Comprehensive Annual Budget Report

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cityofhenderson.com

GOVERNMENT FINANCE OFFICERS ASSOCIATION

Distinguished Budget Presentation Award

PRESENTED TO

City of Henderson
Nevada

For the Fiscal Year Beginning

July 01, 2023

Christopher P. Morrill

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Nevada, for its annual budget for the fiscal year beginning July 1, 2023.

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 2024-2025

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

City Management

Richard A. Derrick
City Manager/CEO

Alyssa Rodriguez
Assistant City Manager/
Chief Infrastructure Officer

Stephanie Garcia-Vause
Assistant City Manager/
Chief Operating Officer

Lisa Corrado
Assistant City Manager/
Chief Strategy Officer

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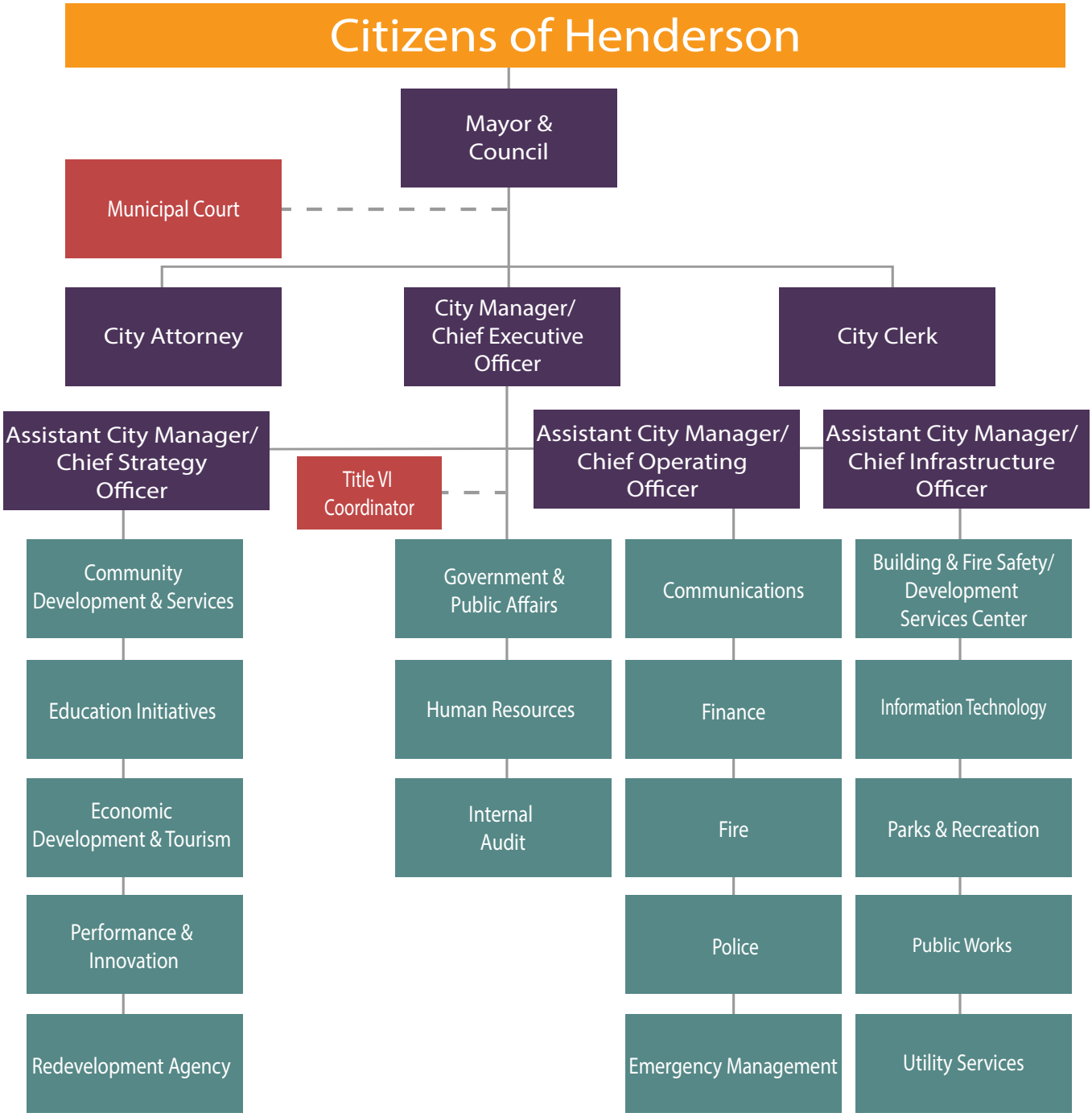
City Organization Chart



Budget Message

Introduction

The Fiscal Year 2025 Annual Budget, adopted by the Mayor and City Council on May 21, 2024, is a numerical reflection of the Fiscal Year 2025 Citywide 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 2025 Budget include:

- Commitment to Public Safety with approximately 58% of General Fund expenditures dedicated to Public Safety.
- Alignment with the City's strategic priorities by adding 14 positions in Public Safety.
- Promotes fiscal sustainability through ending fund balances and financial stabilization reserves.
- Maintains one of the lowest city property tax rates in the State with $.7708 of $100 of assessed value.
- Provides premier public services while maintaining one of the lowest employee to citizen ratios in the Las Vegas Valley.

Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2025 total budgeted revenue and other financing sources for all funds, excluding transfers in is $931.2 million. Budgeted expenditures excluding transfers out is $1.03 billion. The budgeted ending balances for all Governmental Funds total $290.3 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2025 budget is balanced, prudent and responsive to community needs.

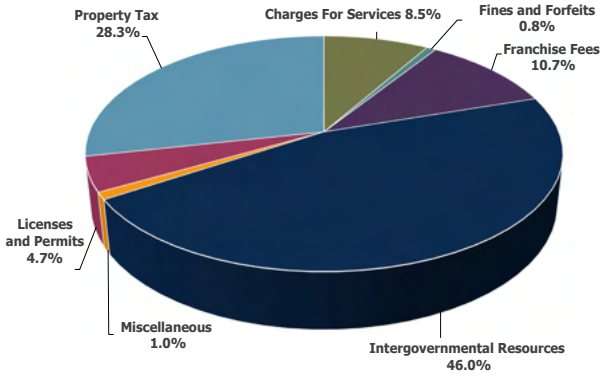
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue for Fiscal Year 2025 is $43.7 million, with $155.3 million in expenditures. The fund balance at the end of Fiscal Year 2025 is estimated to be $21.0 million.

General Fund

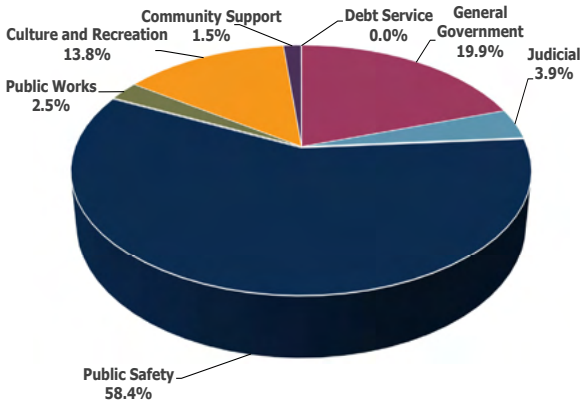
The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues are projected to be $388.7 million, a 2.1% increase over estimated Fiscal Year 2024. Total General Fund expenditures excluding transfers out are expected to be $392.9 million, a 4.0% increase over estimated Fiscal Year 2024. Approximately 58.4% of the General Fund expenditures support public safety for the community.

The General Fund ending fund balance is projected to be $40.3 million, or 10.4% of the General Fund's budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



General Fund Three-Year Comparison

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimate	FY 2025 Budget	Percent Change
Beginning Fund Balances, as previously reported	**$ 30,215,473**	**$ 40,067,060**	**$ 66,781,664**	**$ 46,498,424**	**-30.4%**
Adjustment*	49,827	689,152	-	-	NA
Beginning Fund Balances, as adjusted	**$ 30,265,300**	**$ 40,756,212**	**$ 66,781,664**	**$ 46,498,424**	**-30.4%**
Revenues					
Property & Other Taxes	87,740,618	89,965,546	98,436,392	110,055,001	11.8%
Franchise Fees	35,020,585	42,119,689	44,320,300	41,776,850	-5.7%
Licenses and Permits	18,097,074	18,593,137	18,940,700	18,352,000	-3.1%
Intergovernmental Resources	176,674,490	180,737,588	175,492,617	178,722,548	1.8%
Charges for Services	24,253,101	37,157,888	36,198,700	33,061,200	-8.7%
Developer Contributions	29,850	54,760	111,054	76,900	-30.8%
Fines and Forfeits	3,263,751	2,835,426	2,432,464	2,931,700	20.5%
Miscellaneous	1,152,024	3,214,731	4,760,358	3,753,300	-21.2%
Total Revenues *	**$ 346,231,493**	**$ 374,678,765**	**$ 380,692,585**	**$ 388,729,499**	**2.1%**
Sale of General Fixed Assets	-	-	-	-	NA
Proceeds of Capital Lease	-	1,023,638	-	-	NA
SBITA Proceeds	-	450,719	-	-	NA
Operating Transfers In	164,580	799,287	113,012	-	-100.0%
Total Revenue/Other Sources	**$ 346,396,073**	**$ 376,952,409**	**$ 380,805,597**	**$ 388,729,499**	**2.1%**
Total Resources	**$ 376,661,373**	**$ 417,708,621**	**$ 447,587,261**	**$ 435,227,923**	**-2.8%**
Expenditures by Function					
General Government	53,812,756	59,538,058	78,845,177	78,113,608	-0.9%
Judicial	11,679,288	13,063,890	15,290,698	15,432,302	0.9%
Public Safety	176,762,426	193,257,056	216,482,644	229,368,021	6.0%
Public Works	7,039,984	7,840,927	9,763,349	9,847,266	0.9%
Culture & Recreation	41,557,172	45,804,039	52,611,820	54,085,578	2.8%
Community Support	1,653,562	1,935,200	4,427,209	5,886,158	33.0%
Debt Service	201,026	340,846	194,769	119,611	-38.6%
Total Expenditures *	**$ 292,706,214**	**$ 321,780,016**	**$ 377,615,666**	**$ 392,852,544**	**4.0%**
Operating Transfers Out	43,888,099	29,146,941	23,473,171	2,083,112	-91.1%
Total Expenditures/Other Uses	**$ 336,594,313**	**$ 350,926,957**	**$ 401,088,837**	**$ 394,935,656**	**-1.5%**
Ending Fund Balance *	**$ 40,067,060**	**$ 66,781,664**	**$ 46,498,424**	**$ 40,292,267**	**-13.3%**

(1) See Budgetary Considerations Table

Budgetary Considerations

- Beginning Fund Balance Adjustment for Fiscal Year 2022 is a result of the implementation of GASB statement 87, Leases and Fiscal Year 2023 adjustment is result of GASB statement 96, Subscription-Based Information Technology Arrangements.
- Total revenues are anticipated to increase by 2.1% driven primarily by property taxes, franchise fees, and licenses and permits.
- Total expenditures are anticipated to increase 4.0% driven by increases in salaries and benefits which represent 79% of total budgeted expenditures.
- Ending fund balance is anticipated to decline 13.3% due to non-recurring expenditures in Fiscal Year 2025.

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

Other Funds

The City has 23 active Governmental Funds excluding the General Fund. Governmental Funds account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. For Fiscal Year 2025, revenue and other financing sources including transfers in are projected at $240.2 million and total expenditures and other uses are projected at $333.9 million. The budgeted ending balances for these funds are $250.0 million.

The budget also contains 11 Proprietary Funds with estimated revenues and other sources including transfers in of $314.2 million and expenditures and other uses including transfers out of $307.3 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 11, 2024, the tentative budget was submitted to the State of Nevada department of taxation. The City of Henderson held a Public Hearing on the Fiscal Year 2025 tentative budget on Tuesday, May 21, 2024, in accordance with Nevada Revised Statute (NRS) 354.596. No changes were required between the tentative and final budget.

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

The 2023 Henderson Community Survey showed Henderson residents continue to have a very positive perception of the City, with 93% expressing satisfaction with the City as a place to live and 92% as a place to raise a family. Residents rated services provided by the City significantly higher than the national average in 34 areas spanning public safety, parks and recreation, public works, roadways and infrastructure, communication, and education.

Financial Condition

The City has continued to see growth in both assessed valuation and population and moderate growth is expected to continue into Fiscal Year 2025. Current economic indicators in the Las Vegas metropolitan area remain strong with low unemployment, rising visitor volume, and record gaming revenues all pointing to positive economic growth in the near-term.

With continued growth in the region and large-scale events in the Las Vegas metropolitan area planned such as the Formula 1 Las Vegas Grand Prix in November 2024, the City is optimistic on the economic benefits to the region as a whole. However, given the region's high dependency on the tourism and hospitality industries for economic prosperity, a change in the national economic climate can have adverse impacts to the local economy if consumer discretionary income declines. Due to continued uncertainty relating to inflation and rising interest rates, there are potential headwinds to the region's economic growth.

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

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

Revenues

The City is highly reliant on consolidated tax, which consists of liquor taxes, cigarette taxes, the Government Services tax, the Real Property Transfer tax, the Basic City County Relief tax (BCCRT), and the Supplemental City County Relief tax (SCCRT). The BCCRT and SCCRT are strictly sales tax based, and generally make up an excess of 88% of consolidated tax. Compiled at the state level, these funds are then distributed to municipalities according to a formula outlined in NRS 360. Because consolidated tax is so closely tied to sales tax, economic indicators that affect sales tax, such as visitor volume, can have a critical impact on the City.

Due to the current economic strength the City is anticipating Fiscal Year 2025 consolidated tax revenue of $174.4 million, representing growth of 1.3% from the Fiscal Year 2024 estimate of $172.2 million, and represents a new high for consolidated tax receipts.

Property tax caps were put into effect by the Nevada State Legislature in Fiscal Year 2005. This legislation limits the amount that a property tax bill can increase from one year to the next for existing property. For owner occupied residential property the growth in the property tax bill is the lesser of 3% or the commercial cap. The commercial cap is calculated as the greater of two times the Consumer Price Index (CPI) or the 10-year average assessed valuation (AV) growth rate; however, the commercial increase cannot exceed 8%. For Fiscal Year 2025, 10-year average AV growth rate exceeded two times CPI. However, as the 10-year average AV growth rate was higher than the 8% cap, all existing commercial properties within Clark County could see their tax bills grow by 8% and 3% for residential property, even though the assessed valuation growth in Henderson grew by 12%.

This is a statewide issue as it impedes the economic recovery of all municipalities and school districts. Discussions are taking place across the state at all levels of local and state government about this issue; however, no changes have been planned or implemented as of 2023, the last 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 2025. The increase in demand for services has generally occurred along the City boundaries where new master-planned communities are being constructed and in the older parts of the City that continue to experience infill of previously vacant parcels. In Fiscal Year 2020 and 2022, the City issued bonds to help provide for the anticipated infrastructure needs including a new police sub-station and training facility, parks and recreation facilities enhancements, and utility infrastructure. In Fiscal Year 2024, the City issued an additional $60.0 million in General Obligation Bonds to fund infrastructure needs, such as building a field house and fire station in west Henderson, renovating existing fire stations, and building a facility to support services such as street maintenance, facilities and fleet maintenance, and recreation and park maintenance.

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

Strategic Plan Priorities

The City's 2024-2027 Strategic Plan serves as the foundation for the City's annual performance budgeting process. The strategic goals and strategies contained within the plan are guiding factors in planning and resource allocation decisions in the planning and preparation of the Fiscal Year 2025 annual budget. This section is intended to provide a summary of the key budget highlights by Strategic Priority which are identified below:

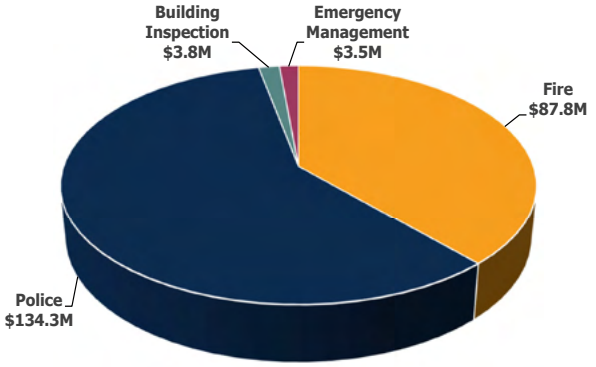
- Community Safety
- Healthy, Livable, Sustainable City
- Quality Education
- Economic Vitality
- High-Performing Public Service

Community Safety

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

The combined total funding for public safety in the 2025 budget will represent 58.4% of total general fund expenditures. The proportion of General Fund expenditures for public safety increased from $214.7 million in the original Fiscal Year 2024 budget to $229.4 million in Fiscal Year 2025, a total increase of 6.8%.

Dedicated General Fund Expenditures for Community Safety $229.4 million



Healthy, Livable, Sustainable City

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

For Fiscal Year 2025, the citywide Capital Improvement Plan includes $553 million in capital expenditures that have been identified for Fiscal Year 2025, of this amount $390 million has been included within the Fiscal Year 2025 budget and will be funded directly by the City. The remainder will be funded by private entities or will be reimbursed from other government agencies (Regional Transportation Commission (RTC), Nevada Department of Transportation (NDOT), Southern Nevada Public Lands Management Act (SNPLMA), etc.). Refer to the Capital Improvement Plan section of this document for a detailed breakdown of the project costs, funding sources, and project descriptions.

The Fiscal Year 2025 budget also includes several community initiatives to improve citizen quality of life, including new staffing for mental health and community resources services, continued focus on eviction prevention, providing ongoing assistance to low and moderate-income residents who might need assistance remaining in their homes, and new funding to replace turf with drought-tolerant landscaping, preserving outdoor aesthetics while contributing to environmental sustainability.

Together the Fiscal Year 2025 budget not only ensures the City's commitment to reinvesting in aging infrastructure, but also helps to support responsible growth, create a multi-modal transportation network, and promote a healthy and vibrant community.

Economic Vitality

The City of Henderson remains a welcoming business environment that is committed to the continued growth of established businesses and attracting new opportunities. With the lowest city property tax rates of the major cities in the Las Vegas valley and no state income tax, the City of Henderson remains an attractive opportunity in not only the Las Vegas Valley, but nationwide as well. As a result, some of the nation's best-known names in business have established facilities in Henderson – including Amazon, Google, Barclays, Levi Strauss and Ocean Spray. Additionally, the City is also experiencing a diversification in economic development as large multinational companies find the City a welcoming place to do business.

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

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

The City of Henderson has one of the highest bond ratings of any city in the State of Nevada. In November 2023, Standard & Poor's Global Ratings and Moody's Investors Services reaffirmed their long-term ratings of AA+ and Aa2, on the City's issuance of the 2023 General Obligation Various Purpose Tax-Exempt and Taxable Bonds.

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

One of Nevada's Highest "AA" Rated Cities

Moody's Investors Services
Aa2

STANDARD &POOR'S

Standard & Poor's
AA+

High-Performing Public Service

The City of Henderson's vision is "To Be America's Premier Community." To realize this vision, the City focuses on strategies and approaches that improve organizational performance and move the City forward on its Path to Premier. Although the City is proud of its reputation for outstanding customer service, along with its 94 percent overall citizen satisfaction rate (2023 Citizen Survey results), it is dedicated to leveraging technology and innovation, investing in talent, and enhancing customer service to further exceed resident expectations.

As part of the City's commitment to public service excellence, the Fiscal Year 2025 budget provides funding for an additional 28 full-time positions including 11 Police, 3 Public Works, 2 City Shop, 2 Parks and Recreation, 2 Information Technology, 2 Education, 1 Fire, and 5 other general government positions. Even with increases in staffing, the City continues to maintain one of the lowest full-time employee to resident ratios in the state of Nevada, with a ratio of 6.6 employees per 1,000 residents. The City has maintained and continues to earn national accreditations and awards for its exceptional service:

National Accreditations

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

Awards

- Best Place to Live in Nevada - MONEY magazine
- One of the Safest Cities in America - Forbes
- National Resilience & Sustainability Award - American Planning Association
- Leadership Excellence Malcolm - Baldridge Foundation

Quality Education

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

The Fiscal Year 2025 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 2025 provides for funding as follows:

- 18% set aside of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas (anticipated $5.9 million for Fiscal Year 2025).
- Over $700,000 in recreational marijuana business license revenue has been set aside to improve local schools.
- Increases General Fund operating dollars directed to education outreach and coordination.

A Community of Learning

- The City supports training and curriculum costs for the HOPE Squad program in Henderson middle and high schools. In the 2023-2024 school year the program was expanded to charter schools within Henderson, bringing the number of schools implementing this peer-to-peer suicide prevention program in Henderson to 15 schools.
- The City has a grant to bring AmeriCorps members into the afterschool and summer camp programs to provide STEM and literacy enrichment activities. The AmeriCorps members served more than 5,500 hours in the 2023-2024 school year. 80% of students in the program reported improved academic engagement and 92% of students were satisfied with the activities.
- In May 2024, the City of Henderson was approved by the Nevada Department of Education to serve as a Charter School Authorizer for schools located within city boundaries. This new function will allow the City to have a direct impact on the educational ecosystem and attract more high-quality schools to our community.

Property Tax Overview

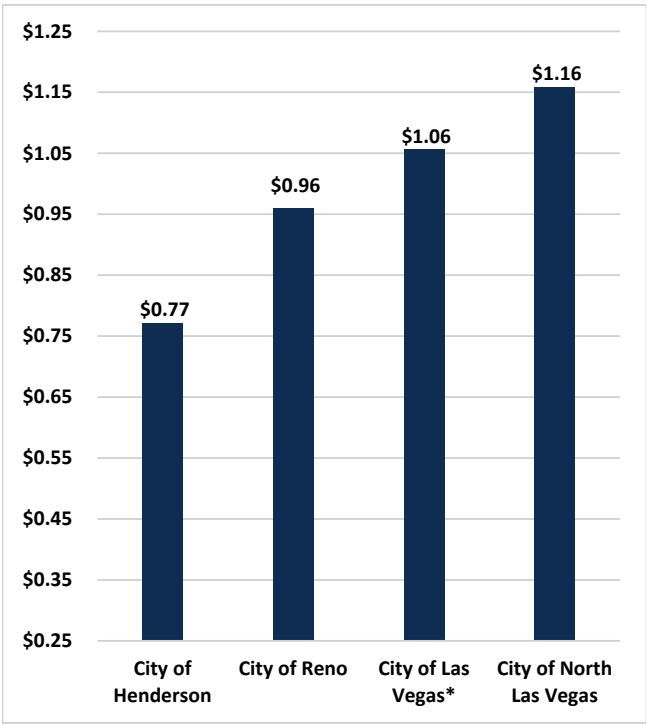
State Certified Population & Assessed Valuation

Population* as of	July 1, 2021	July 1, 2022	% Change	July 1, 2023	% Change
Henderson	330,561	334,640	1.2%	341,980	2.2%
Clark County	2,320,551	2,338,127	0.8%	2,361,285	1.0%
Las Vegas	664,960	660,987	-0.6%	666,780	0.9%
North Las Vegas	275,733	278,671	1.1%	282,496	1.4%
Boulder City	15,189	15,012	-1.2%	14,958	-0.4%
Mesquite	22,981	22,205	-3.4%	22,711	2.3%
Assessed Valuation	**FY 2023**	**FY 2024**	**% Change**	**FY 2025**	**% Change**
Henderson	$17,867,892,352	$20,178,244,921	12.9%	$22,656,448,433	12.3%
Clark County	115,973,327,173	132,079,801,963	13.9%	146,284,576,844	10.8%
Las Vegas	24,498,940,906	27,914,752,749	13.9%	30,701,448,280	10.0%
North Las Vegas	11,115,246,293	13,255,789,143	19.3%	14,744,458,750	11.2%
Boulder City	943,894,377	1,038,665,412	10.0%	1,078,014,719	3.8%
Mesquite	1,163,008,536	1,320,603,792	13.6%	1,517,995,538	14.9%

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, 2023 (FY 2024) for FY 2025.

Property Tax Rates
Nevada Cities of Comparable Size

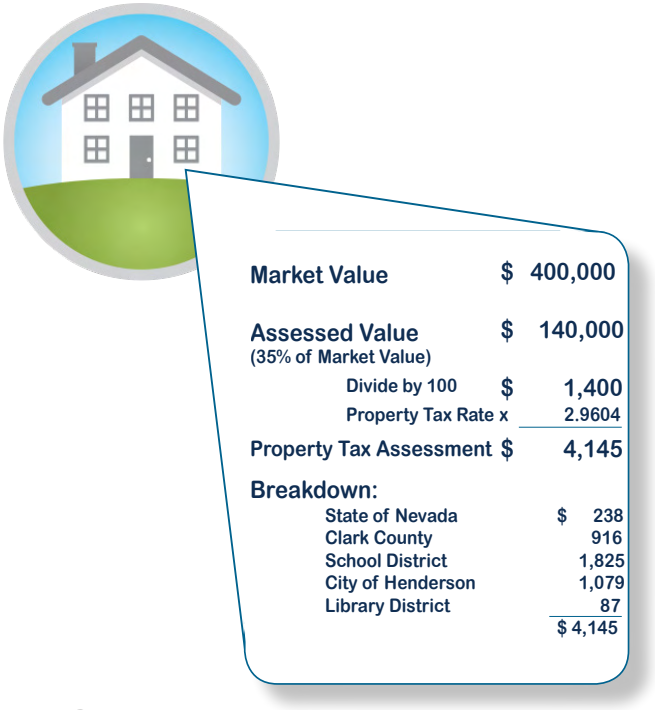


* Includes Las Vegas portion of the Las Vegas Metropolitan Police Department.
Note: Rates per $100 of assessed valuation.

