

CITY OF HENDERSON

Comprehensive Annual Budget Report | Fiscal Year 2021-2022

Henderson, Nevada





Comprehensive Annual Budget Report

Prepared by:
Budget Office - Finance Department
David Weiser, Budget Manager

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

City of Henderson

Nevada

For the Fiscal Year Beginning

July 1, 2020

A handwritten signature in black ink that reads "Christopher P. Morill".

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, 2020.

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 2021-2022



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

City Management



Richard A. Derrick
City Manager/CEO



Bristol S. Ellington
Deputy City Manager/
Chief Operating Officer



Robert Herr
Assistant City Manager/
Chief Infrastructure Officer



Stephanie Garcia-Vause
Assistant City Manager/
Chief Strategy Officer

Table of Contents

Introduction

Introduction Overview.....	1
City Organization Chart.....	2
Budget Message.....	3
Property Tax Overview.....	10
Employee Productivity.....	12
Community Profile.....	13
Recreation & Attractions	17
A Brief History	18
Contact Information.....	20

Budget Overview

Budget Overview	23
Financial & Budget Policies	25
Budget Process	38
Fund Balance Overview & Tables	43
Fund Overview	53
City Funds	
Bond Proceeds.....	54
Capital Replacement.....	55
City Shop	56
Citywide.....	57
Commissary	58
Crime Prevention	59
Debt Service	60
Development Services.....	62
Eldorado Valley	63
Engineering Services.....	64
Forfeited Assets.....	65
Gas Tax.....	66
General.....	67
Grant.....	69
Land Sales	70
Municipal Court	71
Municipal Facilities.....	72
Municipal Golf Course.....	73
Other Funds.....	74
Park Development.....	76
Pecos Robindale, NID N-1	77
Recreation, Cultural Events & Tourism.....	78

Budget Overview (continued)

Redevelopment Agency	79
Sales & Use Tax.....	81
Self-Insurance	82
Special Recreation.....	84
Utilities - Water and Sewer.....	85

Capital Improvement Plan

Capital Improvement Plan Overview	89
Capital Improvement Overview	90
Capital Projects Funds Project Summary & Detail	93
Enterprise Funds Project Summary & Detail	108

Long-Range Planning

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

Performance Budget

Performance Budget Overview	145
Performance Budget Introduction.....	147
Strategic Priorities and Goals	148
Community Safety.....	149
Livable Communities.....	152
Economic Vitality	155
Quality Education.....	157
High-Performing Public Service	160
Strategic Plan Performance Measures	161
Citywide Response to COVID-19	162
FY 2022 Fund and Department Budgets	164
FY 2022 Department Funding Sources.....	165
Departmental Performance Budgets.....	166
City Attorney's Office.....	168
City Clerk's Office.....	172
City Manager's Office.....	176
Community Development & Services	181
Development Services Center	187

Performance Budget (continued)

Economic Development & Tourism	190
Emergency Management, Environmental Health & Safety.....	194
Finance.....	198
Fire	203
Government and Community Relations.....	208
Human Resources.....	213
Information Technology	218
Internal Audit.....	225
Mayor and Council	228
Municipal Court	231
Parks and Recreation	235
Police.....	240
Public Affairs	247
Public Works	251
Redevelopment Agency	259
Utility Services.....	263

Staffing Summaries

Staffing Summaries Overview	271
Staff Complement Additions	272
Staffing Summary	272
Staffing Detail	274

Appendix Overview

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

Tables & Illustrations

Introduction

City Organization Chart	2
Budget Highlights	3
General Fund Revenue by Source	3
General Fund Expenditures by Function	3
Changes from Tentative to Final	4
General Fund Two-Year Comparison	4
CARES Relief Funding	5
Dedicated General Fund Expenditures for Community Safety	7
Bond Ratings	8
Staff Complement	9
Property Tax Rates Nevada Cities of Comparable Size	10
State Certified Population & Assessed Valuation	10
Overlapping Property	11
Tax Rate Breakdown	11
Property Tax Calculation	11
Number of Full-Time Employees Per One Thousand Residents	12
Henderson Population Per Full-Time City Employee	12
Map of Henderson and Surrounding Area	13
Fiscal Year 2022 Assessed Taxable Property Valuation	13
Bond Ratings	13
City of Henderson Property Tax Rate	13
Population	14
Racial Composition	15
Land Use	15
Henderson Major Industrial Parks	15
Hispanic or Latino - Culture	15
Major Private Employers in Henderson	16
Twelve Largest Taxpayers in Henderson	16
Recreation and Attractions	17
Points of Interest	21

Budget Overview

FY 2022 Performance Budget Timeline	38
Fund Balance Overview & Tables	43
City Funds	
Bond Proceeds Resources and Applications Summary	54
Capital Replacement Resources and Applications Summary	55
City Shop Resources and Applications Summary	56
Citywide Resources and Expenditure Summary	57

Budget Overview (continued)

Commissary Resources and Applications Summary	58
Crime Prevention Resources and Applications Summary	59
Outstanding Debt Obligations	60
General Obligation Debt Resources and Applications Summary	61
Revenue Supported (Special Assessment) Debt Resources and Applications Summary	61
General Obligation Bond Payment Requirements	61
Development Services Resources and Applications Summary	62
Eldorado Valley Resources and Applications Summary	63
Engineering Services Resources and Applications Summary	64
Forfeited Assets Resources and Applications Summary	65
Gas Tax Resources and Applications Summary	66
General Fund Resources Summary	67
General Fund Revenue by Source	67
General Fund Expenditure by Function and Category	68
Grant Resources and Applications Summary	69
Grant Awards Summary	69
Land Sales Resources and Applications Summary	70
Municipal Court Resources and Applications Summary	71
Municipal Facilities Resources and Applications Summary	72
Municipal Golf Resources and Applications Summary	73
Park Development Resources and Applications Summary	76
Pecos Robindale, NID N-1 Resources and Applications Summary	77
Recreation, Cultural Events & Tourism Resources and Applications Summary	78
Redevelopment Agency Resources and Applications Summary	79
Redevelopment Agency Bonds Payment Requirements	80
Redevelopment Agency Outstanding Debt Obligations	80
Sales & Use Tax Resources and Applications Summary	81
Self-Insurance Resources and Applications Summary	82
Workers' Compensation Resources and Applications Summary	82
Health Insurance Resources and Applications Summary	83
Special Recreation Resources and Applications Summary	84
Water Resources and Applications Summary	86
Fiscal Year 2022 Water Expenses	86
Sewer Resources and Applications Summary	87
Fiscal Year 2022 Sewer Expenses	87
Utility Rate Structure	87
Water & Sewer Revenue Supported Bond Payment Requirements	88
Utility Outstanding Debt Obligations	88

Capital Improvement

Capital Projects Completed in Fiscal Year 2021	91
Capital Project Funds Fiscal Year 2022 Project Summary by Category and Funding Source	93
Flood Control Overview & Detail	94
General Government Overview & Detail	95
Municipal Facilities Overview & Detail	98

Capital Improvement (continued)

Parks & Recreation Overview & Detail	101
Streets/Street Lights Overview & Detail.....	103
Traffic Control Overview & Detail	107
Enterprise Funds Fiscal Year 2022 Project Summary by Category and Funding Source	108
Water Overview & Detail	109
Sewer Overview & Detail	113

Long-Range Planning

Strategic Planning Process	119
Vision, Mission, Values, and Priorities	121
Consumer Confidence Index	124
City of Henderson Population	124
Median Household Income.....	125
S&P Case-Shiller Home Price Index.....	125
Local Demographics	127
General Fund Forecast	
Total General Fund Resources	130
FY 2022 General Fund Revenue by Source	131
Intergovernmental Resources	131
Property Taxes	132
Franchise Fees.....	132
Charges for Services.....	133
Licenses and Permits.....	133
Total Fines, Forfeits and Misc. Revenues	133
Total General Fund Expenditures and Other Uses.....	134
General Fund Expenditures and Other Uses by Category - Fiscal Year 2022 Budget.....	135
General Fund Recurring Revenue vs. Recurring Expenditures.....	136
Water & Sewer Forecast	
Water Operating & SDC Revenue	137
Sewer Operating & SDC Revenue	137
Development Services Center Forecast	
DSC Operating Revenue.....	139
Debt Management	
Composition of Outstanding Debt.....	140
General Obligation Payment Requirements.....	140
Consolidated Tax Pledged Revenue	141
Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue	141
Existing Debt Service General Obligation Medium-Term/Other Debt.....	142
Existing Debt Service Secured by Water and Sewer Revenues.....	143
Water/Sewer Support Bond Payments	143
Water/Sewer Outstanding Debt Obligations	143
Statutory Debt Limitation	144
Debt Ratio Comparison	144
Historical Statutory Debt Limitation.....	144

Long-Range Planning (continued)

Statutory Debt Limitation	144
Debt Ratio Comparison	144
Historical Statutory Debt Limitation.....	144

Performance Budget

Process Overview	147
Annual Performance Budget Cycle.....	147
Strategic Priority by Major Opportunity Area.....	148
Fiscal Year 2022 Budgets by Fund.....	164
Fiscal Year 2022 Budgets by Department.....	164
Fiscal Year 2022 Department Funding Sources	165
Departmental Performance Budget	
What You Will Find on Each of the Departments' Pages	166
City Attorney's Office - Org Chart/Budget/Performance Measures	168
City Clerk's Office - Org Chart/Budget/Performance Measures.....	172
City Manager's Office - Org Chart/Budget/Performance Measures	176
Community Development and Services - Org Chart/Budget/Performance Measures	181
Development Services Center - Org Chart/Budget/Performance Measures.....	187
Economic Development & Tourism - Org Chart/Budget/Performance Measures.....	190
Emergency Management - Org Chart/Budget/Performance Measures.....	194
Finance - Org Chart/Budget/Performance Measures.....	198
Fire - Org Chart/Budget/Performance Measures.....	203
Government and Community Relations - Org Chart/Budget/Performance Measures	208
Human Resources - Org Chart/Budget/Performance Measures	213
Information Technology - Org Chart/Budget/Performance Measures.....	218
Audit Administration- Org Chart/Budget/Performance Measures	225
Mayor and Council - Org Chart/Budget/Performance Measures.....	228
Municipal Court - Org Chart/Budget/Performance Measures	231
Parks and Recreation - Org Chart/Budget/Performance Measures.....	235
Police - Org Chart/Budget/Performance Measures	240
Public Affairs - Org Chart/Budget/Performance Measures.....	247
Public Works - Org Chart/Budget/Performance Measures.....	251
Redevelopment Agency - Org Chart/Budget/Performance Measures	259
Utility Services - Org Chart/Budget/Performance Measures	263

Staffing Summaries

Staff Complement Additions	272
Staffing Summary	272
Staffing Detail	274

Introduction Overview

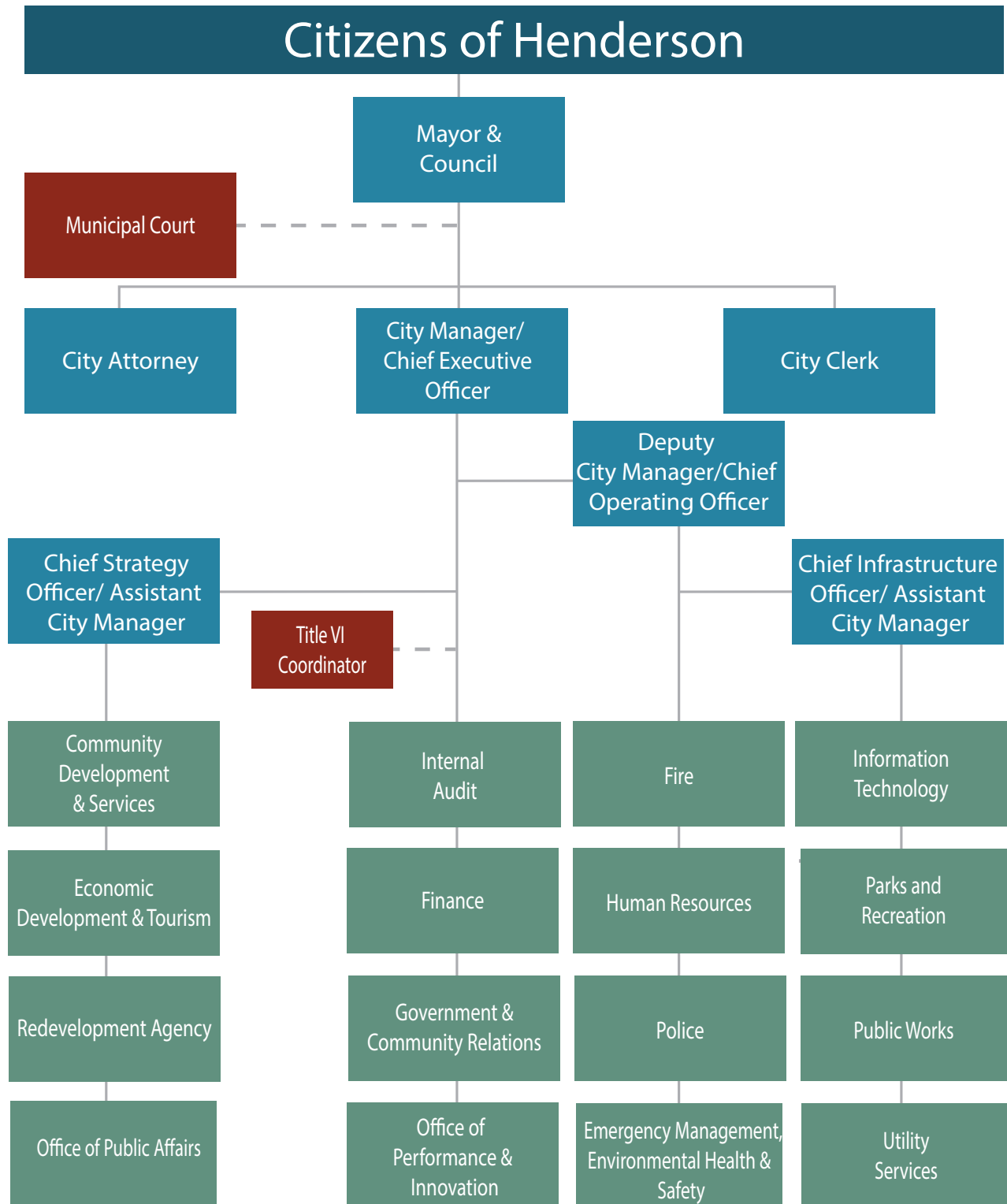
Contents

City Organization Chart	2
Budget Message.....	3
Property Tax Overview.....	10
Employee Productivity	12
Community Profile	13
Recreation & Attractions	17
A Brief History	18
Contact Information	20

Tables & Illustrations

City Organization Chart	2
Budget Highlights.....	3
General Fund Revenue by Source	3
General Fund Expenditures by Function.....	3
Changes from Tentative to Final	4
General Fund Two-Year Comparison	4
CARES Relief Funding	5
Dedicated General Fund Expenditures for Community Safety.....	7
Bond Ratings	8
Staff Complement.....	9
Property Tax Rates Nevada Cities of Comparable Size	10
State Certified Population & Assessed Valuation.....	10
Overlapping Property	11
Tax Rate Breakdown	11
Property Tax Calculation.....	11
Number of Full-Time Employees Per One Thousand Residents	12
Henderson Population Per Full-Time City Employee	12
Map of Henderson and Surrounding Area	13
Fiscal Year 2022 Assessed Taxable Property Valuation	13
Bond Ratings	13
City of Henderson Property Tax Rate	13
Population.....	14
Racial Composition	15
Land Use.....	15
Henderson Major Industrial Parks	15
Hispanic or Latino - Culture.....	15
Major Private Employers in Henderson	16
Twelve Largest Taxpayers in Henderson	16
Recreation and Attractions	17
Points of Interest.....	21

City Organization Chart



Budget Message

Introduction

The Fiscal Year 2022 Annual Budget, adopted by the Mayor and Council on May 18, 2021, is a numerical reflection of the Fiscal Year 2022 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 2022 Budget include:

- Commitment to Public Safety with approximately 58.2% of General Fund expenditures dedicated to Public Safety. Authorizes an additional 15 police officers within the Sales Tax Fund.
- Maintains financial resiliency in the General Fund with an anticipated ending fund balance of 8.5% of General Fund revenues.
- Maintains one of the lowest city property tax rates in the State with \$.7708 of \$100 of assessed value.
- Provides premier public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley.
- Proposed General Obligation bond issuance to construct a Crime Forensic Lab and a Workforce Training Center estimated at \$25 million.

Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2022 total budgeted revenue and other financing sources for all funds, excluding transfers in is \$614.7 million. Budgeted expenditures excluding transfers out is \$679.7 million. The budgeted ending balances for all Governmental Funds total \$144.9 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2022 budget is balanced, prudent and responsive to community needs.

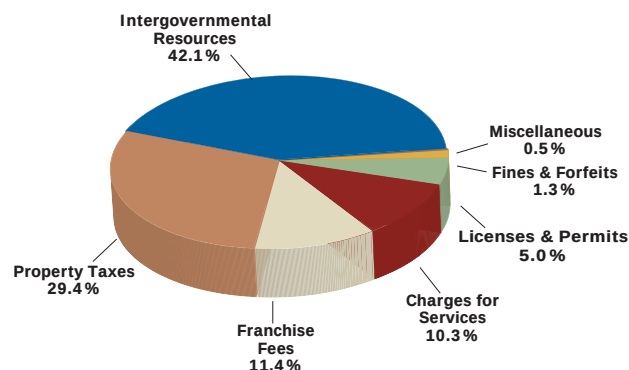
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue for Fiscal Year 2022 is \$24.1 million, with \$20.2 million in expenditures. The fund balance at the end of Fiscal Year 2022 is estimated to be \$31.4 million.

General Fund

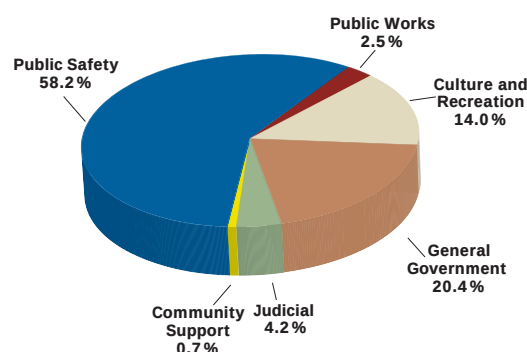
The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues are projected to be \$293.9 million, a 12.1% increase over budgeted Fiscal Year 2021. Total General Fund expenditures excluding transfers out are expected to be \$295.9 million, a 5.1% increase over budgeted Fiscal Year 2021. Approximately 58.2% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$24.9 million, or 8.5% of the General Fund's budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



General Fund Two-Year Comparison

	FY 2021 Estimate	FY 2022 Budget	Percent Change
Beginning Fund Balances	\$ 27,165,660	\$ 28,410,835	4.6%
Revenues			
Property & Other Taxes	78,690,639	86,319,358	9.7%
Franchise Fees	33,533,584	33,547,420	0.0%
Licenses and Permits	13,931,000	14,571,000	4.6%
Intergovernmental Resources	134,922,128	123,809,303	-8.2%
Charges for Services	24,802,130	30,437,005	22.7%
Developer Contributions	100,000	100,000	0.0%
Fines and Forfeits	2,577,060	3,891,000	51.0%
Miscellaneous	1,430,051	1,288,050	-9.9%
Total Revenues	\$ 289,986,592	\$ 293,963,136	1.4%
Proceeds of Long-Term Debt	-	-	-
Operating Transfers In	-	-	-
Total Revenue/Other Sources	\$ 289,986,592	\$ 293,963,136	1.4%
Total Resources	\$ 317,152,252	\$ 322,373,971	1.6%
Expenditures by Function			
General Government	57,057,038	60,235,940	5.6%
Judicial	11,891,071	12,479,907	5.0%
Public Safety	167,191,598	172,239,165	3.0%
Public Works	7,869,743	7,413,555	-5.8%
Culture & Recreation	40,908,077	41,443,389	1.3%
Community Support	2,145,580	2,101,708	-2.0%
Total Expenditures	\$ 287,063,107	\$ 295,913,664	3.1%
Operating Transfers Out	1,678,310	1,578,310	-6.0%
Total Expenditures/Other Uses	\$ 288,741,417	\$ 297,491,974	3.0%
Ending Fund Balance	\$ 28,410,835	\$ 24,881,997	-12.4%

See the [Budget Overview section](#) analysis on the year over year change in fund balance and 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 2022, revenue and other financing sources including transfers in are projected at \$108.2 million and total expenditures and other uses are projected at \$132.8 million. The budgeted ending balances for these funds are \$120.4 million.

The budget also contains 11 Proprietary Funds with estimated revenues and other sources including transfers in of \$254.6 million and expenditures and other uses including transfers out of \$263.8 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.

Changes from Tentative to Final

On April 20, 2021 the tentative budget was submitted to the City Council. Per Nevada Revised Statute (NRS) 354.596, a public hearing is conducted to allow citizen comments related to the tentative budget prior to adoption of the final budget on May 18, 2021.

The following summarizes the changes that were incorporated into the final budget for Fiscal Year 2022 from the tentative budget.

Bond Proceeds Fund (1)			
	Tentative	Final	Change
<i>Community Support</i>			
Capital Outlay	12,150,000	10,000,000	(2,150,000)
<i>Culture and Recreation</i>			
Services and Supplies	-	2,150,000	2,150,000
<i>General Government</i>			
Services and Supplies	-	400,000	400,000
Net Change			\$ 400,000

Debt Service Fund (2)			
	Tentative	Final	Change
<i>TYPE: G.O. Bonds</i>			
Administrative Costs	\$ 400,000	\$ -	\$ (400,000)
Net Change			\$ (400,000)

Water Fund (3)			
	Tentative	Final	Change
Salaries and Wages	\$ 16,119,889	\$ 16,207,678	\$ 87,789
Employee Benefits	7,367,591	7,415,084	47,493
Net Change			\$ 135,282

Development Services Fund (4)			
	Tentative	Final	Change
Salaries and Wages	\$ 8,223,249	\$ 8,560,355	\$ 337,106
Employee Benefits	3,963,615	4,144,656	181,041
Net Change			\$ 518,147

(1) Bond Proceeds - Change from tentative represents revisions to the City's capital improvement plan and anticipated bond issuance cost related to a proposed General Obligation Bond issuance for Fiscal Year 2022. For further information, see the [debt management section](#) within Long Range Planning.

(2) Debt Service Fund - Change from tentative represents a decline in administrative costs due to revisions in the aforementioned bond issuance.

(3) Water Fund - Change from tentative due to addition of Utility Plans Examiner II to the staff complement prior to the final budget. This position was added to support the increased service demand within the Development Services Center.

(4) Development Services Fund - Change from tentative due to additional four positions to the staff complement prior to the final budget. These positions were added to keep up with increasing service demand and are supported by an anticipated increase in revenue for the Development Services Center in Fiscal Year 2022.

COVID-19 Road to Recovery

In March 2020, the World Health Organization 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. The spread of the novel strain of coronavirus called COVID-19 pandemic (“the pandemic”) has had a significant impact throughout the world, including within Southern Nevada and the City of Henderson.

The City of Henderson took extraordinary measures to help slow the spread of the virus and ensure that our residents, healthcare providers, and first responders remain as safe as practical. The steps included adopting recommended best practices and intensive efforts to obtain the resources needed to combat the pandemic.

The City transitioned from emergency response to recovery support on May 18, 2020. The recovery support efforts focus on action items that seek to ease the long-term impacts of the COVID-19 pandemic. The recovery efforts associated with COVID-19 are an ongoing and evolving process that will continue for quite some time. For further information regarding recovery actions see the [COVID Recovery Action Plan](#).

As part of these recovery efforts the City has received \$29.6 million in CARES Act funding from Clark County. The following is a summary by function of the expenditures for these funds in Fiscal Year 2021.

CARES Relief Funding

Function	Amount	Percent
Community Support	\$ 3,326,435	11.2%
Cultural Arts & Tourism	13,565	0.0%
Culture & Recreation	8,008,860	27.1%
General Government	3,527,334	11.9%
Judicial	281,331	1.0%
Public Safety	13,673,510	46.2%
Public Works	146,356	0.5%
Utilities	621,687	2.1%
Total CARES Relief Funding	\$ 29,599,078	100.0%

These expenditures were utilized to provide numerous grants to the community as well as cover City costs associated with the pandemic. Below is an abbreviated listing of these efforts. Additionally, as part of the American Rescue Plan Act, the City is anticipating an estimated \$37.3 million from the Federal government with the first half received in Fiscal Year 2021 and the second half in Fiscal Year 2022; however, these amounts have not yet been programmed at the time of publishing.

- Rental Assistance - \$1 million for 248 people for rental, mortgage, and utilities.
- Business Grants - 527 business grants awarded totaling \$3.3 million.
- Resident Recovery Grants - 1,433 awarded totaling \$4.7 million to provide childcare services, utility assistance, and broadband for students.
- Childcare services at the Multigenerational Recreation Facility.
- Public Safety emergency equipment.
- School Education grants providing tutoring to 186 students.



Food distribution at Heritage Senior Center

Financial Condition

The pandemic resulted in the imposition of restrictions on mass gatherings and widespread temporary closings of businesses, universities and schools and has largely halted international travel. The economic impacts of these restrictions have devastated the economy in Southern Nevada which is largely dependent on tourism. As a result, the Southern Nevada economy is strongly correlated with the health of the overall U.S. economy as well as the strength of international visitation. However, with the large scale vaccination efforts in the United States underway, there is a strong sense of optimism that a return to normalcy is near. In fact, consumer confidence, as rated by the Conference Board and is a guide for economic sentiment, returned to the highest level since prior to the start of the pandemic in February 2020. The County began a planned reopening from 50% to 80% capacity for business beginning May 1, 2021 along with a reduction of social distancing from 6 feet to 3 feet and fully reopened on June 1, 2021 with no capacity restrictions.

Along with a gradual reopening and vaccination campaign, there have been unprecedented fiscal stimulus provided by the Federal Government over the last year of \$5.4 trillion, leading to elevated levels of consumer savings and increased personal incomes. Additionally, the Federal Reserve has held the federal funds rate between 0.0% and 0.25% along with a bond purchase program for treasury back securities and mortgage backed securities of approximately \$120 billion monthly which have encouraged record low mortgage rates and corporate debt issuances fueling economic growth nationwide.

As a result, the City is cautiously optimistic that the worst of the economic impacts of the pandemic are over. However, the long-term impact from the pandemic 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 long-term effectiveness of the vaccine (ii) worldwide transmission/ vaccine efforts and its impact on international travel (iii) long-term impact of the economy from unprecedented levels of fiscal and monetary stimulus.

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. To support these initiatives and focus the local economy's recovery, in Fiscal Year 2022, the City will be developing a 20,000 square foot Workforce Training Center consisting of classrooms, shops space, offices, and related amenities necessary for a teaching environment that will serve the community and help to diversify the region's economy by developing a skilled workforce base in manufacturing.

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

Revenues

The City is highly reliant on consolidated tax, which consists of liquor taxes, cigarette taxes, the Government Services tax, the Real Property Transfer tax, the Basic City County Relief tax (BCCRT), and the Supplemental City County Relief tax (SCCRT). The BCCRT and SCCRT are strictly sales tax based, and generally make up 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 ongoing recovery from the COVID-19 pandemic, the City is anticipating Fiscal Year 2022 consolidated tax revenue of \$121.4 million, representing moderate growth at 2.1% from Fiscal Year 2019 levels and would represent a pre-pandemic high as Fiscal Year 2020 and 2021 estimates have seen consolidated tax revenue impacted significantly from the pandemic. Despite the anticipated 2.1% growth in Fiscal Year 2022 over the pre-pandemic high in Fiscal Year 2019, the anticipated growth rate has seen a significant decline from the City's pre-pandemic forecast, representing an estimated loss in consolidated tax of \$45.7 million between Fiscal Years 2020-2022.

Property tax caps were put into effect by the Nevada State Legislature in Fiscal Year 2005. This legislation limits the amount that a property tax bill can increase from one year to the next for existing property.

For owner occupied residential property the growth in the property tax bill is the lesser of 3% or the commercial cap. The commercial cap is calculated as the greater of two times the Consumer Price Index (CPI) OR the average 10 year assessed valuation growth rate; however, the commercial cap cannot exceed 8%. For Fiscal Year 2022 the 10 year average change in assessed value exceeded two times the CPI, representing only the second time since 2012 that the cap exceeded the CPI. For all existing property in Clark County the tax bills could grow by 7.7% between Fiscal Years 2021 and 2022 for commercial property and 3% for residential property, even though assessed valuation in Henderson grew by 5.7%.

This is a statewide issue as it impedes the economic recovery of all municipalities and school districts. Discussions are taking place across the state at all levels of local and state government about this issue; however, no changes have been planned or implemented as of the 2021 State Legislative session.

Challenges

The Mayor and City Council work with the City Manager to prioritize the needs of the community for each budget year. The increased demand for services as well as the need to focus on infrastructure investment outpaces the moderate increases in revenue expected in Fiscal Year 2022 and revenue shortfalls yet to be recovered from the COVID-19 pandemic. The increase in demand for services has generally occurred along the City boundaries where new master planned communities are being constructed and in the older parts of the City that continue to experience infill of previously vacant parcels. In Fiscal Year 2020, the City issued bonds to help provide for the anticipated infrastructure needs including a new police sub-station and training facility, parks and recreation facilities enhancements, and utility infrastructure. In Fiscal Year 2022 the City is proposing to issue an additional \$27.2 million in General Obligation bonds to fund these infrastructure needs.

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

Strategic Plan Priorities

The City's 2019-2023 Strategic Plan serves as the foundation for the City's annual performance budgeting process. The strategic goals and strategies contained within the plan are guiding factors in planning and resource allocation decisions in the planning and preparation of the Fiscal Year 2022 annual budget. This section is intended to provide a summary of the key budget highlights by Strategic Priority which are identified below:

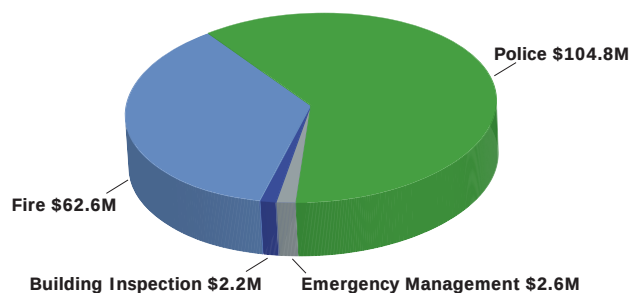
- Community Safety
- Livable Communities
- Economic Vitality
- High-Performing Public Service
- Quality Education

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 public safety in the 2022 budget will represent 58.2% of total general fund expenditures. The proportion of General Fund expenditures for public safety 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 - \$172.2 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 2022, the citywide Capital Improvement Plan includes \$250.7 million in capital projects. Of this amount \$86.9 million relates to Municipal Facilities, \$47.0 million relates to Streets and Street lights, \$46.3 million in Utilities - Water, \$26.5 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 2022 budget not only ensures the City's commitment to reinvesting in aging infrastructure, but also helps to support responsible growth, create a multi-modal transportation network, and promote a healthy and vibrant community.

Economic Vitality

The City of Henderson remains a welcoming business environment that is committed to the continued growth of established businesses and attracting new opportunities. With the lowest city property tax rates of the major cities in the Las Vegas valley and no state income tax the City of Henderson remains an attractive opportunity in not only the Las Vegas Valley, but nationwide as well. As a result, some of the nation's best-known names in business have established facilities in Henderson – including Amazon, Google, Barclays, Levi Strauss and Ocean Spray. Additionally, the City is also experiencing a diversification in economic development as large multinational companies find the City a welcoming place to do business. In Fiscal Year 2022, the City will complete construction of the Dollar Loan Center which is a re-imagining of the Henderson Pavilion into a more useful and better designed venue that would replace the aging Henderson Pavilion, accommodate events of all kinds year-round, and serve as the game day home of Henderson's new American Hockey League team, as well as the home of performing arts groups like the Henderson Symphony Orchestra.

The City will also complete construction of a Workforce Training Center which will consist of a 20,000 square foot building with classrooms, shops space, offices, and related amenities necessary for the teaching environment and will serve to diversify the region's economy by developing a skilled workforce base in manufacturing.

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

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

- The General Fund undesignated fund balance at the end of Fiscal Year 2022 is projected to be \$24.9 million, or 8.5% 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 2022 budget provides funding for 15 previously frozen police officer positions and adds five positions to the staff complement to ensure premier service levels for the Development Services Center. The City continues to maintain one of the lowest full-time employee to resident ratios in the state of Nevada, with a ratio of 6.3 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

- Best Place to Live in Nevada - MONEY magazine
- Second Safest Large City in America - Money Geek
- 2020 Tyler Public Sector Excellence Award
- 2020 Digital Cities Survey Award

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 2022 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 2022 provides for funding:

- 18% of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas (anticipated \$2.4 million for Fiscal Year 2022).
- \$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 High School graduation rate for the 2019-2020 school year was 93% compared to 82.6% for the state of Nevada, and 88% nationally.
- Henderson's average ACT composite score for 2020 was 19.7 compared to 17.6 for the Clark County School District and 20.6 nationally.
- In Fiscal Year 2021, the City spent \$1.5 million to renovate the Valley View Recreation Center where the City's licensed preschool program operates. These renovations enhanced the quality and safety of the physical environment by adding a secure entrance and child size restrooms and handwashing sinks in all classrooms, while also increasing overall capacity.

Property Tax Overview

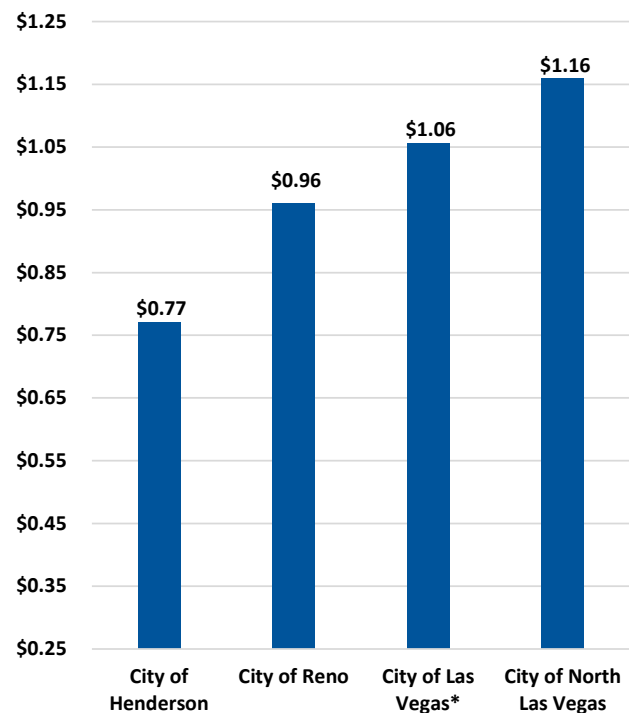
State Certified Population & Assessed Valuation

Population* as of	July 1, 2018	July 1, 2019	% Change	July 1, 2020	% Change
Henderson	310,244	317,660	2.4%	322,800	1.6%
Clark County	2,251,175	2,293,391	1.9%	2,320,107	1.2%
Las Vegas	644,113	653,350	1.4%	655,489	0.3%
North Las Vegas	248,701	255,327	2.7%	258,761	1.3%
Boulder City	15,887	16,188	1.9%	16,127	(0.4%)
Mesquite	22,557	23,827	5.6%	24,971	4.8%
Assessed Valuation	FY 2020	FY 2021	% Change	FY 2022	% Change
Henderson	\$14,029,891,312	\$15,050,072,012	7.3%	\$15,900,864,128	5.7%
Clark County	92,227,824,191	99,952,475,482	8.4%	103,210,551,824	3.3%
Las Vegas	19,988,652,419	21,527,798,778	7.7%	22,246,535,827	3.3%
North Las Vegas	8,143,345,695	8,819,237,650	8.3%	9,388,146,391	6.5%
Boulder City	805,974,483	832,590,407	3.3%	881,829,534	5.9%
Mesquite	869,272,617	942,956,787	8.5%	1,015,706,707	7.7%

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, 2020 (FY '21) for FY 2022.

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 2022	Percent
State	\$ 0.1700	5.7%
Clark County	0.6541	22.1%
School District		
Operating	0.7500	25.3%
Debt	0.5534	18.7%
Subtotal School District	1.3034	44.0%
City of Henderson		
Operating	0.4198	14.2%
Voter Approved Overrides	0.2310	7.8%
Debt	0.1200	4.1%
Subtotal City	0.7708	26.0%
Special Districts		
Henderson Library District	0.0621	2.1%
Total Property Tax Rate	\$ 2.9604	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	2.9604
Property Tax Assessment	\$ 4,145
Breakdown:	
State of Nevada	\$ 238
Clark County	916
School District	1,825
City of Henderson	1,079
Library District	87
	\$ 4,145

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

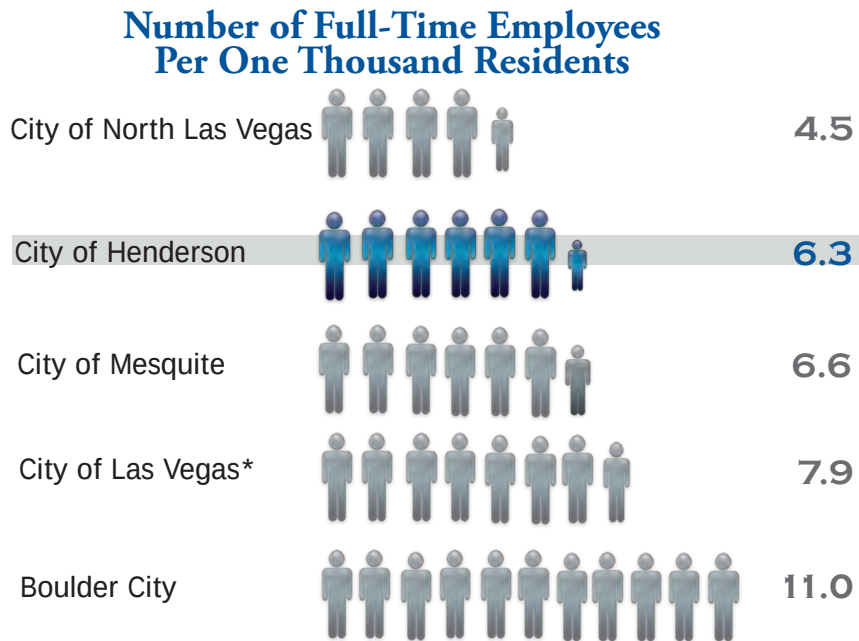
Note: Rates per \$100 of assessed valuation.



Las Vegas Raiders corporate headquarters and practice facility in West Henderson

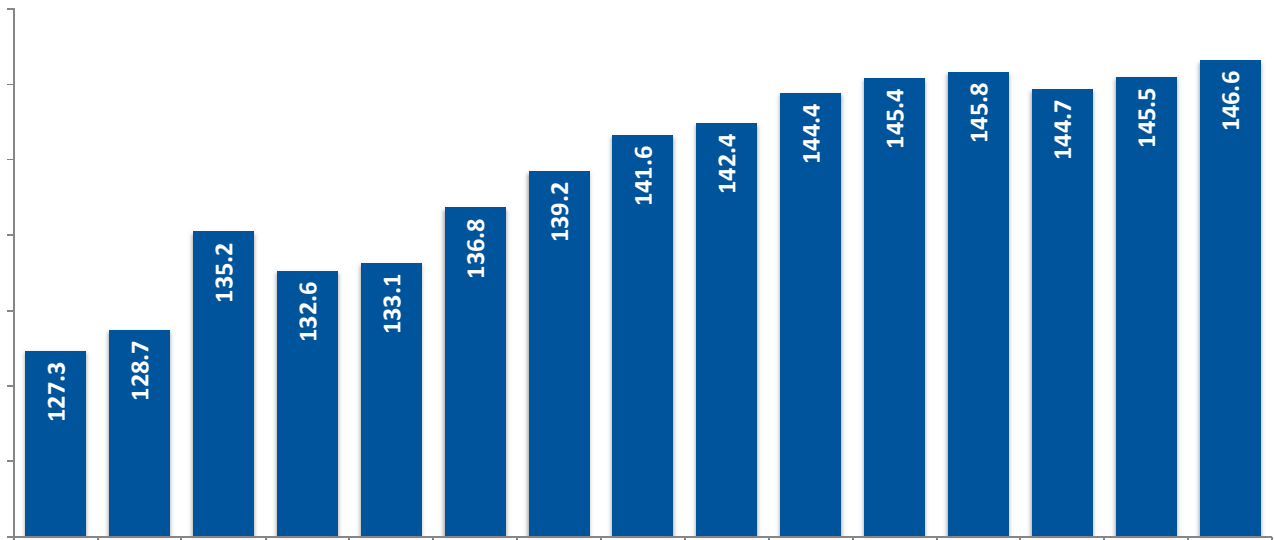
Employee Productivity

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



* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District.
Information compiled by City of Henderson Community Development Department April 2021.

Henderson Population Per Full-Time City Employee



The above trend from Fiscal Year 2008-2022 indicates the growth in demand for services due to rising population has exceeded the City's hiring of additional positions. Despite this trend the City has maintained high overall citizen satisfaction at 93% according to the most recent citizen survey conducted.

Community Profile

Map of Henderson and Surrounding Area



Incorporated in 1953, the City of Henderson received its charter in 1965 from the Nevada State Legislature. The city charter established a council/manager form of government, in which the Mayor and 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 2022 Assessed Taxable Property Valuation:

City Government	\$ 15,900,864,128
Redevelopment Agency	\$ 1,399,724,394

Bond Ratings:

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

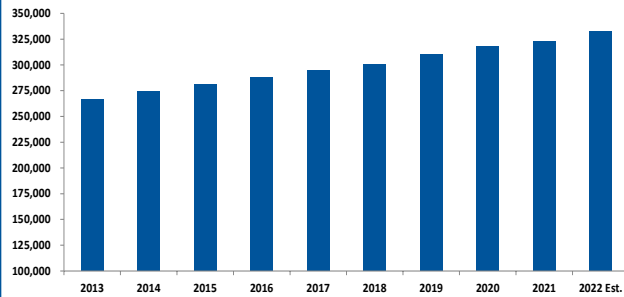
Fiscal Year 2022 Budgeted Expenditures:

General Government	\$679,673,461
Redevelopment Agency	20,219,368
City Total	\$699,892,829

City of Henderson Property Tax Rate:

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

Population



Population as of July 1 of each fiscal year.

Information for 2021 and prior provided by the Nevada State Demographer. Information for 2022 provided by the City of Henderson Community Development Department.

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	322,800
FY 2022 Estimate	332,258

Median Age

42.2

Median Household Income

\$74,147

Number of Households

136,076

Elevation

1,940 ft.

Full Service and Specialty Hospitals

6

Schools

Elementary	27
Middle	7
Senior High	6
Charter Schools	>20
Colleges	10

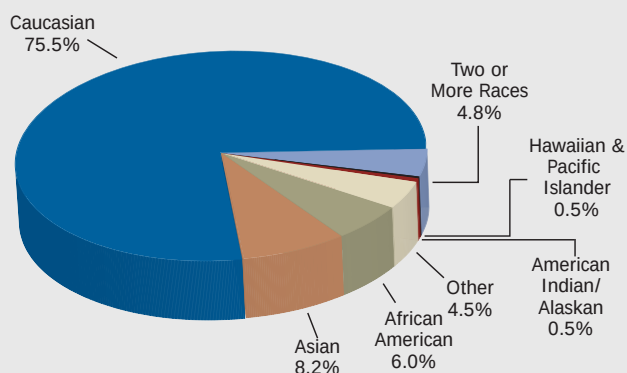
Public Libraries

4

Source: Henderson Community Development Department and CCSD.



Racial Composition



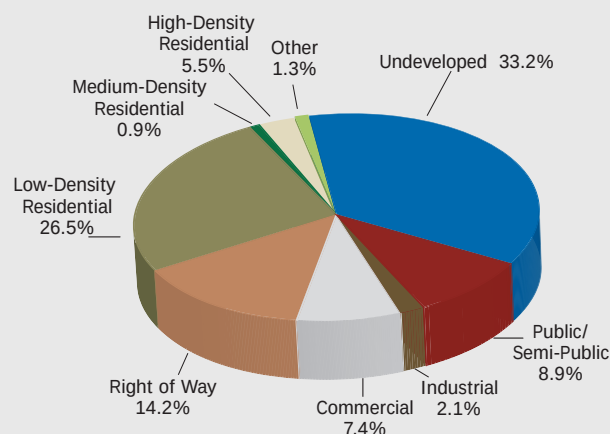
Racial Composition

% of Total

Caucasian	75.5%
Asian	8.2%
Black or African American	6.0%
American Indian/Alaskan Native	0.5%
Native Hawaiian & Other Pacific Islander	0.5%
Other	4.5%
Two or more races	4.8%
Total	100.0%

Source: City of Henderson Community Development & Services Department.

Land Use



Land Area

71,601 Acres

Land Use

% of Total

Residential - Low Density	26.5%
Residential - Medium Density	0.9%
Residential - High Density	5.5%
Right of Way	14.2%
Commercial	7.4%
Public/Semi-Public	8.9%
Industrial	2.1%
Other	1.3%
Undeveloped	33.2%
Total	100.0%

Source: Henderson Community Development Department March 2021.

Hispanic or Latino - Culture*

Non-Hispanic or Latino	83.2%
Hispanic or Latino (of any race)	16.8%

Source: City of Henderson Community Development & Services Department.

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

Land Use - Commercial

Square Footage

Industrial Space	17,037,266
Retail Space	9,744,529
Office Space	7,550,302

Source: Applied Analysis, May 2021

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: Applied Analysis, May 2021

Major Private Employers in Henderson

	Employer	Product/Service	Employees
1	St. Rose Dominican Hospitals - Siena	General Medical and Surgical Hospitals	1,000 to 4,999
2	Republic Services	Waste Disposal	1,000 to 4,999
3	Securitas Security Services USA	Security Guard & Patrol Service	1,000 to 4,999
4	Quest Diagnostics	Laboratories-Medical	1,000 to 4,999
5	Dignity Health-St Rose	General Medical and Surgical Hospitals	500 to 599
6	M Resort Spa Casino	Hotel/Casino	500 to 599
7	Quality Investigation	Investigators	500 to 599
8	One Realty Group	Real Estate	500 to 599
9	Westin Lake Las Vegas Resort and Spa	Hotels & Motels	250 to 499
10	TIMET	Titanium Supplier	250 to 499
11	Cashman Equipment Company	Leasing Equipment	250 to 499
12	Core-Mark Distributors Inc.	Tobacco & Product Merchant Wholesalers	250 to 499
13	Mustang Helicopters	Airline Support Services	250 to 499
14	Jokers Wild Casino	Hotel/Casino	250 to 499
15	Americana Group Realtors	Real Estate	250 to 499
16	Casino Connection International	Hotel/Casino	250 to 499

Source: State of Nevada Department of Employment, Training, & Rehabilitation information provided by Infogroup® - First Half 2021.

Twelve Largest Taxpayers in Henderson

	Taxpayer	Type of Business	Taxable Assessed Value*	% of Total Assessed Value**
1	Station Casinos, Inc.	Hotel/Casino	\$ 195,375,342	1.30%
2	Basic Management Incorporated	Developer	101,699,266	0.68%
3	M Resort LLC	Hotel/Casino	78,955,588	0.52%
4	Picerne Real Estate Group	Real Estate	67,868,486	0.45%
5	Harsch Investment Properties	Real Estate	62,339,773	0.41%
6	Ascaya Incorporated	Real Estate	56,159,373	0.37%
7	Ovation Development Corp.	Developer	49,670,909	0.33%
8	Invitation Homes	Real Estate	46,396,539	0.31%
9	Universal Health Services Inc.	Healthcare	45,442,638	0.30%
10	Lennar Corporation	Developer	43,021,278	0.29%
11	Ranch Center Associates Ltd. Partnership	Developer	34,198,444	0.23%
12	Langdon Street Capital	Real Estate	29,738,231	0.20%
	TOTAL		\$ 810,865,867	5.39%

Source: Clark County Assessor's Office, October 2020.

* Taxable Assessed Value is 35% of appraised value.

** Based on the estimated Fiscal Year 2021 total assessed valuation for the City of \$15,050,072,012.

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 20 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: 67

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, events plaza, art galleries, shopping, and dining

Major Shopping:

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



Water Street Events Plaza grand opening

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 arrival of Lifeguard Arena which serves as a community ice rink as well as the practice facility for the Henderson Silver Knights, an American Hockey League team (AHL).

In addition to the team's practice facility/community ice rink on Water Street, the City 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 Dollar Loan 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.



Lifeguard Arena

Contact Information

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

Anyone needing additional information is urged to contact us at:

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

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

Budget Team Members

David J. Weiser, Budget Manager
Scott J. Blumberg, Sr. Accountant
Lynn L. Hudkins, Sr. Accountant

The Fiscal Year 2022 Budget in Summary and the Fiscal Year 2022 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: Jill Lynch, 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

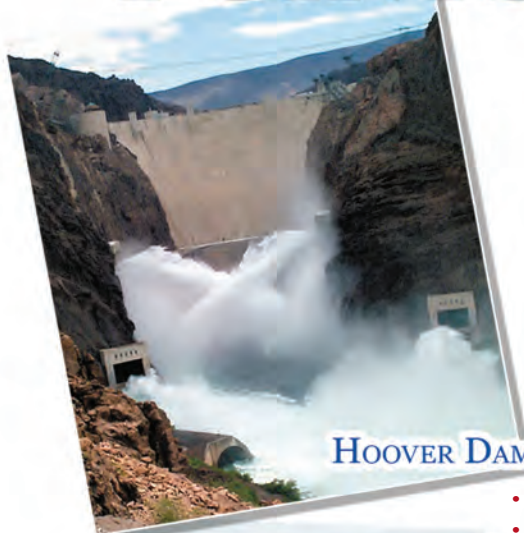
City Attorney’s Office	Nicholas Vaskov, City Attorney
City Clerk’s Office	José Valdez, City Clerk
Community Development and Services	Michael Tassi, Director
Economic Development & Tourism	Derek Armstrong, Director
Emergency Management, Environmental Health & Safety	Ryan Turner, Division Head
Finance	James McIntosh, Chief Financial Officer
Fire.....	Shawn White, Chief
Government and Community Relations	Nicole Rourke, Director
Human Resources	Brooke Stream, Director
Information Technology.....	Alyssa Rodriguez, Director
Internal Audit	Melissa Wright, City Auditor
Municipal Court	Bill Zihlmann, Court Administrator
Parks and Recreation.....	Shari Ferguson, Director
Police	Theodrick Andres, Chief
Public Affairs.....	Karina Milani, Division Head
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
- thedollarloancenter.com



POINTS OF INTEREST



HOOVER DAM 14 miles

- Tours
- Sight-seeing



MOUNT CHARLESTON 45 miles

- Hiking
- Snow Skiing
- Horseback Riding

COLORADO RIVER 14 miles

- Fishing
- Rafting
- Canoeing



LAKE MEAD 6 miles

- Fishing • Swimming
- Paddle Boat Cruises



VALLEY OF FIRE 49 miles

- Hiking • Camping



RED ROCK CANYON 30 miles

- Hiking • Camping • Rock Climbing



LAS VEGAS STRIP 14 miles

- Gaming • Fine Dining • Entertainment • Shopping

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



Budget Overview

Contents

Financial & Budget Policies	25
Budget Process	38
Fund Balance Overview & Tables	43
Fund Overview	53
City Funds	
Bond Proceeds	54
Capital Replacement	55
City Shop	56
Citywide	57
Commissary	58
Crime Prevention	59
Debt Service	60
Development Services	62
Eldorado Valley	63
Engineering Services	64
Forfeited Assets	65
Gas Tax	66
General	67
Grant	69
Land Sales	70
Municipal Court	71
Municipal Facilities	72
Municipal Golf Course	73
Other Funds	74
Park Development	76
Pecos Robindale, NID N-1	77
Recreation, Cultural Events & Tourism	78
Redevelopment Agency	79
Sales & Use Tax	81
Self-Insurance	82
Special Recreation	84
Utilities - Water and Sewer	85

Tables & Illustrations

FY 2022 Performance Budget Timeline	38
Fund Balance Overview & Tables	43
City Funds	
Bond Proceeds Resources and Applications Summary	54
Capital Replacement Resources and Applications Summary	55
City Shop Resources and Applications Summary	56
Citywide Resources and Expenditure Summary	57
Commissary Resources and Applications Summary	58
Crime Prevention Resources and Applications Summary	59

Tables & Illustrations (continued)

Outstanding Debt Obligations	60
General Obligation Debt Resources and Applications Summary	61
Revenue Supported (Special Assessment) Debt Resources and Applications Summary	61
General Obligation Bond Payment Requirements	61
Development Services Resources and Applications Summary	62
Eldorado Valley Resources and Applications Summary	63
Engineering Services Resources and Applications Summary	64
Forfeited Assets Resources and Applications Summary	65
Gas Tax Resources and Applications Summary	66
General Fund Resources Summary	67
General Fund Revenue by Source	67
General Fund Expenditure by Function and Category	68
Grant Resources and Applications Summary	69
Grant Awards Summary	69
Land Sales Resources and Applications Summary	70
Municipal Court Resources and Applications Summary	71
Municipal Facilities Resources and Applications Summary	72
Municipal Golf Resources and Applications Summary	73
Park Development Resources and Applications Summary	76
Pecos Robindale, NID N-1 Resources and Applications Summary	77
Recreation, Cultural Events & Tourism Resources and Applications Summary	78
Redevelopment Agency Resources and Applications Summary	79
Redevelopment Agency Bonds Payment Requirements	80
Redevelopment Agency Outstanding Debt Obligations	80
Sales & Use Tax Resources and Applications Summary	81
Self-Insurance Resources and Applications Summary	82
Workers' Compensation Resources and Applications Summary	82
Health Insurance Resources and Applications Summary	83
Special Recreation Resources and Applications Summary	84
Water Resources and Applications Summary	86
Fiscal Year 2022 Water Expenses	86
Sewer Resources and Applications Summary	87
Fiscal Year 2022 Sewer Expenses	87
Utility Rate Structure	87
Water & Sewer Revenue Supported Bond Payment Requirements	88
Utility Outstanding Debt Obligations	88

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 most recent update to the financial management policies occurred in June 2021. This change updated the Grant Guidelines on seeking, applying for, and administering the funds to ensure they are in alignment with the City's Financial Management Policy Fiscal Signature Authority 1300-01.

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, 2021. 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 2020 to Fiscal Year 2021.

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

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

- Wages and Fringe Benefits
- Operating Expenses
- Capital Outlay

Transfers between categories require Budget Manager approval.

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

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

Key Fact

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



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

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

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

Status: In Compliance.

Revenues

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

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

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

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

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

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



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

Status: In compliance. A study of Parks & Recreation User Fees was presented to Council in November of 2018, including a multi-year plan for incremental adjustment. Adopted changes were incorporated into the Fiscal Year 2022 budget.

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

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

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

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

Status: In compliance.

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

Status: In compliance.



Expenditures

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

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

Status: In compliance.

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

Status: In compliance.

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

Status: Not in compliance. For Fiscal Year 2022, 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 year 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 and the ETC Community Assessment Survey is planned for summer 2021 as part of the City's effort to assess citizen satisfaction with the quality of services and to establish priorities of service delivery. The information gathered from the survey 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 2022 is estimated to be \$24.9 million, or 8.5% 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 fund balance at the end of Fiscal Year 2022 is estimated to be \$24.5 million, or 8.4% of projected General Fund revenue.

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

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

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

Status: In compliance.

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

Status: In compliance. Insurance Reserves are 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 2022 the budgeted amount of contingency is \$735,000.

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 2022, 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 \$548 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 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 or other philanthropic funds that are consistent with the objectives and high priority needs previously identified by Council. Philanthropic fund definitions will be applied as described in the Finance Grant, Donation, and Sponsorship Cycle Manual. Grant, Donation, and Sponsorship applications shall follow procedures as outlined by the Finance Department which shall encompass the grant clearinghouse and direction on seeking, applying for, and administering grants and shall be in alignment with the City's Financial Management Policy Fiscal Signature Authority 1300-01. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

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

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance.

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

Status: In compliance.

Key Fact

The City of Henderson has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for 39 consecutive years.

Fiscal Monitoring

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

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

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

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

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

Compliance with Council Policy Statements—The Financial Management Policy Statements will be reviewed annually and updated, revised, or refined as deemed necessary. Policy statements adopted by the 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 June 2021.

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 Comprehensive Annual Financial Report and CABR are submitted to the GFOA and continue to receive awards. Recommendations are implemented to ensure best practices are being followed.



Internal Controls

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

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

Signing on behalf of the City:

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

City Clerk shall attest:

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

City Attorney shall sign as approval of legality and form:

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

Chief Financial Officer shall sign as approval of funding:

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

Department Director shall sign as approval of content:

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

Amendments:

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

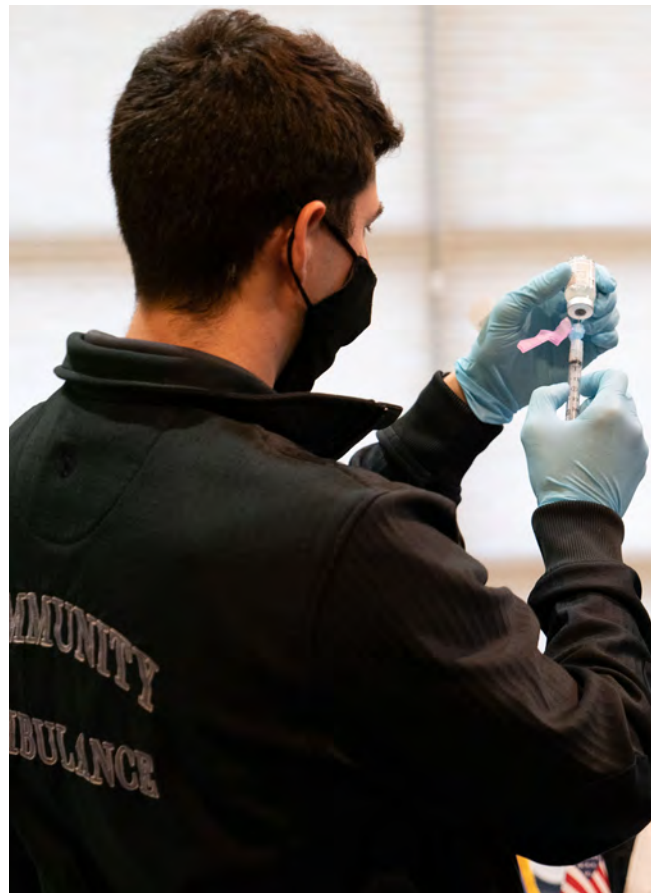
Legal Settlements:

- 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.



Community Ambulance administering COVID-19 vaccines

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

City of Henderson, Nevada

FY 2022 Performance Budget Timeline

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



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.

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.

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.



In developing the Fiscal Year 2022 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.

Performance Budget Methodology

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 2022 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.



