,330	\$ 65,008,365	\$ 64,150,202	\$ (858,163)	-1%
Program						
General Fund						
General	\$ 2,124,648	\$ 2,258,941	\$ 2,502,239	\$ 2,444,175	\$ (58,064)	-2%
EMS	1,891,992	1,832,190	2,067,989	2,000,564	(67,425)	-3%
Fire Suppression	45,177,266	47,197,333	53,012,027	51,719,263	(1,292,764)	-2%
Training	588,503	646,546	647,006	642,687	(4,319)	-1%
Fire Prevention	468,274	483,298	484,821	415,721	(69,100)	-14%
Emergency Mgmt.	309,595	1,559,469	2,068,878	2,167,950	99,072	5%
Special Operations	715,316	848,376	1,094,665	1,067,022	(27,643)	-3%
Logistics	536,142	581,892	583,066	552,052	(31,014)	-5%
Subtotal General Fund	\$ 51,811,736	\$ 55,408,045	\$ 62,460,692	\$ 61,009,434	\$ (1,451,258)	-2%
Grant Fund	\$ 948,257	\$ 381,354	\$ 683,205	\$ 3,090,768	\$ 2,407,563	352%
Capital Replacement Fund	\$ 514,245	\$ 285,608	\$ 1,804,468	\$ -	\$ (1,804,468)	-100%
Workers' Comp Fund*	\$ 853,838	\$ 7,323	\$ 60,000	\$ 50,000	\$ (10,000)	-17%
Total	\$ 54,128,076	\$ 56,082,330	\$ 65,008,365	\$ 64,150,202	\$ (858,163)	-1%
Full-Time Employees						
General Fund	262	269	294	294	-	0%
Grant Fund	-	-	1	1	-	0%
Total	262	269	295	295	-	0%

* Employees within the Workers' Comp Fund were re-classified to the General Fund - Emergency Management during the fourth quarter of Fiscal Year 2018.

Financial Overview

General Fund appropriations for the Fiscal Year 2021 budget decreased by 2% year over year. The decrease is primarily driven by one-time operating purchases in Fiscal Year 2020 that was made for additional staffing for the Hidden Falls Fire Station.

Key Fact

The City of Henderson Fire Department is the only triple accredited fire department in the nation, maintaining accreditation through the Commission on Fire Accreditation International, Commission on Accreditation of Ambulance Services and Emergency Management Accreditation Program.



Government and Public Affairs

Purpose Statement

The Department of Government and Public Affairs serves as the central source of contact for the City by providing counsel and strategic communications services through strong relationships with community leaders, elected officials, the media, residents and inter-departmental staff to promote and advance the strategic initiatives and goals of the City.

Core Services

- Public Affairs and Creative Services
- Government Affairs
- Mayor and Council Support Services



Public Affairs and Creative Services

Public Affairs and Creative Services oversees the City's overall brand identity, markets citywide programs and initiatives, manages media relations and enhances the City's overall social media brand identity citywide through the creative development and execution of integrated marketing and communication strategies designed to effectively support core business goals.

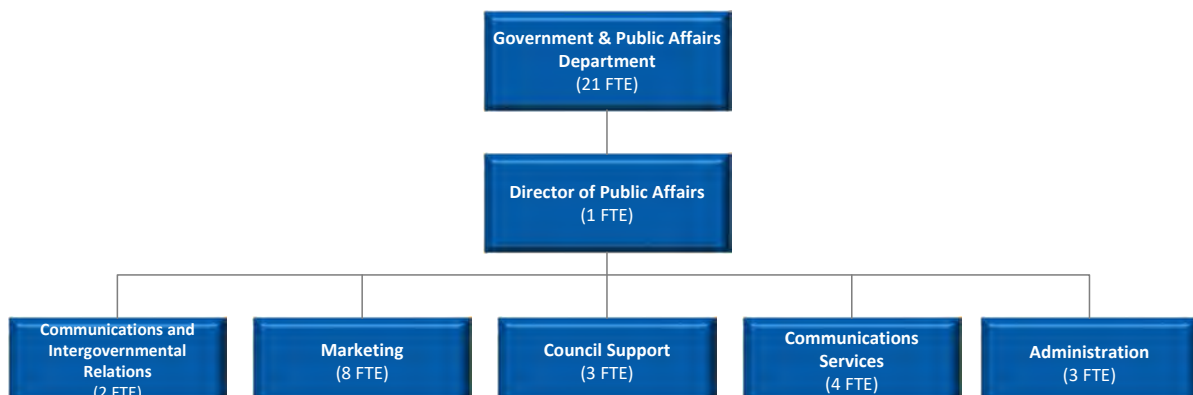
Public Affairs and Creative Services seeks to inform both external and internal audiences and serves as a source of timely, accurate information about the City of Henderson through the conceptualization, creation, production and strategic placement of a variety of assets including collateral, direct mail, advertising and digital assets.

Public Affairs and Creative Services supports every City department to help them effectively pursue established visions, missions and goals.

Key Services

Marketing

- Responsible for the City of Henderson brand.
- Conducts market research, recommends, and implements marketing and public relations strategies.
- Develops and executes targeted marketing and public relations plans for City departments, recreation centers, special event venues, citywide events, programs and initiatives.
- Develops and executes digital strategy, image development, content and promotions for the City's social media channels, website and electronic campaigns.
- Conceptualizes and designs print and digital graphic material for departments citywide. Manages the creative process, conceptualizes, designs and delivers graphic and multimedia assets that meet the marketing objectives.



- Develops digital content on pages of cityofhenderson.com and other internet sites.
- Produces and disseminates print and online publications for external and internal audiences.
- Develops and executes survey tools for programs, events and citywide initiatives, and analyzes metrics and trends.
- Produces the copy and supporting digital assets, and manages the production of internal communications tools such as the Team Henderson employee website, the monthly employee newsletter, Spotlight, and biweekly City Manager's video message.

Social Media

- Responsible for the oversight and management of all official citywide social media channels.
- Develops citywide social media strategy.
- Crafts content for over 35 official City social media accounts.
- Analyzes and tracks social media trends and customer engagement.

Advertising

- Conducts market research, recommends, negotiates and purchases traditional and digital advertising media for all departments citywide.
- Plans, executes and monitors digital communication and media buying strategies in support of organizational brand across multiple channels including the web, organic/paid social media, mobile and electronic marketing.

Public Relations

- Generates positive media coverage through media outreach and dissemination of communication materials such as media pitches, news releases and media advisories.
- Manages and coordinates media requests for interviews and provides background information.
- Plans and executes press conferences and other media and public events.
- Writes speaking points and scripts for City officials.

Multimedia

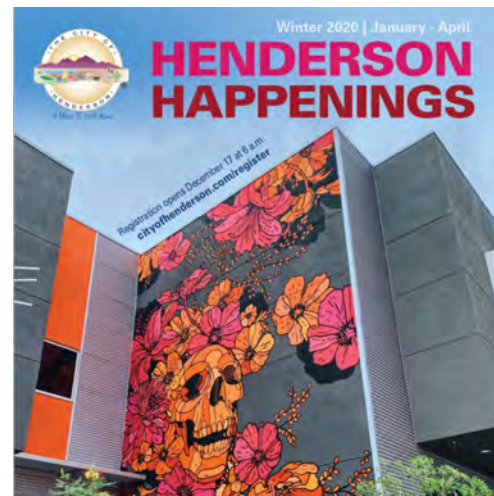
- Provides skilled staff to photograph council meetings, presentations, official City events and professional head-shots.
- Films, edits and produces content for video presentations in support of City objectives.

Print Services

- Provides all production, binding, materials procurement, printing and finishing of printed city materials and documents for the City, including the printing of agendas for all publicly noticed City meetings.

Mail Center

- 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.



Henderson Happenings is mailed to all residences as a guide to citywide events, recreation and leisure activities

Government Affairs

The Government Affairs Division serves as the principal linkage between the City and other governmental and non-governmental agencies at the local, regional, state and national levels.

Government Affairs 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 funding sources that will limit the City's ability to maintain current service levels and quality of life.

Reductions in available funding at the state and federal levels will pose numerous challenges to the fundamental way that essential public services are delivered.

Key Services

- Lobbies local, state and federal elected officials and staff on City priorities and interests.
- Monitors legislation during all biennial state legislative sessions and special sessions to determine potential impacts to the City of Henderson.
- Delivers an annual U.S. Congressional Briefing Book to the Nevada congressional delegation.
- Protects, preserves, expands and enhances City statutory and regulatory authorities.
- Delivers a biennial Legislative Summary Report to the City Manager and City Council, which recaps the preceding session and lists new state statutes to be reviewed and ultimately implemented by City departments.
- Prepares policy research, analysis, reports, white papers, testimony and talking points for the City Manager, City Council and key City Staff.
- Maintains and develops positive relationships with key professional networks, decision-makers, city council members, county commissioners, state and federal officials and their staff members.

Mayor and Council Support Services

The Mayor and Council Support staff provide assistance and support to the Mayor and four Council members. Staff interfaces and coordinates with local, state and federal officials and agencies, engages with residents and local businesses, and develops responses to constituents' complaints, concerns and requests for meetings and public appearances. Staff is responsible for the development of agenda items, proclamations, commendations and certificates as well as other ceremonial duties, while also working with all other City departments, and other constituencies in the course of assisting the Mayor and Council with their responsibilities.

Key Services

- Administrative Support – Staff schedules, maintains and coordinates calendars, public appearances and meetings with constituents, staff and outside agencies for the Mayor and Council members.
- Constituent Services – Staff provides support to the Mayor and Council members in responding to a broad range of constituent concerns and requests received by mail, e-mail, telephone and in person. Contact Henderson is utilized in responding to, routing, tracking and resolving constituent concerns and requests.
- Representation – Staff routinely represents

the Mayor and Council at various types of meetings and public events in the internal, intergovernmental and public spheres.

- Initiatives – Staff provides support to Mayor and Council with program initiatives including:
 - The APPLE (All People Promoting Literacy Efforts) program is a partnership between the City, Clark County School District, Henderson Libraries and private businesses.
 - Comprised of Nevada representatives from federal, state and local governments and Nellis Air Force Base, the Civilian Military Council meets quarterly at Nellis Air Force Base to share information on projects and community needs while also recognizing the performance of local airmen.
 - March On & Council Conversations community outreach meetings – Staff help plan, organize and host regular community outreach meetings in support of Mayor and Council's goal to increase community outreach and enhance public communication. Meetings are held at different times and locations throughout the City to engage and involve diverse segments of the community on topics of importance.
- Recognition Items – Staff produces protocol items to recognize individuals or organizations with a commendation, recognize businesses with a certificate at grand opening or ribbon cutting events, and to raise awareness of initiatives or observances through a proclamation.
- Speeches and Speaking Points – Staff meets with the Mayor and Council in advance of speaking engagements; prepares tailored speeches and speaking points highlighting City services, resources and accomplishments; and attends speaking engagements as a resource to Mayor and Council.
- Special Event Operations – Includes management, planning and execution of the annual State of the City, Veterans Day Ceremony, the Mayor's March On community events, Council members' Council Conversations events, and other special and commemorative events.
- Research/Surveys – Staff conducts citywide research into issues important to the Mayor and Council and conducts regular community-wide surveys to gain a deeper insight into resident perceptions with City amenities, while also responding to a variety of nationwide surveys by various organizations such as the U.S. Conference of Mayors, National League of Cities and others.

Past Accomplishments

Government Affairs

- Monitored implementation of laws passed during the 80th Regular Session of the Nevada Legislature.
- Researched, wrote, edited and distributed a legislative summary chronicling key highlights and laws passed during the 80th Regular Session of the Nevada Legislature.
- Completed the 2020 City of Henderson Congressional Briefing Book detailing more than \$400 million in public safety and infrastructure priority projects and delivered the book to members of the Nevada congressional delegation and key staff.
- Supported Mayor Debra March in her role as a member of the U.S. Conference of Mayors.
- Supported Councilwoman Michelle Romero in her role as a member of the National League of Cities (NLC) and Nevada League of Cities and Municipalities.
- Planned and staffed the Nevada League of Cities and Municipalities annual conference in Henderson, which served as the 2019 host city. Arranged events, scheduled informative speakers, secured meeting locations, and coordinated logistics to ensure participant satisfaction.
- Assisted with analysis of federal legislative issues and provided staffing to City of Henderson elected officials and executive team members at conference and meetings with the Nevada congressional delegation and staff from the executive branch of the federal government.
- Collaborated with other local governmental entities in Southern Nevada and successfully lobbied to maintain increased federal funding for the Urban Area Security Initiative.

- Participated in the Southern Nevada Forum, a multi-month process that brings together Southern Nevada legislators, local government and community leaders to develop an agenda for the 2021 session of the Nevada Legislature. Attended multiple Southern Nevada Forum committee meetings on transportation and infrastructure, economic and workforce development, K-12 education and higher education, good governance and healthcare.
- Successfully advocated 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.

Mayor and Council Support

- Organized March On and Council Conversations events covering an array of topics held at different locations around Henderson. Selected topics, recruited presenters, secured venues, coordinated fulfillment of audio-visual and food and beverage requirements, provided event staffing, scripted remarks and compiled PowerPoint presentations.
- Maintained digital display management system, allowing centralized management of citywide digital display monitors.

Public Affairs and Creative Services

- Earned 471 positive media placements across print, television, radio and online media, reaching an audience reach of over 188 million, nearly double that of Fiscal Year 2019.
- Generated \$41 million in overall publicity value, with an audience reach of 249.7 million.

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 our 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 Legislature

Government & Public Affairs Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,563,068	\$ 1,522,269	\$ 1,752,141	\$ 1,742,299	\$ (9,842)	-1%
Employee Benefits	681,788	663,041	854,854	861,280	6,426	1%
Services and Supplies	1,225,349	1,407,809	1,818,930	1,937,110	118,180	6%
Capital Outlay	5,775	-	-	-	-	-
Total	\$ 3,475,980	\$ 3,593,119	\$ 4,425,925	\$ 4,540,689	\$ 114,764	3%
Program						
General Fund						
Administration	\$ 372,701	\$ 424,122	\$ 460,968	\$ 439,054	\$ (21,914)	-5%
Council Support	190,467	421,493	468,672	431,570	(37,102)	-8%
Marketing	1,283,610	1,576,299	1,941,707	2,193,553	251,846	13%
Intergovernmental Relations	583,258	660,400	842,890	900,523	57,633	7%
Graphics	832,665	1,050,964	1,154,309	1,207,140	52,831	5%
Communications	231,509	172,655	168,595	173,143	4,548	3%
Recreation - Public Aff & Mktg	345,887	357,352	345,090	359,051	13,961	4%
Admin/Attrition Adjustment	(531,502)	(1,154,751)	(956,306)	(1,163,345)	(207,039)	22%
Subtotal General Fund	\$ 3,308,595	\$ 3,508,534	\$ 4,425,925	\$ 4,540,689	\$ 114,764	3%
Recreation, Cultural Events, & Tourism*	\$ 167,385	\$ 84,585	\$ -	\$ -	\$ -	-
Total	\$ 3,475,980	\$ 3,593,119	\$ 4,425,925	\$ 4,540,689	\$ 114,764	3%
Full-Time Employees						
General Fund	17	18	21	21	-	-
Total	17	18	21	21	-	-

*Due to the closure of the Henderson Convention Center in Fiscal Year 2019, the prior period expenditures and full-time employees within the Cultural, Arts, & Tourism Enterprise Fund have been retrospectively re-classified within the Recreation, Cultural Events & Tourism Fund Special Revenue. For more information regarding the Recreation, Cultural Events & Tourism Special Revenue Fund refer to the Budget Overview Section.

Financial Overview

The Fiscal Year 2021 budget increase is primarily driven due to an increase related to the bi-annual Nevada State Legislature session set to occur in 2021.



Key Fact

The City of Henderson Government and Public Affairs department manages more than 35 social media accounts that are used to keep the community informed.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
Mayor and 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.	1 day, 4 hrs	1 day, 17 hrs	1 day, 4 hrs	1 day, 4 hrs
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%
Maintain % on time for media deadlines.	98%	98%	>95%	>98%
Maintain % on time for advertising deadlines.	98%	98%	99%	99%

Human Resources

Purpose Statement

The Human Resources Department is committed to serving each City employee in a consultative and collaborative manner that identifies and solves problems, builds a culture of engagement, and attracts and develops the best and brightest, making the City the employer of choice.