Overlapping Property Tax Rate Breakdown

	FY 2025	Percent
State	$ 0.1700	5.7%
Clark County	0.6541	22.1%
School District		
Operating	0.7500	25.3%
Debt	0.5534	18.7%
Subtotal School District	1.3034	44.0%
City of Henderson		
Operating	0.4198	14.2%
Voter Approved Overrides	0.2310	7.8%
Debt	0.1200	4.1%
Subtotal City	0.7708	26.1%
Special Districts		
Henderson Library District	0.0621	2.1%
Total Property Tax Rate	**$ 2.9604**	**100.0%**

Property Tax Calculation

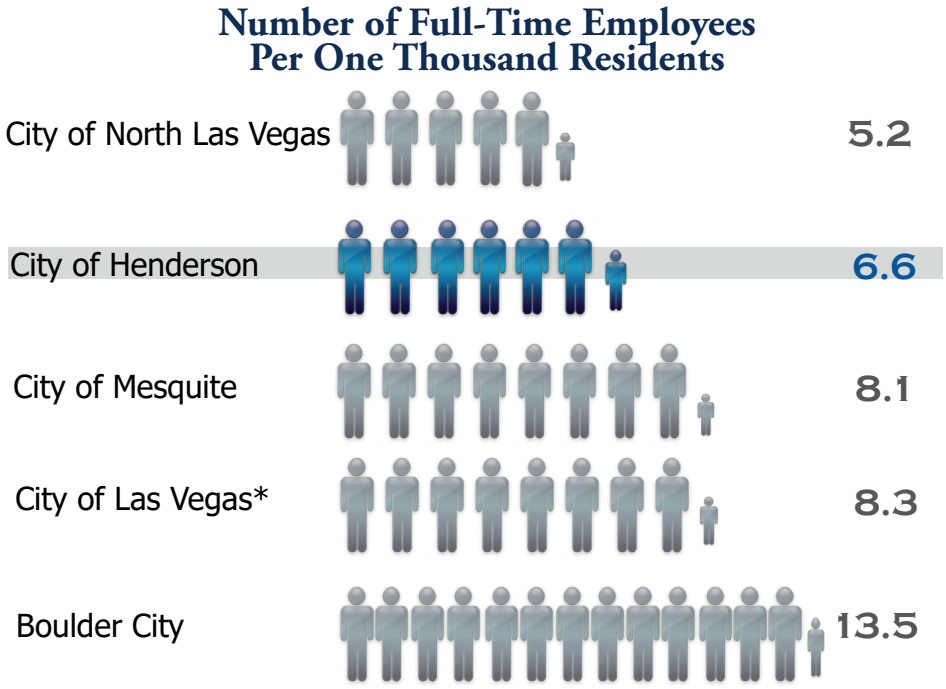


Source: Nevada Department of Taxation Property Tax Rates for Nevada Local Governments Report.
Note: Rates per $100 of assessed valuation.

Whitney Ranch Activity Pool

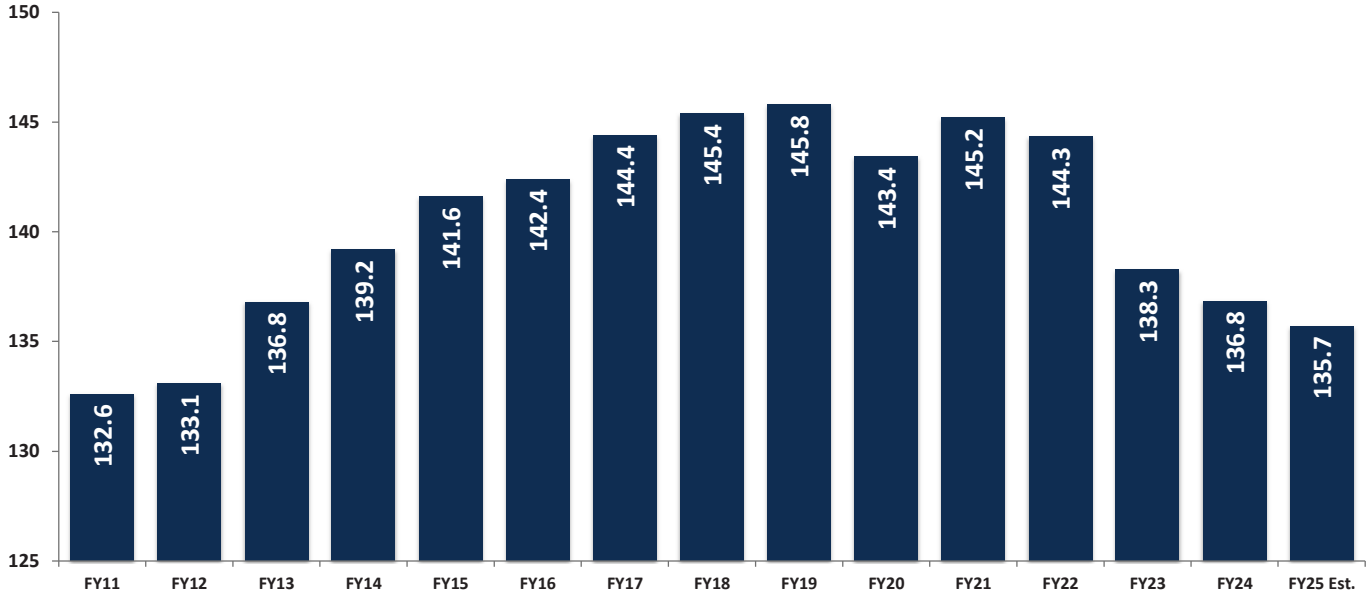
Employee Productivity

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



* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District.
Information compiled by City of Henderson Community Development & Services Department March 2024.

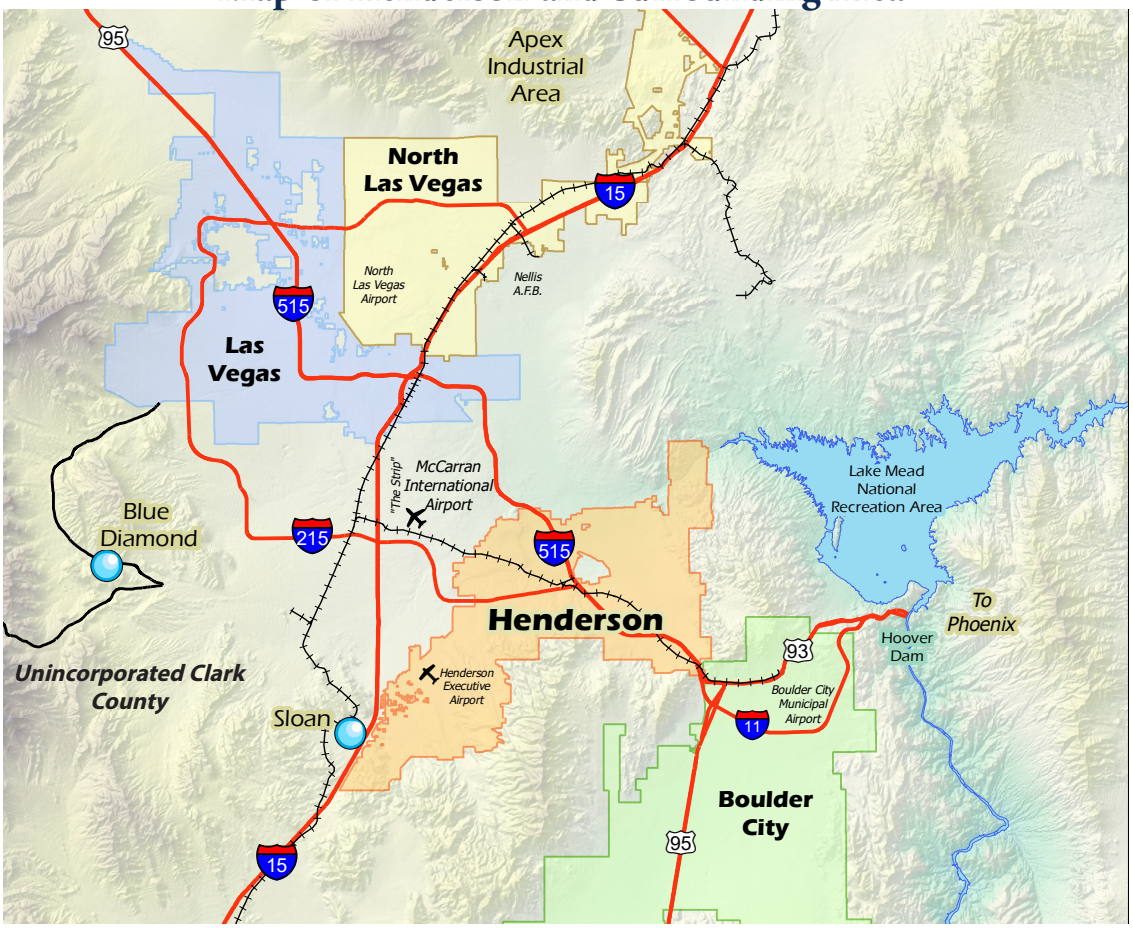
Henderson Population Per Full-Time City Employee



The above trend from Fiscal Years 2012-2022 indicates that the growth in demand for services due to rising population had exceeded the City's hiring of additional positions. Despite this trend the City has maintained high overall citizen satisfaction at 94% according to the most recent citizen survey conducted. The trend from Fiscal Years 2023-2025, however, reflects significant additions to Public Safety in order to staff three new fire stations and the West Henderson Police Station, and is in line with pre-Great Recession staffing levels.

Community Profile

Map of Henderson and Surrounding Area



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

The Mayor is elected at-large on a nonpartisan basis, and the four City Council members are elected by ward. The City Council appoints a City Manager, City Attorney, and City Clerk who directly report to the Council. All other City department heads, including the Police Chief and the Fire Chief, are hired by the City Manager.

Fiscal Year 2025 Assessed Taxable Property Valuation:

City Government	$ 22,656,448,433
Redevelopment Agency	$ 2,623,355,482

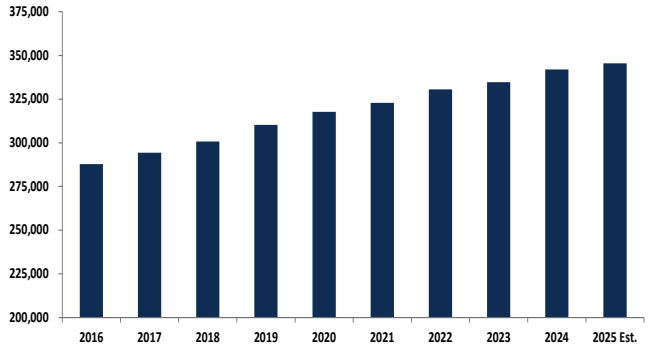
Bond Ratings:

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

Fiscal Year 2025 Budgeted Expenditures:	
General Government	$1,026,423,829
Redevelopment Agency	155,255,123
City Total	$1,181,678,952

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 2024 and prior provided by the Nevada State Demographer. Information for 2025 provided by the City of Henderson Community Development & Services Department.

FY 2006	241,134
FY 2007	251,321
FY 2008	260,161
FY 2009	269,538
FY 2010	267,687
FY 2011	267,270
FY 2012	264,839
FY 2013	266,846
FY 2014	274,270
FY 2015	280,928
FY 2016	287,828
FY 2017	294,359
FY 2018	300,709
FY 2019	310,244
FY 2020	317,660
FY 2021	322,800
FY 2022	330,561
FY 2023	334,640
FY 2024	341,980
FY 2025 Estimate	345,496

Median Age
42.3

Median Household Income
$85,311

Number of Households
145,612

Elevation
1,940 ft.

Full Service and Specialty Hospitals
5

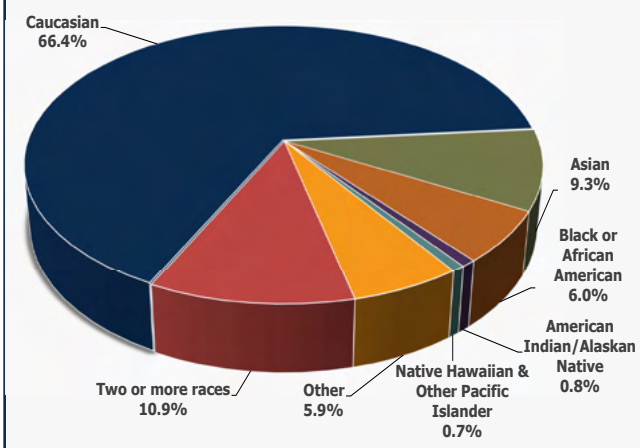
Schools

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

Public Libraries
5

Source: City of Henderson Community Development and Services Department.

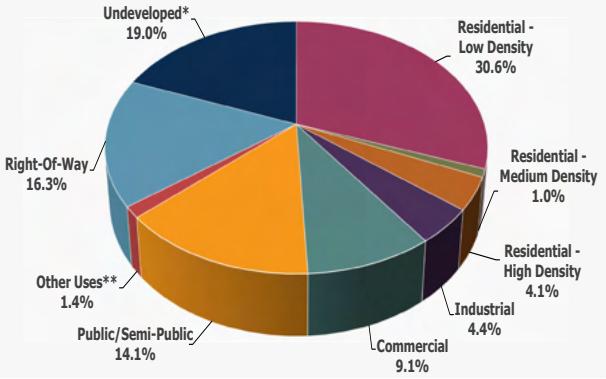
Racial Composition



Racial Composition	% of Total
Caucasian	66.4%
Asian	9.3%
Black or African American	6.0%
American Indian/Alaskan Native	0.8%
Native Hawaiian & Other Pacific Islander	0.7%
Other	5.9%
Two or more races	10.9%
Total	**100.0%**

Source: City of Henderson Community Development & Services Department June 2024.

Land Use



Land Area ***81,333 Acres***

Land Use	% of Total
Residential - Low Density	30.6%
Residential - Medium Density	1.0%
Residential - High Density	4.1%
Industrial	4.4%
Commercial	9.1%
Public/Semi-Public	14.1%
Other Uses**	1.4%
Right-Of-Way	16.3%
Undeveloped*	19.0%
Total	**100.0%**

Source: City of Henderson, Community Development Department, July 2024. Calculations based on data received from the Clark County Assessor's Office and the Clark County GIS Management Office.

*Undeveloped excludes "Other Uses" and "Right-Of-Way".

**Other Uses includes utilities, minor improvements, etc.

Hispanic or Latino - Culture*

Non-Hispanic or Latino	80.9%
Hispanic or Latino (of any race)	19.1%

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	21,175,697
Retail Space	10,055,625
Office Space	7,574,315

Source: Applied Analysis, September 2024.

Henderson Major Industrial Parks

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

Source: Applied Analysis, September 2024.

Major Private Employers in Henderson

	Employer	Product/Service	Employees
1	Quest Diagnostics	Laboratories-Medical	1,000 to 4,999
2	Republic Services	Waste Disposal	1,000 to 4,999
3	Securitas Security Services	Security Guard & Patrol Service	1,000 to 4,999
4	St. Rose Dominican Hospitals - Siena	General Medical and Surgical Hospitals	1,000 to 4,999
5	Costco Wholesale	Groceries & Related Products	500 to 999
6	Dignity Health - St. Rose	General Medical and Surgical Hospitals	500 to 999
7	M Resort Spa Casino	Hotel/Casino	500 to 999
8	One Realty Group	Real Estate	500 to 999
9	Westin Lake Las Vegas Resort and Spa	Hotels & Motels	500 to 999
10	Americana Group Realtors	Real Estate	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	Green Valley Ranch Resort Spa	Hotel/Casino	250 to 499
14	Jokers Wild Casino	Hotel/Casino	250 to 499
15	Mustang Helicopters	Airline Support Services	250 to 499
16	R C Willey Home Furnishings	Furniture-Dealers-Retail	250 to 499
17	Rhino Staging	Stage Lighting Consultants	250 to 499
18	TIMET	Titanium Supplier	250 to 499

Source: State of Nevada Department of Employment, Training, & Rehabilitation information provided by Data Axle - Second Half 2024.

Twelve Largest Taxpayers in Henderson

	Taxpayer	Type of Business	Taxable Assessed Value*	% of Total Assessed Value**
1	Station Casinos LLC	Hotel/Casino	$186,120,049	0.82%
2	Google LLC	Technology	124,766,809	0.55%
3	Universal Health Services Inc.	Healthcare	120,280,008	0.53%
4	Lennar Corporation	Developer	116,749,293	0.52%
5	Gaming and Leisure Properties	Hotel/Casino	90,829,842	0.40%
6	Harsch Investment Properties	Real Estate	85,239,312	0.38%
7	Ovation Development Corp.	Developer	71,379,867	0.32%
8	Ascaya Incorporated	Real Estate	64,366,724	0.28%
9	Invitation Homes	Real Estate	59,392,944	0.26%
10	American Homes 4 Rent	Real Estate	57,333,694	0.25%
11	Picerne Real Estate Group	Real Estate	56,711,391	0.25%
12	LVR Real Properties	Real Estate	52,264,955	0.23%
	TOTAL		**$1,085,434,888**	**4.79%**

Source: Clark County Assessor's Office, October 2024.

* Taxable Assessed Value is 35% of appraised value.

** Based on the estimated Fiscal Year 2024 total assessed valuation for the City of $20,178,244,921.

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 23 years. The department won the National Recreation and Park Association's 2014 Gold Medal Award for Excellence in the field of Park and Recreation Management. The department was a finalist for the Gold Medal in 2022 and again in 2023. Residents enjoy having premier parks and recreation facilities within a mile of almost every Henderson home.

Recreation Centers: 8
Including the Heritage Park Senior Facility and the largest multigenerational recreation center in the state

City Parks: 73
Including the Henderson Bird Viewing Preserve, skate park at Anthem Hills Park, and 19 Splash Pads

Ball Fields/Multi Use Fields: 105
Including one of the largest sports complexes in the state

Tennis and Pickleball Courts: 69
Many lighted

Public Pools: 11
In 6 locations, including 3 aquatic complexes

Golf Courses: 10
6 Public
1 Municipal
3 Private

Trails:
More than 230 linear miles of bicycle and pedestrian trails

Hotels & Resorts:
Offering gaming, shows, concerts, fine dining, day spas, and luxury accommodations

Water Street District:
Cultural arts, events plaza and amphitheater, art galleries, shopping, dining, and the America First Center

Major Shopping:
Galleria at Sunset,
The District at Green Valley Ranch

Citrine Sky Park

A Brief History

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

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

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

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

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

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

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

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

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

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

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

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

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

Contact Information

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

Anyone needing additional information is urged to contact us at:

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

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

Budget Team Members

Dillon Kay, Budget Manager
Lynn Hudkins, Senior Accountant
Christine Thomas, Senior Accountant

The Fiscal Year 2025 Budget in Summary and the Fiscal Year 2025 Comprehensive Annual Budget Report are available on the City website.

A BIG Thank You!

Special thanks go to the following individuals who assisted in the production of this document: David Weiser, Robin Cutler, Jan Fullmer, Rebecca Gillis, Tom Madsen, and Polly Walker. 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.

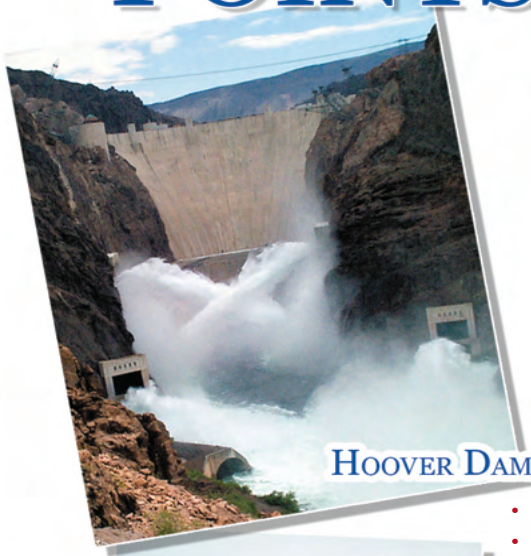
City Departments

Building and Fire Safety	Majid Pakniat, Director
City Attorney's Office	Nicholas Vaskov, City Attorney
City Clerk's Office	José Valdez, City Clerk
Communications	Karina Milani, Director
Community Development and Services	Eddie Dichter, Director
Economic Development and Tourism	Jared Smith, Director
Education Initiatives	Tara Phebus, Division Head
Emergency Management	Ryan Turner, Director
Finance	Maria Gamboa, Director
Fire	Scott Vivier, Chief
Government and Public Affairs	Nicole Rourke, Director
Human Resources	Brooke Stream, Director
Information Technology	Russell Nelson, Director
Internal Audit	Melissa Wright, City Auditor
Municipal Court	Melissa Bender, Court Administrator
Parks and Recreation	Angela Summers, Director
Performance and Innovation	Polly Walker, Director
Police	Hollie Chadwick, Chief
Public Works	Lance Olson, Director
Redevelopment Agency	Anthony Molloy, Director
Utility Services	Priscilla Howell, Director

Related Websites

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

Points of Interest



Hoover Dam 14 miles

- Tours
- Sight-seeing

Mount Charleston 45 miles

- Hiking
- Snow Skiing
- Horseback Riding

Colorado River 14 miles

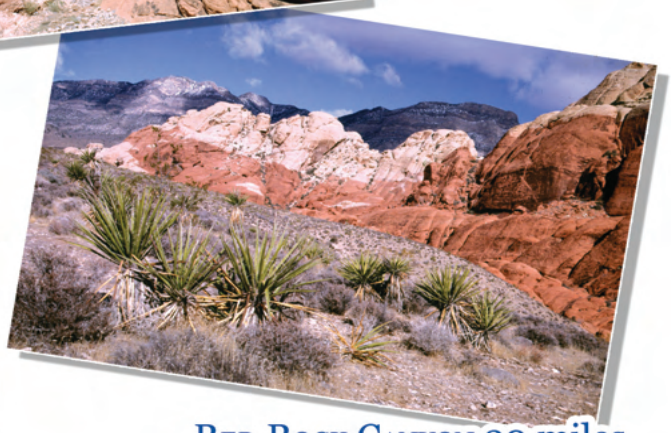
- Fishing
- Rafting
- Canoeing

Lake Mead 6 miles

- Fishing • Swimming
- Paddle Boat Cruises

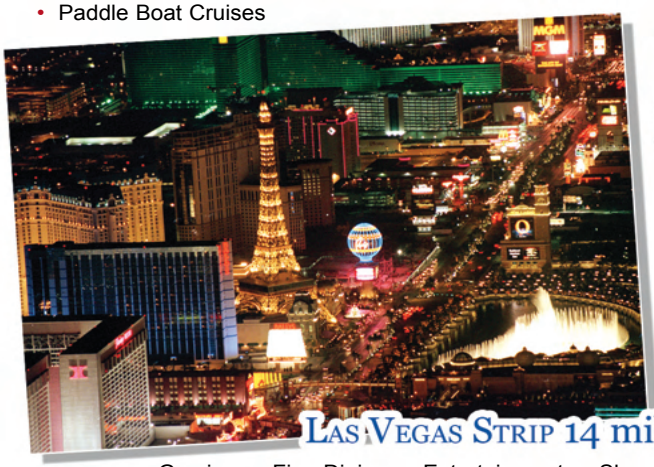
Valley of Fire 49 miles

- Hiking • Camping



Red Rock Canyon 30 miles

- Hiking • Camping • Rock Climbing



Las Vegas Strip 14 miles

- Gaming • Fine Dining • Entertainment • Shopping

All mileage approximated from City Hall on Water Street.

Budget Overview

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Financial & Budget Policies

Operating Budget Policies

Basis of Presentation

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

Accounting Basis

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

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

Key Fact

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

Budgetary Basis

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

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

Balanced Budget Definition

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

Financial Management Policy Statements

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

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

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

Key Fact

The most recent update to the financial management policies occurred in April 2024. This change updated the Fiscal Signature Authority policy #400-02, which addresses the financial stabilization special revenue fund balance.

Budget

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

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

Budget Calendar and Instructions—With each budget cycle, a budget handbook is issued to all departments and managers, which outlines the budget calendar and specifies when budget tasks are to be completed within identified timelines. This handbook also provides policy guidelines and budget preparation instructions for the departments.
Status: In compliance. The budget handbook was updated and provided to each department at the initial budget meeting. A financial overview was also provided identifying allocation targets for both recurring and non-recurring appropriations.

Budget Committee—The Budget Committee consists of a subset of the senior management team as appointed by the City Manager. The Budget division is responsible for preparation of materials and meeting facilitation. Based on departmental business plans and City Council goals, the Budget Committee will make funding decisions which best promote the overall priority and financial stability of the City. The recommendations of the Budget Committee will be presented to the City Council for final approval.
Status: In compliance. The Budget Committee met during the budget preparation process to discuss economic conditions, funding requests, and established priorities.

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

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

These documents are prepared with different audiences in mind in order to provide information to all interested parties. The CABR and the Budget In Summary are designed to present the budget in clear and easy-to-use formats to the intended audience.
Status: In compliance. The Final Budget (state forms) was filed with the Nevada Department of Taxation on May 30, 2024. 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 2024 to Fiscal Year 2025.