Nevada State College located in Southeast Henderson

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 2022 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	\$ 28,410,835	\$ 46,766,333	\$ 7,901,339	\$ 90,331,199		\$ 173,409,706	\$27,548,756
Beginning Net Position *					\$1,244,287,783	\$1,244,287,783	
Revenues							
Property & Other Taxes	86,319,358	43,978	6,635,909	1,300,000	4,697,000	98,996,245	23,918,170
Franchise Fees	33,547,420	-	-	-	-	33,547,420	-
Licenses and Permits	14,571,000	-	-	-	6,280,222	20,851,222	-
Intergovernmental Resources	123,809,303	51,138,115	-	-	500,000	175,447,418	-
Charges for Services	30,437,005	230,000	-	60,000	226,586,510	257,313,515	-
Developer Contributions	100,000	-	-	1,570,000	-	1,670,000	-
Fines and Forfeits	3,891,000	620,000	-	-	-	4,511,000	-
Residential Construction Tax	-	-	-	840,000	-	840,000	-
Special Assessments	-	-	87,616	-	-	87,616	-
Miscellaneous	1,288,050	550,775	2,383,832	899,288	5,351,256	10,473,201	162,100
Total Revenues	\$ 293,963,136	\$ 52,582,868	\$ 9,107,357	\$ 4,669,288	\$ 243,414,988	\$ 603,737,637	\$24,080,270
Capital Contributions	-	-	-	-	11,000,000	11,000,000	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	27,150,000	-	27,150,000	-
Other Financing Sources	-	-	-	-	-	-	-
Operating Transfers In	-	55,000	4,696,104	9,964,385	150,000	14,865,489	-
Total Revenue/Other Sources	\$ 293,963,136	\$ 52,637,868	\$13,803,461	\$ 41,783,673	\$ 254,564,988	\$ 656,753,126	\$24,080,270
Total Resources	\$ 322,373,971	\$ 99,404,201	\$21,704,800	\$ 132,114,872	\$1,498,852,771	\$2,074,450,615	\$51,629,026
Expenditures by Function							
General Government	60,235,940	189,511	36,000	7,487,979	50,256,467	118,205,897	19,602,443
Judicial	12,479,907	1,496,559	-	-	-	13,976,466	-
Public Safety	172,239,165	29,217,114	-	16,289,268	22,631,799	240,377,346	-
Public Works	7,413,555	15,496,070	12,192	6,167,012	23,862,876	52,951,705	-
Culture & Recreation	41,443,389	12,390,956	-	5,240,459	2,720,943	61,795,747	-
Community Support	2,101,708	3,498,288	-	10,000,000	-	15,599,996	-
Utility Enterprises	-	-	-	-	154,835,231	154,835,231	-
Debt Service	-	-	15,044,020	-	6,887,053	21,931,073	616,925
Total Expenditures	\$ 295,913,664	\$ 62,288,498	\$15,092,212	\$ 45,184,718	\$ 261,194,369	\$ 679,673,461	\$20,219,368
Operating Transfers Out	1,578,310	1,301,794	139,385	9,226,000	2,620,000	14,865,489	-
Total Expenditures/Other Uses	\$ 297,491,974	\$ 63,590,292	\$15,231,597	\$ 54,410,718	\$ 263,814,369	\$ 694,538,950	\$20,219,368
Ending Fund Balance	\$ 24,881,997	\$ 35,813,909	\$ 6,473,203	\$ 77,704,154	\$ -	\$ 144,873,263	\$31,409,658
Ending Net Position *					\$1,235,038,402	\$1,235,038,402	
Total Applications	\$ 322,373,971	\$ 99,404,201	\$21,704,800	\$ 132,114,872	\$1,498,852,771	\$2,074,450,615	\$51,629,026

* 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 19 Actuals	FY 20 Actuals	FY21 Estimate	FY22 Budget	% Change
Beginning Fund Balances	\$ 30,262,907	\$ 33,981,675	\$ 27,165,660	\$ 28,410,835	4.6%
Revenues					
Property & Other Taxes	68,290,953	73,136,498	78,690,639	86,319,358	9.7%
Franchise Fees	33,766,078	33,741,224	33,533,584	33,547,420	0.0%
Licenses and Permits	14,228,706	14,638,340	13,931,000	14,571,000	4.6%
Intergovernmental Resources	124,388,827	117,307,632	134,922,128	123,809,303	-8.2%
Charges for Services	33,323,314	26,713,716	24,802,130	30,437,005	22.7%
Developer Contributions	446,333	1,887,890	100,000	100,000	0.0%
Fines and Forfeits	5,938,342	3,755,908	2,577,060	3,891,000	51.0%
Residential Construction Tax	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	1,869,028	1,968,718	1,430,051	1,288,050	-9.9%
Total Revenues	\$ 282,251,581	\$ 273,149,926	\$ 289,986,592	\$ 293,963,136	1.4%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Sale of General Fixed Assets	101,018	-	-	-	-
Proceeds of Capital Lease	-	151,556	-	-	-
Other Financing Sources					
Operating Transfers In	-	-	-	-	-
Total Revenue/Other Sources	\$ 282,352,599	\$ 273,301,482	\$ 289,986,592	\$ 293,963,136	1.4%
Total Resources	\$ 312,615,506	\$ 307,283,157	\$ 317,152,252	\$ 322,373,971	1.6%
Expenditures by Function					
General Government	47,824,087	50,091,065	57,057,038	60,235,940	5.6%
Judicial	11,041,716	11,453,584	11,891,071	12,479,907	5.0%
Public Safety	150,988,105	157,358,707	167,191,598	172,239,165	3.0%
Public Works*	9,312,907	7,075,026	7,869,743	7,413,555	-5.8%
Culture & Recreation	38,399,031	37,878,361	40,908,077	41,443,389	1.3%
Community Support	1,870,799	1,232,444	2,145,580	2,101,708	-2.0%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 259,436,645	\$ 265,089,187	\$ 287,063,107	\$ 295,913,664	3.1%
Operating Transfers Out	19,197,186	15,028,310	1,678,310	1,578,310	-6.0%
Total Expenditures/Other Uses	\$ 278,633,831	\$ 280,117,497	\$ 288,741,417	\$ 297,491,974	3.0%
Ending Fund Balance	\$ 33,981,675	\$ 27,165,660	\$ 28,410,835	\$ 24,881,997	-12.4%
Total Applications	\$ 312,615,506	\$ 307,283,157	\$ 317,152,252	\$ 322,373,971	1.6%

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

**Fund balance declined 20.1% in Fiscal Year 2020 due to significant revenue shortfalls from the onslaught of the COVID-19 pandemic induced recession. Fiscal Year 2021 estimate is forecasting a slight increase in fund balance at 4.6% as revenues have come in higher than originally forecasted. Additional decline in Fiscal Year 2022 can be attributed to the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high.

Special Revenue Funds

	FY 19 Actuals	FY 20 Actuals	FY21 Estimate	FY22 Budget	% Change
Beginning Fund Balances	\$ 44,092,356	\$ 50,399,773	\$ 56,911,950	\$ 46,766,333	-17.8%
Revenues					
Property & Other Taxes	11,371	12,210	33,338	43,978	31.9%
Franchise Fees	-	-	-	-	-
Licenses and Permits	131,331	-	-	-	-
Intergovernmental Resources*	33,911,205	46,217,789	115,671,917	51,138,115	-55.8%
Charges for Services	316,917	485,442	235,000	230,000	-2.1%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	1,166,296	744,873	864,302	620,000	-28.3%
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	1,469,869	1,847,629	747,394	550,775	-26.3%
Total Revenues	\$ 37,006,989	\$ 49,307,943	\$ 117,551,951	\$ 52,582,868	-55.3%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers In	1,340,000	334,385	55,178	55,000	-0.3%
Total Revenue/Other Sources	\$ 38,346,989	\$ 49,642,328	\$ 117,607,129	\$ 52,637,868	-55.2%
Total Resources	\$ 82,439,345	\$ 100,042,101	\$ 174,519,079	\$ 99,404,201	-43.0%
Expenditures by Function**					
General Government	137,168	111,126	2,883,771	189,511	-93.4%
Judicial	802,179	558,098	924,376	1,496,559	61.9%
Public Safety	22,028,668	21,267,668	31,342,451	29,217,114	-6.8%
Public Works	5,065,851	6,910,952	21,952,479	15,496,070	-29.4%
Culture & Recreation	1,883,381	10,968,935	45,352,378	12,390,956	-72.7%
Community Support	1,865,325	3,286,372	24,995,497	3,498,288	-86.0%
Utility Enterprises	-	-	-	-	-
Debt Service	-	-	-	-	-
Total Expenditures	\$ 31,782,572	\$ 43,103,151	\$ 127,450,952	\$ 62,288,498	-51.1%
Operating Transfers Out	257,000	27,000	301,794	1,301,794	>300%
Total Expenditures/Other Uses	\$ 32,039,572	\$ 43,130,151	\$ 127,752,746	\$ 63,590,292	-50.2%
Ending Fund Balance	\$ 50,399,773	\$ 56,911,950	\$ 46,766,333	\$ 35,813,909	-23.4%
Total Applications	\$ 82,439,345	\$ 100,042,101	\$ 174,519,079	\$ 99,404,201	-43.0%
Fund Balance Change	14.3%	12.9%	-17.8%	-23.4%	

* 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 2021. Any unused funds will be carried forward to Fiscal Year 2022.

Debt Service Funds

	FY 19 Actuals	FY 20 Actuals	FY21 Estimate	FY22 Budget	% Change
Beginning Fund Balances	\$ 7,884,750	\$ 9,360,059	\$ 8,849,917	\$ 7,901,339	-10.7%
Revenues					
Property & Other Taxes	4,935,031	5,261,745	5,709,418	6,635,909	16.2%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	139,347	242,966	86,016	87,616	1.9%
Residential Construction Tax	-	-	-	-	-
Miscellaneous	393,510	365,202	2,348,315	2,383,832	1.5%
Total Revenues	\$ 5,467,888	\$ 5,869,913	\$ 8,143,749	\$ 9,107,357	11.8%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt*	-	68,702,106	-	-	-
Other Financing Sources					
Operating Transfers In	6,733,094	6,247,404	4,296,104	4,696,104	9.3%
Total Revenue/Other Sources	\$ 12,200,982	\$ 80,819,423	\$ 12,439,853	\$ 13,803,461	11.0%
Total Resources	\$ 20,085,732	\$ 90,179,482	\$ 21,289,770	\$ 21,704,800	1.9%
Expenditures by Function					
General Government	10,024	10,451	36,000	36,000	0.0%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	4,706	8,660	12,071	12,192	1.0%
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service*	10,534,929	80,985,047	13,193,774	15,044,020	14.0%
Total Expenditures	\$ 10,549,659	\$ 81,004,158	\$ 13,241,845	\$ 15,092,212	14.0%
Operating Transfers Out	176,014	325,407	146,586	139,385	-4.9%
Total Expenditures/Other Uses	\$ 10,725,673	\$ 81,329,565	\$ 13,388,431	\$ 15,231,597	13.8%
Ending Fund Balance**	\$ 9,360,059	\$ 8,849,917	\$ 7,901,339	\$ 6,473,203	-18.1%
Total Applications	\$ 20,085,732	\$ 90,179,482	\$ 21,289,770	\$ 21,704,800	1.9%
Fund Balance Change	18.7%	-5.5%	-10.7%	-18.1%	

* 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 2022 complies with statutory requirements.

Capital Projects Funds

	FY 19 Actuals	FY 20 Actuals	FY21 Estimate	FY22 Budget	% Change
Beginning Fund Balances	\$ 110,797,947	\$ 142,000,285	\$ 213,631,216	\$ 90,331,199	-57.7%
Revenues					
Property & Other Taxes	1,377,510	1,532,432	1,300,000	1,300,000	0.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources*	1,669,493	69,114	-	-	-
Charges for Services	146,305	46,408	60,000	60,000	0.0%
Developer Contributions	16,235,632	1,560,220	1,071,287	1,570,000	46.6%
Fines and Forfeits	-	-	-	-	-
Residential Construction Tax	1,001,620	817,894	840,000	840,000	0.0%
Special Assessments	-	-	-	-	-
Miscellaneous	5,532,037	5,136,413	1,359,402	899,288	-33.8%
Total Revenues	\$ 25,962,597	\$ 9,162,481	\$ 4,630,689	\$ 4,669,288	0.8%
Capital Contributions	-	-	-	-	-
Land Sales	15,724,314	3,367,490	-	-	-
Proceeds of Long-Term Debt	-	80,188,309	-	27,150,000	100.0%
Other Financing Sources					-
Operating Transfers In	22,079,420	17,689,434	5,021,586	9,964,385	98.4%
Total Revenue/Other Sources	\$ 63,766,331	\$ 110,407,714	\$ 9,652,275	\$ 41,783,673	>300%
Total Resources	\$ 174,564,278	\$ 252,407,999	\$ 223,283,491	\$ 132,114,872	-40.8%
Expenditures by Function					-
General Government	5,522,134	6,966,316	13,522,412	7,487,979	-44.6%
Judicial	-	-	-	-	-
Public Safety	5,199,257	14,223,717	31,979,012	16,289,268	-49.1%
Public Works	9,776,811	4,526,642	14,652,217	6,167,012	-57.9%
Culture & Recreation	2,978,011	4,098,342	67,346,316	5,240,459	-92.2%
Community Support	-	-	-	10,000,000	100.0%
Utility Enterprises	-	-	-	-	-
Debt Service	73,193	61,081	73,728	-	-100.0%
Total Expenditures	\$ 23,549,406	\$ 29,876,098	\$ 127,573,685	\$ 45,184,718	-64.6%
Operating Transfers Out	9,014,587	8,900,685	5,378,607	9,226,000	71.5%
Total Expenditures/Other Uses	\$ 32,563,993	\$ 38,776,783	\$ 132,952,292	\$ 54,410,718	-59.1%
Ending Fund Balance **	\$ 142,000,285	\$ 213,631,216	\$ 90,331,199	\$ 77,704,154	-14.0%
Total Applications	\$ 174,564,278	\$ 252,407,999	\$ 223,283,491	\$ 132,114,872	-40.8%
Fund Balance Change	28.2%	50.4%	-57.7%	-14.0%	

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

Proprietary Funds

	FY 19 Actuals	FY 20 Actuals	FY21 Estimate	FY22 Budget	% Change
Beginning Net Position	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,244,287,783	-1.7%
Revenues					
Property & Other Taxes*	8,265,505	5,666,777	4,697,000	4,697,000	0.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	6,300,161	6,190,461	5,978,128	6,280,222	5.1%
Intergovernmental Resources*	2,101,180	534,922	500,000	500,000	0.0%
Charges for Services	203,119,994	203,184,424	217,040,715	226,586,510	4.4%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	15,872,569	10,890,838	3,332,012	5,351,256	60.6%
Total Revenues	\$ 235,659,409	\$ 226,467,422	\$ 231,547,855	\$ 243,414,988	5.1%
Capital Contributions	27,679,174	31,165,017	11,000,000	11,000,000	0.0%
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	9,219,359	7,415,946	352,607	150,000	-57.5%
Total Revenues/Other Sources	\$ 272,557,942	\$ 265,048,385	\$ 242,900,462	\$ 254,564,988	4.8%
Total Resources	\$ 1,456,459,527	\$ 1,498,658,540	\$ 1,509,053,569	\$ 1,498,852,771	-0.7%
Expenditures by Function					
General Government	40,766,413	38,803,458	52,696,980	50,256,467	-4.6%
Judicial	-	-	-	-	-
Public Safety	17,910,316	19,163,897	20,900,794	22,631,799	8.3%
Public Works	18,575,978	19,791,084	23,039,169	23,862,876	3.6%
Culture & Recreation*	7,872,916	8,756,321	2,780,550	2,720,943	-2.1%
Community Support	-	-	-	-	-
Utility Enterprises	128,146,604	134,308,048	155,614,617	154,835,231	-0.5%
Debt Service	3,515,823	4,255,768	7,513,498	6,887,053	-8.3%
Total Expenditures	\$ 216,788,050	\$ 225,078,576	\$ 262,545,608	\$ 261,194,369	-0.5%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	6,061,322	7,426,857	2,220,178	2,620,000	18.0%
Total Expenditures/Other Uses	\$ 222,849,372	\$ 232,505,433	\$ 264,765,786	\$ 263,814,369	-0.4%
Ending Net Position **	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,244,287,783	\$ 1,235,038,402	-0.7%
Total Applications	\$ 1,456,459,527	\$ 1,498,658,540	\$ 1,509,053,569	\$ 1,498,852,771	-0.7%
Net Position Change	4.2%	2.6%	-1.7%	-0.7%	

*Major changes to revenue and Culture & Recreation expenditures between Fiscal Year 2020 and 2019 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 19 Actuals	FY 20 Actuals	FY21 Estimate	FY22 Budget	% Change
Beginning Fund Balances	\$ 193,037,960	\$ 235,741,792	\$ 306,558,743	\$ 173,409,706	-43.4%
Beginning Net Position *	\$ 1,183,901,585	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,244,287,783	-1.7%
Revenues					
Property & Other Taxes	82,880,370	85,609,662	90,430,395	98,996,245	9.5%
Franchise Fees	33,766,078	33,741,224	33,533,584	33,547,420	0.0%
Licenses and Permits	20,660,198	20,828,801	19,909,128	20,851,222	4.7%
Intergovernmental Resources	162,070,705	164,129,457	251,094,045	175,447,418	-30.1%
Charges for Services	236,906,530	230,429,990	242,137,845	257,313,515	6.3%
Developer Contributions	16,681,965	3,448,110	1,171,287	1,670,000	42.6%
Fines and Forfeits	7,104,638	4,500,781	3,441,362	4,511,000	31.1%
Residential Construction Tax	1,001,620	817,894	840,000	840,000	0.0%
Special Assessments	139,347	242,966	86,016	87,616	1.9%
Miscellaneous	25,137,013	20,208,800	9,217,174	10,473,201	13.6%
Total Revenues	\$ 586,348,464	\$ 563,957,685	\$ 651,860,836	\$ 603,737,637	-7.4%
Capital Contributions	27,679,174	31,165,017	11,000,000	11,000,000	0.0%
Land Sales	15,724,314	3,367,490	-	-	-
Proceeds of Long-Term Debt	-	148,890,415	-	27,150,000	100.0%
Sale of General Fixed Assets	101,018	-	-	-	-
Proceeds of Capital Lease	-	151,556	-	-	-
Other Financing Sources					
Operating Transfers In	39,371,873	31,687,169	9,725,475	14,865,489	52.9%
Total Revenue/Other Sources	\$ 669,224,843	\$ 779,219,332	\$ 672,586,311	\$ 656,753,126	-2.4%
Total Resources	\$ 2,046,164,388	\$ 2,248,571,279	\$ 2,245,298,161	\$ 2,074,450,615	-7.6%
Expenditures by Function					
General Government	94,259,826	95,982,416	126,196,201	118,205,897	-6.3%
Judicial	11,843,895	12,011,682	12,815,447	13,976,466	9.1%
Public Safety	196,126,346	212,013,989	251,413,855	240,377,346	-4.4%
Public Works	42,736,253	38,312,364	67,525,679	52,951,705	-21.6%
Culture & Recreation	51,133,339	61,701,959	156,387,321	61,795,747	-60.5%
Community Support	3,736,124	4,518,816	27,141,077	15,599,996	-42.5%
Utility Enterprises	128,146,604	134,308,048	155,614,617	154,835,231	-0.5%
Debt Service	14,123,945	85,301,896	20,781,000	21,931,073	5.5%
Total Expenditures	\$ 542,106,332	\$ 644,151,170	\$ 817,875,197	\$ 679,673,461	-16.9%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	34,706,109	31,708,259	9,725,475	14,865,489	52.9%
Total Expenditures/Other Uses	\$ 576,812,441	\$ 675,859,429	\$ 827,600,672	\$ 694,538,950	-16.1%
Ending Fund Balance **	\$ 235,741,792	\$ 306,558,743	\$ 173,409,706	\$ 144,873,263	-16.5%
Ending Net Position *	\$ 1,233,610,155	\$ 1,266,153,107	\$ 1,244,287,783	\$ 1,235,038,402	-0.7%
Total Applications	\$ 2,046,164,388	\$ 2,248,571,279	\$ 2,245,298,161	\$ 2,074,450,615	-7.6%

* 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 19 Actuals	FY 20 Actuals	FY21 Estimate	FY22 Budget	% Change
Beginning Fund Balances	\$ 28,777,361	\$ 28,275,123	\$ 33,251,117	\$ 27,548,756	-17.1%
Revenues					
Property & Other Taxes	16,429,617	19,883,140	20,470,913	23,918,170	16.8%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	888	765	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	926,298	1,386,003	150,830	162,100	7.5%
Total Revenues	\$ 17,356,803	\$ 21,269,908	\$ 20,621,743	\$ 24,080,270	16.8%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Premium Refunding Bonds Issue	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	893,605	21,090	-	-	-
Total Revenue/Other Sources	\$ 18,250,408	\$ 21,290,998	\$ 20,621,743	\$ 24,080,270	16.8%
Total Resources	\$ 47,027,769	\$ 49,566,121	\$ 53,872,860	\$ 51,629,026	-4.2%
Expenditures by Function					
General Government	12,575,946	15,696,704	25,703,679	19,602,443	-23.7%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	619,350	618,300	620,425	616,925	-0.6%
Total Expenditures	\$ 13,195,296	\$ 16,315,004	\$ 26,324,104	\$ 20,219,368	-23.2%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	5,557,350	-	-	-	-
Total Expenditures/Other Uses	\$ 18,752,646	\$ 16,315,004	\$ 26,324,104	\$ 20,219,368	-23.2%
Ending Fund Balance *	\$ 28,275,123	\$ 33,251,117	\$ 27,548,756	\$ 31,409,658	14.0%
Total Applications	\$ 47,027,769	\$ 49,566,121	\$ 53,872,860	\$ 51,629,026	-4.2%
Fund Balance Change	-1.7%	17.6%	-17.1%	14.0%	

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

General Fund - 6 Year Trend

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	%
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget	Change
Beginning Fund Balances	\$ 24,891,984	\$ 26,402,659	\$ 30,262,907	\$ 33,981,675	\$ 27,165,660	\$ 28,410,835	4.6%
Revenues							
Property & Other Taxes	60,270,195	63,638,015	68,290,953	73,136,498	78,690,639	86,319,358	9.7%
Franchise Fees	32,323,065	33,662,964	33,766,078	33,741,224	33,533,584	33,547,420	0.0%
Licenses and Permits	10,194,059	12,443,681	14,228,706	14,638,340	13,931,000	14,571,000	4.6%
Intergovernmental Resources	107,847,459	115,446,996	124,388,827	117,307,632	134,922,128	123,809,303	-8.2%
Charges for Services	29,865,473	34,344,300	33,323,314	26,713,716	24,802,130	30,437,005	22.7%
Developer Contributions	338,468	433,172	446,333	1,887,890	100,000	100,000	0.0%
Fines and Forfeits	4,923,361	4,682,134	5,938,342	3,755,908	2,577,060	3,891,000	51.0%
Residential Construction Tax	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	1,866,266	1,468,256	1,869,028	1,968,718	1,430,051	1,288,050	-9.9%
Total Revenues	\$ 247,628,346	\$ 266,119,518	\$ 282,251,581	\$ 273,149,926	\$ 289,986,592	\$ 293,963,136	1.4%
Capital Contributions	-	-	-	-	-	-	-
Land Sales	-	-	-	-	-	-	-
Proceeds of Long-Term Debt	-	684,108	-	-	-	-	-
Proceeds of Capital Lease	-	-	-	151,556	-	-	-
Sale of General Fixed Assets	-	-	101,018	-	-	-	-
Other Financing Sources							
Operating Transfers In	-	-	-	-	-	-	-
Total Revenue/Other Sources	\$ 247,628,346	\$ 266,803,626	\$ 282,352,599	\$ 273,301,482	\$ 289,986,592	\$ 293,963,136	1.4%
Total Resources	\$ 272,520,330	\$ 293,206,285	\$ 312,615,506	\$ 307,283,157	\$ 317,152,252	\$ 322,373,971	1.6%
Expenditures by Function							
General Government	41,811,060	42,866,293	47,824,087	50,091,065	57,057,038	60,235,940	5.6%
Judicial	12,135,130	10,583,229	11,041,716	11,453,584	11,891,071	12,479,907	5.0%
Public Safety	135,773,263	145,290,395	150,988,105	157,358,707	167,191,598	172,239,165	3.0%
Public Works	8,676,117	9,261,316	9,312,907	7,075,026	7,869,743	7,413,555	-5.8%
Culture & Recreation	35,625,658	36,876,676	38,399,031	37,878,361	40,908,077	41,443,389	1.3%
Community Support	1,441,914	1,244,137	1,870,799	1,232,444	2,145,580	2,101,708	-2.0%
Utility Enterprises	-	-	-	-	-	-	-
Debt Service	-	-	-	-	-	-	-
Total Expenditures	\$ 235,463,142	\$ 246,122,046	\$ 259,436,645	\$ 265,089,187	\$ 287,063,107	\$ 295,913,664	3.1%
Operating Transfers Out	10,654,529	16,821,332	19,197,186	15,028,310	1,678,310	1,578,310	-6.0%
Total Expenditures/Other Uses	\$ 246,117,671	\$ 262,943,378	\$ 278,633,831	\$ 280,117,497	\$ 288,741,417	\$ 297,491,974	3.0%
Ending Fund Balance	\$ 26,402,659	\$ 30,262,907	\$ 33,981,675	\$ 27,165,660	\$ 28,410,835	\$ 24,881,997	-12.4%
Total Applications	\$ 272,520,330	\$ 293,206,285	\$ 312,615,506	\$ 307,283,157	\$ 317,152,252	\$ 322,373,971	1.6%
Fund Balance Change*	6.1%	14.6%	12.3%	-20.1%	4.6%	-12.4%	

* The trend in fund balance has increased from Fiscal Year 2017 - 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. Fund balance declined 20.1% in Fiscal Year 2020 due to significant revenue shortfalls from the onslaught of the COVID-19 pandemic induced recession. Fiscal Year 2021 estimate is forecasting a slight increase in fund balance at 4.6% as revenues have come in higher than originally forecasted. Additional decline in Fiscal Year 2022 can be attributed to the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high.

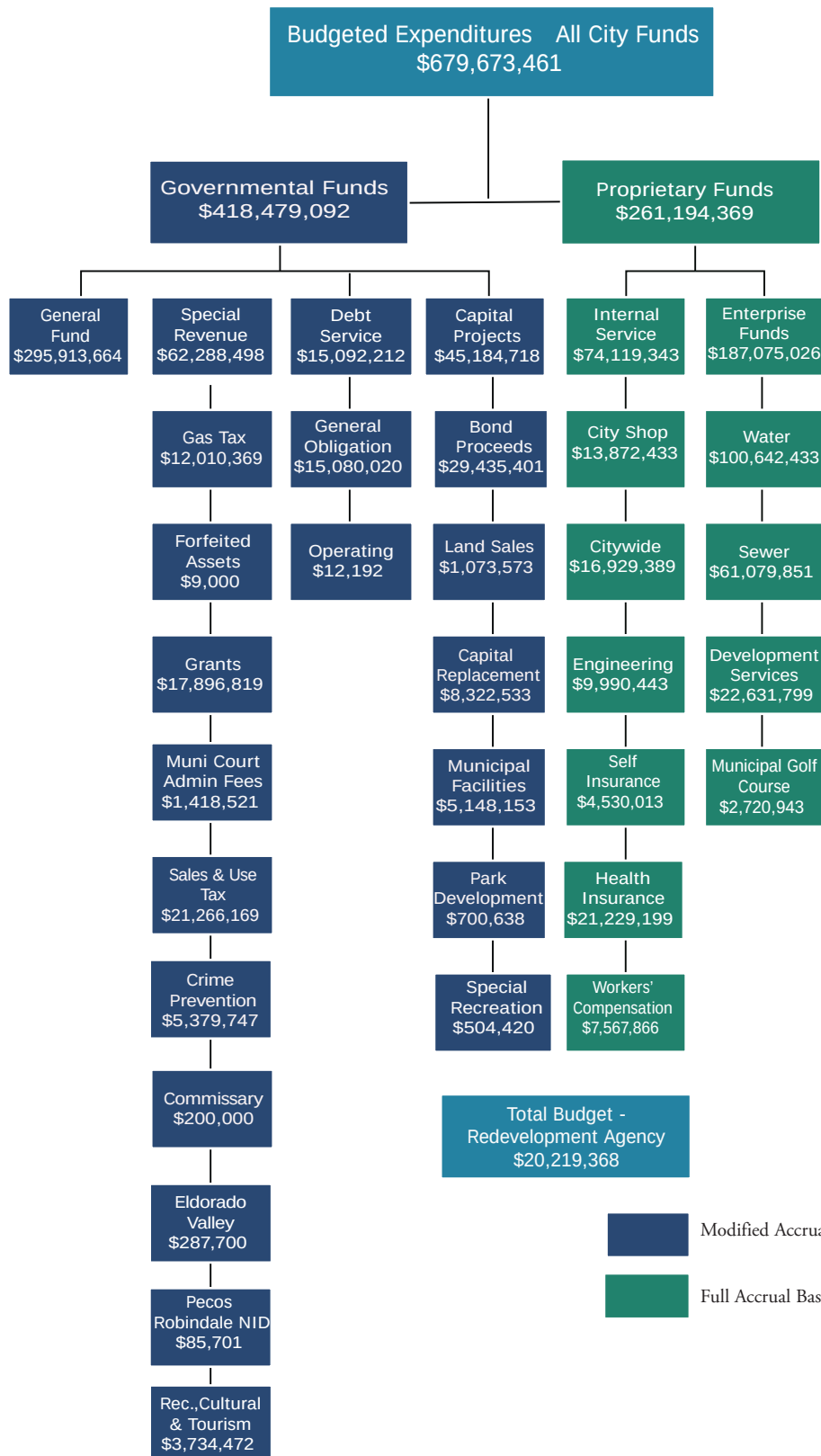
Total All City Funds - 6 Year Trend

	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	%
	Actuals	Actuals	Actuals	Actuals	Estimate	Budget	Change
Beginning Fund Balances	\$ 179,614,137	\$ 179,623,061	\$ 193,037,960	\$ 235,741,792	\$ 306,558,743	\$ 173,409,706	-43.4%
Beginning Net Position *	\$1,124,262,637	\$1,147,012,715	\$1,183,901,585	\$1,233,610,155	\$1,266,153,107	\$1,244,287,783	-1.7%
Revenues							
Property & Other Taxes	71,944,115	75,595,539	82,880,370	85,609,662	90,430,395	98,996,245	9.5%
Franchise Fees	32,323,065	33,662,964	33,766,078	33,741,224	33,533,584	33,547,420	0.0%
Licenses and Permits	15,069,715	17,888,999	20,660,198	20,828,801	19,909,128	20,851,222	4.7%
Intergovernmental Resources	141,912,122	156,521,099	162,070,705	164,129,457	251,094,045	175,447,418	-30.1%
Charges for Services	213,315,497	229,623,238	236,906,530	230,429,990	242,137,845	257,313,515	6.3%
Residential Construction Tax	1,258,308	1,567,147	1,001,620	817,894	840,000	840,000	0.0%
Developer Contributions	2,621,039	2,262,695	16,681,965	3,448,110	1,171,287	1,670,000	42.6%
Fines and Forfeits	6,234,757	6,072,479	7,104,638	4,500,781	3,441,362	4,511,000	31.1%
Special Assessments	90,145	111,957	139,347	242,966	86,016	87,616	1.9%
Miscellaneous	8,192,481	10,359,904	25,137,013	20,208,800	9,217,174	10,473,201	13.6%
Total Revenues	\$ 492,961,244	\$ 533,666,021	\$ 586,348,464	\$ 563,957,685	\$ 651,860,836	\$ 603,737,637	-7.4%
Capital Contributions	25,224,192	32,730,977	27,679,174	31,165,017	11,000,000	11,000,000	0.0%
Land Sales	9,242,809	6,859,417	15,724,314	3,367,490	-	-	-
Sale of General Fixed Assets	-	-	101,018	-	-	-	-
Proceeds of Capital Lease	-	-	-	151,556	-	-	-
Proceeds of Long-Term Debt	15,126,713	684,108	-	148,890,415	-	27,150,000	100.0%
Other Financing Sources							
Operating Transfers In	20,180,930	39,279,013	39,371,873	31,687,169	9,725,475	14,865,489	52.9%
Total Revenue/Other Sources	\$ 562,735,888	\$ 613,219,536	\$ 669,224,843	\$ 779,219,332	\$ 672,586,311	\$ 656,753,126	-2.4%
Total Resources	\$1,866,612,662	\$1,939,855,312	\$2,046,164,388	\$2,248,571,279	\$2,245,298,161	\$2,074,450,615	-7.6%
Expenditures by Function							
General Government	85,098,220	84,017,261	94,259,826	95,982,416	126,196,201	118,205,897	-6.3%
Judicial	13,014,000	11,265,071	11,843,895	12,011,682	12,815,447	13,976,466	9.1%
Public Safety	175,120,818	189,120,387	196,126,346	212,013,989	251,413,855	240,377,346	-4.4%
Public Works	52,104,902	43,248,577	42,736,253	38,312,364	67,525,679	52,951,705	-21.6%
Culture & Recreation	47,019,514	49,018,232	51,133,339	61,701,959	156,387,321	61,795,747	-60.5%
Community Support	4,845,323	5,072,265	3,736,124	4,518,816	27,141,077	15,599,996	-42.5%
Utility Enterprises	118,587,041	124,370,563	128,146,604	134,308,048	155,614,617	154,835,231	-0.5%
Debt Service	24,006,138	14,722,375	14,123,945	85,301,896	20,781,000	21,931,073	5.5%
Total Expenditures	\$ 519,795,956	\$ 520,834,731	\$ 542,106,332	\$ 644,151,170	\$ 817,875,197	\$ 679,673,461	-16.9%
Operating Transfers Out	20,180,930	39,469,566	34,706,109	31,708,259	9,725,475	14,865,489	52.9%
Total Expenditures/Other Uses	\$ 539,976,886	\$ 560,304,297	\$ 576,812,441	\$ 675,859,429	\$ 827,600,672	\$ 694,538,950	-16.1%
Ending Fund Balance **	\$ 179,623,061	\$ 195,649,430	\$ 235,741,792	\$ 306,558,743	\$ 173,409,706	\$ 144,873,263	-16.5%
Ending Net Position *	\$1,147,012,715	\$1,183,901,585	\$1,233,610,155	\$1,266,153,107	\$1,244,287,783	\$1,235,038,402	-0.7%
Total Applications	\$1,866,612,662	\$1,939,855,312	\$2,046,164,388	\$2,248,571,279	\$2,245,298,161	\$2,074,450,615	-7.6%

* 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.

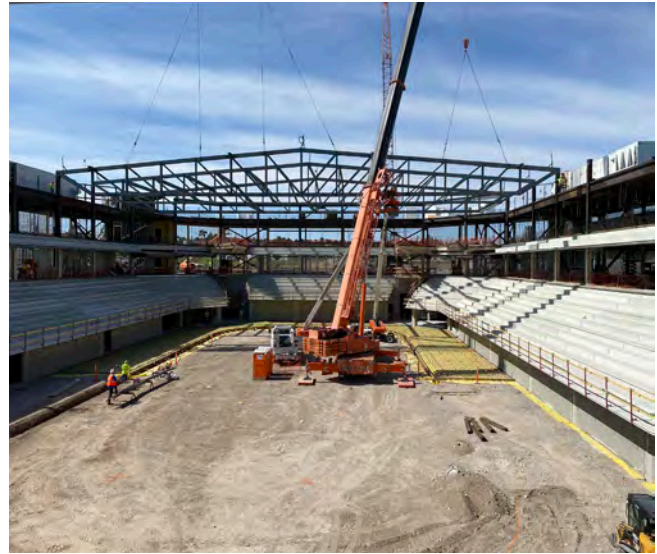
** See footnotes on individual Fund groups.

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 and 2022 for capital projects including a new police station and training facility in West Henderson, public/private partnership for the construction of the Dollar Loan Center, and existing recreational facilities at Silver Springs Recreation Center. In Fiscal Year 2022, the City is planning to issue an additional \$27.2 million in bond issuances to finance the construction of a Workforce Training Center and a Forensic Crime Laboratory.



Construction of the Dollar Loan Center

Resources	FY 2022 Budget
Interest Income	\$ 33,000
Total Revenue	\$ 33,000
Bond Proceeds	27,150,000
Operating Transfers In	-
Total Resources	\$ 27,183,000

Applications	FY 2022 Budget
Community Support	
Capital Outlay	\$ 10,000,000
General Government	
Services and Supplies	400,000
Culture and Recreation	
Services and Supplies	2,150,000
Capital Outlay	1,885,401
Public Safety	
Capital Outlay	15,000,000
Total Expenditures	\$ 29,435,401
Operating Transfers Out	-
Total Applications	\$ 29,435,401

Key Fact

Of the anticipated bonds proceeds during Fiscal Year 2022 of \$27.2 million, the City has allocated \$15 million to construct a new Forensic Crime Laboratory for the Henderson Police Department.

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 2022 projected expenditures includes \$7.6 million in capital improvement projects.



Road construction in the Historic Water Street District

Resources	FY 2022 Budget
Interest Income	\$ 183,000
Developer Contributions	70,000
Charges for Services	60,000
Miscellaneous	35,000
Total Revenue	\$ 348,000
Operating Transfers In	8,625,000
Total Resources	\$ 8,973,000

Applications	FY 2022 Budget
General Government	
Capital Outlay	\$ 2,018,765
Public Safety	
Services and Supplies	689,268
Capital Outlay	600,000
Public Works	
Capital Outlay	5,014,500
Total Expenditures	\$ 8,322,533
Operating Transfers Out	23,000
Total Applications	\$ 8,345,533

Key Fact

Approximately \$5 million was allocated for citywide maintenance, \$2 million in technology replacement, and \$600K in Public Safety improvements during Fiscal Year 2022.

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 1,660 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 2022 Budget
Charges for Services	\$ 13,584,989
Interest Earned	120,000
Total Revenue	\$ 13,704,989
Operating Transfers In	-
Total Resources	\$ 13,704,989

Applications	FY 2022 Budget
Salaries and Wages	\$ 1,830,525
Employee Benefits	837,062
Services and Supplies	5,704,846
Depreciation	5,500,000
Total Expenses	\$ 13,872,433
Operating Transfers Out	-
Total Applications	\$ 13,872,433



Key Fact

City Shop fleet contains over 1,660 vehicles and pieces of equipment, including over 400 police patrol vehicles and 36 fire response vehicles.



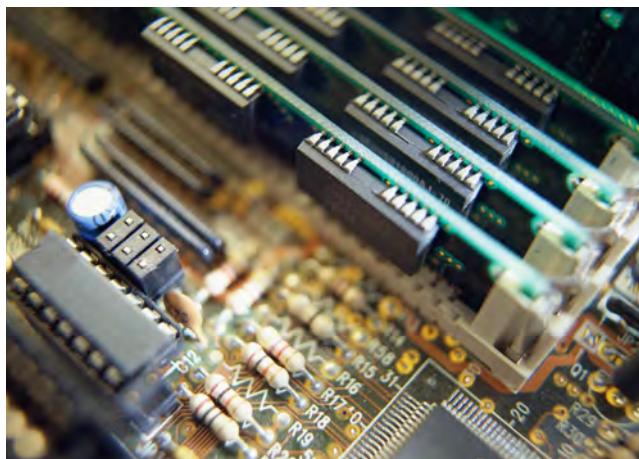
City of Henderson fleet maintenance building

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 \$4.6 million will be allocated for technology infrastructure replacement and repairs in Fiscal Year 2022. 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 2022 is \$1.2 million for data center hardware such as servers and storage devices.

Resources	FY 2022 Budget
Charges for Services	\$ 12,532,971
Interest Earned	115,000
Total Revenue	\$ 12,647,971
Operating Transfers In	-
Total Resources	\$ 12,647,971

Applications	FY 2022 Budget
Salaries and Wages	\$ 384,659
Employee Benefits	186,198
Services and Supplies	16,358,532
Depreciation	-
Total Expenses	\$ 16,929,389
Operating Transfers Out	-
Total Applications	\$ 16,929,389

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 2022 Budget
Charges for Services	\$ 70,000
Interest Earned	5,000
Total Revenue	\$ 75,000
Operating Transfers In	-
Total Resources	\$ 75,000

Applications	FY 2022 Budget
Services and Supplies	\$ 200,000
Total Expenditures	\$ 200,000
Operating Transfers Out	-
Total Applications	\$ 200,000



Crime Prevention

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

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

Resources	FY 2022 Budget
Intergovernmental	\$ 4,922,675
Interest Income	25,000
Total Revenue	\$ 4,947,675
Operating Transfers In	-
Total Resources	\$ 4,947,675

Applications	FY 2022 Budget
Salaries and Wages	\$ 2,684,654
Employee Benefits	1,788,433
Services & Supplies	906,660
Capital Outlay	-
Total Expenditures	\$ 5,379,747
Operating Transfers Out	-
Total Applications	\$ 5,379,747



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. For Fiscal Year 2022, the City is anticipating a proposed bond issuance for General Obligation Various Purpose Bonds of \$27,150,000 with an anticipated term of 20 years. This issuance is anticipated to be used for capital projects including a Crime Forensic Laboratory as well as a Workforce Training Center.



Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/21	Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Debt Service Fund					
G.O. Refunding Bonds, Series 2013B	04/16/2013	\$ 39,995,000	\$ 8,870,000	\$ 2,268,100	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	8,300,000	2,443,000	08/01/2026
Installment Purchase Agreement	12/27/2017	684,108	148,310	148,310	12/27/2021
Capital Lease - Pitney Bowes	11/14/2018	68,111	35,245	14,817	12/31/2023
Capital Lease - Pitney Bowes	3/7/2020	90,338	73,683	19,884	6/1/2025
Capital Lease - Advantage Fin Svcs	10/22/2020	23,920	18,412	5,508	10/31/2024
G.O. Various Purpose Bonds, Series 2020B1	6/09/2020	29,510,000	29,510,000	1,263,600	6/1/2040
G.O. Refunding Bonds, Series 2020B2	6/09/2020	93,705,000	93,705,000	4,570,801	6/1/2036
Medium Term 2020C	6/23/2020	20,000,000	18,150,000	2,223,000	6/1/2030
G.O. Various Purpose Bonds Series 2021*	9/1/2021	27,150,000	-	1,996,000	8/31/2041
		\$248,231,477	\$ 161,410,650	\$ 15,044,020	

*The City is anticipating a proposed issuance sometime during Fiscal Year 2022 for G.O. Various Purpose Bonds of \$27,150,000 with an anticipated term of 20 years. However, the final issuance amount and term are not yet known at this time, but an estimated principal & interest have been included in the budget for Fiscal Year 2022. The intent of this bond issuance is to fund capital projects, see the [Capital Improvement Plan section](#) for a listing of projects identified as funded through bond proceeds.

General Obligation Bonds

General Obligation Bonds are backed by the full faith, credit, and taxing power of the government. This means that the City of Henderson is obligated to use its resources to make principal and interest payments on these debts. The revenues in this fund come from 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 2022 Budget
Property Taxes (operating rate)	\$ 6,635,909
Miscellaneous	2,223,000
Interest Income	50,000
Total Revenue	\$ 8,908,909
Operating Transfers In	4,696,104
Total Resources	\$ 13,605,013

Applications	FY 2022 Budget
Principal	\$ 9,293,566
Interest	5,750,454
Administrative Costs	36,000
Total Expenditures	\$ 15,080,020
Operating Transfers Out	-
Total Applications	\$ 15,080,020

General Obligation Bonds Payment Requirements

Fiscal Year	Principal*	Interest*	Total*
2022	\$ 8,383,566	\$ 4,664,454	\$ 13,048,020
2023	8,491,720	4,411,204	12,902,924
2024	8,770,807	4,121,355	12,892,162
2025	8,999,557	3,888,103	12,887,660
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	\$ 161,410,650	\$ 48,485,246	\$ 209,895,896

*General Obligation Bonds Payment Requirements principal and interest excludes the proposed G.O. Various Purpose Bonds for Fiscal Year 2022 as the final issuance amount and term are not yet known at this time.

Special Assessment District Debt

The City of Henderson requires developers to fund their own infrastructure. In some instances, the City establishes assessment districts under NRS 271. These districts encompass developments benefiting from the construction of streets, water, wastewater, storm water, and other improvements. Assessments are then imposed upon the property owners in these districts to repay the city for the improvement projects. These assessments usually span a 10-to-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 2022 Budget
Special Assessments	\$ 87,616
Interest Income	60,832
Miscellaneous	50,000
Total Revenue	\$ 198,448
Operating Transfers In	-
Total Resources	\$ 198,448

Applications	FY 2022 Budget
Principal	\$ -
Interest	-
Administrative Costs	12,192
Total Expenditures	\$ 12,192
Operating Transfers Out	139,385
Total Applications	\$ 151,577

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.

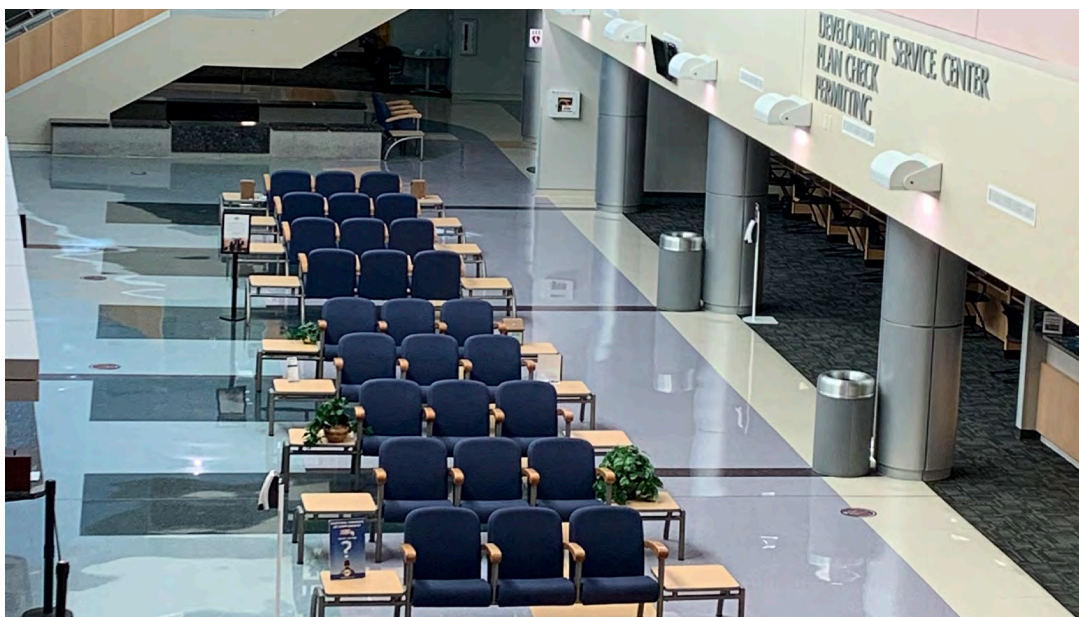
The types of revenue collected in the DSC include building permit fees, plan check fees, certificate of occupancy fees, hydrology study review fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, records management fees, mapping fees, and technology fees.

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 2022 Budget
Licenses & Permits	\$ 6,280,222
Charges for Services	13,924,036
Interest Earned	100,000
Miscellaneous	4,256
Total Revenue	\$ 20,308,514
Operating Transfers In	-
Total Resources	\$ 20,308,514

Applications	FY 2022 Budget
Salaries and Wages	\$ 8,560,355
Employee Benefits	4,144,656
Services and Supplies	9,906,788
Depreciation	20,000
Total Expenses	\$ 22,631,799
Operating Transfers Out	-
Total Applications	\$ 22,631,799



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 2022 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 2022 Budget
Salaries and Wages	\$ 1,800
Employee Benefits	1,100
Services and Supplies	284,700
Total Expenditures	\$ 287,700
Operating Transfers Out	-
Total Applications	\$ 287,700

Eldorado Valley Regional Public Safety Training Facility

Southern Nevada Police, Fire and Emergency Medical Services First Responders



cityofhenderson.com, bcnv.org

Engineering Services

The Engineering Services Fund (ESF) is an Internal Service Fund that was established to provide the functions of design, off-site inspection and construction management services for the City. The fund provides these services to City capital projects funded either by the City or external agencies such as the Clark County Regional Flood Control District (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 105 projects. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.

Resources	FY 2022 Budget
Charges for Services	\$ 8,350,000
Interest Earned	50,000
Miscellaneous	100,000
Total Revenue	\$ 8,500,000
Operating Transfers In	-
Total Resources	\$ 8,500,000

Applications	FY 2022 Budget
Salaries and Wages	\$ 5,088,835
Employee Benefits	2,484,605
Services and Supplies	2,412,219
Depreciation	4,784
Total Expenses	\$ 9,990,443
Operating Transfers Out	-
Total Applications	\$ 9,990,443

Engineering Services Projects

Completed Projects Fiscal Year 2021

- Galleria Fleet Maintenance Building
- Festival Water Street Events Plaza
- Sandwedge Channel at Windmill & Pittman Wash at Union Pacific Railroad
- Lake Mead Beautification Ivy Street to Warm Springs Road
- Sunridge Heights Parkway Phase 3
- Bermuda Road Improvements-Volunteer Blvd to St Rose Pkwy
- 2120 South Paseo Verde Parkway Waterline
- Roma Hills Drive Complete Streets Improvements
- Foster-Price Roadway Improvements
- Townsite Phase 3 Water and Sewer Utilities Design
- Starr Avenue and Bermuda Road Traffic Signal Improvements
- School Safety Improvements
- Lifeguard Arena

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 2021. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2021.

Budgeted expenditures in Fiscal Year 2022 mainly represent funding received in Fiscal Year 2021 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Resources	FY 2022 Budget
Forfeitures	\$ -
Interest	1,000
Total Revenue	\$ 1,000
Operating Transfers In	-
Total Resources	\$ 1,000

Applications	FY 2022 Budget
Services and Supplies	\$ 9,000
Total Expenditures	\$ 9,000
Operating Transfers Out	-
Total Applications	\$ 9,000

Key Fact

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

Gas Tax

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

Resources	FY 2022 Budget
Intergovernmental	\$ 6,593,140
Interest Income	100,000
Total Revenue	\$ 6,693,140
Operating Transfers In	-
Total Resources	\$ 6,693,140

Applications	FY 2022 Budget
Salaries and Wages	\$ 1,991,326
Employee Benefits	910,178
Services and Supplies	3,709,865
Capital Outlay	5,399,000
Total Expenditures	\$ 12,010,369
Operating Transfers Out	-
Total Applications	\$ 12,010,369

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.

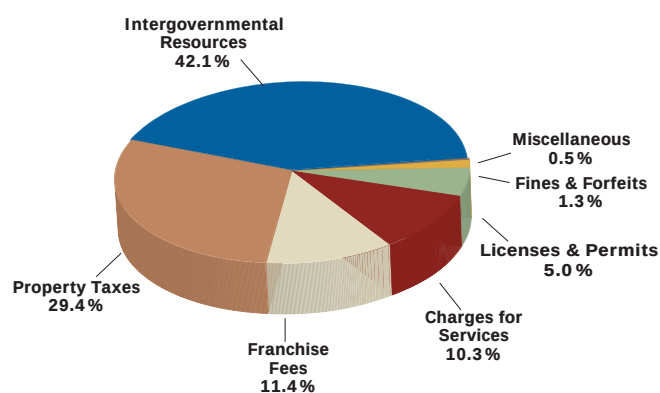
Consolidated Tax comprises \$121.4 million or 98.1% of Intergovernmental Resources and consists of:

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

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

Resources	FY 2022 Budget
Intergovernmental Resources	\$ 123,809,303
Property Tax	86,319,358
Franchise Fees	33,547,420
Charges For Services	30,437,005
Licenses and Permits	14,571,000
Fines and Forfeits	3,891,000
Miscellaneous	1,388,050
Total Revenue	\$ 293,963,136
Operating Transfers In	-
Total Resources	\$ 293,963,136

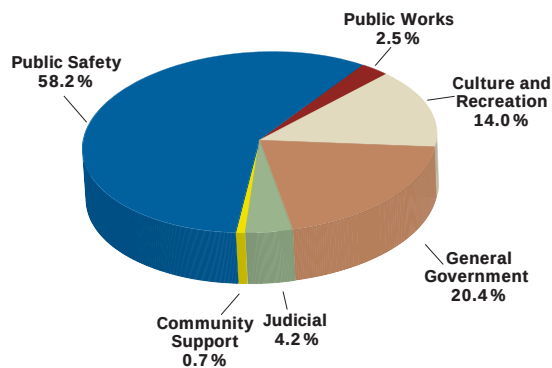
General Fund Revenue by Source



Food distribution at Heritage Senior Center

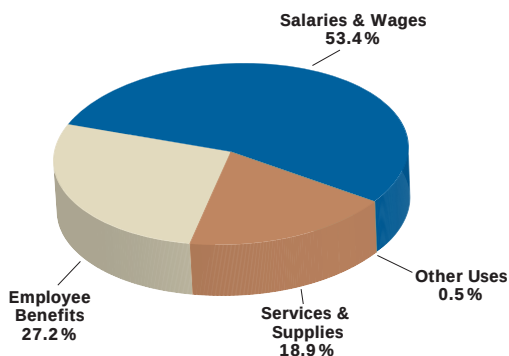
Expenditures by Function	FY 2022 Budget
General Government	\$ 60,235,940
Judicial	12,479,907
Public Safety	172,239,165
Public Works	7,413,555
Culture and Recreation	41,443,389
Community Support	2,101,708
Total Expenditures	\$ 295,913,664

General Fund Expenditures by Function



Expenditures by Category	FY 2022 Budget
Salaries & Wages	\$ 158,946,712
Employee Benefits	80,902,828
Services & Supplies	56,064,124
Capital Outlay	-
Total Expenditures	\$ 295,913,664
Transfers Out	1,578,310
Total Expenditures & Other Uses	\$ 297,491,974

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function		
	FY 2022 Budget	%
General Government		
Building Maintenance	\$ 11,546,601	
City Attorney's Office	3,645,762	
City Clerk's Office	2,925,018	
City Manager's Office	2,694,723	
Community Development	4,226,287	
Finance	7,404,371	
Gov. & Community Relations	1,476,363	
Human Resources	4,238,539	
Information Technology	10,101,450	
Internal Audit	631,330	
Mayor & City Council	979,730	
Miscellaneous Citywide	7,399,532	
Public Affairs	2,966,234	
	\$ 60,235,940	20.4%
Judicial		
Municipal Court	\$ 8,327,665	
Attorney - Criminal	4,152,242	
	\$ 12,479,907	4.2%
Public Safety		
Fire	\$ 62,602,736	
Police	104,811,389	
Building Inspection	2,198,301	
Emergency Management	2,626,739	
	\$ 172,239,165	58.2%
Public Works		
Street Lighting	\$ 1,875,785	
Public Works - General	5,537,770	
	\$ 7,413,555	2.5%
Culture & Recreation		
Parks Maintenance	\$ 20,281,687	
Recreation	21,161,702	
	\$ 41,443,389	14.0%
Community Support		
Economic Development	\$ 1,154,265	
Neighborhood Services	947,443	
	\$ 2,101,708	0.7%
Total All Departments	\$ 295,913,664	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 2021, many functions were awarded grant funds that will be carried forward into Fiscal Year 2022 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 2022 Budget
Intergovernmental	\$ 17,896,820
Other Revenue	-
Total Revenue	\$ 17,896,820
Operating Transfers In	-
Total Resources	\$ 17,896,820

Applications	FY 2022 Budget
Community Support	
Salaries and Wages	\$ 291,539
Employee Benefits	155,843
Services and Supplies	2,610,906
Capital Outlay	440,000
Culture and Recreation	
Salaries and Wages	25,000
Employee Benefits	6,245
Services and Supplies	7,625,239
Capital Outlay	1,000,000
General Government	
Salaries and Wages	74,100
Employee Benefits	25,411
Services and Supplies	90,000
Judicial	
Services and Supplies	78,038
Public Safety	
Salaries and Wages	63,364
Employee Benefits	42,070
Services and Supplies	1,969,064
Public Works	
Services and Supplies	3,400,000
Total Expenditures	\$ 17,896,819
Operating Transfers Out	-
Total Applications	\$ 17,896,819

Grant Awards Summary

Grant Type	FY 2021 Estimate
Judicial - Municipal Court	\$ 21,899
Public Safety - Police & Emergency Management	1,021,099
Culture & Recreation - Senior Nutrition	564,238
Culture & Recreation	9,945,423
Community Support - Community Development Block Grants	5,549,323
Community Support - Home Grants	693,948
Community Support - Other	10,331,588
Total Grants	\$ 28,127,518

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 2022 Budget
Interest Income	\$ 325,000
Rental Fees	10,000
Total Revenue	\$ 335,000
Land Sales	-
Operating Transfers In	200,000
Total Resources	\$ 535,000

Applications	FY 2022 Budget
General Government	
Salaries and Wages	\$ 182,686
Employee Benefits	77,813
Services and Supplies	5,671
Public Works	
Salaries and Wages	150,477
Employee Benefits	58,645
Services and Supplies	598,281
Total Expenditures	\$ 1,073,573
Operating Transfers Out	7,903,000
Total Applications	\$ 8,976,573



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 2022 Budget
Fines and Forfeits	\$ 620,000
Total Revenue	\$ 620,000
Operating Transfers In	-
Total Resources	\$ 620,000

Applications	FY 2022 Budget
Salaries and Wages	\$ 86,819
Employee Benefits	35,357
Services and Supplies	396,345
Capital Outlay	900,000
Total Expenditures	\$ 1,418,521
Operating Transfers Out	-
Total Applications	\$ 1,418,521

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, 2021 will be carried over to the Fiscal Year 2022 budget.

Resources	FY 2022 Budget
Interest Income	\$ 180,000
Developer Contributions	1,500,000
Total Revenue	\$ 1,680,000
Operating Transfers In	-
Total Resources	\$ 1,680,000

Applications	FY 2022 Budget
General Government	
Capital Outlay	\$ 4,803,044
Public Works	
Salaries and Wages	50,000
Employee Benefits	2,931
Services and Supplies	128,178
Capital Outlay	164,000
Total Expenditures	\$ 5,148,153
Operating Transfers Out	-
Total Applications	\$ 5,148,153

Key Fact

For Fiscal Year 2022, the City's budget includes \$3.3 million in Security Improvements at the Detention Center and \$1.5 million for City Hall renovations.



Fire Station 85, the City's 11th fire station was completed in Fiscal Year 2021

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 2022, 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 2022 Budget
Charges for Services	\$ 2,374,600
Interest Income	2,000
Total Revenue	\$ 2,376,600
Operating Transfers In	150,000
Total Resources	\$ 2,526,600

Applications	FY 2022 Budget
Services and Supplies	\$ 2,385,943
Depreciation	335,000
Total Expenses	\$ 2,720,943
Operating Transfers Out	-
Total Applications	\$ 2,720,943

Key Fact

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

Other Funds

This section will briefly describe the funds of the City not presented in their own sections. These funds have no budgeted expenditures for Fiscal Year 2022.

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. The ending fund balance in the Financial Stabilization Fund for Fiscal Year 2022 is anticipated to be approximately \$24.5 million, 8.4% of General Fund revenue.

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 2022, while Interest Income is estimated at \$10,000, with no budgeted expenditures for this fund.

Special Ad Valorem Transportation

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

Special Assessment Districts

The Special Assessment Districts Capital Projects Fund is to account for infrastructure that the City of Henderson requires developers to fund. In some instances, the City establishes assessment districts under NRS 271, which encompass developments benefiting from the construction of improvements such as streets, water, wastewater, storm water, and other improvements. Assessments are then imposed upon the properties within these districts to repay the bonds issued to finance the improvement project. These assessments usually span a 10-to-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 2022.

Park Development



Artwork at Cornerstone Park's fitness court

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

Key Fact

The City of Henderson was selected for limited edition exclusive Keith Haring artwork to be incorporated into the fitness court at Cornerstone Park.

RCT Completed Projects

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

2021

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

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

Resources	FY 2022 Budget
Residential Construction Tax	\$ 840,000
Interest Income	71,500
Total Revenue	\$ 911,500
Operating Transfers In	-
Total Resources	\$ 911,500

Applications	FY 2022 Budget
Capital Outlay	\$ 700,638
Total Expenditures	\$ 700,638
Operating Transfers Out	-
Total Applications	\$ 700,638

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 2022 Budget
Charges for Services	\$ 50,000
Interest Income	275
Total Revenue	\$ 50,275
Operating Transfers In	-
Total Resources	\$ 50,275

Applications	FY 2022 Budget
Services and Supplies	\$ 85,701
Total Expenditures	\$ 85,701
Operating Transfers Out	-
Total Applications	\$ 85,701



Meridian neighborhood

Recreation, Cultural Events & Tourism

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

Henderson Visitor Statistics

- Citywide room nights: 693,300
- Average daily rate: \$106.12
- Citywide occupancy: 58.4%
- Visitor volume: 407,380
- The current room inventory is more than 4,000 rooms

Resources	FY 2022 Budget
Intergovernmental Revenue	\$ 3,150,000
Charges for Services	110,000
Interest Earned	5,000
Miscellaneous	180,000
Total Revenue	\$ 3,445,000
Operating Transfers In	-
Total Resources	\$ 3,445,000

Applications	FY 2022 Budget
Salaries and Wages	\$ 895,126
Employee Benefits	304,256
Services and Supplies	2,535,090
Total Expenditures	\$ 3,734,472
Operating Transfers Out	1,274,794
Total Applications	\$ 5,009,266



Vegas Golden Knights watch party



Ice skating at the Lifeguard Arena

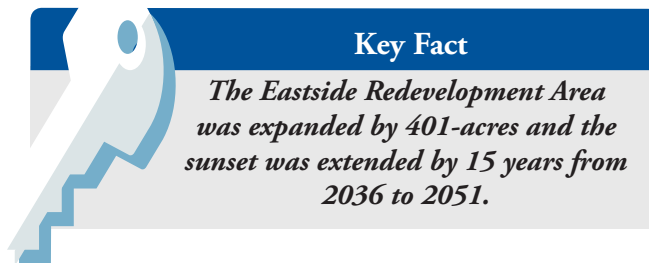
Redevelopment Agency

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.



Biscuits & Bourbon in Water Street District



Key Fact

The Eastside Redevelopment Area was expanded by 401-acres and the sunset was extended by 15 years from 2036 to 2051.