Core Services

- Integrated Human Resources Business Partnerships
- Centers of Expertise

Integrated HR Business Partnerships (HRBP)

Integrated HR Business Partnerships with City departments delivers quality and innovative HR resources to City management, employees, and prospective employees to meet both 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

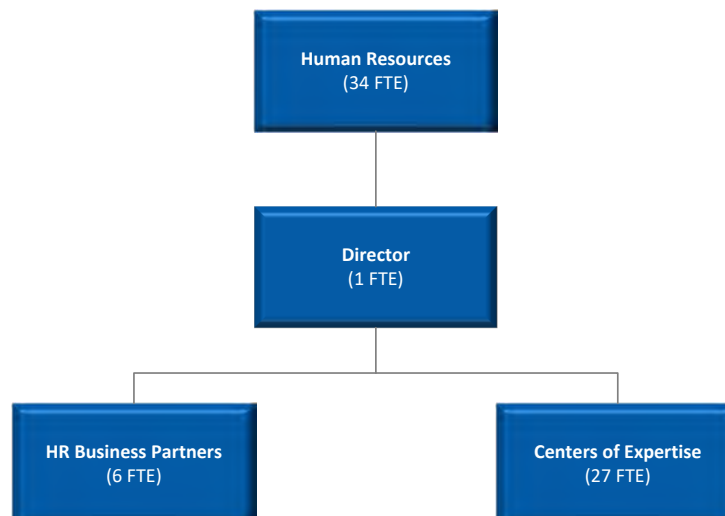
We believe our employees are our greatest asset and we strive to provide resources to help them reach their career goals and objectives.

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.
- Work in partnership with departments to assist in organization design, job description development, and compensation analysis.

Centers of Expertise

The structure and strategy of Human Resources Shared Services includes Recruitment support, Classification and Compensation, Employee and Labor Relations, Human Resources Information Systems (HRIS), Employee Benefits, Training and Organization Effectiveness, and Customer Service. These areas provide expertise and administrative services delivered through professional Human Resources staff.

Key Services

- Classification and Compensation
 - Coordinate department reorganizations, development planning, business analysis, and re-structure.
 - Manage the City of Henderson's compensation plan.
- Customer Service and Administrative Support
 - Maintain City personnel files. Coordinate new employee pre-employment background checks.
 - Develop and administer the citywide volunteer program.
 - Provide administrative support, which includes completing compensation surveys, administering HR Forms Management program, unemployment claims, employee service awards, employment verifications, and recruitment eligibility lists.
- Employee Benefits
 - Responsible for the cost-effective procurement of a competitive employee benefits package.
 - Ensure competitive pricing on employee benefits. Determine the most effective mechanism for delivering selective benefits.
 - Assist employees in accessing their benefits package.
- Recruitment and Talent Acquisition
 - Manage all City recruitment processes and systems including new employee onboarding.
- Employee and Labor Relations.
 - Manage employee and labor relations.
 - Provide consultative advice, policy interpretation, and guidance regarding various HR functions and administrative issues.
 - Develop and maintain HR Administrative policies.
 - Manage and coordinate the Civil Service Board and the Human Resources Executive Steering Committee.
- Workers Compensation
 - Assist injured employees through the Workers' Compensation process.
 - Ensure the third party administrator and vendors treat our employees with empathy and respect.
- Human Resources Information Systems (HRIS)
 - Administer PeopleSoft System (Human Capital Management System) to maintain integrity and security of confidential data.
- Training and Organizational Effectiveness
 - Provide timely and relevant learning interventions to all City employees to meet both strategic and tactical business needs.
 - Lead and plan City-wide Employee Engagement Efforts.
 - Develop programs and events focused on employee development and organizational effectiveness.
 - Align learning and developmental interventions to support.



Past Accomplishments

Career

- Launched the Premier Leadership Academy.
- Launched “The Basics of Effective Supervision” one-day workshop to set up new front-line supervisors be successful.
- Delivered quarterly financial retirement education series.
- Held an on-site college fair to introduce employees to local educational providers to enhance educational opportunities for City employees.
- Conducted 300 recruitments, hired 164 full time and 460 part time employees, conducted 11 new employee orientations sessions.

Commitment

- Implemented an in-home doctor-on-demand service for City self-funded health plan.
- Provided consultative advice, policy interpretation and guidance with various HR functions and administrative issues.
- Successfully reached tentative agreements with the IAFF and HPOA bargaining units.
- Deployed team member engagement survey. Reached goal of engagement of 90% and increased full time employee participation by 8% and overall participation by 4%.
- Developed a comprehensive Volunteer Handbook to be used for volunteer onboarding across all departments.
- Implemented a more personalized and empathetic approach to workers compensation with a paperless process including digital wallet cards, QR codes, and badge stickers to streamline the process and make navigation easier.
- Initiated ROLL the DICE (Reflect, Observe, Learn and Lead while being Driven with Integrity to Achieve Excellence) a leadership tool for managers and supervisors to discuss various employee, policy and contract related questions and topics.

Community

- Coordinated and facilitated LGBTQ awareness training for Law Enforcement for all incoming academy cadets.

- Led the implementation of community and Police Department diversity liaison positions.
- Hosted multiple Hiring Our Heroes fellows and subsequent graduation ceremonies.
- Transitioned all City Departments into a consolidated Volunteer Management System.

HR Operations

- Deployed automated self-service benefits enrollment for new hires, promotions, and employees experiencing life changes.
- Conducted first ever automated self-service Open Enrollment for employee benefits.
- Implemented a new medical claims Third Party Administrator.
- Implemented the United Healthcare Choice Plus, a health provider network for employees living and traveling outside of NV.

HR's COVID-19 Response

- Provided guidance to all employees on in-home medical and mental health resources by health plan to meet their health needs during COVID-19 crisis.
- Responded to employee financial needs during the COVID-19 crisis by enacting provisions that enabled employees to have greater access to Deferred Compensation loans and in-service account withdrawals.
- Responded to employee mental health needs by implementing a \$0 co-pay on telemedicine mental health services until the end of the fiscal year.
- Led City-wide Reopening Strategy Team and developed a Comprehensive Return to Work Guide designed to assist employees with returning to work after a 9-week closure of City facilities that included a new Telecommuting Policy and Social Distancing Policy.
- Identified and partnered with community agencies to provide re-deployment of City staff to areas in need of volunteers during the COVID-19 crisis.
- Launched a Voluntary Furlough Program to provide additional options for employees to take leave during the COVID-19 Emergency situation.

Performance Objectives by Major Opportunity Areas

Enhance the City's culture and team member engagement

- Expansion of the City's Tuition Reimbursement Program to include technical certifications and other enhanced reimbursement features.
- Enhance onboarding process to include expansion of New Employee Orientation and implement 30- and 90-day employee interviews as part of the onboarding process.
- Plan Annual Teamster Development Conference.
- Identify and implement tools to increase employee participation in decision making processes.
- Host three City Wide Employee Events (Spring, Fall, and Service Luncheon) designed to recognize employee contributions and enhance engagement.
- Development and launch Performance Management Cycle Training to enhance feedback and develop more meaningful performance appraisal cycle.
- Expand Henderson High Fives Program to provide additional value and recognition to City employees.
- Establish a part-time volunteer coordinator position within the Human Resources Department to collaborate and coordinate with department volunteer coordinators.



Las Vegas pride parade.

City participants were awarded the "Best Walking/Marching Entry, Non-Commercial"

Key Fact

In response to the COVID-19 pandemic, HR led a City-wide Reopening Strategy Team and developed a Comprehensive Return to Work Guide designed to assist employees with returning to work that included a new Telecommuting Policy and Social Distancing Policy.



We evaluate and measure all services provided by Human Resources with the simple statement "Does It Add Value?"

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
Monthly Medical Costs per Employee (plan year basis)	\$1,015.05	\$955.82	\$1,005.97	\$1,094.62
Health Insurance Loss Ratio (plan year basis)	91.9%	87.40%	100.0%	100.0%
Retiree Health Insurance Loss Ratio (plan year basis)	191.7%	134.50%	170.00%	170.00%
Workers' Compensation Claims – Heart/Lung/Cancer Claims	\$1,101,259	\$753,456	\$1,531,423	\$1,562,052
Workers' Compensation Claims – Excluding Heart/Lung/Cancer	\$2,045,288	\$1,947,978	\$2,766,505	\$2,821,835
Course Satisfaction Rating (on 5-point scale)	4.85	4.80	4.79	4.85

Human Resources Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,945,176	\$ 2,140,885	\$ 2,595,549	\$ 2,630,483	\$ 34,934	1%
Employee Benefits	872,812	879,843	1,179,482	1,275,964	96,482	8%
Services and Supplies	24,004,968	25,185,392	27,148,079	27,396,674	248,595	1%
Interest Expense	20,460	13,608	-	-	-	-
Capital	22,651	14,781	100	-	(100)	-100%
Total	\$ 26,866,067	\$ 28,234,509	\$ 30,923,210	\$ 31,303,121	\$ 379,911	1%
Program						
General Fund						
General	\$ 2,883,749	\$ 3,150,042	\$ 3,169,236	\$ 3,651,354	\$ 482,118	15%
Org Development & Training	634,294	896,427	1,296,478	1,242,208	(54,270)	-4%
Union Liaison Program	312,792	324,901	358,687	335,276	(23,411)	-7%
Admin/Attrition Adjustment	(1,020,248)	(1,062,204)	(1,012,185)	(1,116,839)	(104,654)	10%
Subtotal General Fund	\$ 2,810,587	\$ 3,309,166	\$ 3,812,217	\$ 4,111,999	\$ 299,782	8%
Health Ins. Self-Funded	\$ 18,149,392	\$ 19,381,676	\$ 20,954,102	\$ 21,067,350	\$ 113,248	1%
Self-Insurance (liability)	\$ 23,635	\$ -	\$ -	\$ -	\$ -	-
Workers' Compensation	\$ 5,882,453	\$ 5,543,667	\$ 6,156,891	\$ 6,123,772	\$ (33,119)	-1%
Total	\$ 26,866,067	\$ 28,234,509	\$ 30,923,210	\$ 31,303,121	\$ 379,911	1%
Full-Time Employees						
General Fund	23	25	30	30	-	-
Health Ins. Self Fund	2	2	2	2	-	-
Workers' Compensation Fund	2	2	2	2	-	-
Total	27	29	34	34	-	-

Financial Overview

For Fiscal Year 2021 the budget remained relatively flat year over year due to the measures the City has taken to help mitigate the impact of the economic downturn to the City's finances. These included but were not limited to a hiring freeze, eliminating pay increases, and minimizing travel and training.



Key Fact

Received the International Public Management Association for Human Resources (IPMA-HR) Award for Excellence.

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
- Business Support

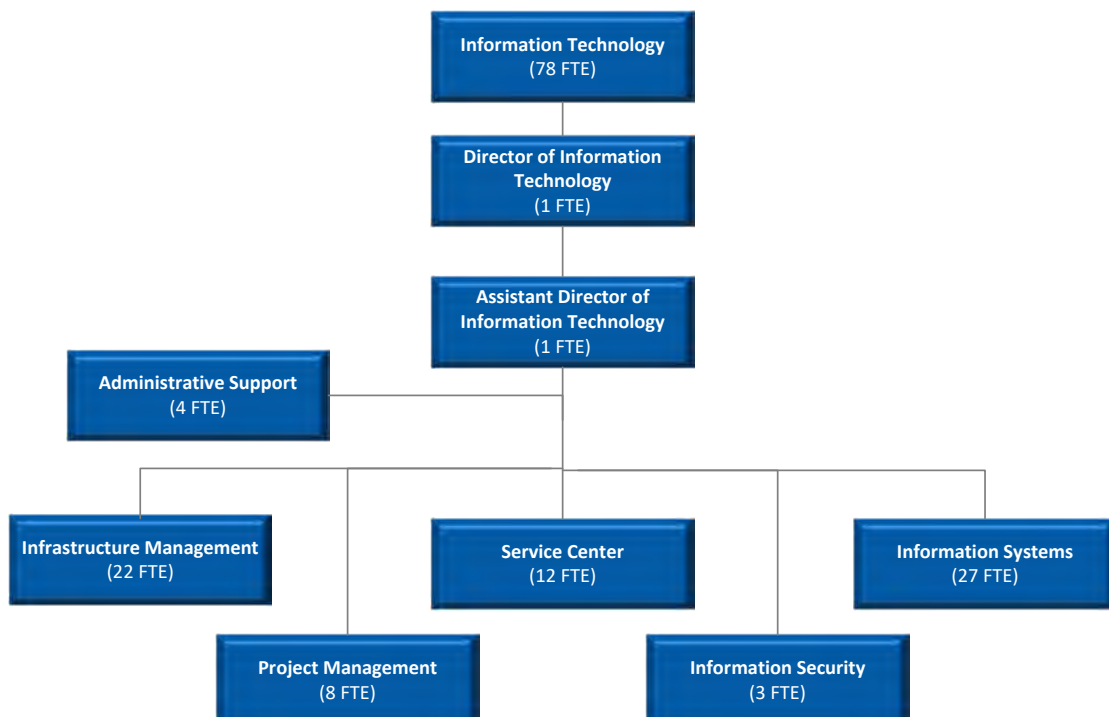


Service Center

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 reducing 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 citizens, 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 (enterprise-wide to individual work groups) to external (citizens, 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. The GIS environment offers dozens of interactive maps, printable maps and data sets. GIS services include COTS and custom software product GIS integrations, static map creation, interactive mapping application development, GIS data exchange with other agencies, GIS data layer maintenance/management and the maintenance/management of all enterprise-wide GIS environments and software products.

Infrastructure Services

Provide the foundation that all other IT services rely upon: voice, data center and networking. Both internal and citizen-facing critical applications depend on the availability of these services. In order to provide this critical level of service, staff plans, designs, implements and maintains voice, data center, and networking services to provide capacity, scalability, and fault tolerance in the most cost-effective manner. The Infrastructure Services vision is to continually improve services to allow more agility and access to higher performance infrastructure systems at reduced costs.

Key Services

- **Data Center** - Provides architecture, engineering, implementation and administration services for servers, operating systems, storage, and backup and restore systems. All systems are managed to allow continual growth with no impact or interruption to service levels. Windows and Linux operating systems are supported with 95% of all servers being virtualized. Storage includes All-Flash and Hybrid storage arrays for primary data and backup data storage. Each storage array has a secondary counterpart for off-site replication. All primary equipment is in a Tier IV Gold certified co-location 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 outside and inside 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.



Key Fact

The City of Henderson has been named in the top 10 as a Digital Cities Survey winner for 2019 by the Center for Digital Government (CDG).

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.

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 Administration** - Responsible for all aspects of IT contract management, development, administration, tracking, analysis, terms and conditions, throughout the contracting process, from pre-proposal activities through contract closure. Staff prepares and coordinates business correspondence, generates required contract-related reports, and maintains accurate and complete contractual files and records for the department. Participates in program reviews, monitors program performance (contract schedules, deliverables, funding, invoicing, and payments), and notifies program leaders and management of potential non-compliances or other problems that could have an adverse impact on the department and to the City. Identifies, manages and negotiates contract changes, and coordinates resolution of contract issues internally and with external customers. 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

- **Chip and Pin** - The purpose of this project implemented new credit card readers at points-of-sale throughout the City to accept EMV (Europay, MasterCard and Visa) chip enabled credit cards. This is a requirement by all card brands to maintain fraud protection for credit card transactions.
- **Electronic Plan Review** - This project implemented an electronic plan submission, review and tracking system for internal and external usage.
- **WiFi in the Rec Centers - Homework Zones** - IT Network and Parks & Recreation worked together on WiFi for the following Rec centers: Whitney Ranch, Silver Springs, Black Mountain, and Valley View.
- **Pulse Point Cardiac Arrest Alerting** - This project implemented the PulsePoint solution, which is designed to support public safety agencies working to improve cardiac arrest survival rates through improved bystander performance and active citizenship. The solution is two parts; PulsePoint Response and AED Registry.
- **RecTrac V3 Upgrade (Vendor Hosted)** - Project performed a major upgrade of the Recreation Registration Software, RecTrac.
- **Videoconferencing for Musters** - Implemented videoconferencing technology in fire stations, battalion stations, the training station, emergency operation meeting and administration in order to conduct trainings and meetings without being on site.
- **Building Automation Software Replacement Phase 2** - This project is a continuation of the City of Henderson's effort to modernize their Building Management System (BMS). The system is being upgraded from the obsolete Tridium R2 platform towards a Niagara 4 platform. Emphasis is placed on establishing an "open" system, effective engineering tools, and solutions for eventual field controller replacements. This project is to replace the current, Schneider building automation software product city-wide. This will allow staff to monitor, receive data, and resolve issues remotely.
- **Medeco Key Mgmt. Software** - This product will allow us to centralize physical key distribution and tracking by adding electronic keying solutions to doors and other locks where data and power is not readily available. It will save the city time and money when keys are lost or stolen as this system allows making them inoperative without having to re-key systems.
- **Water Street Innovation District Pilot P3 Agreement** - Piloting Smart Lighting, Smart Water Meters, AI technology, and the COX2M platform in the Innovation Corridor. This pilot is to determine the value of these projects and to see if they should be pushed citywide.
- **Startup in Residence (STiR) Pilot Program** - STiR is a non-profit program that seeks startup companies to provide solutions for government problems. The City of Henderson has submitted seven (7) challenge statements to see if startups can provide a solution. The challenge statements are: Amazon Alexa Integration, Henderson City Wide App, Connected Barricades, Digital Asset Management System, Walking School Bus, Traffic Impacts to New Developments, and Real Time Interpretation.
- **QMatic Replacement for DSC** - The goal of this project is to replace the QMatic queueing system in the Development Service Center (DSC) with a cloud solution from QLESS. This project was created to manage the DSC QLESS implementation separate from the Municipal Court implementation. Originally, there was only one project to cover both implementations
- **Azure Multi-Factor Authentication** - Due to security requirements, the City implemented Microsoft Azure Multi-Factor Authentication in order to login to Office 365 products externally. Benefits: With Azure Multi-Factor Authentication (Azure MFA), the City of Henderson will be able to meet security requirements of putting MFA on Outlook Web Access (OWA). This will also help to protect and ensure that no end-users mailbox (and in the future, Microsoft Portal) is accessed solely through a compromised password.
- **Digitize Henderson Happenings** - Mobile friendly site for Henderson Happenings that allowed citizens to search for classes and events without looking through the online PDF document. This also directed users to RecTrac to book classes.