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 Animal Control User Fees was approved by the City Council in September 2024, based on an operational analysis completed by Citygate Associates in March 2024. Recommended revisions were made to align the fees with industry standards. Parks & Recreation User Fees are currently being reviewed with a planned completion date of early-November 2024. Proposed rate changes will be presented to the City Council, with any approved changes to be included in the Fiscal Year 2025 amended 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 December 5, 2023, the City Council approved an annual utility rate increase of the greater of 2% or the Consumer Price Index beginning in January 2025. A study of Development Services Center User Fees is currently underway, including a multi-year plan for incremental adjustment. The results of the study will be incorporated into the Fiscal Year 2025 amended budget.

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

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

Expenditures

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

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

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

Maintenance of Capital Assets—Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue to provide adequate service levels.
Status: In compliance. For Fiscal Year 2025, sufficient resources exist in the beginning fund balance of the Capital funds to provide for critical, current year expenditures.

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

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

The City will use surveys and other methods to identify citizen needs and evaluate potential changes in service levels to accommodate any change in direction reflective of the results obtained in the survey.
Status: In Compliance. The City alternates community surveys every other year between the ICMA National Citizen Survey and ETC Community Assessment Survey. The ETC Community Assessment Survey was conducted in November 2023 as part of the City's effort to assess citizen satisfaction with the quality of services and to establish priorities of service delivery. The information gathered from the survey helped the City establish budget priorities and refine policy decisions.

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

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

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

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

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

Fund Balance/Net Position

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

General Fund Unrestricted Ending Fund Balance—The City policy requires maintaining an adequate level of unrestricted ending fund balance in the General Fund to mitigate current and future risks (e.g., revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Unrestricted fund balance as defined under Governmental Accounting Standards Board (GASB) Statement No. 54 represents available financial resources for which there is no constraint placed on spending other than those imposed by the City itself. The Unrestricted Ending Fund Balance in the City's General Fund will be maintained at not less than 8.3% of General Fund revenue, excluding federal grant revenue. A corrective action plan will be developed in the ensuing fiscal year should the ending balance fall below this minimum.
Status: In compliance. The General Fund fund balance at the end of Fiscal Year 2025 is estimated to be $40.3 million, or 10.4% of the projected revenue.

Financial Stabilization Special Revenue Fund Balance—In conjunction with NRS 354.6115, and GASB Statement No. 54, the City will restrict 0.25% of SCCRT Loss Ad Valorem revenue to financial stabilization and maintain a balance of 8.3% of the General Fund Revenue, excluding federal grant revenue. The balance in the fund must not exceed 10% of the expenditures from the general fund for the previous fiscal year, excluding any federal funds expended. Any balances in the Financial Stabilization Special Revenue Fund may be made available to the General Fund to compensate for shortfalls in actual revenues of 2% or greater as compared to the Final Budget filed with the Department of Taxation, or to pay expenses incurred to mitigate the effects of emergency or natural disaster as defined by NRS 354.6115 that is declared by Council.
Status: In compliance. The Financial Stabilization Special Revenue Fund fund balance at the end of Fiscal Year 2025 is estimated to be $32.7 million, or 8.3% of projected General Fund revenue.

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

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

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

Self-Insurance Reserves—Self-insurance reserves shall be maintained at a level, which together with purchased insurance policies, adequately indemnify the City's capital assets. Annual reviews of reserves shall be performed by an independent actuary, and recommendations will be utilized to set the appropriate rates and reserve requirements.
Status: In compliance. Insurance Reserves are reviewed annually by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed adequate.

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

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

Capital Expenditures & Improvements

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

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

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

Infrastructure and Technology Refresh and Reinvestment Program—The City has elected to maintain a fund that will provide an avenue to allocate citywide funds for reinvestment and refresh for technology issues and infrastructure through the allocation of available resources. These funds will be used to upgrade or rehabilitate City structures or technological systems that will enhance the City's investment for assets or technical knowledge and improved tools. All departments responsible for maintaining the City's infrastructure or capturing the City's technological needs will be represented in this fund.
Status: In compliance. For Fiscal Year 2025, sufficient resources exist in the beginning fund balance of the funds to provide for current year expenditures.

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

Status: In compliance.

Debt

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

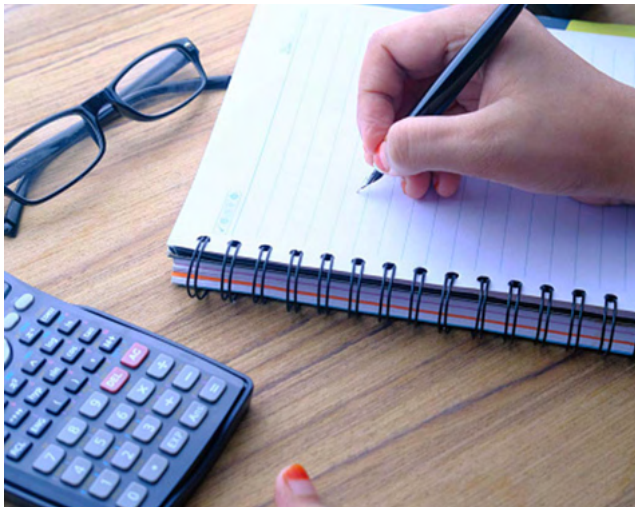
Use of Debt Financing—Debt financing, to include general obligation bonds, revenue bonds, lease/purchase agreements, and other obligations permitted to be issued or incurred under Nevada law, shall only be used to purchase capital assets that cannot be acquired from either current revenues or fund balance/net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

Assumption of Additional Debt—The City shall not assume more tax-supported general-purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.
Status: In compliance. The City reviews all debt annually and updates its Debt Management Policy in accordance with NRS 350.013 1(c).

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

- The City shall maintain compliance with continuing disclosure requirements, pursuant to the SEC Rule 15c2-12 and SEC Rule 10b5, as well as any other requirements or covenants that may be included in a related bond indenture, resolution or ordinance.
- The City shall ensure compliance with the Tax Code in order to maintain the tax exempt or tax-advantaged status of each bond issuance. Compliance for each issuance shall include but not be limited to:
  - Arbitrage rebate and yield restriction
  - Use of bond proceeds
  - Use of bond-financed facilities
  - Other tax requirements
- *Compliance Officer* – The Compliance Officer shall be responsible for ensuring city-wide compliance with the requirements in this Policy and under applicable provisions of the Tax Code, as well as all other local, state and federal regulations.
- Debt Management Liaison Responsibility – Each Debt Management Liaison shall work with the Compliance Officer to:
  - Ensure departmental compliance with Policies and applicable provisions of the Tax Code, as well as local, state and federal regulations.
  - Ensure that all expenditures coded to project numbers, to which bond proceeds are applied, are related directly to the qualified asset(s), being constructed or acquired as outlined in the bond documents.
- Training – The City shall provide or make available all necessary training to the Compliance Officer so that he/she may develop and maintain an adequate understanding of post issuance compliance requirements relating to the debt issuances. Such training shall include, but is not limited to training/seminars from financial organizations and associations, and the reading of related industry and IRS publications. In addition, the Compliance Officer will work with the Finance Director to provide training, as needed, for Debt Management Liaisons, Compliance Officer backup, project managers, elected officials, officers and staff.

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



Investments

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

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

1) Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).

2) Operating within appropriately established administrative and procedural parameters, the City shall pursue optimum financial rewards, while simultaneously controlling related expenditures. Therefore, cash management functions involving outside financial intermediaries, shall be conducted in the best financial and administrative interests of the City.

Status: In compliance.

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

Key Fact

The City manages a pooled investment portfolio of approximately $874 million. The City's cash management program seeks to achieve safety of principal, maintain adequate liquidity to meet daily cash needs, and a earn reasonable yield commensurate with the preservation of principal and liquidity.

Intergovernmental Relations

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

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

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

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

Grants

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

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

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

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

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

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

Key Fact

The City of Henderson has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for 41 consecutive years.

Fiscal Monitoring

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

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

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

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

Financial Consultants

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

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

Accounting, Auditing, and Financial Reporting

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

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

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

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

Continued Enhancement of Financial Systems—The City shall continue to ensure that its financial systems provide efficient and effective financial reporting to optimize the use of available resources for the citizens of Henderson. The City will continue to seek improvement through its participation in the GFOA awards programs as well as implementation of best practice strategies.
Status: In compliance. The City receives, tests, and has implemented changes to its enterprise-wide fully integrated PeopleSoft financial and human resource system throughout the year. The City's Annual Comprehensive Financial Report and CABR are submitted to the GFOA and continue to receive awards. Recommendations are implemented to ensure best practices are being followed.

Internal Controls

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

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

Signing on behalf of the City:

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

City Clerk shall attest:

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

City Attorney shall sign as approval of legality and form:

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

Department Director shall sign as approval of funding:

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

Department Director shall sign as approval of content:

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

Amendments:

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

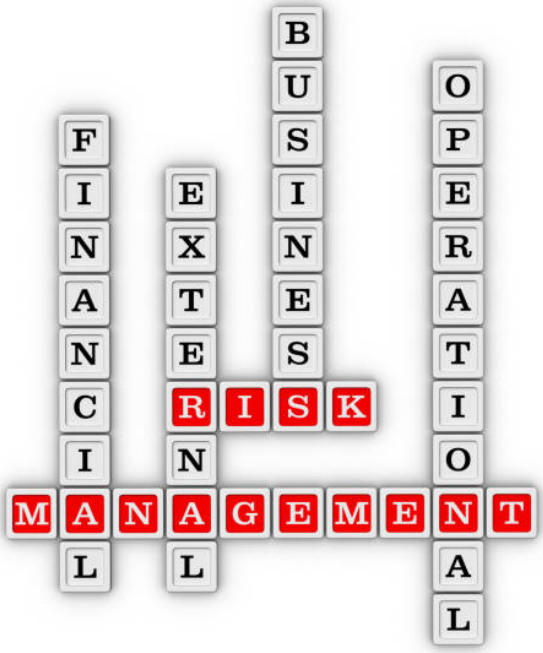
Legal Settlements:

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

Status: In compliance.

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

Status: In compliance.



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

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

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

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

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

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.

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 the process/structure for the delivery of emergency services to address the consequences of a declared city emergency or disaster.
Status: In compliance.

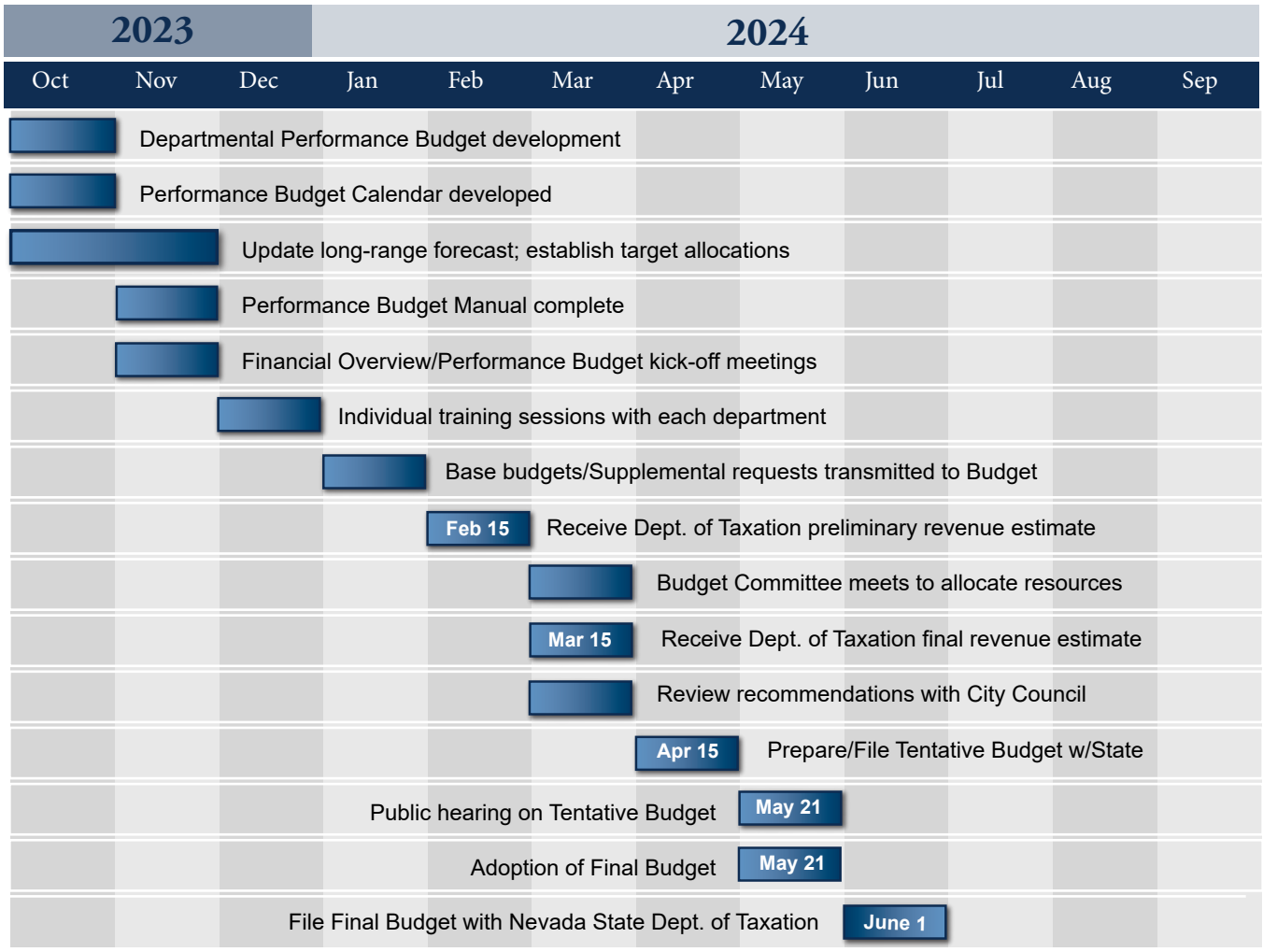
Budget Process

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

Key Fact

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

FY 2025 Performance Budget Timeline



How the Budget Was Created

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

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

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

Performance Management Plans

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

Annual Operating Budget

In developing the Fiscal Year 2025 operating budget, departments analyzed existing and potential services with consideration to the strategic priorities. The Performance Management Plans identified, enhanced, added, and condensed services, which were then quantified in the line item budget. They reflect not only the strategic priorities, but also incorporated internal departmental operational improvements and actions to maintain and enhance services and contribute to the long-term financial stability of the City.

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

Performance Budget Methodology

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

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

Organization Chart - outline of program structure within the department.

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

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

Standards & Benchmarks - established guidelines or criteria that define the expected level of quality or performance for a department and benchmarks are specific points of reference used to measure and compare department's performance.

Tier 3 Key Performance Indicator (KPI) - processes that have been identified by senior leadership and the executive team that are critical to achieving our city's high quality of life.

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.

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

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

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 Budget Format

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

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

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

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

The Fiscal Year 2025 Comprehensive Annual Budget Report includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Staffing Summaries, and Appendix.

Performance Budget Process

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

Financial Forecast

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

Policy/Strategy Phase

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

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

Needs Assessment Phase

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

Review/Development Phase

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

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

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

Whitney Mesa BMX Track

Adoption/Implementation Phase

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

Budget Monitoring Process

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

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

Amending the Budget

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

Key Fact

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

Fund Balance Overview & Tables

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

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

Change in Fund Balance/Net Position

FY 2025 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	**$ 46,498,424**	**$ 80,215,151**	**$ 12,236,016**	**$ 251,309,085**		**$ 390,258,676**	**$ 70,447,322**
Beginning Net Position *					**$ 1,318,250,682**	**$ 1,318,250,682**	
Revenues							
Property & Other Taxes	110,055,001	-	10,733,166	4,038,712	9,282,000	134,108,879	42,929,369
Franchise Fees	41,776,850	-	-	-	-	41,776,850	-
Licenses and Permits	18,352,000	-	-	-	7,074,477	25,426,477	-
Intergovernmental Resources	178,722,548	189,017,422	-	4,723,250	478,000	372,941,220	-
Charges for Services	33,061,200	423,000	-	63,000	269,924,032	303,471,232	-
Developer Contributions	76,900	-	-	3,032,000	-	3,108,900	-
Fines and Forfeits	2,931,700	445,000	-	-	-	3,376,700	-
Residential Construction Tax	-	-	-	1,108,000	-	1,108,000	-
Special Assessments	-	-	99,593	-	-	99,593	-
Miscellaneous	3,753,300	3,696,218	232,879	10,593,520	11,084,255	29,360,172	800,300
Total Revenues	**$ 388,729,499**	**$ 193,581,640**	**$ 11,065,638**	**$ 23,558,482**	**$ 297,842,764**	**$ 914,778,023**	**$ 43,729,669**
Capital Contributions	-	-	-	-	16,400,000	16,400,000	-
Land Sales	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	500,000
Proceeds of Long-Term Debt	-	-	-	-	-	-	61,600,000
Other Financing Sources						-	
Operating Transfers In	-	55,000	9,130,730	2,799,219	-	11,984,949	-
Total Revenue/Other Sources	**$ 388,729,499**	**$ 193,636,640**	**$ 20,196,368**	**$ 26,357,701**	**$ 314,242,764**	**$ 943,162,972**	**$ 105,829,669**
Total Resources	**$ 435,227,923**	**$ 273,851,791**	**$ 32,432,384**	**$ 277,666,786**	**$ 1,632,493,446**	**$ 2,651,672,330**	**$ 176,276,991**
Expenditures by Function							
General Government	78,113,608	710,165	72,000	944,057	69,256,118	149,095,948	147,537,797
Judicial	15,432,302	1,560,409	-	-	-	16,992,711	-
Public Safety	229,368,021	43,198,025	-	22,987,561	27,244,982	322,798,589	-
Public Works	9,847,266	104,856,423	10,758	10,709,080	28,803,663	154,227,190	-
Culture & Recreation	54,085,578	32,489,900	-	70,067,187	3,658,485	160,301,150	-
Community Support	5,886,158	17,568,645	-	-	-	23,454,803	-
Utility Enterprises	-	-	-	-	171,855,709	171,855,709	-
Debt Service	119,611	-	21,313,027	-	6,265,091	27,697,729	7,717,326
Total Expenditures	**$ 392,852,544**	**$ 200,383,567**	**$ 21,395,785**	**$ 104,707,885**	**$ 307,084,048**	**$ 1,026,423,829**	**$ 155,255,123**
Operating Transfers Out	2,083,112	782,831	123,006	6,553,000	220,000	9,761,949	-
Total Expenditures/Other Uses	**$ 394,935,656**	**$ 201,166,398**	**$ 21,518,791**	**$ 111,260,885**	**$ 307,304,048**	**$ 1,036,185,778**	**$ 155,255,123**
Ending Fund Balance	**$ 40,292,267**	**$ 72,685,393**	**$ 10,913,593**	**$ 166,405,901**		**$ 290,297,154**	**$ 21,021,868**
Ending Net Position *					**$ 1,325,189,398**	**$ 1,325,189,398**	
Total Applications	**$ 435,227,923**	**$ 273,851,791**	**$ 32,432,384**	**$ 277,666,786**	**$ 1,632,493,446**	**$ 2,651,672,330**	**$ 176,276,991**

* 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

	FY22 Actuals	FY23 Actuals	FY24 Estimated	FY25 Budget	% Change
Beginning Fund Balances, as previous reported	**$ 30,215,473**	**$ 40,067,060**	**$ 66,781,664**	**$ 46,498,424**	**-30.4%**
Adjustment *	49,827	689,152	-	-	-
Beginning Fund Balances, as adjusted	**$ 30,265,300**	**$ 40,756,212**	**$ 66,781,664**	**$ 46,498,424**	**-30.4%**
Revenues					
Property & Other Taxes	87,740,618	89,965,546	98,436,392	110,055,001	**11.8%**
Franchise Fees	35,020,585	42,119,689	44,320,300	41,776,850	**-5.7%**
Licenses and Permits	18,097,074	18,593,137	18,940,700	18,352,000	**-3.1%**
Intergovernmental Resources	176,674,490	180,737,588	175,492,617	178,722,548	**1.8%**
Charges for Services	24,253,101	37,157,888	36,198,700	33,061,200	**-8.7%**
Developer Contributions	29,850	54,760	111,054	76,900	**-30.8%**
Fines and Forfeits	3,263,751	2,835,426	2,432,464	2,931,700	**20.5%**
Miscellaneous	1,152,024	3,214,731	4,760,358	3,753,300	**-21.2%**
Total Revenues	**$ 346,231,493**	**$ 374,678,765**	**$ 380,692,585**	**$ 388,729,499**	**2.1%**
Capital Contributions	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-
Proceeds of Capital Lease	-	1,023,638	-	-	-
SBITA Proceeds	-	450,719	-	-	-
Other Financing Sources					-
Operating Transfers In	164,580	799,287	113,012	-	**-100.0%**
Total Revenue/Other Sources	**$ 346,396,073**	**$ 376,952,409**	**$ 380,805,597**	**$ 388,729,499**	**2.1%**
Total Resources	**$ 376,661,373**	**$ 417,708,621**	**$ 447,587,261**	**$ 435,227,923**	**-2.8%**
Expenditures by Function					
General Government	53,812,756	59,538,058	78,845,177	78,113,608	
Judicial	11,679,288	13,063,890	15,290,698	15,432,302	0.9%
Public Safety	176,762,426	193,257,056	216,482,644	229,368,021	6.0%
Public Works	7,039,984	7,840,927	9,763,349	9,847,266	0.9%
Culture & Recreation	41,557,172	45,804,039	52,611,820	54,085,578	2.8%
Community Support	1,653,562	1,935,200	4,427,209	5,886,158	33.0%
Utility Enterprises	-	-	-	-	-
Debt Service	201,026	340,846	194,769	119,611	-38.6%
Total Expenditures	**$ 292,706,214**	**$ 321,780,016**	**$ 377,615,666**	**$ 392,852,544**	4.0%
Operating Transfers Out	43,888,099	29,146,941	23,473,171	2,083,112	-91.1%
Total Expenditures/Other Uses	**$ 336,594,313**	**$ 350,926,957**	**$ 401,088,837**	**$ 394,935,656**	-1.5%
Ending Fund Balance	**$ 40,067,060**	**$ 66,781,664**	**$ 46,498,424**	**$ 40,292,267**	-13.3%
Total Applications	**$ 376,661,373**	**$ 417,708,621**	**$ 447,587,261**	**$ 435,227,923**	**-2.8%**
Fund Balance Change **	**32.4%**	**66.7%**	**-30.4%**	**-13.3%**	

* Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 87, Leases.
** Fund balance increased in Fiscal Years 2022 - 2024 due to an increase in Property Taxes and Charges for Services. Decrease in fund balance in Fiscal Year 2025 can be attributed to the use of fund balance for one-time items as well as the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high.

Special Revenue Funds

	FY22 Actuals	FY23 Actuals	FY24 Estimated	FY25 Budget	% Change
Beginning Fund Balances	**$ 62,155,302**	**$ 75,485,220**	**$ 85,755,110**	**$ 80,215,151**	**-6.5%**
Revenues					
Property & Other Taxes	44,131	47,486	429,853	-	**-100.0%**
Franchise Fees	-	-	-	-	**-**
Licenses and Permits	-	-	-	-	**-**
Intergovernmental Resources*	61,184,403	58,668,307	114,742,240	189,017,422	**64.7%**
Charges for Services	543,260	887,178	752,220	423,000	**-43.8%**
Developer Contributions	-	-	-	-	**-**
Fines and Forfeits	671,417	756,338	801,457	445,000	**-44.5%**
Special Assessments	-	-	-	-	**-**
Residential Construction Tax	-	-	-	-	**-**
Miscellaneous	2,048,050	6,679,489	6,025,191	3,696,218	**-38.7%**
Total Revenues	**$ 64,491,261**	**$ 67,038,798**	**$ 122,750,961**	**$ 193,581,640**	**57.7%**
Capital Contributions	-	-	-	-	**-**
Gain on Capital Asset Disposition	-	-	-	-	**-**
Proceeds of Long-Term Debt	-	-	-	-	**-**
Proceeds of Capital Lease	-	551,189	-	-	**-**
SBITA Proceeds	-	21,848	-	-	**-**
Other Financing Sources					**-**
Operating Transfers In	3,627,875	2,646,593	703,983	55,000	**-92.2%**
Total Revenue/Other Sources	**$ 68,119,136**	**$ 70,258,428**	**$ 123,454,944**	**$ 193,636,640**	**56.8%**
Total Resources	**$ 130,274,438**	**$ 145,743,648**	**$ 209,210,054**	**$ 273,851,791**	**30.9%**
Expenditures by Function**					
General Government	895,326	396,743	3,348,161	710,165	-78.8%
Judicial	1,095,637	649,902	1,882,176	1,560,409	-17.1%
Public Safety	26,218,976	30,709,034	45,356,177	43,198,025	-4.8%
Public Works	7,454,314	9,076,964	24,713,223	104,856,423	>300%
Culture & Recreation	14,122,670	6,446,202	31,225,364	32,489,900	4.0%
Community Support	3,935,921	8,032,603	21,038,751	17,568,645	-16.5%
Utility Enterprises	-	-	-	-	-
Debt Service	-	7,260	-	-	-
Total Expenditures	**$ 53,722,844**	**$ 55,318,708**	**$ 127,563,852**	**$ 200,383,567**	**57.1%**
Operating Transfers Out	1,066,374	4,669,830	1,431,051	782,831	-45.3%
Total Expenditures/Other Uses	**$ 54,789,218**	**$ 59,988,538**	**$ 128,994,903**	**$ 201,166,398**	**55.9%**
Ending Fund Balance	**$ 75,485,220**	**$ 85,755,110**	**$ 80,215,151**	**$ 72,685,393**	**-9.4%**
Total Applications	**$ 130,274,438**	**$ 145,743,648**	**$ 209,210,054**	**$ 273,851,791**	**30.9%**
Fund Balance Change	**21.4%**	**13.6%**	**-6.5%**	**-9.4%**	

* 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.
** Fluctuations in spending in all functions is primarily due to multi-year grant funding received and budgeted to be spent in Fiscal Year 2024. Any unused funds will be carried forward to Fiscal Year 2025.