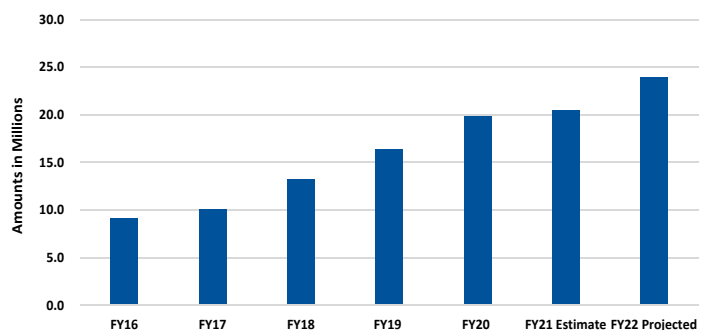


Mayor March at the Lifeguard Arena in Water Street District

Resources	FY 2022 Budget
Property Tax	\$ 23,918,170
Miscellaneous	162,100
Total Revenue	\$ 24,080,270
Operating Transfers In	-
Total Resources	\$ 24,080,270

Applications	FY 2022 Budget
Salaries and Wages	\$ 930,523
Employee Benefits	450,585
Services and Supplies	18,221,335
Principal Retirement	275,000
Interest Expense	341,925
Administrative and Other Costs	-
Total Expenditures	\$ 20,219,368
Operating Transfers Out	-
Total Applications	\$ 20,219,368

Tax Increment Revenue



Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
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	\$ 8,155,000	\$ 3,573,276	\$ 11,728,276

Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2021	Current Year Principal & Interest	Final Payment Date
Bond Payable	11/18/2015	\$ 9,365,000	\$ 8,155,000	\$ 616,925	10/1/2039
		\$ 9,365,000	\$ 8,155,000	\$ 616,925	

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 2022 Budget
Intergovernmental	\$ 18,520,480
Interest Income	25,000
Total Revenue	\$ 18,545,480
Operating Transfers In	-
Total Resources	\$ 18,545,480

Applications	FY 2022 Budget
Salaries and Wages	\$ 11,538,749
Employee Benefits	7,140,640
Services & Supplies	2,586,780
Capital Outlay	-
Total Expenditures	\$ 21,266,169
Operating Transfers Out	27,000
Total Applications	\$ 21,293,169

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 2022 Budget
Insurance Charges	\$ 3,900,170
Interest Income	70,000
Total Revenue	\$ 3,970,170
Operating Transfers In	-
Total Resources	\$ 3,970,170

Applications	FY 2022 Budget
Salaries and Wages	\$ 363,542
Employee Benefits	168,551
Services and Supplies	2,472,920
Claims	1,450,000
Legal Fees	75,000
Total Expenses	\$ 4,530,013
Operating Transfers Out	-
Total Applications	\$ 4,530,013

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 2022 Budget
Insurance Premiums	\$ 8,404,648
Interest Income	200,000
Total Revenue	\$ 8,604,648
Operating Transfers In	-
Total Resources	\$ 8,604,648

Applications	FY 2022 Budget
Salaries and Wages	\$ 177,394
Employee Benefits	80,271
Services and Supplies	1,222,197
Claims	6,070,004
Legal Fees	18,000
Total Expenses	\$ 7,567,866
Operating Transfers Out	-
Total Applications	\$ 7,567,866

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 2022 Budget
Charges for Services	\$ 21,561,862
Interest Income	110,000
Total Revenue	\$ 21,671,862
Operating Transfers In	-
Total Resources	\$ 21,671,862

Applications	FY 2022 Budget
Salaries and Wages	\$ 190,253
Employee Benefits	144,121
Services and Supplies	3,092,529
Claims	17,802,296
Total Expenses	\$ 21,229,199
Operating Transfers Out	-
Total Applications	\$ 21,229,199

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.



As part of the State's COVID-19 Vaccine Playbook, City employees were provided with the COVID-19 vaccine to ensure continuity of governance

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 2022 Budget
Interest Income	\$ 40,000
Total Revenue	\$ 40,000
Operating Transfers In	-
Total Resources	\$ 40,000



Key Fact

The Water Street Events Plaza was completed in Fiscal Year 2021 and will host community events, watch parties, farmers' markets, etc.

Applications	FY 2022 Budget
Services and Supplies	\$ 50,000
Capital Outlay	454,420
Total Expenditures	\$ 504,420
Operating Transfers Out	-
Total Applications	\$ 504,420



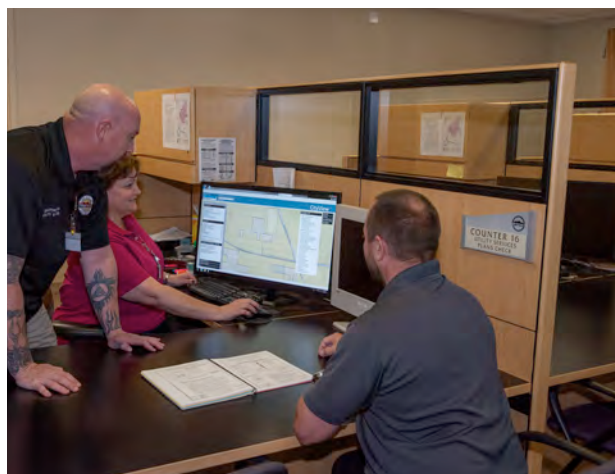
Water Street Events Plaza

Utilities - Water and Sewer

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

The City conducts ongoing financial assessments of the water and sewer funds. These are in-depth analyses of the financial condition of the utility funds based on current trends, projections for future operating costs and revenues, capital improvement projects, and customer demand. The 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 13,000 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 2022 is \$88.6 million.



Utility Plans Examiners assisting customer

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 2022 is \$2.6 million.

System Development Charges (SDCs) are fees that are charged to development customers for new connections to the City's existing water and sewer infrastructure. SDCs are a non-operating revenue source for the Water and Sewer Funds. Water system development fees for Fiscal Year 2022 are projected at \$4.0 million and sewer system development fees are projected at \$7.0 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

City of Henderson Utility Services completed an All-Hazard Risk and Resilience Assessment (RRA) and developed a comprehensive Emergency Response Plan (ERP) in compliance with the America's Water Infrastructure Act (AWIA).

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 2022 is \$51.7 million.

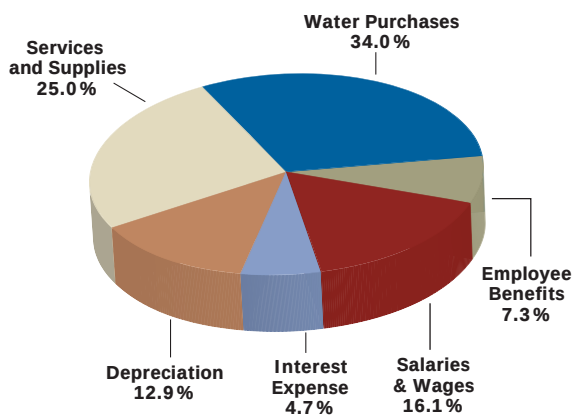
Reclaimed water is municipal wastewater that has been cleaned, processed, and treated to a high level appropriate for irrigation purposes.

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 2022 Budget
Utility Fees	\$ 88,568,753
Late Charges	1,300,000
Miscellaneous	120,000
Connection Fees	1,500,000
Interest Income	1,200,000
Total Revenue	\$ 92,688,753
System Development Fees	4,000,000
Total Resources	\$ 96,688,753

Fiscal Year 2022 Water Expenses



Applications	FY 2022 Budget
Salaries and Wages	\$ 16,207,678
Employee Benefits	7,415,084
Water Purchases	34,134,000
Services and Supplies	25,115,972
Depreciation	13,000,000
Interest Expense	4,769,699
Total Expenses	\$ 100,642,433
Operating Transfers Out	1,200,000
Total Applications	\$ 101,842,433



Wastewater Facilities Operator working at the Wastewater Recovery Facility

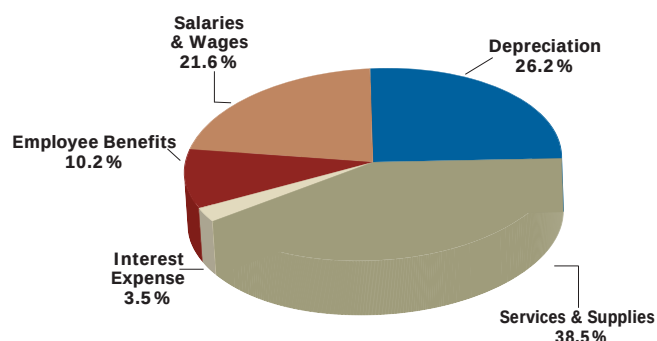
Sewer Fund

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 2022 Budget
Utility Fees	\$ 51,724,481
Late Charges	600,000
Miscellaneous	50,000
Connection Fees	160,000
Sales Tax	4,697,000
Intergovernmental	500,000
Interest Income	1,200,000
Total Revenue	\$ 58,931,481
System Development Fees	7,000,000
Operating Transfers In	-
Total Resources	\$ 65,931,481

Applications	FY 2022 Budget
Salaries and Wages	\$ 13,184,913
Employee Benefits	6,224,516
Services and Supplies	23,553,068
Depreciation	16,000,000
Interest Expense	2,117,354
Total Expenses	\$ 61,079,851
Operating Transfers Out	1,200,000
Total Applications	\$ 62,279,851

Fiscal Year 2022 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2022)

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

Volume Charge (per 1,000 gallons)

First Rate Tier	\$1.54
Second Rate Tier	\$2.43
Third Rate Tier	\$3.43
Fourth Rate Tier	\$5.35

Sewer Rates (effective Jan. 2022)

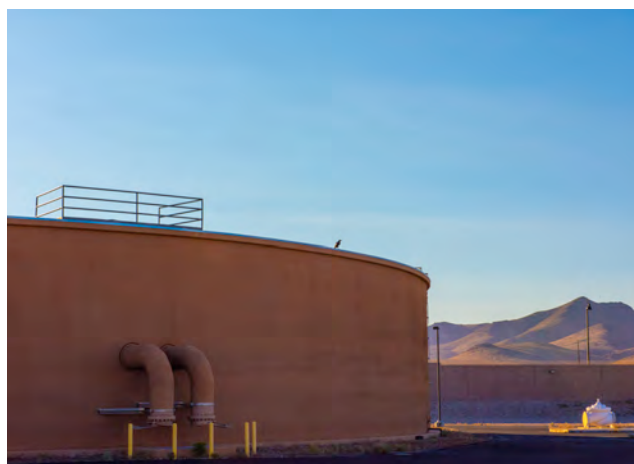
Residential Monthly Service Charge	
Single Family	\$26.30
Senior Citizen	\$26.30
Commercial Monthly Service Charge	\$4.95
Commercial Volume Charge (per 1,000 gallons)	\$2.41

Reclaimed Water (effective Jan. 2022)

Per 1,000 gallons	\$1.24

Raw Water (effective Jan. 2022)

Per 1,000 gallons	\$1.46



Inspirada Reservoir

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2022	\$ 5,078,312	\$ 6,887,054	\$ 11,965,366
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	\$ 200,396,461	\$ 121,583,900	\$ 321,980,361

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2021	Current Principal & Interest	Final Payment Date
<u>Water Enterprise Fund</u>					
State Revolving Loan Bonds Series 2000	09/15/2000	\$ 5,500,000	\$ 745,432	\$ 389,875	01/01/2023
Water Revenue Bonds Series 2020A1	06/09/2020	125,340,000	125,340,000	4,745,800	06/01/2050
		\$ 130,840,000	\$ 126,085,432	\$ 5,135,675	
<u>Sewer Enterprise Funds</u>					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 786,029	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	12,495,000	4,589,750	06/01/2034
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	11,345,000	361,719	06/01/2030
Sewer Refunding Bonds Series 2020A2	06/09/2020	50,370,000	49,685,000	1,790,885	06/01/2034
		\$ 144,289,396	\$ 74,311,029	\$ 6,829,691	

Capital Improvement Plan Overview

Contents

Capital Improvement Overview	90
Capital Projects Funds Project Summary & Detail	93
Enterprise Funds Project Summary & Detail	108

Tables & Illustrations

Capital Projects Completed in Fiscal Year 2021	91
Capital Project Funds Fiscal Year 2022 Project Summary by Category and Funding Source.....	93
Flood Control Overview & Detail	94
General Government Overview & Detail.....	95
Municipal Facilities Overview & Detail	98
Parks & Recreation Overview & Detail	101
Streets/Street Lights Overview & Detail.....	103
Traffic Control Overview & Detail	107
Enterprise Funds Fiscal Year 2022 Project Summary by Category and Funding Source	108
Water Overview & Detail	109
Sewer Overview & Detail	113

Capital Improvement Overview



Expansion of the Union Pacific Trail

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 \$2.2 billion over the six-year horizon. Of this amount, CIP projects in the Fiscal Year 2022 budget are over \$250.7 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, 28.1% 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 54.2% 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 2021

Flood Control

Sandwedge Channel at Windmill & Pittman Wash
East C-1 and NE C-1 Detention Basin Repairs

General Government

Disaster Recovery Project
Council Chambers Refresh
Network Hardware Refresh

Parks and Recreation

Safety Surfacing Maintenance
Valley View Recreation Center Renovation

Utility Services

Townsite Phase 1, 2, and 3
Galleria Reclaimed Phase 2
SWRF MBR LEAP Aeration System
Pittman Outfall
Summerhouse LS

Transportation

Sunridge Heights Phase 2a
Lake Mead Beautification Ivy Street/Warm Springs
Sunridge Heights Phase 3
Bermuda Road Improvements
Roma Hills Drive Complete Streets Improvements
Starr Ave and Bermuda Signal Improvements
Foster-Price Roadway Improvements

Municipal Facilities

Remodel of Valley View Recreation Center
Completion of Fire Station 85
Galleria Fleet Maintenance Building
Completion of Lifeguard Arena
Moser Facility HVAC Renovation
Touchless Bathroom Fixtures in Parks
Cafe and Collaboratory Renovation
Justice Facility Boilers Replacement
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 details on the Enterprise Fund projects. Projects labeled as Tier 2 projects are smaller, independent projects that total under \$1 million in Fiscal Year 2022 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 2021. 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 \$250.7 million for the fiscal year ending 2022, of which \$178.7 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

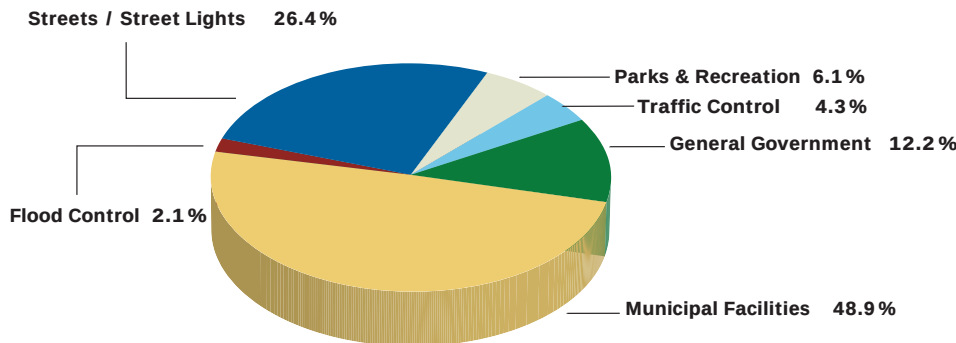
FY 2022 Project Summary

Category	Project Costs	Operating Costs
Flood Control	\$ 3,799,365	\$ -
General Government	21,666,447	-
Municipal Facilities	86,853,445	-
Parks & Recreation	10,927,676	137,962
Streets & Street Lights	47,004,000	-
Traffic Control	7,599,000	14,961
Total	\$ 177,849,933	\$ 152,923

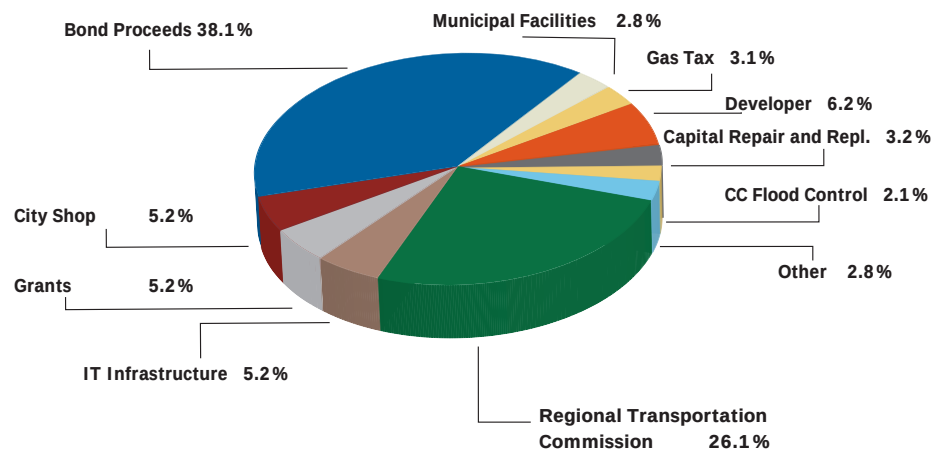
Funding Source	Project Costs
Bond Proceeds	\$ 67,885,401
Capital Repair and Replacement	5,614,500
City Shop	9,295,905
Clark County (CC) Flood Control District	3,799,365
Developer	11,000,000
Gas Tax	5,399,000
Grants & Contributions	9,212,618
IT Infrastructure and Internally Funded IT	9,307,042
Municipal Facilities	4,967,044
Regional Transportation Commission	46,464,000
Other*	4,905,058
Total	\$ 177,849,933

* 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 2022 CIP

Use and Sources of Funds

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Flood Control Maintenance Projects	\$ 3,799,365	\$ 3,875,352	\$ 3,952,859	\$ 4,031,916	\$ 4,112,554	\$ 4,194,805	\$ 23,966,852
Total Flood Control	\$ 3,799,365	\$ 3,875,352	\$ 3,952,859	\$ 4,031,916	\$ 4,112,554	\$ 4,194,805	\$ 23,966,852
Funding Sources:							
CC Flood Control District	\$ 3,799,365	\$ 3,875,352	\$ 3,952,859	\$ 4,031,916	\$ 4,112,554	\$ 4,194,805	\$ 23,966,852
Total Funding Sources	\$ 3,799,365	\$ 3,875,352	\$ 3,952,859	\$ 4,031,916	\$ 4,112,554	\$ 4,194,805	\$ 23,966,852

Operating Budget Impact

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Flood Control Maintenance Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Flood Control Profiles

Flood Control Maintenance Projects (Project# FC054)

Description: Miscellaneous flood control maintenance improvements throughout the City.

Scheduling: Annual and ongoing - scheduled through 2027.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
CC Flood Control District	\$ 3,799,365	\$ 3,875,352	\$ 3,952,859	\$ 4,031,916	\$ 4,112,554	\$ 4,194,805	\$ 23,966,852
Total Project Costs	\$ 3,799,365	\$ 3,875,352	\$ 3,952,859	\$ 4,031,916	\$ 4,112,554	\$ 4,194,805	\$ 23,966,852
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Overview

FY 2022 CIP

Use and Sources of Funds

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
City Fleet Replacement Program	\$ 8,054,905	\$ 5,982,557	\$ 5,808,155	\$ 5,906,987	\$ 5,973,635	\$ -	\$ 31,726,239
Refresh INF - Network	1,541,259	3,388,334	3,030,454	782,900	1,372,900	1,006,140	11,121,987
PD Motorola Suite Replacement	1,500,000	-	-	-	-	-	1,500,000
Peoplesoft Security Adjustments	1,300,000	-	250,000	-	250,000	-	1,800,000
Refresh INF - Datacenter	1,206,000	166,000	1,093,000	524,000	355,000	1,108,000	4,452,000
Morphotrack AFIS Upgrade	1,200,000	-	-	-	-	-	1,200,000
Tier 2 Projects	6,864,283	3,633,191	4,194,953	2,190,453	2,673,408	2,385,399	21,941,687
Total General Government	\$ 21,666,447	\$ 13,170,082	\$ 14,376,562	\$ 9,404,340	\$ 10,624,943	\$ 4,499,539	\$ 73,741,913

Funding Sources:

Capital Repair and Replacement	\$ 2,449,500	\$ 1,644,500	\$ 1,780,000	\$ -	\$ -	\$ -	\$ 5,874,000
City Shop Replacement Fund	9,295,905	5,982,557	5,808,155	5,906,987	5,973,635	-	32,967,239
Development Services	200,000	200,000	-	-	-	-	400,000
Internally Funded IT Repairs	4,718,765	99,878	351,554	131,914	355,162	-	5,657,273
IT Infrastructure Replacement	4,588,277	5,079,147	6,272,853	3,201,439	4,132,146	4,335,539	27,609,401
Municipal Fac. Acq. & Const.	164,000	164,000	164,000	164,000	164,000	164,000	984,000
Municipal Court Admin Fees	250,000	-	-	-	-	-	250,000
Total Funding Sources	\$ 21,666,447	\$ 13,170,082	\$ 14,376,562	\$ 9,404,340	\$ 10,624,943	\$ 4,499,539	\$ 73,741,913

Operating Budget Impact

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Tier 2 Projects	\$ -	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 63,000	\$ 415,000
Total Operating Impact	\$ -	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 63,000	\$ 415,000



Key Fact

The Fiscal Year 2022 Capital Improvement Plan includes \$8.1 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 2026.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
City Shop Replacement Fund	\$ 8,054,905	\$ 5,982,557	\$ 5,808,155	\$ 5,906,987	\$ 5,973,635	\$ -	\$ 31,726,239
Total Project Costs	\$ 8,054,905	\$ 5,982,557	\$ 5,808,155	\$ 5,906,987	\$ 5,973,635	\$ -	\$ 31,726,239
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 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
IT Infrastructure Replacement	\$ 1,541,259	\$ 3,388,334	\$ 3,030,454	\$ 782,900	\$ 1,372,900	\$ 1,006,140	\$ 11,121,987
Total Project Costs	\$ 1,541,259	\$ 3,388,334	\$ 3,030,454	\$ 782,900	\$ 1,372,900	\$ 1,006,140	\$ 11,121,987
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

PD Motorola Replacement (Project# GG136)

Description: The City currently uses Motorola Public Safety Suite for Computer Aided Dispatch, Records Management, Field Reporting, and Jail Management. The current version is end of life but will be supported for the next couple of years. The system will need to be replaced.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Internally Funded IT Repairs	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total Project Costs	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Peoplesoft Security Adjustments (Project# GG270)

Description: Upgrade HR and Finance PeopleSoft to the latest supported version, using the new "Make Me Current" upgrade schedule, to cleanup security role structure in the PeopleSoft system.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
IT Infrastructure Replacement	\$ 1,300,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 1,800,000
Total Project Costs	\$ 1,300,000	\$ -	\$ 250,000	\$ -	\$ 250,000	\$ -	\$ 1,800,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Refresh INF - Datacenter (Project# GG170)

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 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
IT Infrastructure Replacement	\$ 1,206,000	\$ 166,000	\$ 1,093,000	\$ 524,000	\$ 355,000	\$ 1,108,000	\$ 4,452,000
Total Project Costs	\$ 1,206,000	\$ 166,000	\$ 1,093,000	\$ 524,000	\$ 355,000	\$ 1,108,000	\$ 4,452,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

MorphoTrack AFIS Upgrade (Project# GG138)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
IT Infrastructure Replacement	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Total Project Costs	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2022.

Scheduling: Varies

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Fire Station 87 Engine	\$ 875,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 875,000
Citywide Generator Repair/Repl.	600,000	787,500	1,620,000	-	-	-	3,007,500
Citywide Chiller Replacements	600,000	330,000	-	-	-	-	930,000
Refresh CS - MDT Toughbook	521,250	611,888	630,244	857,821	668,626	688,685	3,978,514
Inmate Video Visitation System	460,000	-	-	-	-	-	460,000
Citywide Boiler Replacements	400,000	500,000	160,000	-	-	-	1,060,000
Citywide Air Handler Repairs	385,000	-	-	-	-	-	385,000
Fire Station 87 Rescue	366,000	-	-	-	-	-	366,000
Refresh CS - Scanners/Handhelds	365,500	-	229,000	-	-	375,160	969,660
Refresh CS - Desktops	308,117	317,360	326,881	336,687	346,788	357,192	1,993,025
Refresh INF - Unified Comm.	300,833	248,633	283,633	-	667,800	57,700	1,558,599
Evaporative Cooler Replacement	214,500	27,000	-	-	-	-	241,500
Energov Upgrade	200,000	200,000	-	-	-	-	400,000
Asset Management Program	164,000	164,000	164,000	164,000	164,000	164,000	984,000
Courtroom Remodel	150,000	-	-	-	-	-	150,000
Fire In-Dorm Station Alerting	150,000	-	-	-	-	-	150,000
Refresh CS - Laptop	147,084	151,497	453,263	466,861	480,867	495,293	2,194,865
Electronic Communications Pilot	133,765	99,878	101,554	131,914	105,162	-	572,273
Grant Management System	125,000	-	-	-	-	-	125,000
Refresh CS - Council Chambers	106,837	101,296	104,335	107,465	110,689	114,009	644,631
Fire In-vehicle Cellular Wi-fi	100,000	-	-	-	-	-	100,000
Courts Ramserver Interface	100,000	-	-	-	-	-	100,000
Refresh CS - Audio/video	91,397	94,139	122,043	125,705	129,476	133,360	696,120
Total Project Costs	\$ 6,864,283	\$ 3,633,191	\$ 4,194,953	\$ 2,190,453	\$ 2,673,408	\$ 2,385,399	\$ 21,941,687

Funding Sources:

Capital Repair and Replacement	\$ 2,449,500	\$ 1,644,500	\$ 1,780,000	\$ -	\$ -	\$ -	\$ 5,874,000
City Shop Replacement Fund	1,241,000	-	-	-	-	-	1,241,000
Development Services	200,000	200,000	-	-	-	-	400,000
Internally Funded IT Repairs	718,765	99,878	101,554	131,914	105,162	-	1,157,273
IT Infrastructure Replacement	1,841,018	1,524,813	2,149,399	1,894,539	2,404,246	2,221,399	12,035,414
Municipal Fac. Acq. & Const.	164,000	164,000	164,000	164,000	164,000	164,000	984,000
Municipal Court Admin Fees	250,000	-	-	-	-	-	250,000
Total Funding Sources	\$ 6,864,283	\$ 3,633,191	\$ 4,194,953	\$ 2,190,453	\$ 2,673,408	\$ 2,385,399	\$ 21,941,687
Operating Costs	\$ -	\$ 88,000	\$ 88,000	\$ 88,000	\$ 88,000	\$ 63,000	\$ 415,000

Municipal Facilities Overview

FY 2022 CIP

Use and Sources of Funds

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
West Henderson Police Facility	\$ 22,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000,000
Police Forensic Laboratory	15,000,000	-	-	-	-	-	15,000,000
Henderson Events Center	14,000,000	-	-	-	-	-	14,000,000
Fire Station 87	11,000,000	-	-	-	-	-	11,000,000
Workforce Training Center	10,000,000	-	-	-	-	-	10,000,000
Silver Springs Aquatics Center	5,000,000	-	-	-	-	-	5,000,000
Security Improvements, Phase II	3,303,044	1,281,852	-	-	-	-	4,584,896
West Henderson Park & Field Amenities	1,885,401	-	-	-	-	-	1,885,401
City Hall Improvements	1,500,000	1,500,000	-	-	-	-	3,000,000
Tier 2 Projects	3,165,000	2,890,000	1,615,000	950,000	1,050,000	950,000	10,620,000
Total Municipal Facilities	\$ 86,853,445	\$ 5,671,852	\$ 1,615,000	\$ 950,000	\$ 1,050,000	\$ 950,000	\$ 97,090,297
Funding Sources:							
Bond Proceeds	\$ 67,885,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 67,885,401
Capital Repair and Replacement	2,365,000	2,600,000	1,615,000	950,000	950,000	950,000	9,430,000
Developer Funded	11,000,000	-	-	-	-	-	11,000,000
Municipal Court Admin Fees	650,000	-	-	-	-	-	650,000
Municipal Facilities	4,803,044	2,781,852	-	-	-	-	7,584,896
Municipal Golf Course	150,000	290,000	-	-	100,000	-	540,000
Total Funding Sources	\$ 86,853,445	\$ 5,671,852	\$ 1,615,000	\$ 950,000	\$ 1,050,000	\$ 950,000	\$ 97,090,297

Operating Budget Impact

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
West Henderson Police Facility	\$ -	\$ 2,352,878	\$ 2,327,838	\$ 2,391,073	\$ 2,456,205	\$ 2,523,291	\$ 12,051,286
Fire Station 87	-	1,779,572	2,319,572	2,432,359	2,550,690	2,674,839	11,757,032
Tier 2 Projects	-	-	-	-	-	-	-
Total Operating Impact	\$ -	\$ 4,132,450	\$ 4,647,410	\$ 4,823,432	\$ 5,006,895	\$ 5,198,130	\$ 23,808,318



Building improvements to east City Hall entrance

Municipal Facilities Project Profiles

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 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Bond Proceeds	\$ 22,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000,000
Total Project Costs	\$ 22,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,000,000
Operating Costs	\$ -	\$ 2,352,878	\$ 2,327,838	\$ 2,391,073	\$ 2,456,205	\$ 2,523,291	\$ 12,051,286

Police Forensic Laboratory (Project# MF356)

Description: Construction of a new crime lab for the police department.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Bond Proceeds	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Total Project Costs	\$ 15,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 15,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Henderson Events Center (Project# MF438)

Description: The reimagination of the Henderson Pavilion into a more useful and better designed venue via the help of a public/private partnership with the Henderson Silver Knights. The Henderson Event Center is an enclosed venue that would replace the aging Henderson Pavilion. It would accommodate events of all kinds year-round and would serve as the game day home of Henderson's new American Hockey League team, as well as the home of performing arts groups like the Henderson Symphony Orchestra.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Bond Proceeds	\$ 14,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000
Total Project Costs	\$ 14,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 14,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Fire Station 87 (Project# MF009)

Description: Construct a new fire station, 11,000 square feet (3 bay) on 2 acres, to be located east of Boulder Highway and north of Lake Mead Boulevard, in the Cadence (Landwell) Development. This station is developer built.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Developer Funded	\$ 11,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000,000
Total Project Costs	\$ 11,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 11,000,000
Operating Costs	\$ -	\$ 1,779,572	\$ 2,319,572	\$ 2,432,359	\$ 2,550,690	\$ 2,674,839	\$ 11,757,032

Workforce Training Center (Project# MF4488)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Bond Proceeds	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Total Project Costs	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Silver Springs Aquatic Center (Project# MF413)

Description: Silver Springs Aquatic complex renovation and expansion.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Bond Proceeds	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total Project Costs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
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 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Municipal Facilities	\$ 3,303,044	\$ 1,281,852	\$ -	\$ -	\$ -	\$ -	\$ 4,584,896
Total Project Costs	\$ 3,303,044	\$ 1,281,852	\$ -	\$ -	\$ -	\$ -	\$ 4,584,896
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

West Henderson Park and Field Amenities (Project# MF414)

Description: Park & Field Amenities in West Henderson.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Bond Proceeds	\$ 1,885,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,885,401
Total Project Costs	\$ 1,885,401	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,885,401
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 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Municipal Facilities	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Total Project Costs	\$ 1,500,000	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2022.

Scheduling: Varies

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Municipal Court Jury Services Remodel	\$ 650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 650,000
Annual Roofing Repair/Restore	615,000	400,000	-	-	-	-	1,015,000
Citywide HVAC Unit Replacement	400,000	200,000	200,000	200,000	200,000	200,000	1,400,000
Various Facility Maintenance Projects	400,000	750,000	750,000	750,000	750,000	750,000	4,150,000
Fire FS81 Bathroom Remodel	350,000	-	-	-	-	-	350,000
Citywide Elevator Modernization	300,000	300,000	400,000	-	-	-	1,000,000
Citywide Fire Alarm System Repl.	300,000	950,000	265,000	-	-	-	1,515,000
Wildhorse Golf Course Major Maint.	150,000	290,000	-	-	100,000	-	540,000
Total Project Costs	\$ 3,165,000	\$ 2,890,000	\$ 1,615,000	\$ 950,000	\$ 1,050,000	\$ 950,000	\$ 10,620,000
Funding Sources:							
Capital Replacement	\$ 2,365,000	\$ 2,600,000	\$ 1,615,000	\$ 950,000	\$ 950,000	\$ 950,000	\$ 9,430,000
Municipal Court Admin Fees	650,000	-	-	-	-	-	650,000
Municipal Golf Course	150,000	290,000	-	-	100,000	-	540,000
Total Funding Sources	\$ 3,165,000	\$ 2,890,000	\$ 1,615,000	\$ 950,000	\$ 1,050,000	\$ 950,000	\$ 10,620,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Parks & Recreation Overview

FY 2022 CIP

Use and Sources of Funds

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Union Pacific Railroad Trail - Phase IV	\$ 7,772,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,772,618
Terra Wetlands	1,000,000	-	-	-	-	-	1,000,000
West Henderson Parks - Phases II - V	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	1,155,058	4,665,339	4,143,574	6,132,389	1,516,297	215,660	17,828,317
Total Parks & Recreation	\$ 10,927,676	\$ 4,665,339	\$ 4,143,574	\$ 6,132,389	\$ 1,516,297	\$ 215,660	\$ 27,600,935

Funding Sources:

Grant Proceeds Fund	\$ 8,772,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,772,618
Park Development LLV	1,000,000	-	-	-	-	-	1,000,000
Special Recreation Fund	454,420	2,132,033	1,621,718	1,579,509	646,899	-	6,434,579
Park Development - East	189,188	850,059	584,118	3,844,630	361,250	60,000	5,889,245
Park Development - South	140,000	250,850	202,975	72,000	33,145	155,660	854,630
Park Development - Southwest	225,950	845,279	1,313,910	413,125	222,575	-	3,020,839
Park Development - West	145,500	587,118	420,853	223,125	252,428	-	1,629,024
Total Funding Sources	\$ 10,927,676	\$ 4,665,339	\$ 4,143,574	\$ 6,132,389	\$ 1,516,297	\$ 215,660	\$ 27,600,935

Operating Budget Impact

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Terra Wetlands	\$ 137,962	\$ 328,594	\$ 142,579	\$ 147,352	\$ 152,285	\$ 157,384	\$ 1,066,156
Tier 2 Projects	-	-	-	-	-	-	-
Total Operating Impact	\$ 137,962	\$ 328,594	\$ 142,579	\$ 147,352	\$ 152,285	\$ 157,384	\$ 1,066,156



Renovated classroom at the Valley View Recreation Center where the City's licensed preschool program operates

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 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Grant Proceeds Fund	\$ 7,772,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,772,618
Total Project Costs	\$ 7,772,618	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,772,618
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 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Park Development - LLV	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Operating Costs	\$ 137,962	\$ 328,594	\$ 142,579	\$ 147,352	\$ 152,285	\$ 157,384	\$ 1,066,156

West Henderson Parks & Rec - Phases II - V (Project# PR247)

Description: Second of an estimated five phases that include a total of 88 acres of neighborhood parks, 75 acres of community parks/sports complexes, and 38 acres of trails.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Grant Proceeds Fund	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Parks & Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2022.

Scheduling: Varies

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Various Equipment & Maintenance	\$ 454,420	\$ 2,132,033	\$ 1,621,718	\$ 1,579,509	\$ 646,899	\$ -	\$ 6,434,579
RCT Various Park Projects - Southwest	225,950	845,279	1,313,910	413,125	222,575	-	3,020,839
RCT Various Park Projects - East	189,188	850,059	584,118	3,844,630	361,250	60,000	5,889,245
RCT Various Park Projects - West	145,500	587,118	420,853	223,125	252,428	-	1,629,024
RCT Various Park Projects - South	140,000	250,850	202,975	72,000	33,145	155,660	854,630
Total Project Costs	\$ 1,155,058	\$ 4,665,339	\$ 4,143,574	\$ 6,132,389	\$ 1,516,297	\$ 215,660	\$ 17,828,317
Funding Sources:							
Special Recreation Fund	454,420	2,132,033	1,621,718	1,579,509	646,899	-	6,434,579
Park Development - East	189,188	850,059	584,118	3,844,630	361,250	60,000	5,889,245
Park Development - South	140,000	250,850	202,975	72,000	33,145	155,660	854,630
Park Development - Southwest	225,950	845,279	1,313,910	413,125	222,575	-	3,020,839
Park Development - West	145,500	587,118	420,853	223,125	252,428	-	1,629,024
Total Funding Sources	\$ 1,155,058	\$ 4,665,339	\$ 4,143,574	\$ 6,132,389	\$ 1,516,297	\$ 215,660	\$ 17,828,317
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Streets/Street Lights Overview

FY 2022 CIP

Use and Sources of Funds

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Via Nobila - Las Vegas Blvd To Via Inspirada/via Centro	\$ 6,000,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000
Pecos Road - I-215 To Windmill Lane	4,500,000	-	-	-	-	-	4,500,000
Nevada State Drive - Paradise Hills Drive To I-515	4,000,000	-	-	-	-	-	4,000,000
Street Maintenance - Phase II	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	4,000,000	24,000,000
Equestrian Road - Foothills Drive To Weeks Bay River	3,600,000	-	-	-	-	-	3,600,000
Sunset Road Rehabilitation - I-515 Road To Pabco Road	3,600,000	-	-	-	-	-	3,600,000
Arterial and Neighborhood Rehab Program	2,500,000	5,000,000	5,000,000	5,000,000	5,000,000	5,000,000	27,500,000
Magic Way - Weeks Bay River to Venus	2,500,000	-	-	-	-	-	2,500,000
Eastern Ave - Horizon Ridge Pkwy/ Sun City Anthem	2,400,000	-	-	-	-	-	2,400,000
On Call Street Patching	1,650,000	1,650,000	1,650,000	1,650,000	1,650,000	1,500,000	9,750,000
Kelso Dunes - Stephanie To Gibson & Marks Street	1,600,000	-	-	-	-	-	1,600,000
Coronado Center Dr - Eastern Ave to Sunridge Heights	1,500,000	-	-	-	-	-	1,500,000
Eastern Ave Phase I - Horizon Ridge Pkwy To I-215	1,500,000	-	-	-	-	-	1,500,000
Sunridge Heights - Seven Hills To Horizon Ridge Pkwy	1,080,000	-	-	-	-	-	1,080,000
Bike Lane Improvements	1,000,000	1,000,000	-	-	-	-	2,000,000
Horizon Ridge Pkwy - Phase III	1,000,000	-	-	4,000,000	-	-	5,000,000
Tier 2 Projects	4,574,000	2,900,000	3,867,000	9,702,000	2,434,000	845,000	24,322,000
Total Streets & Street Lights	\$ 47,004,000	\$ 24,550,000	\$ 14,517,000	\$ 24,352,000	\$ 13,084,000	\$ 11,345,000	\$ 134,852,000
Funding Sources:							
Regional Transportation Commission	\$ 40,564,000	\$ 16,100,000	\$ 7,056,000	\$ 16,880,000	\$ 5,600,000	\$ 4,000,000	\$ 90,200,000
Gas Tax	4,500,000	7,010,000	7,021,000	7,032,000	7,044,000	6,905,000	39,512,000
Grants & Contributions	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
NDOT	1,500,000	1,000,000	-	-	-	-	2,500,000
Total Funding Sources	\$ 47,004,000	\$ 24,550,000	\$ 14,517,000	\$ 24,352,000	\$ 13,084,000	\$ 11,345,000	\$ 134,852,000

Operating Budget Impact

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Tier 2 Projects	\$ -	\$ -	\$ 3,455	\$ 3,527	\$ 6,369	\$ 9,375	\$ 22,726
Total Operating Impact	\$ -	\$ -	\$ 3,455	\$ 3,527	\$ 6,369	\$ 9,375	\$ 22,726



Lake Mead and Athens drive

Streets/Street Lights Project Profiles

Via Nobila - Las Vegas Blvd To Via Inspirada/via Centro (Project# ST263)

Description: Construction of new roadway.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 6,000,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000
Total Project Costs	\$ 6,000,000	\$ 10,000,000	\$ -	\$ -	\$ -	\$ -	\$ 16,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pecos Road - I-215 To Windmill Lane (Project# ST272)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Total Project Costs	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Nevada State Drive - Paradise Hills Drive To I-515 (Project# ST276)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Total Project Costs	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Street Maintenance - Phase II (Project# ST270)

Description: Roadway maintenance Fiscal Year 2022-2027.

Scheduling: Annual and ongoing project.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 24,000,000
Total Project Costs	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 4,000,000	\$ 24,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Equestrian Road - Foothills Drive To Weeks Bay River (Project# ST177)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000
Total Project Costs	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000
Total Project Costs	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Arterial and Neighborhood Rehab Program (Project# ST327)

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

Scheduling: Annual and ongoing.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Gas Tax	\$ 2,500,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 27,500,000
Total Project Costs	\$ 2,500,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 5,000,000	\$ 27,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Magic Way - Weeks Bay River to Venus (Project# ST286)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Total Project Costs	\$ 2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Eastern Ave - Horizon Ridge Pkwy/ Sun City Anthem (Project# ST285)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Total Project Costs	\$ 2,400,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,400,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

On Call Street Patching (Project# ST146)

Description: Yearly contract funded by gas tax revenues of crack seal, patching, and slurry seal (asset management).

Scheduling: Annual and ongoing.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Gas Tax	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,500,000	\$ 9,750,000
Total Project Costs	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,650,000	\$ 1,500,000	\$ 9,750,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Kelso Dunes - Stephanie To Gibson & Marks Street (Project# ST-239)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Total Project Costs	\$ 1,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,600,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Coronado Center Dr - Eastern Ave to Sunridge Heights (Project# ST-239)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total Project Costs	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Eastern Ave Phase I - Horizon Ridge Pkwy To I-215 (Project# ST271)

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 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Total Project Costs	\$ 1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sunridge Heights - Seven Hills To Horizon Ridge Pkwy (Project# ST322)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,000
Total Project Costs	\$ 1,080,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,080,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Bike Lane Improvements (Project# ST-289)

Description: Construction of Bike Lanes.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
NDOT	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Total Project Costs	\$ 1,000,000	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ 2,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Horizon Ridge Pkwy - Phase III (Project# ST-281)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Regional Transportation Commission	\$ 1,000,000	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 5,000,000
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ 4,000,000	\$ -	\$ -	\$ 5,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Streets/Street Lights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2022.

Scheduling: Varies

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Eastgate Rd/Middlegate Rd/Parkson Rd /Cape Horn Rd	\$ 764,000	\$ 1,500,000	\$ 3,056,000	\$ 6,000,000	\$ -	\$ -	\$ 11,320,000
Carnegie St - Paseo Verde Pkwy to Sunridge Heights	720,000	-	-	2,880,000	-	-	3,600,000
St. Rose Maryland Bus Turnout	500,000	-	-	-	-	-	500,000
Van Wagenen - Greenway To Lake Mead Pkwy	500,000	-	-	-	-	-	500,000
Wagonwheel Drive/I-515 Interchange - Phase 1	500,000	-	-	-	-	-	500,000
Infrastructure Improvements to Low Income Areas	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Serene Avenue - Eastern Ave To St. Rose Pkwy	400,000	-	-	-	1,600,000	-	2,000,000
Pacific Ave. - Appian Way To Horizon Dr.	400,000	600,000	-	-	-	-	1,000,000
Street Light Knockdown Program	350,000	360,000	371,000	382,000	394,000	405,000	2,262,000
Total Project Costs	\$ 4,574,000	\$ 2,900,000	\$ 3,867,000	\$ 9,702,000	\$ 2,434,000	\$ 845,000	\$ 24,322,000
Funding Sources:							
Regional Transportation Commission	\$ 3,284,000	\$ 2,100,000	\$ 3,056,000	\$ 8,880,000	\$ 1,600,000	\$ -	\$ 18,920,000
Gas Tax	350,000	360,000	371,000	382,000	394,000	405,000	2,262,000
NDOT	500,000	-	-	-	-	-	500,000
Grants & Contributions	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Total Funding Sources	\$ 4,574,000	\$ 2,900,000	\$ 3,867,000	\$ 9,702,000	\$ 2,434,000	\$ 845,000	\$ 24,322,000
Operating Costs	\$ -	\$ -	\$ 3,455	\$ 3,527	\$ 6,369	\$ 9,375	\$ 22,726

Traffic Control Overview

FY 2022 CIP

Use and Sources of Funds

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Tier 2 Projects	\$ 7,599,000	\$ 2,414,000	\$ 2,959,000	\$ 2,245,000	\$ 2,262,000	\$ 2,278,000	\$ 19,757,000
Total Traffic Control	\$ 7,599,000	\$ 2,414,000	\$ 2,959,000	\$ 2,245,000	\$ 2,262,000	\$ 2,278,000	\$ 19,757,000
Funding Sources:							
Gas Tax	\$ 899,000	\$ 914,000	\$ 929,000	\$ 745,000	\$ 762,000	\$ 778,000	\$ 5,027,000
RTC/County Funded Projects	5,900,000	-	530,000	-	-	-	6,430,000
Capital Repair and Replacement	800,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	8,300,000
Total Funding Sources	\$ 7,599,000	\$ 2,414,000	\$ 2,959,000	\$ 2,245,000	\$ 2,262,000	\$ 2,278,000	\$ 19,757,000

Operating Budget Impact

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Tier 2 Projects	\$ 14,961	\$ 20,370	\$ 26,036	\$ 31,334	\$ 29,238	\$ 23,633	\$ 145,572
Total Operating Impact	\$ 14,961	\$ 20,370	\$ 26,036	\$ 31,334	\$ 29,238	\$ 23,633	\$ 145,572

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2022.

Scheduling: Varies

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Replacement for Induction Fixtures	\$ 800,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 1,500,000	\$ 8,300,000
Auto Show Dr./Eastgate Rd. Intersection	530,000	-	-	-	-	-	530,000
Greenway Rd./Paradise Hills Intersection	530,000	-	-	-	-	-	530,000
Racetrack Rd./Warm Springs Intersection	530,000	-	-	-	-	-	530,000
Horizon Ridge Pkwy/Las Palmas Entrada	530,000	-	-	-	-	-	530,000
Gilespe St./Volunteer Blvd. Intersection	530,000	-	-	-	-	-	530,000
North Gibson Rd and Mary Crest Road	530,000	-	-	-	-	-	530,000
Greenway Rd./Mission Dr. Intersection	530,000	-	-	-	-	-	530,000
Center St./Warm Springs Rd. Intersection	530,000	-	-	-	-	-	530,000
Eastern Ave/Sun City Anthem Drive	530,000	-	-	-	-	-	530,000
Pueblo Pl./Warm Springs Rd. Intersection	530,000	-	-	-	-	-	530,000
Las Vegas Blvd Traffic Signals - Larson Lane	500,000	-	-	-	-	-	500,000
Crosswalk and Legend Maintenance	396,000	408,000	420,000	433,000	446,000	459,000	2,562,000
Red Curb Paint Restoration Project	200,000	200,000	200,000	200,000	200,000	200,000	1,200,000
Signal Head Reflective Backplates	200,000	200,000	200,000	-	-	-	600,000
Lane And Bike Lane Restriping- Various	103,000	106,000	109,000	112,000	116,000	119,000	665,000
Gilespe St./Via Nobila Intersection	100,000	-	530,000	-	-	-	630,000
Total Project Costs	\$ 7,599,000	\$ 2,414,000	\$ 2,959,000	\$ 2,245,000	\$ 2,262,000	\$ 2,278,000	\$ 19,757,000
Funding Sources:							
Gas Tax	\$ 899,000	\$ 914,000	\$ 929,000	\$ 745,000	\$ 762,000	\$ 778,000	\$ 5,027,000
RTC/County Funded Projects	5,900,000	-	530,000	-	-	-	6,430,000
Capital Repair and Replacement	800,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	8,300,000
Total Funding Sources	\$ 7,599,000	\$ 2,414,000	\$ 2,959,000	\$ 2,245,000	\$ 2,262,000	\$ 2,278,000	\$ 19,757,000
Operating Costs	\$ 14,961	\$ 20,370	\$ 26,036	\$ 31,334	\$ 29,238	\$ 23,633	\$ 145,572

Enterprise Funds

FY 2022 Project Summary

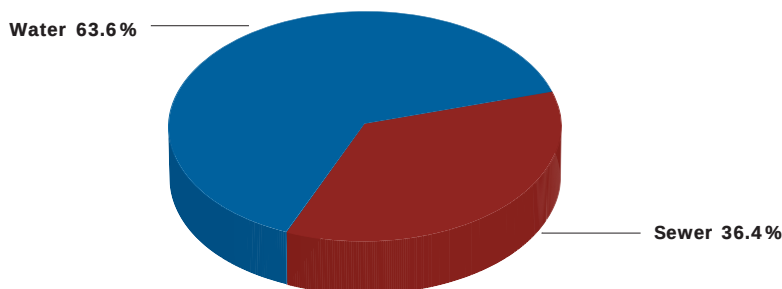
By Category

Category	Project Costs	Operating Costs
Water	\$ 46,293,853	\$ 72,222
Sewer	26,532,992	73,027
Total	\$ 72,826,845	\$ 145,249

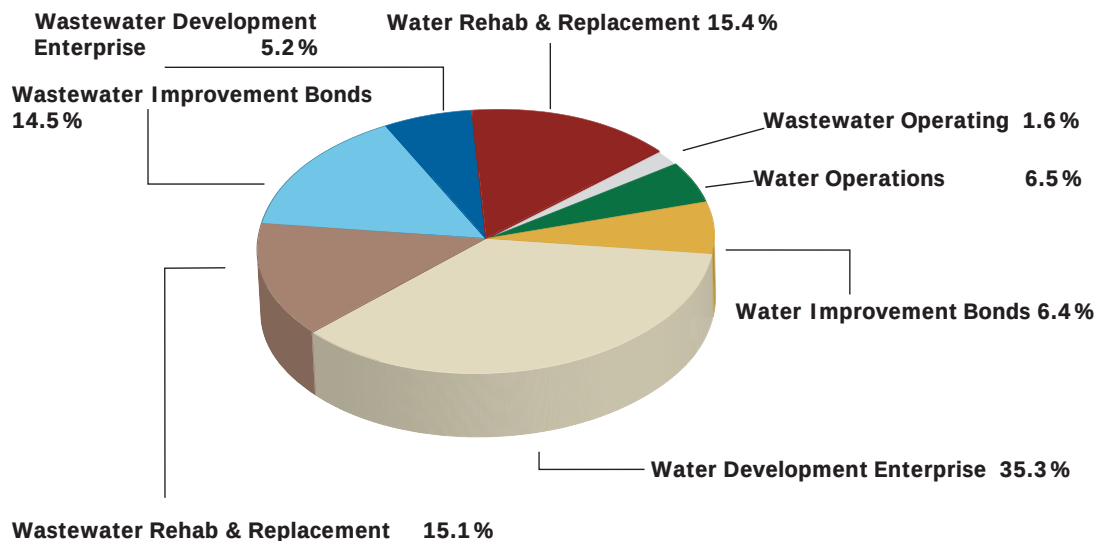
By Funding Source

Funding Source	Project Costs
Water Fund - Operating	\$ 4,719,174
Water Improvement Bonds	4,659,016
Water Development Enterprise Fund	25,721,015
Water Rehab & Replacement	11,194,648
Wastewater - Operating	1,171,798
Wastewater Improvement Bond	10,554,699
Wastewater Development Enterprise	3,809,938
Wastewater Rehab & Replacement	10,996,557
Total	\$ 72,826,845

Percentage By Category



Percentage By Funding Source



Water Overview

FY 2022 CIP

Use and Sources of Funds

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
2630 42-inch W. Henderson Transmission Main	\$ 14,799,344	\$ 8,231,255	\$ -	\$ -	\$ -	\$ -	\$ 23,030,599
Via Nobila 2630-2760 Pressure Zone Water Line	3,551,657	-	-	-	-	-	3,551,657
Cadence LS Oversize	2,838,597	-	-	-	-	-	2,838,597
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 4*	2,440,881	1,360,778	-	-	-	-	3,801,659
PRV1 & Mona Lane Storm Drain	1,728,515	543,622	-	-	-	-	2,272,137
R-8a Reservoir	1,641,644	-	-	-	-	-	1,641,644
P-21s & P-22 Surge Improvements	1,518,031	497,337	-	-	-	-	2,015,368
2020 On-Call Pavement Patching*	1,447,675	-	-	-	-	-	1,447,675
Sunridge Heights Parkway Improvements	1,181,800	294,700	-	-	-	-	1,476,500
Sunridge Heights Onsite Waterline	1,119,890	312,097	-	-	-	-	1,431,987
R-42 5.0 Mg Reservoir	1,072,993	5,215,248	5,212,707	-	-	-	11,500,948
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	9,191,626	33,465,025	18,180,411	1,464,392	738,125	738,125	63,777,704
Total Water	\$ 46,293,853	\$ 54,681,262	\$ 26,773,718	\$ 7,844,992	\$ 7,118,725	\$ 9,118,725	\$ 151,831,275
Funding Sources:							
Water Fund - Operating	\$ 4,719,174	\$ 3,251,200	\$ 1,870,600	\$ 1,620,600	\$ 1,620,600	\$ 1,620,600	\$ 14,702,774
Water Improvement Bonds	4,659,016	15,191,122	9,353,516	-	-	-	29,203,654
Water Development Enterprise Fund	25,721,015	18,906,149	11,615,200	826,267	100,000	100,000	57,268,631
Water Rehab & Replacement	11,194,648	17,332,791	3,934,402	5,398,125	5,398,125	7,398,125	50,656,216
Total Funding Sources	\$ 46,293,853	\$ 54,681,262	\$ 26,773,718	\$ 7,844,992	\$ 7,118,725	\$ 9,118,725	\$ 151,831,275

Operating Budget Impact

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
R-8a Reservoir	\$ -	\$ 143,218	\$ 146,812	\$ 150,504	\$ 154,297	\$ 158,191	\$ 753,022
Tier 2 Projects	72,222	76,478	152,184	188,992	193,746	198,629	882,251
Total Operating Impact	\$ 72,222	\$ 219,696	\$ 298,996	\$ 339,496	\$ 348,043	\$ 356,820	\$ 1,635,273

* Project shared between Water & Sewer



Water Reclamation Facility

Water Project Profiles

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

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

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Development Enterprise Fund	\$ 14,799,344	\$ 8,231,255	\$ -	\$ -	\$ -	\$ -	\$ 23,030,599
Total Project Costs	\$ 14,799,344	\$ 8,231,255	\$ -	\$ -	\$ -	\$ -	\$ 23,030,599
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Via Nobila 2630-2760 Pressure Zone Water Line (Project# U0214)

Description: Design and construction of approximately 5,910 lineal feet of 24-inch potable water transmission line, 30-inch by 24-inch Wet Tap, fire hydrant assemblies, air vacuum air release valves, blow offs, gate valves, mechanically restrained joints, cathodic protection, cathodic protection test stations, 4-inch PVC fiber optic conduit, fiber optic pull boxes, 72-inch steel casing, 16-inch DIP potable water line, and various other improvements.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Development Enterprise Fund	\$ 3,551,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,551,657
Total Project Costs	\$ 3,551,657	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,551,657
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Cadence LS Oversize (Project# 22U03)

Description: This project will be designed and constructed by the developer. City will fund the oversizing portion, including LS and collector main oversizing.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Development Enterprise Fund	\$ 2,838,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,838,597
Total Project Costs	\$ 2,838,597	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,838,597
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pavement Patching Program* (Project# U9427a)

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 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	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 4* (Project# U0026)

Description: This phase will also consist of the installation of 5,656-feet of 8-inch water and 1,381-feet of 12-inch water. This will require 134 parcels to relocate lateral connections from the backyard to the front yard and 65 lateral connections to be reconnected.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Rehab & Replacement	\$ 2,440,881	\$ 1,360,778	\$ -	\$ -	\$ -	\$ -	\$ 3,801,659
Total Project Costs	\$ 2,440,881	\$ 1,360,778	\$ -	\$ -	\$ -	\$ -	\$ 3,801,659
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

PRV1 & Mona Lane Storm Drain (Project# U0209)

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

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Rehab & Replacement	\$ 1,728,515	\$ 543,622	\$ -	\$ -	\$ -	\$ -	\$ 2,272,137
Total Project Costs	\$ 1,728,515	\$ 543,622	\$ -	\$ -	\$ -	\$ -	\$ 2,272,137
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

R-8a Reservoir (Project# U0040)

Description: Design and construct a 5 MG reservoir and associated appurtenances.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Improvement Bonds	\$ 1,641,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,641,644
Total Project Costs	\$ 1,641,644	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,641,644
Operating Costs	\$ -	\$ 143,218	\$ 146,812	\$ 150,504	\$ 154,297	\$ 158,191	\$ 753,022

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

Description: Design and construct improvements for P-21S and P-22 to enhance the potable water system controlled by the operation of the two pumps.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Rehab & Replacement	\$ 1,518,031	\$ 497,337	\$ -	\$ -	\$ -	\$ -	\$ 2,015,368
Total Project Costs	\$ 1,518,031	\$ 497,337	\$ -	\$ -	\$ -	\$ -	\$ 2,015,368
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

2020 On-Call Pavement Patching* (Project# U9106)

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

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Fund - Operating	\$ 1,447,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,447,675
Total Project Costs	\$ 1,447,675	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,447,675
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sunridge Heights Parkway Improvements (Project# U0132)

Description: Improvements to the 2630 and 2500 PZ along Sunridge Heights Pkwy from Exec Airport Rd east to Alper Center Dr. Design and install 7,500 LF of 10-inch water line.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Development Enterprise Fund	\$ 1,181,800	\$ 294,700	\$ -	\$ -	\$ -	\$ -	\$ 1,476,500
Total Project Costs	\$ 1,181,800	\$ 294,700	\$ -	\$ -	\$ -	\$ -	\$ 1,476,500
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sunridge Heights Onsite Waterline (Project# U9424)

Description: This project will include abandoning approximately 2,500 linear feet of 12-inch water main and associated apparatuses and installation of approximately 5,400 linear feet of new 16-inch Polyvinyl Chloride (PVC) water main within Clark County Department of Aviation property.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Development Enterprise Fund	\$ 1,119,890	\$ 312,097	\$ -	\$ -	\$ -	\$ -	\$ 1,431,987
Total Project Costs	\$ 1,119,890	\$ 312,097	\$ -	\$ -	\$ -	\$ -	\$ 1,431,987
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

R-42 5.0 Mg Reservoir (Project# U0704)

Description: Design and construction of the 5.0 MG Reservoir 42A of Phase A of West Henderson Phase 1 2630 PZ Water System
Scheduling: Project to be completed by June 2024.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Water Improvement Bonds	\$ 1,072,993	\$ 5,215,248	\$ 5,212,707	\$ -	\$ -	\$ -	\$ 11,500,948
Total Project Costs	\$ 1,072,993	\$ 5,215,248	\$ 5,212,707	\$ -	\$ -	\$ -	\$ 11,500,948
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Service Line Replacement Program (Project# U9424a)

Description: Replace water service laterals for select neighborhoods where the lines have reached the end of useful life.
Scheduling: Annual and ongoing.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	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	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2022.
Scheduling: Varies

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
FY21 Service Line Replacement Program	\$ 963,245	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 963,245
R-1877a Reservoir	793,000	2,245,533	8,715,200	726,267	-	-	12,480,000
R-13b 2mg Reservoir & P-13c	746,936	3,773,497	4,140,809	-	-	-	8,661,242
Avar Upgrade Program	743,749	696,721	-	-	-	-	1,440,470
P-20 To R-36 Fiber Optics	593,856	-	-	-	-	-	593,856
R-42 5.0 Mg Reservoir	569,556	2,800,000	2,800,000	-	-	-	6,169,556
Via Nobila Utilities - Part 3*	494,784	1,704,190	-	-	-	-	2,198,974
Chickasaw Waterline & Laterals	486,000	-	-	-	-	-	486,000
Greenway & Heather Roadway Improvements	401,672	278,750	-	-	-	-	680,422
Site 2 Upgrades Redesign	288,075	10,372,683	-	-	-	-	10,660,758
On-Call Construction*	273,125	273,125	273,125	273,125	273,125	273,125	1,638,750
Industrial Coating & Painting*	250,000	250,000	250,000	-	-	-	750,000
High View Drive Meter Connection & Backflow	206,281	-	-	-	-	-	206,281
Boulder Hwy Irrigation Conversion	205,912	420,088	-	-	-	-	626,000
Scada Upgrades LLV Lift Station*	197,569	-	-	-	-	-	197,569
DUS Space Needs Assessment*	185,000	92,500	-	-	-	-	277,500
PS-03a Upgrades	181,800	193,200	-	-	-	-	375,000
Radio Repeater Power & Communication	171,296	221,941	-	-	-	-	393,237
West Henderson Utility Annex Site*	161,719	269,531	-	-	-	-	431,250
R-36a 5.0 Mg Reservoir	154,681	5,496,589	-	-	-	-	5,651,270
Public Works Roadway R&R*	150,000	150,000	150,000	150,000	150,000	150,000	900,000
SWRF Bldg Climate Control Upgrade*	140,250	-	-	-	-	-	140,250
HVAC Replacement Program*	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Horizon Ridge Pkwy Roadway	111,055	51,783	-	-	-	-	162,838
Utility Facility Oversizing Program*	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Scada Component Replacement Program*	90,000	90,000	90,000	90,000	90,000	90,000	540,000
Townsite Utility Replacement Phase 5*	85,559	742,702	1,536,277	-	-	-	2,364,538
Skytrak Purchase*	80,500	-	-	-	-	-	80,500
R-36a 5.0 Mg Reservoir	71,444	2,948,842	-	-	-	-	3,020,286
Other Miscellaneous	169,562	168,350	-	-	-	-	337,912
Total Project Costs	\$ 9,191,626	\$ 33,465,025	\$ 18,180,411	\$ 1,464,392	\$ 738,125	\$ 738,125	\$ 63,777,704

Funding Sources:

Water Fund - Operating	\$ 660,299	\$ 640,000	\$ 640,000	\$ 390,000	\$ 390,000	\$ 390,000	\$ 3,110,299
Water Improvement Bonds	1,944,379	9,975,874	4,140,809	-	-	-	16,061,062
Water Development Enterprise Fund	2,229,727	10,068,096	11,615,200	826,267	100,000	100,000	24,939,290
Water Rehab & Replacement	4,357,221	12,781,055	1,784,402	248,125	248,125	248,125	19,667,053
Total Funding Sources	\$ 9,191,626	\$ 33,465,025	\$ 18,180,411	\$ 1,464,392	\$ 738,125	\$ 738,125	\$ 63,777,704
Operating Costs	\$ 72,222	\$ 76,478	\$ 152,184	\$ 188,992	\$ 193,746	\$ 198,629	\$ 882,251

* Project shared between Water & Sewer

Sewer Overview

FY 2022 CIP

Use and Sources of Funds

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
WRF Phase 4 Improvements	\$ 4,323,111	\$ 4,323,111	\$ 8,015,678	\$ 19,188,359	\$ 19,188,359	\$ 4,800,022	\$ 59,838,640
LLV Lift Station 27 Improvements	4,305,744	643,014	-	-	-	-	4,948,758
Stephanie Lift Station Expansion/Upgrade	2,468,083	6,456,318	-	-	-	-	8,924,401
Sewer Main R&R Program	2,203,226	660,713	-	-	-	-	2,863,939
Townsite Utility Replacement Phase 4*	1,529,312	866,410	-	-	-	-	2,395,722
SWRF Untreated Air Pipe Replacement	1,458,763	-	-	-	-	-	1,458,763
LLV Lift Station Pump Replacement	1,418,898	-	-	-	-	-	1,418,898
Tier 2 Projects	8,825,855	21,043,992	7,953,265	2,011,525	2,011,525	2,011,525	43,857,687
Total Wastewater	\$ 26,532,992	\$ 33,993,558	\$ 15,968,943	\$ 21,199,884	\$ 21,199,884	\$ 6,811,547	\$ 125,706,808
Funding Sources:							
Wastewater - Operating	\$ 1,171,798	\$ 1,009,467	\$ 613,400	\$ 363,400	\$ 363,400	\$ 363,400	\$ 3,884,865
Wastewater Improvement Bond	10,554,699	7,217,251	8,015,678	19,188,359	19,188,359	4,800,022	68,964,368
Wastewater Development Enterprise	3,809,938	9,598,033	500,000	500,000	500,000	500,000	15,407,971
Wastewater Rehab & Replacement	10,996,557	16,168,807	6,839,865	1,148,125	1,148,125	1,148,125	37,449,604
Total Funding Sources	\$ 26,532,992	\$ 33,993,558	\$ 15,968,943	\$ 21,199,884	\$ 21,199,884	\$ 6,811,547	\$ 125,706,808

Operating Budget Impact

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Tier 2 Projects	\$ 73,027	\$ 78,709	\$ 81,181	\$ 83,209	\$ 85,293	\$ 87,436	\$ 488,855
Total Operating Impact	\$ 73,027	\$ 78,709	\$ 81,181	\$ 83,209	\$ 85,293	\$ 87,436	\$ 488,855

* Project shared between Water & Sewer



Sewer repair

Sewer Project Profiles

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 gpm pumping capacity at the Influent Pumping Station, 1.6 MG Equalization Basin, Grit/Scum improvements, addition of an 8 mgd BNR Basin, increasing capacity and improved efficiency for the Blower System, among other improvements.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Wastewater Improvement Bond	\$ 4,323,111	\$ 4,323,111	\$ 8,015,678	\$ 19,188,359	\$ 19,188,359	\$ 4,800,022	\$ 59,838,640
Total Project Costs	\$ 4,323,111	\$ 4,323,111	\$ 8,015,678	\$ 19,188,359	\$ 19,188,359	\$ 4,800,022	\$ 59,838,640
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

LLV Lift Station 27 Improvements (Project# U0153)

Description: Design and construct the replacement of the existing Lift Station S-27 with a facility to meet the anticipated buildout demands to operate at 1,800 gpm at 122 feet of TDH.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Wastewater Improvement Bond	\$ 4,305,744	\$ 643,014	\$ -	\$ -	\$ -	\$ -	\$ 4,948,758
Total Project Costs	\$ 4,305,744	\$ 643,014	\$ -	\$ -	\$ -	\$ -	\$ 4,948,758
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Stephanie Lift Station Expansion/Upgrade (Project# U0032)

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

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Wastewater Development Enterprise	\$ 2,468,083	\$ 6,456,318	\$ -	\$ -	\$ -	\$ -	\$ 8,924,401
Total Project Costs	\$ 2,468,083	\$ 6,456,318	\$ -	\$ -	\$ -	\$ -	\$ 8,924,401
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer Main R&R Program (Project# U9322)

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

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Wastewater - Rehab & Replacement	\$ 2,203,226	\$ 660,713	\$ -	\$ -	\$ -	\$ -	\$ 2,863,939
Total Project Costs	\$ 2,203,226	\$ 660,713	\$ -	\$ -	\$ -	\$ -	\$ 2,863,939
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Townsite Utility Replacement Phase 4* (Project# U0026)

Description: This phase will consist of the abandonment of 981-feet of sewer ranging from 6-inch to 12-inch in diameter and the installation of 1,741-feet of 8-inch sewer. This will require 41 lateral connections to be reconnected.