Performance Objectives by Major Opportunity Areas

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

- Track percentage of applications moved to the cloud. Target is 24 applications per year. Percent complete will be tracked and reported monthly.
- 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).

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

- Use technology to automate customer service engagement with business.
- Build an Innovation Corridor with a private partner to test new technologies that will promote economic development.
- Conduct Hack-a-thon to promote innovation and partnerships that will create startup business opportunities.

Create a 'My City' Portal to remove on-line complexity and consolidate services for the digital customer

- Track Percentage of Customers that have created portal accounts.
- Target of goal percent increase of portal accounts yearly after first year in use.
- After first year in use, develop metrics to track effectiveness of portal.
- Conduct customer surveys to measure effectiveness of portal.



Key Fact

In response to the COVID-19 pandemic the IT department successfully deployed the capability to work remotely via Office 365, Virtual Private Network access, hardware upgrades, etc.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Cumulative Average Projects Completed per Month	N/A	4.03	3.85	>3.85
Percentage On Time Service Request				
Service Request Report (SRR)	N/A	93.7%	85.0%	>85.0%
Incident Request Report (IRR)	N/A	97.3%	90.0%	>90.0%
Percentage critical system availability	99.9	98.7%	99.5%	>99.0%
Project Management Survey Satisfaction	94.1%	86.0%	80.0%	>80.0%

N/A - data not available.

Information Technology Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 5,399,836	\$ 5,589,504	\$ 6,116,074	\$ 5,993,705	\$ (122,369)	-2%
Employee Benefits	2,332,280	2,344,224	2,871,565	2,842,056	(29,509)	-1%
Services and Supplies	11,201,041	12,033,502	17,598,398	17,334,629	(263,769)	-1%
Capital Outlay	415,891	516,355	2,535,638	-	(2,535,638)	-100%
Total	\$ 19,349,048	\$ 20,483,585	\$ 29,121,675	\$ 26,170,390	\$ (2,951,285)	-10%
Program - General Fund						
General	\$ 1,601,017	\$ 2,182,245	\$ 2,210,228	\$ 1,537,058	\$ (673,170)	-30%
Information Security	345,260	487,841	514,094	538,331	24,237	5%
Project Mgmt Office	997,722	1,073,353	1,218,834	1,319,813	100,979	8%
Infrastructure	2,777,358	2,932,673	3,190,688	3,047,457	(143,231)	-4%
Service Center	1,534,964	1,406,960	1,438,962	1,472,711	33,749	2%
Information Systems	3,652,517	3,558,685	3,958,476	4,389,650	431,174	11%
Admin Cost Reimbursement	(2,748,662)	(2,751,120)	(2,814,662)	(3,081,610)	(266,948)	9%
Subtotal General Fund	\$ 8,160,176	\$ 8,890,637	\$ 9,716,620	\$ 9,223,410	\$ (493,210)	-5%
Development Services Fund	\$ 170,728	\$ 149,572	\$ 175,034	\$ 179,069	\$ 4,035	2%
Capital Replacement Fund	\$ 415,891	\$ 1,123,986	\$ 3,208,503	\$ 212,270	\$ (2,996,233)	-93%
Citywide Internal Service Fund	\$ 10,472,069	\$ 10,319,390	\$ 16,021,518	\$ 16,555,641	\$ 534,123	3%
Grant Fund	\$ 130,184	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 19,349,048	\$ 20,483,585	\$ 29,121,675	\$ 26,170,390	\$ (2,951,285)	-10%
Full-Time Employees						
General Fund	67	68	73	73	-	-
Citywide Internal Service Fund	4	4	4	4	-	-
DSC- Software Support	1	1	1	1	-	-
Total	72	73	78	78	-	-

Financial Overview

The City of Henderson IT Department continues to keep pace with the demands of today's technological needs. For Fiscal Year 2021, the overall decrease in department budget is due primarily to decreases in funding requirements for technology infrastructure replacement along with citywide efforts to mitigate the impact of the economic downturn including but not limited to a hiring freeze, eliminating pay increases, and minimizing travel and training.

The Citywide Internal Service Fund contains funds for recurring city-wide technology infrastructure maintenance and replacement, unified communication services, print services, and software support. The increase in this fund relate to increased costs associated with the City's computer licenses and maintenance.



Key Fact

In Fiscal Year 2020, IT created a new mobile friendly site for Henderson Happenings that will allow citizens to search for classes and events without looking through the online PDF document. This will also direct users to RecTrac to book classes.

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

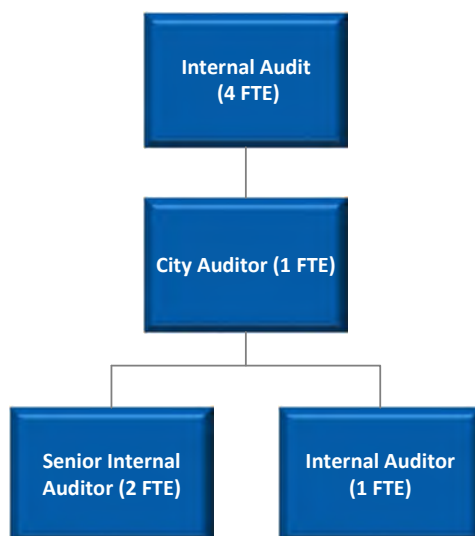
- Performance Audits
- Assurance Services
- Management Support/Consulting Services
- Fraud, Waste and Abuse Hotline Investigations

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

- Developed a PowerPoint format for Audit Committee presentations.
- Continued to conduct citywide outreach efforts to promote and explain the services provided by the Internal Audit Department. These efforts have continued to result in internal requests for our services.
- 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 2 business days of receiving the complaint.
- Completed 100% of follow-up audit reports within the benchmark period of 12 to 18 months.
- Department met all requirements of Generally Accepted Government Auditing Standards, with the exception of an annual peer review, during Fiscal Year 2020.
- Added a Senior Internal Auditor staff position to the department.
- Procured data analytics software to broaden the department's scope of review and enhance analytical capabilities.
- Expanded the fraud, waste, and abuse hotline to include the ability for members of the public to file complaints.

Performance Objectives by Major Opportunity Areas

Core service delivery aligned with the current risk environment and strategic objectives of our stakeholders

- Develop an audit plan based on ongoing risk assessment and input from City management.
- 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.

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.

Foster a recognition of Internal Audit as a trusted, credible and unbiased strategic partner and advisor

- Conduct annual citywide outreach.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 % of recommendations and corrective actions implemented as a result of audit findings	100%	100%	76%	100%
 % of auditee responses to the survey that are a strongly agree or agree	100%	100%	100%	100%
 % of investigations of fraud, waste and abuse allegations initiated within two business days	100%	100%	100%	100%
% of draft audit reports completed within 30 days following conclusion of fieldwork	70%	100%	100%	100%
% of follow-up audit reports within 12 to 18 months after completion of each internal audit	100%	100%	100%	100%
% of consulting engagements completed within 60 days after initiation	67%	86%	50%	85%

Internal Audit Expenditures by Category / Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 247,226	\$ 273,264	\$ 380,551	\$ 366,430	\$ (14,121)	-4%
Employee Benefits	105,989	114,419	182,403	169,346	(13,057)	-7%
Services and Supplies	21,667	24,831	59,650	26,122	(33,528)	-56%
Capital Outlay	-	-	-	-	-	-
Total	\$ 374,882	\$ 412,514	\$ 622,604	\$ 561,898	\$ (60,706)	-10%
Program						
General Fund						
Audit Administration	\$ 496,128	\$ 538,300	\$ 752,374	\$ 735,439	\$ (16,935)	-2%
Admin/Attrition Adjustment	(121,246)	(125,786)	(129,770)	(173,541)	(43,771)	34%
Total	\$ 374,882	\$ 412,514	\$ 622,604	\$ 561,898	\$ (60,706)	-10%
Full Time Employees						
General Fund	3	3	4	4	-	0%
Total	3	3	4	4	-	0%

Financial Overview

Internal Audit was reorganized as an independent department from the City Attorney's office in Fiscal Year 2019. The budget has been retroactively presented herein and adjusted within the City Attorney's office department section. The decrease in approved budget for Fiscal Year 2021 is primarily due to mitigation efforts the City has taken due to the economic downturn including but not limited to a hiring freeze, eliminating pay increases, and minimizing travel and training. As a result the department will forego a part-time employee as well as additional travel and training for the Fiscal Year 2021.



Key Fact

The City's Audit Committee is comprised of three voting members of which two are City Council members, and one is a member from the public-at-large.

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 Council appoints a City Manager, City Attorney and City Clerk.

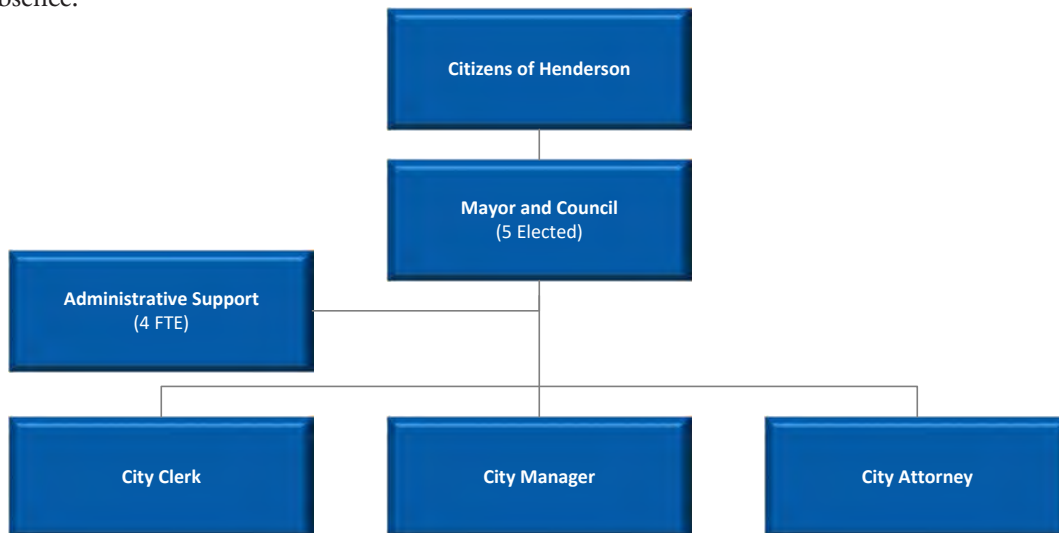
The Mayor serves as a member of the City Council and presides over its meetings. The Mayor is the recognized head of the city government for ceremonial purposes, and performs any emergency duties as may be necessary for the general health, welfare and safety of the City. The Mayor Pro Tempore is elected 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 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. Since 2015, the City has provided over \$5.5 million 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 94 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.



Mayor March & Council recognizing the Henderson Police Department for their completion of the International Association of Chiefs of Police One Mind Pledge

Mayor & Council Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 421,981	\$ 454,946	\$ 474,468	\$ 462,338	\$ (12,130)	-3%
Employee Benefits	205,880	233,602	292,078	289,185	(2,893)	-1%
Services and Supplies	132,859	196,234	212,612	199,615	(12,997)	-6%
Total	\$ 760,720	\$ 884,782	\$ 979,158	\$ 951,138	\$ (28,020)	-3%
Program						
General Fund						
General	\$ 1,012,740	\$ 1,157,079	\$ 1,262,036	\$ 1,207,187	\$ (54,849)	-4%
Admin/Attrition Adjustment	(252,020)	(272,297)	(282,878)	(256,049)	26,829	-9%
Total	\$ 760,720	\$ 884,782	\$ 979,158	\$ 951,138	\$ (28,020)	-3%
Elected Employees						
General Fund	5	5	5	5	-	-
Full-Time Employees						
General Fund	4	4	4	4	-	-
Total	9	9	9	9	-	-

Financial Overview

The Fiscal Year 2021 budget was relatively flat year over year as the City has taken steps to mitigate the impact of the economic downturn including but not limited to a hiring freeze, eliminating pay increases, and minimizing travel and training.



Key Fact

In a recent resident survey, more than 90% of respondents said they are satisfied with Henderson as a place to live, raise a family and do business.



Mayor and 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 Administration
- Court Operations
- Marshal Service

Court Administration

Performs administrative requirements and manages the business functions of the court.

Key Services

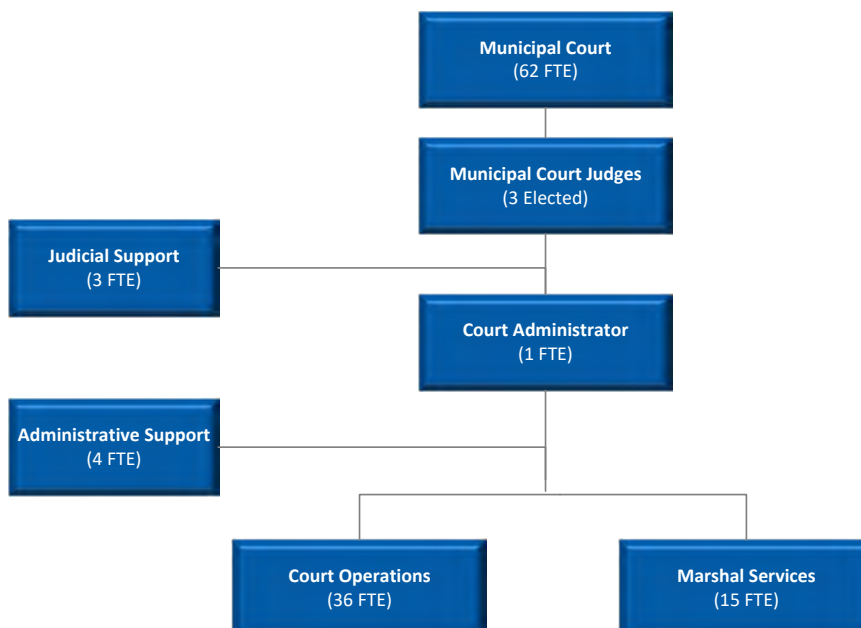
- Budget preparation and administration.
- Strategic planning creation, implementation, and monitoring.
- Legislative monitoring and evaluation of proposed bills; implements operational processes for new laws.



- Data collection and analysis of court performance and workload.
- Court resource management including personnel, special revenue funds, and capital.

Court Operations

Processes an average of 37,000 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.

Marshall 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.

Key Fact

Assembly Bill 434 amended NRS 176 and clarified the collection order of all fines, fees and other penalties imposed by courts.

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.
- Research Online Dispute Resolution technology with a product implementation within 2-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.

Justice Facility safety and security

- CourtTools 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.



Key Fact

CourtTools Measure 2- Clearance Rates, measures whether the court is keeping up with its incoming case load. The goal is to close more cases than what is filed in a monthly period. The court's target is 90% for Traffic and 75% for Criminal. During Fiscal Year 2020, the court's clearance rates were 95% for Traffic and 67% for Criminal.