Debt Service Funds

	FY22 Actuals	FY23 Actuals	FY24 Estimated	FY25 Budget	% Change
Beginning Fund Balances	**$ 7,826,268**	**$ 7,767,114**	**$ 10,684,243**	**$ 12,236,016**	**14.5%**
Revenues					
Property & Other Taxes	6,659,011	7,155,335	9,600,056	10,733,166	**11.8%**
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	134,458	180,024	95,724	99,593	**4.0%**
Residential Construction Tax	-	-	-	-	-
Miscellaneous	115,651	187,147	603,037	232,879	**-61.4%**
Total Revenues	**$ 6,909,120**	**$ 7,522,506**	**$ 10,298,817**	**$ 11,065,638**	**7.4%**
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	6,744,217	10,923,629	9,405,324	9,130,730	**-2.9%**
Total Revenue/Other Sources	**$ 13,653,337**	**$ 18,446,135**	**$ 19,704,141**	**$ 20,196,368**	**2.5%**
Total Resources	**$ 21,479,605**	**$ 26,213,249**	**$ 30,388,384**	**$ 32,432,384**	**6.7%**
Expenditures by Function					
General Government	15,975	18,660	85,974	72,000	-16.3%
Judicial	-	-		-	-
Public Safety	-	-		-	-
Public Works	16,891	233,006	12,008	10,758	-10.4%
Culture & Recreation	-	-		-	-
Community Support	-	-		-	-
Utility Enterprises	-	-		-	-
Debt Service	13,502,348	15,066,384	17,929,407	21,313,027	18.9%
Total Expenditures	**$ 13,535,214**	**$ 15,318,050**	**$ 18,027,389**	**$ 21,395,785**	**18.7%**
Operating Transfers Out	177,277	210,956	124,979	123,006	-1.6%
Total Expenditures/Other Uses	**$ 13,712,491**	**$ 15,529,006**	**$ 18,152,368**	**$ 21,518,791**	**18.5%**
Ending Fund Balance*	**$ 7,767,114**	**$ 10,684,243**	**$ 12,236,016**	**$ 10,913,593**	**-10.8%**
Total Applications	**$ 21,479,605**	**$ 26,213,249**	**$ 30,388,384**	**$ 32,432,384**	**6.7%**
Fund Balance Change	**-0.8%**	**37.6%**	**14.5%**	**-10.8%**	

* The declining Ending Fund Balance in Fiscal Year 2025 complies with statutory requirements.

Capital Projects Funds

	FY22 Actuals	FY23 Actual	FY24 Estimated	FY25 Budget	% Change
Beginning Fund Balances, as previous reported	**$ 184,332,998**	**$ 223,097,483**	**$ 260,103,129**	**$ 251,309,085**	**-3.4%**
Adjustment *	25,868	-	-	-	-
Beginning Fund Balances, as adjusted	**$ 184,358,866**	**$ 223,097,483**	**$ 260,103,129**	**$ 251,309,085**	**-3.4%**
Revenues					
Property & Other Taxes **	1,768,959	6,350,480	3,777,325	4,038,712	**6.9%**
Franchise Fees	-	-			-
Licenses and Permits	-	-			-
Intergovernmental Resources	3,041,520	45,380,005	4,697,991	4,723,250	**0.5%**
Charges for Services	59,177	71,141	50,000	63,000	**26.0%**
Developer Contributions	16,665,032	19,194,030	4,670,206	3,032,000	**-35.1%**
Fines and Forfeits	-	-			-
Residential Construction Tax	2,084,754	1,238,477	910,000	1,108,000	**21.8%**
Special Assessments	-	-			-
Miscellaneous	(2,574,444)	5,545,323	14,762,599	10,593,520	**-28.2%**
Total Revenues	**$ 21,044,998**	**$ 77,779,456**	**$ 28,868,121**	**$ 23,558,482**	**-18.4%**
Capital Contributions	-	-		-	-
Land Sales	3,388,028	1,943,700	7,592,863	-	**-100.0%**
Proceeds of Long-Term Debt	27,418,877	10,000,000	62,463,997	-	**-100.0%**
Other Financing Sources					
Operating Transfers In	44,343,904	31,997,632	51,815,726	2,799,219	**-94.6%**
Total Revenue/Other Sources	**$ 96,195,807**	**$ 121,720,788**	**$ 150,740,707**	**$ 26,357,701**	**-82.5%**
Total Resources	**$ 280,554,673**	**$ 344,818,271**	**$ 410,843,836**	**$ 277,666,786**	**-32.4%**
Expenditures by Function					
General Government	5,862,243	7,694,279	21,058,149	944,057	-95.5%
Judicial	-	-	-	-	-
Public Safety	16,582,752	34,293,335	33,925,507	22,987,561	-32.2%
Public Works	5,304,843	21,882,013	33,555,670	10,709,080	-68.1%
Culture & Recreation	21,483,691	8,238,036	36,325,733	70,067,187	92.9%
Community Support	2,992,051	7,802,290	217,199	-	-100.0%
Debt Service	42,897	35,948	26,000	-	-100.0%
Total Expenditures	**$ 52,268,477**	**$ 79,945,901**	**$ 125,108,258**	**$ 104,707,885**	31.0%
Operating Transfers Out	5,188,713	4,769,241	34,426,494	6,553,000	-81.0%
Total Expenditures/Other Uses	**$ 57,457,190**	**$ 84,715,142**	**$ 159,534,752**	**$ 111,260,885**	-30.3%
Ending Fund Balance * **	**$ 223,097,483**	**$ 260,103,129**	**$ 251,309,085**	**$ 166,405,901**	-33.8%
Total Applications	**$ 280,554,673**	**$ 344,818,271**	**$ 410,843,836**	**$ 277,666,786**	**-32.4%**
Fund Balance Change	**21.0%**	**16.6%**	**-3.4%**	**-33.8%**	

* Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 87, Leases.
** Beginning Fiscal Year 2025, the City allocated $0.0138 of its $0.7708 property tax rate per $100 of assessed valuation for the maintenance and upkeep of capital infrastructure.
*** Capital project Ending Fund Balances vary dependent upon on a projects' scope and if it overlaps multiple years. Any unused funds will be carried forward to Fiscal Year 2025.

Proprietary Funds

	FY22 Actuals	FY23 Actual	FY24 Estimated	FY25 Budget	% Change
Beginning Net Position	**$ 1,213,844,852**	**$ 1,277,175,652**	**$ 1,329,147,096**	**$ 1,318,250,682**	**-0.8%**
Adjustment **	-	(5,452,390)	-		-
Beginning Net Position, as adjusted	**$ 1,213,844,852**	**$ 1,271,723,262**	**$ 1,329,147,096**	**$ 1,318,250,682**	**-0.8%**
Revenues					
Property & Other Taxes	8,163,986	8,798,299	9,100,000	9,282,000	**2.0%**
Franchise Fees	-	-	-	-	-
Licenses and Permits	6,579,622	6,813,852	6,868,424	7,074,477	**3.0%**
Intergovernmental Resources	559,992	841,861	700,131	478,000	**-31.7%**
Charges for Services	238,863,249	249,634,200	257,248,568	269,924,032	**4.9%**
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	(5,615,021)	13,668,192	17,731,480	11,084,255	**-37.5%**
Total Revenues	**$ 248,551,828**	**$ 279,756,404**	**$ 291,648,603**	**$ 297,842,764**	**2.1%**
Capital Contributions	55,874,482	66,110,791	16,400,000	16,400,000	**0.0%**
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	150,000	-	665,013	-	**-100.0%**
Total Revenues/Other Sources	**$ 304,576,310**	**$ 345,867,195**	**$ 308,713,616**	**$ 314,242,764**	**1.8%**
Total Resources	**$ 1,518,421,162**	**$ 1,617,590,457**	**$ 1,637,860,712**	**$ 1,632,493,446**	**-0.3%**
Expenditures by Function					
General Government	49,670,340	54,316,360	63,893,741	69,256,118	8.4%
Judicial	-				-
Public Safety	20,101,465	25,494,468	26,402,164	27,244,982	3.2%
Public Works	22,523,275	27,527,192	28,847,265	28,803,663	-0.2%
Culture & Recreation	3,028,289	3,565,197	3,596,485	3,658,485	1.7%
Community Support	-	-	-	-	-
Utility Enterprises	137,072,965	165,002,825	190,154,818	171,855,709	-9.6%
Debt Service	6,404,063	6,311,684	6,495,557	6,265,091	-3.5%
Total Expenditures	**$ 238,800,397**	**$ 282,217,726**	**$ 319,390,030**	**$ 307,084,048**	-3.9%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	2,445,113	6,225,635	220,000	220,000	0.0%
Total Expenditures/Other Uses	**$ 241,245,510**	**$ 288,443,361**	**$ 319,610,030**	**$ 307,304,048**	**-3.9%**
Ending Net Position *	**$ 1,277,175,652**	**$ 1,329,147,096**	**$ 1,318,250,682**	**$ 1,325,189,398**	**0.5%**
Total Applications	**$ 1,518,421,162**	**$ 1,617,590,457**	**$ 1,637,860,712**	**$ 1,632,493,446**	**-0.3%**
Net Position Change	**5.2%**	**4.1%**	**-0.8%**	**0.5%**	

* 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.

** During the year ended June 30, 2023, the Development Services Fund was reclassified as a major fund. Beginning net position was also reclassified to be presented as a major fund. Additionally, the City implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs) and GASB Statement No. 101,Compensated Absences on July 1, 2022.

Total All City Funds

	FY22 Actuals	FY23 Actual	FY24 Estimated	FY25 Budget	% Change
Beginning Fund Balances, as previous reported	**$ 284,530,041**	**$ 346,416,877**	**$ 423,324,146**	**$ 390,258,676**	**-7.8%**
Adjustment *	75,695	689,152	-	-	-
Beginning Fund Balances, as adjusted	**$ 284,605,736**	**$ 347,106,029**	**$ 423,324,146**	**$ 390,258,676**	**-7.8%**
**Beginning Net Position ** **	**$ 1,213,844,852**	**$ 1,277,175,652**	**$ 1,329,147,096**	**$ 1,318,250,682**	**-0.8%**
Adjustment ***	-	(5,452,390)	-	-	-
Beginning Net Position, as adjusted	**$ 1,213,844,852**	**$ 1,271,723,262**	**$ 1,329,147,096**	**$ 1,318,250,682**	**-0.8%**
Revenues					
Property & Other Taxes	104,376,705	112,317,146	121,343,626	134,108,879	**10.5%**
Franchise Fees	35,020,585	42,119,689	44,320,300	41,776,850	**-5.7%**
Licenses and Permits	24,676,696	25,406,989	25,809,124	25,426,477	**-1.5%**
Intergovernmental Resources	241,460,405	285,627,761	295,632,979	372,941,220	**26.2%**
Charges for Services	263,718,787	287,750,407	294,249,488	303,471,232	**3.1%**
Developer Contributions	16,694,882	19,248,790	4,781,260	3,108,900	**-35.0%**
Fines and Forfeits	3,935,168	3,591,764	3,233,921	3,376,700	**4.4%**
Residential Construction Tax	2,084,754	1,238,477	910,000	1,108,000	**21.8%**
Special Assessments	134,458	180,024	95,724	99,593	**4.0%**
Miscellaneous	(4,873,740)	29,294,882	43,882,665	29,360,172	**-33.1%**
Total Revenues	**$ 687,228,700**	**$ 806,775,929**	**$ 834,259,087**	**$ 914,778,023**	**9.7%**
Capital Contributions	55,874,482	66,110,791	16,400,000	16,400,000	**0.0%**
Land Sales	3,388,028	1,943,700	7,592,863	-	**-100.0%**
Proceeds of Long-Term Debt	27,418,877	10,000,000	62,463,997	-	**-100.0%**
Sale of General Fixed Assets	-	-	-	-	-
Proceeds of Capital Lease	-	1,574,827	-	-	-
SBITA Proceeds	-	472,567	-	-	-
Other Financing Sources	-	-	-	-	-
Operating Transfers In	55,030,576	46,367,141	62,703,058	11,984,949	**-80.9%**
Total Revenue/Other Sources	**$ 828,940,663**	**$ 933,244,955**	**$ 983,419,005**	**$ 943,162,972**	**-4.1%**
Total Resources	**$ 2,327,391,251**	**$ 2,552,074,246**	**$ 2,735,890,247**	**$ 2,651,672,330**	**-3.1%**
Expenditures by Function					
General Government	110,256,640	121,964,100	167,231,202	149,095,948	-10.8%
Judicial	12,774,925	13,713,792	17,172,874	16,992,711	-1.0%
Public Safety	239,665,619	283,753,893	322,166,492	322,798,589	0.2%
Public Works	42,339,307	66,560,102	96,891,515	154,227,190	59.2%
Culture & Recreation	80,191,822	64,053,474	123,759,402	160,301,150	29.5%
Community Support	8,581,534	17,770,093	25,683,159	23,454,803	-8.7%
Utility Enterprises	137,072,965	165,002,825	190,154,818	171,855,709	-9.6%
Debt Service	20,150,334	21,762,122	24,645,733	27,697,729	12.4%
Total Expenditures	**$ 651,033,146**	**$ 754,580,401**	**$ 967,705,195**	**$ 1,026,423,829**	6.1%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	52,765,576	45,022,603	59,675,695	9,761,949	-83.6%
Total Expenditures/Other Uses	**$ 703,798,722**	**$ 799,603,004**	**$ 1,027,380,890**	**$ 1,036,185,778**	**0.9%**
Ending Fund Balance * **	**$ 346,416,877**	**$ 423,324,146**	**$ 390,258,676**	**$ 290,297,154**	**-25.6%**
**Ending Net Position ** **	**$ 1,277,175,652**	**$ 1,329,147,096**	**$ 1,318,250,682**	**$ 1,325,189,398**	**0.5%**
Total Applications	**$ 2,327,391,251**	**$ 2,552,074,246**	**$ 2,735,890,247**	**$ 2,651,672,330**	**-3.1%**

* See footnotes on individual fund groups

** 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.

*** During the year ended June 30, 2023, the Development Services Fund was reclassified as a major fund. Beginning net position was reclassified to be presented as a major fund. Additionally, the City implemented GASB Statement No. 96, Subscription-Based Information Technology Arrangements (SBITAs) and GASB Statement No. 101,Compensated Absences on July 1, 2022.

Redevelopment Agency

	FY22 Actuals	FY23 Actual	FY24 Estimated	FY25 Budget	% Change
Beginning Fund Balances, as previous reported	**$ 37,540,303**	**$ 50,322,946**	**$ 56,571,164**	**$ 70,447,322**	**24.5%**
Prior Period Adjustment*	2,768,401	-	-	-	-
Beginning Fund Balances, as adjusted	**$ 40,308,704**	**$ 50,322,946**	**$ 56,571,164**	**$ 70,447,322**	**24.5%**
Revenues					
Property & Other Taxes**	27,395,164	33,180,974	36,689,212	42,929,369	**17.0%**
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	2,010,408	489,592	-	**-100.0%**
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	(1,262,256)	1,296,595	1,467,930	800,300	**-45.5%**
Total Revenues	**$ 26,132,908**	**$ 36,487,977**	**$ 38,646,734**	**$ 43,729,669**	**13.2%**
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Premium Refunding Bonds Issued	-	-	1,941,383	-	**-100.0%**
Proceeds of Long-Term Debt	-	-	36,810,000	61,600,000	**67.3%**
Payment to Refunding Escrow Agent	-	-	(7,211,952)	-	**-100.0%**
Other Financing Sources					
Sale of General Fixed Assets	-	279,000	300,000	500,000	**66.7%**
Proceeds of Long-Term Debt***	-	-	-	-	-
Operating Transfers In	-	-	-	-	-
Total Revenue/Other Sources	**$ 26,132,908**	**$ 36,766,977**	**$ 70,486,165**	**$ 105,829,669**	**50.1%**
Total Resources	**$ 66,441,612**	**$ 87,089,923**	**$ 127,057,329**	**$ 176,276,991**	**38.7%**
Expenditures by Function					
General Government***	13,236,741	29,900,959	54,717,263	147,537,797	
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	616,925	617,800	1,892,744	7,717,326	>300%
Total Expenditures	**$ 13,853,666**	**$ 30,518,759**	**$ 56,610,007**	**$ 155,255,123**	174.3%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	2,265,000	-	-	-	-
Total Expenditures/Other Uses	**$ 16,118,666**	**$ 30,518,759**	**$ 56,610,007**	**$ 155,255,123**	**174.3%**
Ending Fund Balance	**$ 50,322,946**	**$ 56,571,164**	**$ 70,447,322**	**$ 21,021,868**	**-70.2%**
Total Applications	**$ 66,441,612**	**$ 87,089,923**	**$ 127,057,329**	**$ 176,276,991**	**38.7%**
Fund Balance Change	**34.1%**	**12.4%**	**24.5%**	**-70.2%**	

* Prior Period Adjustment as a result of over accruing an 18% Educational Set-aside in fiscal year 2022.
** Property & Other Taxes increased due to additional Property Taxes from the expansion of the Eastside Redevelopment area and increased assessed valuations.
*** Proceeds of Long-Term Debt and associated increase in General Government expenditures related to anticipated Fiscal Year 2024 and 2025 issuances of Tax Increment Bonds to fund the construction of a recreation center and early education center in the Eastside district. Refer to the Capital Improvement Plan section for more information regarding these projects.

General Fund - 6 Year Trend

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	% Change
Beginning Fund Balances, as previous reported	**$ 33,981,675**	**$ 27,165,660**	**$ 30,215,473**	**$ 40,067,060**	**$ 66,781,664**	**$ 46,498,424**	**-30.4%**
Adjustment*	-	-	49,827	689,152	-	-	-
Beginning Fund Balances, as adjusted	**$ 33,981,675**	**$ 27,165,660**	**$ 30,265,300**	**$ 40,756,212**	**$ 66,781,664**	**$ 46,498,424**	**-30.4%**
Revenues							
Property & Other Taxes	73,136,498	80,992,884	87,740,618	89,965,546	98,436,392	110,055,001	**11.8%**
Franchise Fees	33,741,224	31,865,215	35,020,585	42,119,689	44,320,300	41,776,850	**-5.7%**
Licenses and Permits	14,638,340	16,793,600	18,097,074	18,593,137	18,940,700	18,352,000	**-3.1%**
Intergovernmental Resources	117,307,632	140,570,172	176,674,490	180,737,588	175,492,617	178,722,548	**1.8%**
Charges for Services	26,713,716	22,500,307	24,253,101	37,157,888	36,198,700	33,061,200	**-8.7%**
Developer Contributions	1,887,890	25,400	29,850	54,760	111,054	76,900	**-30.8%**
Fines and Forfeits	3,755,908	3,296,133	3,263,751	2,835,426	2,432,464	2,931,700	**20.5%**
Residential Construction Tax	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	1,968,718	1,217,496	1,152,024	3,214,731	4,760,358	3,753,300	**-21.2%**
Total Revenues	**$ 273,149,926**	**$ 297,261,207**	**$ 346,231,493**	**$ 374,678,765**	**$ 380,692,585**	**$ 388,729,499**	**2.1%**
Proceeds of Capital Lease	151,556	459,153	-	1,023,638	-	-	-
SBITA Proceeds				450,719	-	-	-
Sale of General Fixed Assets	-	950	-	-	-	-	-
Operating Transfers In	-	15,641	164,580	799,287	113,012	-	**-100.0%**
Total Revenue/Other Sources	**$ 273,301,482**	**$ 297,736,951**	**$ 346,396,073**	**$ 376,952,409**	**$ 380,805,597**	**$ 388,729,499**	**2.1%**
Total Resources	**$ 307,283,157**	**$ 324,902,611**	**$ 376,661,373**	**$ 417,708,621**	**$ 447,587,261**	**$ 435,227,923**	**-2.8%**
Expenditures by Function							
General Government	50,091,065	51,073,738	53,812,756	59,538,058	78,845,177	78,113,608	-0.9%
Judicial	11,453,584	11,584,210	11,679,288	13,063,890	15,290,698	15,432,302	
Public Safety	157,358,707	164,163,176	176,762,426	193,257,056	216,482,644	229,368,021	6.0%
Public Works	7,075,026	6,364,044	7,039,984	7,840,927	9,763,349	9,847,266	0.9%
Culture & Recreation	37,878,361	37,550,378	41,557,172	45,804,039	52,611,820	54,085,578	2.8%
Community Support	1,232,444	1,577,133	1,653,562	1,935,200	4,427,209	5,886,158	33.0%
Utility Enterprises	-	-	-	-	-	-	-
Debt Service	-	-	201,026	340,846	194,769	119,611	-38.6%
Total Expenditures	**$ 265,089,187**	**$ 272,312,679**	**$ 292,706,214**	**$ 321,780,016**	**$ 377,615,666**	**$ 392,852,544**	4.0%
Operating Transfers Out	15,028,310	22,374,459	43,888,099	29,146,941	23,473,171	2,083,112	-91.1%
Total Expenditures/Other Uses	**$ 280,117,497**	**$ 294,687,138**	**$ 336,594,313**	**$ 350,926,957**	**$ 401,088,837**	**$ 394,935,656**	-1.5%
Ending Fund Balance	**$ 27,165,660**	**$ 30,215,473**	**$ 40,067,060**	**$ 66,781,664**	**$ 46,498,424**	**$ 40,292,267**	-13.3%
Total Applications	**$ 307,283,157**	**$ 324,902,611**	**$ 376,661,373**	**$ 417,708,621**	**$ 447,587,261**	**$ 435,227,923**	**-2.8%**
Fund Balance Change**	**-20.1%**	**11.2%**	**32.4%**	**66.7%**	**-30.4%**	**-13.3%**	

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

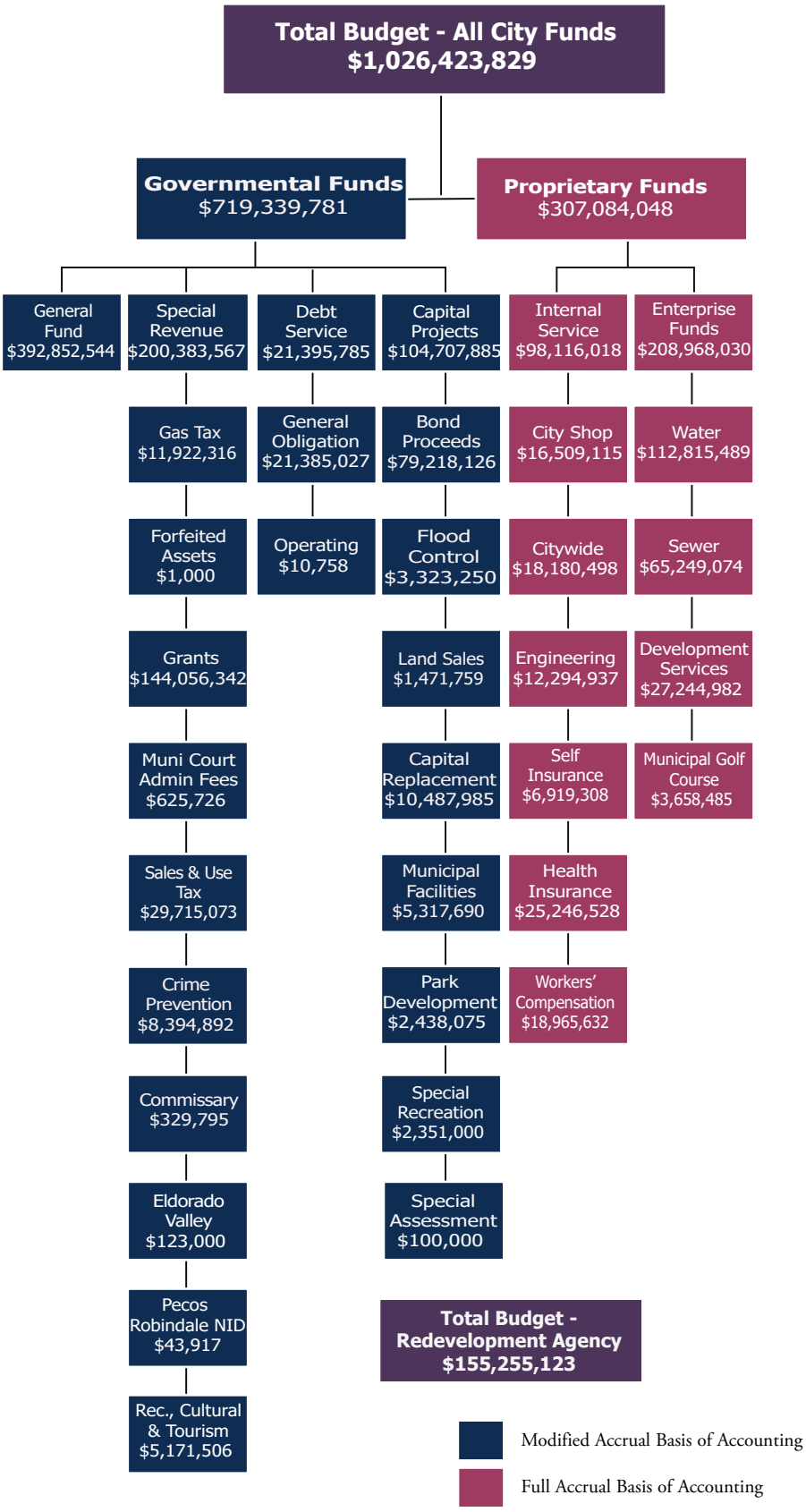
** Fund balance increased from Fiscal Year 2020 - 2024 as a result of recovery from the COVID-19 recession and increases in Consolidated Tax and Property Taxes. Decrease in fund balance in Fiscal Year 2025 can be attributed to the use of fund balance for one-time items as well as the City's conservative budgeting practices as revenues are budgeted conservatively low while expenditures are budgeted high.