Scheduling: Project to be completed by June 2023.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Wastewater - Rehab & Replacement	\$ 1,529,312	\$ 866,410	\$ -	\$ -	\$ -	\$ -	\$ 2,395,722
Total Project Costs	\$ 1,529,312	\$ 866,410	\$ -	\$ -	\$ -	\$ -	\$ 2,395,722
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

Sewer Project Profiles

SWRF Untreated Air Pipe Replacement (Project# U0163)

Description: This project includes the replacement of approximately 300 linear feet of 10, 12 and 16-inch diameter stainless steel (SS) untreated air (UA) pipe with either lined SS or a non-metallic pipe. Design should include identifying appropriate pipe material for existing conditions and replacement while minimizing outages.

Scheduling: Project to be completed by June 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Wastewater - Rehab & Replacement	\$ 1,458,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,458,763
Total Project Costs	\$ 1,458,763	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,458,763
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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 2022.

Project Costs by Funding Source:	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Wastewater - Rehab & Replacement	\$ 1,418,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,418,898
Total Project Costs	\$ 1,418,898	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,418,898
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer



Kurt Segler Water Reclamation Facility

Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2022.

Scheduling: Varies

Project	Budget FY 2022	Forecast FY 2023	Forecast FY 2024	Forecast FY 2025	Forecast FY 2026	Forecast FY 2027	Total
Large Diameter Sewer Cleaning	\$ 845,036	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 845,036
WRF UV System Upgrade	827,899	963,331	-	-	-	-	1,791,230
Via Nobila Utilities - Part 3*	794,120	2,522,183	-	-	-	-	3,316,303
Sewer Main R&R Program	750,000	750,000	750,000	750,000	750,000	750,000	4,500,000
WRF West Chemical Bldg Elec & Bldg Rehab	491,245	2,178,198	1,602,607	-	-	-	4,272,050
Stephanie Street Reclaimed Waterline	385,830	6,077,789	-	-	-	-	6,463,619
WRF Oxidation Ditch Repairs	356,587	201,809	-	-	-	-	558,396
Utility Facility Oversizing Program*	350,000	350,000	500,000	500,000	500,000	500,000	2,700,000
Pavement Patching Program*	306,800	306,800	153,400	153,400	153,400	153,400	1,227,200
Wastewater Collection Master Plan Update	277,333	242,667	-	-	-	-	520,000
On-Call Construction*	273,125	273,125	273,125	273,125	273,125	273,125	1,638,750
Industrial Coating & Painting*	250,000	250,000	250,000	-	-	-	750,000
Lab Remodel*	244,800	-	-	-	-	-	244,800
DUS Space Needs Assessment*	185,000	92,500	-	-	-	-	277,500
Sunset-Eastgate & Coroneos Sewer	178,791	312,231	-	-	-	-	491,022
WRF East Solids Belt Filter Presses Plcs	172,500	-	-	-	-	-	172,500
Radio Repeater Power & Communication*	171,296	221,941	-	-	-	-	393,237
Townsite Utility Replacement Phase 5*	168,059	1,732,162	3,627,562	-	-	-	5,527,783
West Henderson Utility Annex Site*	161,719	269,532	-	-	-	-	431,251
WRF Building C Remodel	160,000	60,000	-	-	-	-	220,000
Public Works Roadway R&R*	150,000	150,000	150,000	150,000	150,000	150,000	900,000
Reclaimed Water Rofc Power Supply	144,839	-	-	-	-	-	144,839
SWRF Bldg Climate Control Automation Upgrade*	140,250	-	-	-	-	-	140,250
SVR Connection to Cadence	130,743	533,491	-	-	-	-	664,234
HVAC Replacement Program	125,000	125,000	125,000	125,000	125,000	125,000	750,000
SWRF MBR/bioreactor Air Treatment Media Repl.	123,108	-	-	-	-	-	123,108
2020 On-call Pavement Patching*	106,199	-	-	-	-	-	106,199
East Side Sewer Interceptor-phase 1	91,800	2,769,429	461,571	-	-	-	3,322,800
Scada Upgrades LLV Lift Station*	88,184	-	-	-	-	-	88,184
Skytrak Purchase*	80,500	-	-	-	-	-	80,500
SWRF & WRF Shade Structures	80,379	505,804	-	-	-	-	586,183
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
Other Miscellaneous	90,713	-	-	-	-	-	90,713
Total Project Costs	\$ 8,825,855	\$ 21,043,992	\$ 7,953,265	\$ 2,011,525	\$ 2,011,525	\$ 2,011,525	\$ 43,857,687
Funding Sources:							
Wastewater - Operating	\$ 4,425,480	\$ 14,641,684	\$ 6,839,865	\$ 1,148,125	\$ 1,148,125	\$ 1,148,125	\$ 29,351,404
Wastewater Improvement Bond	1,925,844	2,251,126	-	-	-	-	4,176,970
Wastewater Development Enterprise	1,341,855	3,141,715	500,000	500,000	500,000	500,000	6,483,570
Wastewater Rehab & Replacement	1,132,676	1,009,467	613,400	363,400	363,400	363,400	3,845,743
Total Funding Sources	\$ 8,825,855	\$ 21,043,992	\$ 7,953,265	\$ 2,011,525	\$ 2,011,525	\$ 2,011,525	\$ 43,857,687
Operating Costs	\$ 73,027	\$ 78,709	\$ 81,181	\$ 83,209	\$ 85,293	\$ 87,436	\$ 488,855

* Project shared between Water & Sewer

Long-Range Planning Overview

Contents

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

Tables & Illustrations

Strategic Planning Process.....	119
Vision, Mission, Values, and Priorities	121
Consumer Confidence Index	124
City of Henderson Population	124
Median Household Income.....	125
S&P Case-Shiller Home Price Index.....	125
Local Demographics	127
General Fund Forecast	
Total General Fund Resources	130
FY 2022 General Fund Revenue by Source	131
Intergovernmental Resources	131
Property Taxes	132
Franchise Fees.....	132
Charges for Services.....	133
Licenses and Permits.....	133
Total Fines, Forfeits and Misc. Revenues	133
Total General Fund Expenditures and Other Uses.....	134
General Fund Expenditures and Other Uses by Category - Fiscal Year 2022 Budget.....	135
General Fund Recurring Revenue vs. Recurring Expenditures.....	136
Water & Sewer Forecast	
Water Operating & SDC Revenue	137
Sewer Operating & SDC Revenue	137
Development Services Center Forecast	
DSC Operating Revenue.....	139

Tables & Illustrations (continued)

Debt Management

Composition of Outstanding Debt.....	140
General Obligation Payment Requirements.....	140
Consolidated Tax Pledged Revenue	141
Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue.....	141
Existing Debt Service General Obligation Medium-Term/Other Debt.....	142
Existing Debt Service Secured by Water and Sewer Revenues.....	143
Water/Sewer Support Bond Payments	143
Water/Sewer Outstanding Debt Obligations	143
Statutory Debt Limitation.....	144
Debt Ratio Comparison	144
Historical Statutory Debt Limitation.....	144

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.

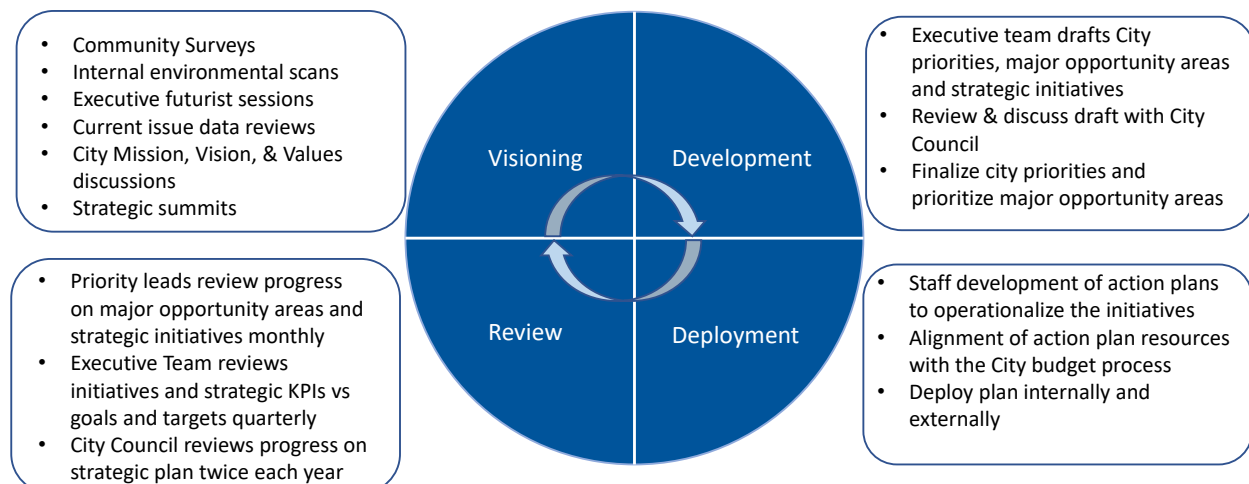
To ensure its success, the process included an assessment of the environment in which the organization operates. The major forces, trends, and drivers predicted to affect the organization and Henderson's citizenry were considered through several forums. Community surveys, employee environmental scans,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



Strategic Plan Fiscal Year 2022

The City has fully implemented the Strategic Plan for Fiscal Year 2022. To see how the Fiscal Year 2022 budget incorporates the Strategic Plan Priorities, refer to the Budget Message in the [Introduction section](#) of this document.

Measuring Success

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

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

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

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.



Madeira Park

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. The onset of the pandemic created a severe and deep economic recession, not just locally but also on a national and global scale essentially putting a halt to tourism in the Las Vegas metropolitan area. However, the economic recession proved to be short-lived with a return to growth in the U.S. by the third quarter of 2020. This quick turnaround is largely the result of unprecedented fiscal stimulus provided by the Federal Government of \$5.4 trillion as well as a historically loose monetary policy by the Federal Reserve with a federal funds rate between 0.0% and 0.25% along with a bond purchase program for treasury backed securities and mortgage backed securities of approximately \$120 billion monthly. These monetary policies encouraged corporate debt issuances and record low mortgage rates fueling home prices and economic growth. Furthermore, the roll out of the COVID-19 vaccine (the vaccine) has reached the point of widespread availability to all adults as of April 19, 2021 in the U.S. With the vaccine being widely available, expectations are that there will be strong economic growth for 2021 and 2022 as things return to a pre-pandemic normalcy allowing the travel and hospitality industries to recover.

Gross Domestic Product (GDP)

Real GDP, as defined by the Bureau of Economic Analysis, is the output of goods and services produced by labor and property located in the United States. Generally speaking, economists agree that for the economy to be considered healthy, GDP should reflect quarterly growth of at least 2.0%, but no more than 4.0%. This range demonstrates reasonably strong, yet sustainable, growth. However, given the uniqueness of the pandemic induced recession, these ranges deviated significantly. In the first 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. In the second quarter of 2020, GDP declined at an annualized rate of 31.4% as stay-at-home orders remained in place for most of the quarter. This marked

the worst ever GDP contraction recorded since record keeping by the Bureau of Economic Analysis began in 1947. The third quarter of 2020, represented the initial easing of stay-at-home restrictions and saw 33.4% annualized growth. Economic growth was maintained albeit at slower pace in the fourth quarter of 2020 at 4.3% followed by a 6.4% increase in the first quarter of 2021. According to the U.S. Department of Commerce, Bureau of Economic Analysis, “The increase in first quarter GDP (2021) reflected the continued economic recovery, reopening of establishments, and continued government response related to the COVID-19 pandemic. In the first quarter, government assistance payments, such as direct economic impact payments, expanded unemployment benefits, and Paycheck Protection Program loans, were distributed to households and businesses through the Coronavirus Response and Relief Supplemental Appropriations Act and the American Rescue Plan Act.”

Further, current projections by the Atlanta Federal Reserve project that the U.S. GDP will reach above its pre-pandemic record by June 30, 2021. Additional projections by the Federal Reserve Board see the economy growing at 6.5% annually in 2021 (as of March 2021), with economic growth remaining elevated in 2022 at 3.3% annually.

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

Employment

The national employment picture has seen a dramatic swing due to the economic impact of the pandemic. The official unemployment rate (otherwise known as the U3 rate), which was at 3.5% in February 2020 prior to the start of the pandemic, reached a peak of 14.8% in April 2020 due to stay-at-home orders. However, many of the job losses proved to be temporary as the unemployment rate stood at 6.1% in April of 2021.

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 10.4% in April 2021—significantly higher than that of the well-publicized U3 rate indicating there is significant room to grow within the labor market to reach full recovery. Additionally, comparing the labor force pre-pandemic in February 2020 to April 2021, a total of 8 million jobs have been lost.

Like the national employment market, the local market has also increased considerably given the economic impact of the pandemic. In the Las Vegas Metropolitan Statistical Area (MSA), the unemployment rate prior to the pandemic in February 2020 was 3.6% and the MSA led the nation in employment growth. Peak unemployment in April 2020 reached 33.3%, the highest on record. As of April 2021 MSA, unemployment reached 9.0%, markedly higher than the national rate of 6.1%. However, during this period Clark County has still remained under various business capacity restrictions ranging from 25-50% due to the pandemic. Beginning May 1st, these capacity restrictions were lifted to 80% and a full reopening with no capacity restrictions occurred on June 1, 2020.

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

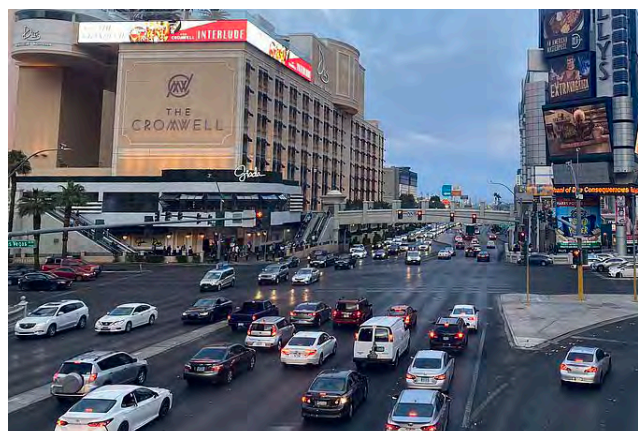
Gaming & Tourism Indicators

Due to global travel restrictions and stay-at-home orders in place due to the pandemic, visitor volume statistics for Las Vegas fell dramatically in 2020 and have remained far below average for the first quarter of 2021. For 2020, visitor volume had fallen 55.2% and convention attendance fell 74% over 2019. Total visitor volume for the first quarter of 2021 of 5.1 million is less than half of the first three months of 2019 which had 10.3 million. Additionally, conventions have remained closed during the first quarter with the first major convention not expected to return until June 2021, the World of Concrete, which has historically brought nearly 60,000 attendees. Additional large conventions are also scheduled to make a return over the summer.

As the U.S. vaccination campaign picked up and became widely available in March and April, there has been a noticeable increase in visitor volume as people around the country feel more comfortable to travel again. The below table shows the first 4 months of 2021 and the month over month increase, showcasing that the recovery is underway as we see continued growth in visitor volume. However, the average 2019 monthly visitation was 3.5 million, so despite the upward trend in visitor volume there is still significant room for continued improvement.

Month	Visitor Volume	Change from previous month
January	1,294,100	3.6%
February	1,540,100	19.0%
March	2,230,100	44.8%
April	2,573,800	15.4%

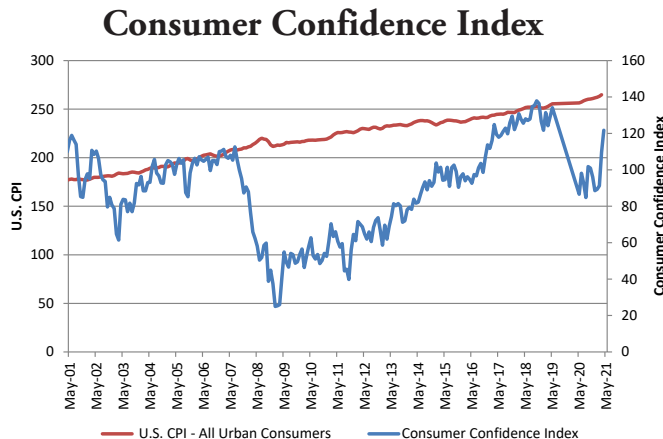
Source: Las Vegas Convention and Visitors Authority website



Left image is Las Vegas Strip March 2020 during initial COVID closures; the right image is from March 2021 during which casino properties were allowed to operate at 50% capacity.

Consumer Confidence

The Conference Board's Consumer Confidence Index registered a reading of 117.2 in May 2021, compared to a reading of 86.6 in May 2020 and a reading of 134.1 in May 2019. Indicating that consumer confidence has recovered to pre-pandemic levels.



Sources: The Conference Board website, May 2021, Investing.com, and US Dept of Labor, Bureau of Labor Statistics website.

According to Lynn Franco, Senior Director of Economic Indicators at The Conference Board, “After rebounding sharply in recent months, U.S. consumer confidence was essentially unchanged in May (over April 2021). Consumers’ assessment of present-day conditions improved, suggesting economic growth remains robust in Q2. However, consumers’ short-term optimism retreated, prompted by expectations of decelerating growth and softening labor market conditions in the months ahead. Consumers were also less upbeat this month about their income prospects—a reflection, perhaps, of both rising inflation expectations and a waning of further government support until expanded Child Tax Credit payments begin reaching parents in July. Overall, consumers remain

optimistic, and confidence should remain resilient in the short term, as vaccination rates climb, COVID-19 cases decline further, and the economy fully reopens.”

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 increased 0.8% in April 2021. Over the last 12 months, the index has risen 4.2% before seasonal adjustment. The largest increase since September 2008.

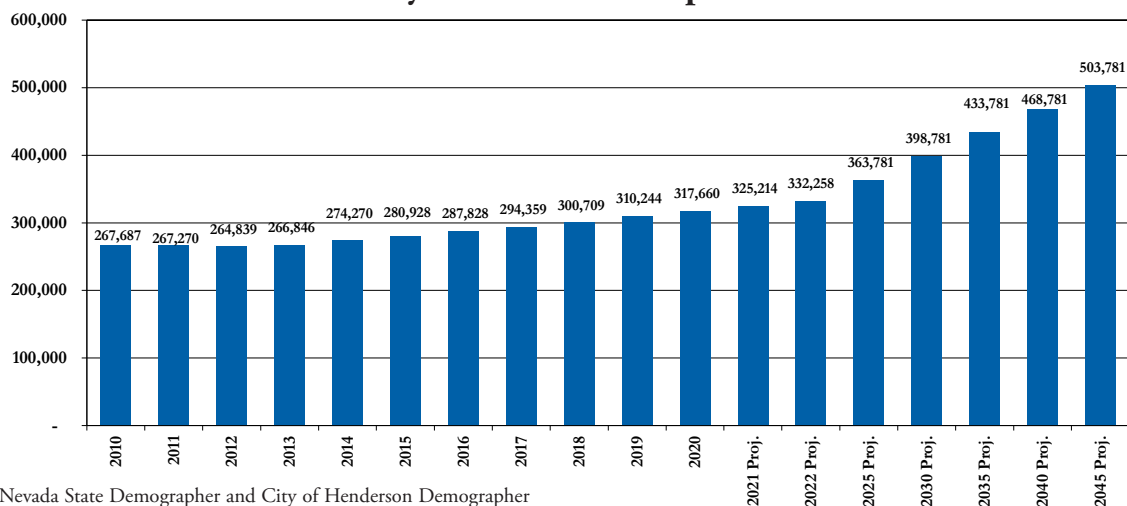
Sources: U.S. Department of Labor, Bureau of Labor Statistics website

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 2,320,107 as of July 1, 2020. This reflects a population increase of 1.2% over the July 1, 2019 figure of 2,293,391. 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 332,258 in Fiscal Year 2022, a 2.2% increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

City of Henderson Population



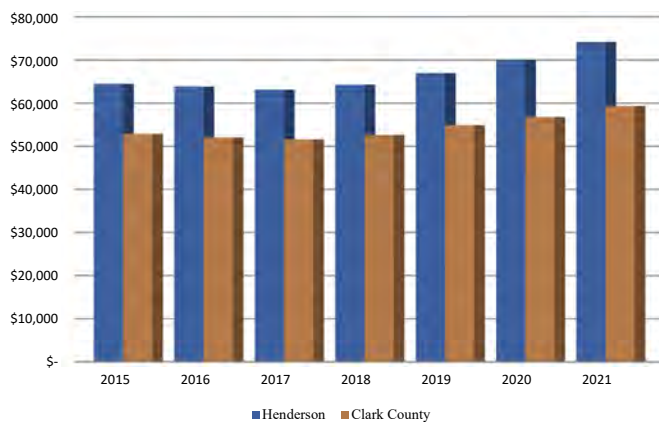
Source: Nevada State Demographer and City of Henderson Demographer

Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. The median household income for Henderson is \$74,147 compared to \$59,340 for the rest of Clark County. Despite the pandemic induced recession this represented a 6.0% and 4.5% increase for Henderson and Clark County.

Although the median household income had been increasing steadily since the end of the Great Recession, it has yet to fully recover from a peak of \$74,730 in 2010.

Median Household Income



Source: City of Henderson Community Development as of April 2021.

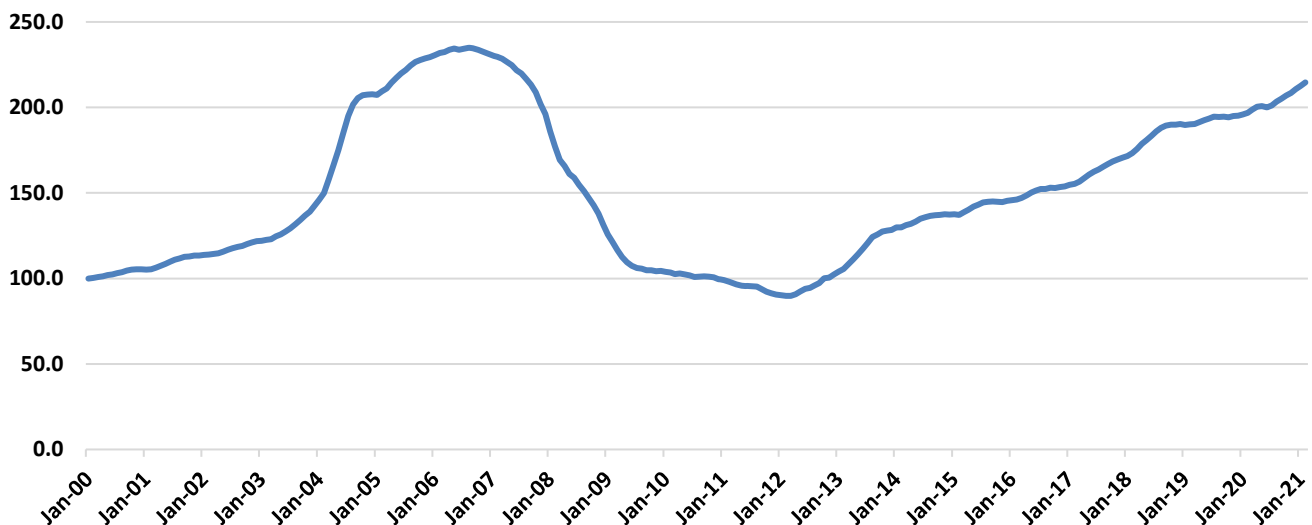
Southern Nevada Housing

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 2021, however, the market began to turn with the Las Vegas metro area continuing to rise. The index increased rising by 8.1% 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. However, despite the pandemic induced recession the index has shown an acceleration in home values within the Las Vegas metropolitan area.

S&P Case-Shiller Home Price Index Las Vegas Metropolitan Area January 2000 - January 2021



According to a report released by the Las Vegas Realtors (LVR), the median price of single-family homes has increased 12.7% from May 2020 to April 2021, this rapid increase in price is largely due to falling availability of supply. For instance, during the same period the availability of single-family homes declined by 27.6% over the previous period. This can be contributed to numerous factors, including lack of new home construction during the pandemic, federal moratorium on foreclosures due to the forbearance program of the CARES act, and migration from urban centers to suburbs during the pandemic.

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

The Southern Nevada economy has experienced some of the worst impact of the pandemic induced recession due its reliance on the hospitality industry. However, there is strong evidence that the recovery has taken hold and a surge in demand for the region's hospitality sector will only intensify and return to pre-pandemic strength with widespread vaccination. There has already begun a substantial increase month after month with visitation and a return of conventions during the summer of 2021 which will further drive visitation.

However, the long-term impact from the pandemic to the region's economy is difficult to predict due to the evolving nature of the COVID-19 transmission, including uncertainties relating to (i) the long-term effectiveness of the vaccine, (ii) worldwide transmission/vaccine efforts and its impact on international travel which has historically represented 20% of total visitation, and (iii) long-term impact of the economy from unprecedented levels of fiscal and monetary stimulus.

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

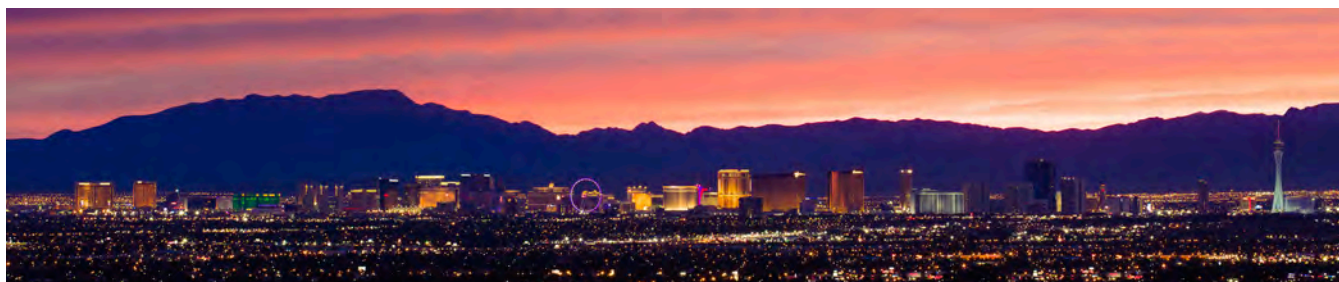
Who's Who in Henderson?



Local Demographics

	Henderson Zip Codes							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	38,442	30,639	36,822	41,686	43,020	27,803	59,240	53,706
Household Income								
Less than \$15,000	5.0%	8.7%	6.2%	7.3%	11.9%	10.7%	6.1%	5.3%
\$15,000 - \$24,999	5.0%	5.0%	6.1%	10.0%	10.8%	8.8%	4.3%	5.3%
\$25,000 - \$34,999	5.4%	7.8%	7.1%	10.2%	7.6%	9.4%	7.5%	6.3%
\$35,000 - \$49,999	10.6%	12.2%	10.4%	12.6%	12.6%	13.7%	10.2%	13.0%
\$50,000 - \$74,999	18.7%	18.9%	15.9%	20.6%	22.0%	18.7%	15.8%	18.1%
\$75,000 - \$99,999	17.2%	12.2%	15.0%	14.6%	13.4%	13.7%	12.9%	17.0%
\$100,000 - \$149,999	22.3%	17.6%	19.1%	13.3%	13.1%	14.9%	19.0%	18.0%
\$150,000 - \$199,999	9.3%	8.2%	8.8%	6.3%	5.4%	5.8%	10.1%	7.9%
\$200,000 and Over	6.3%	9.2%	11.4%	5.0%	3.1%	5.4%	14.2%	7.9%
Average Household	\$97,492	\$101,139	\$108,312	\$79,692	\$70,121	\$116,447	\$85,021	\$99,082
Median Household	\$82,778	\$70,129	\$81,992	\$61,194	\$56,569	\$89,012	\$120,942	\$76,422
Age								
Under 18	28.2%	18.9%	19.9%	21.2%	22.3%	19%	20.6%	19.3%
18-24	7.2%	8.9%	6.0%	8.5%	7.2%	2.7%	5.4%	6.1%
25-34	11.2%	14.4%	12.4%	15.7%	13.4%	9.3%	11%	15.6%
35-44	14.0%	15.1%	13.8%	24.2%	11.6%	13.8%	13.2%	13.2%
45-54	15.4%	13.1%	13.8%	13.8%	13.7%	9.4%	12.5%	14.2%
55-64	11.1%	14.9%	12.5%	13.3%	14.1%	15.2%	12.5%	13.6%
65+	12.8%	14.9%	21.4%	13.9%	17.6%	30.6%	24.9%	18.0%
Average Age	38.0	39.0	42.8	39.4	40.2	47.0	44.2	42.4
Median Age	37.3	39.1	44.1	38.1	39.6	51.5	46.4	42.4
Housing Units								
Total	13,704	12,828	15,159	17,515	16,419	12,620	25,467	21,974
Types of Dwelling								
Single Family	81.2%	76.2%	67.7%	45.2%	70.9%	88.6%	70.8%	59.8%
Condominium	-	8.1%	4.3%	10.5%	2.7%	0.2%	8.3%	8.8%
Townhome	8.3%	6.7%	7.1%	8.1%	3.4%	8.0%	3.7%	8.1%
Plexes (2-4)	-	0.8%	-	-	2.2%	-	0.4%	1.6%
Mobile Home	2.2%	1.1%	-	0.1%	2.9%	0.4%	-	1.7%
Apartment	8.2%	6.9%	20.6%	36.4%	17.7%	2.7%	16.6%	20.0%

Note: Henderson also has small portions of 89183 & 89124 and there are small areas outside of Henderson in 89052, 89074, & 89011
Source: United States Census Bureau American Community Survey & Henderson Community and Services Department.



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 2020-2021 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 41.3% of the City's General Fund revenues.

Charges for Services

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

Fines & Forfeits

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

Miscellaneous

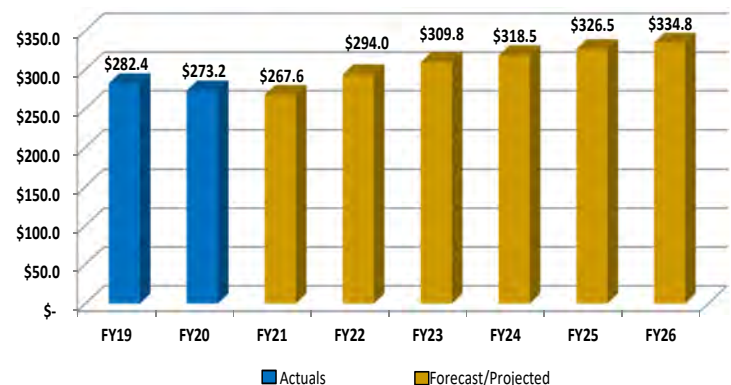
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

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



Operating Revenues

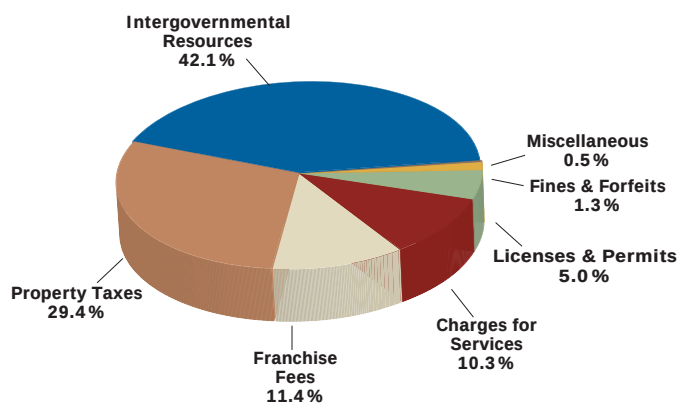
The General Fund accounts for the City's unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and as a result, requests for General Fund resources typically far exceed the amount available. The City's financial stability, and its ability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

In Fiscal Year 2022, General Fund revenues excluding Other Financing Sources are estimated to be \$294.0 million, a 1.4% increase over Fiscal Year 2021 estimated revenues due to continued economic recovery from the COVID-19 pandemic.

The major sources that make up the General Fund revenues excluding Other Financing Sources for Fiscal Year 2022 include: Intergovernmental Resources (42.1%), Property Taxes (29.4%), Franchise Fees (11.4%), Charges for Services (10.3%), Licenses and Permits (5.0%), Fines, Forfeits (1.3%), and Miscellaneous (0.5%).

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

FY 2022 General Fund Revenue by Source



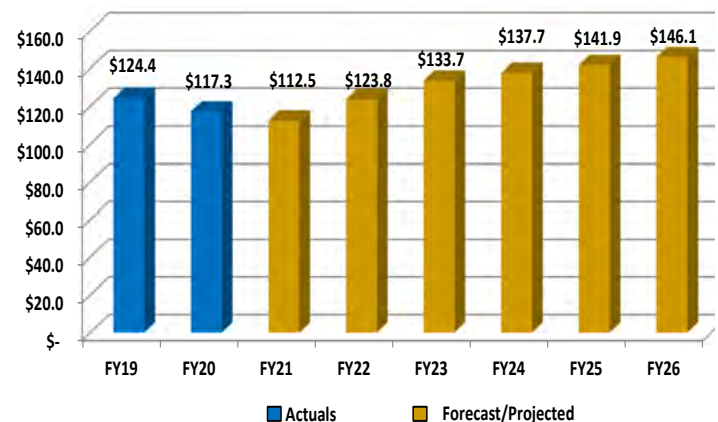
Key Fact

Property tax revenue for Fiscal Year 2022 is anticipated to increase 9.7%, or \$7.6 million over Fiscal Year 2021 projections.

Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2022 are expected to total \$123.8 million, or 42.1% of the total General Fund revenue, a significant source of the City's revenue base. Revenues in this category are derived from state and county revenue sharing that includes Consolidated Tax (\$121.4 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)



Battle Born Kids - a distance learning recreation program

Property Taxes

Property tax revenue for Fiscal Year 2022 is expected to total \$86.3 million, or 29.4% of the total General Fund revenue. Property tax revenue has been increasing and is expected to rise again for the eighth straight year due to increases in assessed valuation.

For Fiscal Year 2022, the General Fund portion of the property tax rate totals .7153. This rate includes the .231 voter-approved override for public safety and .12 dedicated to parks and recreation.

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

Despite the economic downturn that occurred due to the COVID-19 pandemic, assessed valuation (the primary driver behind property tax revenue levels) continued to increase. With ongoing economic development, rising population growth, and decrease in unemployment it is expected that the property tax will continue to increase at a gradual pace for the next several years.

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

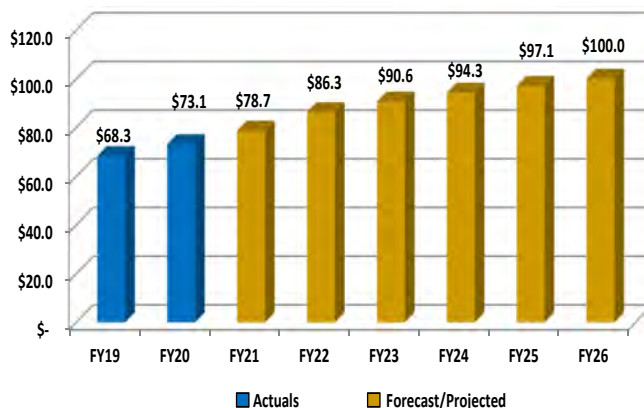
While this law performed as intended in protecting citizens from drastic increases in property taxes, it provided for no corresponding mechanism to prevent falling property tax revenues in the event of plummeting assessed values, which occurred during the Great Recession. The unintended consequence of this lack of a “floor” in the legislation was that property tax revenues fell significantly, resetting the base to a much lower level. Currently, this circumstance prevents property tax revenues from returning to their former levels, even as assessed values rise, leaving state and local governments in search of alternative revenue sources to fund operations.

Franchise Fees

Franchise fees for Fiscal Year 2022 are expected to total \$33.5 million, or 11.4% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm’s respective franchise agreement. City franchise fees have remained relatively flat in recent years and are expected to remain stable into the foreseeable future.

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

**Property Taxes
(in millions)**



**Franchise Fees
(in millions)**

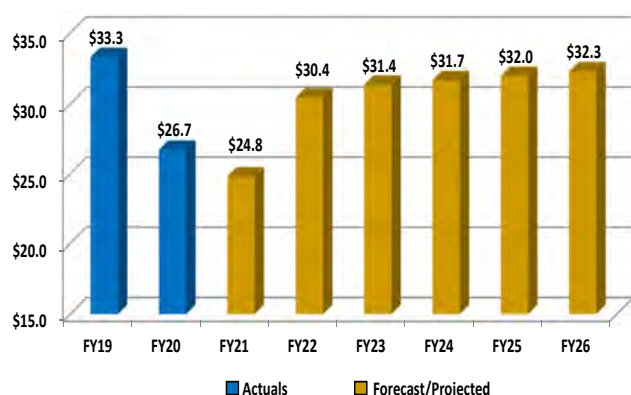


Charges for Services

Charges for services for Fiscal Year 2022 are expected to total \$30.4 million, or 10.3% of the total General Fund revenue. Charges for services include a variety of City fees, such as emergency medical transport services, prison detention fees to house detainees from other jurisdictions, and cultural and recreation charges.

Wherever practical, charges for services revenues are used to support the delivery of the specific services rendered. The change in charges for services is mainly attributable to COVID-19 closures in Fiscal Year 2020 and 2021 which materially impacted park and recreation fees.

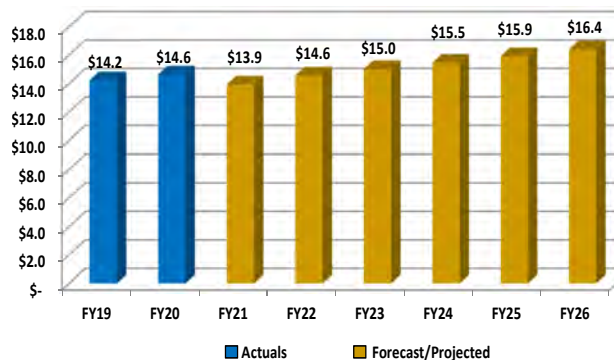
**Charges for Services
(in millions)**



Licenses and Permits

Licenses and permits for Fiscal Year 2022 are expected to total \$14.6 million, or 5.0% of the total General Fund revenue. This category includes such revenue sources as business, gaming, liquor, and animal licenses. A business license fee is charged to persons engaged in any trade, business, or profession, or maintaining offices within City limits.

**Licenses and Permits
(in millions)**

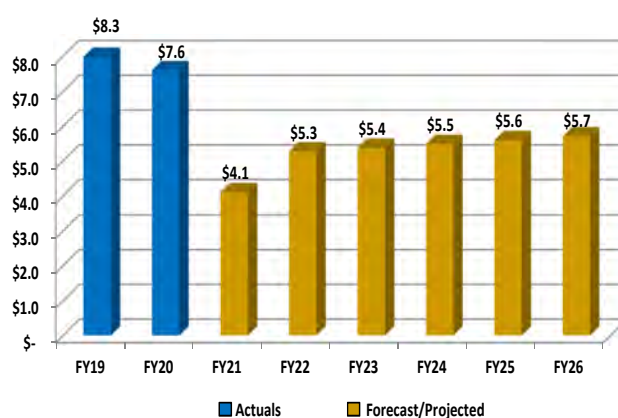


The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. Permits are expected to accelerate in Fiscal Year 2022 and continue to grow at a moderate pace over the forecast period following a decline in Fiscal Year 2020/21 from the COVID-19 closures.

Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2022 are expected to be \$5.3 million, or 1.3% 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. Decline in the forecast period is due to developer contributions in Fiscal Year 2019/2020 not included in the forecast period and an anticipated decline in traffic fine revenue as certain traffic fines must be submitted to the state, which will reduce the City of Henderson's revenues.

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



Other Financing Sources

Other Financing Sources for Fiscal Year 2022, which are comprised entirely of transfers-in, are not budgeted for this year.

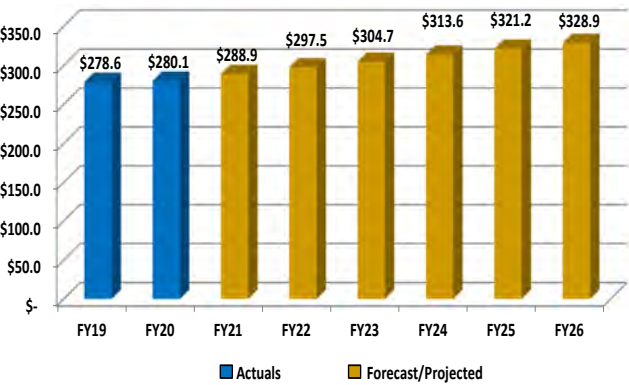
Operating Expenditures

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



Artfest 2021

Expenditure Categories & Functions

Categories

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

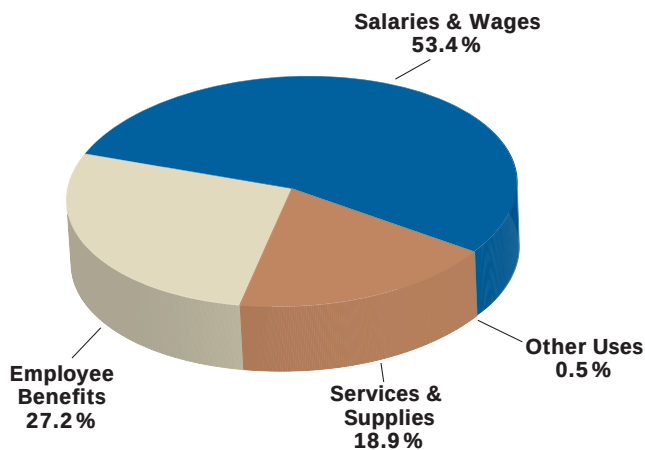
Functions

- General Government**
 - Mayor and City Council
 - Building Maintenance
 - City Attorney’s Office
 - City Clerk’s Office
 - City Manager’s Office
 - Community Development
 - Finance
 - Human Resources
 - Government and Community Relations
 - Information Technology
 - Internal Audit
 - Miscellaneous (Citywide)
 - Public Affairs
- Judicial**
 - Municipal Court
 - City Attorney - Criminal
- Public Safety**
 - Building Inspection
 - Emergency Management, Safety & Environmental
 - Fire
 - Police
- Public Works**
 - Public Works General
 - Street Lighting
- Culture and Recreation**
 - Parks Maintenance
 - Recreation
- Community Support**
 - Economic Development
 - Neighborhood Services

General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2022 include Salaries and Wages (53.4%), Employee Benefits (27.2%), Services and Supplies (18.9%) and Other Financing Uses (0.5%). 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 2022 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 2022 are expected to total \$239.9 million, or 80.6% 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 2022 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 \$56.1 million, or 18.9% 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 2022.

Capital Outlay

There are no capital expenditures budgeted in the General Fund for Fiscal Year 2022.

Other Financing Uses

Other Financing Uses for Fiscal Year 2022 are expected to total \$1.6 million, or 0.5% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Capital Repair & Replacement Fund (\$1.4 million), Debt Service Fund (\$0.1 million), and Eldorado Valley Fund (\$0.1 million).

Capital Improvement Program Impacts

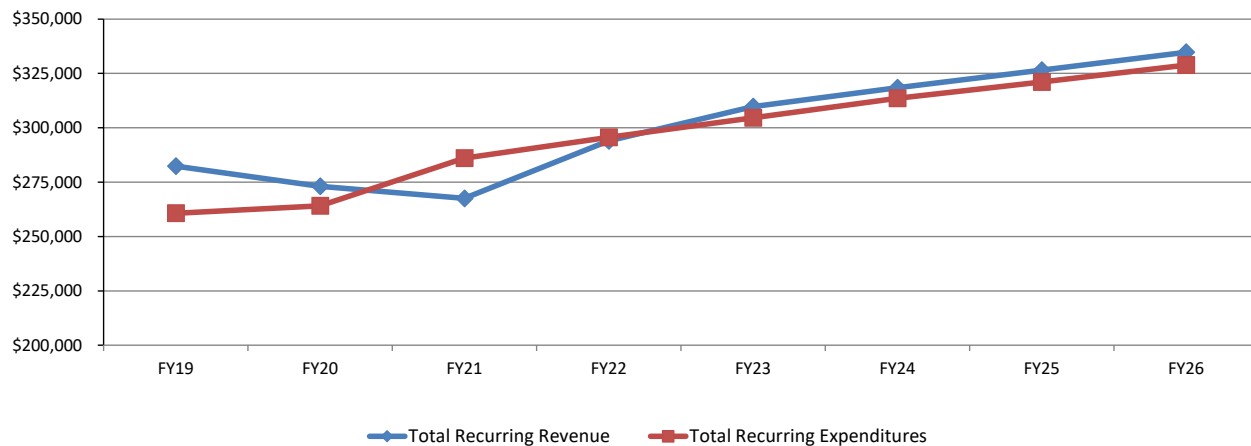
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information, see the Capital Improvement Plan (CIP) Section of this document.

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)



	FY19	FY20	FY21	FY22	FY23	FY24	FY25	FY26
	Actual	Actual	Estimate	Budget	Projected	Projected	Projected	Projected
Recurring Revenue (\$000)								
Property Taxes	\$ 68,291	\$ 73,136	\$ 78,691	\$ 86,319	\$ 90,635	\$ 94,260	\$ 97,088	\$ 100,001
Franchise Fees	33,766	33,741	33,534	33,547	33,715	33,883	34,053	34,223
Licenses & Permits	14,229	14,638	13,931	14,571	15,008	15,458	15,922	16,400
Intergovernmental	124,389	117,308	112,492	123,809	133,714	137,725	141,857	146,113
Charges for Services	33,323	26,714	24,802	30,437	31,350	31,664	31,980	32,300
Fines, Forfeits, & Misc.	8,253	7,613	4,106	5,279	5,385	5,492	5,602	5,714
Other Financing Sources	101	-	-	-	-	-	-	-
Total Recurring Revenue	\$ 282,352	\$ 273,150	\$ 267,556	\$ 293,963	\$ 309,807	\$ 318,484	\$ 326,503	\$ 334,751
Recurring Expenditures								
Salaries & Wages	\$ 144,264	\$ 145,967	\$ 153,603	\$ 158,947	\$ 163,715	\$ 168,627	\$ 172,843	\$ 177,164
Employee Benefits	67,916	71,716	77,199	80,903	83,330	86,247	88,403	90,613
Services & Supplies	47,028	45,965	55,151	55,664	57,056	58,197	59,361	60,548
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	1,470	528	153	153	528	528	528	528
Total Recurring Expenditures	\$ 260,678	\$ 264,177	\$ 286,106	\$ 295,667	\$ 304,629	\$ 313,598	\$ 321,134	\$ 328,852
Current Surplus/(Deficit)	\$ 21,674	\$ 8,973	\$ (18,550)	\$ (1,704)	\$ 5,178	\$ 4,886	\$ 5,369	\$ 5,899
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$ -	\$ 152	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	-	-	-	-	-	-	-	-
One-Time Transfers	-	-	-	-	-	-	-	-
Other Financing Sources	-	-	22,430	-	-	-	-	-
Non-Recurring Expenditures (\$000)								
Salaries & Wages (Attrition)	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	-	-	-	-	-	-	-
Services & Supplies	-	-	300	400	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	17,727	14,500	1,525	1,425	-	-	-	-
Capital Outlay	229	1,440	810	-	-	-	-	-
Total All Revenue	\$ 282,352	\$ 273,302	\$ 289,986	\$ 293,963	\$ 309,807	\$ 318,484	\$ 326,503	\$ 334,751
Total All Expenditures	\$ 278,634	\$ 280,117	\$ 288,741	\$ 297,492	\$ 304,629	\$ 313,598	\$ 321,134	\$ 328,852
Total Surplus/(Deficit)	\$ 3,718	\$ (6,815)	\$ 1,245	\$ (3,529)	\$ 5,178	\$ 4,886	\$ 5,369	\$ 5,899
Fund Balance - Beginning	\$ 30,263	\$ 33,981	\$ 27,166	\$ 28,411	\$ 24,882	\$ 30,060	\$ 24,882	\$ 30,060
Fund Balance - End	\$ 33,981	\$ 27,166	\$ 28,411	\$ 24,882	\$ 30,060	\$ 34,946	\$ 30,251	\$ 35,959

Water & Sewer Forecast

The City of Henderson provides water and sewer services to over 320,000 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

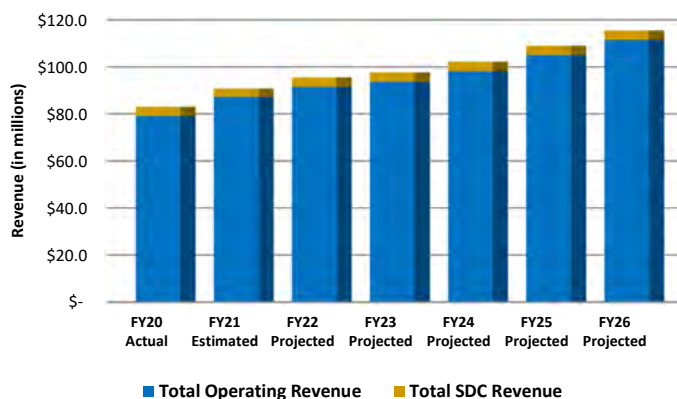
Operating Funds

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.

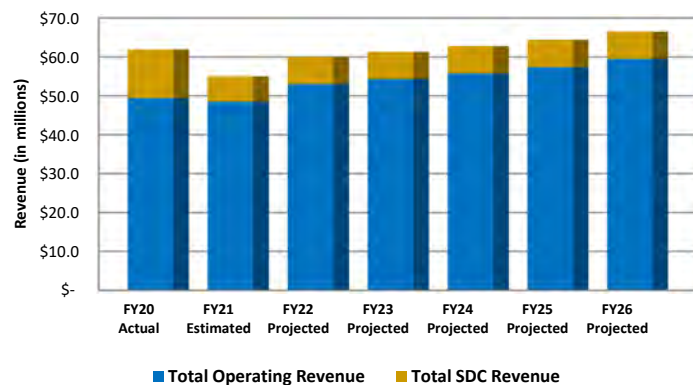
Based on growth projections, total water operating revenue is forecasted to increase from \$91.5 million in Fiscal Year 2022 to \$111.5 million in Fiscal Year 2026.

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 \$53.0 million in Fiscal Year 2022 to \$59.5 million in Fiscal Year 2026.

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 2022 are \$1,600 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for Fiscal Year 2022 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 \$82.9 million in Fiscal Year 2022 to \$104.9 million in Fiscal Year 2026.

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 \$42.9 million in Fiscal Year 2022 to \$54.6 million in Fiscal Year 2026.

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

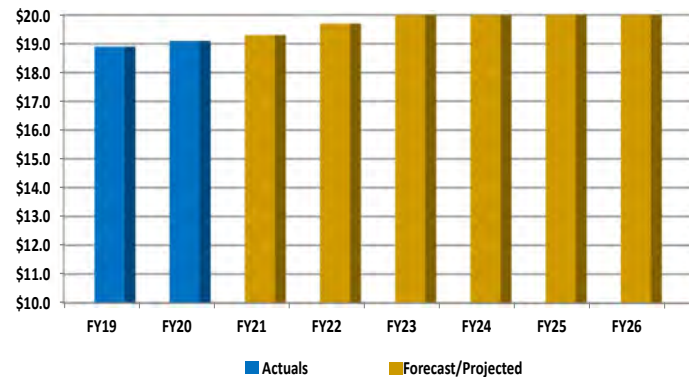
The sources of revenue for the Development Services Center Fund can be divided into four distinct categories: licenses & permits, charges for services, developer contributions, and miscellaneous revenues. The fees are reviewed by the DSC Steering Committee, the DSC Industry Advisory Committee (which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



Breaking ground at the Google data center

DSC Operating Revenue (in millions)



Revenues in Fiscal Year 2020 increased as a result of higher licenses & permit revenue due to increased economic activity, but had been held down due to the economic downturn in the second half of the year. Fiscal Year 2021 revenues are anticipated to slightly increase as the economic recovery picks up steam and further increases are anticipated during the forecast period as development activity is expected to remain strong in the coming years.

DSC operating revenue projections for Fiscal Year 2021 through Fiscal Year 2026 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 2022 budgeted operating expenditures are \$22.6 million, which is a slight increase from the anticipated Fiscal Year 2021 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

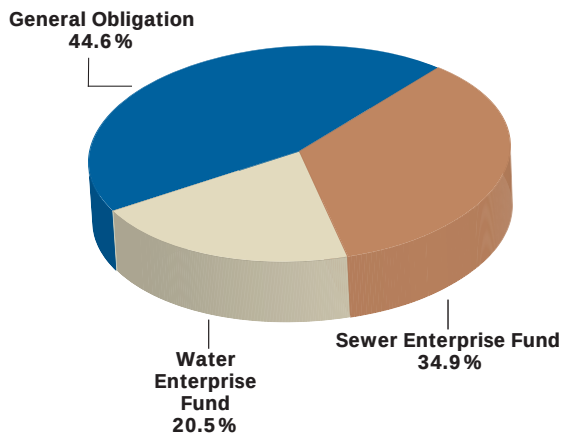
As of July 1, 2021, the City of Henderson's combined outstanding debt totals \$361.8 million, consisting of:

- **G. O. Bonds/Other Debt** **\$ 161.4 million**
- **Water Revenue Secured Bonds** **\$ 126.1 million**
- **Sewer Revenue Secured Bonds** **\$ 74.3 million**

The City is also anticipating a proposed issuance sometime during Fiscal Year 2022 for G.O. Various Purpose Bonds of \$27.2 million with an anticipated term of 20 years. However, the final issuance amount and term are not yet known at this time, but an estimated principal & interest have been included in the budget for Fiscal Year 2022. The intent of this bond issuance is to fund capital projects; see the [Capital Improvement Plan section](#) for a listing of projects identified as funded through bond proceeds.

The following is a review of each of the City's outstanding debt obligations, excluding the proposed issuance as of July 1, 2021.

Composition of Outstanding Debt As of 07/01/21



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.

Debt financing, to include general obligation bonds, revenue bonds, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nevada law, shall only be used to purchase capital assets that cannot be acquired from either current revenues or fund balance/net position and to fund infrastructure improvements and additions. The useful life of the asset or project shall exceed the payout schedule of any debt the City assumes. In addition, current relatively low interest rates make debt financing very economical and prudent versus cash financing.

General Obligation Bonds and Other Debt

General Obligation Bonds* Payment Requirements

Fiscal Year	Principal	Interest	Total
2022	\$ 8,383,566	\$ 4,664,454	\$ 13,048,020
2023	8,491,720	4,411,204	12,902,924
2024	8,770,807	4,121,355	12,892,162
2025	8,999,557	3,888,103	12,887,660
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	\$ 161,410,650	\$ 48,485,246	\$ 209,895,896

*Debt repayment schedule excludes the proposed issuance of \$27.2 million for Fiscal Year 2022.

The City's \$161.4 million general obligation debt can be broken down into two distinct categories:

- General Obligation/Revenue Bonds
Secured by Consolidated Tax \$ 143.0 million
- General Obligation Other Debt
Installment Purchases \$ 0.1 million
Medium-Term Bonds \$ 18.2 million
Capital Lease \$ 0.1 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, 2021.