Past Accomplishments

- Veterans Court, in partnership with the U.S. Dept. of Veterans Affairs, graduated 15 individuals in 2019. Over 173 participants have graduated since Fiscal Year 2011. Veterans Court focuses on a 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 6 individuals in 2019. A total of 61 participants have graduated since 2008. ABC Court addresses the habitual misdemeanor offender via addressing of 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, 182 defendants have been ordered to the program.
- The Warrant Walk-In Program (WWIP) scheduled court hearings for individuals with outstanding warrants in lieu of arrest to address compliance with a court order. More than 1,900 individuals were scheduled for the program and more than 83% were addressed by a judge in 2019. Same day collections from this program totaled more than \$167,000.
- Increased outreach pre and post warrant via electronic and telephonic communication.
- Expanded access to justice options by implementing online document submission.
- Enhanced court video conferencing capabilities due to COVID-19.
- Implemented required legislative process changes
 - Filed Administrative Order 20-01, authorizing certain misdemeanor traffic offenders to be released from custody on their own recognizance. (Ref. NRS 484A)
 - Created new sealing process for decriminalized charges. (Ref. NRS 179)
- Enhanced internal financial controls by adding check positive pay and Automated Clearing House (ACH) blocking.
- Created and implemented a digital file stamp to accept and file electronic legal documents.

Municipal Court Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,252,374	\$ 4,378,217	\$ 4,778,761	\$ 4,553,374	\$ (225,387)	-5%
Employee Benefits	2,133,797	2,261,268	2,563,999	2,379,632	(184,367)	-7%
Services and Supplies	1,292,630	1,389,456	1,623,274	1,919,918	296,644	18%
Capital Outlay	10,235	-	100,000	-	(100,000)	-100%
Total	\$ 7,689,036	\$ 8,028,941	\$ 9,066,034	\$ 8,852,924	\$ (213,110)	-2%
Program						
General Fund						
General	\$ 7,127,321	\$ 7,368,563	\$ 8,270,048	\$ 8,174,114	\$ (95,934)	-1%
Subtotal General Fund	\$ 7,127,321	\$ 7,368,563	\$ 8,270,048	\$ 8,174,114	\$ (95,934)	-1%
Muni Court Fund	\$ 561,715	\$ 660,378	\$ 795,986	\$ 678,810	\$ (117,176)	-15%
Total	\$ 7,689,036	\$ 8,028,941	\$ 9,066,034	\$ 8,852,924	\$ (213,110)	-2%
Full-Time Employees						
General Fund	59	59	60	60	-	-
Muni Court Special Revenue	2	2	2	2	-	-
Total	61	61	62	62	-	-

Financial Overview

The Fiscal Year 2021 General Fund appropriations was relatively flat year over year as the City has taken steps to mitigate the impact of the economic downturn including but not limited to a hiring freeze, eliminating pay increases, and minimizing travel and training.



Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Annual clearance rate of cases	81%	82%	81%	81%
% of cases disposed resolved within 90 days	87%	92%	90%	89%
Average cost per case*	\$193.08	\$170.77	\$312.00	\$225.00
% of Justice Facility patrons surveyed who report feeling "safe"	95%	91%	100%	100%
Warrants issued vs. cleared	130%	87%	92%	94%

*Due to closures/shutdowns related to the COVID-19 pandemic, the court experienced a decline in court cases for Fiscal Year 2020 which resulted in an increase in the average cost per case.

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

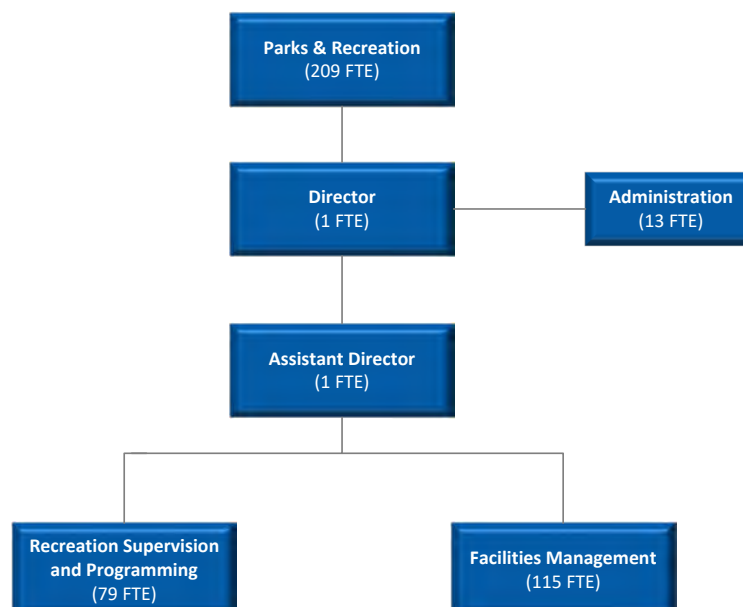


Tuscany Park

Strategic Planning and Support

Strategic planning and support encompass several different functions that mostly the Administration Division provides for the department. 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 66 parks, trailheads, and more than 180 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 31,000 trees with an economic value of \$60 million; and a water systems group that manages irrigation application through the Maxicom software program.

Key Fact

The City of Henderson has received preliminary approval from the Southern Nevada Public Lands Management Act for \$8.4 million in funding to construct an Adaptive-Use Park / H.O.M.E. Field.

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 Pavilion including audio visual technical services, box office operations, performer services, rental services – internal and external, etc.

Past Accomplishments

- National Softball Association (NSA) announced that the City of Henderson has been voted into the NSA Hall of Fame Class of 2019 in the Meritorious Category.
- Henderson has been selected to host the USA Synchro championships again at our aquatic complexes.
- Henderson is one of only 25 U.S. cities certified as a Better City for Pets by Mars Petcare for creating a vibrant, pet-friendly community.
- The department has removed approximately 1.5 million square feet of non-recreational and non-functional turf throughout the park system, saving 82 million gallons of water annually.
- Nevada Recreation and Park Society Park Excellence Award for Community Park awarded to Aventura Park, recognize excellence in park planning, design and construction throughout the State of Nevada. Community - Park and recreational projects intended for use by local residents within certain geographical or political boundaries.

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 3%.
- Increase the number of participants in cultural events by 10%.
- Increase the number of fitness, nutrition and health program participants by 10%.
- 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%.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Cost recovery for parks and recreation programs and facilities	43.0%	44.0%	40.0%	43.0%
Program enrollments for parks and recreation programs*	484,557	486,241	390,000	475,000
Excellent or good category rating on park condition assessment reports	98.0%	79.0%	79.0%	81.0%
Annual number of patrons who visit facilities*	1,999,381	2,304,784	1,650,000	1,975,000

* Decline in enrollment and facility visits in Fiscal Year 2020 were due to closures related to the COVID-19 pandemic.

Parks and Recreation Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 19,143,267	\$ 19,769,154	\$ 21,346,924	\$ 21,060,387	\$ (286,537)	-1%
Employee Benefits	7,232,338	7,740,803	\$ 8,349,002	8,764,201	415,199	5%
Services and Supplies	14,667,039	15,689,071	\$ 19,266,836	24,226,886	4,960,050	26%
Capital Outlay	2,089,286	1,123,598	\$ 31,559,902	1,696,844	(29,863,058)	-95%
Total	\$ 43,131,930	\$ 44,322,626	\$ 80,522,664	\$ 55,748,318	\$ (24,774,346)	-31%
Program						
General Fund						
Parks						
General	\$ 6,521,197	\$ 7,112,253	\$ 8,417,093	\$ 7,395,881	\$ (1,021,212)	-12%
Planning/Resource Development	739,179	585,851	558,512	592,123	33,611	6%
Maintenance General	10,750,281	11,061,955	11,834,259	12,136,496	302,237	3%
Admin/Attrition Adjustment	-	-	(300,000)	(200,000)	100,000	-33%
Subtotal Parks	\$ 18,010,657	\$ 18,760,059	\$ 20,509,864	\$ 19,924,500	\$ (585,364)	-3%
Recreation						
General	\$ 2,214,382	\$ 2,559,822	\$ 2,819,420	\$ 3,127,817	\$ 308,397	11%
Communication	143,266	38,651	43,166	44,364	1,198	3%
Cultural Arts	9,854	2,731	3,272	93,005	89,733	2742%
Bird Viewing Preserve	77,108	86,062	87,266	92,492	5,226	6%
Recreation-Inclusion	568,130	583,764	590,490	604,750	14,260	2%
Sports	1,144,814	1,167,152	1,196,269	1,211,916	15,647	1%
Technical Services	503,973	596,370	676,551	697,754	21,203	3%
Recreation Centers	6,530,832	6,767,713	7,328,620	7,483,619	154,999	2%
Adult Sr Services	1,907,837	1,861,042	1,890,253	1,871,134	(19,119)	-1%
Swimming Pools	5,419,936	5,602,120	5,623,577	5,764,299	140,722	3%
O & M Bond Funded	-	16,193	-	-	-	-
Admin/Attrition Adjustment	-	-	(195,137)	(200,000)	(4,863)	2%
Subtotal Recreation	\$ 18,520,132	\$ 19,281,620	\$ 20,063,748	\$ 20,791,150	\$ 727,402	4%
Subtotal General Fund	\$ 36,530,789	\$ 38,041,679	\$ 40,573,612	\$ 40,715,650	\$ 142,038	0%
Special Recreation Fund	\$ 2,505,183	\$ 2,086,607	\$ 3,949,210	\$ 446,844	\$ (3,502,366)	-89%
Development Services Fund	\$ 8,619	\$ 7,379	\$ 12,500	\$ -	\$ (12,500)	-100%
Capital Replacement Fund	\$ 365,975	\$ 118,605	\$ 3,312,505	\$ 1,300,000	\$ (2,012,505)	-61%
Recreation, Cultural Events, & Tourism*	\$ 1,610,059	\$ 2,220,484	\$ 2,819,977	\$ 2,903,824	\$ 83,847	3%
Grant Fund	\$ 2,111,305	\$ 1,847,872	\$ 29,854,860	\$ 10,382,000	\$ (19,472,860)	-65%
Total	\$ 43,131,930	\$ 44,322,626	\$ 80,522,664	\$ 55,748,318	\$ (24,774,346)	-31%
Full-Time Employees						
General Fund	187	193	198	198	-	-
Recreation, Cultural Events, & Tourism*	8	8	11	11	-	-
Total	195	201	209	209	-	-

*Due to the closure of the Henderson Convention Center in Fiscal Year 2019, the prior period expenditures and full-time employees within the Cultural, Arts, & Tourism Enterprise Fund have been retrospectively re-classified within the Recreation, Cultural Events & Tourism Special Revenue Fund. For more information regarding the Recreation, Cultural Events & Tourism Special Revenue Fund refer to the Budget Overview Section.

Financial Overview

The overall decrease in the Fiscal Year 2021 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 2020 will be carried over to Fiscal Year 2021. The Fiscal Year 2021 General Fund appropriations was relatively flat year over year as the City has taken steps to mitigate the impact of the economic downturn including but not limited to a hiring freeze, eliminating pay increases, and minimizing travel and training.

Police

Purpose Statement

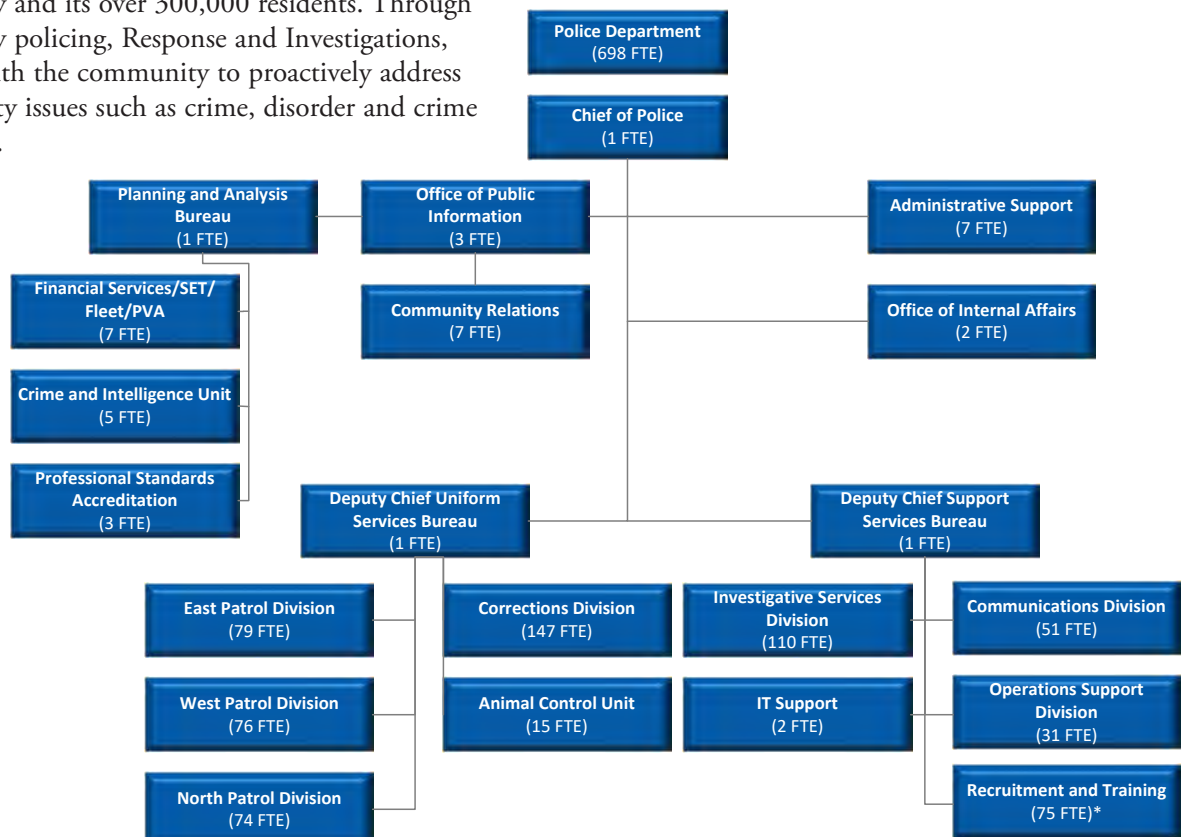
To enhance the quality of life by working in partnership with the public within the framework of the U.S. Constitution to enforce the laws, preserve the peace, and provide a safe community.

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 300,000 residents. Through community policing, Response and Investigations, partners with the community to proactively address public safety issues such as crime, disorder and crime prevention.



* 17 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
- 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, provides 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; handling both emergency and non-emergency calls-for-service and dispatching responses. In 2019, the Communication Center received a total of 288,169 police, fire, and medical calls-for-service.

Key Services

- Receives and processes all Police, Fire and medical calls-for-service.
- Medical assistance (i.e., CPR).
- After hours non-emergency calls-for-service from Public Works and Utilities.

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 380 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

- 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) 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. In 2019 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 Explore Programs
- Community engagement
- Public education

Forensics

Forensics provides crime scene investigations, evidence collection, evidence processing and analysis, and the cataloging and storage of evidence for the Henderson Police Department. The Henderson Forensic Laboratory

was established as an analytical/test laboratory and provides forensic analysis, testing, and interpretation of potential evidence for the City of Henderson and other clients in 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). The laboratory includes a Technical Administration Section, Chemistry Section and Impression Evidence Section. The Chemistry section includes the toxicology lab (blood alcohol and blood drug analysis) and the drug analysis lab (controlled pharmaceuticals, illicit drugs, non-controlled substances, etc.). The toxicology lab conducts qualitative (identification) and quantitative (concentration) 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.

Key Services

- Conduct forensic testing/analysis of evidence.
- Report conclusions.
- Present conclusions and expert opinions in court.
- Crime scene investigations.
- Evidence collection – cataloging and storage of evidence.

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 services includes administration, public information, research, planning and crime analysis, financial services, 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.

Key Services

- Leadership
- Developing and Communicating a Vision of performance
- Department Accountability and Transparency
- Fiscal Responsibility
- Custodians of Record and department policies
- Internal investigations
- Sex Offender Registration
- Volunteers

Past Accomplishments

- **Uniform Services** – Officers responded to 81,650 citizen initiated calls for service and documented 28,407 incident reports in 2019. The Patrol Division continues to employ a geographic policing model, which has produced a reduction in overall crime. This model has also significantly reduced our response times to calls for service.
- **Detention** – In 2019, the average daily population at the Detention Center was 467. 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 2,383 crime victims in 2019. Our advocacy group provides an array of services to include emergency housing, counseling, financial assistance, court preparation and referrals for long term care.
- **Community Relations** – The Community Relations Unit, continued to engage Henderson youth through educational programing, such as D.R.E.A.M and Every 15 Minutes. For the first time since the inception of the D.R.E.A.M program, 2019 expanded to include four (4) Charter Schools and reached a total of 4,500 students. The Community Relations Unit expanded its Neighborhood Watch program to 163 communities throughout Henderson. Crime Free Multi Housing had record setting participation with a total of 177 properties.
- **Animal Control** – The Henderson Police Department Animal Care and Control established a high standard for animal save rates. In 2019 our save rate was 91.7% and adopted over 2,200 animals to new homes. Shelter medical staff performed over 1,800 surgeries, dentals, spay and neuters on shelter pets and treated almost 400 animals for medical conditions to make them ready for adoption.