Total All City Funds - 6 Year Trend

	FY 2020 Actuals	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	% Change
Beginning Fund Balances, as previous reported	**$ 235,741,792**	**$ 306,558,743**	**$ 284,530,041**	**$ 346,416,877**	**$ 423,324,146**	**$ 390,258,676**	**-7.8%**
Adjustment*	-	-	75,695	689,152	-	-	-
Beginning Fund Balances, as adjusted	**$ 235,741,792**	**$ 306,558,743**	**$ 284,605,736**	**$ 347,106,029**	**$ 423,324,146**	**$ 390,258,676**	**-7.8%**
Beginning Net Position **	**$ 1,149,606,693**	**$ 1,182,149,645**	**$ 1,213,844,852**	**$ 1,277,175,652**	**$ 1,329,147,096**	**$ 1,318,250,682**	**-0.8%**
Adjustment ***	-	-	-	(5,452,390)	-	-	-
Beginning Net Position, as adjusted	**$ 1,149,606,693**	**$ 1,182,149,645**	**$ 1,213,844,852**	**$ 1,271,723,262**	**$ 1,329,147,096**	**$ 1,318,250,682**	**-0.8%**
Revenues							
Property & Other Taxes	85,609,662	94,500,117	104,376,705	112,317,146	121,343,626	134,108,879	**10.5%**
Franchise Fees	33,741,224	31,865,215	35,020,585	42,119,689	44,320,300	41,776,850	**-5.7%**
Licenses and Permits	20,828,801	22,598,016	24,676,696	25,406,989	25,809,124	25,426,477	**-1.5%**
Intergovernmental Resources	164,129,457	221,622,926	241,460,405	285,627,761	295,632,979	372,941,220	**26.2%**
Charges for Services	230,429,990	245,793,518	263,718,787	287,750,407	294,249,488	303,471,232	**3.1%**
Residential Construction Tax	817,894	1,649,294	2,084,754	1,238,477	910,000	1,108,000	**21.8%**
Developer Contributions	3,448,110	4,016,795	16,694,882	19,248,790	4,781,260	3,108,900	**-35.0%**
Fines and Forfeits	4,500,781	4,354,813	3,935,168	3,591,764	3,233,921	3,376,700	**4.4%**
Special Assessments	242,966	117,207	134,458	180,024	95,724	99,593	**4.0%**
Miscellaneous	20,208,800	8,056,709	(4,873,740)	29,294,882	43,882,665	29,360,172	**-33.1%**
Total Revenues	**$ 563,957,685**	**$ 634,574,610**	**$ 687,228,700**	**$ 806,775,929**	**$ 834,259,087**	**$ 914,778,023**	**9.7%**
Capital Contributions	31,165,017	38,446,938	55,874,482	66,110,791	16,400,000	16,400,000	**0.0%**
Land Sales	3,367,490	221,904	3,388,028	1,943,700	7,592,863	-	**-100.0%**
Sale of General Fixed Assets	-	950	-	-	-	-	-
Proceeds of Capital Lease	151,556	459,153	-	1,574,827	-	-	-
SBITA Proceeds	-	-	-	472,567	-	-	
Proceeds of Long-Term Debt	148,890,415	-	27,418,877	10,000,000	62,463,997	-	**-100.0%**
Other Financing Sources							
Operating Transfers In	31,687,169	32,208,793	55,030,576	46,367,141	62,703,058	11,984,949	**-80.9%**
Total Revenue/Other Sources	**$ 779,219,332**	**$ 705,912,348**	**$ 828,940,663**	**$ 933,244,955**	**$ 983,419,005**	**$ 943,162,972**	**-4.1%**
Total Resources	**$ 2,164,567,817**	**$ 2,194,620,736**	**$ 2,327,391,251**	**$ 2,552,074,246**	**$ 2,735,890,247**	**$ 2,651,672,330**	**-3.1%**
Expenditures by Function							
General Government	95,982,416	108,241,369	110,256,640	121,964,100	167,231,202	149,095,948	-10.8%
Judicial	12,011,682	12,075,700	12,774,925	13,713,792	17,172,874	16,992,711	-1.0%
Public Safety	212,013,989	216,169,045	239,665,619	283,753,893	322,166,492	322,798,589	0.2%
Public Works	38,312,364	46,454,826	42,339,307	66,560,102	96,891,515	154,227,190	59.2%
Culture & Recreation	61,701,959	104,679,173	80,191,822	64,053,474	123,759,402	160,301,150	29.5%
Community Support	4,518,816	17,230,872	8,581,534	17,770,093	25,683,159	23,454,803	-8.7%
Utility Enterprises	134,308,048	141,646,589	137,072,965	165,002,825	190,154,818	171,855,709	-9.6%
Debt Service	85,301,896	19,765,032	20,150,334	21,762,122	24,645,733	27,697,729	12.4%
Total Expenditures	**$ 644,151,170**	**$ 666,262,606**	**$ 651,033,146**	**$ 754,580,401**	**$ 967,705,195**	**$ 1,026,423,829**	6.1%
Operating Transfers Out	31,708,259	29,983,237	52,765,576	45,022,603	59,675,695	9,761,949	-83.6%
Total Expenditures/Other Uses	**$ 675,859,429**	**$ 696,245,843**	**$ 703,798,722**	**$ 799,603,004**	**$ 1,027,380,890**	**$ 1,036,185,778**	0.9%
Ending Fund Balance ***	**$ 306,558,743**	**$ 284,530,041**	**$ 346,416,877**	**$ 423,324,146**	**$ 390,258,676**	**$ 290,297,154**	-25.6%
Ending Net Position **	**$ 1,182,149,645**	**$ 1,213,844,852**	**$ 1,277,175,652**	**$ 1,329,147,096**	**$ 1,318,250,682**	**$ 1,325,189,398**	0.5%
Total Applications	**$ 2,164,567,817**	**$ 2,194,620,736**	**$ 2,327,391,251**	**$ 2,552,074,246**	**$ 2,735,890,247**	**$ 2,651,672,330**	**-3.1%**

* Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 87, Leases.
** Net Position reflects accumulated balances in Proprietary Funds. Net Position includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Position conforms to GASB 34 and GASB 63 reporting standards.
*** See footnotes on individual Fund groups.

Fund Overview



Bond Proceeds

Bond Proceeds is a Capital Project fund that accounts for the financing for projects that stem from the sale of general obligation bonds. Bonds issued to fund projects within this fund included G.O. Various Purpose Bonds, Series 2020B1, Series 2020B2, Medium Term 2020C, G.O. Various Purpose Bonds Series 2021, and the most recent bonds G.O. Taxable Series 2023A1 and G.O. Tax-Exempt Series 2023A2. Total bond proceeds received in this fund are for capital projects including the Inspirada Police Station, Forensic Laboratory, Debra March Center of Excellence, West Henderson Field House, West Henderson Fire Station construction, and Fire Station 81 renovations, and support continued West Henderson growth.

Fire Station 92 Groundbreaking

Resources	FY 2025 Budget
Interest Income	$ 587,200
Total Revenue	**$ 587,200**
Operating Transfers In	-
Total Resources	**$ 587,200**

Applications	FY 2025 Budget
Culture and Recreation	
Capital Outlay	$ 62,128,112
Public Safety	
Capital Outlay	17,090,014
Total Expenditures	**$ 79,218,126**
Operating Transfers Out	-
Total Applications	**$ 79,218,126**

Key Fact

Opening Spring 2025, Fire Station 92 will serve the growing community in West Henderson by providing exceptional fire and medical services.

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 2025 projected expenditures includes $10.5 million in capital improvement projects, of which $5.7 million are dedicated to Public Safety improvements.

9-1-1 Communication Center

Resources	FY 2025 Budget
Interest Income	$ 1,165,000
Developer Contributions	2,000
Charges for Services	63,000
Miscellaneous	147,000
Total Revenue	**$ 1,377,000**
Operating Transfers In	2,100,213
Total Resources	**$ 3,477,213**

Applications	FY 2025 Budget
General Government	
Services and Supplies	$ 300,000
Capital Outlay	335,438
Public Safety	
Salaries and Wages	60,801
Benefits	37,613
Services and Supplies	1,200,000
Capital Outlay	4,429,133
Public Works	
Capital Outlay	975,000
Culture and Recreation	
Capital Outlay	3,150,000
Total Expenditures	**$ 10,487,985**
Operating Transfers Out	-
Total Applications	**$ 10,487,985**

Key Fact

In Fiscal Year 2025, the City will invest in the purchase of a new Jail Management System, body cameras, in-car video for all police vehicles, and radio equipment.

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 approximately 2,388 vehicles and pieces of equipment. The majority of the maintenance for City vehicles and equipment is completed in-house by City Shop staff.

Resources	FY 2025 Budget
Charges for Services	$ 22,231,525
Interest Earned	357,000
Total Revenue	**$ 22,588,525**
Operating Transfers In	-
Total Resources	**$ 22,588,525**

Applications	FY 2025 Budget
Salaries and Wages	$ 2,369,262
Employee Benefits	1,190,344
Services and Supplies	6,543,350
Depreciation	6,406,159
Total Expenses	**$ 16,509,115**
Operating Transfers Out	-
Total Applications	**$ 16,509,115**

Key Fact

The City Shop fleet comprises over 2,380 vehicles, including more than 1,000 specially for Parks.

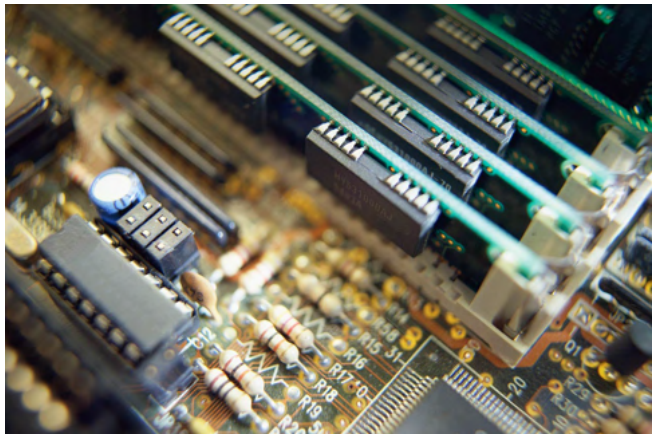
Fleet Vehicles

Citywide

The Citywide Internal Service Fund was established in Fiscal Year 2005 to account for technology services that are provided to all City departments. The revenues in this fund stem from internal service charges to departments that cover infrastructure hardware replacement, software licensing, voice and data communication charges, printer/copier maintenance, and multi-jurisdictional business licensing.

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

Included in this fund is a scheduled computer replacement program to keep up with technology and avoid extensive replacement costs in any one given year. Approximately $5.9 million will be allocated for technology infrastructure replacement and repairs in Fiscal Year 2025. Some of these projects include data server and storage refresh, switches, routers, computers, laptops, audio & video, and public safety radio and microwave replacement.



Resources	FY 2025 Budget
Charges for Services	$ 19,735,298
Interest Earned	310,000
Total Revenue	**$ 20,045,298**
Operating Transfers In	-
Total Resources	**$ 20,045,298**

Applications	FY 2025 Budget
Salaries and Wages	$ 395,946
Employee Benefits	211,265
Services and Supplies	17,006,182
Depreciation	551,880
Interest Expense	15,225
Total Expenses	**$ 18,180,498**
Operating Transfers Out	-
Total Applications	**$ 18,180,498**

Key Fact

Included in the budget for Fiscal Year 2025 is $3.5 million for network infrastructure which includes routers, virtual private network (VPN) and other appliances.

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 2025 Budget
Charges for Services	$ 35,000
Interest Earned	8,000
Total Revenue	**$ 43,000**
Operating Transfers In	-
Total Resources	**$ 43,000**

Applications	FY 2025 Budget
Services and Supplies	$ 184,795
Capital Outlay	145,000
Total Expenditures	**$ 329,795**
Operating Transfers Out	-
Total Applications	**$ 329,795**

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 2025 Budget
Intergovernmental	$ 7,946,000
Interest Income	130,000
Total Revenue	**$ 8,076,000**
Operating Transfers In	-
Total Resources	**$ 8,076,000**

Applications	FY 2025 Budget
Salaries and Wages	$ 3,956,934
Employee Benefits	3,071,917
Services & Supplies	1,366,041
Capital Outlay	-
Total Expenditures	**$ 8,394,892**
Operating Transfers Out	84,390
Total Applications	**$ 8,479,282**

New state-of-the-art Forensic Laboratory

Debt Service

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

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

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/24	Current Year Principal & Interest Pmts	Final Payment Date
Debt Service Fund*					
G.O. Refunding Bonds, Series 2013B	04/16/2013	$ 39,955,000	$ 2,880,000	$ 93,600	06/01/2031
G.O. Refunding Bonds, Series 2014	09/25/2014	24,305,000	2,600,000	91,000	06/01/2032
G.O. Refunding Bonds, Series 2016	08/30/2016	12,700,000	1,535,000	549,625	08/01/2026
G.O. Various Purpose Bonds, Series 2020B1	06/09/2020	29,510,000	29,510,000	1,363,600	06/01/2040
G.O. Refunding Bonds, Series 2020B2	06/09/2020	93,705,000	86,760,000	8,540,343	06/01/2036
Medium Term 2020C	06/23/2020	20,000,000	12,455,000	2,224,100	06/01/2030
G.O. Various Purpose Bonds Series 2021	10/12/2021	25,000,000	23,145,000	1,679,688	06/01/2041
Medium Term 2022	12/01/2022	10,000,000	9,044,000	1,328,341	06/01/2032
Installment Purchase Agreement	11/21/2022	1,574,827	944,295	334,730	12/01/2026
G.O. Taxable Series 2023A1	11/16/2023	34,000,000	34,000,000	2,958,000	06/01/2043
G.O. Taxable Series 2023A2	11/16/2023	26,000,000	26,000,000	2,150,000	06/01/2043
		$316,749,827	**$ 228,873,295**	**$ 21,313,027**	

* Total debt issuances presented here exclude capital lease obligations of $2.3 million which are recorded within their respective funds. For a complete citywide debt schedule for governmental funds see the Long-Range Planning Section.

General Obligation Bonds

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

Resources	FY 2025 Budget
Property Taxes (operating rate)	$ 10,733,166
Interest Income	150,000
Total Revenue	**$ 10,883,166**
Operating Transfers In	9,130,730
Total Resources	**$ 20,013,896**

Applications	FY 2025 Budget
Principal	$ 13,191,088
Interest	8,121,939
Administrative Costs	72,000
Total Expenditures	**$ 21,385,027**
Operating Transfers Out	-
Total Applications	**$ 21,385,027**

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2025	$ 12,886,000	$ 8,092,297	$ 20,978,297
2026	13,503,000	7,726,996	21,229,996
2027	13,901,000	7,330,516	21,231,516
2028	14,306,000	6,923,347	21,229,347
2029	14,742,000	6,487,663	21,229,663
2030 - 2034	68,956,000	25,651,604	94,607,604
2035 - 2039	61,135,000	14,249,605	75,384,605
2040 - 2043	28,500,000	2,928,818	31,428,818
Total	**$ 227,929,000**	**$ 79,390,846**	**$ 307,319,846**

Special Assessment District Debt

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

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

Resources	FY 2025 Budget
Special Assessments	$ 99,593
Interest Income	82,879
Total Revenue	**$ 182,472**
Operating Transfers In	-
Total Resources	**$ 182,472**

Applications	FY 2025 Budget
Principal	$ -
Interest	-
Administrative Costs	10,758
Total Expenditures	**$ 12,008**
Operating Transfers Out	123,006
Total Applications	**$ 133,764**

Development Services

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

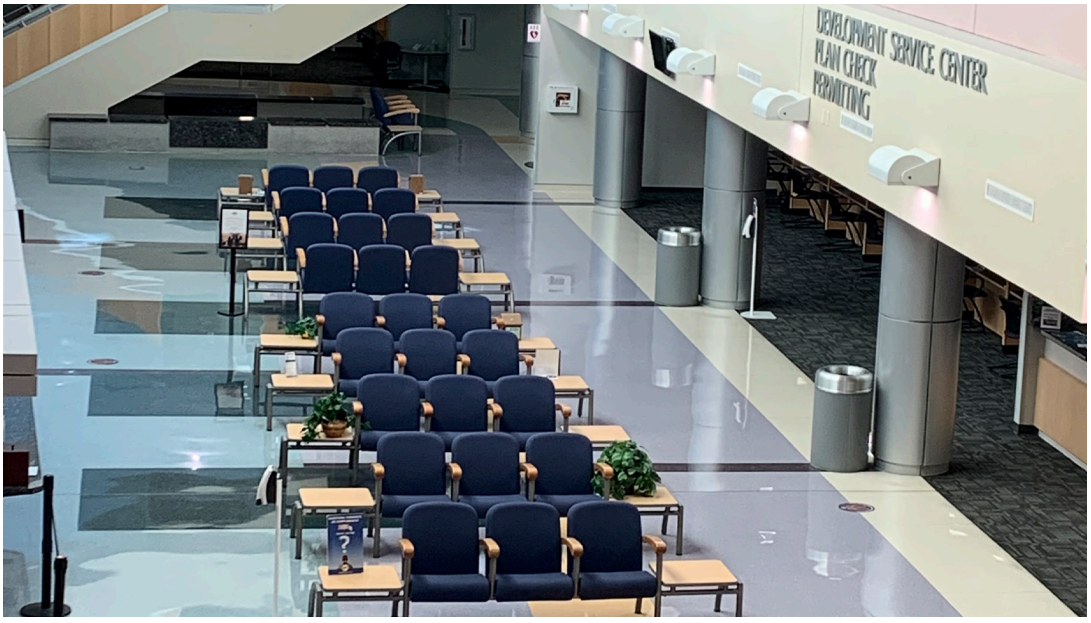
The types of revenue collected in the DSC include building permit fees, plan check fees, certificate of occupancy fees, hydrology study review fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, records management fees, mapping fees, and technology fees.

Oversight of the DSC Fund is provided by the Building and Fire Safety 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 2025 Budget
Licenses & Permits	$ 7,074,477
Charges for Services	15,639,337
Interest Earned	420,000
Intergovernmental	19,000
Total Revenue	**$ 23,152,814**
Operating Transfers In	-
Total Resources	**$ 23,152,814**

Applications	FY 2025 Budget
Salaries and Wages	$ 10,163,295
Employee Benefits	5,391,134
Services and Supplies	11,679,742
Depreciation	10,811
Total Expenses	**$ 27,244,982**
Operating Transfers Out	-
Total Applications	**$ 27,244,982**



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 2025 Budget
Intergovernmental	$ 66,000
Interest Earned	8,000
Miscellaneous	2,000
Total Revenue	**$ 76,000**
Operating Transfers In	55,000
Total Resources	**$ 131,000**

Applications	FY 2025 Budget
Salaries and Wages	$ 1,500
Employee Benefits	500
Services and Supplies	121,200
Total Expenditures	**$ 123,000**
Operating Transfers Out	-
Total Applications	**$ 123,000**

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 (CCRFCD) or the Regional Transportation Commission of Southern Nevada (RTC). The fund is to account for the cost incurred and to recover those applicable charges on a cost-reimbursement basis.

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

Resources	FY 2025 Budget
Charges for Services	$ 10,641,000
Interest Earned	45,000
Miscellaneous	-
Total Revenue	**$ 10,686,000**
Operating Transfers In	-
Total Resources	**$ 10,686,000**

A significant portion of the ESF funded work is related to RTC roadway improvement projects, CCRFCD 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 95 projects. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.

Applications	FY 2025 Budget
Salaries and Wages	$ 6,046,082
Employee Benefits	3,226,849
Services and Supplies	3,016,833
Depreciation	4,784
Interest Expense	389
Total Expenses	**$ 12,294,937**
Operating Transfers Out	-
Total Applications	**$ 12,294,937**

Engineering Services Projects

Completed Projects in Fiscal Year 2024

- Wigwam Parkway Roadway Rehabilitation, Eastern Avenue to Business Center
- Galleria Drive Pavement Rehabilitation
- Streetlight LED Replacement
- Valley View Recreation Center Playground Update

Flood Control

The Flood Control Fund was established to account for the flood control projects that are primarily funded by the Clark County Regional Flood Control District (CCRFCD). CCRFCD was established under NRS 543. Henderson assists in projects undertaken by CCRFCD that affect the City. The money received by CCRFCD 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 CCRFCD.

Resources	FY 2025 Budget
Intergovernmental	$ 3,323,250
Interest	4,000
Total Revenue	**$ 3,327,250**
Operating Transfers In	-
Total Resources	**$ 3,327,250**

Applications	FY 2025 Budget
Capital Outlay	$ 3,323,250
Total Expenditures	**$ 3,323,250**
Operating Transfers Out	-
Total Applications	**$ 3,323,250**

Free sandbags for residents in preparation of Hurricane Hilary

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 State Education Fund. 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 2025. For this reason, it is not anticipated that funds will be released to the State Education Fund at the end of Fiscal Year 2025.

Budgeted expenditures in Fiscal Year 2025 mainly represent funding received in Fiscal Year 2024 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.

Key Fact

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

Resources	FY 2025 Budget
Forfeitures	$ -
Interest	-
Total Revenue	**$ -**
Operating Transfers In	-
Total Resources	**$ -**

Applications	FY 2025 Budget
Services and Supplies	$ 1,000
Total Expenditures	**$ 1,000**
Operating Transfers Out	-
Total Applications	**$ 1,000**

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 75% 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 2025 Budget
Intergovernmental	$ 6,470,710
Interest Income	247,000
Total Revenue	**$ 6,717,710**
Operating Transfers In	-
Total Resources	**$ 6,717,710**

Applications	FY 2025 Budget
Salaries and Wages	$ 2,637,250
Employee Benefits	1,351,731
Services and Supplies	3,391,335
Capital Outlay	4,542,000
Total Expenditures	**$ 11,922,316**
Operating Transfers Out	-
Total Applications	**$ 11,922,316**

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.

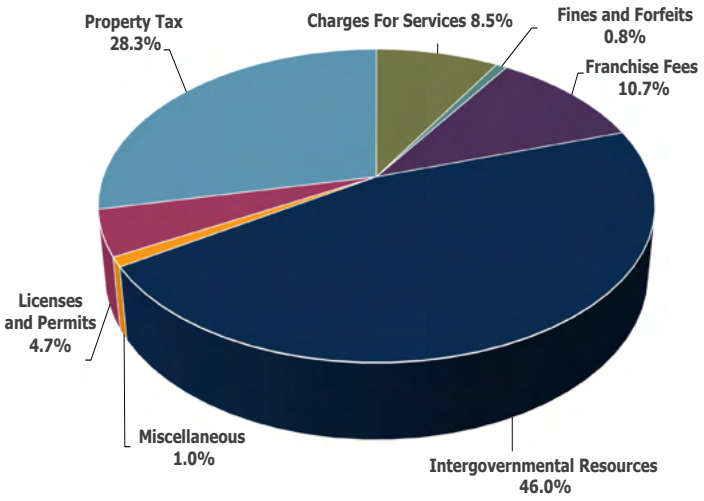
Consolidated Tax comprises $174.4 million or 97.6% of Intergovernmental Resources and consists of:

- 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 $0.7708 per $100 of assessed valuation.