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

	Date Issued	Original Amount	Outstanding 7/1/2021
Series 2013B (Various Purpose Bds)	04/16/2013	\$39,955	\$ 8,870
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			\$ 134,685



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)

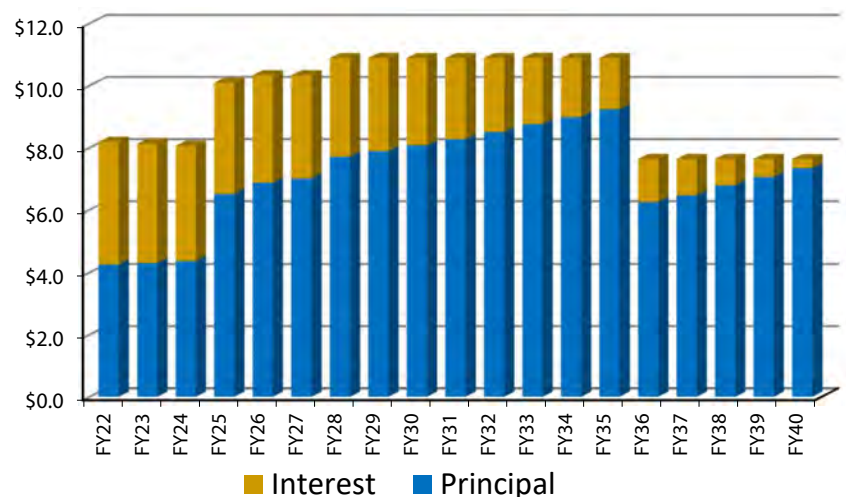
	FY 2020 Actual	FY 2021 Unaudited	FY 2022 Budget
Consolidated Tax Pledged Revenue	\$ 114,625	\$ 110,000	\$ 121,417
Limitation (15%)	17,194	16,500	18,213
Existing Debt Service Coverage	5,215 3.30X	8,402 1.96X	8,194 2.22X



Dollar Loan Center construction

The chart below illustrates the outstanding debt service to maturity in general obligation bonds secured by consolidated tax revenue as of July 1, 2021.

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 2022 is \$0.6508, which includes \$0.231 in voter-approved overrides for public safety.

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

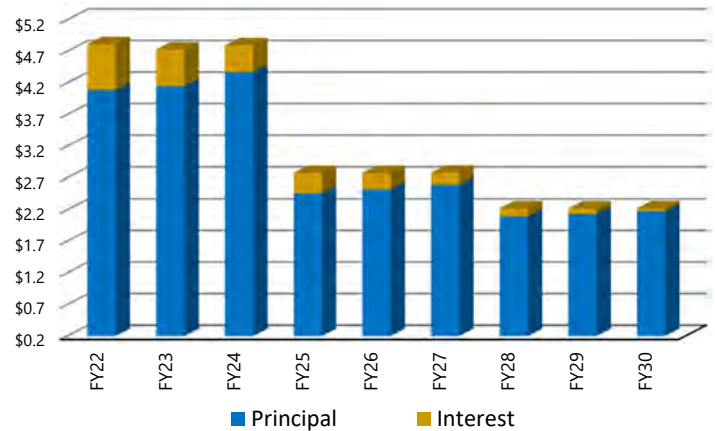
The following table sets forth the City's outstanding general obligation medium-term bonds and other indebtedness as of July 1, 2021.

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

	Date Issued	Original Amount	Outstanding 7/1/2021
Series 2016 (Bldg/Parks Ref)	8/30/2016	\$ 12,700	\$ 8,300
Installment Purchase Agreement	12/21/2017	684	148
Capital Leases	Various	182	127
Medium Term 2020C	06/17/2020	20,000	18,150
Total Outstanding			\$ 26,726

The chart below illustrates the outstanding debt service to maturity in general obligation medium-term bonds and other debt as of July 1, 2021.

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 and are partially being used to construct a new police substation and training facility in West Henderson, scheduled for completion in November 2022.



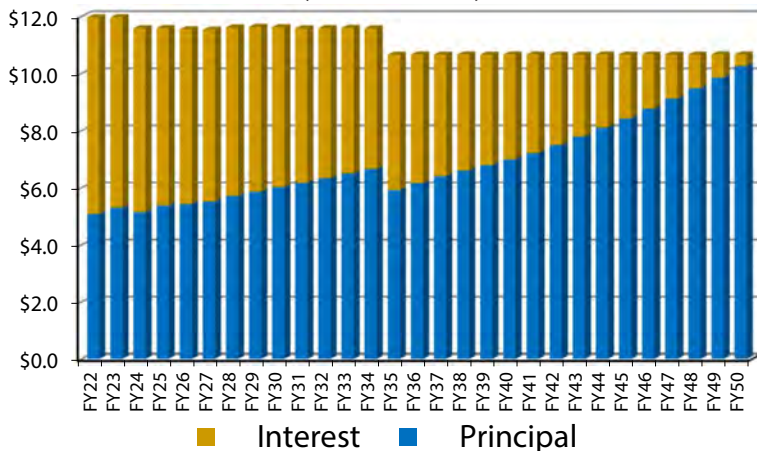
Henderson Police Academy Graduation

Water/Sewer Revenue Secured Bonds

The Water and Sewer Bonds are general obligation bonds for the purpose of funding infrastructure projects. Additionally these bonds are secured by an irrevocable commitment of the net pledged revenues by the City in connection with the ownership and operation of the City's municipal utility system. Net pledged revenues consist of all fees, rates and other charges for the use of the utility system remaining after deduction of operation, and maintenance expenses in the utility system.

The following chart illustrates the outstanding debt service to maturity on the City's existing general obligation bonds secured by water and sewer revenues.

**Existing Debt Service
Secured by Water and Sewer Revenues
(in millions)**



The table below sets forth the City's bonded indebtedness for its existing and authorized general obligation bonds secured by utility revenues as of July 1, 2021.

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
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	\$ 200,396,461	\$ 121,583,899	\$ 321,980,359

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 7/1/2021	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
State Revolving Loan Bonds Series 2000	09/15/2000	\$ 5,500,000	\$ 745,432	\$ 389,875	01/01/2023
Water Revenue Bonds Series 2020A1	06/09/2020	125,340,000	125,340,000	4,745,800	06/01/2050
		\$ 130,840,000	\$ 126,085,432	\$ 5,135,675	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 786,029	\$ 87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	12,495,000	4,589,750	06/01/2024
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	11,345,000	361,719	06/01/2030
Sewer Refunding Bonds Series 2020A2	06/09/2020	50,370,000	49,685,000	1,790,885	06/01/2034
		\$ 144,289,396	\$ 74,311,029	\$ 6,829,691	

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 2021 of \$16.3 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$1.3 billion), the City's debt limit for general obligations is \$2.45 billion. The chart below illustrates the City's general obligation statutory debt limitation.

Statutory Debt Limitation

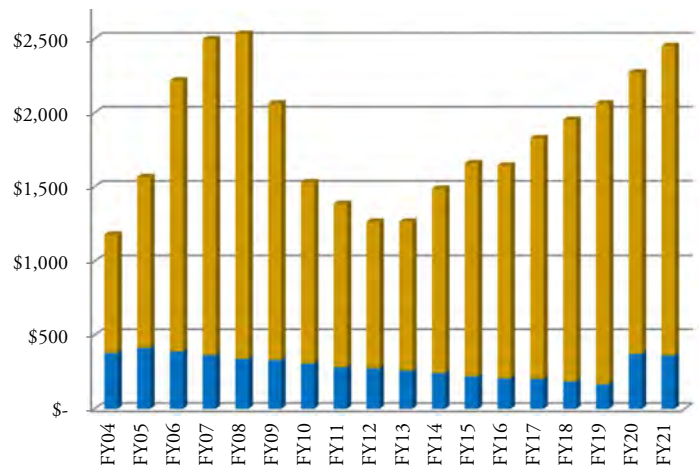
Statutory Debt Limitation for Fiscal Year 2021	\$ 2,450,954,063
Outstanding General Obligation Indebtedness (as of June 30, 2021)*	\$ 360,710,043
Additional Statutory Debt Limitation	\$ 2,090,244,019

*Excludes proposed bond issuances and non-General Obligation debt such as installment purchases, capital leases and sewer bonds (Series 2010) totaling \$1.1 million.

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

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

Historical Statutory Debt Limitation (in millions)



Debt Ratio Comparisons

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

The City of Henderson has a debt ratio of 2.27%. 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, 2020	Fiscal Year 2022 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 128,965,277	258,230	\$ 10,111,719,650	\$ 499.42	1.28%
Las Vegas	462,775,000	655,489	22,246,535,827	706.00	2.08%
Henderson*	360,710,043	322,800	15,900,864,128	1,117.44	2.27%
North Las Vegas	393,160,656	258,761	9,388,146,391	1,519.40	4.19%
Average:				\$ 960.56	2.45%

Source: Total General Obligation Debt compiled by Zions Public Finance

* Excludes proposed bond issuance for Fiscal Year 2022 and non-General Obligation debt such as installment purchases, capital leases and sewer bonds (Series 2010) totaling \$1.1 million.

Performance Budget Overview

Contents

Performance Budget Introduction.....	147
Strategic Priorities and Goals	148
Community Safety.....	149
Livable Communities.....	152
Economic Vitality	155
Quality Education.....	157
High-Performing Public Service.....	160
Strategic Plan Performance Measures	161
Citywide Response to COVID-19	162
FY 2022 Fund and Department Budgets	164
FY 2022 Department Funding Sources.....	165
Departmental Performance Budgets.....	166
City Attorney's Office.....	168
City Clerk's Office.....	172
City Manager's Office.....	176
Community Development & Services	181
Development Services Center	187
Economic Development & Tourism.....	190
Emergency Management, Environmental Health & Safety.....	194
Finance.....	198
Fire	203
Government and Community Relations.....	208
Human Resources.....	213
Information Technology	218
Internal Audit.....	225
Mayor and Council	228
Municipal Court	231
Parks and Recreation	235
Police.....	240
Public Affairs.....	247
Public Works	251
Redevelopment Agency	259
Utility Services.....	263

Tables & Illustrations

Process Overview	147
Annual Performance Budget Cycle.....	147
Strategic Priority by Major Opportunity Area.....	148
Fiscal Year 2022 Budgets by Fund.....	164
Fiscal Year 2022 Budgets by Department.....	164
Fiscal Year 2022 Department Funding Sources	165
Departmental Performance Budget	
What You Will Find on Each of the Departments' Pages	166
City Attorney's Office - Org Chart/Budget/Performance Measures	168
City Clerk's Office - Org Chart/Budget/Performance Measures.....	172
City Manager's Office - Org Chart/Budget/Performance Measures	176
Community Development and Services - Org Chart/Budget/Performance Measures	181
Development Services Center - Org Chart/Budget/Performance Measures.....	187
Economic Development & Tourism - Org Chart/Budget/Performance Measures.....	190
Emergency Management - Org Chart/Budget/Performance Measures	194
Finance - Org Chart/Budget/Performance Measures.....	198
Fire - Org Chart/Budget/Performance Measures.....	203
Government and Community Relations - Org Chart/Budget/Performance Measures	208
Human Resources - Org Chart/Budget/Performance Measures	213
Information Technology - Org Chart/Budget/Performance Measures.....	218
Audit Administration- Org Chart/Budget/Performance Measures	225
Mayor and Council - Org Chart/Budget/Performance Measures.....	228
Municipal Court - Org Chart/Budget/Performance Measures	231
Parks and Recreation - Org Chart/Budget/Performance Measures.....	235
Police - Org Chart/Budget/Performance Measures	240
Public Affairs - Org Chart/Budget/Performance Measures.....	247
Public Works - Org Chart/Budget/Performance Measures.....	251
Redevelopment Agency - Org Chart/Budget/Performance Measures	259
Utility Services - Org Chart/Budget/Performance Measures	263

Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2022. 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 2022 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 Priorities and Goals

The following section details the City's key priorities including Community Safety, Livable Communities, Economic Vitality, Quality Education, and High-Performing Public Service as well as the Major Opportunity Areas that have been identified for each priority. For each opportunity the City has identified a primary goal along with key initiatives and action items necessary to reach those goals. The City's Strategic Plan is updated annually to report on the progress of these key initiatives and action items, the most recent annual progress report can be found at the [City's Website](#).

Priority	Major Opportunity Area (MOA)
Community Safety	Maintain and protect Henderson's quality of life
	Preparing for emergencies
	Ensuring employee safety, health and wellness
	Improve transportation safety
	Advance and promote environmental management
Livable Communities	Support responsible growth and development patterns
	Develop and Implement Reliable Reinvestment Strategies
	Ensure a high-quality, multi-modal transportation network
	Promote a healthy and vibrant community
	Address social issues that negatively impact Henderson's vulnerable populations
Economic Vitality	Protect and conserve natural resources
	Promote workforce skills to attract high tech, high wage industries
	Create economic diversity and jobs
Quality Education	Financial resiliency
	Be a leader in education reform in Southern Nevada
	Expand access to early childhood education
	Ensure Henderson's high school students are prepared for college
	Align educational investments with K-12 needs
High-Performing Public Service	Align local talent pool with local career opportunities
	Ensure responsive government through implementation of a digital innovation program
	Ensure responsive government through implementation of a City Performance Excellence Program

Community Safety

Maintain and Protect Henderson's Quality of Life

Goal: To maintain and protect Henderson's quality of life by safely and effectively meeting the increased demand for public safety services.

Key Initiatives:

- Strategically address the current and anticipated increase in service demand.
- Effectively utilize human resources and technology to improve response times.
- Reduce occurrence of criminal offenses and perception of crime in the community through crime reduction strategies.
- Improve public safety through collaborative partnerships with citizens/public through civic engagement and community programs.

Top Fiscal Year 2022 Action Items:

- Increase Police Department staff complement for new West Henderson station.
- Outfit/equip new West Henderson station to meet Police needs.
- Add a third battalion in the City.
- Design and construct a police substation/training center in far West Henderson.
- Design and construct a forensic crime laboratory.

Preparing for Emergencies

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

Key Initiatives:

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

Top Fiscal Year 2022 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:

- Research the feasibility of creating an in-house wellness center for City employees, which would improve employee health, strengthen the workforce, improve efficiencies, ensure compliance, reduce costs and streamline processes.
- Reduce the frequency, liability and severity of employee injuries by attaining ISO 45001 Occupational Health and Safety Management System Certification.
- Safeguard Henderson employees' health and safety by developing a citywide training center and program.
- Strengthen the capacity of health care delivery organizations to respond to escalating demand for care and treatment associated with COVID-19.

Top Fiscal Year 2022 Action Items:

- Develop and implement plans to close competence or resources gaps.
- Develop and implement a testing program for City employees, Henderson Detention Center inmates, and high-risk individuals as needed, while exploring the potential for a permanent testing site in Henderson.

Improve Transportation Safety

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

Key Initiatives:

- Develop and implement initiatives to improve safety and reduce/eliminate fatalities on our roadways.
- Implement a community safety education program that includes all transportation modes.
- Improve transportation public safety through innovation and technology.

Top Fiscal Year 2022 Action Items:

- Improve road and sidewalk lighting and road signage.
- Develop printable and web materials regarding driving, walking and biking safely.
- Procure and install successful technologies for intersections and streetlights.

Community Safety

Advance and Promote City Environmental Management

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

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Verify compliance with systematic audit program.
- Conduct business verification inspections to assess the need for additional hazardous material and environmental permits to be completed.
- Monitor and analyze data from the tracking system to find areas of improvement.
- Expand the number of Henderson Shines events from one per year to two per year.

Livable Communities

Support Responsible Growth and Development Patterns

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

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Advocate for affordable housing and permanent supportive housing units in alignment with the Henderson Housing and Community Development Strategy.
- Evaluate the need for land use updates to support growth consistent with the City of Henderson's and Nevada State College's future plans.

Develop and Implement Reliable Reinvestment Strategies

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

Key Initiatives:

- Evaluate deferred asset maintenance liabilities.

Top Fiscal Year 2022 Action Items:

- Identify construction-ready projects citywide and utilize a uniform project template (i.e. briefing book) across City departments as funding opportunities emerge.
- Develop a completion or closure plan for partially built infrastructure during economic recessions.

Livable Communities

Ensure a High Quality, Multimodal Transportation Network

Goal: Increase pedestrian, bicycle, and transit modes of transportation.

Key Initiatives:

- Expand opportunities for all transportation users by addressing equitable mobility.
- Evaluate and update traffic guidelines and Henderson Municipal Code to help increase mobility options.

Top Fiscal Year 2022 Action Items:

- Research and inventory bus stops in Henderson with connectivity and coverage issues and then provide a plan to correct those issues.
- Develop and implement a ride share and curb management program for the City of Henderson.
- Review traffic impact guidelines to increase transit within the City.
- Participate in the Regional Transportation Commission's evaluation of adaptive signal timing.

Promote a Healthy and Vibrant Community

Goal: To increase the health of our community through access to cultural arts, parks and recreation, and fresh food.

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Implement a cultural arts master plan.
- Develop triggers for development of new senior centers and recreation centers.
- 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 substance abuse issues through education.
- Work locally and regionally to compassionately address the needs of individuals experiencing homelessness.
- Improve access to healthcare services for vulnerable Henderson residents.
- Implement the Henderson Homeless Action Plan.

Top Fiscal Year 2022 Action Items:

- Partner with UNLV to host the mobile medical initiative in Henderson.
- Develop staff-taught curriculum focused on healthy nutrition and lifestyle choices for children ages 3-14 years in recreation classes and programs.
- Identify gaps in medical services in the community and work with Economic Development and other partners to recruit needed services.
- Coordinate with Clark County School District to address the needs of homeless students enrolled in Henderson schools.

Protect and Conserve Natural Resources

Goal: Protect and conserve natural resources.

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Evaluate sustainability opportunities and develop sustainability goals/adopt state goals.
- Develop processes and procedures for measuring and improving diversion rates.
- Implement a program to institute recycling throughout all parks in the City.
- Develop public outreach program to help educate the public about recycling in the City.
- Develop and implement turf removal plan for City operations and community installations.

Economic Vitality

Promote Workforce Skills to Attract High Tech, High Wage Industries

Goal: Increase the number of jobs held by workers in each of our target industry sectors (computer occupations, healthcare, finance, manufacturing) by 1% in Clark County.

Key Initiatives:

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

Top Fiscal Year 2022 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.
- Partner with local education institutions to improve online learning environments and tailor content to meet emerging needs.

Create Economic Diversity and Jobs

Goal: Create at least 500 new jobs per year in Henderson in the target industry sectors.

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Expand development code to accommodate emerging industries that may not be identified in current code.
- Partner with developers to co-brand West Henderson as a core employment center.
- Develop a marketing campaign for Downtown Henderson as a destination of choice to include Opportunity Zone designation, new on-going development projects, and one-on-one business marketing to retain and recruit new businesses.

Economic Vitality

Financial Resiliency

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

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Create guidelines for fund balances/net position for City funds where no policies are currently in place.
- Develop guidelines for cost recovery on various City programs and services.
- Identify ways to diversify revenue and deliver recommendations to the City Manager's Office.
- Evaluate service levels and programs.

Quality Education

Be a Leader in Education Reform in Southern Nevada

Goal: To increase the number of educational outreach events and legislative bills supported by the City.

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Support a process through a consultant to analyze and examine best practices for using student performance data to support student achievement that will inform policy advocacy for Community Education Advisory Board requests.
- Promote the expansion of existing parental engagement programs in Henderson and explore additional opportunities for partnership and collaboration when hosting relevant events.

Expand Access to Early Childhood Education

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

Key Initiatives:

- Investigate innovative partnerships, grant seeking and grant making opportunities to expand early childhood educational opportunities.
- Promote new-parent education programs that focus on low-income and vulnerable populations and make these programs accessible in City facilities.
- Raise awareness within the business community of the importance of early childhood education in growing future business leaders.
- 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 2022 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 2022 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.
- Enhance safe school environments through strategic partnerships between the Clark County School District and law enforcement, fire and safety experts.
- Address the digital divide and the 'homework divide' by increasing underserved students' access to internet through partnerships, grantmaking, and grant seeking.

Top Fiscal Year 2022 Action Items:

- Explore additional metrics to assess progress and school performance as well as continuing to monitor existing educational indicators annually.
- Support schools and staff in delivering education successfully with unique solutions that respond to student needs.
- Advocate for community efforts to support safe school environments and prevent youth violence.

Quality Education

Align Local Talent Pool With Local Career Opportunities

Goal: Increase the number of City supported or sponsored events that offer mentoring and skills application programs to help Henderson high school students develop and hone skill sets designed to expedite their migration to the workforce.

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Identify and engage community organizations that may be able to partner with businesses and Henderson schools to provide/fund Science, Technology, Engineering, Arts, and Math (STEAM) skills training.
- 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 Career Day.
- Design and construct a workforce training facility including a 20,000 square foot building with classrooms, shops space, offices, and related amenities necessary for the teaching environment.

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 2022 Action Items:

- Migrate all appropriate application and systems to the cloud.
- Develop a Citywide enterprise data strategy.
- Build a Henderson Innovation District with a private partner to test new technologies that will promote economic development.
- Conduct a hack-a-thon to promote innovation and partnerships that will create startup business opportunities.

Ensure Responsive Government Through Implementation of a City Performance Excellence Program

Goal: To increase the City of Henderson's Performance Criteria Index Score.

Key Initiatives:

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

Top Fiscal Year 2022 Action Items:

- Develop and implement a Citywide employee volunteer program designed to engage employees in areas of community need.
- Enhance the handling of public records requests by implementing public records request software.
- Develop and implement a standardized approach and policy to manage negative customer service feedback.

Strategic Plan Performance Measures

The Strategic plan serves as a roadmap to ensure that we successfully achieve our mission. As we have begun to execute our action plans, we have focused on monitoring data-driven results, providing transparent and accountable progress reports to stakeholders, and remaining agile as new challenges arise and updates to the plan become necessary.

The City's performance measures are updated quarterly and tracked by City management. These measures are also published to the public with the goal of increasing transparency, accountability, and customer service excellence. Click the below Strategic Priorities or scan the QR code to be redirected to the City's [open data](#) website to view the City's performance measures for the Strategic Priorities.

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

Key Fact

The Henderson City Council adopted an Open Data Policy on August 6, 2019 to demonstrate their commitment to open, transparent and accessible government. Performance measures for the Strategic Priorities are updated quarterly.



Citywide Response to COVID-19

The City of Henderson's COVID-19 Recovery Action Plan takes a whole community approach wherein residents, local business leaders, partner agencies, and nonprofit and faith-based organizations, as well as regional, state, and federal agencies, take ownership of the process to strengthen and revitalize our community. The City's use of data to paint an accurate and up-to-date picture of community health is informing operational and strategic decisions made by City leadership and is available to the public through the City's Open Data Portal.

COVID-19 Emergency Response

The City of Henderson took extraordinary measures to help slow the spread of the virus and ensure that our residents, healthcare providers, and first responders remain as safe as practical. The steps included adopting recommended best practices and intensive efforts to obtain the resources needed to combat the Pandemic.

The City of Henderson transitioned from emergency response to recovery support on May 18, 2020. The recovery support efforts focus on action items that seek to ease the long-term impacts of the COVID-19 pandemic. The recovery efforts associated with COVID-19 are an ongoing and evolving process that will continue for quite some time. The following is an abbreviated list of response efforts by category to date.



[COVID Recovery Action Plan](#)

Emergency Response Efforts

- Ensured appropriate staffing levels to maintain emergency information center operations, continued to maintain premier level of public safety services, implemented a procedure for City personnel to socially separate for 15 days without having to use annual leave or sick leave.
- Developed childcare services for city employees, health care workers and first responders within 12 hours of activating the Emergency Operations Center. The Center provided care for 3,985 attendees through May 24, 2020.
- Partnered with Henderson-based company, Polar Shades, to develop various pieces of PPE for first responder use, including reusable N-95 Masks with replaceable filters, medical gowns, and surgical masks. Manufacturing of these items started the week of March 23rd.



Citywide Response to COVID-19

- Based the Battelle Critical Care Decontamination System at the Henderson Armory. This system can sterilize up to 80,000 N95 masks per day. To prevent a shortage of personal protective equipment, the Federal Emergency Management Agency (FEMA) offered Southern Nevada healthcare providers with a way to decontaminate and reuse their N95 respirator masks for no charge.

Business Response Efforts

- Worked closely with the private sector and business community regarding ongoing challenges and re-opening protocols.
- Conducted small business outreach for the “Save Small Business” grant.
- Confirmed 20 local businesses to participate in social media campaigns, engaged with 21 restaurants and 13 hotels for reopening procedure updates, and received 24 requests from the Business Resource Platform launch.
- Drafted the Reopening Henderson for Business Phased Plan.

Community Response Efforts

- Developed a contact database for organizations serving vulnerable populations.
- Conducted weekly and bi-weekly needs assessments with more than 20 non-profit organizations and community partners, 24 low to moderate-income housing providers and 35 assisted living and group home facilities that serve vulnerable populations in Henderson.
- Delivered 1,195 bags of food to senior residents.
- Expanded the Meals on Wheels program with 3,482 meals delivered during a six-week timeframe from March 30, 2020 to May 10, 2020.
- Due to the Executive Order mandating school closures for the remainder of the school year and the mobilization of distance learning initiatives for students, the City contributed \$200,000

to the Clark County School District for the purchase of 2,000 Chromebooks to ensure students had access to distance learning programs.

- Distributed over \$80,000 worth of donated food and children’s supplies to community partners.
- Coordinated charitable donations including: Project 4 Humanity committed to bread deliveries M-F, Ethel M. donated 270,000 pieces of candy for food banks, and Henderson Hyundai donated funding towards supplies for seniors.

Organizational Response Efforts

- Developed COVID-19 testing protocol and researched and developed a “Quick Response Force” (QRF) to address evaluation and treatment of symptomatic employees.
- Completed work to identify, procure, distribute, and maintain a supply-line of general cleaning supplies (wipes, sanitizer, general needs) to support City sites and the re-opening of City services.
- Increased bandwidth and virtual private network (VPN) licensing needed for city employees to telecommute. Approximately 900 employees per day use remote means to access the city network.

Community Grants

- Rental Assistance -\$1 million for 248 people for rental, mortgage, and utilities.
- Utility Assistance -Provided direct utilities relief of \$300K helping 1,294 households.
- School and Education Grants - \$105K to eight Henderson schools providing tutoring to 186 students.
- Business Grants- 527 business grants awarded totaling \$3.3 million.
- Resident Recovery Grants- 1,433 awarded totaling \$4.7 million to provide childcare services, utility assistance, and broadband for students.

FY 2022 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 2022 Budget by Fund

General Fund	\$ 295,913,664
Special Revenue Funds	
Commissary	200,000
Crime Prevention	5,379,747
Eldorado Valley	287,700
Forfeited Assets	9,000
Gas Tax	12,010,369
Grants	17,896,819
Muni Court Admin Fee	1,418,521
Sales & Use Tax	21,266,169
Recreation, Cultural Events, & Tourism	3,734,472
Capital Projects Funds	
Capital Replacement	8,322,533
Special Recreation	504,420
Internal Service Funds	
City Shop	13,872,433
Citywide	16,929,389
Engineering	9,990,443
Health Insurance	21,229,199
Self Insurance- Liability	4,530,013
Workers' Compensation	7,567,866
Enterprise Funds	
Development Services *	22,631,799
Sewer	61,079,851
Water	100,642,433
Redevelopment Agency	20,219,368
	<u>\$ 645,636,208</u>

Funds not included in this section:

Debt Service Funds	\$ 15,092,212
Bond Proceeds	29,435,401
Land Sales	1,073,573
Municipal Facilities	5,148,153
Municipal Golf Course	2,720,943
NID	85,701
Park Development	700,638
	<u>\$ 54,256,621</u>

Total All Funds ** \$ 699,892,829

FY 2022 Budget by Department

City Attorney's Office	\$ 8,174,304
City Clerk's Office	3,822,382
City Manager's Office	2,694,723
Community Development and Services	26,555,354
Economic Development & Tourism	1,651,970
Emergency Management	10,589,225
Finance	32,988,121
Fire	63,961,031
Government and Community Relations	1,476,363
Human Resources	4,588,050
Information Technology	29,449,375
Internal Audit	631,330
Mayor & City Council	979,730
Miscellaneous ***	7,399,532
Municipal Court	9,746,186
Parks and Recreation	53,841,060
Police	133,364,856
Public Affairs	2,966,234
Public Works	68,814,730
Redevelopment Agency	20,219,368
Utility Services	161,722,284
	<u>\$ 645,636,208</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 \$679,673,461 and Redevelopment Agency funds of \$20,219,368.

*** 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 2022 Department Funding Sources

Department	Fund																		
	General	Commissary	Crime Prevention	Eldorado Valley	Forfeited Assets	Gas Tax	Grants	Muni Court Admin Fees	Recreation, Cultural Events, & Tourism	Sales and Use Tax	Capital Replacement	Special Recreation	City Shop	Citywide	Engineering	Health Insurance	Self-Insurance Liability	Workers' Compensation	Development Services
City Attorney's Office	✓						✓										✓		
City Clerk's Office	✓																		✓
City Manager's Office	✓																		
Community Development & Services	✓						✓												✓
Development Services Center																			✓
Economic Development & Tourism	✓								✓										
Emergency Management, Environmental Health & Safety	✓						✓											✓	
Finance	✓															✓	✓		✓
Fire							✓				✓							✓	
Government and Community Relations	✓																		
Human Resources	✓						✓												
Information Technology	✓						✓				✓			✓					✓
Internal Audit	✓																		
Mayor & City Council	✓																		
Miscellaneous	✓																		
Municipal Court	✓							✓											
Parks and Recreation	✓						✓		✓			✓							
Police	✓	✓	✓	✓	✓		✓			✓	✓								
Public Affairs	✓																		
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.

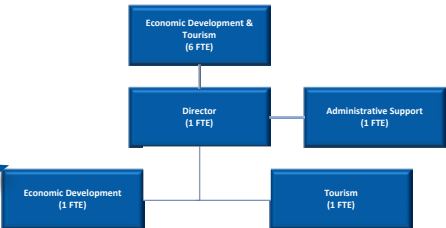
Key Services

- 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.



Intermountain Healthcare Performance Center in West Henderson home to the Raiders headquarters and practice facility opened in June 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.



190 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 2019 through budget for Fiscal Year 2022. Includes information relating to the number of full-time employees within the departments.

9) Financial overview

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

10) Key facts

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

11) Performance measures

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

PERFORMANCE BUDGET

Past Accomplishments

- In August 2020, Marketing Alliance was onboarded to implement the Economic Development Marketing Plan for professional marketing services to support identified

To date, Marketing Alliance has created a new website for Economic Development, developed a lead generation process and are finalizing a Business Intelligence tool for site selectors.

- From August 2020 through December 2020, Economic Development in collaboration with the Redevelopment Agency and National Development Council distributed \$2.257 million in small business grants to more than 400 Henderson businesses including home-based businesses. The funds for the small business grants were received as part of the Coronavirus Relief Fund provided to the City.
- Economic Development successfully recruited several new businesses to Henderson including

RS Auto, JDA Global, Consolidated Design and Lithium Energy.

- Due to the significant impact to the business community as a result of COVID-19, Economic Development provided a variety of ways to get information out to the business community. This included regular conference calls with the Henderson Chamber, local hospitals, hospitality partners and the Water Street District Business Association. Staff also developed an online COVID-19 Business Resource E-Magazine which provides local, state and federal resources available to businesses.
- In January 2021, Economic Development was awarded a grant from the National League of Cities' City Innovation Ecosystems Program to support the implementation of our commitment to mapping local entrepreneurship support resources to provide streamlined access for the community.



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.

192

City of Henderson, Nevada

PERFORMANCE BUDGET

Economic Development & Tourism Expenditures by Category/Program

Category	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Est. mtd	FY 2022 Budget	Increase / (Decrease)	% Change
Salaries and Wages	\$ 1,215,017	\$ 720,303	\$ 709,106	\$ 692,775	\$ (16,331)	-2%
Employee Benefits	415,634	337,383	294,344	292,985	(1,359)	0%
Services and Supplies	1,693,421	6,981,794	13,818,448	666,210	(13,152,238)	95%
Capital Outlay	652,268	202,039				
Depreciation	100,970					
Tota	\$ 4,077,310	\$ 8,241,520	\$ 14,821,898	\$ 1,651,970	\$ (13,169,928)	89%
Program						
General Fund	\$ 986,902	\$ 721,360	\$ 1,063,067	\$ 1,154,265	\$ 91,198	9%
Grant Fund		2,368	13,057,714	(13,057,714)		100%
Recreation - Cultural Events & Tourism*	3,090,408	7,517,792	701,117	497,705	(203,412)	29%
Tota	\$ 4,077,310	\$ 8,241,520	\$ 14,821,898	\$ 1,651,970	\$ (13,169,928)	89%
Fu Time Emp oyes						
General Fund	4	4	5	5		0%
Recreation - Cultural Events & Tourism*	10	10	10	10		0%
Tota	14	14	15	15		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 2022 is anticipated to decrease 89% year over year. This is due to grant funding received in Fiscal Year 2021. Any unspent funds will be carried forward into Fiscal Year 2022.

Key Fact

During Fiscal Year 2021, Economic Development in collaboration with the Redevelopment Agency and the National Development Council, distributed \$2.257 million in small business grants to more than 400 Henderson businesses.

Economic Development Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Number of new business expansion or relocation inquiries generated annually	250	200	200	200
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	1,100	1,100	1,500	1,200
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$100.0	\$100.0	\$100.0	\$100.0

HENDERSON
A CULTURE OF OPPORTUNITY

City of Henderson, Nevada

193

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

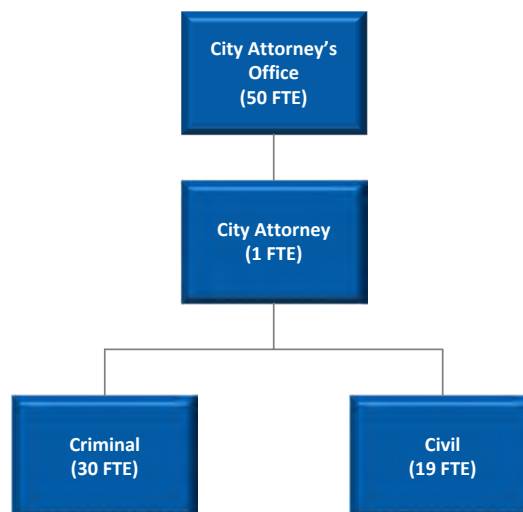


The City Attorney's Office operates on a collaborative service model that works closely with the City Council, management, and departments to further the vision, mission, values and strategic priorities of the City. The Office provides first-rate legal support and services that are attentive and responsive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

- Developed and implemented a comprehensive HIPAA hybrid policy designating the City's covered health care components and instituting requirements for the use, transmission and maintenance of protected health information.
- Drafted all agreements and provided legal support for the transformation of the Henderson Pavilion into the Dollar Loan Center, a 7,000+ seat multipurpose arena that will be the home of the Henderson Silver Knights.
- Worked with Community Development and Services and other stakeholders to substantially revise and update the City's property maintenance code and standards, including more efficient and effective enforcement processes.
- Partnered with the Henderson Police Department to obtain a "red flag" order from the District Court – preventing an unstable person from keeping and obtaining firearms. This was one of the first red-flag orders obtained in the state under a new state law.
- Assisted the Emergency Management Division and various departments on the City's response to the COVID-19 pandemic, including - implementation of the City's emergency declaration, interpretation and enforcement of the Governor's Emergency Directives, development of Citywide telework policies, emergency purchases and the procurement of personal-protective-equipment, etc.
- Successfully defended and litigated to conclusion various claims brought against the City, including - labor, employment, premise liability, land-use and development, and other claims.

Criminal Division

- Led an inter-departmental process improvement project that developed a way to charge co-defendants in the same charging document, resulting in a more efficient, effective, and fair process.
- Successfully defended, through multiple appeals to the District Court and the Nevada Supreme Court, the City's ordinance making domestic battery to local misdemeanor offense enacted in response to the Nevada Supreme Court's decision in *Anderson v. Eighth Judicial District Court*.
- Advocated for and received City Council approval of a bill draft request for the 81st Nevada Legislative Session (2021) that would give clear authority to municipal courts to conduct jury trials in response to *Anderson v. Eighth Judicial District Court* - resulting in the introduction of Assembly Bill 42.
- Partnered with the Henderson Police Department to develop and implement an electronic notification process for completed blood tests enabling more efficient and timely prosecutorial decisions.
- Worked with the Municipal Court to quickly develop and implement a temporary COVID-19 shutdown and response plan – which included allowing prosecutors to appear remotely for arraignments and other critical court hearings.
- Participated in the City's Privacy Study Assessment to ensure compliance with distribution, storage and retention requirements for private and sensitive information and data.



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 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,427,075	\$ 4,441,850	\$ 4,491,452	\$ 4,770,045	\$ 278,593	6%
Employee Benefits	1,921,523	2,037,139	2,067,200	2,259,793	192,593	9%
Services and Supplies	957,773	814,993	1,501,600	1,144,466	(357,134)	-24%
Capital Outlay	-	-	-	-	-	-
Total	\$ 7,306,371	\$ 7,293,981	\$ 8,060,252	\$ 8,174,304	\$ 114,052	1%
Program						
General Fund						
General	\$ 4,407,693	\$ 4,385,725	\$ 5,238,075	\$ 5,293,481	\$ 55,406	1%
Victim Advocate	216,561	179,897	120,408	154,054	33,646	28%
Criminal	3,456,592	3,528,852	3,702,651	3,998,188	295,537	8%
Admin/Attrition Adjustment	(1,211,583)	(1,233,017)	(1,595,173)	(1,647,719)	(52,546)	3%
Subtotal General Fund	\$ 6,869,263	\$ 6,861,457	\$ 7,465,961	\$ 7,798,004	\$ 332,043	4%
Grant Fund	\$ 141,801	\$ 128,661	\$ 299,566	\$ 78,038	\$ (221,528)	-74%
Self Insurance Fund	\$ 295,307	\$ 303,863	\$ 294,725	\$ 298,262	\$ 3,537	1%
Total	\$ 7,306,371	\$ 7,293,981	\$ 8,060,252	\$ 8,174,304	\$ 114,052	1%
Full-Time Employees						
General	47	48	48	48	-	0%
Land Fund	1	1	1	1	-	0%
Self Insurance Fund	1	1	1	1	-	0%
Total	49	50	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 2022, the budget remained flat year over year, as decreases in Grant Funded Services and Supplies offset General Fund increases in Salaries and Wages and Employee Benefits. The increase in Salaries and Wages and Employee Benefits are due to the lifting of the City's hiring freeze which had been implemented at the start of Fiscal Year 2021 and an increase in contribution rate to the Public Employees Retirement System.

Performance Measures

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.



	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Criminal Trial Conviction Rate	88%	90%	88%	88%
Victim Advocate Contacts	7,539	7,840	9,200	9,000
No. of cases per year per attorney - Criminal	1,162	976	826	1,000
Client Satisfaction Survey	97%	97%	97%	97%

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

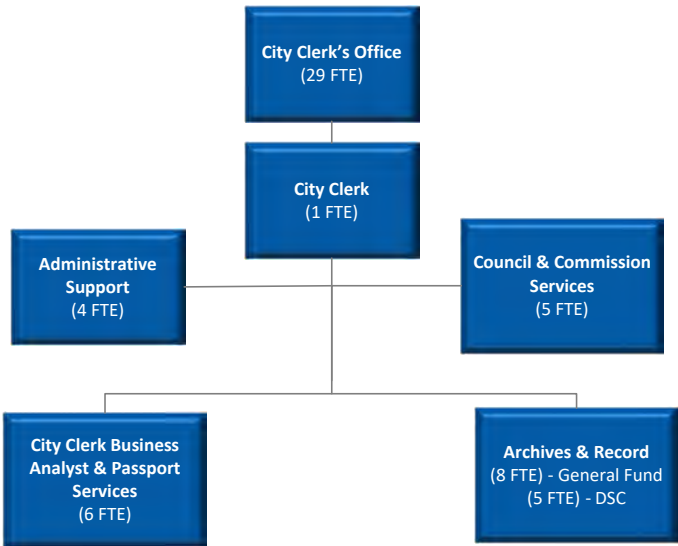
The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, citywide records program: City archives and the Development Services Records Center in accordance with local, state, and federal regulations. 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 city-wide records management program by providing direct records services to assist City offices in meeting their record-keeping responsibilities in an appropriate and cost effective manner by developing and implementing retention schedules in accordance with federal, state and local laws. Provides training in developing and maintaining effective records systems, operates City Archives and Records Center, manages the Development Services Records Center, and responds to inquiries and public records requests.

Key Services

- Coordinate all records requests to ensure timely completion and legal compliance with the Nevada Public Records Law.
- Develop and execute directives, policies, and operating procedures to ensure compliance with federal, state, and local laws and regulations for the appropriate maintenance, preservation, disposition, and public access to City records and information.
- Manage and maintain the City Archives to preserve Citywide permanent and historical records.
- Coordinate management of Citywide records through their life cycle including creation, retention, maintenance, storage and destruction.
- Manage and maintain the City Records Center. Receive, log, file and dispose of all files required to be maintained by the City Clerk's office.
- Conduct Citywide records assessments to ensure compliance with established record keeping standards including records retention schedules, transfer and transmittal, preservation, public access and destruction.
- Ensure all City forms comply with statutory requirements and design standards, encourage the use of Citywide forms, and encourage the sharing of information between departments by maintaining a master list of all City forms.
- Process revisions and resubmittals for all building permits.
- Receive, enter into permitting system, route, file and track plans for building permits.
- Provide reformatting services for all departments.
- Create and maintain records for emergency response plans and procedures.
- Administer records coordinator program.
- Assist with police records seals including retrieval and scanning of paper and microfilm reports and uploading to the document management system.
- Collaborate with civic groups including the Henderson Historical Society, Henderson Library District, Clark County Heritage Museum, State Historical Records Advisory Board, and State Library and Archives to increase availability of Henderson's historical records.

Elections and Administrative Services (EAS) ensures municipal elections are administered in accordance with local, state, and federal regulations; and conducts continuous education programs and simulated voting opportunities throughout the community to promote civic participation. Additionally, EAS is the first point of contact for all in-bound calls and visitors to the City; offers a full-service Passport Acceptance Program, lobbyist registration, oath administration, certification services, and public notary services.

Key Services

- Serve as Elections Administrator (filing officer, legal notices, close of voter registration, Early Voting, Election Day and post certification) in compliance with local, state, and federal law.
- Develop ward map per Henderson Municipal Code and Nevada Revised Statutes.
- Provide content and certify accuracy for the sample ballot, mail ballot, legal notices, and voter guide in three languages.
- Manage a full-service United States passport application acceptance program.

- Attest the signatures of the City Manager and City Council members on contracts and agreements approved or sanctioned by the City Council, bonds, real estate transactions, and other official City documents. Accept, verify and process receipt of all summons and subpoenas that name the City as a defendant.
- Conduct bid and request for proposal openings including overseeing recording and creation of minutes.
- Verify bond documents for accuracy including calendar, official statement and ordinance.
- Develop and promote a public communication plan during the election cycle.
- Act as signatory of City car titles, liens and lien releases, developer and city maps, and bond sales.
- Serve as secretary to the City Council and Redevelopment Agency overseeing all aspects of meeting activities.
- Provide notary services and life certifications documents for staff and the public.
- Accept, post, and verify public meeting postings in accordance with open meeting laws.

Past Accomplishments

- Revised online public records training to include updated electronic records guidance and legal requirements.
- Completed a five year project by implementing Hyland OnBase Agenda Management system to replace the outdated SIRE system. This system includes a new agenda module, a minutes module and new voting client. This system will be utilized for all public meeting including City Council, Redevelopment Agency, Planning Commission and Boards and Commissions.
- Implemented schedule based passport services. This resulted in the elimination of wait times for customers and created a predictable workload to better manage staffing, while improving social distancing in City Hall for staff and public safety.
- Implemented a new records management system for social media records, ArchiveSocial. This system will allow staff to set retention for these records and to better respond to public records requests, while capturing historically significant public communications.

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 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,648,160	\$ 1,698,135	\$ 1,833,646	\$ 1,821,879	\$ (11,767)	-1%
Employee Benefits	756,579	830,953	895,863	900,710	4,847	1%
Services and Supplies	752,724	544,852	638,738	1,099,793	461,055	72%
Capital Outlay	47,343	30,994	2,000	-	(2,000)	-100%
Total	\$ 3,204,806	\$ 3,104,934	\$ 3,370,247	\$ 3,822,382	\$ 452,135	13%
Program						
General Fund						
General	\$ 2,681,033	\$ 2,890,819	\$ 2,975,846	\$ 2,894,193	\$ (81,653)	-3%
Elections	423,406	271	43,125	457,000	413,875	960%
Passports	255,829	218,201	239,956	305,092	65,136	27%
Admin/Attrition Adjustment	(866,682)	(761,124)	(770,442)	(731,267)	39,175	-5%
Total General Fund	\$ 2,493,586	\$ 2,348,167	\$ 2,488,485	\$ 2,925,018	\$ 436,533	18%
Development Serv. Fund	\$ 711,220	\$ 756,767	\$ 881,762	\$ 897,364	\$ 15,602	2%
Total	\$ 3,204,806	\$ 3,104,934	\$ 3,370,247	\$ 3,822,382	\$ 452,135	13%
Full-Time Employees						
General Fund	22	24	24	24	-	0%
DSC-City Clerk	5	5	5	5	-	0%
Total	27	29	29	29	-	0%

Financial Overview

The City Clerk's election budget fluctuates significantly between years due to municipal primary and general elections. The budget increase in Fiscal Year 2022 can be attributed to an increase within Services and Supplies. This increase is primarily due to municipal election funding in Fiscal Year 2022.



Key Fact

During Fiscal Year 2021, the City Clerk's Office will process an estimated 4,983 passports. This represents a 7% increase over the 4,645 processed in Fiscal Year 2020.

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 City-wide Records Requests Responded to Within 5 Business Days	100%	100%	100%	100%
 Customer Satisfaction Survey	3.88	3.80	3.80	3.80

City Manager's Office

Purpose Statement

To provide strategic management and leadership for the City of Henderson while facilitating and promoting the long-term vision and priorities of the City Council.

Core Services

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

The City of Henderson operates under a council - manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives.

Leadership & Management

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



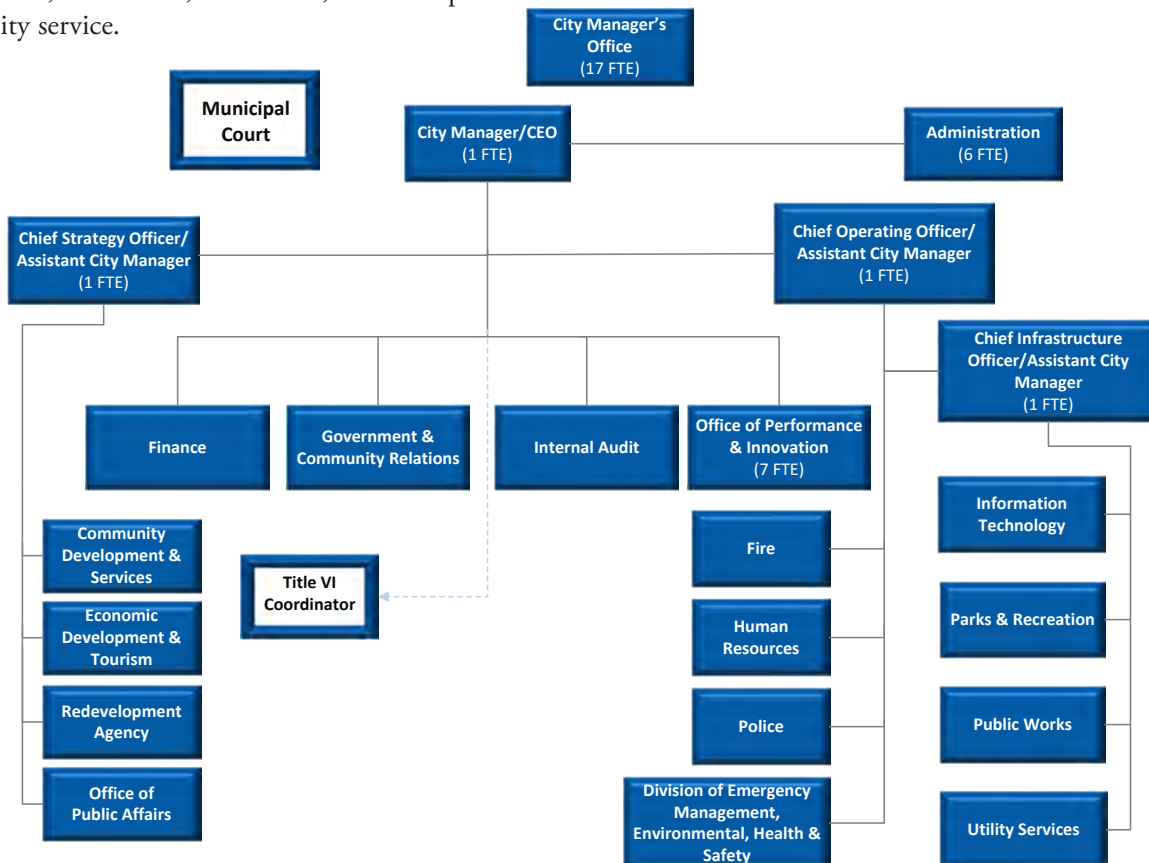
City Management Team

ACM/CIO
Robert Herr

City Manager/
CEO Richard
Derrick

Deputy City
Manager/COO
Bristol Ellington

ACM/CSO
Stephanie Garcia-
Vause



Key Services

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

Strategy

Driven by the City Council, executive team, residents and City team members, the City Manager's Office creates an environment for success through the development and implementation of a strategic plan, a comprehensive plan, and an economic development plan which focuses on important issues, challenges and opportunities.

Key Services

- Conduct a strategic planning process that formulates and implements strategic direction for the organization aligned with stakeholder values.
- Promote economic development and diversification that fosters long-term, resilient growth and provides a wide range of employment opportunities.
- Oversee the West Henderson Land Use Plan Development Program to facilitate diverse opportunities and sustainable growth.
- Ensure responsible growth through infill and development patterns that accommodate an increasing population.
- Manage the revitalization and development of downtown Henderson.
- Collaborate opportunities to address social issues that negatively impact Henderson's vulnerable populations.
- Allocate appropriate resources to support strategic opportunities.

Infrastructure

As the City grows and ages, so does the need for replacement and rehabilitation of its infrastructure. The City Manager's Office ensures that investment and management in 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.

Key Fact

In March 2021, the City of Henderson was named one of the top cities for renters by Forbes.

Education Initiatives

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

Key Services

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

Policy Implementation

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

Key Services

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

Past Accomplishments

- **Data Driven and Efficient:** Adopted a City Open Data policy and developed an open data governance framework. Launched the city's Open Data Portal to the public to increase transparency, accountability, and customer service excellence. Also, the city was presented with the Certificate of Distinction by the International City/County Management Association (ICMA) for exemplifying ICMA standards when applying performance data to decision-making to govern and manage the City effectively.
- **Financially Resilient:** Oversaw the management of \$29.6 million in CARES Coronavirus Relief Funding, which provided for community COVID-19 testing clinics, as well as assistance grants to residents and businesses for covering rent and mortgage payments, utility bill payments, childcare costs, broadband costs for students, and business continuity. Directed the realignment of staff and resources for programs and services to support residents and businesses during the COVID-19 pandemic. Maintained the city's AA+ bond rating during the pandemic and ensuing economic downturn.
- **High Customer Satisfaction:** Ensured that services across the City adapted to a virtual environment resulting in minimal reduction in services to the community. Supported the redesign and deployment of the new City of Henderson website.
- **High Employee Engagement:** Supported the redeployment of city employees to serve in emergency response capacity to meet the needs of the community during the COVID-19 pandemic. Directed the implementation of full or partial teleworking for the city's workforce in response to the COVID-19 pandemic. Collaborated with city departments to identify innovations, innovation gaps, and potential future innovations to drive employee engagement. Maintained a 90% measured employee engagement rate in 2020.
- **High Resident Quality of Life:** Supported the development of programs and services to meet the needs of families and seniors in Henderson during the Coronavirus pandemic. Provided funds for an early childhood education center in Henderson. Supported the adoption of a weighted funding formula to enhance the quality of education in all Nevada schools. Supported the use of revenues generated by the existing 3% room tax to fund public education needs statewide. Oversaw the development of the new Henderson Events Center at Green Valley Parkway and Paseo Verde Parkway. Collaborated on bringing the city's first AHL hockey team, the Henderson Silver Knights, to 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.

Livable Communities

- 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.

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.

Key Fact

In January of 2021, the City of Henderson ranked 2nd safest large city in the US by MoneyGeek.



Groundbreaking of the Henderson Dollar Loan Center
Future home of the Henderson Silver Knights AHL hockey team

City Manager's Office Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,319,395	\$ 1,467,414	\$ 1,523,309	\$ 1,681,132	\$ 157,823	10%
Employee Benefits	522,849	611,281	647,209	752,844	105,635	16%
Services and Supplies	144,332	107,663	290,478	260,747	(29,731)	-10%
Capital Outlay	-	-	-	-	-	-
Total	\$ 1,986,576	\$ 2,186,357	\$ 2,460,996	\$ 2,694,723	\$ 233,727	9%
Program						
General Fund						
General	\$ 1,862,544	\$ 2,117,663	\$ 2,034,778	\$ 2,049,376	\$ 14,598	1%
Business Mgmt	695,998	664,684	853,228	1,012,201	158,973	19%
Intergovernmental Relations	-	-	-	109,834	109,834	100%
Education	-	3,861	254,809	326,097	71,288	28%
Admin/Attrition Adjustment	(571,966)	(599,851)	(681,819)	(802,785)	(120,966)	18%
Subtotal General Fund	\$ 1,986,576	\$ 2,186,357	\$ 2,460,996	\$ 2,694,723	\$ 233,727	9%
Total	\$ 1,986,576	\$ 2,186,357	\$ 2,460,996	\$ 2,694,723	\$ 233,727	9%
Full-Time Employees						
General Fund	12	15	17	17	-	0%
Total	12	15	17	17	-	0%

Financial Overview

For Fiscal Year 2022, the budget increased by 9% year over year due to two additional positions added during Fiscal Year 2021. These positions are budgeted for the entire year in Fiscal Year 2022 rather than a pro-rated amount in Fiscal Year 2021. Additionally, Employee Benefits increased greater than Salaries and Wages due to an increase in the contribution rates for the Public Employees Retirement System.



Key Fact

City Manager Richard Derrick recognized for his outstanding leadership by the Southwest Alliance (SWAE) for Excellence 2021 Leadership Award.



City Manager Richard Derrick receiving the SWAE Leadership Award

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
% of residents that rate the overall quality of life in Henderson as satisfied/extremely satisfied	97%	97%	98%	98%
% of employees that are engaged/extremely engaged with the workplace	89%	90%	92%	92%
% of departments adopting and reporting quarterly Tier 1, 2, and 3 performance measures	40%	60%	90%	100%

Community Development & Services

Purpose Statement

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

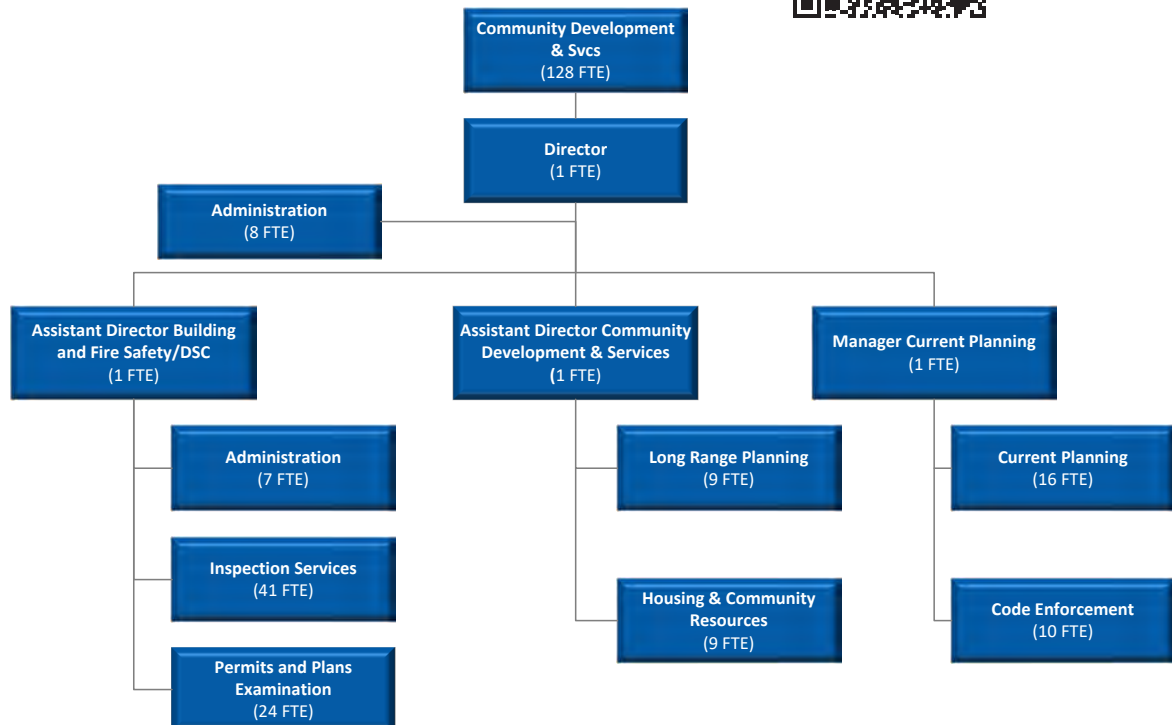
Core Services

- Building & Fire Safety
 - Permits
 - Plan Review
 - Inspections
- Planning Services
 - Current Planning
 - Long-Range Planning
 - 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

Community Development & Services drafted the City's Covid-19 Recovery Action Plan, establishing a framework for managing the City's short-term recovery. The Plan takes a holistic community approach of the recovery process to strengthen and revitalize our community.

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

- Facilitated the distribution of more than \$1.5 million to help residents in need, increase housing options and revitalize existing neighborhoods through Community Development Block Grants, the HOME Investment Partnership Program and State Affordable Housing Trust Funds.
- Worked collaboratively with partner jurisdictions to develop the 2020 Regional Analysis of Impediments to Fair Housing Choice.

Long Range Planning

- Adopted the East Henderson Investment Strategy in partnership with the Redevelopment Agency. This document updates and replaces the Eastside and Boulder Highway Investment Strategy, providing the City with a single document to guide planning and funding decisions for East Henderson.
- Launched Community Resource Ambassador program and conducted targeted vulnerable populations outreach efforts to ensure that those typically hard to reach populations such as seniors, low income and ELL families were informed and had access to all of the resources available.
- Participated in the AB73 Regional Working Group to identify methods to address homelessness. A final report with recommendations and funding sources was presented to Henderson City Council for approval before the final report was submitted to Assemblywoman Neal on October 1, 2020.

Current Planning

- Established a new process for accepting entitlement applications online. Reduced physical customer contact with employees. Allowed the staff review team to continue reviewing projects while working from home.
- City Council approved development agreement and parks agreement for 200+ acre site on the Black Mountain Country Club. The development agreement allows a total of 1,100 units for the entire development. The developer worked with staff to reduce the original request from 1,800 units to the 1,100 units approved. Maximum of 200 units on The Founders parcel and 900 units on the Bureau of Land Management parcel.
- Established standards and concept plan for 102 acres in West Henderson, allowing up to 2,920 residential units in a mixed-use environment with specialty retail, dining, and entertainment uses planned.
- Revised the Short-Term Vacation Rentals Ordinance for Code Enforcement to perform inspections of properties when they are being registered or renewed.

Past Accomplishments (continued)

Building and Fire Safety/Development Services

- Developed a virtual inspections experience through the utilization of existing department assets (iPads & iPhones) for building inspectors to conduct qualified inspections anywhere and assist in the ability to conduct inspections in occupied residential spaces which could not be performed in-person because of COVID risk. The alternate inspection saw a savings of 18 minutes per inspection versus onsite.
- Worked hand in hand with the developers of the Raiders training facility, the Amazon distribution center, Google Data Center 1 & 2, and the

Lifeguard Arena to ensure the buildings were constructed in compliance with all codes and met the timelines they were targeting.

- Implemented automation for applicable permit types to instantly issue after the customer had completed an online application increasing the ability to apply and receive those permits to 24/7 and reducing administrative overhead to get those permits directly received by inspections.