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.

Police Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 62,446,872	\$ 65,180,337	\$ 66,848,580	\$ 67,671,532	\$ 822,952	1%
Employee Benefits	33,678,448	34,275,158	37,936,427	38,604,672	668,245	2%
Services and Supplies	15,444,656	15,845,317	19,796,281	20,096,800	300,519	2%
Capital Outlay	1,519,545	2,868,161	3,051,444	-	(3,051,444)	-100%
Total	\$ 113,089,521	\$ 118,168,973	\$ 127,632,732	\$ 126,373,004	\$ (1,259,728)	-1%
Program						
General Fund						
General	\$ 4,723,657	\$ 5,792,012	\$ 6,649,248	\$ 6,810,720	\$ 161,472	2%
Support Services	2,086,752	1,167,811	715,759	682,792	(32,967)	-5%
Animal Control	1,764,498	1,961,094	2,134,926	1,859,509	(275,417)	-13%
Jail	21,948,115	24,118,618	24,338,248	25,147,019	808,771	3%
Crossing Guards	1,098,764	1,096,991	1,131,786	1,166,611	34,825	3%
Patrol-East Command	4,797,265	6,127,794	6,866,188	6,798,217	(67,971)	-1%
Patrol-West Command	5,739,323	5,304,766	6,052,379	6,012,022	(40,357)	-1%
Patrol-North Command	5,731,569	6,833,773	7,380,566	7,583,940	203,374	3%
K-9, Narc, Traffic	6,846,843	6,551,602	6,788,653	6,467,256	(321,397)	-5%
Investigations	6,593,527	7,709,189	9,002,430	9,423,628	421,198	5%
Information Services	5,639,811	6,022,562	6,718,704	6,788,812	70,108	1%
Police Training	4,025,751	4,589,313	5,337,701	4,821,609	(516,092)	-10%
Records	1,596,814	1,624,174	1,830,308	1,819,372	(10,936)	-1%
Special Operations	2,092,333	2,246,083	2,562,112	2,574,309	12,197	0%
Community Relations	1,684,355	1,741,926	1,815,486	1,793,668	(21,818)	-1%
Professional Standards	2,252,833	1,612,231	1,913,071	2,346,187	433,116	23%
Criminalistics	3,176,916	3,344,744	3,432,437	3,481,372	48,935	1%
Homeland Security	999,114	1,076,715	1,386,348	1,439,903	53,555	4%
Problem Solving Unit	2,973,464	420,152	15,016	9,710	(5,306)	-35%
Taskforce MOU	323,921	298,347	208,488	-	(208,488)	-100%
Patrol Central	872,296	691,197	1,288,048	1,352,674	64,626	5%
Internal Affairs	573,890	635,066	415,362	437,838	22,476	5%
Special Services	1,176,453	522,073	40,381	33,571	(6,810)	-17%
ROP/Intelligence	1,530,242	627,916	20,648	601	(20,047)	-97%
Special Pgms and Svcs Bureau	1,557,414	1,557,498	2,550,707	2,673,124	122,417	5%
Admin/Attrition Adjustment	-	-	(244,876)	(250,000)	(5,124)	2%
Total General Fund	\$ 91,805,920	\$ 93,673,647	\$ 100,350,124	\$ 101,274,464	\$ 924,340	1%
Forfeited Assets Fund	\$ 520,139	\$ 523,241	\$ 277,841	\$ 32,500	\$ (245,341)	-88%
Grant Fund	\$ 930,900	\$ 789,962	\$ 951,888	\$ 1,438,814	\$ 486,926	51%
Capital Replacement Fund	\$ 974,983	\$ 2,848,012	\$ 3,051,876	\$ 15,562	\$ (3,036,314)	-99%
Commissary Fund	\$ 28,521	\$ 17,157	\$ 360,000	\$ 200,000	\$ (160,000)	-44%
Eldorado Valley Fund	\$ 40,415	\$ 32,136	\$ 449,645	\$ 137,600	\$ (312,045)	-69%
Sales & Use Tax Fund	\$ 15,693,711	\$ 17,032,402	\$ 17,669,206	\$ 18,321,641	\$ 652,435	4%
Crime Prevention Fund*	\$ 3,094,932	\$ 3,252,416	\$ 4,522,152	\$ 4,952,423	\$ 430,271	10%
Total	\$ 113,089,521	\$ 118,168,973	\$ 127,632,732	\$ 126,373,004	\$ (1,259,728)	-1%
Full-Time Employees						
General Fund	539	547	553	553	-	-
Crime Prevention Fund*	26	26	30	30	-	-
Sales & Use Tax Fund**	115	115	115	115	-	-
Total	680	688	698	698	-	-

* The Crime Prevention Fund was established to track additional sales tax revenue for the purpose of employing additional police officers.

See the Budget Overview section for further information related to this fund.

** Full-time employees excludes 17 frozen positions for Fiscal Year 2020.

Financial Overview

The Henderson Police Department is supported by the General Fund, Sales & Use Tax Special Revenue Fund, and the Crime Prevention Special Revenue Fund. General Fund appropriations were relatively flat year over year as the City has taken steps to mitigate the impact of the economic downturn including but not limited to a hiring freeze, eliminating pay increases, and minimizing travel. Within the Crime Prevention Special Revenue Fund, an additional four Police Officer positions were added for Fiscal Year 2020.

The overall decline of 1% for the Henderson Police Department is due to ongoing Capital projects in Fiscal Year 2020. Any unspent funds will be carried over to Fiscal Year 2021.

The Police Department is committed to sound financial management practices, alignment with the City's vision, operational excellence, and department objectives in order to provide premier police services through innovation and partnerships with our community.



Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated*	FY 2021 Projected
 Response Time– Dispatch of officer to arrival on scene for emergency calls	7.1 min	6.3 min	7.3 min	7.5 min
 Total Unofficial Uniform Crime Reporting - By Category - by Person:				
Aggravated Assault	166	127	225	191
Homicide	6	7	15	11
Rape	46	47	75	56
Robbery	138	77	200	141
 Total Unofficial Uniform Crime Reporting - By Category - by Property:				
Auto Theft	474	332	375	340
Burglary Commercial Residential	177	185	215	195
Burglary Residential	586	286	395	343
Larceny Theft	1513	1147	1430	1290
Theft from vehicle	1416	852	1128	846
 Total Traffic Reports- by Area Command:				
East	165	160	166	158
North	214	276	353	335
West	252	225	214	205

*Projected increase in person crimes is due to a higher number of aggravated assault events with multiple victims and an increase in sexual assaults that were reported in 2020 but occurred in previous years.



Thedrick Andres was sworn in as Chief of Police on July 8, 2019.

Key Fact

Chief Andres' police career has covered two police departments, New Orleans PD and Arlington PD, where he worked in both patrol and investigative assignments including Community Policing, Covert Operations, Street Crimes Unit, and Criminal Investigations.

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



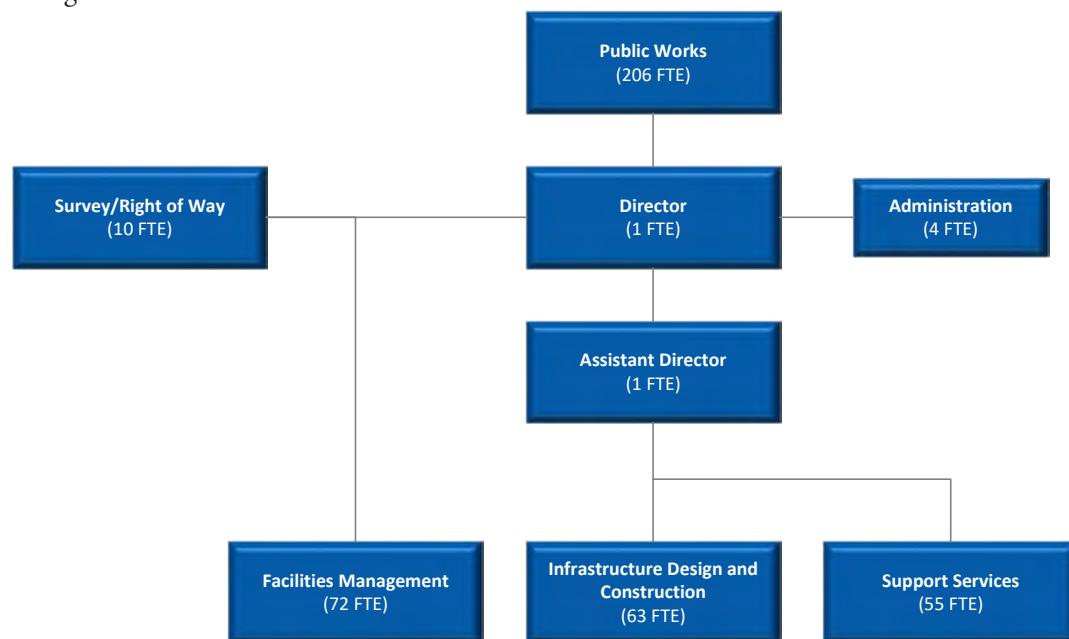
ASSOCIATION OF ENERGY ENGINEERS



Capital Improvement

The capital improvement core service provides planning; right-of-way verification and acquisition; design; financial, project and construction management; and inspection and testing services for city-owned infrastructure projects. This includes the design and construction of streets, sewer and water facilities, sidewalks, flood control and storm drainage infrastructure, traffic control, parks, trails and City buildings.

City infrastructure projects are routinely built using external funding sources including federal, state and local grants, and regional transportation and flood control funds. Public Works is committed to providing sustainable buildings and infrastructure that use recycled materials and energy efficient technology, earning multiple awards for sustainable construction.



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 other City functions by providing new or modified facilities, maintenance, modifications, improvements, and custodial services for buildings, furnishings, and amenities. This support is supplied citywide to 70 buildings, totaling over 2.2 million square feet, spread over 106 square city miles, including 13 swimming pools, six recreation centers, two senior centers, three police stations, eleven fire stations, City Hall, Justice Facility, Detention Center, the City's auto shop, and other maintenance facilities. Custodial services maintain "green" cleaning standards, using 100% recycled paper goods and environmentally preferable cleaning products.

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 provides procurement, preventive maintenance, repair, replacement and disposition services of the City's vehicles and equipment. The City fleet includes over 1,500 pieces of equipment used for emergency response, general government, daily maintenance, and inspection services of infrastructure throughout 106 square miles. Although this internal service is provided to other City staff, it is the public who benefits from staff getting where they need to be on a timely basis. Staff manages the City's fuel inventory and associated storage and pump 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.



Floodplain Management

Floodplain management plans and maintains flood control facilities; provides street sweeping; assures compliance with environmental permits, regulations, and standards; and provides emergency preparedness, response, recovery and mitigation services. In addition to responding to storm events, staff maintains regional storm drainage channels, detention basins and drop inlets. The cost of maintaining regional facilities is reimbursed by the Clark County Regional Flood Control District. As a preventive maintenance effort, streets within the city are swept monthly to minimize debris in the storm water collection system and to meet Clark County Department of Air Quality requirements.

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 both new and existing developer projects. The Fiscal Year 2013 upturn in development increased workloads and revenues increased for delinquent as well as new 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 manages City-owned property and federal lands used by the City, and manages the sale or lease and rights-of-way for public and private streets. 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 hundreds of lane miles of roadways and appurtenances, performing condition assessments, and prioritizing projects to build new and to repair/rehabilitate Henderson roadways. Daily maintenance is performed on streets and appurtenances, including sidewalks, curbs, gutters, and medians. Staff also responds to requests for barricading 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.



Street light repair

Traffic Management

Traffic Management provides planning, evaluation, operation, and maintenance of the City's traffic control network including signalized intersections, school flasher systems, and traffic control signs. The City also operates and maintains public streetlight systems, maintains pavement markings and provides a graffiti removal service for right-of-way and public 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.



Whitney Ranch Recreation Center

Past Accomplishments

- Whitney Ranch Recreation Center was awarded the TOBY (The Outstanding Building of the Year) and the Western Region Award and is now eligible for the International Award.
- Green Globe Level I Winner for Remodel of Fire Station 83.
- Fleet Division of Public Works won Top 100 Fleets within America for 2020. Ranking number 93 of 100.
- Enhanced cleaning procedures throughout City facilities in response to the COVID-19 pandemic.
- Fleet Division was given an Honorable Mention in American Public Works Association Government Leading Fleets in America.
- Completing the agreements with multiple large companies to move into Henderson that will provide many jobs into the valley.
- Securing \$25,000,000 in infrastructure for energy for West Henderson growth.
- Completed 22 major Capital Improvement Plan construction projects in 2019.

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 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 13,908,057	\$ 14,755,740	\$ 16,092,814	\$ 15,426,157	\$ (666,657)	-4%
Employee Benefits	6,364,082	6,378,598	7,778,374	7,629,647	(148,727)	-2%
Services and Supplies	21,678,049	21,324,239	33,527,607	21,569,110	(11,958,497)	-36%
Capital Outlay	7,855,302	6,303,657	32,827,024	2,775,000	(30,052,024)	-92%
Depreciation	3,338,767	3,582,719	4,115,000	4,800,000	685,000	17%
Total	\$ 53,144,257	\$ 52,344,953	\$ 94,340,819	\$ 52,199,914	\$ (42,140,905)	-45%
Program						
General Fund						
Building Maintenance	\$ 8,295,974	\$ 9,030,237	\$ 10,352,120	\$ 10,732,601	\$ 380,481	4%
Streets	2,465,289	2,408,517	-	-	-	-
Traffic	3,200,491	3,420,451	2,010,598	1,983,343	(27,255)	-1%
Support Services	3,595,536	3,483,939	5,464,184	4,845,795	(618,389)	-11%
Subtotal General Fund	\$ 17,557,290	\$ 18,343,144	\$ 17,826,902	\$ 17,561,739	\$ (265,163)	-1%
Engineering Fund						
Administration	\$ 1,438,744	\$ 1,428,145	\$ 1,452,707	\$ 1,598,066	\$ 145,359	10%
Drafting/Design	2,996,767	1,858,718	2,279,107	2,255,416	(23,691)	-1%
Quality Control	3,865,314	3,950,882	4,297,382	3,971,463	(325,919)	-8%
Construction Mgmt	514,264	633,187	742,322	835,939	93,617	13%
Survey	-	-	110,891	119,074	8,183	7%
Traffic Clerical	474,889	376,902	475,961	458,243	(17,718)	-4%
Subtotal Engineering Fund	\$ 9,289,978	\$ 8,247,834	\$ 9,358,370	\$ 9,238,201	\$ (120,169)	-1%
Development Services Fund						
DSC -Traffic	\$ 336,563	\$ 385,869	\$ 266,400	\$ 266,400	\$ -	0%
DSC -New Development	1,316,599	1,418,544	1,583,719	1,234,768	(348,951)	-22%
DSC -Quality Control	2,881,824	2,978,178	3,384,979	3,205,827	(179,152)	-5%
DSC -Flood Control	121,989	121,044	192,765	257,030	64,265	33%
Subtotal Dev Services Fund	\$ 4,656,975	\$ 4,903,635	\$ 5,427,863	\$ 4,964,025	\$ (463,838)	-9%
City Shop Fund	\$ 9,536,660	\$ 10,328,144	\$ 12,003,446	\$ 12,491,336	\$ 487,890	4%
Grant Fund	\$ 3,821,013	\$ 1,177,887	\$ 9,007,286	\$ 252,500	\$ (8,754,786)	-97%
Gas Tax Fund	\$ 3,415,617	\$ 3,777,724	\$ 18,943,503	\$ 7,692,113	\$ (11,251,390)	-59%
Capital Replacement Fund	\$ 4,866,724	\$ 5,566,585	\$ 21,773,449	\$ -	\$ (21,773,449)	-100%
Total	\$ 53,144,257	\$ 52,344,953	\$ 94,340,819	\$ 52,199,914	\$ (42,140,905)	-45%
Full-Time Employees						
General Fund	114	117	101	101	-	-
Gas Tax	-	-	22	22	-	-
Land Fund	1	1	1	1	-	-
Engineering Fund	53	54	55	55	-	-
DSC-Public Works	6	6	7	7	-	-
City Shop Fund	20	20	20	20	-	-
Total	194	198	206	206	-	-

Financial Overview

The Fiscal Year 2021 General Fund appropriations was relatively flat year over year as the City has taken steps to mitigate the impact of the economic downturn including but not limited to a hiring freeze, eliminating pay increases, and minimizing travel and training.