Resources	FY 2025 Budget
Intergovernmental Resources	$ 178,722,548
Property Tax	110,055,001
Franchise Fees	41,776,850
Charges For Services	33,061,200
Licenses and Permits	18,352,000
Fines and Forfeits	2,931,700
Miscellaneous	3,830,200
Total Revenue	**$ 388,729,499**
Operating Transfers In	-
Total Resources	**$ 388,729,499**

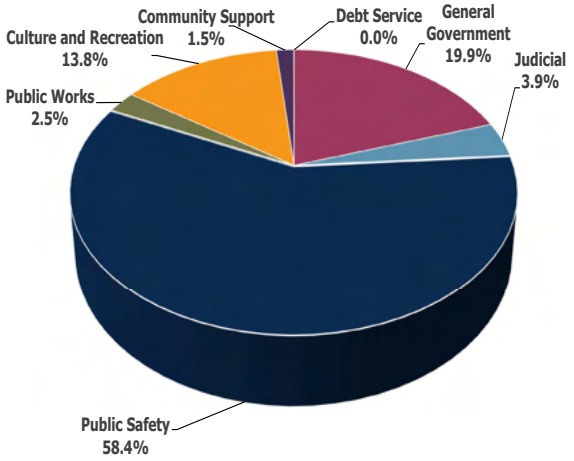
General Fund Revenue by Source



Vegas Golden Knights Watch Party at the Water Street Events Plaza

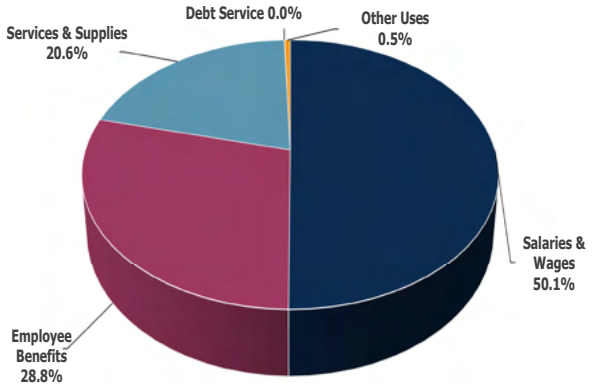
Expenditures by Function	FY 2025 Budget
General Government	$ 78,113,608
Judicial	15,432,302
Public Safety	229,368,021
Public Works	9,847,266
Culture and Recreation	54,085,578
Community Support	5,886,158
Debt Service	119,611
Total Expenditures	**$ 392,852,544**

General Fund Expenditures by Function



Expenditures by Category	FY 2025 Budget
Salaries & Wages	$ 197,897,783
Employee Benefits	113,638,425
Services & Supplies	81,196,725
Capital Outlay	-
Debt Service	119,611
Total Expenditures	**$ 392,852,544**
Transfers Out	2,083,112
Total Expenditures & Other Uses	**$ 394,935,656**

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function	FY 2025 Budget	%
General Government		
Building Maintenance	$ 15,453,079	
City Attorney's Office	4,620,857	
City Clerk's Office	3,087,797	
City Manager's Office	2,841,063	
Communications	3,547,334	
Community Development	5,912,759	
Finance	8,739,798	
Gov. & Public Affairs	1,771,541	
Human Resources	6,565,614	
Information Technology	13,931,994	
Internal Audit	1,143,501	
Mayor & City Council	1,081,443	
Miscellaneous Citywide	7,674,497	
Performance and Innovation	1,742,331	
	$ 78,113,608	19.9%
Judicial		
Municipal Court	$ 10,248,592	
Attorney - Criminal	5,183,710	
	$ 15,432,302	3.9%
Public Safety		
Fire	$ 87,787,387	
Police	134,326,222	
Building Inspection	3,786,298	
Emergency Management	3,468,114	
	$ 229,368,021	58.4%
Public Works		
Street Lighting	$ 2,455,175	
Public Works - General	7,392,091	
	$ 9,847,266	2.5%
Culture & Recreation		
Parks Maintenance	$ 27,918,756	
Recreation	26,166,822	
	$ 54,085,578	13.8%
Community Support		
Economic Development	$ 1,496,642	
Neighborhood Services	4,389,516	
	$ 5,886,158	1.5%
Debt Service		
Debt Service	$ 119,611	
	$ 119,611	0.0%
Total All Departments	**$ 392,852,544**	**100.0%**

Grant

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

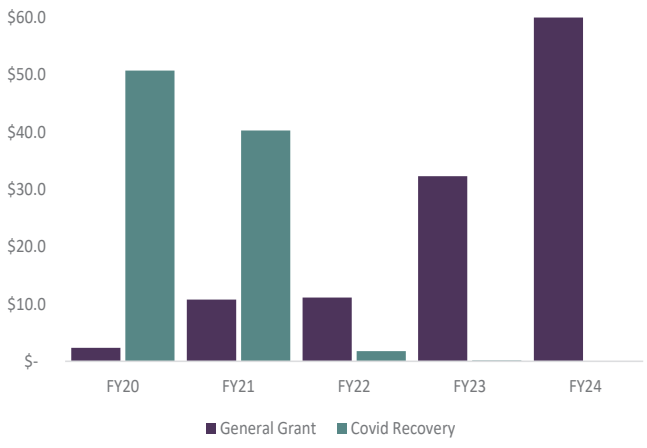
The City has applied for numerous grants that affect various functions. Only those grants that were approved at the time of the filing of the Final Budget are included in the budget. Any additional grants received during the fiscal year, or carry-forwards from the prior fiscal year, will be reflected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

During Fiscal Year 2024, many functions were awarded grant funds that will be carried forward into Fiscal Year 2025 including but not limited to Public Safety, Public Works, Culture & Recreation and Community Support grants.

Resources	FY 2025 Budget
Intergovernmental	$ 143,759,712
Other Revenue	296,628
Total Revenue	**$ 144,056,340**
Operating Transfers In	-
Total Resources	**$ 144,056,340**

Applications	FY 2025 Budget
Community Support	
Salaries and Wages	$ 2,632,806
Employee Benefits	1,572,347
Services and Supplies	12,474,197
Capital Outlay	889,295
Culture and Recreation	
Salaries and Wages	1,118,084
Employee Benefits	555,871
Services and Supplies	3,656,062
Capital Outlay	21,988,377
General Government	
Salaries and Wages	4,723
Employee Benefits	3,147
Services and Supplies	702,295
Judicial	
Services and Supplies	934,683
Public Safety	
Salaries and Wages	751,461
Employee Benefits	342,352
Services and Supplies	2,771,953
Capital Outlay	768,499
Public Works	
Salaries and Wages	89,853
Employee Benefits	17,200
Services and Supplies	1,463,052
Capital Outlay	91,320,085
Total Expenditures	**$144,056,342**
Operating Transfers Out	-
Total Applications	**$144,056,342**

Grant Awards Summary by Fiscal Year
(in millions)



Land Sales

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

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

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

Resources	FY 2025 Budget
Interest Income	$ 409,000
Miscellaneous	292,000
Total Revenue	**$ 701,000**
Land Sales	-
Operating Transfers In	200,000
Total Resources	**$ 901,000**

Applications	FY 2025 Budget
General Government	
Salaries and Wages	$ 206,834
Employee Benefits	93,425
Services and Supplies	8,360
Public Works	
Salaries and Wages	171,541
Employee Benefits	66,620
Services and Supplies	924,979
Total Expenditures	**$ 1,471,759**
Operating Transfers Out	553,000
Total Applications	**$ 2,024,759**

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.

Resources	FY 2025 Budget
Fines and Forfeits	$ 445,000
Total Revenue	**$ 445,000**
Operating Transfers In	-
Total Resources	**$ 445,000**

Applications	FY 2025 Budget
Salaries and Wages	$ 63,190
Employee Benefits	39,967
Services and Supplies	522,569
Capital Outlay	-
Total Expenditures	**$ 625,726**
Operating Transfers Out	-
Total Applications	**$ 625,726**

City of Henderson Justice Facility

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, City Hall Improvements, and Detention Center security upgrades. Funds unspent as of June 30, 2024, will be carried over to the Fiscal Year 2025 budget.

Resources	FY 2025 Budget
Property Tax	$ 2,210,712
Interest Income	837,000
Miscellaneous	4,149,000
Developer Contributions	3,030,000
Total Revenue	**$ 10,226,712**
Operating Transfers In	-
Total Resources	**$ 10,226,712**

Applications	FY 2025 Budget
Public Safety	
Services and Supplies	$ 170,000
Public Works	
Salaries and Wages	50,000
Employee Benefits	4,789
Services and Supplies	27,901
Capital Outlay	5,065,000
Total Expenditures	**$ 5,317,690**
Operating Transfers Out	4,000,000
Total Applications	**$ 9,317,690**

Key Fact

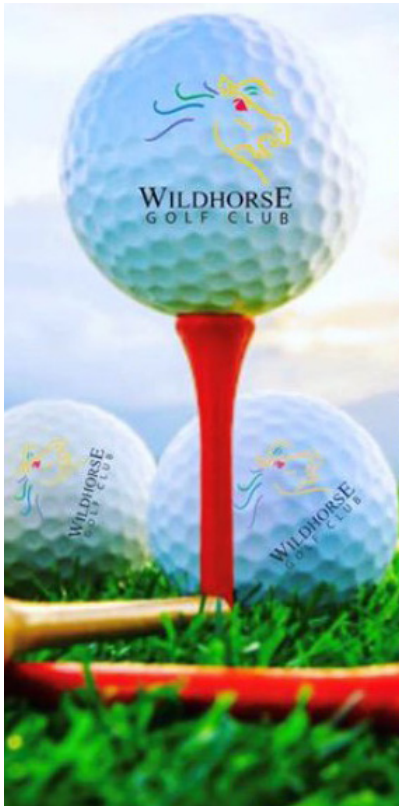
For Fiscal Year 2025, the City's budget includes $3.5 million to support Emergency Services Facility Improvements.

City Hall

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 2025, 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.

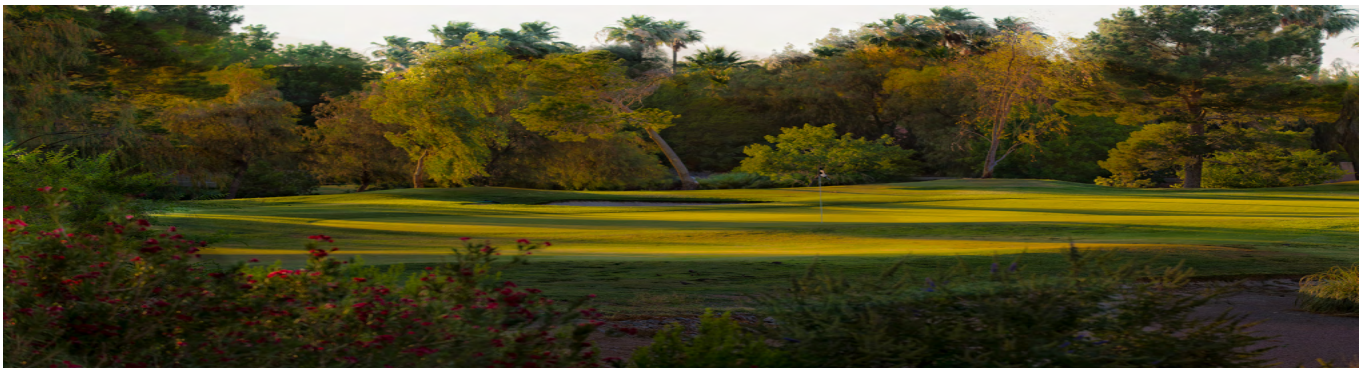


Resources	FY 2025 Budget
Charges for Services	$ 3,630,000
Miscellaneous	24,000
Interest Income	5,000
Total Revenue	**$ 3,659,000**
Operating Transfers In	-
Total Resources	**$ 3,659,000**

Applications	FY 2025 Budget
Services and Supplies	$ 3,394,203
Depreciation	264,282
Total Expenses	**$ 3,658,485**
Operating Transfers Out	-
Total Applications	**$ 3,658,485**

Key Fact

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



Other Funds

This section will briefly describe the funds of the City not presented in their own sections. These funds have no budgeted expenditures for Fiscal Year 2025.

Financial Stabilization Special Revenue Fund

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

The City established this fund in Fiscal Year 1996. The maintenance of such a fund is crucial to ensure the financial health of the City and to maintain a high bond rating. The ending fund balance in the Financial Stabilization Fund for Fiscal Year 2025 is anticipated to be approximately $32.7 million, 8.3% of General Fund revenue excluding federal grants.

RTC Capital Projects Fund

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

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

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

LID Revolving Loan Internal Service Fund

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

Special Ad Valorem Transportation

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

Park Development

Pumpkin Park Grand Opening.
Henderson's first-ever community garden.

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

Over $7 million in revenue generated from Residential Construction Tax over the last 10 years.

Montagna Park

RCT Completed Projects

2022

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

2023

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

2024

- Park shade replacement at numerous locations
- Drinking fountain upgrades at several parks

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 2025 Budget
Residential Construction Tax	$ 1,108,000
Interest Income	115,000
Total Revenue	**$ 1,223,000**
Operating Transfers In	-
Total Resources	**$ 1,223,000**

Applications	FY 2025 Budget
Capital Outlay	$ 2,438,075
Total Expenditures	**$ 2,438,075**
Operating Transfers Out	-
Total Applications	**$ 2,438,075**

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 2025 Budget
Charges for Services	$ 21,000
Interest Income	1,000
Total Revenue	**$ 22,000**
Operating Transfers In	-
Total Resources	**$ 22,000**

Applications	FY 2025 Budget
Services and Supplies	$ 43,917
Total Expenditures	**$ 43,917**
Operating Transfers Out	-
Total Applications	**$ 43,917**

Meridian Neighborhood

Recreation, Cultural Events & Tourism

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

Resources	FY 2025 Budget
Intergovernmental Revenue	$ 2,816,000
Charges for Services	102,000
Interest Earned	73,000
Room Taxes	1,811,000
Miscellaneous	8,000
Total Revenue	**$ 4,810,000**
Operating Transfers In	-
Total Resources	**$ 4,810,000**

Applications	FY 2025 Budget
Salaries and Wages	$ 1,919,223
Employee Benefits	936,622
Services and Supplies	2,315,651
Total Expenditures	**$ 5,171,506**
Operating Transfers Out	376,000
Total Applications	**$ 5,547,506**

Indigenous American Heritage Celebration

Hot Rod Days

Farmers Market

Redevelopment Agency

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

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

Key Fact

Henderson RDA assessed value is over is over $2.6 billion based on the Preliminary Revenue Report from the State. This is the highest assessed value of any redevelopment area in the State.

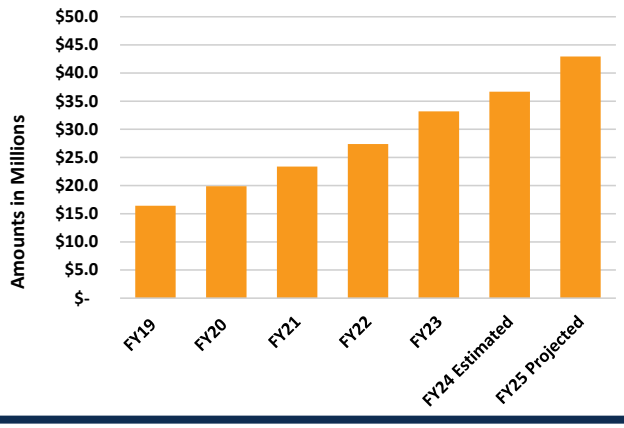
The Element, 12 Apartments in Cadence opened in 2024, adding 265 residential units to the Eastside Redevelopment Area.

Extreme Makeover Fire Station Edition
Former Camping World site will be renovated and become Fire Station 81.

Resources	FY 2025 Budget
Property Tax	$ 42,929,369
Investment Income	701,000
Miscellaneous	99,300
Total Revenue	**$ 43,729,669**
Bond Proceeds	61,600,000
Sale of General Fixed Assets	500,000
Operating Transfers In	-
Total Resources	**$ 105,829,669**

Applications	FY 2025 Budget
Salaries and Wages	$ 1,051,488
Employee Benefits	551,670
Services and Supplies	31,953,192
Capital Outlay	113,981,447
Principal Retirement	2,123,000
Interest Expense	5,594,326
Administrative and Other Costs	-
Total Expenditures	**$ 155,255,123**
Operating Transfers Out	-
Total Applications	**$ 155,255,123**

Tax Increment Revenue



Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal*	Interest*	Total*
2025	$ 1,155,000	$ 1,898,326	$ 3,053,326
2026	1,215,000	1,833,731	3,048,731
2027	1,285,000	1,765,408	3,050,408
2028	1,355,000	1,692,580	3,047,580
2029	1,440,000	1,614,769	3,054,769
2030 - 2034	8,475,000	6,783,593	15,258,593
2035 - 2039	10,905,000	4,337,388	15,242,388
2040 - 2050	10,640,000	3,024,788	13,664,788
Total	**$ 36,470,000**	**$ 22,950,583**	**$ 59,420,583**

* General Obligation Bonds Payment Requirements principal and interest excludes the proposed Tax Allocation Bonds for Fiscal Year 2025 as the final issuance amount and term are not known at this time.

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/24	Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Series 2023 Tax Allocation Bonds (Eastside)	12/21/2023	$ 15,300,000	$ 14,960,000	$ 1,061,188	04/01/2050
Series 2023A Tax Allocation Bonds (Downtown)	12/21/2023	14,725,000	14,725,000	758,125	10/01/2039
Series 2023 Tax Allocation Bonds (Downtown)	11/21/2023	6,785,000	6,785,000	1,234,013	10/01/2023
Series 2024 Tax Allocation Bonds (Eastside)*	10/01/2024	61,600,000	61,600,000	4,664,000	06/30/2050
		$ 98,410,000	**$ 98,070,000**	**$ 7,717,326**	

* The Agency is anticipating proposed issuances sometime during the Fiscal Year 2025 for Tax Allocation Bonds of $61,600,000 with an anticipated term of 26 years. The final amount and terms are not known at this time, but an estimated principal and interest were included in the budget for Fiscal Year 2025. The intent of these bond issuance is to fund Downtown Redevelopment capital projects. See the Capital Improvement Plan section for a listing of projects identified as funded through bond proceeds.

Redevelopment Agency Future Projects

- Continue funding and coordinating with other City departments on planning and promoting successful events and programming within the Water Street District.
- Provide strategic incentives, including exploring new grant programs that will increase levels of private investment and promote development opportunities in the Redevelopment areas.
- Increase business recruitment, development, retention, and expansion within targeted redevelopment areas and increase strategic partnerships and support efforts to keep existing and future projects moving forward.
- Identify alternative sources of funding to assist with project development.
- Work closely with business owners to gauge the successes and challenges of conducting business in a redevelopment area.
- Update the Downtown Investment Strategy.
- Strategize the future development of the 35-acre Fiesta Site.
- Prioritize public art in the Downtown and Eastside Redevelopment areas by seeking out public-private partnerships.
- Continue frequent updates and use of social media to promote the Downtown Redevelopment area as a destination of choice.
- Strive to attract developers to partner with on already owned and future Redevelopment land.
- Encourage owner-occupied housing and discourage absentee landlords.
- Planned projects include, Shade Structures on Events Plaza, Downtown Park Project, Downtown Annex Renovation, Downtown Parking Structure, Fire Stations and Animal Control Renovations, Early Childhood Education Center, Fine Arts Center, ReImagine Boulder Highway, Eastside Monumentation, and Lakemoor Canyon.

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 2025 Budget
Intergovernmental	$ 27,959,000
Charges for Services	265,000
Interest Income	175,000
Miscellaneous	13,000
Total Revenue	**$ 28,412,000**
Operating Transfers In	-
Total Resources	**$ 28,412,000**

Applications	FY 2025 Budget
Salaries and Wages	$ 15,368,538
Employee Benefits	10,994,123
Services & Supplies	3,352,412
Capital Outlay	-
Total Expenditures	**$ 29,715,073**
Operating Transfers Out	322,441
Total Applications	**$ 30,037,514**

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 2025 Budget
Insurance Charges	$ 5,892,450
Interest Income	190,000
Total Revenue	**$ 6,082,450**
Operating Transfers In	-
Total Resources	**$ 6,082,450**

Applications	FY 2025 Budget
Salaries and Wages	$ 424,957
Employee Benefits	209,723
Services and Supplies	3,864,628
Claims	2,345,000
Legal Fees	75,000
Total Expenses	**$ 6,919,308**
Operating Transfers Out	-
Total Applications	**$ 6,919,308**

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 2025 Budget
Insurance Premiums	$ 15,302,455
Interest Income	490,000
Total Revenue	**$ 15,792,455**
Operating Transfers In	-
Total Resources	**$ 15,792,455**

Applications	FY 2025 Budget
Salaries and Wages	$ 240,622
Employee Benefits	114,115
Services and Supplies	2,650,851
Claims	15,707,757
Legal Fees	125,000
Depreciation	86,664
Interest Expense	40,623
Total Expenses	**$ 18,965,632**
Operating Transfers Out	-
Total Applications	**$ 18,965,632**

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.

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.

Resources	FY 2025 Budget
Charges for Services	$ 26,315,000
Interest Income	265,000
Total Revenue	**$ 26,580,000**
Operating Transfers In	-
Total Resources	**$ 26,580,000**

Applications	FY 2025 Budget
Salaries and Wages	$ 412,788
Employee Benefits	268,026
Services and Supplies	2,101,714
Claims	22,464,000
Total Expenses	**$ 25,246,528**
Operating Transfers Out	-
Total Applications	**$ 25,246,528**

Brooklyn, City of Henderson therapy dog dedicated to first responders and public safety personnel

Special Assessment Districts

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

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

Resources	FY 2025 Budget
Interest Income	$ 2,826,320
Total Revenue	**$ 1,404,169**
Operating Transfers In	123,006
Total Resources	**$ 2,949,326**

Applications	FY 2025 Budget
Services and Supplies	$ 100,000
Total Expenditures	**$ 100,000**
Operating Transfers Out	-
Total Applications	**$ 100,000**

America First Center in the Water Street District

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 2025 Budget
Room Taxes	$ 1,400,000
Interest Income	41,000
Total Revenue	**$ 1,441,000**
Operating Transfers In	376,000
Total Resources	**$ 1,817,000**

Key Fact

Invested $2.4 million of special recreation funds in aquatic improvements for pools and splash pads throughout the City.

Applications	FY 2025 Budget
Services and Supplies	$ 50,000
Capital Outlay	2,301,000
Total Expenditures	**$ 2,351,000**
Operating Transfers Out	-
Total Applications	**$ 2,351,000**

Field of Honor at Cornerstone Park

Utilities - Water and Sewer

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

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

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

The average single-family residence consumes approximately 11,000 gallons per month and falls within the first two rate tiers. Projected revenue from water sales for Fiscal Year 2025 is $92.3 million.

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 2025 is $55.4 million.

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

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

System Development Charges (SDCs) are fees that are charged to development customers for new connections to the City's existing water and sewer infrastructure. SDCs are a non-operating revenue source for the Water and Sewer Funds. Water system development fees for Fiscal Year 2025 are projected at $5.4 million and sewer system development fees are projected at $11.0 million.

Public Art

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

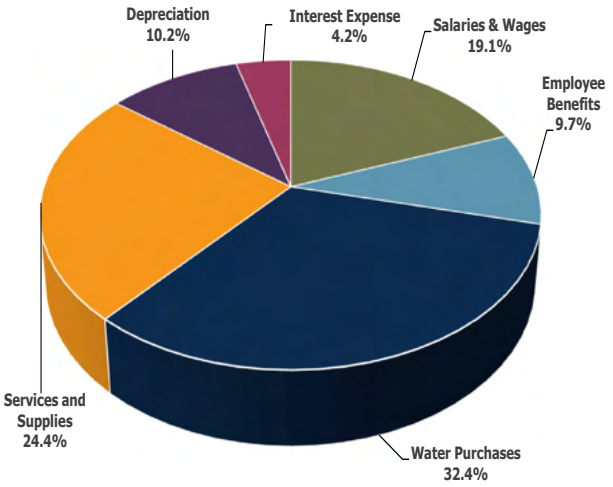
Utility Services Employees

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 2025 Budget
Utility Fees	$ 92,289,357
Late Charges	1,695,036
Miscellaneous	68,782
Connection Fees	2,498,301
Interest Income	3,255,482
Total Revenue	**$ 99,806,958**
System Development Fees	5,398,572
Total Resources	**$ 105,205,530**

Fiscal Year 2025 Water Expenses



Applications	FY 2025 Budget
Salaries and Wages	$ 21,581,156
Employee Benefits	10,973,286
Water Purchases	36,507,505
Services and Supplies	27,535,680
Depreciation	11,472,062
Interest Expense	4,745,800
Total Expenses	**$ 112,815,489**
Operating Transfers Out	-
Total Applications	**$ 112,815,489**

Key Fact

Over 27.58 billion gallons of potable water are delivered to customers through the City's water system.

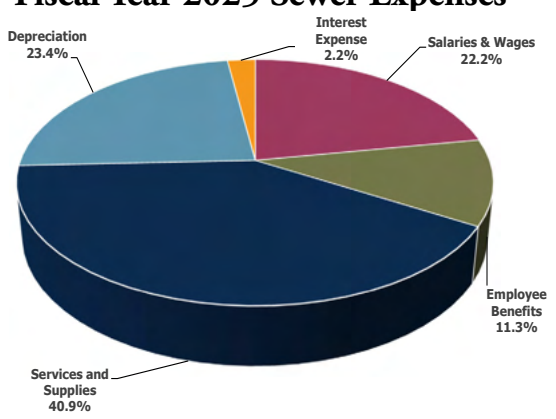
Sewer Fund

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

Resources	FY 2025 Budget
Utility Fees	$ 55,391,610
Late Charges	640,764
Miscellaneous	25,673
Connection Fees	357,699
Sales Tax	9,282,000
Intergovernmental	490,000
Interest Income	3,272,518
Total Revenue	**$ 69,429,264**
System Development Fees	11,001,428
Operating Transfers In	-
Total Resources	**$ 80,430,692**

Applications	FY 2025 Budget
Salaries and Wages	$ 14,469,287
Employee Benefits	7,340,517
Services and Supplies	26,680,925
Depreciation	15,295,291
Interest Expense	1,463,054
Total Expenses	**$ 65,249,074**
Operating Transfers Out	-
Total Applications	**$ 65,249,074**

Fiscal Year 2025 Sewer Expenses



UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2025)

Residential Monthly Service Charge	
3/4 inch or less	$18.52
1 inch	$38.03

Volume Charge (per 1,000 gallons)

First Rate Tier (1)	$1.68
Second Rate Tier (1)	$2.79
Third Rate Tier (1)	$3.93
Fourth Rate Tier	$10.80

Sewer Rates (effective Jan. 2025)

Residential Monthly Service Charge	
Single Family (1)	$28.78
Senior Citizen (1)	$23.36
Commercial Monthly Service Charge	$5.25
Commercial Volume Charge (per 1,000 gallons)	$2.55

Reclaimed Water (effective Jan. 2025)

Per 1,000 gallons	$1.68

Raw Water (effective Jan. 2025)

Per 1,000 gallons	$1.68

(1) City Council approved an annual utility rate increases of the greater of 2% or the Consumer Price Index beginning in January 2025.