Performance Objectives by Major Opportunity Areas

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

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

Address social issues that negatively impact Henderson's vulnerable populations

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

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 % of on-time for plan reviews	98.6%	94.4%	97.4%	99.0%
 % on-time for inspections	100%	98.8%	100%	100%
 Average time to close a Code Enforcement case (days)	29.1	30.3	28.0	30.0
 # of clients served with CDBG public service funds	74	260	2,500	1,500

Community Development & Services Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 9,818,218	\$ 9,970,188	\$ 11,385,692	\$ 11,776,242	\$ 390,550	3%
Employee Benefits	4,250,340	5,174,438	5,017,251	5,781,859	764,608	15%
Services and Supplies	6,298,646	7,853,437	18,569,221	8,537,253	(10,031,968)	-54%
Capital Outlay	35,233	26,255	-	440,000	440,000	100%
Depreciation	12,270	10,811	20,000	20,000	-	0%
Total	\$ 20,414,707	\$ 23,035,128	\$ 34,992,164	\$ 26,555,354	\$ (8,436,810)	-24%
Program						
General Fund						
General	\$ 1,208,001	\$ 1,267,852	\$ 1,270,252	\$ 1,344,909	\$ 74,657	6%
Building & Fire Safety	651,025	709,406	712,680	726,613	13,933	2%
Code Enforcement	1,255,388	1,383,404	1,546,201	1,471,688	(74,513)	-5%
Neighborhood Services	1,095,280	719,691	1,206,033	1,257,444	51,411	4%
Neighborhood Serv-Grant Fund	22,851	21,758	55,782	-	(55,782)	-100%
Club Ride	2,856	2,396	3,005	3,138	133	4%
Planning Commission	13,923	7,039	20,471	20,173	(298)	-1%
Current Planning	984,984	1,302,068	1,435,046	1,342,611	(92,435)	-6%
Long Range Planning	1,353,270	1,336,928	1,421,777	1,484,456	62,679	4%
Regional Planning	9,500	61,000	31,000	31,000	-	0%
Admin/Attrition Adjustment	(234,234)	(230,371)	(179,302)	(310,001)	(130,699)	73%
Subtotal General Fund	\$ 6,362,844	\$ 6,581,172	\$ 7,522,945	\$ 7,372,031	\$ (150,914)	-2%
Development Serv. Fund						
DSC-Administration	\$ 452,366	\$ 654,966	\$ 1,205,064	\$ 1,400,969	\$ 195,905	16%
DSC-Building & Fire Safety	9,844,573	10,907,077	11,377,776	12,243,291	865,515	8%
DSC-Community Dev	1,752,431	1,496,784	1,639,471	2,040,775	401,304	24%
Subtotal Dev Serv. Fund	\$ 12,049,370	\$ 13,058,827	\$ 14,222,311	\$ 15,685,035	\$ 1,462,724	10%
Grant Fund	\$ 2,002,493	\$ 3,395,129	\$ 13,246,908	\$ 3,498,288	\$ (9,748,620)	-74%
Total	\$ 20,414,707	\$ 23,035,128	\$ 34,992,164	\$ 26,555,354	\$ (8,436,810)	-24%
Full-Time Employees						
General Fund	44	46	48	48	-	0%
DSC-Comm Dev	72	72	72	75	3	4%
Grants	5	5	5	5	-	0%
Total	121	123	125	128	3	2%

Financial Overview

The overall decline of 24% in the Fiscal Year 2022 Community Development budgeted expenditures is largely attributed to multi-year grant funding carried over into Fiscal Year 2021. Remaining funds will be carried into Fiscal Year 2022 as well. The department continues to seek out new grant funding.

Additionally, the increases in Salaries and Wages and Employee Benefits are due to three additional positions within the Development Services Center positions to meet growing service demand, the lifting of the City's hiring freeze implemented at the start of Fiscal Year 2021, and an increase in contribution rate to the Public Employees Retirement System.



Development Services Center

Purpose Statement

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

Core Services

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

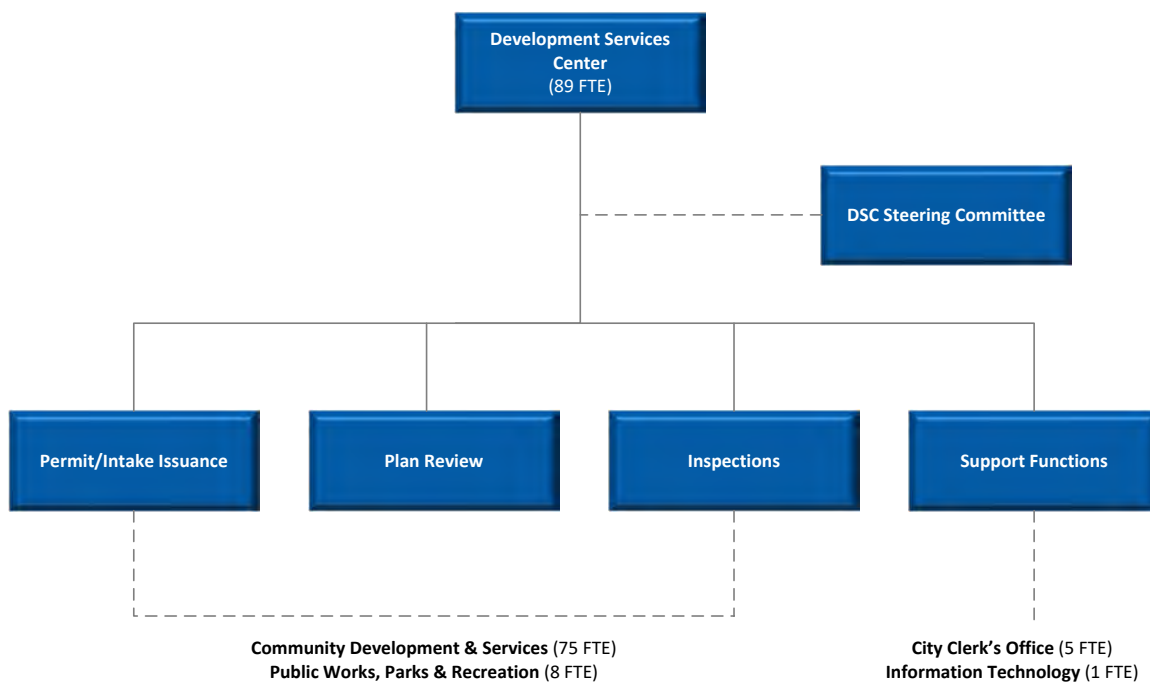


[DSC online](#) allows for plans to be accepted electronically

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

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

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



Permit Intake and Issuance

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

Plan Review

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

Inspections

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

Technology and Records Support Services

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

Key Fact



For Fiscal Year 2021, the DSC is estimated to be on-time for 97.4% of plan reviews and 100% for inspections.



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 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 7,179,159	\$ 7,206,706	\$ 7,831,613	\$ 8,560,355	\$ 728,742	9%
Employee Benefits	2,931,056	3,897,223	3,588,570	4,144,656	556,086	15%
Services and Supplies	7,787,831	8,049,155	9,460,611	9,906,788	446,177	5%
Depreciation	12,270	10,811	20,000	20,000	-	0%
Total	\$ 17,910,316	\$ 19,163,895	\$ 20,900,794	\$ 22,631,799	\$ 1,731,005	8%
Program						
DSC Enterprise Fund						
DSC- Administration						
Community Development	\$ 1,752,431	\$ 1,496,784	\$ 1,639,471	\$ 2,040,775	\$ 401,304	24%
Administration	452,366	654,966	1,205,064	1,400,969	195,905	16%
Building & Fire Safety	9,844,573	10,907,077	11,377,776	12,243,291	865,515	8%
City Clerk						
Administration	711,220	756,767	881,762	897,364	15,602	2%
Finance						
Administration	89,140	83,850	94,111	122,800	28,689	30%
Parks & Recreation						
Administration	7,379	14,822	10,507	-	(10,507)	-100%
Public Works						
Traffic	385,869	302,551	266,400	300,000	33,600	13%
New Development	1,418,544	1,410,453	1,618,755	1,726,115	107,360	7%
Quality Control	2,978,178	3,163,053	3,319,851	3,207,608	(112,243)	-3%
Flood Control	121,044	245,169	255,421	333,106	77,685	30%
Information Technology						
Enterprise Apps	122,807	128,402	231,676	359,771	128,095	55%
General	26,765	-	-	-	-	-
Total	\$ 17,910,316	\$ 19,163,895	\$ 20,900,794	\$ 22,631,799	\$ 1,731,005	8%
Full-Time Employees						
DSC Enterprise Fund	84	85	85	89	4	5%
Total	84	85	85	89	4	5%

Financial Overview

The approved budget for Fiscal Year 2022 is anticipated to increase 8% year over year. The increase is primarily due to Salaries and Wages and Employee Benefits and are due to the addition of four full-time positions in Fiscal Year 2022. These additional positions will ensure the Development Services Center keeps up with growing demand for permit review and plan inspections in the coming year and are supported by anticipated increases in revenue.



Economic Development & Tourism

Purpose Statement

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

Core Services

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

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.

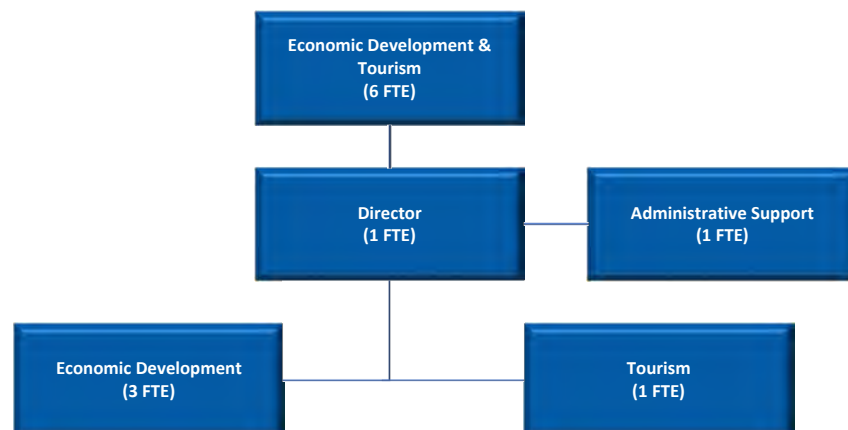
Key Services

- 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.



Intermountain Healthcare Performance Center in West Henderson, home to the Raiders headquarters and practice facility, opened in June 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 the Henderson Chamber of Commerce 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 for the City. The primary focus of tourism services is to position Henderson as a premier meetings and leisure destination. Henderson currently has more than 4,200 hotel rooms, approximately 350,000 square feet of meeting space, nine championship golf courses, unique attractions, countless outdoor activities, a vast array of shopping choices, dining experiences and entertainment options.

Key Services

- Visit Henderson offers an Incentive Program for events and meetings being held in Henderson. The tiered incentive program is based on the number of room nights and ranges from \$500-\$1,500. Funds can be used at the group's discretion.
- 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.
- 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

- In August 2020, Marketing Alliance was onboarded to implement the Economic Development Marketing Plan for professional marketing services to support identified Economic Development and city-wide goals. To date, Marketing Alliance has created a new website for Economic Development, developed a lead generation process and are finalizing a Business Intelligence tool for site selectors.
- From August 2020 through December 2020, Economic Development in collaboration with the Redevelopment Agency and National Development Council distributed \$2.26 million in small business grants to more than 400 Henderson businesses including home-based businesses. The funds for the small business grants were received as part of the Coronavirus Relief Fund provided to the City.
- Economic Development successfully recruited several new businesses to Henderson including RS Auto, JDA Global, Consolidated Design and Lithium Energy.
- Due to the significant impact to the business community as a result of COVID-19, Economic Development provided a variety of ways to get information out to the business community. This included regular conference calls with the Henderson Chamber, local hospitals, hospitality partners and the Water Street District Business Association. Staff also developed an online COVID-19 Business Resource E-Magazine which provides local, state and federal resources available to businesses.
- In January 2021, Economic Development was awarded a grant from the National League of Cities' City Innovation Ecosystems Program to support the implementation of our commitment to mapping local entrepreneurship support resources to provide streamlined access for the community.



Key Fact

A vital network of support and services is available to business owners in Henderson. The [COVID-19 Business Resource Guide](#) provides important information on wide-ranging business areas for the community.

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 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
				\$ 692,775 292,985 666,210		
Total	\$ 4,077,310	\$ 8,241,520	\$ 14,821,898	\$ 1,651,970	\$ (13,169,928)	89%
				\$ 1,154,265 497,705		
Total	\$ 4,077,310	\$ 8,241,520	\$ 14,821,898	\$ 1,651,970	\$ (13,169,928)	89%
				5 1		
Total	10	6	6	6		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 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 2022 is anticipated to decrease 89% year over year. This is due to grant funding received in Fiscal Year 2021, any unspent funds will be carried forward into Fiscal Year 2022.

Key Fact

During Fiscal Year 2021, Economic Development in collaboration with the Redevelopment Agency and the National Development Council, distributed \$2.26 million in small business grants to more than 400 Henderson businesses.

Economic Development Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Number of new business expansion or relocation inquiries generated annually	250	200	200	200
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	1,100	1,100	1,500	1,200
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$100	\$100	\$100	\$100

HENDERSON
A CULTURE OF OPPORTUNITY

Emergency Management, Environmental Health & Safety

Purpose Statement

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

Core Services

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

Emergency Management

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

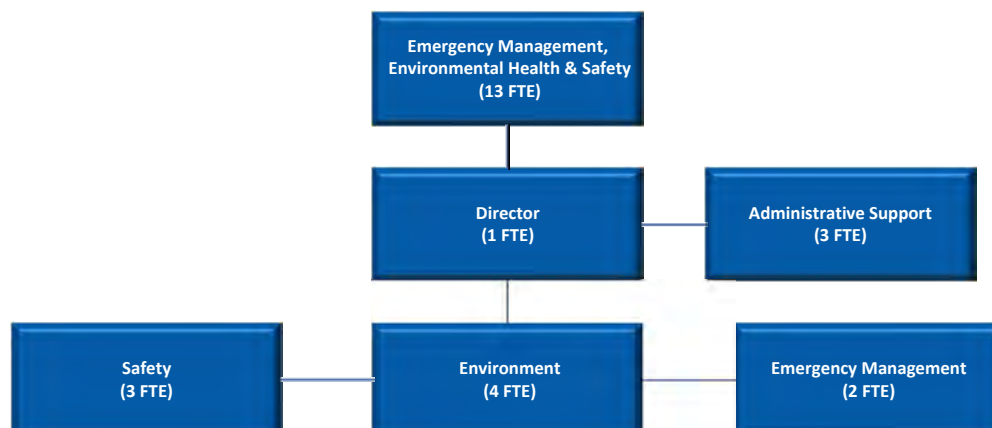
Key Services

- Respond to mitigate against prepare for and recover from large scale disaster/emergencies.
- Develop, revise and exercise the City 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.



Emergency Operations Center

- Plan, conduct and coordinate disaster preparedness exercises for City personnel and allied agencies.
- Provide individual and family readiness with disaster preparedness information to the community through Get READY! Stay READY! which is a comprehensive education and outreach program.
- Develop and maintain mutual aid agreements with other municipalities and other governmental entities in the state.



Employee Health and Safety

The Office of Health and Safety (OHS) is responsible for fostering a citywide culture of safety and administering health and safety programs for City employees. All safety and health processes are designed to protect the lives, safety, and health of employees using industry best practices. A collaborative approach with all departments is used to find solutions to challenges that are safe and productive. OHS is committed to providing a workplace free of recognized hazards and achieving zero workplace injuries and illnesses.

Key Services

- Develop, implement and maintain safety programs to reduce workplace injuries and illness.
- Develop and deliver health and safety related training and education for all City employees.
- Ensure City compliance with Occupational Safety and Health Administration regulations and all other applicable regulatory agencies.
- Investigate all workplace injuries to determine root cause and prevent future occurrences.
- Conduct hazard assessments to identify leading indicators that would result in workplace injuries.
- Maintain the Citywide Health and Safety Manual.
- Write, review and revise safety policies and procedures.
- Ensure citywide compliance with safety policies and procedures.
- Facilitate citywide safety committee meetings.
- Document and track employee injuries and illnesses.
- Analyze and report citywide and department injury and illness statistics.
- Assist injured employees through the Workers' Compensation process.
- Ensure the third-party administrator and vendors treat our employees with empathy and respect.



Environmental Services

The Office of Environmental Services (OES) ensures that all 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.

Public Safety Wellness

The Public Safety Wellness Program (PSWP) consists of programs designed to assist Police and Fire Department (PD/FD) employees including Lifeline, the Chaplain Program and the Critical Incident Stress Debriefing Program.

Key Services

- Maintain statistical data on the number of clients, contacts, nature of service, and number of hours of service provided.
- Advise City Management, Division Head and Police and Fire Chief's management team of any overall trends and issues they have identified directly affecting the PD/FD Departments and provide recommendations to address the concern.
- Assist PD/FD with finding appropriate medical providers and local mental health treatment in the community.
- Coordinate the Lifeline program.
- Provide crisis intervention services, including initial intakes of employees in crisis, showing up on scene for critical incidents when requested, and participating in Critical Incident Stress Debriefings.

Past Accomplishments

- Received the Urban Area Security Initiative grant (SWAT Robot, Barricades, Bombcat and UTV's).
- Activated the City EOC in response to the COVID-19 pandemic.
- Responded and implemented the Citywide COVID-19 Recovery Plan.
- Coordinated and operated four vaccination Points of Distribution.
- Ordered and distributed \$1.5 million of personal protective equipment to City departments.
- Migrated Incident Command System (ICS) training to virtual platform for employees and community stakeholders.
- Strike teams and Homebound for vaccinations.
- Temporary Alternate Emergency Operations Center (EOC) location at Station 91.
- Origami project for corrective actions and EOC inspections.
- Coordinated the Emergency Pet Trailer operation with Animal Control.
- Implemented a Safety and Environmental Management Information System will allow the City to reduce risk and ensure compliance through incident, audit, and corrective action taking.
- Developed and implemented a citywide environmental training program to increase awareness of regulatory requirements among employees.

Performance Objectives by Major Opportunity Areas

Prepare for Emergencies

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

Ensure Employee Safety, Health, and Wellness

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

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

Advance and Promote City Environmental Management

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

Emergency Management, Environmental Health & Safety

Expenditures by Category/Program

	FY 2019 Actuals*	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ -	\$ 1,023,892	\$ 1,083,320	\$ 1,467,086	\$ 383,766	35%
Employee Benefits	-	484,157	535,877	726,453	190,576	36%
Services and Supplies	-	483,595	2,222,579	8,395,686	6,173,107	278%
Capital Outlay	-	26,463	617,320	-	(617,320)	-100%
Interest Expense	-	-	-	-	-	-
Total	\$ -	\$ 2,018,107	\$ 4,459,096	\$ 10,589,225	\$ 6,130,129	137%
Program						
General Fund						
Emergency Mgmt/Safety	\$ -	\$ 1,778,702	\$ -	\$ 2,879	\$ 2,879	100%
Emergency Management Admin	-	84,291	1,446,577	1,523,828	77,251	5%
Emergency Management	-	-	340,386	374,399	34,013	10%
Health & Safety	-	-	430,352	457,208	26,856	6%
Wellness Program	-	-	310,000	268,425	(41,575)	-13%
Subtotal General Fund	\$ -	\$ 1,862,994	\$ 2,527,315	\$ 2,626,739	\$ 99,424	4%
Grant Fund	\$ -	\$ 155,113	\$ 1,931,781	\$ 644,620	\$ (1,287,161)	-67%
Workers' Comp Fund**	\$ -	\$ -	\$ -	\$ 7,317,866	\$ 7,317,866	100%
Total	\$ -	\$ 2,018,107	\$ 4,459,096	\$ 10,589,225	\$ 6,130,129	137%
Full-Time Employees						
General Fund	-	9	11	11	-	0%
Grant Fund	-	1	1	1	-	0%
Workers' Comp Fund**	-	-	-	1	1	100%
Total	-	10	12	13	1	8%

*Emergency Management was previously reported within Fire during Fiscal Year 2019 and was reorganized into its own department in Fiscal Year 2020. Refer to the Fire department's Emergency Management program for these costs.

**Beginning Fiscal Year 2022, employees within the Workers' Comp Fund were reclassified from Human Resources to Emergency Management, Environmental & Safety department. All associated operating costs were reclassified as well.

Financial Overview

General Fund appropriations increased by 4% year over year, are primarily within Salaries and Wages and Employee Benefits, and are due to the lifting of the City's hiring freeze implemented at the start of Fiscal Year 2021 and an increase in contribution rate to the Public Employees Retirement System. Additional increases are related to the reorganization of Workers' Comp personnel and related expenses into the department.



Key Fact

The Office of Emergency Management is responsible for ensuring City personnel are prepared to respond to and manage any major emergency or disaster affecting the City. In Fiscal Year 2021, three major emergency or disaster trainings were completed.

Emergency Management, Environmental Health & Safety Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Number of Citywide Injuries (# of Workers' Comp)	140	188	200	200
 Citywide Number of Recordable Injury Cases	6.5	5.5	5.4	5.4
 Lost Work Day Incident Rate (LWDI)	0.8	1.2	3.7	3.7
 Days Away Restricted Job Transfer Rate (DART)	3.02	5.02	4.4	4.4
 Environmental Management mitigating risk is demonstrated by its efforts to increase with certified implementation of the certified system using ISO-14001	54.25	56.87	66.25	66.25

Finance

Purpose Statement

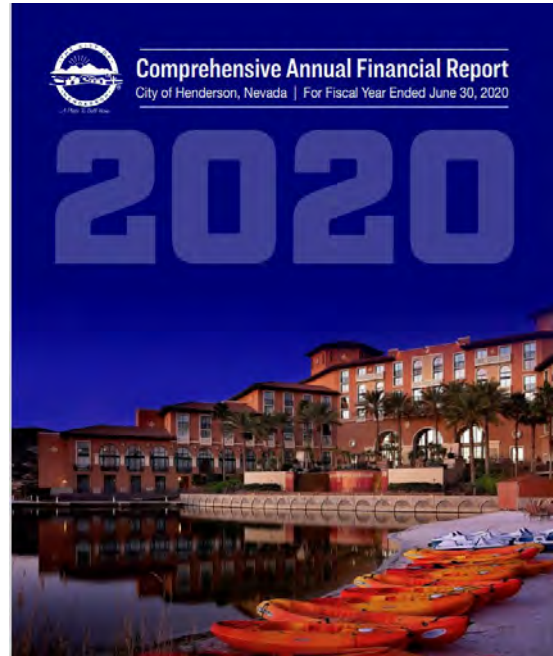
To provide financial accountability and services, encourage municipal stewardship and facilitate financial responsibility.

Core Services

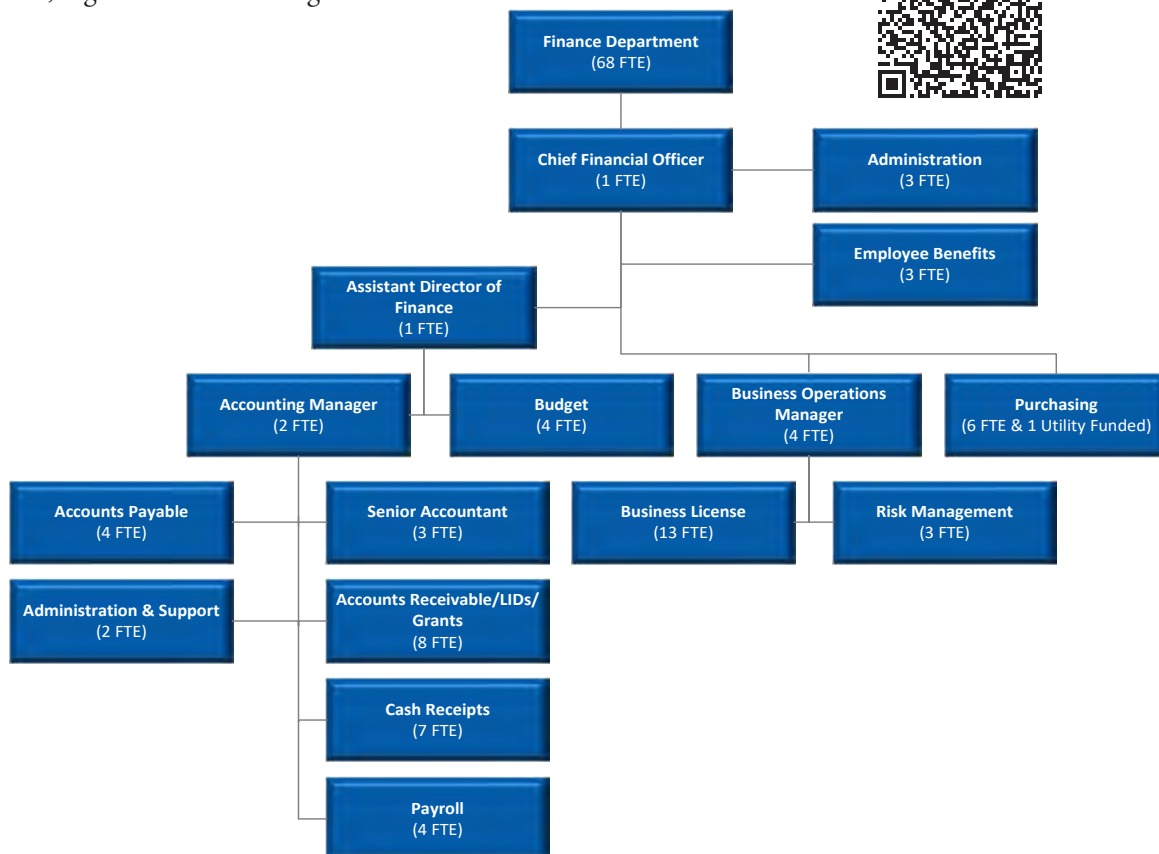
- Accounting and Financial Management
- Budget and Long-Range Financial Planning
- Business Operations
- Purchasing
- Employee Benefits

Accounting and Financial Management

Includes a range of services necessary for the City to promptly bill and collect amounts due; timely pay obligations to employees, vendors and creditors; accurately record assets, liabilities and inflows/outflows of resources; prudently manage cash flow; and faithfully fulfill the City's reporting responsibilities to management, creditors, other governmental agencies and the public. Finance plays a key role in maintaining the internal controls and enterprise financial software which allow for reliable accounting and compliance with laws, regulations and management directives.



Comprehensive Annual Financial Report



Key Services

- Accounts Payable - Pays 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, monthly financial report, quarterly economic surveys, published fiscal reports, reports to taxing authorities, various governmental surveys and responses to public information requests.
- Grants - Aggregates, reviews and manages all citywide grants. Reports and monitors expenditures and revenues for active grant projects.
- Local Improvement Districts (LIDS) Administration - Reconciles trustee monthly investment statements and determines whether bond covenants are being met. Works to minimize foreclosures while collecting assessments to pay bond holders.
- Payroll - Provides accurate and timely payment for work performed and ensures all deductions, benefits and taxes are correctly deducted and reported timely to the appropriate agency.

Budget and Long-Range Financial Planning

Manages the City's annual performance budget process which includes facilitating the development of 18 department operating budgets and 35 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 20 departments for the annual development of operating budgets.
- Assists departments with maintaining and monitoring annual operating budgets throughout the fiscal year by facilitating budget transfers and performing variance analysis.
- Provides financial reporting such as the Comprehensive Annual Budget Report, Budget in Summary, Popular Annual Financial Report, and the Budget Brochure.
- Facilitates the City's operational and long-range planning programs.
- Conducts revenue and expense analysis and forecasting for various funds, departments and accounts.
- Provides internal stakeholders with a variety of financial analysis and reports to assist with decision making.
- Ensures financial resiliency by developing, documenting and monitoring a financial resiliency plan.



Key Fact

Total grants awards received for Fiscal Year 2021 were approximately \$103 million.

Business Operations

Comprised of Business License, Legislative Fiscal Analysis, and Risk Management, provides customer service to both internal and external customers of the city through fiscal analysis and various consulting services. Responsible for issuance of all city business licenses and enforcement of Title IV of the City of Henderson Municipal Code. Manages risk against the City's property and other assets as well as compliance with the Americans with Disabilities Act (ADA).

Key Services

- Business License Administration - Provides service to the general public, business license applicants and existing licensees, ensuring compliance with Nevada Revised Statutes and Title IV of the Henderson Municipal Code.
- Legislative Fiscal Analysis - Provides fiscal analysis throughout the State of Nevada Legislative Session and in support of the City's initiatives in the interim. Complies with all Legislative Counsel Bureau requests for determination of the fiscal impact of proposed legislative measures.
- Risk Management leads the process of planning, organizing, leading, and controlling City activities that minimize the adverse effects of accidental losses to the City. This is done through a combination of:
 - Risk Assessment
 - Risk Transfer
 - Loss Control
 - Loss Prevention
 - 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.

Employee Benefits

Employee Benefits is responsible for administering the City's employment package while providing premier services to the City of Henderson employees and their families.

Key Services

- Responsible for the cost-effective procurement of a competitive employee benefits package.
- Assist employees in accessing their benefits package.

Past Accomplishments

- The Purchasing Division developed and implemented an online vendor feedback process which allows internal stakeholders to rate vendor satisfaction. Survey results are then collected and made available online to all City employees.
- Purchasing processed over \$11 million for goods and services related to the pandemic from March 2020 through April 2021 utilizing both state and federal grant funding. This is in addition to the \$150 million of annual spending.
- Implemented a remote payroll processing system for continuation of services during the Pandemic.
- Developed and implemented an automated system for processing of Family First Coronavirus Response Act leave.
- The Business Operations Division was responsible for implementation of all business community related COVID-19 mitigation efforts such as temporary closure, limited capacities, and operating procedures to ensure cleanliness and social distancing requirements. The Division advocated for the business community while fulfilling the responsibility of implementing COVID-19 mitigation efforts to limit the impacts of the pandemic.
- Business Operations was instrumental in implementing a \$1 million dollar grant program for restaurant owners to assist with mitigation efforts such as outdoor dining and reservations systems. The Division was able to exceed the minimum quota of business compliance checks and have a 99.5% compliance rate for COVID protocols.
- Awarded the “Certificate of Achievement for Excellence in Financial Reporting,” relating to the 2020 Comprehensive Annual Financial Report, for the 39th consecutive year.
- Awarded the “Distinguished Budget Presentation Award,” relating to the 2021 Comprehensive Annual Budget Report (CABR), for the 18th year.
- Awarded the “Popular Annual Financial Reporting Award Program,” relating to the 2020 Popular Annual Financial Report (PAFR).
- Budget and Long Range Planning was able to successfully navigate the global pandemic through the implementation of cost saving measures such as hiring freezes, travel and training freezes, etc.
- Total grant awards for Fiscal Year 2021 were approximately \$103 million. This was due in part to the division revising its fiscal processes which included updating policies and the development of a Grant, Donation and Sponsorship manual.
- The Grants Division worked to ensure 100 percent compliance to the Title VI Plan by addressing gaps in current processes and identifying training opportunities.

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 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 3,768,683	\$ 3,872,126	\$ 4,081,076	\$ 4,730,897	\$ 649,821	16%
Employee Benefits	1,663,832	1,881,547	1,959,231	2,437,962	478,731	24%
Services and Supplies	5,502,183	2,004,185	4,796,665	25,819,262	21,022,597	438%
Total	\$ 10,946,437	\$ 7,757,858	\$ 10,836,972	\$ 32,988,121	\$ 22,151,149	204%
Program						
General Fund						
General	\$ 3,439,505	\$ 3,615,477	\$ 3,989,189	\$ 4,444,729	\$ 455,540	11%
Business Operations	1,735,597	1,838,484	1,828,985	2,107,971	278,986	15%
Special Assessments	159,100	183,497	320,823	312,729	(8,094)	-3%
Accounts Receivable	567,174	587,449	721,309	724,988	3,679	1%
Budget	805,537	832,095	898,042	939,750	41,708	5%
Purchasing	783,246	785,785	804,289	832,821	28,532	4%
Admin/Attrition Adjustment	(1,943,616)	(1,901,970)	(1,998,676)	(1,958,617)	40,059	-2%
Total General Fund	\$ 5,546,543	\$ 5,940,817	\$ 6,563,961	\$ 7,404,371	\$ 840,410	13%
Development Serv. Fund	\$ 89,140	\$ 83,850	\$ 94,111	\$ 122,800	\$ 28,689	30%
Health-Insurance (liability)*	\$ -	\$ -	\$ -	\$ 21,229,199	\$ 21,229,199	100%
Self-Insurance (liability)	\$ 5,310,754	\$ 1,733,190	\$ 4,178,900	\$ 4,231,751	\$ 52,851	1%
Total	\$ 10,946,437	\$ 7,757,858	\$ 10,836,972	\$ 32,988,121	\$ 22,151,149	204%
Full-Time Employees						
General Fund	59	60	63	63	-	0%
Health Insurance (liability) Fund*	-	-	-	3	3	100%
Self-Insurance (liability) Fund	2	2	2	2	-	0%
Total	61	62	65	68	3	5%

*For Fiscal Year 2022, employees within the Health Insurance (liability) Fund were reclassified from Human Resources to the Finance Department. All associated operating costs have been reflected within Finance due to this reorganization.

Financial Overview

General Fund appropriations increased by 6% year over year, are primarily within Salaries and Wages and Employee Benefits, and are due to the lifting of the City's hiring freeze implemented at the start of Fiscal Year 2021 and an increase in contribution rate to the Public Employees Retirement System.



Key Fact

For the Fiscal Year 2022 budget, the General Fund ending fund balance is anticipated to be 8.5% or one month of General Fund revenues.

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 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"				
	36	37	38	39
Annual GFOA Distinguished Budget Award				
	Yes	Yes	Yes	Yes
Average days to process invoices	20.08	19.43	19.08	17.50
Percentage Business License Compliance cases closed	100%	72%	87%	87%
New grants managed annually	57	44	68	75
Percentage of Business License customers served in 6 minutes	97%	100%	100%	100%

Fire

Purpose Statement

The City of Henderson Fire Department's purpose is to provide exceptional public services because people matter.

Core Services

- Fire and Rescue Operations
- Training
- Ambulance and Emergency Medical Services
- Community Risk Reduction

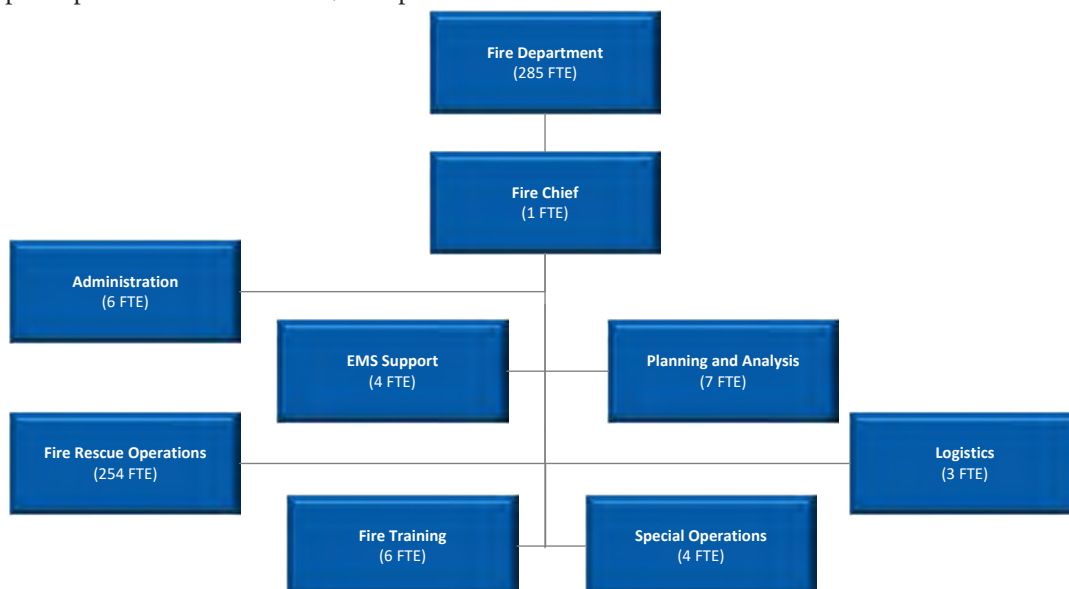
Fire and Rescue Operations

Provides fire protection and emergency service delivery for the City's 300,000 plus residents and average of 600,000 visitors to the City annually. In 2020, Fire and Rescue Operations responded to 34,163 incidents which included fires, medical emergencies, technical rescues, hazardous materials incidents and non-emergency requests for assistance. Fire and Rescue Operations personnel hold dual certification as firefighters and emergency medical technicians, and operate out of eleven fire stations. These stations are strategically located to provide rapid response throughout the City. Service is delivered using eleven advanced life support (ALS) engine companies, ten ALS transport-capable paramedic rescue units, two peak



load rescue units, two ALS ladder truck companies, one heavy rescue, and one hazardous materials response unit and five terrain response vehicles.

Fire and Rescue Operations includes a technical rescue team that specializes in swift water, confined space, high angle, vehicle and heavy machinery extrication and trench rescues. A hazardous materials response team provides technician level response for hazardous materials incidents. The Fire Department employs two full-time fire investigators who provide 24-hour-a-day, 7-day-a-week coverage. Fire Investigators are responsible for investigating fires to determine origin and cause and gathering evidence to aid in successful prosecution of suspected arsonists.



Key Services

- Provide fire suppression and protection of property.
- Respond to emergency and non-emergency requests for assistance.
- Provide specialized technical rescue to include swift water, confined space, high angle, vehicle and heavy machinery extrication, and trench rescues.
- Provide specialized response to hazardous materials incidents at the technician level.
- Provide mutual assistance to neighboring jurisdictions.
- Pre-plan target hazards within the City.
- Participate in community education, intervention and risk reduction programs.



Training

The Training Division provides the highest level of continuing education and training for over 250 personnel, providing them with the knowledge, skills, and abilities to safely and effectively mitigate fire, rescue and medical emergencies according to department and industry standards.

Key Services

- Assess training needs to remain compliant with established local and regulatory agencies.
- Coordinate the development and maintenance of department training programs and plan documents.
- Deliver effective and consistent training programs.
- Coordinate, monitor and maintain fire-service related certifications; initial, and ongoing.

- Provide resources in support of recruitment and promotional processes.
- Document department-wide compliance of National Incident Management System (NIMS), Occupational Safety and Health Administration (OSHA), National Fire Protection Association (NFPA), Nevada State Fire Marshall and City regulations.

Ambulance and Emergency Medical Services

The Emergency Medical Services Division (EMS) provides medical treatment and primary transport of the sick and injured to area hospitals. In 2020, EMS provided quality medical care to 26,442 patients, transporting 18,661 of them. All fire department response personnel hold dual certification as firefighters and emergency medical technicians (EMT) with 137 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

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 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%	100%	100%	100%
 Increase to greater than 15%, the cardiac survivability rate for patients in shockable rhythms at time of arrival	16%	12%	14%	14%
 Increase to 90%, the number of emergency medical incidents responded to within total response time performance goals	68%	60%	58%	60%
 Increase to 90%, the number of fires responded to within total response time performance goals	69%	61%	66%	67%
Reduce by 30 seconds, total response times to emergency medical calls	8 min 29 sec	9 min 01 sec	8 min 59 sec	8 min 30 sec
Reduce by 30 seconds, total response times to fires	9 min 37 sec	9 min 16 sec	9 min 31 sec	9 min 10 sec
Maintain customer service satisfaction levels above 95%	99%	98%	99%	99%

Performance Objectives by Major Opportunity Areas

Maintain and Protect Henderson's Quality of Life:

- To maintain at greater than 90% structure fires that are confined to the defined area of origin based on conditions at time of arrival.
- To obtain greater than 15% 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.
- Effectively utilize human resources and technology to improve response times.
- Improve public safety through collaborative partnerships with citizens/public through civic engagement and community programs.

Past Accomplishments

- Maintained accreditation with the Commission on Fire Accreditation International (CFAI) and the Commission on Accreditation of Ambulance Services (CAAS). CFAI and CAAS accreditations have been upheld since the year 1999.
- Opened Fire Station 85, a 11,500 square foot facility with three apparatus bays. The station provides service to District 85 located in southeast Henderson, covering 6.6 square miles, and serving a population of 25,000. District 85 was created to reduce the size of District 81, the City's largest district with the highest population, and to provide better response coverage in the area.
- Increased the number of resources in District 83, the City's busiest district, with the addition of a second full-time rescue.
- Implemented Automatic Vehicle Locator (AVL) dispatching through PremierOne CAD which utilizes Global Positioning System (GPS) to identify and deploy the closest apparatus to the emergency incident ensuring more efficient resource deployment.
- Recognized by the American Heart Association with a Mission: Lifeline EMS Gold Plus Award for achieving high standards and implementing quality improvement measures in the treatment of patients suffering from myocardial infarction. This is the department's second year in a row achieving this recognition.
- Implemented The First Six, a community lifesaver training program. The education program provides the community with skills on the life-saving interventions of Hands-only-CPR, Emergency Bleeding Control, and Automated Emergency Defibrillator (AED). In the "first-six" minutes of an emergency, prior to the arrival of emergency responders, application of these skills by trained community members is proven to save lives.
- Partnered with Community Ambulance and Southern Nevada Health District (SNHD) to provide the public with free COVID-19 testing every Friday at the Heritage Park Senior Center. The testing site began offering self-administered tests in November 2020 and will continue into 2021.
- Deployed liquid springs in 50% of frontline rescues which provides an increased level of comfort for patients suffering from an injury or illness during transport to area hospitals.
- Achieved 98% overall customer service approval rating. Of the 1,965 survey responses received this year, 99 percent believed that fire department personnel met or exceeded their overall expectation of service.
- Approached the Southern Nevada Water Association (SNWA) about the purchase of fire engineer training simulators to enhance training, reduce maintenance costs, and prevent water waste during engineer training and pump testing sessions. After an SNWA audit was conducted, the agency purchased four pump simulators and donated each to valley fire departments. The cutting-edge technology uses a closed loop system recycling water during training, saving an estimated 55 million gallons of water in the Las Vegas valley per year.
- Relocated and expanded the size of the Fire Warehouse which includes storing all City emergency personal protective equipment (PPE). The new warehouse not only provides additional space for the City's valuable resources but offers more efficient distribution.
- Revised the EMS Task Standards to create a standardized and consistent training platform focused on the performance of medical crews in compliance with SNHD guidelines. The crew-based training is consistent with fire training standards.
- Completed and received funds related to the Fiscal Year 2019 Cost Based Report and Cost Allocation Plan for the Ground Emergency Medical Transport (GEMT) program. The GEMT program is voluntary and provides publicly owned organizations with supplemental payments to cover the funding gap between a provider's actual costs per transport and the allowable amount received from Medicaid and other sources of reimbursement. The program has brought in over 10.5 million dollars and is funded for the next three years.
- Purchased a truck and trailer that is used to switch-out specialty units when placed out of service for maintenance or mechanical issues. This process alleviates the need to purchase and maintain costly reserve specialty units.
- Coordinated two flu shot clinics, one in partnership with the SNHD, to provide approximately 500 flu shots to City of Henderson personnel.
- Joined several businesses and Census volunteers to distribute free masks and encourage residents to be counted in the 2020 Census.

Fire Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
				\$ 37,705,913		
				18,925,317		
				6,729,801		
				600,000		
Total	\$ 56,082,330	\$ 58,989,057	\$ 64,765,757	\$ 63,961,031	\$ (804,726)	-1%
				\$ 2,588,708		
				2,362,804		
				54,782,108		
				646,357		
				435,224		
				1,244,338		
				543,197		
				\$ 62,602,736		
				\$ 538,595		
				\$ 769,700		
				\$ 50,000		
Total	\$ 56,082,330	\$ 58,989,057	\$ 64,765,757	\$ 63,961,031	\$ (804,726)	-1%
				285		
Total	269	285	285	285		0%

* Emergency Management was reorganized into its own department during Fiscal Year 2020. Refer to the department section for Emergency Management, Environmental Health & Safety for further budget details.

Financial Overview

General Fund appropriations for the Fiscal Year 2022 increased by 5% year over year. The increase is primarily within Salaries and Wages and Employee Benefits and are due to the lifting of the City's hiring freeze implemented at the start of Fiscal Year 2021 and an increase in contribution rate to the Public Employees Retirement System.

Key Fact

The City of Henderson Fire Department attained a Public Protection Classification (PPC) rating of 1 from the Insurance Services Office (ISO) which is the highest classification assigned to a community for its exemplary fire suppression delivery system.



Government and Community Relations

Purpose Statement

The Department of Government and Community Relations 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

- Community Relations
- Government Affairs
- Mayor and Council Support Services

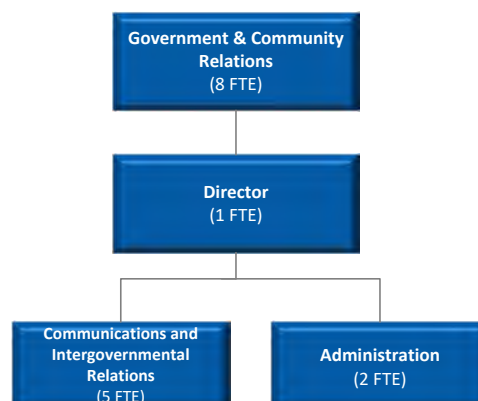


Community Relations

Community relations articulates and supports the vision and policies of the City of Henderson, building meaningful relationships with external and internal stakeholders and communicating accurate and timely information about the City and its leadership to the media and public. Community Relations also manages elevated issues, crisis and emergency communications and advocates a positive image for the City of Henderson.

Key Services

- Meets with the Mayor and Council in advance of speaking engagements; prepares tailored speeches, speaking points and presentations highlighting City services, resources and accomplishments; and attends speaking engagements as a resource to Mayor and Council.
- Plans and executes high-profile special events, including 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.
- Provides support to the Marketing team including scripts for the Mondays with the Mayor video series and other Mayor and Council content needs.
- Maintains a list of City achievements and accolades.
- Develops and executes survey tools for programs, events and citywide initiatives, and analyzes metrics and trends.
- 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 for City officials.
- 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.
- Provides support to the Marketing team with scripts for the Mondays with the Mayor video series and other projects as needed.

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.
- Information Technology Support - manage software and hardware aspects for Mayor and Council members' phones and computers to optimize communications and virtual meeting environments, proactively liaising with IT to ensure efficient functionality and arrange for timely repairs when required.
- 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.
- 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.

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.

Past Accomplishments

Government Affairs

- Participated in the 81st session of the Nevada Legislature; advocated for the City's legislative priorities and monitored legislation to gauge impacts on the City and its residents.
- Participated virtually in the 31st and 32nd Special Sessions of the Nevada Legislature to monitor legislation that was enacted to reform police procedures and to reduce state appropriations, modify elections procedures and establish court mediation programs to address the increase in evictions that occurred during the COVID-19 pandemic.
- Provided staff support to the City's COVID-19 emergency response, including participation in the policy advisory group which brought together Henderson elected officials and top members of City management to initiate and review key decisions related to pandemic prevention and response efforts.
- Assisted with analysis of coronavirus-related federal legislative issues, state emergency directives, and local health directives to support recovery from the COVID-19 public health crisis and corresponding economic and employment crisis.
- Successfully advocated for additional federal COVID-19 relief funding for the City of Henderson, other local jurisdictions, and the State of Nevada. The City was awarded \$29.7 million in Coronavirus Aid, Relief, and Economic Security (CARES) Act Funding, \$9.6 million under the Emergency Rental Assistance Program, and \$36.8 million under the American Rescue Plan, along with other related COVID-19 relief funds.
- Completed the 2021 City of Henderson Congressional Briefing Book detailing more than \$535 million in public safety, workforce development, and infrastructure priority projects, and delivered the book to members of the Nevada congressional delegation and key staff.
- Supported Councilwoman Michelle Romero in her role as a member of the National League of Cities (NLC) and the Nevada League of Cities and Municipalities.
- Participated virtually in the Southern Nevada Forum, a multi-month process that brought together Southern Nevada legislators, local government and community leaders to develop

an agenda for the 2021 session of the Nevada legislature. Government Affairs staff attended multiple virtual Forum committee meetings on transportation and infrastructure, economic development and workforce development, education, good governance, and healthcare.

- Supported Community Development and Services Director Michael Tassi as the City's representative on the Working Group to Address Homelessness required by Assembly Bill 73 of the 80th Session of the Nevada Legislature. The Working Group was responsible for focusing attention and providing a report on methods to reduce homelessness in Clark County, as well as identifying sources of funding to implement those methods.
- Led the development and launch of the newly re-designed City of Henderson website which features improved search capabilities, a service finder, and a more user-friendly design that is easier to navigate.

Mayor and Council Support

- Provided highly effective community relations support for the Mayor and Council members during an unprecedented period in Henderson's history, addressing the fears, concerns and needs of residents and businesses with accurate and helpful information, including sources of assistance, and strong, positive messaging to build trust in the City's leadership throughout the public health emergency.
- Managed an effective and rapid transition to a virtual meeting environment for meetings conducted by the Mayor and Council members with internal and external stakeholders, including arranging for the installation of necessary software and hardware and instructing the Council on its use.

Community Relations

- Generated 875 media contacts that ranged from proactive story pitch to reactive media response to interview coordination.
- Researched and compiled documents for and responded to 67 public information and media records requests.
- Provided City management with speaking points for 81 engagements.

Government & Community Relations Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ -	\$ -	\$ 501,762	\$ 712,761	\$ 210,999	42%
Employee Benefits	-	-	210,051	332,038	121,987	58%
Services and Supplies	-	-	867,311	431,564	(435,747)	-50%
Capital Outlay	-	-	-	-	-	-
Total	\$ -	\$ -	\$ 1,579,124	\$ 1,476,363	\$ (102,761)	-7%
Program						
General Fund						
Administration	\$ -	\$ -	\$ 463,854	\$ 412,250	\$ (51,604)	-11%
Council Support	-	-	419,375	589,666	170,291	41%
Intergovernmental Relations	-	-	1,070,554	710,387	(360,167)	-34%
Communications	-	-	173,143	313,765	140,622	81%
Admin/Attrition Adjustments	-	-	(547,802)	(549,705)	(1,903)	0%
Subtotal General Fund	\$ -	\$ -	\$ 1,579,124	\$ 1,476,363	\$ (102,761)	-7%
Total	\$ -	\$ -	\$ 1,579,124	\$ 1,476,363	\$ (102,761)	-7%
Full-Time Employees						
General Fund	-	-	8	8	-	-
Total	-	-	8	8	-	-

*Beginning Fiscal Year 2021 Government & Community Relations was reorganized into its own department from Public Affairs.

Financial Overview

The Fiscal Year 2022 budget decrease is primarily due to the bi-annual Nevada State Legislature session which occurred in 2021. This was offset by increases in Salaries and Wages and Employee Benefits. This increase was primarily due to the following: a Public Records Officer previously reported within City Clerk being reclassified to Government & Community Relations in the fourth quarter of Fiscal Year 2021, removal of the Fiscal Year 2021 hiring freeze allowing vacant positions to be filled, and an increase in contribution rate to the Public Employees Retirement System.



Key Fact

The City's lobbying team monitors approximately 500 bills throughout the session of the Nevada Legislature, that could have a potential impact on the City.

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 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, 1 hr	1 day, 0 hrs
Maintain % on time for advertising deadlines.	98%	98%	>95%	>98%

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 deliver 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

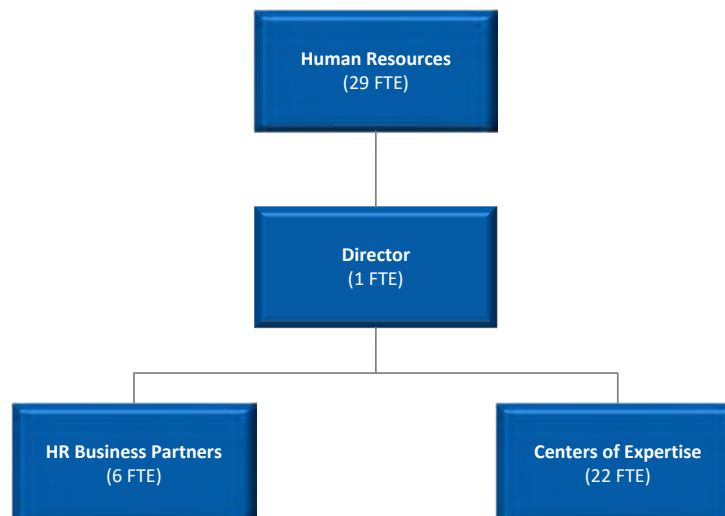
We believe our employees are our greatest asset and we strive to provide resources to help them reach their career goals and objectives.

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.
 - Develop and maintain HR Administrative policies.
- 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.
 - Manage and coordinate the Civil Service Board as required by the City's Civil Service Rules.
- 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 City Departments.



Past Accomplishments

Career

- Streamlined part time employee hiring and onboarding processes, allowing greater efficiency and flexibility.
- Revamped the training evaluation process and increased the response rate from 20.3% to 64.4%.
- Implemented a comprehensive Financial Wellness Series, in conjunction with a partner from the financial industry, that was attended by 265 employees.
- Developed 37 new classes designed for the virtual environment with 731 attendees.
- Revised the continuous job bulletins to a more user-friendly and engaging approach, including an option for applicants to select the areas of interest to them.

Commitment

- Processed 762 fraudulent unemployment claims and enrolled 450 employees in free credit-monitoring services, provided to affected employees.
- Implemented a new C-1 process, using Origami Risk, to better serve employees using a portal that can be accessed from multiple devices, while also providing departments with better reporting capabilities.
- Implemented a lower \$25 co-payment on the in-home urgent care benefit for the PPO Plan.
- Transitioned to a virtual Open Enrollment model and more than doubled attendance at the open enrollment meetings using this model.

Community

- Redeployed staff unable to telework during the pandemic to volunteer in the community.
- Improved volunteer onboarding “Application-to-Orientation” days from 46 to 44.
- Assisted P&R in making telephone calls to members of the P&R Senior Center, to check on their well-being during the pandemic/holiday season.
- Partnered with Clark County to develop and teach “Coping with Chaos” Webinar.
- Developed a comprehensive Volunteer Coordinator Handbook for City staff to provide guidance, expectations, and processes for establishing and managing department volunteer programs and launched “Staff Volunteer Program Orientation.”

- Implemented virtual volunteer orientation and onboarding and maintained a 4.8 out of 5 volunteer “Overall experience” rating during processing.

Diversity & Inclusion

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

HR Operations

- Introduced an MS Teams channel for teleworking tips for employees who struggle or have questions on how to technically navigate and set up their home office during the pandemic.
- Through streamlining the ACA process by creating more efficient audit practices, the overall process was cut from 2 months to 3 weeks.
- In conjunction with the biennial non-represented market-based compensation update, HR introduced a new pay structure for non-represented employees which reduced the number of pay ranges from more than 250 to 49.

HR's COVID-19 Response

- Provided emergency COVID-19 leave and adjusted sick leave programs to encourage and reward sick employees to stay home and quarantine to help mitigate the spread of the virus.
- The City and unions worked together to make personnel moves and shift adjustments to keep the public and employees safe and to avoid furloughs and job losses due to the pandemic.
- Created a DocuSign process for employees to submit Families First Coronavirus Response Act (FFCRA) leave requests.
- Created COVID exposure reporting process for Parks & Recreation Department.
- Offered Wellness Talks to all employees and an opportunity to speak to an Employee Assistance professional during the pandemic.

Performance Objectives by Major Opportunity Areas

Enhance the City's culture and team member engagement

- Continue to streamline recruitment initiatives to attract a diverse applicant pool for the City.
- Conversion of candidate testing to a virtual platform to save staff time and provide better customer service.
- Implement OnBase Software and convert all Human Resources' files to a virtual environment.
- Evaluate, update, and document Human Resources processes and procedures.
- Bring back in-person employee recognition and engagement events.
- Implement and expand and support the City's efforts with Diversity and Inclusion.
- Expand Henderson High Fives Program to provide additional value and recognition to City employees.
- Develop and implement an employee education program about their benefits and total rewards.
- Evaluate, update and document Human Resources processes and procedures.



Team shirt day for public employee appreciation week

Key Fact

In response to the COVID-19 pandemic, HR partnered with Emergency Management and Parks & Recreation to staff the City's Vaccine Point of Distribution Locations with employees and volunteer resources.



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

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Monthly Medical Costs per Employee (plan year basis)	\$955.82	\$898.52	\$1,150.00	\$1,225.00
Health Insurance Loss Ratio (plan year basis)	87.40%	83.10%	100.00%	100.00%
Retiree Health Insurance Loss Ratio (plan year basis)	134.50%	146.20%	140.00%	150.00%
Course Satisfaction Rating (on 5-point scale)	4.80	4.77	3.67	3.75

Human Resources Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,062,789	\$ 2,335,121	\$ 2,631,483	\$ 2,285,759	\$ (345,724)	-13%
Employee Benefits	879,843	1,146,368	1,274,964	1,088,144	(186,820)	-15%
Services and Supplies	25,185,392	24,312,286	29,500,996	1,214,147	(28,286,849)	-96%
Interest Expense	13,608	13,400	-	-	-	-
Capital	14,781	50	43,296	-	(43,296)	-100%
Total	\$ 28,156,413	\$ 27,807,224	\$ 33,450,739	\$ 4,588,050	\$ (28,862,689)	-86%
Program						
General Fund						
General	\$ 3,150,042	\$ 3,094,868	\$ 3,668,755	\$ 3,686,885	\$ 18,130	0%
Org Development & Training	896,427	1,196,454	1,425,922	1,387,214	(38,708)	-3%
Union Liaison Program	324,901	335,099	364,126	338,015	(26,111)	-7%
Admin/Attrition Adjustment	(1,062,204)	(1,091,838)	(1,116,839)	(1,173,575)	(56,736)	5%
Subtotal General Fund	\$ 3,309,166	\$ 3,534,583	\$ 4,341,964	\$ 4,238,539	\$ (103,425)	-2%
Health Ins. Self-Funded*	\$ 19,381,676	\$ 18,150,988	\$ 21,067,350	\$ -	\$ (21,067,350)	-100%
Self-Insurance (liability)	\$ (78,096)	\$ 479	\$ 28,345	\$ -	\$ (28,345)	-100%
Workers' Compensation*	\$ 5,543,667	\$ 6,121,174	\$ 8,013,080	\$ 200,000	\$ (7,813,080)	-98%
Grant Fund	\$ -	\$ -	\$ 239,742	\$ 149,511	\$ (90,231)	-38%
Total	\$ 28,156,413	\$ 27,807,224	\$ 33,690,481	\$ 4,588,050	\$ (29,102,431)	-86%
Full-Time Employees						
General Fund	25	29	29	29	-	-
Health Ins. Self Fund*	2	2	3	-	(3)	-100%
Workers' Compensation Fund*	2	2	1	-	(1)	-100%
Total	29	33	33	29	(4)	-12%

*Beginning Fiscal Year 2022, employees within the Health Insurance Fund and Workers' Compensation Fund were reorganized into Finance and Emergency Management, Environmental Health & Safety respectively. Except for unemployment claims, all associated operating costs were reclassified as well.

Financial Overview

General Fund appropriations were flat year over year. The overall decline in Fiscal Year 2022 budget is driven by citywide reorganization which moved Workers' Compensation to Emergency Management, Environmental & Safety and Health Insurance Fund to Finance.



Key Fact

Deployed employee engagement survey - increased overall participation by 3% and maintained a 90% engagement rate.

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

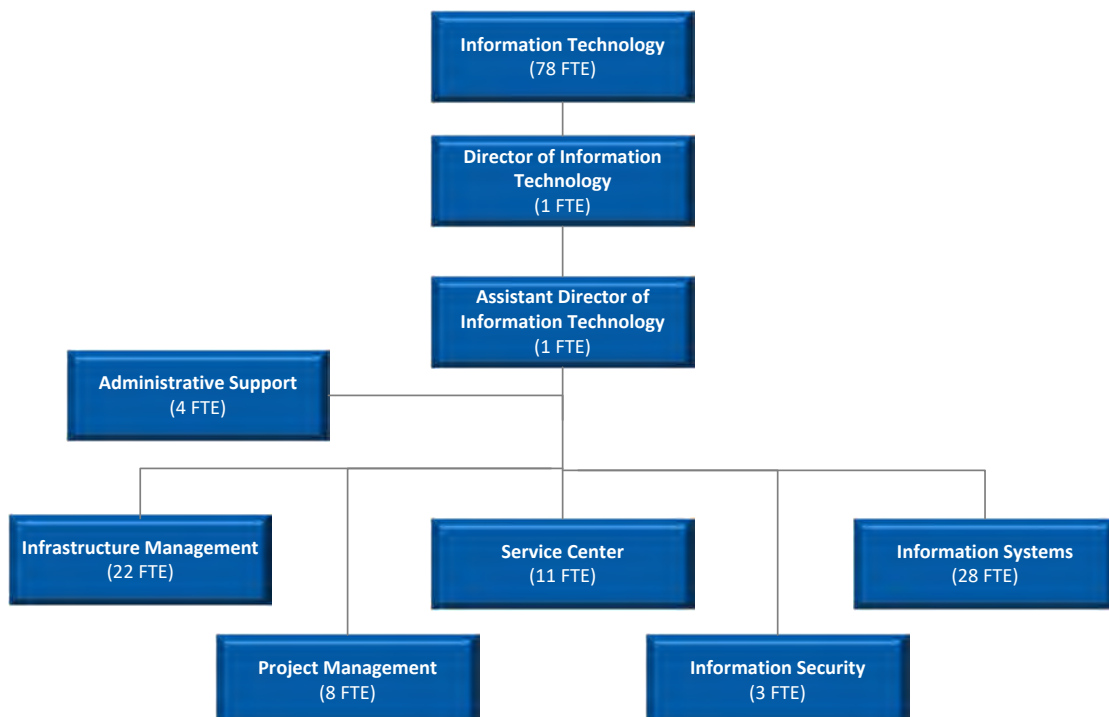


Service Center

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 reduce potential rework. BA work results in the recognition of new opportunities to utilize technology to improve business performance.
- IT Relationship Management - Bridges the world of IT and organizational business units by understanding technology and business points of view, including how enhancement projects, infrastructure and new practices across IT affect customers. Serves as the strategic interface with City departments to establish and maintain value-driven relationships and proactively manages business demand. Provides insight into business issues that shape IT demand and can assist with IT planning.