Additional decreases within the Capital Replacement, Gas Tax, and Grant Funds are due to ongoing projects during Fiscal Year 2021. Any unspent funds will be carried forward into Fiscal Year 2021.

Key Fact

Public Works staff maintains over 2.2 million square feet of public building space, 3,100 lane miles of roadway, 180 signalized intersections, over 35,000 street lights, and over 1,500 vehicles and equipment, over 90 miles of regional flood control channels and over 4,000 drop inlets.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Staff Ratio to Square Footage Maintained	1 to 56,417	1 to 55,281	1 to 53,933	1 to 53,128
 Pavement Condition Index (PCI) Rating	N/A	61.1	62.9	64.7
 Mobility Index*	N/A	69%	74%	77%

*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.

N/A - Reporting data not available for the period presented.



Fire Station 83

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

- Business Attraction, Expansion, and Retention
- Commercial & Residential Development
- Commercial Property Improvement
- Residential Property Improvement

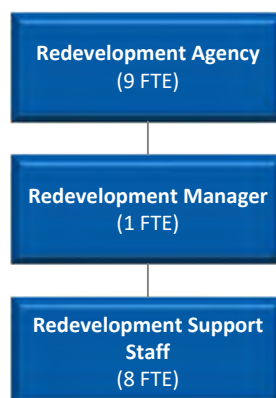


Water Street District Archway Monumentation – Downtown

Redevelopment Agency Core Service

The Redevelopment Agency (the Agency) looks for opportunities to re-energize and invigorate blighted communities through program assistance designed to improve existing homes and storefronts and to attract new businesses, residents, developers and investment to those communities. Currently, five redevelopment areas have been designated by the Agency: Cornerstone, Downtown, Eastside, Lakemoor and Tuscany, with a combined fund balance estimated at \$25.7 million for Fiscal Year 2021.

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 assistance through various programs. 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 to Attract Businesses, Residents, and Visitors

- Increase by \$10M the private investment within Opportunity Zone designations.
- Reduce by 25% the vacancy rate of commercial space.
- Increase by 50 the number of new residential units in the Downtown.
- Increase by 50 the number of jobs within targeted Downtown redevelopment areas.

Promote the Eastside Redevelopment Area as a Destination Location to Attract Businesses, Residents, and Visitors

- Increase by 5 the contacts made with developers to promote Opportunity Zone designations.
- Reduce by 5% the vacancy rate of commercial space.
- Increase by 500 the number of new residential units in the Eastside.
- Increase by 100 the number of jobs in targeted Eastside redevelopment areas.

Past Accomplishments

- Using various improvement program incentives, the Agency provided over \$180,000 in grant awards to seven business owners, which was added to the \$500,000 in owner equity. The investment through these programs and incentives totaled \$680,000 to the Downtown redevelopment area. All of the program participants relocated and/or expanded their operations to the Downtown Water Street District for a total of 110 new/retained jobs.
- To increase the number of visitors and residents to the Water Street District (WSD) and to provide greater recreational opportunities for the community and promote civic engagement, the Agency, in coordination with the City of Henderson (COH), agreed to provide up to \$3 million in funding for the improvements and upgrades to the City Hall Events Plaza and adjacent outdoor space.
- The Agency, in coordination with the COH, agreed to provide up to \$2.5 million in funding for the design development and construction of the expansion of the Lifeguard Arena to include more space for locker rooms, a treatment room, a weight room, a laundry room, equipment storage, and administrative offices.
- In preparation for the sale and future development of Agency owned properties within the WSD, the Agency, in collaboration with COH PW Dept., coordinated and provided more than \$300,000 in funding for utility upgrades to relocate the power lines on two Agency owned opportunity sites, referred to as Sites C & D. As a result the Agency successfully closed on the sale of the property referred to as Site D. The developer intends to construct a mixed-use project with 30,000 sf of commercial/office space and 120 residential units.
- The Agency set-aside 18% of tax increment revenue from the Downtown and Eastside public education funds, totaling \$1.475 million, and awarded the funds for the interior improvements to the Valley View Rec Center to accommodate enhancements to its state-licensed, public pre-school program. The improvements are expected to allow for further developments in Early Childhood Education and Pre-K initiatives and expand the City and Agency efforts to develop and foster Quality Education in our community, particularly residents in the DT and ES areas.
- The Agency continues ongoing outreach, promotion, and marketing campaigns to promote redevelopment opportunities in the Downtown Redevelopment area. In Fiscal Year 2020 the Water Street District Facebook page reached 7,000 likes, 12,000 monthly users, and 1,700 Instagram followers.
- In partnership with Rebuilding Together So. Nevada, the Agency provided Residential Improvement Program (RIP) grants/donations benefiting 13 residents for exterior improvements to single family homes, including paint, minor repairs, fencing, and landscape improvements, to residents of the Downtown and Eastside redevelopment areas. The donation and grant awards totaled \$20,800 in assistance and \$8,300 in private investment.
- The Agency continues to provide assistance, information, and incentives to new and existing businesses. Efforts included partnering with the WSDBA to coordinate the quarterly News On Water (NOW) events and monthly Workshop On Water (WOW) lunch and learn sessions to bring business owners, entrepreneurs, and community leaders together to connect, collaborate and share information.
- The Agency, in collaboration with the COH CD&S Dept., completed review of the final version of the East Henderson and Boulder Hwy Corridor Investment Strategy. The Strategy includes detailed descriptions, phasing, and implementation steps to foster economic development and launch of public works projects throughout East Henderson and establishes goals, priorities, and objectives that will guide the Agency in future planning for the Eastside Redevelopment Area.
- In response to the COVID-19 global pandemic and the additional strain it caused related to distance learning, the Agency provided emergency assistance of \$100,000 from public education funds to the CCSD for the purchase and distribution of Chromebooks to public education students within the Eastside and Downtown redevelopment areas.

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Number of new business contacts generated and number of contacts made with existing businesses (Annually)	250	250	320	> 100
Response time standard to address program, business and/or development inquiries	36 hrs	36 hrs	36 hrs	38 hrs
Continue outreach efforts including the distribution of newsletters and collateral material, e-blasts and web updates (Quarterly)	10	10	10	> 10
Response time standard regarding issues discussed at business or resident association meetings	5 days	5 days	5 days	5 days

Redevelopment Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 727,215	\$ 668,759	\$ 792,043	\$ 944,748	\$ 152,705	19%
Employee Benefits	322,785	306,180	382,982	449,299	66,317	17%
Services and Supplies	13,685,636	11,601,007	18,863,353	18,416,770	(446,583)	-2%
Capital Outlay	-	-	-	-	-	-
Interest Expense	387,600	379,350	368,300	355,425	(12,875)	-3%
Principal Retirement	230,000	240,000	250,000	265,000	15,000	6%
Total	\$ 15,353,236	\$ 13,195,296	\$ 20,656,678	\$ 20,431,242	\$ (225,436)	-1%
Program						
Redevelopment Agency Fund	\$ 15,353,236	\$ 13,195,296	\$ 20,656,678	\$ 20,431,242	\$ (225,436)	-1%
Total	\$ 15,353,236	\$ 13,195,296	\$ 20,656,678	\$ 20,431,242	\$ (225,436)	-1%
Full-Time Employees						
Redevelopment Agency	9	9	9	9	-	-
Total	9	9	9	9	-	-

Financial Overview

The Redevelopment Agency Fiscal Year 2021 budgeted revenue projections are 22.5% higher than the previous fiscal year projections. In addition, the Fiscal Year 2021 assessed incremental value for all redevelopment areas combined of \$1.3 billion is a 16% increase from the previous fiscal year.



Key Fact

For Fiscal Year 2021, 18% of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas will be set aside for education, in total an anticipated \$2.3 million for Fiscal Year 2021.

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

Utility Services

Purpose Statement

To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.

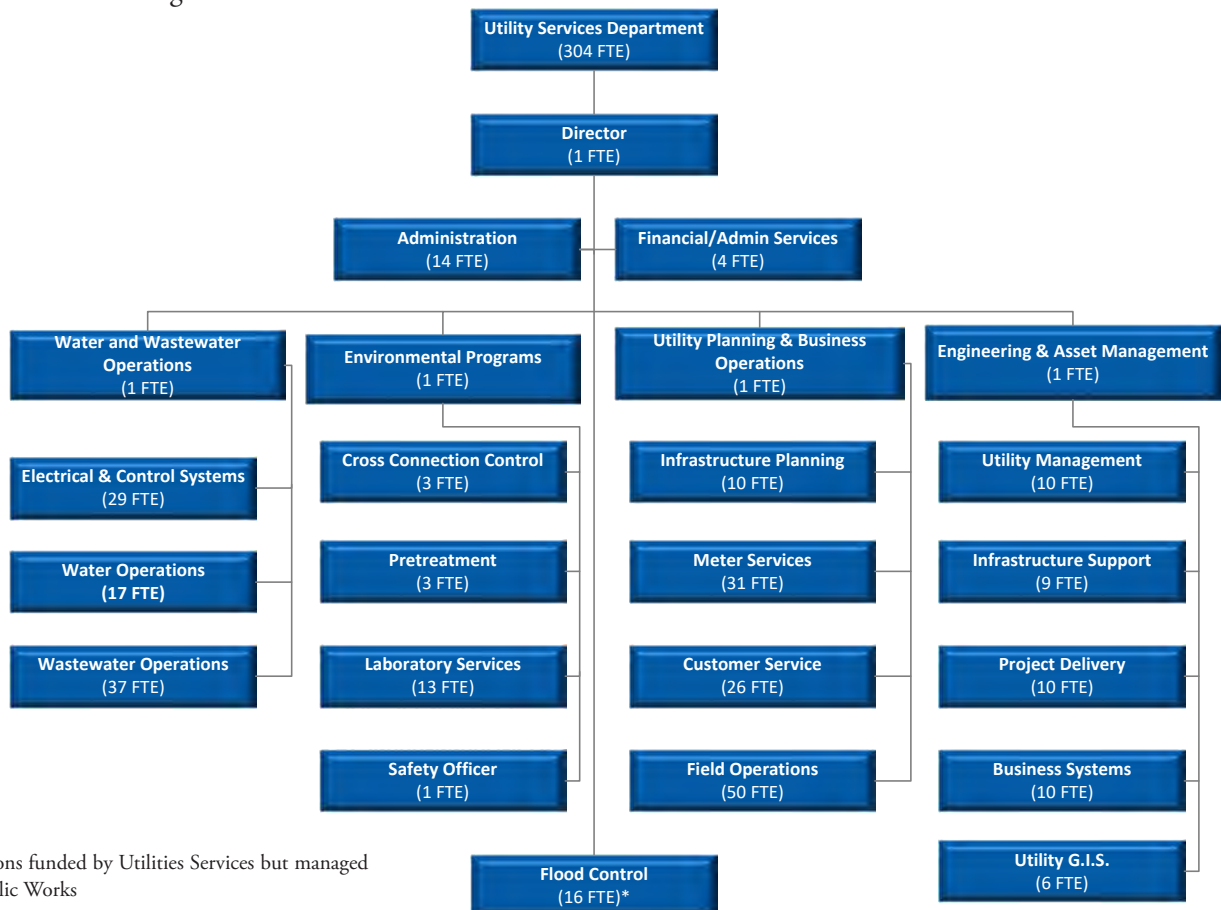
Core Services

- Community Water Supply
- Wastewater Treatment and Reclamation
- Financial Management and Utility Infrastructure Planning
- Customer Service, Information and Support

The Department of Utility Services (DUS) is responsible for all facets of water, wastewater, and reclaimed water services. The DUS provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure planning and management, and customer and billing services. The DUS is responsible for planning and maintaining sufficient water supply and pressure throughout the distribution system for domestic uses and to allow fire personnel to respond to fires and other emergencies.



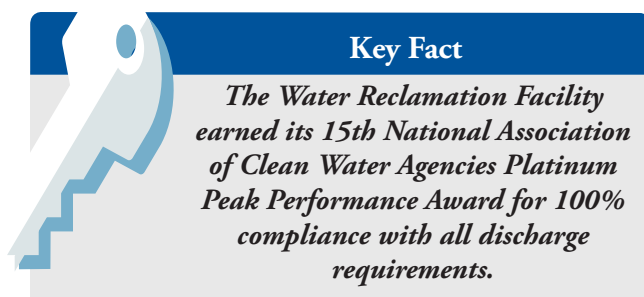
Field Operations assessing a sewer line



* Positions funded by Utilities Services but managed by Public Works

The DUS is also responsible for maintaining 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.

Equally important to the treatment and delivery of potable water and the treatment and delivery of reclaimed water is the responsible use of those essential resources. The DUS is responsible for developing and assisting in the development and implementation of water conservation policies and programs both at City facilities and in the community at large. These activities include coordinating our community closely with the Southern Nevada Water Authority (SNWA) to establish aggressive water conservation goals. In addition, the City of Henderson has established a comprehensive Asset Management program to strategically manage the lifecycle of critical infrastructure. By strategically managing assets, the DUS 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.



Community Water Supply

The DUS 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 DUS. The City operates a 15 million gallon per day (MGD) Water Treatment Plant that supplies approximately 14% of the community's drinking water. The remaining water is supplied by the Southern Nevada Water Authority (SNWA) and is delivered to customers by DUS. The City also conducts frequent water sampling and testing for a variety of potential

contaminants in compliance with state and federal safe drinking water standards and requirements.

- The DUS is also responsible for the delivery of potable water from City and SNWA water treatment facilities through a series of transmission lines, distribution mains, turn-outs, pump stations, reservoirs, fire hydrants and associated appurtenances for approximately 100,000 water service connections. Operation of the water distribution system requires maintaining pressures within the system for both domestic uses as well as fire and emergency response which meet applicable state and local standards. In addition, the DUS must also ensure water quality is maintained throughout the distribution system for delivery to customers, while also ensuring that by-products from the treatment and disinfection process do not accumulate. The Cross-Connection Control program is designed to prevent cross-contamination between the City's potable water and non-potable system.

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 8.9 billion gallons of wastewater to the Kurt R. Segler Water Reclamation Facility and the Southwest Water Reclamation Facility (SWRF). 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 DUS 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.

- As a founding member of Reuse Nevada and the Nevada Section on Water Reuse, the DUS is a leader in the treatment and reuse of reclaimed water in Southern Nevada. Since 1982, the DUS 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. The reclaimed water system provides reclaimed water to eight golf courses, a cemetery and the medians along Boulder Highway.

Financial Management and Utility Infrastructure Planning

The long-term financial health and viability of the utility will be determined in large measure by how effectively DUS can deliver high quality and reliable water and wastewater service while managing the long-term operation and maintenance requirements of its critical assets. The Financial Planning and Utility Infrastructure Planning function provides 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 DUS 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.

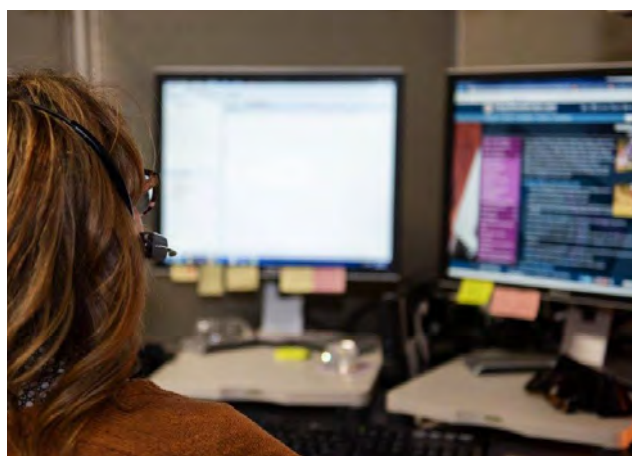
Key Services

- The DUS provides budgeting and financial review and analysis for the utility, 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 DUS also develops alternatives and recommendations for financing strategies and rate structures for consideration by senior management and the City Council.
- The DUS is responsible for the long-term operation and maintenance of approximately \$1.7 billion in water and wastewater infrastructure (\$2.0 billion replacement value). Failure to properly manage the utility's assets could result in reductions and/or interruptions in service levels leading to

unplanned maintenance costs, unanticipated and volatile rate increases and reduced long-term financing opportunities and flexibility. The DUS also maintains and updates a Capital Improvements Plan that balances the need for new infrastructure with the need to manage and replace deteriorating infrastructure in the existing built environment. The DUS 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

In support of its water and wastewater services, the DUS provides support to approximately 100,000 residential and commercial customer accounts. Customer Service, Information, and Support Services provide billing and collection services, meter services, and customer relations. Customer service functions include account management and billing, meter services (meter reading and maintenance), development services and the management of incoming customer correspondence and requests. The DUS also assists the development community in the coordination and review of land development plans and permits and related technical assistance related to water, sewer and reclaimed water service and infrastructure needs. Staff review land development improvement plans, parcel and final maps, entitlement applications, easement document review, track water allocations, ensure appropriate fees are assessed, ensure that compliance issues have been addressed prior to new meter installations and prevent illegal water use.