Key Fact

In Fiscal Year 2025, $1.7 million is allocated to support the Multigenerational Center modernization project.

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2025	$ 5,377,337	$ 6,208,854	$ 11,586,191
2026	5,427,337	6,117,918	11,545,255
2027	5,512,337	6,015,604	11,527,941
2028	5,707,337	5,903,523	11,610,860
2029	5,857,337	5,778,197	11,635,534
2030-2034	31,657,337	26,291,088	57,948,425
2035-2039	31,855,000	21,462,150	53,317,150
2040-2044	37,585,000	15,732,450	53,317,450
2045-2050	55,900,000	8,082,000	63,982,000
Total	**$ 184,879,022**	**$ 101,591,784**	**$ 286,470,806**

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2024	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
Water Revenue Bonds Series 2020A1	06/09/2020	$ 125,340,000	$ 125,340,000	$ 4,745,800	06/01/2050
		$ 125,340,000	**$ 125,340,000**	**$ 4,745,800**	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	$ 1,659,396	$ 524,020	$ 87,337	01/01/2030
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	47,670,000	6,391,335	06/01/2034
		$ 71,739,396	**$ 59,539,020**	**$ 6,840,391**	

Capital Improvement Plan Overview

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Capital Improvement Overview

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, flood control, general government, municipal facilities, parks and recreation, and transportation projects. The plan currently totals approximately $2.2 billion over the six-year horizon. Of this amount, CIP projects in the Fiscal Year 2025 budget are over $553.3 million.

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

What is a Capital Improvement Project?

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

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

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

The CIP Process

The City of Henderson recognizes that capital improvements are an investment in the future of the community. Therefore, the CIP process is designed to help plan for anticipated capital needs and to integrate them with financial projections for future services. Despite relatively stable revenue growth over the last few years, the City continues to be confronted with the formidable task of managing a growing need for public services and maintaining its existing infrastructure. To adequately provide infrastructure and public services to accommodate a growing population has been a challenge, however, the projects listed in the first year of the Plan are fully funded, yet many of the proposed projects listed in later years of the Plan do not have identified funding sources. Of all projects planned, 25.1% 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 70.5% of the total capital expenditure budgeted in the plan.

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

Capital Projects Completed in Fiscal Year 2024

Flood Control

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

General Government

Video Monitoring System - City Hall, Department of Utility Services (DUS), and Detention Center
ESF Generator
Elevator Modifications

Municipal Facilities

Animal Shelter
Forensic Laboratory
Van Wagenen Shop
Fire Station 95 Renovation
DUS Water Treatment Administration Building

Parks and Recreation

Valley View Recreation Center Playground
Mission Hills Park Splash Pad Recirculation

Transportation

Galleria Drive Pavement Rehabilitation Project
Maryland Parkway & St. Rose Parkway Improvement
Turf Reduction Plans for Boulder Highway Streetscape
Wigwam Parkway Roadway Rehabilitation
Eastern Avenue to Business Center Project

Utility Services

Sewer Main Replacement Program
Service Line Replacement Program

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

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

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

CIP and Operating Costs

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

Capital Improvement Plan Detail

The detail of the Capital Improvement Plan is broken down into two sections. The first section provides details on the projects that are Capital Fund projects, and the second section provides details on the Enterprise Fund projects. Projects labeled as Tier 2 projects are smaller, independent projects that total under $1 million in Fiscal Year 2025 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.

Key Fact

The proposed CIP includes a capital budget of $553 million for the fiscal year ending 2025, of which $390 million is City funded and the remainder is funded by private entities or is reimbursed from other government agencies (RTC, NDOT, etc.).

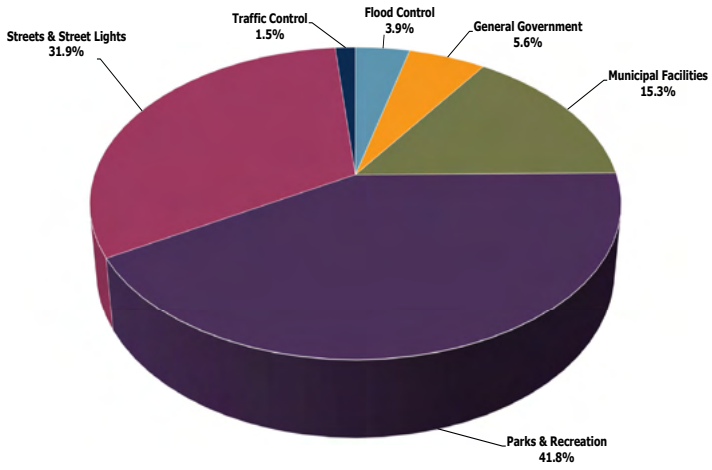
Capital Project Funds
Fiscal Year 2025 Project Summary

Category	Project Costs	Operating Costs
Flood Control	$ 15,848,538	$ -
General Government	22,548,590	-
Municipal Facilities	61,368,522	-
Parks & Recreation	167,982,564	546,602
Streets & Street Lights	128,180,893	-
Traffic Control	5,886,149	-
Total	**$ 401,815,256**	**$ 546,602**

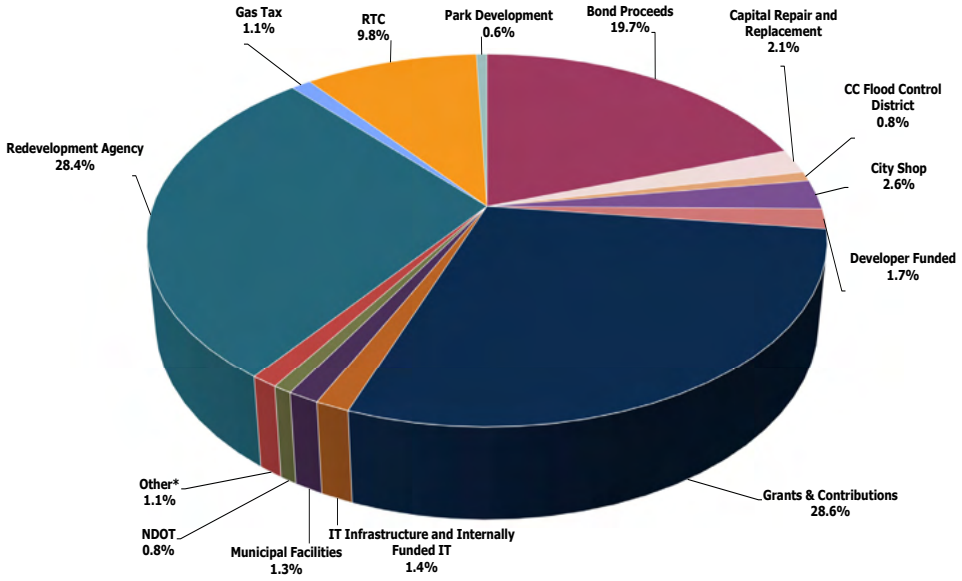
Funding Source	Project Costs
Bond Proceeds	$ 79,218,126
Capital Repair and Replacement	8,554,133
City Shop	10,230,439
Clark County (CC) Flood Control District	3,323,250
Developer Funded	7,000,000
Gas Tax	4,542,000
Grants & Contributions	114,966,256
IT Infrastructure and Internally Funded IT	5,553,018
Municipal Facilities	5,065,000
NDOT	3,078,000
Park Development	2,438,075
Redevelopment Agency	113,981,447
Regional Transportation Commission (RTC)	39,429,749
Other*	4,435,763
Total	**$ 401,815,256**

* Funding sources for which total project cost per fund was less than $2 million.

Percentage By Category



Percentage By Funding Source



Flood Control Overview

Fiscal Year 2025 CIP

Use and Sources of Funds

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Storm Drain System Racetrack to Magic	$ 10,000,000	$ -	$ -	$ -	$ -	$ -	$ 10,000,000
Flood Control Maintenance Projects	3,948,000	3,162,759	3,226,014	4,278,701	4,364,275	4,451,561	23,431,310
NSC Flood Control Earmark	1,900,538	-	-	-	-	-	1,900,538
Total Flood Control	**$ 15,848,538**	**$ 3,162,759**	**$ 3,226,014**	**$ 4,278,701**	**$ 4,364,275**	**$ 4,451,561**	**$ 35,331,848**
Funding Sources:							
RTC/County Funded Projects	$ 10,000,000	$ -	$ -	$ -	$ -	$ -	$ 10,000,000
CC Flood Control District	3,323,250	3,162,759	3,226,014	4,278,701	4,364,275	4,451,561	22,806,560
Grant Proceeds Fund	1,900,538	-	-	-	-	-	1,900,538
Wastewater	624,750	-	-	-	-	-	624,750
Total Funding Sources	**$ 15,848,538**	**$ 3,162,759**	**$ 3,226,014**	**$ 4,278,701**	**$ 4,364,275**	**$ 4,451,561**	**$ 35,331,848**

Operating Budget Impact

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Total Operating Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Pittman Horizon Ridge Detention Basian

Flood Control Profiles

Racetrack to Magic - Storm Drain System (Project# FC082)

Description: Install new storm drain system to address localized neighborhood drainage issues.
Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 10,000,000	$ -	$ -	$ -	$ -	$ -	$ 10,000,000
Total Project Costs	**$ 10,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Flood Control Maintenance Projects (Project# FC054)

Description: Miscellaneous flood control maintenance improvements throughout the city.
Scheduling: Annual and ongoing - scheduled through 2030.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
CC Flood Control District	$ 3,323,250	$ 3,162,759	$ 3,226,014	$ 4,278,701	$ 4,364,275	$ 4,451,561	$ 22,806,560
Wastewater	624,750	-	-	-	-	-	624,750
Total Project Costs	**$ 3,948,000**	**$ 3,162,759**	**$ 3,226,014**	**$ 4,278,701**	**$ 4,364,275**	**$ 4,451,561**	**$ 23,431,310**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

National Safety Council (Project# FC151)

Description: National Safety Council flood control earmark.
Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Grant Proceeds Fund	$ 1,900,538	$ -	$ -	$ -	$ -	$ -	$ 1,900,538
Total Project Costs	**$ 1,900,538**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,900,538**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

General Government Overview

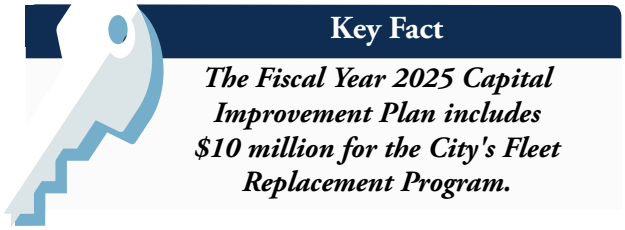
Fiscal Year 2025 CIP

Use and Sources of Funds

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
City Fleet Replacement Program	$ 10,030,439	$ 10,346,043	$ 10,051,073	$ 9,983,563	$ 10,269,836	$ -	$ 50,680,954
Offendertrak Replacement	3,000,000	-	-	-	-	-	3,000,000
Refresh Inf - Public Safety Radio & Microwave	1,781,000	-	-	-	-	-	1,781,000
Refresh Inf - Datacenter Hardware	1,280,000	30,000	400,000	395,000	475,000	-	2,580,000
Refresh Inf - Network Hardware	1,004,250	1,300,300	1,240,822	1,246,824	1,917,175	-	6,709,371
Land Acquisition - Site F	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	4,452,901	2,314,633	1,964,771	1,752,447	1,855,683	-	12,340,435
Total General Government	**$ 22,548,590**	**$ 13,990,976**	**$ 13,656,666**	**$ 13,377,834**	**$ 14,517,694**	**$ -**	**$ 78,091,760**
Funding Sources:							
City Shop Replacement Fund	$ 10,230,439	$ 10,346,043	$ 10,051,073	$ 9,983,563	$ 10,269,836	$ -	$ 50,880,954
IT Infrastructure Replacement	5,217,580	2,517,200	2,903,760	2,942,650	3,732,025	-	17,313,215
Capital Repair and Replacement	4,429,133	593,133	593,133	-	-	-	5,615,399
Redevelopment Agency	1,000,000	-	-	-	-	-	1,000,000
Citywide Services	600,000	459,600	33,700	335,633	365,833	-	1,794,766
Grant Proceeds Fund	415,000	-	-	-	-	-	415,000
Internally Funded IT Repairs	335,438	75,000	75,000	115,988	150,000	-	751,426
Special Recreation Fund	176,000	-	-	-	-	-	176,000
Commissary Fund	145,000	-	-	-	-	-	145,000
Total Funding Sources	**$ 22,548,590**	**$ 13,990,976**	**$ 13,656,666**	**$ 13,377,834**	**$ 14,517,694**	**$ -**	**$ 78,091,760**

Operating Budget Impact

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Offendertrak Replacement	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ -	$ 600,000
Tier 2 Projects	-	123,000	123,000	123,000	123,000	123,000	615,000
Total Operating Impact	**$ -**	**$ 273,000**	**$ 273,000**	**$ 273,000**	**$ 273,000**	**$ 123,000**	**$ 1,215,000**



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 2029.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
City Shop Replacement Fund	$ 10,030,439	$ 10,346,043	$ 10,051,073	$ 9,983,563	$ 10,269,836	$ -	$ 50,680,954
Total Project Costs	**$ 10,030,439**	**$ 10,346,043**	**$ 10,051,073**	**$ 9,983,563**	**$ 10,269,836**	**$ -**	**$ 50,680,954**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Offendertrak Replacement (Project# GG279)

Description: Replace Offendertrak, the Jail Management System, to have one central system to manage inmate movement, court records, medical records, bookings, releases, etc.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Capital Repair and Replacement	$ 3,000,000	$ -	$ -	$ -	$ -	$ -	$ 3,000,000
Total Project Costs	**$ 3,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,000,000**
Operating Costs	$ -	$ 150,000	$ 150,000	$ 150,000	$ 150,000	$ -	$ 600,000

Refresh INF - Public Safety Radio & Microwave (Project# GG332)

Description: Ongoing refresh and replacement of the public safety radio and microwave infrastructure.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
IT Infrastructure Replacement	$ 1,781,000	$ -	$ -	$ -	$ -	$ -	$ 1,781,000
Total Project Costs	**$ 1,781,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,781,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Refresh INF - Datacenter Hardware (Project# GG170)

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

Scheduling: Project to be completed by June 2029.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
IT Infrastructure Replacement	$ 1,280,000	$ 30,000	$ 400,000	$ 395,000	$ 475,000	$ -	$ 2,580,000
Total Project Costs	**$ 1,280,000**	**$ 30,000**	**$ 400,000**	**$ 395,000**	**$ 475,000**	**$ -**	**$ 2,580,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Refresh INF - Network Hardware (Project# GG169)

Description: Annual refresh and replacement of core network infrastructure which includes core switches, edge switches, load balancers, routers, supervisors, firewall, wireless, VPN, and other appliances.

Scheduling: Project to be completed by June 2029.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
IT Infrastructure Replacement	$ 1,004,250	$ 1,300,300	$ 1,240,822	$ 1,246,824	$ 1,917,175	$ -	$ 6,709,371
Total Project Costs	**$ 1,004,250**	**$ 1,300,300**	**$ 1,240,822**	**$ 1,246,824**	**$ 1,917,175**	**$ -**	**$ 6,709,371**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Land Acquisition - Site F (Project# PR510)

Description: Possible land purchase of Site F.
Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Redevelopment Agency	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Total Project Costs	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2025.
Scheduling: Varies.

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
PD - Backup Dispatch Center	$ 620,000	$ -	$ -	$ -	$ -	$ -	$ 620,000
Refresh Inf - Unified Communications	600,000	459,600	33,700	335,633	365,833	-	1,794,766
Police Department Body Cameras	593,133	593,133	593,133	-	-	-	1,779,399
Refresh CS - Desktop Workstations	534,000	550,020	606,952	625,160	643,915	-	2,960,047
License Plate Recognition Replacement	415,000	-	-	-	-	-	415,000
Refresh CS - Laptop	372,778	383,961	395,480	407,344	419,564	-	1,979,127
Origami Environmental Safety & Health Module	225,000	-	-	-	-	-	225,000
PD - Handgun/Rifle Replacement	216,000	-	-	-	-	-	216,000
Bridge Crane for Fleet Maintenance Building	200,000	-	-	-	-	-	200,000
Events Sound System Replacement	176,000	-	-	-	-	-	176,000
Refresh CS - Audio/Video	152,852	157,438	162,161	167,026	172,036	-	811,513
Henderson Detention Center Mail Scanner	145,000	-	-	-	-	-	145,000
Refresh CS - Council Chambers Technology	92,700	95,481	98,345	101,296	104,335	-	492,157
Uninterruptable Power Supplies for Remote City Sites	75,000	75,000	75,000	75,000	150,000	-	450,000
IDF/MDF Camera Implementation	35,438	-	-	40,988	-	-	76,426
Total Project Costs	**$ 4,452,901**	**$ 2,314,633**	**$ 1,964,771**	**$ 1,752,447**	**$ 1,855,683**	**$ -**	**$ 12,340,435**
Funding Sources:							
Capital Repair and Replacement	$ 1,429,133	$ 593,133	$ 593,133	$ -	$ -	$ -	$ 2,615,399
IT Infrastructure Replacement	1,152,330	1,186,900	1,262,938	1,300,826	1,339,850	-	6,242,844
Citywide Services	600,000	459,600	33,700	335,633	365,833	-	1,794,766
Grant Proceeds Fund	415,000	-	-	-	-	-	415,000
Internally Funded IT Repairs	335,438	75,000	75,000	115,988	150,000	-	751,426
City Shop Replacement Fund	200,000	-	-	-	-	-	200,000
Special Recreation Fund	176,000	-	-	-	-	-	176,000
Commissary Fund	145,000	-	-	-	-	-	145,000
Total Funding Sources	**$ 4,452,901**	**$ 2,314,633**	**$ 1,964,771**	**$ 1,752,447**	**$ 1,855,683**	**$ -**	**$ 12,340,435**
Operating Costs	$ -	$ 123,000	$ 123,000	$ 123,000	$ 123,000	$ 123,000	$ 615,000

Municipal Facilities Overview

Fiscal Year 2025 CIP

Use and Sources of Funds

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Early Education Center	$ 20,107,051	$ -	$ -	$ -	$ -	$ -	$ 20,107,051
Henderson Fire Station Master Plan Implementation	12,399,396	14,745,220	7,295,514	3,827,275	-	-	38,267,405
Fire Station 92 Construction	12,025,000	-	-	-	-	-	12,025,000
Police/Animal Control Renovations	4,500,000	-	-	-	-	-	4,500,000
Emergency Services Facility Improvements	3,500,000	-	-	-	-	-	3,500,000
West Henderson Maintenance Yard and Sweeper Dump	3,290,014	-	-	-	-	-	3,290,014
Space Needs Assessment Implementation	1,565,000	-	-	-	-	-	1,565,000
Henderson Multigenerational Center Remodel	1,175,000	-	-	-	-	-	1,175,000
Tier 2 Projects	2,807,061	150,000	-	-	-	-	2,957,061
Total Municipal Facilities	**$ 61,368,522**	**$ 14,895,220**	**$ 7,295,514**	**$ 3,827,275**	**$ -**	**$ -**	**$ 87,386,531**
Funding Sources:							
Bond Proceeds	$ 17,090,014	$ 124,396	$ -	$ -	$ -	$ -	$ 17,214,410
Grant Proceeds Fund	1,257,061	-	-	-	-	-	1,257,061
Municipal Facilities	5,065,000	-	-	-	-	-	5,065,000
Capital Repair and Replacement	850,000	-	-	-	-	-	850,000
Redevelopment Agency	35,231,447	-	-	-	-	-	35,231,447
Self Insurance Liability	100,000	100,000	-	-	-	-	200,000
Special Recreation Fund	1,775,000	50,000	-	-	-	-	1,825,000
To Be Determined	-	14,620,824	7,295,514	3,827,275	-	-	25,743,613
Total Funding Sources	**$ 61,368,522**	**$ 14,895,220**	**$ 7,295,514**	**$ 3,827,275**	**$ -**	**$ -**	**$ 87,386,531**

Operating Budget Impact

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Total Operating Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Animal Care and Control Facility

Municipal Facilities Project Profiles

Early Education Center (Project# MF480)

Description: Build a 20,000 square foot facility to promote early education in the east side of the valley.
Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Redevelopment Agency	$ 20,107,051	$ -	$ -	$ -	$ -	$ -	$ 20,107,051
Total Project Costs	**$ 20,107,051**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 20,107,051**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Henderson Fire Station Master Plan Implementation (Project# MF523)

Description: Construction, renovation, and rehabilitation of new and existing fire stations per master plan
Scheduling: Project to be completed by June 2028.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Redevelopment Agency	$ 10,624,396	$ -	$ -	$ -	$ -	$ -	$ 10,624,396
Bond Proceeds	1,775,000	124,396	-	-	-	-	1,899,396
To Be Determined	-	14,620,824	7,295,514	3,827,275	-	-	25,743,613
Total Project Costs	**$ 12,399,396**	**$ 14,745,220**	**$ 7,295,514**	**$ 3,827,275**	**$ -**	**$ -**	**$ 36,368,009**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Fire Station 92 Construction (Project# MF436)

Description: Addition of new Fire Station 92 in West Henderson, that may include some training facilities.
Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds	$ 12,025,000	$ -	$ -	$ -	$ -	$ -	$ 12,025,000
Total Project Costs	**$ 12,025,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,025,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Police/Animal Control Renovations (Project# MF529)

Description: Renovations at Police/Animal Control facility.
Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Redevelopment Agency	$ 4,500,000	$ -	$ -	$ -	$ -	$ -	$ 4,500,000
Total Project Costs	**$ 4,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Emergency Services Facility Improvements (Project# MF464)

Description: Improvements to the Emergency Services Facility
Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Municipal Facilities	$ 3,500,000	$ -	$ -	$ -	$ -	$ -	$ 3,500,000
Total Project Costs	**$ 3,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

West Henderson Maintenance Yard and Sweeper Dump (Project# MF489)

Description: A new building and yard for city support services such as street maintenance, facilities and fleet maintenance, and recreation and park maintenance services.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds	$ 3,290,014	$ -	$ -	$ -	$ -	$ -	$ 3,290,014
Total Project Costs	**$ 3,290,014**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,290,014**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Space Needs Assessment Implementation (Project# MF462)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Municipal Facilities	$ 1,565,000	$ -	$ -	$ -	$ -	$ -	$ 1,565,000
Total Project Costs	**$ 1,565,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,565,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Henderson Multigenerational Center Remodel (Project# MF524)

Description: Exterior pool bathrooms 9, 10, and 15 remodel, ticket and concessions remodel, bathrooms 115 and 116 remodel, and unisex restroom remodel.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Special Recreation Fund	$ 1,175,000	$ -	$ -	$ -	$ -	$ -	$ 1,175,000
Total Project Costs	**$ 1,175,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,175,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2025.