Information Systems (IS)

The Information Systems division provides technology-related products and services including Commercial-Off-The-Shelf (COTS) software, custom developed software, Geographic Information Systems (GIS) and Internet/ Intranet web services to assist the City in delivering its goods and services to residents, businesses and visitors. Knowledge, skills and abilities in the areas of computer science and information technology are leveraged to solve business problems with technology.

Key Services

- Line of Business Applications - Implements and supports small-scale to enterprise-wide “line of business” COTS and custom software products that help drive the City’s business. The user base for these software products ranges from internal (from a single department to enterprise-wide) to external (residents, other government agencies, and businesses).

- Website Services - Provides Intranet/Internet website environments and services that enable the City to provide collaboration and document management for internal City staff, and share information and services with its external customers. The Internet website, www.cityofhenderson.com, is a responsive and mobile friendly website that adapts its presentation to the device accessing it (PC, tablet, phone). It provides access to City information, online services and online payments.
- Geographic Information Systems - Provides location-based services through GIS environments and services that enable the capturing, managing, analyzing and displaying of geographically referenced information. GIS services include COTS and custom software product GIS integrations, static map creation, interactive mapping application development, GIS data exchange with other agencies, and maintenance/management of the GIS data layer and all enterprise-wide GIS environments and software.
- IT Innovation Team - Implements innovative solutions as part of the city's Smart City portfolio to achieve goals including: to become recognized as a leader in the seamless delivery of city services that meet the needs of our residents; to keep our residents safe utilizing technology that improves response time and situational awareness; to bridge the digital divide by finding creative ways to provide the necessary connectivity to support our underserved populations; to run an efficient, collaborative, and transparent City Hall that continuously improves cross-departmental coordination and data-sharing.

Infrastructure Services

Provide foundational technology and support for IT services. Support essential services for employees, residents and visitors by planning, designing, implementing and maintaining voice, video, data center, and networking services. Providing cost-effective capacity, scalability and fault tolerance to support citywide services. The Infrastructure Services vision is to continually improve and secure access to high performing IT architecture.

Key Services

- Data Center - Provides architecture, engineering, implementation and administration services for servers, operating systems and storage while ensuring data integrity and fault tolerance. Supports Windows and Linux operating systems with 95% of all servers being virtualized. Manages flash and hybrid storage arrays for primary data and backup data. Each storage array is replicated to a secondary counterpart for off-site data redundancy. Primary storage equipment is in a Tier IV Gold certified data center.
- Network Services - Provides architecture, engineering, implementation, and administration of network infrastructure connectivity for data, voice, and video services. Services include wireless (802.11 and microwave), local area and wide area networking (LAN, WAN), remote connectivity, firewall, Internet connectivity, Internet filtering, and enterprise log aggregation services. These services also include copper and fiber cable plant management.
- Database Services - Provides architecture, engineering, implementation and administration for Oracle and SQL Server enterprise database environments. Database environments support line of business, geographic information system, document collaboration and management, and systems management software products.
- Unified Communication Services - Provides architecture, engineering, implementation and administration of voice systems. Services include enterprise Voice over IP (VOIP) systems, enterprise voice mail services, call detail records, automatic call distribution (ACD) services, call center services, historical reporting and leased-line connectivity.

Information Security

The mission of Information Security is to manage risk for the City's data, systems, and IT operations against interruption, unauthorized access, manipulation, disclosure, or destruction, and respond when such events occur. This is accomplished by developing and communicating security expectations through policy and awareness programs for the City's over 2,000 employees, validating security controls through continuous and diverse monitoring methods testing, and scans of the City's locations, network devices, servers, desktops and laptops, ensuring compliance to security requirements (PCI, HIPAA, CJIS, NRS), and developing an enterprise risk-based security program that includes risk assessments and penetration tests.

Key Services

- **Security Analysis** - Provides an information security program that comprehensively manages and measures risk to the data entrusted to the City. This includes policies to guide actions, awareness training to increase detection and reduce the likelihood of security incidents, investigative services to positively identify if a policy violation occurs, and security consulting on computing environment changes to ensure compliance and minimize risk.
- **Compliance & Risk Assessment** - Provides ongoing assurance that critical City computing resources are in compliance with regulatory and industry requirements, as well as security best practices.
- **Security Monitoring & Response** - Reduces the impact of a breach when it occurs by providing effective continuous monitoring for early detection and policy compliance, and efficient response to a detected breach or policy violation.

Business Support

Business Support provides a broad range of business functions in support of IT executive direction, legislative affairs, policy interpretation, contract management and strategic planning, and researches and assembles information from a variety of sources for the completion of specialized forms and technical reports. Complex professional, analytical and administrative-related activities for the department are performed while providing diverse tasks such as: researching, compiling and preparing financial and accounting data for studies and reports and resolving any accounting and financial discrepancies; responding to common inquiries and presenting findings; and generating graphs and charts for the purpose of analyzing information and developing strategic initiatives for DoIT. Staff monitors the development of the divisional budget and reviews reimbursements, purchases, and expenditures, both appropriated and non-appropriated, to ensure proper financial procedures have been followed.

Key Services

- **Financial Administration** - Responsible for evaluating a variety of fiscal information by preparing, comparing, analyzing and summarizing data and assembling reports, developing spreadsheets, and creating charts and graphs for management and staff. Performs comprehensive, detailed financial management and analysis of the department's budget for interpretation and distribution and collaborates with the management team to proactively identify opportunities to improve financial performance, enhance core services and summarize department initiatives and goals.
- **Contract Support** - Proofread, edits, and checks the contracts for accuracy and consistency, according to the City of Henderson financial policy for the signature page, and contract routing. Prepares and coordinates business correspondence, generates required contract-related reports, and maintains accurate and complete contractual files and records for the department. Serves as the point of contact for the department regarding contractual matters.
- **Administrative Support** - Provides high-level administrative support by conducting research, preparing statistical reports, handling common inquiries and performing a variety of administrative and clerical/office duties in support of day-to-day operations and also performs activities of a diversified nature that usually involve multiple unrelated steps. Prepares, produces and assembles an array of materials such as interoffice communications, memos, correspondences, requisitions, forms, invoices and letters upon request from management and staff. May be requested or assigned to work with management or staff on various projects and tasks with specific timelines and deliverables.



Past Accomplishments

- Disaster Recovery - Information Technology has completed a long-term strategy to establish backup systems in the event of emergency. Ten years ago, a catastrophic disturbance affecting City Hall would have disrupted critical and essential systems for a significant amount of time. Today, the City's backup systems reside at Switch and in the cloud, allowing us to restore critical systems in 24 hours and essential systems in one week.
- Phone Survey Implementation - Upgraded Cisco to provide the City with the ability to do customer telephone surveys. This recommendation came from the Southwest Alliance of Excellence feedback which improved our service delivery and responsiveness to our customers and achieve national standard of customer service excellence.
- Galleria Fleet Maintenance Facility (IT only) - Added new fiber, data ports, and WAP's to various new building. Several computers and printers were relocated, and new computers/laptops were purchased.
- Parks and Rec Staff Scheduling - Implemented the WiFi to the following locations: Bird Preserve and PAL (Police Athletic League) Building which improved access for patrons, vendors, and staff.
- ArcGIS Online Rewrite Phase 1 - Updated the ArcGIS Online framework to include Council, Business License, Seismic, POI, and schools with the current mapping applications.
- Data Analytics Software Tool - This project was to implement a data analytics software tool (replacing excel) for use in the audit process in the City, which is expected to decrease the amount of manual time spent to collect and analyze data, as well as reduce risk with the ability to sample larger sets with a more efficient tool.
- HR Background Check Implementation - Installed a new background check provider that helps HR manage the candidate onboarding / hiring process, shortening the processing with minimal cost and improved time to fill an open position.
- Asset Panda Replacement for Fire - Improved the asset tracking system to increase functionality and efficiency with compliance to NFPA inspection processes and CAAS accreditation recommendations.
- Origami and CCMSI (iCE) Integration – Expanded the use of Origami Risk to include Workers' Compensation which allows us to provide a whole picture to a claim that includes costs associated with both Workers' Compensation and Risk Management and allow us to provide City departments and leaders with better metrics.
- Citrix Upgrade or Replacement - Upgraded Citrix for security vulnerability to keep Utility Services compliant.
- Network Device Configuration Auditing Automation Phase 1 Proof of Concept - This project was to implement a network configuration and auditing solution.
- EnerGov Cloud Feasibility - Conducted a feasibility study to allow the DSC to understand cost/benefit to move the EnerGov application to a cloud environment.
- WayCare Pilot Phase - WayCare was a software system that helped decrease the response time for traffic accidents by using video analytics and connected vehicle information. It uses artificial intelligence to predict traffic accidents and help all first responders communicate more efficiently.
- Plug n Pay WebTrac Gateway Replacement - This project was to replace Plug n Play.
- Henderson City App - MyCivic - The Smart Cities team purchased MyCivic, a citywide application that allows residents to access city services through a mobile application.
- Tablet Based Incident Command Tool - Implement an electronic incident and tactical command application that replace a paper-based process.
- Drones as Assessment Tool (PD) - The Henderson Police Department was looking to purchase the UAS (Unmanned Aerial System) to help investigators document traffic incidents and accidents. This device enabled the police department to quickly take photographs of the scene from up high that would allow investigators to reconstruct a crash. Doing so is much more detailed, and much less time for the road to be closed or traffic to be backed up.
- Maximo to New AD - As part of the New Active Directory (AD) project, Maximo was re-installed on new servers in the new domain which provided enhanced security.

Performance Objectives by Major Opportunity Areas

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

- Complete Water Street District Innovation Corridor Pilot.
- Complete plan for citywide light pole network.
- Track percentage of deployment for network across light poles citywide against plan.
- Increase project completion rate by 5% a year (Current baseline 35 projects yearly).

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

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

- Henderson's IT department is endeavoring to issue an RFI/RFQ/RFP in the coming months for assistance in creating an Enterprise Data Strategy (EDS).
- This EDS will serve as a comprehensive vision and roadmap for the city's potential to harness data-driven capabilities.



Key Fact

The City of Henderson has been named in the top 5 as a Digital Cities Survey winner for 2021 by the Center for Digital Government (CDG).

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Cumulative Average Projects Completed per Month	4.03	3.13	3.85	>3.85
Percentage On Time Service Request				
Service Request Report (SRR)	93.7%	93.9%	85.0%	>85.0%
Incident Request Report (IRR)	97.3%	96.9%	90.0%	>90.0%
Percentage critical system availability	98.7%	99.5%	99.0%	>99.0%
Project Management Survey Satisfaction	94.1%	86.0%	80.0%	>80.0%

Information Technology Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 5,589,504	\$ 5,869,463	\$ 5,974,206	\$ 6,426,283	\$ 452,077	8%
Employee Benefits	2,344,224	2,710,994	2,766,716	3,030,032	263,316	10%
Services and Supplies	12,033,502	13,324,700	21,439,772	17,974,295	(3,465,477)	-16%
Capital Outlay	516,355	562,931	1,915,014	2,018,765	103,751	5%
Total	\$ 20,483,585	\$ 22,468,089	\$ 32,095,708	\$ 29,449,375	\$ (2,646,333)	-8%
Program - General Fund						
General	\$ 2,182,245	\$ 1,558,876	\$ 2,019,403	\$ 2,168,894	\$ 149,491	7%
Information Security	487,841	521,123	538,261	538,043	(218)	0%
Project Mgmt Office	1,073,353	1,249,634	1,319,639	1,312,341	(7,298)	-1%
Infrastructure	2,932,673	3,155,112	3,136,180	3,179,929	43,749	1%
Service Center	1,406,960	1,394,489	1,387,931	1,380,693	(7,238)	-1%
Information Systems	3,558,685	3,943,626	4,391,446	4,491,417	99,971	2%
Admin Cost Reimbursement	(2,751,120)	(2,716,246)	(3,081,610)	(2,969,867)	111,743	-4%
Subtotal General Fund	\$ 8,890,637	\$ 9,106,614	\$ 9,711,250	\$ 10,101,450	\$ 390,200	4%
Development Services Fund	\$ 149,572	\$ 128,402	\$ 231,676	\$ 359,771	\$ 128,095	55%
Capital Replacement Fund	\$ 1,123,986	\$ 746,679	\$ 2,242,646	\$ 2,018,765	\$ (223,881)	-10%
Citywide Internal Service Fund	\$ 10,319,390	\$ 12,486,394	\$ 19,025,348	\$ 16,929,389	\$ (2,095,959)	-11%
Grant Fund	\$ -	\$ -	\$ 884,788	\$ 40,000	\$ (844,788)	-95%
Total	\$ 20,483,585	\$ 22,468,089	\$ 32,095,708	\$ 29,449,375	\$ (2,646,333)	-8%
Full-Time Employees						
General Fund	68	73	73	73	-	-
Citywide Internal Service Fund	4	4	4	4	-	-
DSC- Software Support	1	1	1	1	-	-
Total	73	78	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 2022, the overall decrease in department budget is due primarily to decreases in funding requirements for technology infrastructure replacement along with a decline in grant funding related to COVID-19 pandemic. General Fund appropriations increased year over year by 4% and were due primarily in Salaries and Wages and Employee Benefits. This increase was driven from the removal of the Fiscal Year 2021 hiring freeze allowing vacant positions to be filled and an increase in contribution rate to the Public Employees Retirement System.



Key Fact

In Fiscal Year 2021, IT launched a new website for the City. The new design modernizes the website and allows for a mobile friendly platform.

Internal Audit

Purpose Statement

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve the City's operations. The Internal Audit Department's purpose is to help the City accomplish its objectives by bringing a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.



Core Services

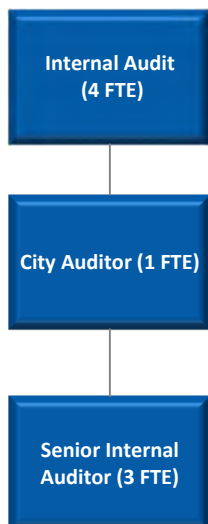
- Performance Audits
- Assurance Services
- Management Support/Consulting Services
- Fraud, Waste and Abuse Hotline Investigations

Performance Audits

Performance Audits provide findings or conclusions based on an evaluation of sufficient, appropriate evidence against established criteria that will assist City Council and City management to improve program performance and operations, reduce costs, facilitate decision making by parties with responsibility to oversee or initiate corrective action, and contribute to public accountability.

Assurance Services

Assurance Services involve the objective assessment of evidence to provide an independent opinion or conclusions regarding an entity, operation, function, process, or system.



Management Support/Consulting Services

Management Support/Consulting Services are advisory in nature and are generally performed at the specific request of senior or department management. The nature and scope of the consulting engagement are subject to agreement with the engagement client and available resources.

Fraud, Waste and Abuse Hotline Investigations

The Fraud, Waste and Abuse Hotline provides City of Henderson employees and residents the ability to report any suspected activity or conduct involving fraud, waste, or abuse, and suspected violations of laws, rules or regulations. All reports are investigated promptly and treated confidentially.

Past Accomplishments

- All draft audit reports were completed within the benchmark period of 30 days following the conclusion of fieldwork.
- All investigations of fraud, waste, and abuse were initiated within two business days of receiving the complaint.
- Completed all consulting engagements requested by City Management.
- Completed 100% of follow-up audit reports within the approved benchmark period.
- Department met all requirements of Generally Accepted Government Auditing Standards, with the exception of an annual peer review, during Fiscal Year 2021.
- 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 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 % of recommendations and corrective actions implemented as a result of audit findings	100%	76%	100%	100%
 % of auditee responses to the survey that are a strongly agree or agree	100%	100%	94%	100%
 % of investigations of fraud, waste and abuse allegations initiated within two business days	100%	100%	100%	100%
% of draft audit reports completed within 30 days following conclusion of fieldwork	100%	100%	100%	100%
% of follow-up audit reports within 12 to 18 months after completion of each internal audit	100%	100%	67%	100%
% of consulting engagements completed within 60 days after initiation	86%	60%	100%	100%

Internal Audit Expenditures by Category / Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 273,264	\$ 353,843	\$ 385,261	\$ 396,203	\$ 10,942	3%
Employee Benefits	114,419	152,233	168,024	181,108	13,084	8%
Services and Supplies	24,831	36,240	31,108	54,019	22,911	74%
Capital Outlay	-	-	-	-	-	-
Total	\$ 412,514	\$ 542,316	\$ 584,393	\$ 631,330	\$ 46,937	8%
Program						
General Fund						
Audit Administration	\$ 538,300	\$ 672,086	\$ 757,934	\$ 799,534	\$ 41,600	5%
Admin/Attrition Adjustment	\$ (125,786)	(129,770)	(173,541)	(168,204)	5,337	-3%
Total	\$ 412,514	\$ 542,316	\$ 584,393	\$ 631,330	\$ 46,937	8%
Full Time Employees						
General Fund	3	4	4	4	-	0%
Total	3	4	4	4	-	0%

Financial Overview

For Fiscal Year 2022, the budget increase is primarily driven by restoration of travel and training which had been removed during Fiscal Year 2021 in response to the financial uncertainties regarding the COVID-19 pandemic. Additionally, an increase in Employee Benefits are due to an increase in contribution rate to the Public Employees Retirement System.



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



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. 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.

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.



Community Safety

The City of Henderson is committed to keeping every member of the community safe, which is why we are repeatedly listed among the top 10 Safest Cities in the nation by nationally recognized publications including Money Magazine. From police, fire, emergency and environmental services staff to the community and traffic engineers – each plays a role in community safety. Moreover, in order to attain our goal of being a premier community, we must leverage technology, community, and capital resources to design a resilient strategy capable of preventing, preparing for, mitigating, responding to, and recovering from emergencies and disasters – both natural and human-made. This has been made clear by the City's efforts to ensure the safety of the community during the COVID-19 emergency.

Livable Communities

Henderson prides itself on being a welcoming, connected, and vibrant community, intentionally designed to offer a range of housing choices, a clean environment, easy access to transportation, outstanding municipal services, healthcare, and a host of recreational amenities and cultural events. The City is committed to maintaining these community characteristics while extending our reach into areas that require a greater inclusive presence.

Economic Vitality

Henderson remains a welcoming business environment that is committed to the continued growth of our established businesses and to attracting new opportunities. As economic growth continues, our goals do not solely rely on fiscal sustainability, but also on adaptability in the face of future economic, political,

technological or demographic changes. Commitment to the principal goal of economic competitiveness requires an emphasis on economic diversity, foresight, workforce development and recruitment, as well as continuance of expected high levels of service to citizens.

Quality Education

Our residents consistently rank education a top community priority and the City of Henderson has responded by actively supporting student achievement at our local schools. The City continues to provide financial assistance to public schools in our community for items that improve and preserve educational facilities, increase technology resources and pre-kindergarten skills assessments as well as provide for enhanced curriculum, learning specialist positions and special education assistants. The City also actively partners with community representatives and nonprofit organizations to further educational outcomes and is committed to sustaining involvement in our children's education.

High-Performing Public Service

The City of Henderson's vision is "To Be America's Premier Community." To realize this vision, the City must be accountable, transparent, efficient and responsive to its residents, while also fully engaging its employees to provide premier services. Although the City is proud of its reputation for outstanding customer service, along with its 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 awarding the Mayor's Honor Roll to a local student

Mayor & Council Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 454,946	\$ 460,229	\$ 461,872	\$ 475,365	\$ 13,493	3%
Employee Benefits	233,602	235,544	289,652	308,463	18,811	6%
Services and Supplies	196,234	136,824	253,930	195,902	(58,028)	-23%
Total	\$ 884,782	\$ 832,597	\$ 1,005,454	\$ 979,730	\$ (25,724)	-3%
Program						
General Fund						
General	\$ 1,157,079	\$ 1,091,996	\$ 1,145,155	\$ 1,234,244	\$ 89,089	8%
Admin/Attrition Adjustment	(272,297)	(259,400)	(139,701)	(254,514)	(114,813)	82%
Total	\$ 884,782	\$ 832,597	\$ 1,005,454	\$ 979,730	\$ (25,724)	-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 2022 budget declined modestly over Fiscal Year 2021 due to Services and Supplies primarily from decreases in internal service charges. Additionally, an increase in Employee Benefits are due to an increase in contribution rate to the Public Employees Retirement System for employees.



Key Fact

The Mayor and four city Council members are elected at large on a nonpartisan basis, although no two council members can be from the same ward of the City's four wards.



Mayor and 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

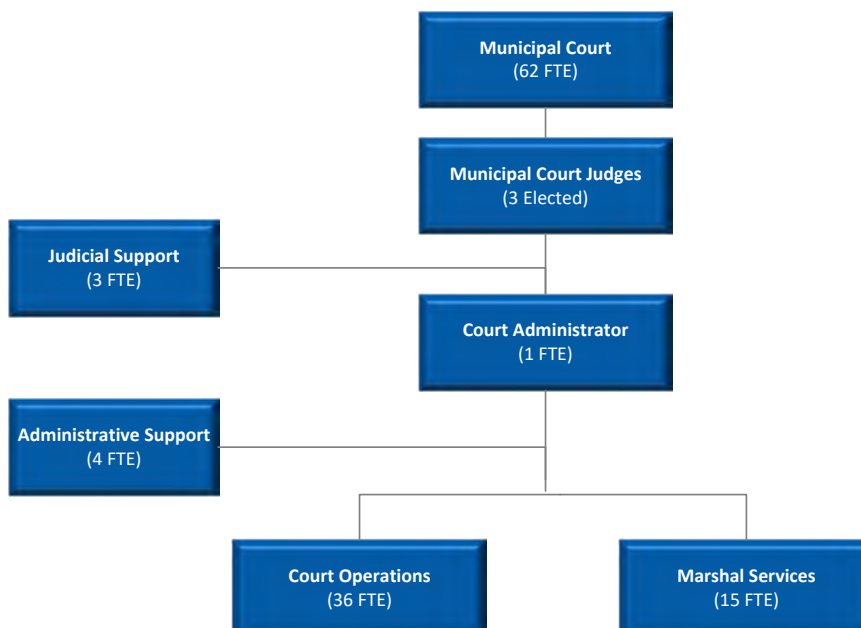
- Budget preparation and administration.
- Strategic planning creation, implementation, and monitoring.
- Legislative monitoring and evaluation of proposed bills; implements operational processes for new laws.



- 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.

Marshal Service

Marshal Service provides safety and security to all individuals at the Justice Facility through the presence of uniformed Marshals and physical security measures.



The Marshal Service maintains the integrity of the judiciary by enforcing court orders for defendant accountability.

Key Services

- Screens all persons and packages entering the Justice Facility for safe and secure entry.
- Provides security and maintains order in the courtrooms for the judges, staff, and public.
- Researches and contacts persons who have failed to comply with court orders for resolution.
- Transports offenders from criminal justice agencies for court hearings.
- Serves individuals with Summonses and Show Cause Hearing Notices.

Key Fact

In Fiscal Year 2021, a \$500K remodel of the Clark County Justice Court began and is expected to be completed in Fiscal Year 2022.

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

Assembly Bill 434 was passed by Legislation in 2019. The Bill amended NRS 484a.790 and allows a defendant to pay a fee for the purpose of reducing demerit points in lieu of a traffic safety course. 75% of the fee collected is deposited into a special revenue fund and is allocated to specialty courts or upgrades in court technology.

Past Accomplishments

- Veterans Treatment Court, in partnership with the U.S. Dept. of Veterans Affairs, graduated 16 individuals in 2020. Over 181 participants have graduated since Fiscal Year 2011. Veterans Court focuses on Veterans' underlying issues and provides access to resources which enable successful compliance with the Court's orders.
- Assistance in Breaking the Cycle (ABC) Court graduated 5 individuals in 2020. A total of 66 participants have graduated since 2008. ABC Court addresses the habitual misdemeanor offender via addressing substance abuse issues, mental health issues, and life skills training.
- The Misdemeanor Diversion Program was implemented in November 2016 via collaboration with the City Attorney's Criminal Division, the Henderson Detention Center, and Southern Nevada Adult Mental Health to address those Municipal Court offenders with chronic mental health issues. To date, 305 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 1,100 individuals were scheduled for the program and more than 79% were addressed by a judge in 2020. Same day collections from this program totaled more than \$117,000.
- 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 (1) Filed Administrative Order 20-01, authorizing certain misdemeanor traffic offenders to be released from custody on their own recognizance. (Ref. NRS 484A) (2) Created new sealing process for decriminalized charges. (Ref. NRS 179)
- Established a process for each in-custody defendant to have the Nevada Pre-Trial Risk Assessment completed. The Nevada Pre-Trial Risk Assessment is utilized at the time of probable cause review to assist judges on bail and custody determinations. To date, over 3,000 assessments have been completed.
- Created and implemented a digital file stamp to accept and file electronic legal documents.
- The Marshals' Office met the requirements of the Presidential Executive Order on Safe Policing for Safe Communities, dated June 16, 2020, Executive Order No. 13929. The Nevada Commission on Peace Officer Standards and Training will include the Henderson Marshal Service within their database of law enforcement agencies that have self-certified that they meet certain eligibility requirements for discretionary federal grants for three years.
- Marshal Service enhanced the recruitment process by collaborating with the National Testing Network. The National Testing Network provides professional testing and recruitment services for public safety departments.

Municipal Court Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,378,217	\$ 4,454,972	\$ 4,508,756	\$ 4,728,662	\$ 219,906	5%
Employee Benefits	2,261,268	2,389,582	2,403,250	2,518,977	115,727	5%
Services and Supplies	1,389,456	1,329,719	1,780,816	1,598,547	(182,269)	-10%
Capital Outlay	-	-	-	900,000	900,000	100%
Total	\$ 8,028,941	\$ 8,174,273	\$ 8,692,822	\$ 9,746,186	\$ 1,053,364	12%
Program						
General Fund						
General	\$ 7,368,563	\$ 7,744,835	\$ 8,068,012	\$ 8,327,665	\$ 259,653	3%
Subtotal General Fund	\$ 7,368,563	\$ 7,744,835	\$ 8,068,012	\$ 8,327,665	\$ 259,653	3%
Muni Court Fund	\$ 660,378	\$ 429,438	\$ 624,810	\$ 1,418,521	\$ 793,711	127%
Total	\$ 8,028,941	\$ 8,174,273	\$ 8,692,822	\$ 9,746,186	\$ 1,053,364	12%
Full-Time Employees						
General Fund	59	60	60	60	-	-
Muni Court Special Revenue	2	2	2	2	-	-
Total	61	62	62	62	-	-

Financial Overview

The Fiscal Year 2022 General Fund appropriations modestly grew by 3% year over year due to an increase in Employee Benefits are due to an increase in contribution rate to the Public Employees Retirement System for employees. Additional increases are due to capital projects funded from the Muni Court Special Revenue Fund.



Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Annual clearance rate of cases	82%	81%	74%	81%
% of cases disposed resolved within 90 days	92%	87%	81%	83%
Average cost per case*	\$170.77	\$280.56	\$342.47	\$266.27
% of Justice Facility patrons surveyed who report feeling "safe"**	95%	91%	N/A**	100%
Warrants issued vs. cleared	87%	96%	129%	132%

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

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

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

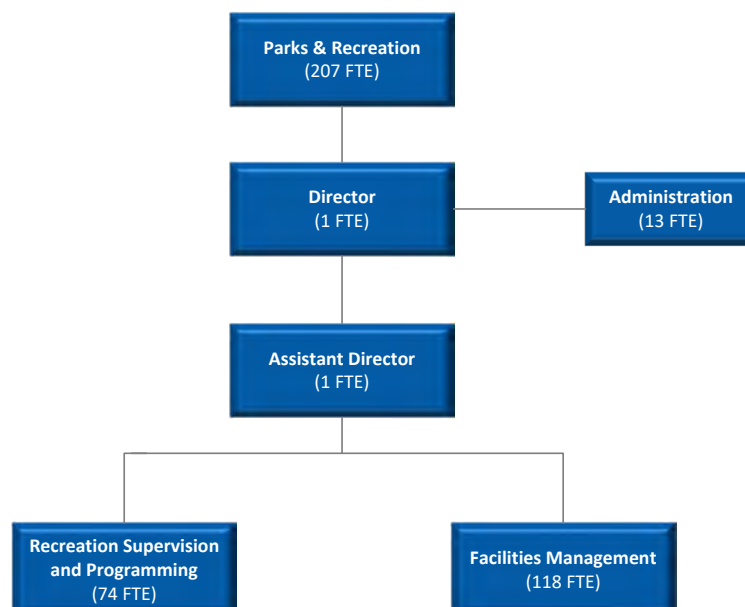


Arroyo Grande Sports Complex

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 67 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

Southern Nevada Water Authority approved 146,000 square feet of turf conversion projects at five park locations to assist in water conservation in the valley.

Key Services

- Maintain developed park land, trails, civic grounds, and streetscapes.
- Maintain and repair lighting on city trails.
- Prepare sports fields for practices, games, and tournaments, including re-prep fields between games during tournament play.
- Incorporate maintenance practices and programs that support sustainability of resources, including recycling litter, utilization of the Maxicom irrigation system, Christmas tree recycling/tree mulching, turf conversion, and protect the natural resources in city-owned parcels.
- Coordinate with other agencies (Bureau of Land Management, Bureau of Reclamation, etc.) regarding planning and maintenance plans related to open space properties.
- Maintain the City's municipal forest, which include trees and woody vegetation located in or by parks, trails, recreation centers and other municipal complexes.
- Manage events to promote the benefits of a municipal forest.
- Coordinate with park planning staff to review plans for vegetation selection and inspect trees prior to installation.
- Maintain developed park land, open space, trails, civic grounds, and streetscapes using water conservation programs and techniques.

Recreation and Community Services

Recreation and Community Services provides the community general recreation offerings such as special interest classes (e.g.; dance, cooking, etc.), drop-in and monthly fitness classes, youth and adult sports, and aquatics programs through the department's recreation centers, pools and special sports facilities. Outdoor recreation programs include the Henderson Trail Watch volunteer program, walking and hiking, archery, BMX, rock climbing, community fun runs, and park and trail reservations. City residents, ages 60+, are offered programs such as health screenings, outreach, tax assistance, volunteer opportunities and nutrition programs. For those with disabilities, a number of adaptive and mainstreaming activities are offered. Preschool, elementary school-aged children and teens benefit from programs such as ABC Etc. preschool, Safekey, Kids Zone, Teen Zone, Teen Kamp and Teen Choice.

Key Services

- Conduct Learn-to-Swim sessions for participants ages 6 months and older.
- Offer aquatic and CPR/AED certification classes.
- Maintain safe, clean and industry-standard aquatic facilities, and providing year-round and seasonal pool activities.
- Community outreach and events to promote water and sun safety.
- Safe, clean and financially sustainable recreation facilities offering programmed classes in fitness, dance, and other special interests for preschool through senior participants.
- Provide a tourist destination at the Henderson Bird Viewing Preserve, a local conservation area.
- Conduct outdoor recreation-oriented programs.
- Permit use for pool rentals, picnic reservations, room rentals at recreation centers, trail and tennis/pickleball court reservations.
- Offer and coordinate adult and youth recreational sports leagues and tournaments.
- Receive and manage nutrition grant funding to assist the City in providing congregate and homebound meals to seniors in the Henderson area.
- Prepare and serve congregate meals daily in the largest senior dining room in Nevada.
- Prepare and deliver meals daily to homebound seniors in the Henderson area.
- Provide opportunities at school sites for children to participate in health promotion and obesity prevention activities.
- Provide milk and healthy snacks to Safekey participants by way of the USDA Special Milk Program through a grant from the Nevada Department of Education.
- Operate the grant-funded food service program for youth held within their neighborhoods that offers free breakfast, lunch (summer), and dinner for children under age 19.
- Provide fitness activities and events to all ages through the Healthy Henderson initiative.
- Provide a before- and after-school recreational program for school age children at elementary and middle school sites.
- Operate a recreation program designed to enrich Henderson area children and teens when school is not in session.
- Operate a state-licensed preschool program for area children.
- Assist participants in an after-school recreation program designed for young adults with disabilities.
- Provide a community-based recreation program for adults of varying abilities wishing to meet new friends through recreation and independent living activities.
- Integrate participants with disabilities into a wide range of mainstream recreation programs with staff assistance.
- Providing visual arts displays owned or rented by the City.
- Special Events development and production including Art Festival, Industrial Days Parade & Festival, Winterfest, etc.
- Offer and coordinate concerts and events at the Henderson Events Plaza including audio visual technical services, performer services, rental services – internal and external, etc.

Past Accomplishments

- Nominated as a finalist for the 2020 NRPA Gold Medal award.
- Henderson is one of only 25 U.S. cities certified as Better City for Pets by Mars Petcare for creating a vibrant, pet-friendly community.
- Transformed recreation services during pandemic and provided virtual events reaching over 13,000 residents.
- Established multiple point of distribution sites in collaboration with Henderson Emergency Management for the COVID-19 vaccination to deliver injections to City residents.



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 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Cost recovery for recreation programs and facilities*	44.0%	31.0%	17.0%	40.0%
Program enrollments for parks and recreation programs*	486,241	383,921	196,542	450,000
Excellent or good category rating on park condition assessment reports	79.0%	79.0%	79.0%	79.0%
Annual number of patrons who visit facilities*	2,304,784	1,487,229	865,320	1,975,000

* Decline in enrollment and facility visits in Fiscal Year 2020 and 2021 were due to closures related to the COVID-19 pandemic.

Parks and Recreation Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 19,969,154	\$ 20,083,812	\$ 22,970,547	\$ 21,568,361	\$ (1,402,186)	-6%
Employee Benefits	7,898,155	8,495,491	9,044,236	8,978,238	(65,998)	-1%
Services and Supplies	15,689,071	13,248,387	30,358,813	21,840,041	(8,518,772)	-28%
Capital Outlay	1,123,598	8,254,355	32,383,951	1,454,420	(30,929,531)	-96%
Total	\$ 44,679,978	\$ 50,082,045	\$ 94,757,547	\$ 53,841,060	\$ (40,916,487)	-43%
Program						
General Fund						
Parks						
General	\$ 7,112,253	\$ 7,334,746	\$ 7,331,563	\$ 7,872,372	\$ 540,809	7%
Planning/Resource Development	585,851	542,395	592,121	605,725	13,604	2%
Maintenance General	11,061,955	11,693,638	12,257,709	12,003,590	(254,119)	-2%
Admin/Attrition Adjustment	-	-	(200,000)	(200,000)	-	0%
Subtotal Parks	\$ 18,760,059	\$ 19,570,779	\$ 19,981,393	\$ 20,281,687	\$ 300,294	2%
Recreation						
General	\$ 2,559,822	\$ 2,811,455	\$ 3,127,422	\$ 3,177,453	\$ 50,031	2%
Communication	38,651	40,716	44,753	44,780	27	0%
Cultural Arts	2,731	3,354	3,005	2,511	(494)	-16%
Bird Viewing Preserve	86,062	72,967	96,824	93,863	(2,961)	-3%
Recreation-Inclusion	583,764	532,116	605,185	600,257	(4,928)	-1%
Sports	1,167,152	1,105,895	1,211,902	1,220,188	8,286	1%
Technical Services	596,370	682,440	695,970	705,833	9,863	1%
Recreation Centers	6,767,713	6,184,820	7,354,043	7,570,205	216,162	3%
Adult Sr Services	1,861,042	1,541,894	1,873,286	1,879,866	6,580	0%
Swimming Pools	5,602,120	4,967,030	5,755,243	5,794,685	39,442	1%
Public Affairs	357,352	364,873	359,051	372,061	13,010	4%
O & M Bond Funded	16,193	-	-	-	-	-
Admin/Attrition Adjustment	-	-	(200,000)	(300,000)	(100,000)	50%
Subtotal Recreation	\$ 19,638,972	\$ 18,307,560	\$ 20,926,684	\$ 21,161,702	\$ 235,018	1%
Subtotal General Fund	\$ 38,399,031	\$ 37,878,338	\$ 40,908,077	\$ 41,443,389	\$ 535,312	1%
Special Recreation Fund	\$ 2,086,607	\$ 989,572	\$ 5,676,129	\$ 504,420	\$ (5,171,709)	-91%
Development Services Fund	\$ 7,379	\$ 14,822	\$ 10,507	\$ -	\$ (10,507)	-100%
Capital Replacement Fund	\$ 118,605	\$ 1,340,531	\$ 3,511,573	\$ -	\$ (3,511,573)	-100%
Recreation, Cultural Events, & Tourism*	\$ 2,220,484	\$ 2,603,786	\$ 2,577,856	\$ 3,236,767	\$ 658,911	26%
Grant Fund	\$ 1,847,872	\$ 7,254,996	\$ 42,073,405	\$ 8,656,484	\$ (33,416,921)	-79%
Total	\$ 44,679,978	\$ 50,082,045	\$ 94,757,547	\$ 53,841,060	\$ (40,916,487)	-43%
Full-Time Employees						
General Fund	193	198	201	201	-	-
Recreation, Cultural Events, & Tourism*	8	12	6	6	-	-
Total	201	210	207	207	-	-

*During Fiscal Year 2019 the Henderson Convention Center closed and the Enterprise Fund Cultural, Arts, & Tourism have been 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 overall decrease in the Fiscal Year 2022 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 2021 will be carried over to Fiscal Year 2022. The Fiscal Year 2022 General Fund appropriations were relatively flat year over year with a 2% increase due primarily to an increase in Employee Benefits which are due to an increase in contribution rate to the Public Employees Retirement System for employees.

Police

Purpose Statement

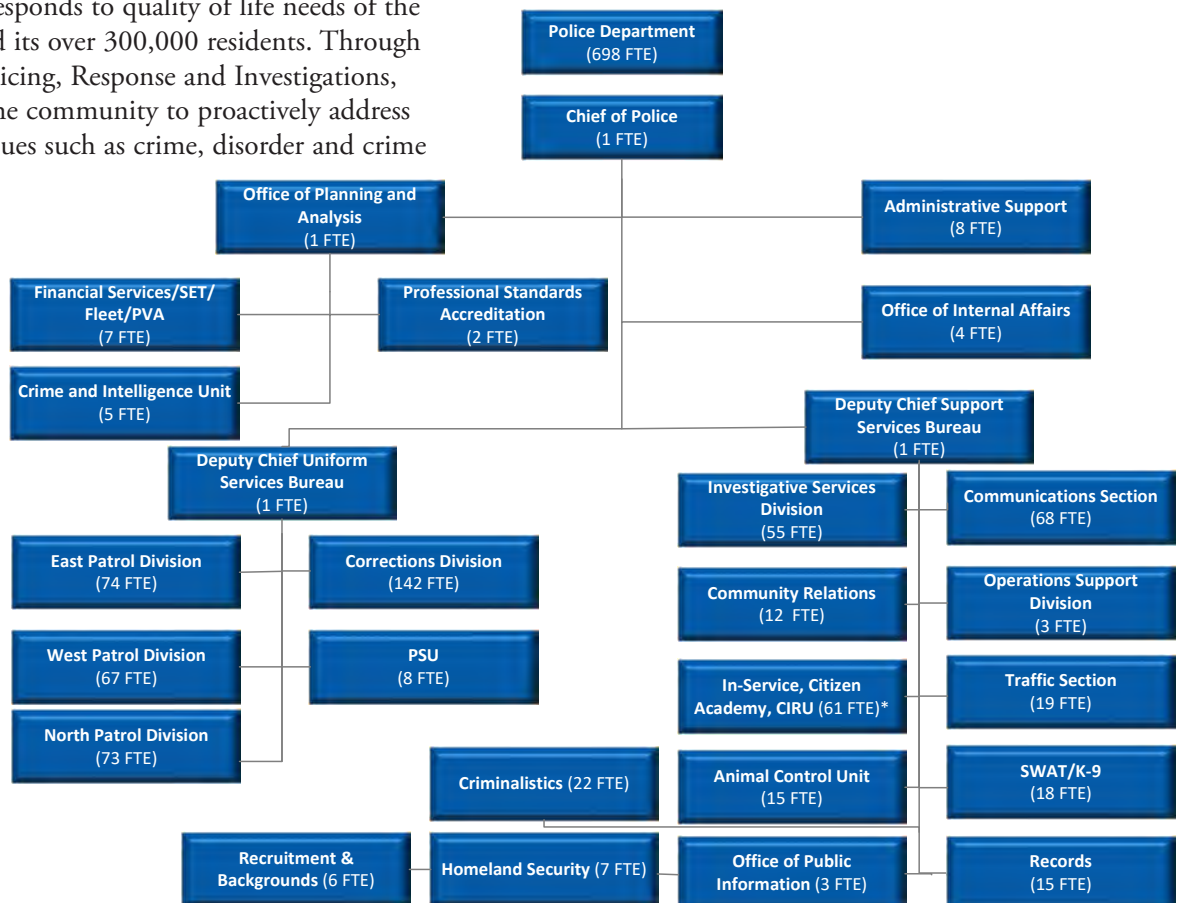
To enhance the quality of life by working in partnership with the public within the framework of the U.S. Constitution to enforce the laws, preserve the peace, and provide a safe community.

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.



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

Key Services

- Respond to calls for service – self initiated and dispatched
- Conduct preliminary investigations
- Incident documentation
- Respond to and investigate major crimes
- Victim advocacy
- Reinforce community partnerships
- Animal control and ensuring public safety

Corrections

The Henderson Detention Center provides housing, custody, and care of all pre-trial and post convicted misdemeanor and felony inmates housed in a 540 bed, 127,200 square foot detention facility. The Detention Center is the primary receiving facility, providing booking, processing, and detention services. It consists of Central Booking, Intake and Housing Operations, Inmate Property, Inmate Records and Classification, and the Special Programs Unit which is comprised of House Arrest, Inmate Treatment and Intervention Services and misdemeanor probation. A third-party contractor provides inmate medical and commissary services with food being provided in-house. The goal of the detention center is to ethically and legally provide a secure, sanitary and safe place for pre-trial and post convicted misdemeanor and felony inmates in the most efficient and cost effective manner possible, while ensuring inmates receive humane, respectful and professional treatment from detention personnel.

Key Services

- Facility Security including booking and release, classification, and transportation.
- Inmate Services including meal service, medical services, and programs.

Communications

The Communication Center is the Public Safety Answering Point (PSAP) for the City, and the direct link to Henderson's Emergency Response Services (police, fire, medical), operating 24/7/365. Communications answers calls-for-service from the general public, public safety employees (police and fire), residents, businesses, and City employees. Communications also handles both emergency and non-emergency calls-for-service and dispatching responses. In 2020, the Communications Center received 279,741 incoming 9-1-1 and non-emergency calls for service, and 200 text to 9-1-1 calls for service.

Key Services

- Receives and processes all Police, Fire and medical calls-for-service.
- Monitors 2 police radio channels and 1 fire channel. Monitors SWAT radio channel when activated along with optional fire tac channels for critical incidents.
- Provides pre-arrival instructions (i.e., CPR).
- Handles after-hours non-emergency calls-for-service from Public Works, Parks and Rec, Facilities Maintenance, Traffic Department, Utilities, and Code Enforcement.

Recruitment and Training

Recruitment and Training recruits and hires the best qualified candidates, and trains them to serve the Henderson community as corrections and police officers. The Henderson Police Department (HPD) is firmly committed to offering an equitable and drug free environment. HPD does not discriminate in any employment related decisions on the basis of race, color, religion, national origin, sex, age, disability or other similar factors that are not job-related. This commitment is practiced in all aspects of our personnel policies, programs, practices, recruitment, examination, appointment, training, promotion, retention and other related activities.

Training provides the highest level of continuing education and training for over 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 Section, which encompasses the Community Relations Officer and Neighborhood Resource Officer units serves the Henderson community through educational programs, victim assistance, and operates as a liaison for communications between members of the community and the HPD. The use of the projects and programs promotes a cohesive partnership between law enforcement and the community. In 2020 the Community Relations Section 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

Forensic science provides crime scene investigations, evidence collection, evidence processing and analysis of physical evidence for the Henderson Police Department. The Henderson Forensic Laboratory was established as an analytical/testing laboratory and provides forensic analysis, testing, and interpretation of potential evidence for the City of Henderson and other agencies within the criminal justice community. In 2016, the laboratory received ISO/IEC 17025 accreditation as a forensic testing laboratory through the ANSI National Accreditation Board (ANAB). In 2021, the laboratory was reaccredited under ISO/IEC 17025:2017, as well as ANAB Forensic Testing and Calibration AR 3125:2019.

The Crime Scene Section provides response for various crimes ranging from theft from automobile to homicides and officer-involved shootings. The Crime Scene Analysts provide skilled investigation and documentation of the scenes for the recognition, documentation, and recovery of potential physical evidence through a variety of scientifically advanced techniques (alternate light sources, specialized chemicals, and advanced photography). 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. The Impression Evidence Section includes latent impression processing, 10-print verification, latent print examination and comparison, and footwear and tire track impression examination and comparison. The Henderson Forensic Laboratory is the only agency in the state currently providing footwear and tire track analysis/identification and employs the only two certified footwear examiners in the State of Nevada. All the Forensic Scientists and Crime Scene Analysts are internationally certified or board certified within their respective disciplines.

Key Services

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

Support

Support provides assistance to the entire department through leadership, policy, research, crime statistics and trends, fiscal viability, asset management, records management, internal investigations and other support functions such as crossing guards and volunteers.

This core service includes administration, public information, research, planning, crime and intelligence, financial services, logistics, records, accreditation, and internal affairs.

Support is responsible for providing business operational services to ensure transparency and information sharing internally and externally. Administration provides planning, organizing, staffing, directing, and coordinating the activities and personnel of the department; and contributes to the development and implementation of projects and programs to maximize police services in coordination with the City

Manager, the City Council, other City departments and public and private organizations. Administration is responsible to ensure the implementation of goals, objectives, policies, procedures, and standards for the department.

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



Key Fact

The D.R.E.A.M. program teaches 5th grade students to make positive choices. The program is presented every year at 25 Henderson public elementary schools.

Performance Objectives by Major Opportunity Areas

Maintain and Protect Henderson's Quality of Life

- Strategically address the current and anticipated increase in service demand by adding additional capital and human resources.
- Reduce occurrence of criminal offenses and perception of crime in the community through crime reduction strategies.
- Improve public safety through collaborative partnerships with citizens/public through civic engagement and community programs.

Address Social Issues That Negatively Impact Henderson's Vulnerable Populations

- Address the opioid crisis through education, enforcement, and rehabilitation.

Maintain Safe School Environments Through Strategic Partnerships With Law Enforcement, Fire and Safety Experts

- Enhance community policing efforts to include outreach programming to all local schools.
- Continue to build partnerships and initiatives with CCSD Police and Safe Routes to School.
- Continue to provide public safety resources around Henderson schools to change driver behavior through enforcement and proactive community engagement.
- Raise awareness on school environments and violence prevention.

Past Accomplishments

- Uniform Services**—Officers responded to 80,322 citizen initiated calls for service and documented 25,758 incident reports in 2020. 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 2020, the average daily population at the Detention Center was 356. 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 2,346 crime victims in 2020. 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 Section continued to engage Henderson youth through educational programing, such as D.R.E.A.M and Every 15 Minutes. For the second time since the inception of the D.R.E.A.M program, we have expanded to include more Charter Schools and reached over 4,500 students. Crime Free Multi Housing continues to experience success by increasing participating properties. In addition, the Community Relations Section added the Neighborhood Resource Officer unit, which is focusing on quality-of-life issues, homelessness, resources, and community engagement.
- Animal Control** – The Henderson Police Department Animal Care and Control continued with the 3rd straight year of a high standard animal save rate. In 2020, the save rate was 91.1%. Animals adopted out of the shelter totaled 1,800 and 665 pets were returned to their owner. The shelter medical staff performed 1,339 surgeries and treated 378 pets for medical issues making them ready for adoption.
- Professional Standards** – Accreditation – The Henderson Police Department is a proud member of the Commission on Accreditation for Law Enforcement Agencies, also known as CALEA. On March 26, 2021, the Henderson Police Department earned its 7th Accreditation Award for Law Enforcement, and 3rd Award for the Communications Center. Being an accredited agency helps to ensure that the department's lines of authority are clearly defined, and the reporting mechanisms support decision-making as well as sound allocation of resources. The Henderson Police Department is honored to be among the Law Enforcement agencies who embrace the importance and significance of maintaining the status of accreditation.



Police Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 65,180,337	\$ 64,603,298	\$ 68,268,068	\$ 70,578,786	\$ 2,310,718	3%
Employee Benefits	34,275,158	35,530,301	39,170,165	41,146,432	1,976,267	5%
Services and Supplies	15,845,317	16,914,894	20,642,395	21,639,638	997,243	5%
Capital Outlay	2,868,161	604,198	2,954,073	-	(2,954,073)	-100%
Total	\$ 118,168,973	\$ 117,652,692	\$ 131,034,701	\$ 133,364,856	\$ 2,330,155	2%
Program						
General Fund						
General	\$ 5,792,012	\$ 6,011,210	\$ 6,882,119	\$ 7,530,176	\$ 648,057	9%
Support Services	1,167,811	716,767	1,211,189	1,560,074	348,885	29%
Animal Control	1,961,094	1,803,931	1,932,758	2,006,293	73,535	4%
Jail	24,118,618	24,165,401	24,900,476	25,403,603	503,127	2%
Crossing Guards	1,096,991	815,542	1,166,611	1,166,277	(334)	0%
Patrol-East Command	6,127,794	6,346,810	6,450,759	6,243,595	(207,164)	-3%
Patrol-West Command	5,304,766	5,449,267	5,422,520	5,180,865	(241,655)	-4%
Patrol-North Command	6,833,773	7,082,329	7,139,702	7,248,482	108,780	2%
K-9, Narc, Traffic	6,551,602	6,108,170	6,259,700	6,278,377	18,677	0%
Investigations	7,709,189	9,254,461	9,076,625	9,590,297	513,672	6%
Information Services	6,022,562	6,513,543	6,822,499	6,986,138	163,639	2%
Police Training	4,589,313	4,929,351	5,650,372	5,772,009	121,637	2%
Records	1,624,174	1,608,522	1,704,746	1,822,097	117,351	7%
Special Operations	2,246,083	2,645,425	2,608,161	2,766,524	158,363	6%
Community Relations	1,741,926	1,683,650	2,010,393	2,161,663	151,270	8%
Professional Standards	1,612,231	1,746,957	2,188,977	2,145,680	(43,297)	-2%
Criminalistics	3,344,744	3,436,275	3,389,425	3,470,608	81,183	2%
Homeland Security	1,076,715	1,373,893	1,394,843	1,382,038	(12,805)	-1%
Problem Solving Unit	420,152	8,625	1,203,314	1,311,446	108,132	9%
Taskforce MOU	298,347	260,260	815,066	-	(815,066)	-100%
Patrol Central	691,197	1,088,977	1,368,636	1,350,868	(17,768)	-1%
Internal Affairs	635,066	420,123	841,638	916,882	75,244	9%
Special Services	522,073	15,212	33,571	33,571	-	0%
ROP/Intelligence	627,916	21,080	601	-	(601)	-100%
Special Pgms and Svcs Bureau	1,557,498	2,190,733	2,399,299	2,733,826	334,527	14%
Admin/Attrition Adjustment	-	-	(50,000)	(250,000)	(200,000)	400%
Total General Fund	\$ 93,673,647	\$ 95,696,514	\$ 102,824,000	\$ 104,811,389	\$ 1,987,389	2%
Forfeited Assets Fund	\$ 523,241	\$ 178,093	\$ 454,164	\$ 9,000	\$ (445,164)	-98%
Grant Fund	\$ 789,962	\$ 618,565	\$ 1,870,348	\$ 891,283	\$ (979,065)	-52%
Capital Replacement Fund	\$ 2,848,012	\$ 854,380	\$ 2,528,981	\$ 519,568	\$ (2,009,413)	-79%
Commissary Fund	\$ 17,157	\$ 18,323	\$ 200,000	\$ 200,000	\$ -	0%
Eldorado Valley Fund	\$ 32,136	\$ 51,928	\$ 283,144	\$ 287,700	\$ 4,556	2%
Sales & Use Tax Fund	\$ 17,032,402	\$ 16,343,950	\$ 17,921,641	\$ 21,266,169	\$ 3,344,528	19%
Crime Prevention Fund	\$ 3,252,416	\$ 3,890,939	\$ 4,952,423	\$ 5,379,747	\$ 427,324	9%
Total	\$ 118,168,973	\$ 117,652,692	\$ 131,034,701	\$ 133,364,856	\$ 2,330,155	2%
Full-Time Employees						
General Fund	547	553	553	553	-	-
Crime Prevention Fund	26	30	30	30	-	-
Sales & Use Tax Fund	115	115	115	115	-	-
Total	688	698	698	698	-	-

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 with a slight increase due to an increase in Employee Benefits which are due to an increase in contribution rate to the Public Employees Retirement System for employees.

The increase in Sales & Use Tax Special Revenue Fund is due to the unfreezing of 15 existing positions within the staff complement. Given an anticipated rise in revenue for Fiscal Year 2022, these positions have been included in the Fiscal Year 2022 budget.

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 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Response Time– Dispatch of officer to arrival on scene for emergency calls	6.3 min	6.3 min	6.2 min	6.4 min
 Total Unofficial Uniform Crime Reporting - By Category - by Person:				
Aggravated Assault	267	310	470	485
Homicide	17	12	18	19
Rape	65	84	84	87
Robbery	202	197	187	190
 Total Unofficial Uniform Crime Reporting - By Category - by Property:				
Burglary	946	817	614	650
Motor Vehicle Theft	612	509	790	700
Larceny/Theft	4,315	3,736	3,200	3,300
 Total Traffic Reports- by Area Command:				
East	794	672	640	736
North	1,447	1,253	1,190	1,345
West	1,216	1,008	905	1,059



Henderson Police Department promotion ceremony

Public Affairs

Purpose Statement

The Office of Public Affairs is dedicated to assisting departments citywide effectively achieve their goals and objectives by providing strategic, innovative, and results-oriented integrated marketing and public relations solutions.

Core Services

- Communications
- Marketing
- Creative Services
- Print/Mail

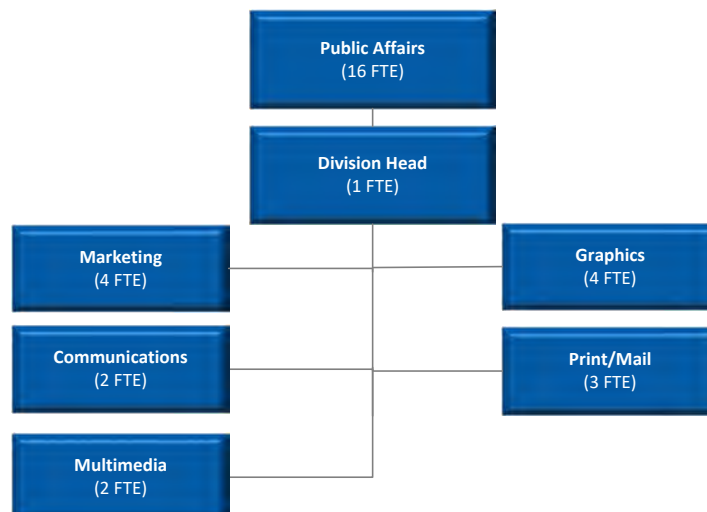


Communications

The Communications Division services departments citywide through the utilization of a variety of integrated communications platforms to effectively support core business goals. The division is responsible for managing positive media relations and earning publicity, developing communication plans for internal and external audiences and enhancing the city's overall social media brand identity. The Communications Division provides timely, accurate and relevant information about the City of Henderson.

Key Services

- Generates positive media coverage through media outreach, pitching, and dissemination of communication materials.
- Manages media requests for interviews and background information.
- Researches, writes and issues news releases and media advisories.
- Produces and disseminates print and online publications for external and internal audiences.
- Identifies content and crafts copy, films and produces internal communications tools such as the Team Henderson employee website, the monthly employee newsletter, Spotlight, City Manager's Report to Council, and the City Manager's video message.



Marketing

The Marketing Division oversees the City's overall brand identity, markets citywide events, programs and initiatives, through the creative development and execution of integrated marketing strategies designed to effectively support core business goals. This includes market research, traditional and digital advertising, collateral development, signage packages, and direct mail.

Key Services

- Responsible for the City of Henderson brand.
- Conducts market research and develops and executes targeted marketing and public relations plans for City departments, recreation centers, special event venues, citywide events, programs and initiatives.
- Responsible for the oversight and management of all official citywide social media channels.
- Develops citywide social media strategy and crafts content for over 35 official City social media accounts.
- Analyzes and tracks social media trends and customer engagement.
- Plans, executes and monitors digital and traditional media buying strategies in support of organizational brand across multiple channels including the web, organic/paid social media, mobile and electronic marketing.
- Develops digital media strategy, creates and distributes content through targeted digital channels, tracks and analyzes reach.
- Conducts market research, recommends, negotiates and purchases traditional and digital advertising media for all departments citywide.
- Develops and executes survey tools for programs, events and citywide initiatives, and analyzes metrics and trends.
- Develops digital content on pages of cityofhenderson.com and other internet sites.

Creative Services

The Creative Services Division enhances the city's overall brand identity through the conceptualization, creation, production of a variety of assets including collateral, direct mail, advertisements, signage, social media assets, video and photography. Creative Services creates the visual assets needed to support Communications and Marketing strategies.

Graphic Design Key Services

- Design print collateral, logos, newsletters, signs, books, magazine covers, annual reports, advertisements, and other communication/outreach materials such as the Henderson Happenings.
- Design digital assets such as online banners, web pages, electronic campaigns, social media assets, and Powerpoint presentations.
- Create original art campaigns to promote City events and initiatives.
- Create static and animated video content for billboards and LED displays throughout City Hall, Water Street Plaza, recreation centers, and other City facilities.

Multimedia Key Services

- Official City photography and video services for City Council meetings, State of the City, ribbon cuttings, ground breakings, signature events and other milestones/historical events.
- Edit, tag, organize, archive and retrieve photography, drone footage, and video broll for promotional use on social, digital and broadcast media.
- Livestream meetings, programs and events.
- Internal employee communication videos, department messaging.
- Internal training videos, including those for Public Safety employees to maintain compliance with department policies.
- Redact police bodycam video to fulfill public records requests.
- Develop and execute online strategy, image development, content and promotions for the City's social media channels, website and electronic campaigns.

Print/Mail

- Provides all production, binding, materials procurement, printing and finishing of printed City collateral, signage, forms and stationery, including the printing of agendas for all publicly noticed City meetings.
- Collects, processes and distributes all internal City and U.S. Postal Service mail; coordinates courier deliveries and pickups for contract delivery services such as FedEx and UPS; provides courier services to the Regional Justice Facility; and is responsible for posting all City public meeting notices.

Past Accomplishments

- Earned 442 positive media placements across print, broadcast and online media, reaching an audience of over 276 million from Jan-Apr 2021, nearly double that of Fiscal Year 2020.
- Generated \$853 thousand in overall publicity value.
- Launched the weekly video series, Mondays with the Mayor. With 28 weekly videos and 120 posts across several social media platforms, we attracted 62,637 views and 2,621 interactions.
- Launched the first virtual State of the City with 166,388 total impressions, 1,056 link clicks and 4,736 total views.
- Continued to update and promote the City of Henderson app almost doubling the number of downloads and increased sessions by 138% over Fiscal Year 2020.
- To educate and engage with our community throughout COVID-19, we made 2,287 COVID-19 related posts resulting in 120,272 interactions.



Key Fact

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



Performance Objectives by Major Opportunity Areas

Marketing Outreach

- Maintain less than a two percent error rate on all communications and marketing materials by creating and distributing factual and error-free marketing collateral, advertisements, social media posts and web content.
- Maintain content for the digital display monitors at 18 locations in seven City facilities to highlight Henderson Initiative Program (HIP) and Safety awardees, city history and future City events.

Advertising Deadlines

- Maintain over 98% on-time rate for advertising deadlines by delivering accurate advertisements, built to required specifications, to the media.

Client Services

- Enhance service levels for internal clients through two-way communication. Recommend and implement branding campaigns and marketing strategies to support business goals.

Public Affairs Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,522,269	\$ 1,424,557	\$ 1,117,728	\$ 1,093,066	\$ (24,662)	-2%
Employee Benefits	663,041	630,865	545,338	551,244	5,906	1%
Services and Supplies	1,407,809	1,249,768	1,471,322	1,321,924	(149,398)	-10%
Capital Outlay	-	151,556	-	-	-	-
Total	\$ 3,593,119	\$ 3,456,746	\$ 3,134,388	\$ 2,966,234	\$ (168,154)	-5%
Program						
General Fund						
Administration*	\$ 424,122	\$ 430,103	\$ -	\$ -	\$ -	-
Council Support*	421,493	436,071	-	-	-	-
Intergovernmental Relations*	660,400	645,432	-	-	-	-
Graphics	1,050,964	1,183,755	956,720	845,875	(110,845)	-12%
Communications	1,748,954	1,804,218	3,341,013	3,325,154	(15,859)	0%
Recreation - Public Aff & Mktg	357,352	-	-	-	-	-
Admin/Attrition Adjustment	(1,154,751)	(1,042,833)	(1,163,345)	(1,204,795)	(41,450)	4%
Subtotal General Fund	\$ 3,508,534	\$ 3,456,746	\$ 3,134,388	\$ 2,966,234	\$ (168,154)	-5%
Recreation, Cultural Events, & Tourism**	\$ 84,585	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 3,593,119	\$ 3,456,746	\$ 3,134,388	\$ 2,966,234	\$ (168,154)	-5%
Full-Time Employees						
General Fund	18	21	16	16	-	-
Total	18	21	16	16	-	-

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

**During Fiscal Year 2019 the Henderson Convention Center closed and the Enterprise Fund Cultural, Arts, & Tourism have been 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 2022 budget decrease is primarily driven due to a decline in Services and Supplies related to professional services.