Customer Service Specialists assisting a customer with external website navigation.

Past Accomplishments

- Treated 3.3 billion gallons of potable water at the City's Water Treatment Plant.
- Delivered 26.2 billion gallons of potable water to City of Henderson customers.
- Treated 8.9 billion gallons of wastewater at City's Water Reclamation Facilities.
- Delivered 2.7 billion gallons of high-quality wastewater for irrigation purposes.
- Discharged 5.6 billion gallons of high-quality wastewater to the Las Vegas Wash for return flow credits.
- Received Water Fluoridation Quality Award from the Center for Disease Control and Prevention.
- Ensured continued financial stability by leveraging minimal rate increases to address increasing operating, maintenance, and capital costs.
- Maintained reserve fund balance equal to or greater than one year of debt service payments, six month's operating expenses, and restricted reserves.
- Maintained a debt service coverage ratio of at least 1.25.
- Continued to replace 70+ year-old cast-iron water mains, vitrified clay pipe, and service laterals in the Townsite area.
- Identified and planned the execution for design and construction of major projects for providing potable water to West Henderson.
- Planned the procurement strategy for the Kurt R. Segler Water Reclamation Facility Phase 4 Improvements that will provide reliability of processes so future expansions may occur.
- Participated in the Southwest Alliance for Excellence submittal as a member on the Category 4: Measurement, Analysis, and Knowledge Management team. The City achieved the prestigious Pioneer award as a result of our efforts on our Path to Premier.
- Met or exceeded customer service requests by responding to over 111,000 incoming phone calls and almost 22,000 Contact Henderson cases.
- Completed condition assessments on 20 miles of large diameter sewer main and 415 manholes. The condition assessments helped to identify improvements that will help DUS to protect the environment while continuing to provide excellent service to our customers.
- The Department conducted a feasibility study to develop a comprehensive strategic plan for transitions to Advanced Metering Infrastructure technology.
- Received the Project of the Year award from the American Public Works Association for the new \$7.2M air treatment system at the Kurt R. Segler Water Reclamation Facility.
- Improved the DUS Asset Management Program by developing standardized procedures for condition assessments and prioritizing asset renewal improvements.
- Conducted over 1,200 Business License or Certificate of Occupancy Inspections as part of Pretreatment's ongoing Industrial Waste Survey.
- Met with over 400 food service establishments to deliver information and discuss applicable regulations on fats, oils, and grease management.
- Implemented Call Recording Solution in Customer Service to provide training to customer service representatives.
- Analyzed over 5,000 samples for a total of over 67,000 tests to comply with regulatory permits and safe drinking water act.
- Maintained Nevada's Laboratory Certification and achieved 100% acceptable data in proficiency testing.
- Increased usability and efficiency of the current Computerized Maintenance Management System (CMMS) by implementing a mobile application.
- Tested almost 8,000 backflow assemblies and performed almost 3,000 inspections.
- The line locating group received over 24,000 underground utility marking requests (13% increase). The City subsequently experienced only 43 strike investigations (a decrease of 15%).
- The Department performed over 4,000 permit and plan reviews.
- The Department completed the SCADA Project which includes upgrade of 50 facilities and 2 plants.
- Implemented new process for validating CAD submittal files from engineering consultants and partners. Created web portal for uploading files with validation and reporting.
- Installed almost 3,000 new water meters and performed over 1,200,000 meter readings with an overall accuracy rate of 99.61%.

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 the comprehensive condition assessment program to identify remaining useful life.
- To increase comprehensive maintenance strategies by asset classification.
- To maintain water distribution system integrity at 4 main breaks or less per 100 miles annually.
- To maintain 95% or greater planned and scheduled maintenance activities (vs. unplanned).



Utility staff working on a large meter

Performance Measures

	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimated	FY 2021 Projected
 Water distribution system integrity (ratio of main breaks divided by the total miles of distribution pipeline)	1.05	1.05	1.14	≤ 1.05
Planned maintenance cost ratio	54%	58%	>60%	≥60%
Debt service coverage ratio	2.66	3.36	3.73	≥2.53
Customer responsiveness (response time in days)	0.95	1.00	≤ 1.00	≤ 1.00
Unplanned service interruptions (# of main breaks divided by average # of customer accounts)	0.02	0.02	0.01	≤ .02

Water Fund Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 12,181,645	\$ 13,616,840	\$ 14,364,468	\$ 15,450,707	\$ 1,086,239	8%
Employee Benefits	5,497,532	5,398,053	6,777,701	7,051,904	274,203	4%
Services and Supplies	48,101,795	47,826,316	56,865,080	53,988,149	(2,876,931)	-5%
Depreciation	11,790,107	11,041,935	11,500,000	13,000,000	1,500,000	13%
Interest Expense	-	50,952	49,439	5,970,578	5,921,139	11977%
Bond Issuance Charges	-	-	830,100	-	(830,100)	-100%
Loss on Disposition of Asset	247,294	519,276	-	-	-	-
Total	\$ 77,818,373	\$ 78,453,372	\$ 90,386,788	\$ 95,461,338	\$ 5,074,550	6%
Program						
Administration	\$ 22,440,058	\$ 22,349,856	\$ 23,647,944	\$ 31,452,695	\$ 7,804,751	33%
Business Systems	1,795,864	2,108,352	2,931,437	3,200,940	269,503	9%
Customer Service	2,465,897	2,688,530	3,850,011	3,934,594	84,583	2%
Electrical Services	2,170,363	2,061,478	2,344,903	2,479,955	135,052	6%
Field Operations	5,337,016	5,592,277	8,287,122	5,620,309	(2,666,813)	-32%
GIS	386,208	457,583	680,999	613,631	(67,368)	-10%
Infrastructure Plan	-	1,149,883	1,724,064	793,614	(930,450)	-54%
Infrastructure Support	658,230	505,263	754,538	979,246	224,708	30%
Laboratory Services	23,533	33,984	22,905	14,500	(8,405)	-37%
Maintenance Mgmt	3,227,948	3,228,791	4,304,645	4,002,174	(302,471)	-7%
Meter Services	5,055,427	5,025,017	5,470,898	5,512,400	41,502	1%
Project Delivery	-	852,270	1,159,102	1,111,949	(47,153)	-4%
Regulatory Programs	597,143	587,093	627,798	655,462	27,664	4%
Safety Division	144,831	129,433	143,676	152,447	8,771	6%
Tech Services	1,019,918	(276,889)	-	-	-	-
Turf Removal	9,278	3,916	-	-	-	-
Water Capital Projects	610,557	(49)	84,013	-	(84,013)	-100%
Water Operations	31,876,102	31,956,584	34,352,732	34,937,422	584,690	2%
Total	\$ 77,818,373	\$ 78,453,372	\$ 90,386,788	\$ 95,461,338	\$ 5,074,550	6%
Full-Time Employees						
Water Fund	152	159	166	166	-	-
Total	152	159	166	166	-	-



Laboratory Assistant performing sample testing.

Sewer Fund Expenditures by Category/Program

	FY 2018 Actuals	FY 2019 Actuals	FY 2020 Estimated	FY 2021 Budget	Increase / (\$Decrease)	% Change
Category						
Salaries and Wages	\$ 10,680,460	\$ 10,570,860	\$ 11,529,636	\$ 12,353,020	\$ 823,384	7%
Employee Benefits	4,837,602	4,389,122	5,488,476	5,818,493	330,017	6%
Services and Supplies	18,658,689	19,372,335	21,320,260	22,480,302	1,160,042	5%
Depreciation	12,622,733	12,774,205	13,500,000	15,000,000	1,500,000	11%
Interest Expense	3,544,092	3,451,263	1,963,059	1,542,920	(420,139)	-21%
Bond Issuance Charges	-	-	495,000	-	(495,000)	-100%
Loss on Disposition of Asset	422,076	742,061	-	-	-	-
Total	\$ 50,765,652	\$ 51,299,846	\$ 54,296,431	\$ 57,194,735	\$ 2,898,304	5%
Program						
Administration	\$ 24,416,558	\$ 25,532,695	\$ 24,552,519	\$ 26,572,653	\$ 2,020,134	8%
Business Systems	912,112	1,043,423	1,429,954	1,593,852	163,898	11%
Customer Service	1,480,748	1,234,004	1,478,076	1,525,471	47,395	3%
Electrical Services	2,289,890	2,379,784	2,497,013	2,781,494	284,481	11%
Field Operations	2,167,663	2,312,455	2,573,501	2,347,162	(226,339)	-9%
Flood Control - General	1,205,614	1,310,304	1,131,243	1,253,847	122,604	11%
Flood Control - Street	1,072,693	1,573,591	1,217,802	1,607,170	389,368	32%
GIS	279,324	271,613	282,861	505,545	222,684	79%
Infrastructure Plan	-	808,358	1,160,192	1,490,170	329,978	28%
Infrastructure Support	1,283,272	304,072	1,045,783	1,232,928	187,145	18%
Laboratory Services	1,846,587	1,750,794	1,857,329	1,916,409	59,080	3%
Maintenance Mgmt	1,035,897	1,306,123	1,638,829	1,781,141	142,312	9%
Project Delivery	-	798,770	1,108,617	832,834	(275,783)	-25%
Regulatory Programs	392,295	412,042	432,994	480,001	47,007	11%
Sewer Capital Projects	432,014	(52,600)	24,327	-	(24,327)	-100%
Tech Services	1,491,392	(394,806)	-	-	-	-
Wastewater Operations	10,459,593	10,709,225	11,865,390	11,274,058	(591,332)	-5%
Total	\$ 50,765,652	\$ 51,299,846	\$ 54,296,431	\$ 57,194,735	\$ 2,898,304	5%
Full-Time Employees						
Sewer Fund	133	131	138	138	-	-
Total	133	131	138	138	-	-

Financial Overview

The Water and Sewer Funds operate as a business enterprise providing water, wastewater and reclaimed water services to Utility customers.

At the end of Fiscal Year 2020, the utility issued the 2020A-1 (Water fund) and 2020A-2 (Sewer fund) General Obligation Bonds, with the 2020A-2 being a refunding. As a result, the increase in the Water fund was due to higher interest expense related to the 2020A-1 bond. In contrast, the 2020A-2 refunding resulted in lower interest expense for the Sewer fund in Fiscal Year 2021. Additionally, both the Water and Sewer Funds have anticipated higher depreciation costs as large scale infrastructure projects from the prior year go live.

Beginning Fiscal Year 2019, Water/Sewer Capital Projects and Technical Service programs were re-aligned within Project Delivery and Infrastructure Planning.



Key Fact

The Utility hosted participants in the Hiring our Heroes fellowship, a nationwide effort to connect veterans and service members with employment opportunities.



Staffing Summaries

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Staffing Summary

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
General Fund							
City Attorney	47	47	47	48	48	-	-
City Clerk	21	21	22	24	24	-	-
City Manager	10	11	12	15	15	-	-
Community Development	45	41	44	46	46	-	-
Economic Development	4	4	4	4	4	-	-
Finance	54	55	59	60	60	-	-
Fire	242	262	269	294	294	-	-
Government and Public Affairs	18	17	18	21	21	-	-
Human Resources	22	23	25	30	30	-	-
Information Technology	67	67	68	73	73	-	-
Internal Audit*	3	3	3	4	4	-	-
Mayor and Council	8	9	9	9	9	-	-
Municipal Court	59	59	59	60	60	-	-
Parks & Recreation	188	187	193	198	198	-	-
Police	536	539	547	553	553	-	-
Public Works**	111	114	117	101	101	-	-
Total General Fund	1,435	1,459	1,496	1,540	1,540	-	-



Employees recognized for Premier customer service

* During Fiscal Year 2019, Internal Audit became an independent department within the General Fund. The department had previously been reported within City Attorney, for presentation purposes the prior years have been reclassified within City Attorney and Internal Audit.

**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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
Proprietary Funds							
Sewer	130	133	131	138	138	-	-
Water	151	152	159	166	166	-	-
DSC							
Community Development	63	71	72	72	72	-	-
City Clerk	5	5	5	5	5	-	-
Information Technology	1	1	1	1	1	-	-
Public Works	5	6	6	7	7	-	-
Subtotal DSC	74	83	84	85	85	-	-
Workers' Comp	11	2	2	2	2	-	-
Self-funded Insurance	4	3	3	3	3	-	-
Health Insurance	1	2	2	2	2	-	-
Engineering	53	53	54	55	55	-	-
Citywide	4	4	4	4	4	-	-
City Shop	20	20	20	20	20	-	-
Total Proprietary Funds	448	452	459	475	475	-	-
Other							
Sales and Use Tax	116	115	115	115	115	-	-
Crime Prevention Fund*	-	26	26	30	30	-	-
Gas Tax**	-	-	-	22	22	-	-
Grant Fund	7	7	5	6	6	-	-
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	2	2	2	-	-
Recreation, Cultural Events, & Tourism***	20	18	14	15	15	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Total Other Funds	156	179	173	201	201	-	-
Total Full-Time Employees	2,039	2,090	2,128	2,216	2,216	-	-

Key Fact

No additional staffing was added in Fiscal Year 2021 due to the uncertainty of the COVID-19 pandemic and it's effect on City revenue sources.

*The Crime Prevention Fund was established to track additional sales tax revenue for the purpose of employing additional police officers. Officers hired from this fund began during Fiscal Year 2018. See the Budget Overview section for further information related to this fund.

** 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.

***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 have been 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 regarding the Recreation, Cultural Events, & Tourism Fund, refer to the Budget Overview Section.

Staffing Detail

		FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
City Attorney*								
	Civil	18	18	18	18	18	-	-
	Criminal	27	27	27	28	28	-	-
	Victim Advocate	2	2	2	2	2	-	-
	Land Fund Management	1	1	1	1	1	-	-
	Risk Management	1	1	1	1	1	-	-
	Department Total	49	49	49	50	50	-	-
	General Fund	47	47	47	48	48	-	-
	Land Fund	1	1	1	1	1	-	-
	Self Insurance Fund	1	1	1	1	1	-	-
Sub Total		49	49	49	50	50	-	-
City Clerk								
	General Administration	21	21	22	24	24	-	-
	DSC - Clerk Administration	5	5	5	5	5	-	-
	Department Total	26	26	27	29	29	-	-
	General Fund	21	21	22	24	24	-	-
	DSC Fund	5	5	5	5	5	-	-
Sub Total		26	26	27	29	29	-	-
City Manager								
	General Administration	7	7	8	11	11	-	-
	Business Management	3	4	4	4	4	-	-
	Department Total	10	11	12	15	15	-	-
	General Fund	10	11	12	15	15	-	-
Sub Total		10	11	12	15	15	-	-



City of Henderson Premier Leadership Academy

* During Fiscal Year 2019, Internal Audit became an independent department within the General Fund. The department had previously been within City Attorney, for presentation purposes the prior years have been reclassified within City Attorney and Internal Audit.

Staffing Detail

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
Community Development							
General Administration	8	7	8	8	8	-	-
Current Planning	8	6	7	9	9	-	-
Long-Range Planning	9	9	9	10	10	-	-
Code Enforcement	9	9	10	10	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	6	5	5	4	4	-	-
Neighborhood Services - Grants	4	4	4	4	4	-	-
CDBG - Grants	2	2	1	1	1	-	-
Neighborhood Services - Lead Grants	1	1	-	-	-	-	-
DSC - Comm Dev General	7	11	12	10	10	-	-
DSC - Bldg. Administration	7	7	7	7	7	-	-
DSC - Plans Check	7	9	9	10	10	-	-
DSC - Building Inspection	23	24	24	25	25	-	-
DSC - Permitting	7	7	7	7	7	-	-
DSC - Fire Plans Exam	3	4	4	4	4	-	-
DSC - Fire Inspections	9	9	9	9	9	-	-
Department Total	115	119	121	123	123	-	-
General Fund	45	41	44	46	46	-	-
DSC Fund	63	71	72	72	72	-	-
Grant Fund	7	7	5	5	5	-	-
Sub Total	115	119	121	123	123	-	-
Economic Development & Tourism							
Economic Development -General	4	4	4	4	4	-	-
Administration	3	3	2	2	2	-	-
Tourism	2	2	1	2	2	-	-
Facilities	5	5	3	-	-	-	-
Department Total	14	14	10	8	8	-	-
General Fund	4	4	4	4	4	-	-
Recreation, Cultural Events, & Tourism*	10	10	6	4	4	-	-
Sub Total	14	14	10	8	8	-	-



Knock Down Knight Up event for the new Henderson ice hockey facility

*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 regarding the Recreation, Cultural Events, & Tourism Fund, refer to the Budget Overview Section.