Key Fact

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

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
Print and Mail Center—Maintain % on time for compliance with the Open Meeting Law for Agenda, Legal Notices, and Boards and Commission meeting postings and production.	100%	100%	100%	100%
Print Center % of jobs completed on time.	98%	98%	>95%	>90%
Social Media Engagement (e.g. comments, likes, following, etc.)	287,208	651,200	721,351	793,486
Maintain % on time for advertising deadlines.	98%	98%	99%	99%

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
- Land Development
- Property Management
- Street Management
- Traffic Management



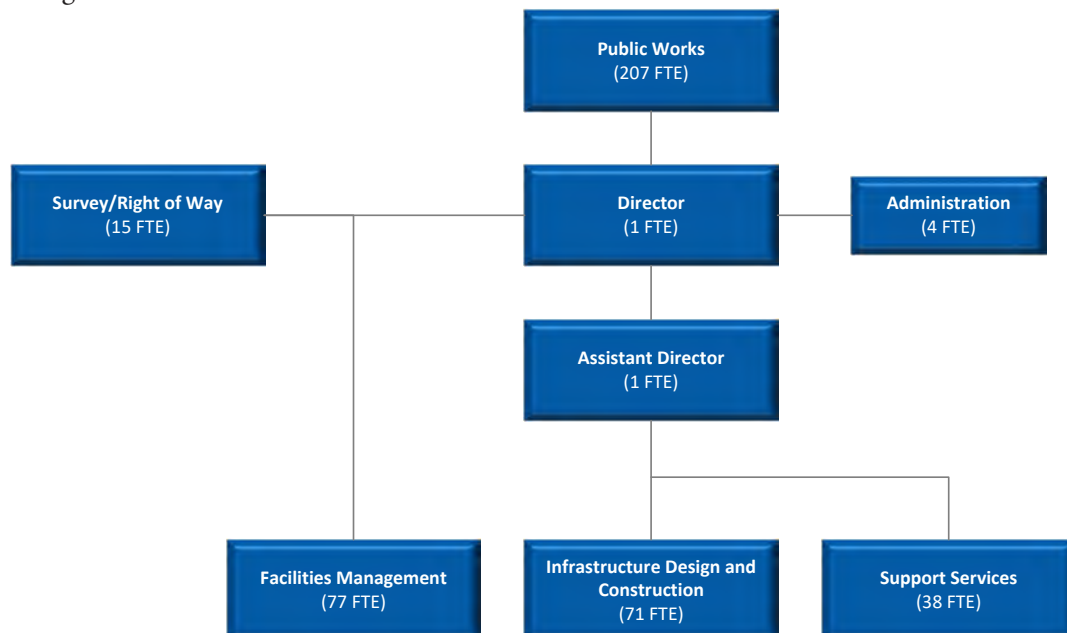
ASSOCIATION OF ENERGY ENGINEERS



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.



Ribbon cutting for Water Street expansion

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 1,600 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.



Fleet Maintenance Building

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.

Land Development

Land 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.

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.



Traffic 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.



Construction of Water Street/Events Plaza improvements

Past Accomplishments

- Opened 5 Major buildings, including Lifeguard Arena.
- Created and Implemented a Telecom Ordinance and started processing installation permits and physical assets on locations.
- Received approval after 13 years from the Union Pacific Railroad to build the UPPR trail with bridges over multiple streets.
- Implemented the Commercial Property Assessed Clean Energy resolution within the City.
- Helped create the cities first comprehensive sustainability report card.
- Building Owners and Managers of America- The Outstanding Building of the Year (TOBY) award for Nevada, Western states Regional, National Competition, Public Assembly category Winner – Whitney Ranch Recreation Center.

Performance Objectives by Major Opportunity Areas

Re-Invest in Existing and Aging Infrastructure

- Increase the percentage of time spent doing preventive infrastructure maintenance to 40 percent.

Ensure a High Quality, Multimodal Transportation Network

- Increase opportunities to use transit and bicycles by 10 percent within the City of Henderson.

Public Works Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 14,732,447	\$ 15,749,810	\$ 16,194,337	\$ 16,864,687	\$ 670,350	4%
Employee Benefits	6,378,598	7,849,046	7,807,000	8,305,326	498,326	6%
Services and Supplies	21,347,527	23,275,568	30,571,114	27,726,433	(2,844,681)	-9%
Capital Outlay	6,303,657	5,456,957	24,195,632	10,413,500	(13,782,132)	-57%
Depreciation	3,582,719	4,232,535	4,800,000	5,504,784	704,784	15%
Total	\$ 52,344,948	\$ 56,563,915	\$ 83,568,083	\$ 68,814,730	\$ (14,753,353)	-18%
Program						
General Fund						
Building Maintenance	\$ 9,030,237	\$ 10,477,857	\$ 10,786,232	\$ 11,546,601	\$ 760,369	7%
Streets	2,408,517	-	-	-	-	-
Traffic	3,420,451	1,994,334	2,036,257	1,875,785	(160,472)	-8%
Support Services	3,483,939	5,080,696	5,833,486	5,537,770	(295,716)	-5%
Subtotal General Fund	\$ 18,343,144	\$ 17,552,887	\$ 18,655,975	\$ 18,960,156	\$ 304,181	2%
Engineering Fund						
Administration	\$ 1,428,145	\$ 1,491,095	\$ 1,598,066	\$ 1,647,135	\$ 49,069	3%
Drafting/Design	1,858,718	2,172,645	2,214,465	2,369,297	154,832	7%
Quality Control	3,950,877	4,019,424	4,026,818	4,390,076	363,258	9%
Construction Mgmt	633,187	789,904	754,682	835,476	80,794	11%
Survey	-	138,368	180,746	275,952	95,206	53%
Traffic Clerical	376,902	448,427	465,243	472,507	7,264	2%
Subtotal Engineering Fund	\$ 8,247,829	\$ 9,059,864	\$ 9,240,020	\$ 9,990,443	\$ 750,423	8%
Development Services Fund						
DSC -Traffic	\$ 385,869	\$ 302,551	\$ 266,400	\$ 300,000	\$ 33,600	13%
DSC -New Development	1,418,544	1,410,453	1,618,755	1,726,115	107,360	7%
DSC -Quality Control	2,978,178	3,163,053	3,319,851	3,207,608	(112,243)	-3%
DSC -Flood Control	121,044	245,169	255,421	333,106	77,685	30%
Subtotal Dev Services Fund	\$ 4,903,635	\$ 5,121,226	\$ 5,460,427	\$ 5,566,829	\$ 106,402	2%
City Shop Fund	\$ 10,328,144	\$ 10,731,221	\$ 13,799,149	\$ 13,872,433	\$ 73,284	1%
Grant Fund	\$ 1,177,887	\$ 746,236	\$ 7,354,095	\$ 3,400,000	\$ (3,954,095)	-54%
Gas Tax Fund	\$ 3,777,724	\$ 6,149,343	\$ 14,543,384	\$ 12,010,369	\$ (2,533,015)	-17%
Capital Replacement Fund	\$ 5,566,585	\$ 7,203,138	\$ 14,515,033	\$ 5,014,500	\$ (9,500,533)	-65%
Total	\$ 52,344,948	\$ 56,563,915	\$ 83,568,083	\$ 68,814,730	\$ (14,753,353)	-18%
Full-Time Employees						
General Fund	117	101	100	100	-	0%
Gas Tax	-	22	22	22	-	0%
Land Fund	1	1	1	1	-	0%
Engineering Fund	54	55	56	56	-	0%
DSC-Public Works	6	7	7	8	1	14%
City Shop Fund	20	20	20	20	-	0%
Total	198	206	206	207	1	0.5%

Financial Overview

The Fiscal Year 2022 General Fund appropriations increase is primarily driven by restoration of travel and training which had been removed during Fiscal Year 2021 in response to the financial uncertainties regarding the COVID-19 pandemic. Additionally, an increase in Employee Benefits are due to an increase in contribution rate to the Public Employees Retirement System.

Additional decreases within the Capital Replacement, Gas Tax, and Grant Funds are due to ongoing projects during Fiscal Year 2022. Any unspent funds will be carried forward into Fiscal Year 2022.

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 1,600 vehicles and equipment, over 90 miles of regional flood control channels and over 4,000 drop inlets.

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Staff Ratio to Square Footage Maintained	1 to 53,933	1 to 53,128	1 to 45,587	1 to 45,587
 Pavement Condition Index (PCI) Rating	61.1	75.4	80.0	83.0
 Mobility Index*	69%	74%	77%	80%

*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.



Construction of the Events Plaza and City Hall entryway

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

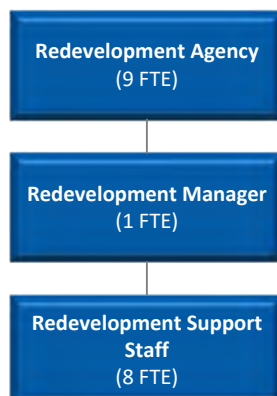


Little Learners Pre-School Program at
Valley View Recreation Center

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 \$31.0 million for Fiscal Year 2022.

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 \$124K in grant awards to three business owners resulting in total investment to the Downtown area of \$1.2M when combined with owner equity and added or retained 25 jobs to the area.
- In response to the global pandemic, Agency staff collaborated with various COH departments to successfully review, approve, and distribute CARES grant funds to 430 small businesses throughout Henderson, totaling \$2.25M in grant assistance, including \$480K awarded to 75 businesses located in Redevelopment areas. Agency staff collaborated with the COH Business Licensing division to develop and distribute a Small Restaurant Grant Program, awarding \$160K to 16 restaurant owners within Redevelopment areas. Additionally, through extensive outreach efforts, Agency staff identified the needs throughout Redevelopment area communities and successfully obtained and distributed essential PPE to various redevelopment area located organizations, including Henderson Hospital, three elementary schools, and forty businesses.
- The Agency, in coordination with the COH, agreed to provide up to \$2.5 million in funding per year for a total investment of \$25 million to help fund the \$80 million Dollar Loan Center development project and \$4 million for future multi-year phased improvements to Cornerstone Park. When complete, the Dollar Loan Center will offer a wide range of public, cultural and recreational activities and events.
- In an effort to increase home ownership opportunities, the Agency entered into Exclusive Negotiating Agreements with the nationally recognized homebuilder, Lennar, to develop entry level homes on Sites C and E located in the Water Street District (WSD).
- The Agency set-aside 18% of tax increment revenue from the Downtown and Eastside public education funds, totaling \$2.63 million. The funds will be distributed in Fiscal Year 2021 to eligible public education facilities for approved programming and projects. In addition, the Agency created the Early Childhood Education Scholarship program—reserving \$50K in grant funds to be awarded to eligible students residing in the Downtown or Eastside for enrollment in the Valley View Recreation Center Pre-School program. To date the Agency has awarded \$8K to eight students.
- With the addition of Lifeguard Arena and several catalyst projects throughout the WSD, the Agency identified the need to rebrand the Downtown Redevelopment Area. The new website and brand campaign are currently in final development and are expected to launch in May 2021. In Fiscal Year 21 the Water Street District Facebook page reached 7,300 likes, 13,000 monthly users, and 2,200 Instagram followers.
- The Agency provided Residential Improvement Program grant awards benefiting 13 residents for exterior improvements to single and multi-family homes, including paint, minor repairs, fencing, and landscape improvements, to residents of the Downtown and Eastside redevelopment areas. The grant awards totaled \$30K in assistance and leveraged \$23K in private investment.
- The Agency continues to market, promote, and incentivize businesses and development opportunities throughout the Downtown area. Agency assistance resulted in the development of three large projects—The Vault Studio Apts., Human Bean Coffee, and Chinitas Kitchen & Bar—collectively, the Agency provided \$180K in developer grant assistance, leveraging \$6.5 million in private investment. As a result of Agency recruitment efforts, several small businesses have located to the Downtown area, including Mojave Brewing; Biscuits & Bourbon; Strawberry Cookie; Happy Earth Market; The Livery; Public Works Coffee Bar #2; and Hounds Town. The addition of these large development projects and small businesses brought 295 jobs to the Downtown area and/or the WSD.
- The Redevelopment Agency successfully completed the expansion of the Eastside Redevelopment Boundary by 401-acres and extended the termination date 15-years from Feb 2036 to Feb 2051.

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Number of new business contacts generated and number of contacts made with existing businesses (Annually)	250	250	400	> 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 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 668,759	\$ 729,762	\$ 944,749	\$ 930,523	\$ (14,226)	-2%
Employee Benefits	306,180	340,508	449,299	450,585	1,286	0%
Services and Supplies	11,601,007	14,626,428	23,859,631	18,221,335	(5,638,296)	-24%
Capital Outlay	-	9	450,000	-	(450,000)	-100%
Interest Expense	379,350	368,300	355,425	341,925	(13,500)	-4%
Principal Retirement	240,000	250,000	265,000	275,000	10,000	4%
Total	\$ 13,195,296	\$ 16,315,007	\$ 26,324,104	\$ 20,219,368	\$ (6,104,736)	-23%
Program						
Redevelopment Agency Fund	\$ 13,195,296	\$ 16,315,007	\$ 26,324,104	\$ 20,219,368	\$ (6,104,736)	-23%
Total	\$ 13,195,296	\$ 16,315,007	\$ 26,324,104	\$ 20,219,368	\$ (6,104,736)	-23%
Full-Time Employees						
Redevelopment Agency	9	9	9	9	-	-
Total	9	9	9	9	-	-

Financial Overview

The Redevelopment Agency Fiscal Year 2022 budgeted revenue projections are 17% higher than the previous fiscal year projections. In addition, the Fiscal Year 2022 assessed incremental value for all redevelopment areas combined of \$1.4 billion is a 9% increase from the previous fiscal year. The year over year decline in expenditures are due to ongoing projects and any unspent funds will be carried over into Fiscal Year 2022.



Key Fact

For Fiscal Year 2022, 18% of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas will be set aside for education, in total an anticipated \$2.9 million for Fiscal Year 2022.

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.

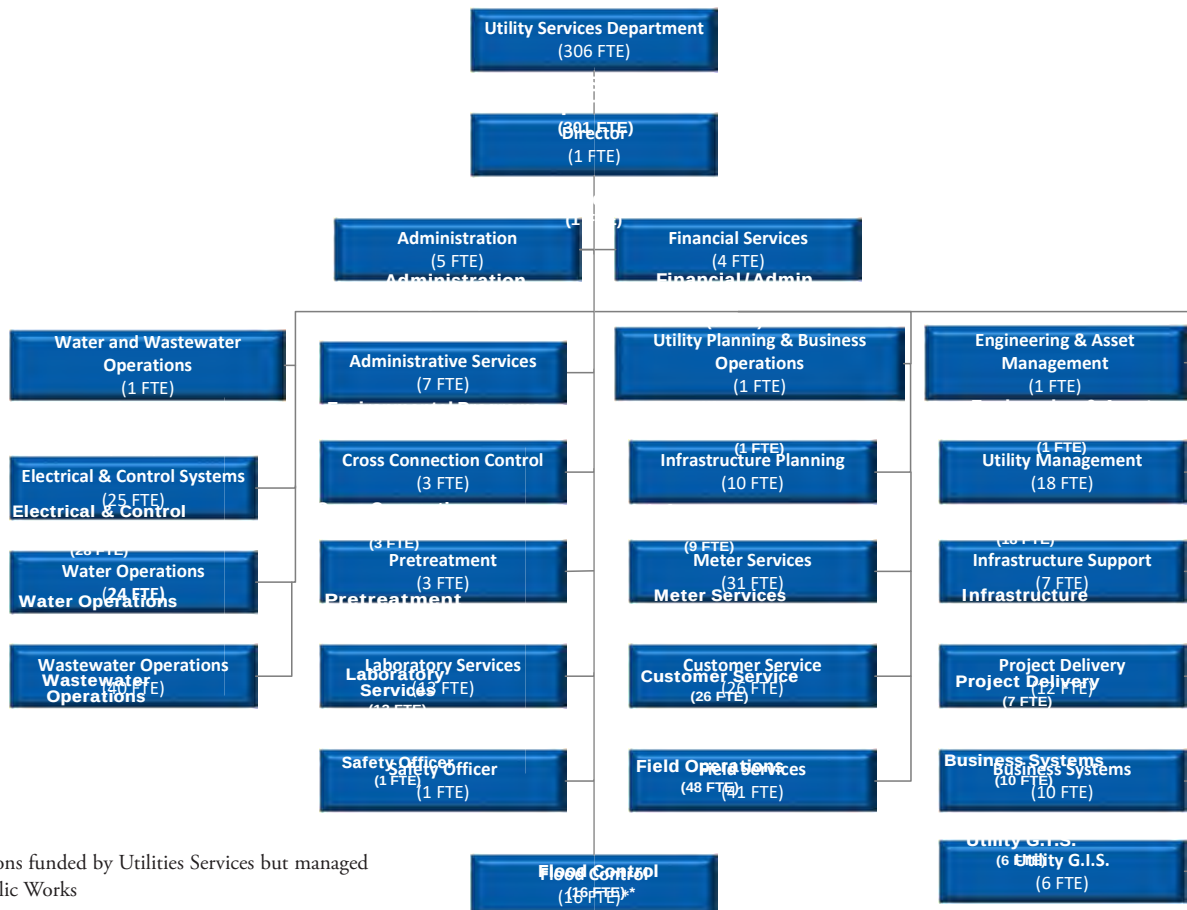
Core Services

- Community Water Supply
- Wastewater Treatment and Reclamation
- Financial Management and Utility Infrastructure Planning
- Customer Service, Information and Support

Utility Services is responsible for all facets of water, wastewater, and reclaimed water services. The Utility 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 Utility 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.

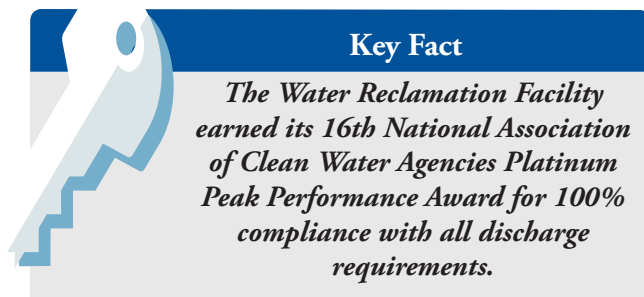


Construction of R-8 Reservoir



The Utility 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 Utility 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 Utility can reduce the number and severity of significant leaks and/or breaks in the distribution system thereby minimizing water loss and contributing to more effective use of water resources.



Community Water Supply

The Utility is responsible for treating and delivering potable water resources to the residents and businesses of Henderson.

Key Services

- Providing Henderson residents with safe, high-quality potable water is one of the core services performed by the Utility. The 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 Utility 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 112,000 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 Utility 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 9.0 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 Utility is also responsible for implementing and managing a comprehensive pretreatment program mandated by the U.S. Environmental Protection Agency (EPA). The pretreatment program monitors discharges to the sanitary sewer system by commercial and industrial customers to reduce, eliminate or alter pollutants and ensure discharges are compatible with the collection and wastewater treatment system.

- As a founding member of Reuse Nevada and the Nevada Section on Water Reuse, the Utility is a leader in the treatment and reuse of reclaimed water in Southern Nevada. Since 1982, the Utility has been delivering highly treated wastewater for the irrigation of golf courses and other landscaping within the City of Henderson and directly or indirectly recycles 100% of its treated wastewater. 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 Utility 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 Utility manages and maintains critical infrastructure using a comprehensive Asset Management Program that ensures the integrity of existing infrastructure and provides for the necessary planning and installation of required new system development.

Key Services

- The Utility provides budgeting and financial review and analysis 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 Utility also develops alternatives and recommendations for financing strategies and rate structures for consideration by senior management and the City Council.
- The Utility is responsible for the long-term operation and maintenance of approximately \$1.7 billion in water and wastewater infrastructure (\$2.0 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 Utility 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 Utility 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 Utility provides support to approximately 103,000 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 Utility 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.



Backflow Prevention Assemblies – protecting our system

Past Accomplishments

- Treated 3.4 billion gallons of potable water at the City's Water Treatment Plant.
- Delivered 28.4 billion gallons of potable water to City of Henderson customers.
- Treated 9.0 billion gallons of wastewater at City's Water Reclamation Facilities.
- Delivered 2.5 billion gallons of high-quality wastewater for irrigation purposes.
- Discharged 6.0 billion gallons of high-quality wastewater to the Las Vegas Wash for return flow credits.
- 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.
- Completed three of the five phases of work to replace the 80+ year-old cast-iron water mains and sewer collection system in the Townsite area.
- Started design of reservoirs and 42-inch transmission main for providing potable water to West Henderson.
- Began design phase for the Kurt R. Segler Water Reclamation Facility Phase 4 Improvements that will provide reliability of processes so future expansions may occur.
- Accepted into the WaterNow Alliance Project Accelerator Program which provides resources to develop water-related projects.
- Enhanced the Customer Information System (CIS) by completing a major software upgrade. Also, completed a comprehensive assessment of the CIS environment and developed a long-term CIS strategy to ensure technology meets current and future needs.
- Generated over 2,287,000 utility bills and met or exceeded customer service requests when responding to over 672,000 customer contacts.
- Improved the Utility's inventory control process and processed over 2,200 purchase orders for maintaining utility infrastructure.
- Conducted over 1,000 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.
- Completed the department's first non-revenue water audit.
- Analyzed over 4,500 samples for a total of over 59,000 tests to comply with regulatory permits and safe drinking water act. Increased capabilities for analyzing ammonia and TKN.
- Maintained Nevada's Laboratory Certification and achieved 98% acceptable data in proficiency testing.
- Completed and closed over 84,000 Computerized Maintenance Management System (CMMS) work orders through the newly implemented mobile application which has increased usability and efficiency of the maintenance management system.
- Tested over 9,600 backflow prevention assemblies, performed over 3,300 cross connection control inspections, and sent over 3,400 enforcement notices.
- Received over 24,100 underground utility marking requests and experienced only 47 utility line strike investigations.
- Replaced 975 service laterals.
- Reduced number of permits and plans requiring review by nearly half through employee innovation and technology.
- Installed over 1,800 new water meters and performed over 1,217,000 meter readings with an overall accuracy rate of 99.4%.

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



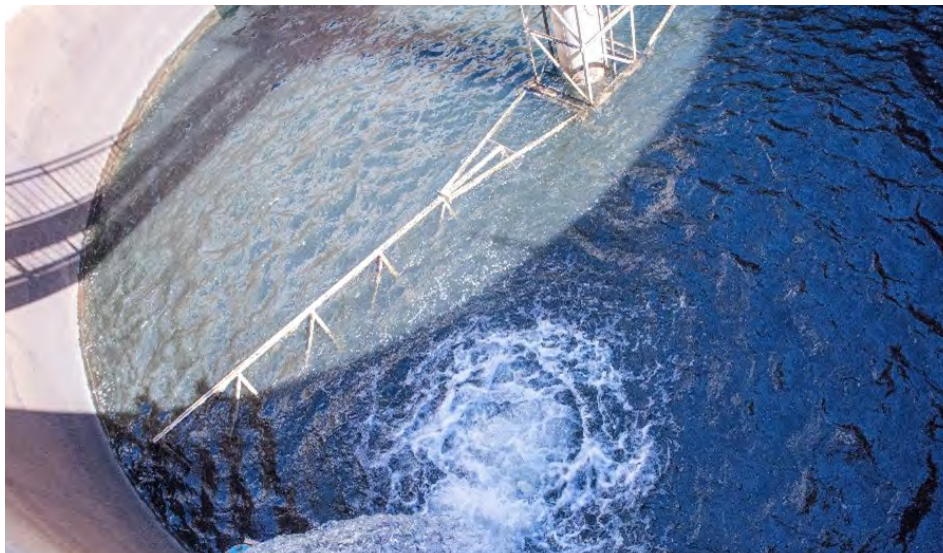
Pretreatment Inspector checking a manhole for gases

Performance Measures

	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimated	FY 2022 Projected
 Water distribution system integrity (ratio of main breaks divided by the total miles of distribution pipeline)	1.05	1.38	1.40	<1.10
Planned maintenance cost ratio	58%	60%	>60%	>60%
Debt service coverage ratio	3.39	4.60	1.31	1.09
Customer responsiveness (response time in days)	1.00	1.29	1.17	1.00
Unplanned service interruptions (# of main breaks divided by average # of customer accounts)	0.02	0.02	0.02	< 0.02

Water Fund Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 13,616,840	\$ 13,803,491	\$ 15,907,228	\$ 16,207,678	\$ 300,450	2%
Employee Benefits	5,398,053	7,117,989	7,273,809	7,415,084	141,275	2%
Services and Supplies	47,826,316	50,509,364	62,179,739	59,249,972	(2,929,767)	-5%
Depreciation	11,041,935	11,433,989	13,000,000	13,000,000	-	0%
Interest Expense	50,952	357,479	5,970,578	4,769,699	(1,200,879)	-20%
Bond Issuance Charges	-	647,844	-	-	-	-
Loss on Disposition of Asset	519,276	369,690	-	-	-	-
Total	\$ 78,453,372	\$ 84,239,846	\$ 104,331,354	\$ 100,642,433	\$ (3,688,921)	-4%
Program						
Administration	\$ 22,349,856	\$ 24,511,842	\$ 31,773,167	\$ 31,248,679	\$ (524,488)	-2%
Business Systems	2,108,352	2,906,589	3,533,140	3,195,318	(337,822)	-10%
Customer Service	2,688,530	2,960,609	4,474,128	4,031,734	(442,394)	-10%
Electrical Services	2,061,478	2,175,447	2,493,394	2,587,180	93,786	4%
Field Operations	5,592,277	6,745,484	8,684,482	5,707,524	(2,976,958)	-34%
GIS	457,583	473,606	682,257	600,571	(81,686)	-12%
Infrastructure Plan	1,149,883	1,116,880	1,661,026	679,649	(981,377)	-59%
Infrastructure Support	505,263	566,617	976,746	807,427	(169,319)	-17%
Laboratory Services	33,984	15,521	18,926	36,500	17,574	93%
Maintenance Mgmt	3,228,791	3,781,820	4,741,889	4,253,576	(488,313)	-10%
Meter Services	5,025,017	4,648,441	5,558,800	5,788,243	229,443	4%
Project Delivery	852,270	814,582	1,246,216	1,221,748	(24,468)	-2%
Regulatory Programs	587,093	649,432	654,062	682,453	28,391	4%
Safety Division	129,433	157,065	152,447	160,525	8,078	5%
Tech Services	(276,889)	-	-	-	-	-
Turf Removal	3,916	-	-	-	-	-
Water Capital Projects	(49)	3,536	697,194	-	(697,194)	-100%
Water Operations	31,956,584	32,712,376	36,983,480	39,641,306	2,657,826	7%
Total	\$ 78,453,372	\$ 84,239,846	\$ 104,331,354	\$ 100,642,433	\$ (3,688,921)	-4%
Full-Time Employees						
Water Fund	159	166	166	167	1	1%
Total	159	166	166	167	1	1%



Water Treatment Plant backwater recovery basin

Sewer Fund Expenditures by Category/Program

	FY 2019 Actuals	FY 2020 Actuals	FY 2021 Estimated	FY 2022 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 10,570,860	\$ 11,586,186	\$ 12,662,438	\$ 13,184,913	\$ 522,475	4%
Employee Benefits	4,389,122	6,080,713	5,820,963	6,224,516	403,553	7%
Services and Supplies	19,372,335	19,181,362	23,770,440	23,553,068	(217,372)	-1%
Depreciation	12,774,205	13,893,886	15,000,000	16,000,000	1,000,000	7%
Interest Expense	3,451,263	3,237,046	1,542,920	2,117,354	574,434	37%
Bond Issuance Charges	-	300,235	-	-	-	-
Loss on Disposition of Asset	742,061	31,144	-	-	-	-
Total	\$ 51,299,846	\$ 54,310,572	\$ 58,796,761	\$ 61,079,851	\$ 2,283,090	4%
Program						
Administration	\$ 25,532,695	\$ 27,542,797	\$ 26,657,829	\$ 28,922,039	\$ 2,264,210	8%
Business Systems	1,043,423	1,251,298	1,911,608	1,470,130	(441,478)	-23%
Customer Service	1,234,004	1,292,420	1,550,463	1,539,605	(10,858)	-1%
Electrical Services	2,379,784	2,591,309	2,918,324	2,891,837	(26,487)	-1%
Field Operations	2,312,455	2,252,383	2,554,843	2,259,870	(294,973)	-12%
Flood Control - General	1,310,304	1,224,465	1,264,733	1,336,800	72,067	6%
Flood Control - Street	1,573,591	1,349,899	1,615,430	1,594,280	(21,150)	-1%
GIS	271,613	248,220	455,622	502,303	46,681	10%
Infrastructure Plan	808,358	1,180,359	1,666,598	1,713,767	47,169	3%
Infrastructure Support	304,072	564,687	581,178	1,211,347	630,169	108%
Laboratory Services	1,750,794	1,969,249	2,001,225	1,997,330	(3,895)	0%
Maintenance Mgmt	1,306,123	1,537,528	2,014,910	1,957,739	(57,171)	-3%
Project Delivery	798,770	711,057	1,177,812	1,131,960	(45,852)	-4%
Regulatory Programs	412,042	394,913	474,301	460,267	(14,034)	-3%
Sewer Capital Projects	(52,600)	(313,027)	243,565	-	(243,565)	-100%
Tech Services	(394,806)	-	-	-	-	-
Wastewater Operations	10,709,225	10,513,016	11,708,320	12,090,577	382,257	3%
Total	\$ 51,299,846	\$ 54,310,571	\$ 58,796,761	\$ 61,079,851	\$ 2,283,090	4%
Full-Time Employees						
Sewer Fund	131	139	139	139	-	-
Total	131	139	139	139	-	-

Financial Overview

The Water and Sewer Funds operate as a business enterprise providing water, wastewater and reclaimed water services to Utility customers.

The Water Fund in Fiscal Year 2022 is anticipated to decline by 4% year over year due primarily from lower capital expenditures from Fiscal Year 2021. Any unspent Fiscal Year 2021 funds will be carried forward to Fiscal Year 2022. These decreases were offset by increases in Salary and Wages and Employee Benefits from the addition of one Utility Plan Examiner for the support of the DSC.

The Sewer Fund in Fiscal Year 2022 is anticipated to increase by 4% year over year due primarily from higher interest expense and Salaries and Wages and Employee Benefits.

The increases in Salaries and Wages and Employee Benefits are due to the lifting of the City's hiring freeze implemented at the start of Fiscal Year 2021 and an increase in contribution rate to the Public Employees Retirement System.



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.



Staffing Summaries

Contents

Staff Complement Additions 272

Staffing Summary 272

Staffing Detail 274

Tables & Illustrations

Staff Complement Additions 272

Staffing Summary 272

Staffing Detail 274

Staff Complement Additions

Fund/Department	Tentative Budget	Final Budget (1)
Proprietary Funds		
DSC - Community Development	-	3
DSC - Public Works	-	1
Water - Utilities	-	1
Proprietary Funds Total	-	5
Total Fiscal Year 2022 Staff Complement Additions	-	5

(1) The adopted full-time positions for Fiscal Year 2022 is 2,229, representing an increase of five additional positions from the Fiscal Year 2021 staff complement. These additional positions were added subsequent to the Tentative Budget and ensure the Development Services Center (DSC) is able to maintain increasing service demand for Fiscal Year 2022. Four positions are funded directly through the DSC and the fifth position will be funded through the Water Fund. No additional positions were added for Fiscal Year 2022. See Staffing Summaries herein for footnotes on position reclassifications within the City.

Staffing Summary

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
General Fund							
City Attorney	47	47	48	48	48	-	-
City Clerk	21	22	24	24	24	-	-
City Manager	11	12	15	17	17	-	-
Community Development	41	44	46	48	48	-	-
Economic Development	4	4	4	5	5	-	-
Emergency Management, Environmental Health & Safety (1)	-	-	9	11	11	-	-
Finance	55	59	60	63	63	-	-
Fire (1)	262	269	285	285	285	-	-
Government and Community Relations (2)	-	-	-	8	8	-	-
Human Resources	23	25	29	29	29	-	-
Information Technology	67	68	73	73	73	-	-
Internal Audit	3	3	4	4	4	-	-
Mayor and Council	9	9	9	9	9	-	-
Municipal Court	59	59	60	60	60	-	-
Parks & Recreation	187	193	198	201	201	-	-
Police	539	547	553	553	553	-	-
Public Affairs (2)	17	18	21	16	16	-	-
Public Works (3)	114	117	101	100	100	-	-
Total General Fund	1,459	1,496	1,539	1,554	1,554	-	-

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

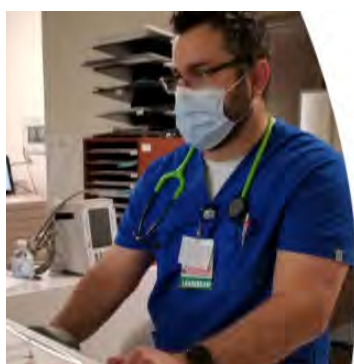
(2) During Fiscal Year 2021, Government and Community Relations became an independent department within the General Fund. The department had previously been reported within Public Affairs.

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

Staffing Summary (Cont.)

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
Proprietary Funds							
Sewer	133	131	139	139	139	-	-
Water	152	159	166	166	167	1	1%
DSC							
Community Development	71	72	72	72	75	3	4%
City Clerk	5	5	5	5	5	-	-
Information Technology	1	1	1	1	1	-	-
Public Works	6	6	7	7	8	1	14%
Subtotal DSC	83	84	85	85	89	4	5%
Workers' Comp	2	2	2	1	1	-	-
Self-funded Insurance	3	3	3	3	3	-	-
Health Insurance	2	2	2	3	3	-	-
Engineering	53	54	55	56	56	-	-
Citywide	4	4	4	4	4	-	-
City Shop	20	20	20	20	20	-	-
Total Proprietary Funds	452	459	476	477	482	5	1%
Other							
Sales and Use Tax	115	115	115	115	115	-	-
Crime Prevention Fund	26	26	30	30	30	-	-
Gas Tax (1)	-	-	-	22	22	-	-
Grant Fund	7	5	6	6	6	-	-
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	2	2	2	-	-
Recreation, Cultural Events, & Tourism (2)	18	14	14	7	7	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Total Other Funds	179	173	178	193	193	-	-
Total Full-Time Employees	2,090	2,128	2,193	2,224	2,229	5	0.2%

#HendersonHeroes



Safety First!

Desmond Johnson, Adult Health Clinical Supervisor at Henderson Hospital, led a group of committed nurses assigned to one of their COVID-19 treatment areas.

"He paid special attention to safety procedures such as the use of the buddy system when decontaminating after care. His extra focus on caregiver safety procedures undoubtedly helped to keep our team and our patients safe during the pandemic."

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

(2) During Fiscal Year 2019, the Cultural Arts & Tourism Enterprise Fund ceased operations due to the closure of the Henderson Convention Center. The associated full-time employees 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
City Attorney								
	Civil	18	18	18	18	18	-	-
	Criminal	27	27	28	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	50	50	50	-	-
	General Fund	47	47	48	48	48	-	-
	Land Fund	1	1	1	1	1	-	-
	Self Insurance Fund	1	1	1	1	1	-	-
Sub Total		49	49	50	50	50	-	-
City Clerk								
	General Administration	21	22	24	24	24	-	-
	DSC - Clerk Administration	5	5	5	5	5	-	-
	Department Total	26	27	29	29	29	-	-
	General Fund	21	22	24	24	24	-	-
	DSC Fund	5	5	5	5	5	-	-
Sub Total		26	27	29	29	29	-	-
City Manager								
	General Administration	7	8	11	10	10	-	-
	Business Management	4	4	4	7	7	-	-
	Department Total	11	12	15	17	17	-	-
	General Fund	11	12	15	17	17	-	-
Sub Total		11	12	15	17	17	-	-

#HendersonHeroes

Polar Shades Produced Masks and Gowns for First Responders

When the City of Henderson team had difficulty sourcing Personal Protective Equipment (PPE), Polar Shades jumped into action and immediately converted their manufacturing lines to produce the gowns and masks our first responders and healthcare providers needed.



Staffing Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
Community Development							
General Administration	7	8	8	8	8	-	-
Current Planning	6	7	9	9	9	-	-
Long-Range Planning	9	9	10	10	10	-	-
Code Enforcement	9	10	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	5	5	4	4	4	-	-
Community Resource & Resiliency Center	-	-	-	2	2	-	-
Neighborhood Services - Grants	4	4	4	4	4	-	-
CDBG - Grants	2	1	1	1	1	-	-
Neighborhood Services - Lead Grants	1	-	-	-	-	-	-
DSC - Comm Dev General	11	12	10	10	13	3	30%
DSC - Bldg. Administration	7	7	7	7	7	-	-
DSC - Plans Check	9	9	10	10	10	-	-
DSC - Building Inspection	24	24	25	25	25	-	-
DSC - Permitting	7	7	7	7	7	-	-
DSC - Fire Plans Exam	4	4	4	4	4	-	-
DSC - Fire Inspections	9	9	9	9	9	-	-
Department Total	119	121	123	125	128	3	2%
General Fund	41	44	46	48	48	-	-
DSC Fund	71	72	72	72	75	3	4%
Grant Fund	7	5	5	5	5	-	-
Sub Total	119	121	123	125	128	3	2%
Economic Development & Tourism							
Economic Development -General	4	4	4	5	5	-	-
Administration	3	2	1	-	-	-	-
Tourism	2	1	1	1	1	-	-
Facilities	5	3	-	-	-	-	-
Department Total	14	10	6	6	6	-	-
General Fund	4	4	4	5	5	-	-
Recreation, Cultural Events, & Tourism (1)	10	6	2	1	1	-	-
Sub Total	14	10	6	6	6	-	-
Emergency Management, Environmental Health & Safety (2)							
Emergency Management Admin	-	-	3	3	3	-	-
Emergency Management	-	-	2	2	2	-	-
Health & Safety	-	-	2	2	2	-	-
Wellness Program	-	-	-	1	1	-	-
Environmental	-	-	2	3	3	-	-
Emergency Management - Grant	-	-	1	1	1	-	-
Workers Compensation	-	-	-	-	1	1	100%
Department Total	-	-	10	12	13	1	8%
General Fund	-	-	9	11	11	-	-
Grant Fund	-	-	1	1	1	-	-
Workers Compensation	-	-	-	-	1	1	100%
Sub Total	-	-	10	12	13	1	8%

(1) 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.

(2) During Fiscal Year 2020, Emergency Management, Environmental Health & Safety became an independent department within the General Fund. The department had previously been reported within Fire. Additionally, beginning Fiscal Year 2022 positions in the Workers Compensation Fund will be reclassified from Human Resources to Emergency Management, Environmental Health & Safety.

Staffing Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
Finance (1)							
Accounting and Administration	4	4	4	6	6	-	-
Business Operations	13	15	15	15	15	-	-
Improvement Districts	1	1	1	1	1	-	-
Accounts Receivable	5	5	6	6	6	-	-
Budget	5	5	5	4	4	-	-
Accounts Payable	4	4	4	4	4	-	-
Purchasing	5	6	6	6	6	-	-
Cash Receipts	7	8	7	7	7	-	-
Payroll	5	5	5	5	5	-	-
Financial Management	6	6	7	9	9	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Health Insurance Fund	-	-	-	-	3	3	100%
Department Total	57	61	62	65	68	3	5%
General Fund	55	59	60	63	63	-	-
Health Insurance Fund	-	-	-	-	3	3	100%
Self Insurance Fund	2	2	2	2	2	-	-
Sub Total	57	61	62	65	68	3	5%
Fire (2)							
Administration & Payroll	6	6	7	7	7	-	-
EMS	7	7	7	7	7	-	-
Fire Rescue Operations	229	235	256	256	256	-	-
Training	3	3	4	4	4	-	-
Investigations	2	2	2	2	2	-	-
Emergency Management	8	8	-	-	-	-	-
Special Operations	4	4	6	6	6	-	-
Logistics	3	3	3	3	3	-	-
Fire - Environmental Management	-	1	-	-	-	-	-
Fire - Administration Grants	-	-	-	-	-	-	-
Department Total	262	269	285	285	285	-	-
General Fund	262	269	285	285	285	-	-
Sub Total	262	269	285	285	285	-	-
Government and Community Relations (3)							
Administration	-	-	-	4	4	-	-
Intergovernmental Relations	-	-	-	2	2	-	-
Communications	-	-	-	2	2	-	-
Department Total	-	-	-	8	8	-	-
General Fund	-	-	-	8	8	-	-
Sub Total	-	-	-	8	8	-	-

(1) Beginning Fiscal Year 2022, positions within the Health Insurance Fund will be reclassified from Human Resources to the Finance department.

(2) During Fiscal Year 2020, Emergency Management division became an independent department within the General Fund. The department, Emergency Management, Environmental Health & Safety had previously been reported within Fire.

(3) During Fiscal Year 2021, Government and Community Relations became an independent department within the General Fund. The department had previously been reported within Public Affairs.

Staffing Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
Human Resources (1)							
General Administration	17	18	21	21	21	-	-
Training & Org Development	4	5	6	6	6	-	-
Union Liaison Program	2	2	2	2	2	-	-
Self-Fund Workers' Comp	2	2	2	1	-	(1)	-100%
Health Insurance	2	2	2	3	-	(3)	-100%
Department Total	27	29	33	33	29	(4)	-12%
General Fund	23	25	29	29	29	-	-
Health Insurance Fund	2	2	2	3	-	(3)	-100%
Workers' Comp Fund	2	2	2	1	-	(1)	-100%
Sub Total	27	29	33	33	29	(4)	-12%
Information Technology							
General Administration	6	6	6	6	6	-	-
Information Security	3	3	3	3	3	-	-
Project Management Office	7	7	8	8	8	-	-
Infrastructure	3	3	3	3	3	-	-
Network	4	4	4	4	4	-	-
Data Center	8	9	9	9	9	-	-
Database Administrator	-	3	3	3	3	-	-
Service Center	2	2	2	2	2	-	-
Computer Services	6	6	6	5	5	-	-
Helpdesk	4	3	3	3	3	-	-
Information Systems	3	3	3	3	3	-	-
GIS	3	3	3	3	3	-	-
Enterprise Services	16	16	20	21	21	-	-
Database Services	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	73	78	78	78	-	-
General Fund	67	68	73	73	73	-	-
Citywide Fund	4	4	4	4	4	-	-
DSC	1	1	1	1	1	-	-
Sub Total	72	73	78	78	78	-	-
Internal Audit							
Internal Audit	3	3	4	4	4	-	-
Department Total	3	3	4	4	4	-	-
General Fund	3	3	4	4	4	-	-
Sub Total	3	3	4	4	4	-	-
Mayor and Council							
General Administration	4	4	4	4	4	-	-
Elected	5	5	5	5	5	-	-
Department Total	9	9	9	9	9	-	-
General Fund	9	9	9	9	9	-	-
Sub Total	9	9	9	9	9	-	-

(1) Beginning Fiscal Year 2022, positions in the Health Insurance and Workers' Compensation Fund will be reclassified from Human Resources to Finance and Emergency Management, Environmental Health & Safety.

Staffing Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
Municipal Court							
General Administration	56	56	57	57	57	-	-
General - Elected	3	3	3	3	3	-	-
Muni-Court Administration	2	2	2	2	2	-	-
Department Total	61	61	62	62	62	-	-
General Fund	59	59	60	60	60	-	-
Special Revenue Fund	2	2	2	2	2	-	-
Sub Total	61	61	62	62	62	-	-
Parks & Recreation							
Parks - General	4	10	10	10	10	-	-
Parks - Planning	6	4	4	4	4	-	-
Parks - Maintenance General	98	98	101	104	104	-	-
Recreation - General	10	11	14	14	14	-	-
Recreation - Communication & Mktg	-	-	-	-	-	-	-
Recreation - Inclusion	2	2	2	2	2	-	-
Recreation - Sports	5	5	5	5	5	-	-
Recreation - Technical Services	3	4	4	4	4	-	-
Recreation - Administration	8	8	7	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)	1	1	1	1	1	-	-
Recreation - Graphics	2	2	2	2	2	-	-
Recreation, Cultural Events, & Tourism	-	-	3	-	-	-	-
Recreation - Cultural Arts	5	5	5	-	-	-	-
Recreation - Special Events	2	2	2	5	5	-	-
Recreation - General	-	-	1	1	1	-	-
Recreation - Government and Public Affairs	1	1	1	-	-	-	-
Department Total	195	201	210	207	207	-	-
General Fund	187	193	198	201	201	-	-
Recreation, Cultural Events, & Tourism (1)	8	8	12	6	6	-	-
Sub Total	195	201	210	207	207	-	-

(1) 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 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
Police							
General Administration	18	25	25	24	24	-	-
Support Services	7	-	-	-	-	-	-
Animal Control	15	14	14	14	14	-	-
Special Programs and Services Bureau	14	14	17	17	17	-	-
Jail	119	127	126	126	126	-	-
Investigations	35	46	48	48	48	-	-
Information Services	45	45	51	51	51	-	-
Police Training	34	40	43	41	41	-	-
Records Division	15	15	15	15	15	-	-
Special Operations	10	12	12	12	12	-	-
Community Relations	9	9	10	12	12	-	-
Patrol - East Command	31	41	36	34	34	-	-
Patrol - West Command	34	33	30	28	28	-	-
Professional Standards	16	11	14	13	13	-	-
Criminalistics	22	22	22	22	22	-	-
Homeland Security	5	6	7	7	7	-	-
Problem Solving Unit-East	5	-	-	8	8	-	-
Problem Solving Unit-North	6	-	-	-	-	-	-
Problem Solving Unit-West	6	-	-	-	-	-	-
Patrol - North	37	45	41	40	40	-	-
Police - General	-	-	2	2	2	-	-
K-9	6	6	6	6	6	-	-
Narcotics	8	8	8	7	7	-	-
Traffic	23	22	21	19	19	-	-
Internal Affairs	3	3	2	4	4	-	-
Special Services	4	-	-	-	-	-	-
ROP / Intel	8	-	-	-	-	-	-
Operations Support Division	4	3	3	3	3	-	-
Crime Prevention - General	2	6	14	14	14	-	-
Crime Prevention Training	13	1	3	4	4	-	-
Crime Prevention West Patrol	6	14	10	10	10	-	-
Crime Prevention North Patrol	5	5	3	2	2	-	-
Patrol East - Sales and Use Tax	33	31	27	26	26	-	-
Patrol West - Sales and Use Tax	27	29	30	29	29	-	-
Training - Sales and Use Tax	29	27	30	29	29	-	-
Patrol North - Sales and Use Tax	26	28	28	31	31	-	-
Department Total	680	688	698	698	698	-	-
General Fund	539	547	553	553	553	-	-
Crime Prevention Fund	26	26	30	30	30	-	-
Sales and Use Tax Fund	115	115	115	115	115	-	-
Sub Total	680	688	698	698	698	-	-

Staffing Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 Budget	Increase/ (Decrease)	% Change
Public Affairs (1)							
Intergovernmental Relations	4	4	4	-	-	-	-
Communications	3	3	3	-	-	-	-
Marketing & Communication	7	8	11	13	13	-	-
Council Support - Print/Mail	3	3	3	3	3	-	-
Department Total	17	18	21	16	16	-	-
General Fund	17	18	21	16	16	-	-
Sub Total	17	18	21	16	16	-	-
Public Works							
Building Maintenance - Administration (2)	40	9	9	9	9	-	-
Custodial Services (2)	23	23	23	23	23	-	-
Building Maintenance - General (2)	-	15	20	20	20	-	-
Building Maintenance - Carpenter/Painter (2)	-	2	-	-	-	-	-
Building Maintenance - Electrician (2)	-	5	5	5	5	-	-
Building Maintenance - FLST (2)	-	2	2	2	2	-	-
Building Maintenance - HVAC (2)	-	6	8	8	8	-	-
Building Maintenance - Plumber (2)	-	4	5	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	2	2	2	2	2	-	-
Traffic - Neighborhood Enhancement	1	1	1	1	1	-	-
Public Works - Administration	5	7	7	7	7	-	-
Public Works - Right of Way	5	6	6	6	6	-	-
Public Works - Survey	4	4	4	3	3	-	-
Public Works - Support Services Admin	6	6	6	6	6	-	-
Public Works - CIP Program	3	-	-	-	-	-	-
DSC - New Development	6	6	6	6	7	1	17%
DSC - Engineering - Drafting/Design	-	-	1	1	1	-	-
Eng - Drafting/Design	15	15	15	14	14	-	-
Eng - Quality Control	32	32	31	31	31	-	-
Eng - Survey	-	-	1	2	2	-	-
Eng - Construction Management	3	4	5	5	5	-	-
Traffic - Clerical	3	3	3	3	3	-	-
Eng - Right of Way	-	-	-	1	1	-	-
Public Works - Land Fund Admin	1	1	1	1	1	-	-
City Shop - Fund	20	20	20	20	20	-	-
Department Total	194	198	206	206	207	1	0.5%
General Fund (3)	114	117	101	100	100	-	-
Gas Tax (3)	-	-	22	22	22	-	-
Land Fund	1	1	1	1	1	-	-
Engineering Fund	53	54	55	56	56	-	-
DSC Fund	6	6	7	7	8	1	14%
City Shop Fund	20	20	20	20	20	-	-
Sub Total	194	198	206	206	207	1	0.5%

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

(2) During Fiscal Year 2019, Building Maintenance- Administration was broken into various divisions to better align employees to their job title.

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

Staffing Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 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	7	8	9	9	9	-	-
Field Operations	14	14	14	14	14	-	-
Quality	38	38	38	38	38	-	-
Customer Services	9	7	7	7	7	-	-
Laboratory Section	13	13	13	13	13	-	-
Technical Services	8	-	-	-	-	-	-
Electrical Unit	13	13	14	14	14	-	-
Compliance	4	3	3	3	3	-	-
Wastewater - General	-	1	1	1	1	-	-
Maintenance Mgmt.	5	4	5	5	5	-	-
GIS	2	2	3	3	3	-	-
Infrastructure Support	4	4	4	4	4	-	-
Wastewater - Maintenance Mgmt	-	3	5	5	5	-	-
Wastewater-Infrastructure Plan	-	5	7	7	7	-	-
Flood Control - General	9	9	9	9	9	-	-
Flood Control - Street Sweeping	7	7	7	7	7	-	-
Department Total	133	131	139	139	139	-	-
Sewer Fund	133	131	139	139	139	-	-
Sub Total	133	131	139	139	139	-	-
Water Department							
Administration	8	9	10	11	11	-	-
Field Operations	30	32	34	34	34	-	-
Quality Control	17	17	17	17	17	-	-
Customer Services	17	18	19	19	19	-	-
Technical Services	6	-	-	-	-	-	-
Meter Services	32	32	31	31	31	-	-
Electrical	13	13	14	14	14	-	-
Compliance	4	4	4	3	3	-	-
Business Systems	5	8	9	9	9	-	-
Maintenance Management	14	13	13	13	13	-	-
GIS	2	3	3	3	3	-	-
Infrastructure Support	3	3	3	3	3	-	-
Water - General	-	3	5	5	5	-	-
Water - Infrastructure Plan	-	3	3	3	4	1	33%
Safety Division	1	1	1	1	1	-	-
Department Total	152	159	166	166	167	1	1%
Water Fund	152	159	166	166	167	1	1%
Sub Total	152	159	166	166	167	1	1%
Total Staffing - By Department	2,090	2,128	2,215	2,224	2,229	5	0.2%

Staffing Detail

	FY 2018 Actual	FY 2019 Actual	FY 2020 Actual	FY 2021 Estimate	FY 2022 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	30	-	-
DSC	83	84	85	85	89	4	5%
Engineering	53	54	55	56	56	-	-
Gas Tax (1)	-	-	22	22	22	-	-
General Fund	1,459	1,496	1,539	1,554	1,554	-	-
Grant	7	5	6	6	6	-	-
Health Insurance	2	2	2	3	3	-	-
Land Fund	2	2	2	2	2	-	-
Municipal Court Special Revenue	2	2	2	2	2	-	-
Recreation, Cultural Events, & Tourism (2)	18	14	14	7	7	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Sales and Use Tax Fund	115	115	115	115	115	-	-
Self Insurance	3	3	3	3	3	-	-
Sewer	133	131	139	139	139	-	-
Water	152	159	166	166	167	1	1%
Workers' Compensation	2	2	2	1	1	-	-
Staffing by Fund	2,090	2,128	2,215	2,224	2,229	5	0.2%

#HendersonHeroes

Parks Facility Staffer Saves a Life



We're #HendersonProud of Parks Facility Maintenance staffer Randy Turner. After realizing a Stephanie Lynn Craig Park regular was in her car for far too long, he jumped into action to save her life.



**EXEMPLIFYING
HIGH PERFORMING
CUSTOMER SERVICE**

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

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

Appendix Overview

Contents

Abbreviations & Acronyms 284

Glossary 287

Index.....293

Abbreviations & Acronyms

A

AASHTO	American Association of State Highway and Transportation Officials
ABC	Assistance in Breaking the Cycle
ACM	Assistant City Manager
ADA	Americans with Disabilities Act
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
ALS	Advanced Life Support
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

CAAS	Commission on Accreditation of Ambulance Services
CABR	Comprehensive Annual Budget Report
CALEA	Commission of Accreditation for Law Enforcement Act
CAT(S)	Criminal Apprehension Team(s)
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFGD	Clark County Regional Flood Control District
CCSD	Clark County School District
CDBG	Community Development Block Grant
CEAB	Community Education Advisory Board
CFAI	Commission on Fire Accreditation International
CFO	Chief Financial Officer
CIO	Chief Infrastructure Officer
CIP	Capital Improvement Project
CJIS	Criminal Justice Information System
CMO	City Manager's Office
COLA	Cost of Living Allowance
COOP	Continuity of Operations
COTS	Commercial Off the Shelf
CPI	Consumer Price Index (Financial Related)
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

F (continued)

FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee
FRB	Federal Reserve Board
FRI	Fuel Revenue Indexing
FRAC	Food Research and Action Center
F/T	Full-Time
FTE	Full-Time Employee
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transport
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GST	Governmental Services Tax

H

HAZMAT	Hazardous Materials
HIDTA	High Intensity Drug Trafficking
HIP	Henderson Initiative Program
HIPAA	Health Insurance Privacy & Accountability Act
HIRE	Henderson Information on Recruitment and Employment
HMC	Henderson Municipal Code
HMI	Human Machine Interface
HMO	Health Maintenance Organization
HOA	Homeowner's Association
HPD	Henderson Police Department
HPOA	Henderson Police Officers' Association
HQM	Henderson Quality Management
HR	Human Resources
HRBP	Human Resources Business Partnerships
HRIS	Human Resources Information System
HSA	Health Savings Account
HUD	Housing and Urban Development
HUVR	Henderson Unmanned Vehicle Range
HVAC	Heating, Ventilation, and Air Conditioning

I

IAEM	International Association of Emergency Managers
IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
IAS	International Accreditation Service
IBC	International Building Code

I (continued)

ICMA	International City/County Management Association
IEMS	Integrated Emergency Management System
ISF	Internal Service Fund
ISO	International Organization for Standardization
ISP	Internet Service Provider
IT	Information Technology
IVR	Integrated Voice Response

K

KPI	Key Performance 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)

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

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).

Index

A

Abbreviations & Acronyms 284
Accounting Basis 25
Assessed Taxable Property Valuation 13

B

Bonds 8, 32, 53, 54, 60–61, 80, 88, 140–144
Budgetary Basis 25
Budget Highlights 3
Budget Process 38–42
Budget Timeline 38

C

Capital Improvement Plan 31, 90–116
Capital Projects Funds 43, 47, 53
Capital Replacement Fund 53, 55, 164–165, 207, 245, 257
City Attorney's Office 164–165, 168–171, 274
City Clerk's Office 164–165, 172–175, 272, 273–274
City Manager's Office 164–165, 176–180, 272, 274
City Shop Enterprise Fund 53, 56, 164–165, 257, 273, 280, 282
Citywide Internal Service Fund 53, 57, 164–165, 224, 273, 277, 282
Commissary Fund 53, 58, 164–165
Community Development 164–165, 181–186, 275
Community Profile 13–19
Community Safety 7, 149–151
Contact Information 20
Crime Prevention Act 53, 59, 164–165, 245, 279, 282

D

Debt Capacity 144
Debt Obligations 32, 60–61, 80, 88, 140–144
Debt Ratio 144
Debt Service Funds 43, 46, 53, 60–61
Demographics 127
Development Services Center 62, 139, 164–165, 175, 186, 187–189, 202, 257, 273–275, 280, 282

E

Economic Development & Tourism 164–165, 190–193, 275
Economic Vitality 8, 155–156
Economy 122–126
Eldorado Valley Special Revenue Funds 53, 63, 164–165
Emergency Management, Environmental Health & Safety 194–197
Employee Productivity 12
Engineering Services Internal Service Fund 53, 64, 164–165, 257, 280, 282
Enterprise (Proprietary) Funds 43, 48, 53, 164–165

F

Finance 164–165, 198–202, 276
Financial & Budget Policies 25–37
Financial Forecast 41, 130–136
Financial Reserves 74
Financial Stabilization Special Revenue Fund 30, 74
Fire 164–165, 203–209, 276
Flood Control Fund 75, 94–95
Forfeited Assets Special Revenue Fund 53, 65, 164–165
Fund Balance 30, 43–52
Fund Overview 43–53, 164–165

G

Gas Tax Special Revenue Fund 53, 66
General Fund 3–4, 43–44, 51, 53, 67–68, 130–136, 164–165
Governmental Funds 4, 164–165, 43–53
Government and Community Relations 164–165, 208, 272, 276
Grant Special Revenue Fund 53, 69, 164–165, 171, 186, 207, 239, 245, 257, 273, 275, 282

H

Health Insurance Fund 53, 83, 164, 217, 274, 277, 282
High-Performing Public Service 160
History 18–19
Human Resources 164–165, 213–217, 277

I

Information Technology 164–165, 218–224, 277
Internal Audit 225, 272, 277

L

Land Sales Capital Projects Fund 53, 70, 164, 171, 257, 273, 282
Land Use 15
LID Revolving Loan Internal Service Fund 75
Livable Communities 8, 152–154

M

Major Opportunities Areas 148
Mayor & City Council III, 2, 165, 228–230, 277
Municipal Court Special Revenue Fund 53, 71, 164–165, 231–234, 278
Municipal Facilities Capital Projects Fund 53, 72, 98–99, 164
Municipal Golf Course Enterprise Fund 53, 73, 164

N

Neighborhood Services 186, 275
Net Position 30, 43, 48–49, 52

O

Organization Chart, City 2

P

Park Development Capital Projects Fund 53, 76
 Parks and Recreation 76, 101–102, 164–165, 235–239, 278
 Performance Measures 164, 167
 Police 59, 63, 65, 68, 81, 164–165, 240–245, 279
 Population 10, 12, 124, 127
 Property Tax 10–11, 28, 43–52, 67, 131–132
 Proprietary (Enterprise) Funds 43, 48, 164–165
 Public Affairs 164–165, 272, 280
 Public Works 164–165, 251–258, 280
 Flood Control 75, 94–95
 Streets 103–106
 Traffic Control 107

Q

Quality Education 9, 157–159

R

Recreation & Attractions 17
 Recreation, Cultural Events & Tourism 53, 78, 164–165, 193, 273, 275, 278, 282,
 Redevelopment Agency Fund 43, 50, 79–80, 164–165, 259–262, 273, 281
 RTC Capital Projects Fund 74

S

Sales & Use Tax Special Revenue Fund 53, 81, 164–165, 245, 279
 Self-Insurance Internal Service Fund 53, 82–83, 164–165, 171, 202, 274, 276–277, 282
 Sewer. *See* Utility Services
 Special Ad Valorem Transportation 75
 Special Assessment Districts Capital Projects Fund 164, 53, 75, 161
 Special Recreation Capital Projects Fund 164–165, 84, 47, 239
 Special Revenue Funds 164–165, 43, 53, 45
 Strategic Plan 7, 119, 148
 Streets. *See* Public Works

T

Traffic Control. *See* Public Works

U

Utility Rates 87
 Utility Services 53, 85–88, 108–115, 137–138, 164–165, 263–269, 281–282

W

Water. *See* Utility Services
 Workers' Compensation Fund 53, 164–165, 207, 217, 276–277, 282





A Place To Call Home

Debra March
Mayor

John F. Marz
Councilman

Michelle Romero
Councilwoman

Dan K. Shaw
Councilman

Dan H. Stewart
Councilman

Richard A. Derrick
City Manager/CEO

Jim McIntosh
Chief Financial Officer

Jill R. Lynch
Assistant Director of Finance

CITY OF HENDERSON

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