Staffing Detail

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
Finance							
Accounting and Administration	4	4	4	4	4	-	-
Business Operations	12	13	15	15	15	-	-
Improvement Districts	1	1	1	1	1	-	-
Accounts Receivable	5	5	5	6	6	-	-
Budget	6	5	5	5	5	-	-
Accounts Payable	4	4	4	4	4	-	-
Purchasing	5	5	6	6	6	-	-
Cash Receipts	6	7	8	7	7	-	-
Payroll	5	5	5	5	5	-	-
Financial Management	6	6	6	7	7	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Department Total	56	57	61	62	62	-	-
General Fund	54	55	59	60	60	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Sub Total	56	57	61	62	62	-	-
Fire							
Administration & Payroll	6	6	6	7	7	-	-
EMS	7	7	7	7	7	-	-
Fire Rescue Operations	217	229	235	256	256	-	-
Training	3	3	3	4	4	-	-
Investigations	2	2	2	2	2	-	-
Special Operations	4	4	4	5	5	-	-
Logistics	3	3	3	3	3	-	-
Fire - Environmental Management	-	-	1	2	2	-	-
Emergency Mgmt. & Safety Admin.	4	-	-	-	-	-	-
Emergency Mgmt.	2	-	-	-	-	-	-
Safety	2	-	-	-	-	-	-
Fire - Administration Grants	-	-	-	1	1	-	-
Department Total	250	262	269	295	295	-	-
General Fund	242	262	269	294	294	-	-
Grant Fund	-	-	-	1	1	-	-
Workers' Comp Fund*	8	-	-	-	-	-	-
Sub Total	250	262	269	295	295	-	-
Government and Public Affairs							
Administration	5	4	4	4	4	-	-
Intergovernmental Relations	2	2	2	2	2	-	-
Marketing	5	4	5	8	8	-	-
Graphics	-	3	3	3	3	-	-
Communications	1	1	1	1	1	-	-
PIO & Marketing (CAT)	1	-	-	-	-	-	-
Council Support - Print/Mail	5	3	3	3	3	-	-
Department Total	19	17	18	21	21	-	-
General Fund	18	17	18	21	21	-	-
Recreation, Cultural Events, & Tourism**	1	-	-	-	-	-	-
Sub Total	19	17	18	21	21	-	-

* In Fiscal Year 2018, eight positions in the Workers' Comp Fund were reclassified within the General Fund.

**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 regarding the Recreation, Cultural Events, & Tourism Fund, refer to the Budget Overview Section.

Staffing Detail

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
Human Resources							
General Administration	16	17	18	22	22	-	-
Training & Org Development	4	4	5	6	6	-	-
Union Liaison Program	2	2	2	2	2	-	-
Self-Fund Workers' Comp	3	2	2	2	2	-	-
Self-Insurance	1	-	-	-	-	-	-
Health Insurance	1	2	2	2	2	-	-
Department Total	27	27	29	34	34	-	-
General Fund	22	23	25	30	30	-	-
Health Insurance Fund	1	2	2	2	2	-	-
Self Insurance Fund	1	-	-	-	-	-	-
Workers' Comp Fund	3	2	2	2	2	-	-
Sub Total	27	27	29	34	34	-	-
Information Technology							
General Administration	6	6	6	6	6	-	-
Information Security	2	3	3	3	3	-	-
Project Management Office	7	7	7	8	8	-	-
Infrastructure	3	3	3	3	3	-	-
Network	4	4	4	4	4	-	-
Data Center	8	8	9	9	9	-	-
Database Administrator	-	-	3	3	3	-	-
Service Center	2	2	2	2	2	-	-
Computer Services	5	6	6	6	6	-	-
Helpdesk	4	4	3	3	3	-	-
Information Systems	4	3	3	3	3	-	-
GIS	3	3	3	3	3	-	-
Enterprise Services	17	16	16	20	20	-	-
Database Services	2	2	-	-	-	-	-
Telecom	3	3	3	3	3	-	-
DOIT - Computer Services	1	1	1	1	1	-	-
DSC - Enterprise Applications	1	1	1	1	1	-	-
Department Total	72	72	73	78	78	-	-
General Fund	67	67	68	73	73	-	-
Citywide Fund	4	4	4	4	4	-	-
DSC	1	1	1	1	1	-	-
Sub Total	72	72	73	78	78	-	-
Internal Audit*							
Internal Audit	3	3	3	4	4	-	-
Department Total	3	3	3	4	4	-	-
General Fund	3	3	3	4	4	-	-
Sub Total	3	3	3	4	4	-	-
Mayor and Council							
General Administration	3	4	4	4	4	-	-
Elected	5	5	5	5	5	-	-
Department Total	8	9	9	9	9	-	-
General Fund	8	9	9	9	9	-	-
Sub Total	8	9	9	9	9	-	-

Staffing Detail

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
Municipal Court							
General Administration	56	56	56	57	57	-	-
General - Elected	3	3	3	3	3	-	-
Muni-Court Administration	2	2	2	2	2	-	-
Department Total	61	61	61	62	62	-	-
General Fund	59	59	59	60	60	-	-
Special Revenue Fund	2	2	2	2	2	-	-
Sub Total	61	61	61	62	62	-	-
Parks & Recreation							
Parks - General	4	4	10	10	10	-	-
Parks - Planning	6	6	4	4	4	-	-
Parks - Maintenance General	98	98	98	101	101	-	-
Recreation - General	10	10	11	14	14	-	-
Recreation - Communication & Mktg	1	-	-	-	-	-	-
Recreation - Inclusion	2	2	2	2	2	-	-
Recreation - Sports	5	5	5	5	5	-	-
Recreation - Technical Services	3	3	4	4	4	-	-
Recreation - Administration	8	8	8	7	7	-	-
Recreation - Centers	28	28	28	28	28	-	-
Recreation - Adult Sr. Services	8	8	8	8	8	-	-
Recreation - Swimming Pools	12	12	12	12	12	-	-
PIO & Marketing (Recreation)	3	1	1	1	1	-	-
Recreation - Graphics	-	2	2	2	2	-	-
Recreation, Cultural Events, & Tourism	-	-	-	3	3	-	-
Recreation - Cultural Arts	5	5	5	5	5	-	-
Recreation - Special Events	2	2	2	2	2	-	-
Recreation - Government and Public Affairs	2	1	1	1	1	-	-
Department Total	197	195	201	209	209	-	-
General Fund	188	187	193	198	198	-	-
Recreation, Cultural Events, & Tourism*	9	8	8	11	11	-	-
Sub Total	197	195	201	209	209	-	-



Employee Appreciation Luncheon

*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 regarding the Recreation, Cultural Events, & Tourism Fund, refer to the Budget Overview Section.

Staffing Detail

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
Police							
General Administration	19	18	25	25	25	-	-
Support Services	6	7	-	-	-	-	-
Animal Control	16	15	14	14	14	-	-
Special Programs and Services Bureau	14	14	14	17	17	-	-
Jail	115	119	127	126	126	-	-
Investigations	36	35	46	48	48	-	-
Information Services	45	45	45	51	51	-	-
Police Training	36	34	40	43	43	-	-
Records Division	15	15	15	15	15	-	-
Special Operations	10	10	12	12	12	-	-
Community Relations	9	9	9	9	9	-	-
Patrol - East Command	27	31	41	37	37	-	-
Patrol - West Command	32	34	33	30	30	-	-
Professional Standards	15	16	11	14	14	-	-
Criminalistics	22	22	22	22	22	-	-
Homeland Security	5	5	6	7	7	-	-
Problem Solving Unit-East	6	5	-	-	-	-	-
Problem Solving Unit-North	6	6	-	-	-	-	-
Problem Solving Unit-West	5	6	-	-	-	-	-
Patrol - North	36	37	45	40	40	-	-
Police - General	-	-	-	2	2	-	-
K-9	6	6	6	6	6	-	-
Narcotics	8	8	8	8	8	-	-
Traffic	24	23	22	22	22	-	-
Internal Affairs	4	3	3	2	2	-	-
Special Services	6	4	-	-	-	-	-
ROP / Intel	9	8	-	-	-	-	-
Operations Support Division	4	4	3	3	3	-	-
Crime Prevention - General	-	2	6	14	14	-	-
Crime Prevention Training	-	13	1	3	3	-	-
Crime Prevention West Patrol	-	6	14	10	10	-	-
Crime Prevention North Patrol	-	5	5	3	3	-	-
Patrol East - Sales and Use Tax	30	33	31	27	27	-	-
Patrol West - Sales and Use Tax	25	27	29	30	30	-	-
Training - Sales and Use Tax	40	29	27	30	30	-	-
Patrol North - Sales and Use Tax	21	26	28	28	28	-	-
Department Total	652	680	688	698	698	-	-
General Fund	536	539	547	553	553	-	-
Crime Prevention Fund*	-	26	26	30	30	-	-
Sales and Use Tax Fund	116	115	115	115	115	-	-
Sub Total	652	680	688	698	698	-	-

* The Crime Prevention Fund was established to track additional sales tax revenue for the purpose of employing additional police officers. Officers hired from this fund began during Fiscal Year 2018. See the Budget Overview section for further information related to this fund.

Staffing Detail

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
Public Works							
Building Maintenance - Administration*	39	40	9	9	9	-	-
Custodial Services	23	23	23	23	23	-	-
Building Maintenance - General*	-	-	15	20	20	-	-
Building Maintenance - Carpenter/Painter*	-	-	2	-	-	-	-
Building Maintenance - Electrician*	-	-	5	5	5	-	-
Building Maintenance - FLST*	-	-	2	2	2	-	-
Building Maintenance - HVAC*	-	-	6	8	8	-	-
Building Maintenance - Plumber*	-	-	4	5	5	-	-
Streets	12	12	12	12	12	-	-
Traffic - Maintenance	8	8	8	8	8	-	-
Traffic - Design	2	2	2	2	2	-	-
Traffic - Street Lighting	2	2	2	2	2	-	-
Traffic - Graffiti Removal	1	1	1	1	1	-	-
Traffic - Barricades	1	2	2	2	2	-	-
Traffic - Neighborhood Enhancement	1	1	1	1	1	-	-
Public Works - Administration	5	5	7	7	7	-	-
Public Works - Right of Way	4	5	6	6	6	-	-
Public Works - Survey	4	4	4	4	4	-	-
Public Works - Support Services Admin	6	6	6	6	6	-	-
Public Works - CIP Program	3	3	-	-	-	-	-
DSC - New Development	5	6	6	6	6	-	-
DSC- Engineering - Drafting/Design	-	-	-	1	1	-	-
Eng - Drafting/Design	15	15	15	15	15	-	-
Eng - Quality Control	32	32	32	31	31	-	-
Eng - Administration	-	-	-	1	1	-	-
Eng - Construction Management	3	3	4	5	5	-	-
Traffic - Clerical	3	3	3	3	3	-	-
Public Works - Land Fund Admin	1	1	1	1	1	-	-
City Shop - Fund	20	20	20	20	20	-	-
Department Total	190	194	198	206	206	-	-
General Fund**	111	114	117	101	101	-	-
Gas Tax**	-	-	-	22	22	-	-
Land Fund	1	1	1	1	1	-	-
Engineering Fund	53	53	54	55	55	-	-
DSC Fund	5	6	6	7	7	-	-
City Shop Fund	20	20	20	20	20	-	-
Sub Total	190	194	198	206	206	-	-

*During Fiscal Year 2019, Building Maintenance- Administration was broken into various divisions to better align employees to their job title.

** 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 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 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		3	7	8	8	8	-	-
Field Operations		14	14	14	14	14	-	-
Quality		38	38	38	38	38	-	-
Customer Services		9	9	7	7	7	-	-
Laboratory Section		13	13	13	13	13	-	-
Technical Services		8	8	-	-	-	-	-
Electrical Unit		13	13	13	14	14	-	-
Compliance		4	4	3	3	3	-	-
Wastewater - General		-	-	1	1	1	-	-
Maintenance Mgmt.		6	5	4	5	5	-	-
GIS		2	2	2	3	3	-	-
Infrastructure Support		4	4	4	4	4	-	-
Wastewater - Maintenance Mgmt		-	-	3	5	5	-	-
Wastewater-Infrastructure Plan		-	-	5	7	7	-	-
Flood Control - General		9	9	9	9	9	-	-
Flood Control - Street Sweeping		7	7	7	7	7	-	-
Department Total		130	133	131	138	138	-	-
	Sewer Fund	130	133	131	138	138	-	-
Sub Total		130	133	131	138	138	-	-
Water Department								
Administration		9	8	9	10	10	-	-
Field Operations		28	30	32	34	34	-	-
Quality Control		17	17	17	17	17	-	-
Customer Services		16	17	18	19	19	-	-
Technical Services		7	6	-	-	-	-	-
Meter Services		32	32	32	31	31	-	-
Electrical		13	13	13	14	14	-	-
Compliance		5	4	4	4	4	-	-
Business Systems		5	5	8	9	9	-	-
Maintenance Management		13	14	13	13	13	-	-
GIS		2	2	3	3	3	-	-
Infrastructure Support		3	3	3	3	3	-	-
Water - General		-	-	3	5	5	-	-
Water - Infrastructure Plan		-	-	3	3	3	-	-
Safety Division		1	1	1	1	1	-	-
Department Total		151	152	159	166	166	-	-
	Water Fund	151	152	159	166	166	-	-
Sub Total		151	152	159	166	166	-	-
Total Staffing - By Department		2,039	2,090	2,128	2,216	2,216	-	-

Staffing Detail

	FY 2017 Actual	FY 2018 Actual	FY 2019 Actual	FY 2020 Estimate	FY 2021 Budget	Increase/ (Decrease)	% Change
Total Staffing - Fund Totals							
City Shop	20	20	20	20	20	-	-
Citywide	4	4	4	4	4	-	-
Crime Prevention Fund*	-	26	26	30	30	-	-
DSC	74	83	84	85	85	-	-
Engineering	53	53	54	55	55	-	-
Gas Tax**	-	-	-	22	22	-	-
General Fund	1,435	1,459	1,496	1,540	1,540	-	-
Grant	7	7	5	6	6	-	-
Health Insurance	1	2	2	2	2	-	-
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	2	2	2	-	-
Recreation, Cultural Events, & Tourism***	20	18	14	15	15	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Sales and Use Tax Fund	116	115	115	115	115	-	-
Self Insurance	4	3	3	3	3	-	-
Sewer	130	133	131	138	138	-	-
Water	151	152	159	166	166	-	-
Workers' Compensation	11	2	2	2	2	-	-
Staffing by Fund	2,039	2,090	2,128	2,216	2,216	-	-



Corporate Challenge

* The Crime Prevention Fund was established to track additional sales tax revenue for the purpose of employing additional police officers. Officers hired from this fund began during Fiscal Year 2018. See the Budget Overview section for further information related to this fund.

**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.

***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

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Abbreviations & Acronyms

A

AASHTO	American Association of State Highway and Transportation Officials
ABC	Assistance in Breaking the Cycle
ACM	Assistant City Manager
ADA	Americans with Disabilities Act
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
ALS	Advanced Life Support
APPLE	All People Promoting Literacy Efforts
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

CABR	Comprehensive Annual Budget Report
CAFR	Comprehensive Annual Financial 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)
CPI	Continuous Process Improvement
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
DREAMS	Decisions Responsibility Education Achievement Motivation Self-Esteem
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
FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee

F (continued)

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
ICMA	International City/County Management Association

I (continued)

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 Measure
-----	-------------------------

L

LCC	Large Cities Caucus
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
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)
SIRE	Steward, Index, Retrieve, and Exchange (of data)

S (continued)

SNACC	Southern Nevada Area Communications Council
SNAP	Supplemental Nutrition Assistance Program
SNHD	Southern Nevada Health District
SNPLMA	Southern Nevada Public Land Management Act
SNRPC	Southern Nevada Regional Planning Commission
SNWA	So. 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
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	U.S. 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
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 have 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).

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Mayor

John F. Marz
Councilman

Michelle Romero
Councilwoman

Dan K. Shaw
Councilman

Dan H. Stewart
Councilman

Richard A. Derrick
City Manager/CEO

Jim McIntosh
Chief Financial Officer

Jill R. Lynch
Assistant Director of Finance

CITY OF HENDERSON

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