Scheduling: Varies

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
FY23 Cops Tech Grant	$ 656,962	$ -	$ -	$ -	$ -	$ -	$ 656,962
Citywide Elevator Modernization	600,000	-	-	-	-	-	600,000
Henderson Multigenerational Kitchen Conversion	550,000	-	-	-	-	-	550,000
FFY23 UASI - Barriers	353,499	-	-	-	-	-	353,499
Citywide Switchgear Replacement	250,000	-	-	-	-	-	250,000
EECGB EV Charging	246,600	-	-	-	-	-	246,600
ADA Compliance - General Facilities	150,000	150,000	-	-	-	-	300,000
Total Project Costs	**$ 2,807,061**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,957,061**
Funding Sources:							
Grant Proceeds Fund	$ 1,257,061	$ -	$ -	$ -	$ -	$ -	$ 1,257,061
Capital Repair and Replacement	850,000	-	-	-	-	-	850,000
Self Insurance Liability	100,000	100,000	-	-	-	-	200,000
Special Recreation Fund	600,000	50,000	-	-	-	-	650,000
Total Funding Sources	**$ 2,807,061**	**$ 150,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,957,061**
Tier 2 Projects	-	-	-	-	-	-	$ -
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Parks and Recreation Overview

Fiscal Year 2025 CIP

Use and Sources of Funds

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Recreation Center - Eastside RDA	$ 60,000,000	$ -	$ -	$ -	$ -	$ -	$ 60,000,000
West Henderson Field House	59,628,112	-	-	-	-	-	59,628,112
Downtown Park Renovation - Phase I	12,500,000	-	-	-	-	-	12,500,000
Henderson H.O.M.E - Adaptive Use Park	7,207,683	-	-	-	-	-	7,207,683
Black Mountain Nature Preserve	3,922,357	686,183	-	-	-	-	4,608,540
Therapeutic Recreation Building	3,659,347	-	-	-	-	-	3,659,347
Bird Viewing Preserve Visitor Center	3,300,000	6,600,000	-	-	-	-	9,900,000
Drake Street Park Phase II	2,904,506	-	-	-	-	-	2,904,506
Events Plaza Shade Structure	2,500,000	-	-	-	-	-	2,500,000
Cornerstone Park - Phase II	2,500,000	-	-	-	-	-	2,500,000
Sports Field Lighting Retrofit	2,500,000	2,500,000	-	-	-	-	5,000,000
Lower Pittman Wash Trail Segment 3 - Warm Springs to Galleria	1,578,000	-	-	14,800,000	-	-	16,378,000
Terra Wetlands	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	4,782,559	2,867,370	1,554,038	2,065,401	5,908,015	200,000	17,377,383
Total Parks & Recreation	**$ 167,982,564**	**$ 12,653,553**	**$ 1,554,038**	**$ 16,865,401**	**$ 5,908,015**	**$ 200,000**	**$ 205,163,571**
Funding Sources:							
Redevelopment Agency	$ 76,250,000	$ -	$ -	$ -	$ -	$ -	$ 76,250,000
Grant Proceeds Fund	21,988,377	6,686,183	-	-	-	-	28,674,560
Capital Repair and Replacement	3,150,000	2,500,000	-	-	-	-	5,650,000
Bond Proceeds	62,128,112	-	-	-	-	-	62,128,112
Municipal Facilities	-	600,000	-	-	-	-	600,000
NDOT	1,578,000	-	-	-	-	-	1,578,000
Special Recreation Fund	350,000	350,000	150,000	150,000	150,000	200,000	1,350,000
RTC/County Funded Projects	100,000	110,000	-	-	-	-	210,000
Park Development	2,438,075	2,407,370	1,404,038	1,915,401	5,758,015	-	13,922,899
To Be Determined	-	-	-	14,800,000	-	-	14,800,000
Total Funding Sources	**$ 167,982,564**	**$ 12,653,553**	**$ 1,554,038**	**$ 16,865,401**	**$ 5,908,015**	**$ 200,000**	**$ 205,163,571**

Operating Budget Impact

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
H.O.M.E. Adaptive Use Park	$ 399,250	$ 412,324	$ 425,827	$ 429,775	$ 454,185	$ 469,067	$ 2,590,428
Terra Wetlands	147,352	152,285	157,384	162,655	-	-	619,676
Total Operating Impact	**$ 546,602**	**$ 564,609**	**$ 583,211**	**$ 592,430**	**$ 454,185**	**$ 469,067**	**$ 3,210,104**

Henderson Bird Viewing Preserve

Parks and Recreation Project Profiles

Recreation Center - Eastside RDA (Project# MF527)

Description: Construct a recreation facility in Eastside Redevelopment Area

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Redevelopment Agency	$ 60,000,000	$ -	$ -	$ -	$ -	$ -	$ 60,000,000
Total Project Costs	**$ 60,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 60,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

West Henderson Field House (Project# MF415)

Description: Field house in West Henderson

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds	$ 59,628,112	$ -	$ -	$ -	$ -	$ -	$ 59,628,112
Total Project Costs	**$ 59,628,112**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 59,628,112**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Downtown Park Renovation - Phase I (Project# PR352)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Redevelopment Agency	$ 12,500,000	$ -	$ -	$ -	$ -	$ -	$ 12,500,000
Total Project Costs	**$ 12,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Description: Fully accessible recreation facility for children of all abilities and ages. Includes ballfield, multi-use field, waterplay, fully accessible playground, and administrative and meeting space for recreation, therapeutic recreation, inclusion, sports, and operations (17,000 square feet on 5.5 acres).

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Grant Proceeds Fund	$ 7,207,683	$ -	$ -	$ -	$ -	$ -	$ 7,207,683
Total Project Costs	**$ 7,207,683**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,207,683**
Operating Costs	$ 399,250	$ 412,324	$ 425,827	$ 429,775	$ 454,185	$ 469,067	$ 2,590,428

Black Mountain Nature Preserve (Project# PR405)

Description: A passive park made up of a network of natural trails to compliment the natural area of Black Mountain. A trailhead would be constructed and multiple interpretive/scenic overlook areas with a connection to other parks and trail.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Grant Proceeds Fund	$ 3,922,357	$ 686,183	$ -	$ -	$ -	$ -	$ 4,608,540
Total Project Costs	**$ 3,922,357**	**$ 686,183**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,608,540**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Therapeutic Recreation Building (Project# MF400)

Description: Therapeutic Recreation Building, approximately 7,000 square feet, 1 to 2 story that includes a multi-purpose room, with two administrative offices to house all staff, operations, and functions. Additional funding needed to complete the building to be located at the new H.O.M.E. park.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Grant Proceeds Fund	$ 3,659,347	$ -	$ -	$ -	$ -	$ -	$ 3,659,347
Total Project Costs	**$ 3,659,347**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,659,347**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Bird Viewing Preserve Visitor Center (Project# MF338)

Description: A sustainably designed new visitor center for the Bird Viewing Preserve to be located northeast of pond 8 and include indoor/outdoor flexible interpretive and exhibit space, a large classroom/multi-purpose space that can be divided into two smaller spaces, a lobby/information desk, retail area, library, restrooms, staff space to include offices, break area, restroom, storage, and cart storage. Site work will include a drop off area near the building, an entry road, parking lot for approximately 75 spaces plus bus parking, signage, lighting, and landscape.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Grant Proceeds Fund	$ 3,300,000	$ 6,000,000	$ -	$ -	$ -	$ -	$ 9,300,000
Municipal Facilities	-	600,000	-	-	-	-	600,000
Total Project Costs	**$ 3,300,000**	**$ 6,600,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 9,900,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Drake Street Park Phase II (Project# PR506)

Description: Drake Street Park Phase II proposed amenities include playground, splash pad, turf, restrooms, and shaded picnic areas.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Grant Proceeds Fund	$ 2,904,506	$ -	$ -	$ -	$ -	$ -	$ 2,904,506
Total Project Costs	**$ 2,904,506**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,904,506**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Events Plaza Shade Structure (Project# MF481)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Redevelopment Agency	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
Total Project Costs	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Cornerstone Park - Phase II (Project# PR407)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds	$ 2,500,000	$ -	$ -	$ -	$ -	$ -	$ 2,500,000
Total Project Costs	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Sports Field Lighting Retrofit (Project# PR465)

Description: Retrofit lighting for sports fields at Arroyo Grande Park and Mission Hills Park.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Capital Repair and Replacement	$ 2,500,000	$ 2,500,000	$ -	$ -	$ -	$ -	$ 5,000,000
Total Project Costs	**$ 2,500,000**	**$ 2,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 5,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Lower Pittman Wash Trail Segment 3 Warm Springs to Galleria (Project# PR477)

Description: Construction of trail system and amenities.

Scheduling: Project to be completed by June 2028.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
NDOT	$ 1,578,000	$ -	$ -	$ -	$ -	$ -	$ 1,578,000
To Be Determined	-	-	-	14,800,000	-	-	14,800,000
Total Project Costs	**$ 1,578,000**	**$ -**	**$ -**	**$ 14,800,000**	**$ -**	**$ -**	**$ 16,378,000**
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 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Park Development	$ 1,000,000	$ -	$ -	$ -	$ -	$ -	$ 1,000,000
Total Project Costs	**$ 1,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,000,000**
Operating Costs	$ 147,352	$ 152,285	$ 157,384	$ 162,655	$ -	$ -	$ 619,676

Tier 2 Parks and Recreation

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

Scheduling: Varies

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Pueblo Trail Enhancement	$ 994,484	$ -	$ -	$ -	$ -	$ -	$ 994,484
Parks Public Art	950,000	200,000	-	-	-	200,000	1,350,000
Arroyo Grande Sports Complex	650,000	-	-	-	-	-	650,000
Downtown Monumentation	500,000	-	-	-	-	-	500,000
RCT Various Park Projects - Southwest	499,930	610,460	131,980	506,952	402,225	-	2,151,547
RCT Various Park Projects - South	340,525	503,145	127,135	396,000	4,626,000	-	5,992,805
Playground Resurfacing - Various Park Locations	300,000	250,000	500,000	450,000	375,000	-	1,875,000
Hardcourt Resurfacing - Various Park Locations	200,000	275,000	145,000	160,000	195,000	-	975,000
Citywide Splash Pad Maintenance & Repair	150,000	150,000	150,000	150,000	150,000	-	750,000
RTC Trail Maintenance FY22-FY26	100,000	110,000	-	-	-	-	210,000
RCT Various Park Projects - West	54,560	477,475	436,120	350,449	159,790	-	1,478,394
RCT Various Park Projects - Northwest	43,060	291,290	63,803	52,000	-	-	450,153
Total Project Costs	**$ 4,782,559**	**$ 2,867,370**	**$ 1,554,038**	**$ 2,065,401**	**$ 5,908,015**	**$ 200,000**	**$ 17,377,383**
Funding Sources:							
Grant Proceeds Fund	994,484	-	-	-	-	-	$ 994,484
Capital Repair and Replacement	650,000	-	-	-	-	-	650,000
Park Development	1,438,075	2,407,370	1,404,038	1,915,401	5,758,015	-	12,922,899
Redevelopment Agency	1,250,000	-	-	-	-	-	1,250,000
RTC/County Funded Projects	100,000	110,000	-	-	-	-	210,000
Special Recreation Fund	350,000	350,000	150,000	150,000	150,000	200,000	1,350,000
Total Funding Sources	**$ 4,782,559**	**$ 2,867,370**	**$ 1,554,038**	**$ 2,065,401**	**$ 5,908,015**	**$ 200,000**	**$ 17,377,383**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Streets/Street Lights Overview

Fiscal Year 2025 CIP

Use and Sources of Funds

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Boulder Highway Reimagine	$ 88,515,985	$ -	$ -	$ -	$ -	$ -	$ 88,515,985
Burkholder Blvd - Warm Springs to Russell	6,000,000	-	-	-	-	-	6,000,000
I-215 Trail Bridges	5,000,000	5,000,000	-	-	-	-	10,000,000
Gilespie Street - St. Rose Parkway to Bruner Ave	3,500,000	-	-	-	-	-	3,500,000
Kelso Dunes - Stephanie to Gibson and Marks Street - Warm Springs to Trail Canyon	3,485,000	-	-	-	-	-	3,485,000
American Pacific - Arroyo Grande to Auto Mall Drive	3,200,000	-	-	-	-	-	3,200,000
Downtown Henderson Complete Streets Phase 2	2,500,000	2,500,000	4,000,000	-	-	-	9,000,000
Auto Show Dr - Gibson Rd to Eastgate Rd	2,360,000	-	-	-	-	-	2,360,000
Siena Heights - Jeffreys to Coronado Center	1,824,000	-	-	-	-	-	1,824,000
Sunridge Heights - Raiders Way to Seven Hills Drive	1,670,000	1,000,000	-	20,000,000	20,000,000	-	42,670,000
Eastgate Rd - Auto Show Dr to Sunset Rd	1,650,000	-	-	-	-	-	1,650,000
St. Rose Parkway and Eastern Avenue	1,500,000	-	5,500,000	-	-	-	7,000,000
Transit Stops	1,500,000	-	-	-	-	-	1,500,000
Burkholder Blvd - Lake Mead to Warm Springs	1,000,000	3,000,000	3,000,000	-	-	-	7,000,000
Arterial and Neighborhood Rehab Program	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	6,000,000
Tier 2 Projects	3,475,908	6,840,000	8,340,000	1,190,000	1,250,000	2,486,400	23,582,308
Total Streets & Street Lights	**$ 128,180,893**	**$ 19,340,000**	**$ 21,840,000**	**$ 22,190,000**	**$ 22,250,000**	**$ 3,486,400**	**$ 217,287,293**
Funding Sources:							
Gas Tax	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ 1,000,000	$ 1,000,000	$ 8,000,000
Developer Funded	7,000,000	3,000,000	3,000,000	-	-	-	13,000,000
Engineering	665,013	-	-	-	-	-	665,013
Grant Proceeds Fund	89,405,280	440,000	440,000	440,000	-	-	90,725,280
NDOT	1,500,000	-	5,500,000	-	-	-	7,000,000
Capital Repair and Replacement	125,000	250,000	250,000	250,000	1,000,000	250,000	2,125,000
Redevelopment Agency	1,500,000	-	-	-	-	-	1,500,000
RTC/County Funded Projects	26,485,600	13,150,000	11,150,000	-	250,000	2,236,400	53,272,000
To Be Determined	-	1,000,000	-	20,000,000	20,000,000	-	41,000,000
Total Funding Sources	**$ 128,180,893**	**$ 19,340,000**	**$ 21,840,000**	**$ 22,190,000**	**$ 22,250,000**	**$ 3,486,400**	**$ 217,287,293**

Operating Budget Impact

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Burkholder Blvd - Lake Mead to Warm Springs	$ -	$ 2,765	$ 2,765	$ 2,765	$ 2,765	$ -	$ 11,060
Total Operating Impact	**$ -**	**$ 2,765**	**$ 2,765**	**$ 2,765**	**$ 2,765**	**$ -**	**$ 11,060**

Public Works Employees

Streets/Street Lights Project Profiles

Boulder Highway Reimagine (Project# ST307)

Description: Construction of new roadway surface, Americans with Disabilities Act (ADA) improvements, intersection control modifications, and pedestrian and bike lane enhancements, as appropriate.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Grant Proceeds Fund	$ 88,515,985	$ -	$ -	$ -	$ -	$ -	$ 88,515,985
Total Project Costs	**$ 88,515,985**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 88,515,985**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Burkholder Blvd - Warm Springs to Russell (Project# ST093)

Description: New roadway to be built by the developer Landwell.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Developer Funded	$ 6,000,000	$ -	$ -	$ -	$ -	$ -	$ 6,000,000
Total Project Costs	**$ 6,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 6,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

I-215 Trail Bridges (Project# ST243)

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

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 5,000,000	$ 5,000,000	$ -	$ -	$ -	$ -	$ 10,000,000
Total Project Costs	**$ 5,000,000**	**$ 5,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 10,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Gilespie Street - St. Rose Parkway to Bruner Ave (Project# ST127)

Description: Involves roadway construction on Gillespie Street from St Rose Parkway to Bruner Avenue including asphalt concrete pavement and pavement markings, storm drainpipes, and drop inlets.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 3,500,000	$ -	$ -	$ -	$ -	$ -	$ 3,500,000
Total Project Costs	**$ 3,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Description: Construction of new roadway surface, Americans with Disabilities Act (ADA) improvements, intersection control modifications, and pedestrian and bike lane enhancements, as appropriate.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 3,460,000	$ -	$ -	$ -	$ -	$ -	$ 3,460,000
Capital Repair and Replacement	25,000	-	-	-	-	-	25,000
Total Project Costs	**$ 3,485,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,485,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

American Pacific - Arroyo Grande to Auto Mall Drive (Project# ST302)

Description: Construction of new roadway surface, Americans with Disabilities Act (ADA) improvements, intersection control modifications, and pedestrian and bike lane enhancements, as appropriate.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 3,200,000	$ -	$ -	$ -	$ -	$ -	$ 3,200,000
Total Project Costs	**$ 3,200,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,200,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Downtown Henderson Complete Streets Phase 2 (Project# ST251)

Description: Construction of new roadway surface, Americans with Disabilities Act (ADA) improvements, intersection control modifications, and pedestrian and bike lane enhancements, as appropriate.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 2,500,000	$ 2,500,000	$ 4,000,000	$ -	$ -	$ -	$ 9,000,000
Total Project Costs	**$ 2,500,000**	**$ 2,500,000**	**$ 4,000,000**	**$ -**	**$ -**	**$ -**	**$ 9,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Auto Show Dr - Gibson Rd to Eastgate Rd (Project# ST339)

Description: Construction of new roadway surface, Americans with Disabilities Act (ADA) improvements, intersection control modifications, and pedestrian and bike lane enhancements, as appropriate.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 2,360,000	$ -	$ -	$ -	$ -	$ -	$ 2,360,000
Total Project Costs	**$ 2,360,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,360,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Siena Heights - Jeffreys to Coronado Center (Project# ST320)

Description: Construction of new roadway surface, Americans with Disabilities Act (ADA) improvements, intersection control modifications, and pedestrian and bike lane enhancements, as appropriate.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 1,824,000	$ -	$ -	$ -	$ -	$ -	$ 1,824,000
Total Project Costs	**$ 1,824,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,824,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Sunridge Heights - Raiders Way to Seven Hills Drive (Project# ST042)

Description: Construct new roadway in Phases 2A (Raiders Way to Levi's) and 2B (Levi's to Costco). Addition of Seven Hills to Horizon Ridge, Addition of 2D Amigo and Sunridge Heights, Addition of Airport Tunnel

Scheduling: Project to be completed by June 2029.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 1,670,000	$ -	$ -	$ -	$ -	$ -	$ 1,670,000
To Be Determined	-	1,000,000	-	20,000,000	20,000,000	-	41,000,000
Total Project Costs	**$ 1,670,000**	**$ 1,000,000**	**$ -**	**$ 20,000,000**	**$ 20,000,000**	**$ -**	**$ 42,670,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Eastgate Rd - Auto Show Dr to Sunset Rd (Project# ST342)

Description: Involves removal and replacement of asphalt concrete on Eastgate Road between Auto Show Drive and Sunset Road including associated sidewalk ramp replacements, roadway striping, and utility adjustments.

Scheduling: Project to be completed by December 2024.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 1,650,000	$ -	$ -	$ -	$ -	$ -	$ 1,650,000
Total Project Costs	**$ 1,650,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,650,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

St. Rose Parkway and Eastern Avenue (Project# ST325)

Description: Intersection capacity improvements.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
NDOT	$ 1,500,000	$ -	$ 5,500,000	$ -	$ -	$ -	$ 7,000,000
Total Project Costs	**$ 1,500,000**	**$ -**	**$ 5,500,000**	**$ -**	**$ -**	**$ -**	**$ 7,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Transit Stops (Project# ST343)

Description: Improvements associated with transit stops throughout the City of Henderson. The improvements may include rehabilitation of existing pavement, intersection improvements, bus turnouts, and complete streets elements, as feasible to complete the project.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Redevelopment Agency	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total Project Costs	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Burkholder Blvd - Lake Mead to Warm Springs (Project# ST064)

Description: New roadway to be built by the developer Landwell.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Developer Funded	$ 1,000,000	$ 3,000,000	$ 3,000,000	$ -	$ -	$ -	$ 7,000,000
Total Project Costs	**$ 1,000,000**	**$ 3,000,000**	**$ 3,000,000**	**$ -**	**$ -**	**$ -**	**$ 7,000,000**
Operating Costs	$ -	$ 2,765	$ 2,765	$ 2,765	$ 2,765	$ -	$ 11,060

Arterial and Neighborhood Rehab Program (Project# ST327)

Description: This program is for miscellaneous rehabilitation projects that are not otherwise funded on the Regional Transportation Commission (RTC) Capital Improvement Plan or eSTIP for NDOT and are eligible for gas tax.

Scheduling: Project to be completed by June 2030.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Gas Tax	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 1,000,000	$ 6,000,000
Total Project Costs	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 1,000,000**	**$ 6,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Streets/Street Lights

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

Scheduling: Varies

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Infrastructure Improvements to Low Income Areas	$ 889,295	$ 440,000	$ 440,000	$ 440,000	$ -	$ -	$ 2,209,295
Galleria Drive Landscaping Improvements - Pabco to Moser	665,013	-	-	-	-	-	665,013
On Call Street Patching	500,000	500,000	500,000	500,000	-	-	2,000,000
Eastern Avenue Improvements	500,000	500,000	-	-	-	-	1,000,000
Appaloosa - Wagonwheel to Equestrian Phase II	350,000	-	3,150,000	-	-	-	3,500,000
Green Valley Pkwy/I-215 Interchange Improvements	250,000	250,000	4,000,000	-	-	-	4,500,000
Horizon Ridge Pkwy - Phase II - Green Valley to Gibson	121,600	4,000,000	-	-	250,000	2,236,400	6,608,000
Athens Ave - Racetrack to Foothills - Phase II	100,000	900,000	-	-	-	-	1,000,000
Annual Inspection and Repairs	100,000	250,000	250,000	250,000	1,000,000	250,000	2,100,000
Total Project Costs	**$ 3,475,908**	**$ 6,840,000**	**$ 8,340,000**	**$ 1,190,000**	**$ 1,250,000**	**$ 2,486,400**	**$ 23,582,308**
Funding Sources:							
Gas Tax	$ 500,000	$ 500,000	$ 500,000	$ 500,000	$ -	$ -	$ 2,000,000
Engineering	665,013	-	-	-	-	-	665,013
Grant Proceeds Fund	889,295	440,000	440,000	440,000	-	-	2,209,295
Capital Repair and Replacement	100,000	250,000	250,000	250,000	1,000,000	250,000	2,100,000
RTC/County Funded Projects	1,321,600	5,650,000	7,150,000	-	250,000	2,236,400	16,608,000
Total Funding Sources	**$ 3,475,908**	**$ 6,840,000**	**$ 8,340,000**	**$ 1,190,000**	**$ 1,250,000**	**$ 2,486,400**	**$ 23,582,308**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Interstate 215 in Henderson, Nevada

Traffic Control Overview

Fiscal Year 2025 CIP

Use and Sources of Funds

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Lake Las Vegas Roundabout	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Replacement for Induction Fixtures	1,500,000	1,500,000	1,500,000	-	-	-	4,500,000
Roadway Striping Program	1,344,149	573,091	590,284	607,992	626,232	645,019	4,386,767
Tier 2 Projects	1,542,000	1,683,200	1,803,886	1,936,223	2,069,419	2,704,522	11,739,250
Total Traffic Control	**$ 5,886,149**	**$ 3,756,291**	**$ 3,894,170**	**$ 2,544,215**	**$ 2,695,651**	**$ 3,349,541**	**$ 22,126,017**
Funding Sources:							
Gas Tax	$ 3,042,000	$ 3,183,200	$ 3,303,886	$ 1,936,223	$ 2,069,419	$ 2,704,522	$ 16,239,250
RTC/County Funded Projects	2,844,149	573,091	590,284	607,992	626,232	645,019	5,886,767
Total Funding Sources	**$ 5,886,149**	**$ 3,756,291**	**$ 3,894,170**	**$ 2,544,215**	**$ 2,695,651**	**$ 3,349,541**	**$ 22,126,017**

Operating Budget Impact

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Total Operating Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

Traffic Control Project Profiles

Lake Las Vegas Roundabout (Project# ST334)

Description: The project consists of realigning and reprofiling approximately 800 linear feet of Lake Las Vegas Parkway and approximately 1,000 linear feet of Galleria Drive/Strada Di Villaggio to create a new roundabout intersection to accommodate a mix of vehicles, bicyclists, and pedestrians using complete streets elements.

Scheduling: Project to be completed by December 2024.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
RTC/County Funded Projects	$ 1,500,000	$ -	$ -	$ -	$ -	$ -	$ 1,500,000
Total Project Costs	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Replacement for Induction Fixtures (Project# TC223)

Description: Replacement of induction bulbs citywide as they are reaching the end of their life cycle.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Gas Tax	$ 1,500,000	$ 1,500,000	$ 1,500,000	$ -	$ -	$ -	$ 4,500,000
Total Project Costs	**$ 1,500,000**	**$ 1,500,000**	**$ 1,500,000**	**$ -**	**$ -**	**$ -**	**$ 4,500,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Roadway Striping Program (Project# TC228)

Description: Replacement of induction bulbs citywide as they are reaching the end of their life cycle.

Scheduling: Annual and ongoing - scheduled through 2030.

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Crosswalk and Legend Maintenance and Misc. Stripping	$ 660,000	$ 689,200	$ 698,886	$ 719,073	$ 739,755	$ 761,968	$ 4,268,882
Citywide Traffic Improvements	500,000	600,000	700,000	800,000	900,000	1,500,000	5,000,000
Street Light Knockdown Program	382,000	394,000	405,000	417,150	429,664	442,554	2,470,368
Total Project Costs	**$ 1,542,000**	**$ 1,683,200**	**$ 1,803,886**	**$ 1,936,223**	**$ 2,069,419**	**$ 2,704,522**	**$ 11,739,250**
Funding Sources:							
Gas Tax	$ 1,542,000	$ 1,683,200	$ 1,803,886	$ 1,936,223	$ 2,069,419	$ 2,704,522	$ 11,739,250
Total Funding Sources	**$ 1,542,000**	**$ 1,683,200**	**$ 1,803,886**	**$ 1,936,223**	**$ 2,069,419**	**$ 2,704,522**	**$ 11,739,250**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2025.
Scheduling: Varies

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Crosswalk and Legend Maintenance and Misc. Stripping	$ 660,000	$ 689,200	$ 698,886	$ 719,073	$ 739,755	$ 761,968	$ 4,268,882
Citywide Traffic Improvements	500,000	600,000	700,000	800,000	900,000	1,500,000	5,000,000
Street Light Knockdown Program	382,000	394,000	405,000	417,150	429,664	442,554	2,470,368
Total Project Costs	**$ 1,542,000**	**$ 1,683,200**	**$ 1,803,886**	**$ 1,936,223**	**$ 2,069,419**	**$ 2,704,522**	**$ 11,739,250**
Funding Sources:							
Gas Tax	$ 1,542,000	$ 1,683,200	$ 1,803,886	$ 1,936,223	$ 2,069,419	$ 2,704,522	$ 11,739,250
Total Funding Sources	**$ 1,542,000**	**$ 1,683,200**	**$ 1,803,886**	**$ 1,936,223**	**$ 2,069,419**	**$ 2,704,522**	**$ 11,739,250**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Enterprise Funds
Fiscal Year 2025 Project Summary

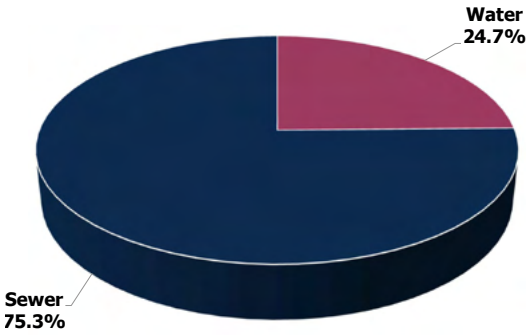
By Category

Category		Project Costs
Water	$	37,429,607
Sewer	$	114,036,064
Total	**$**	**151,465,671**

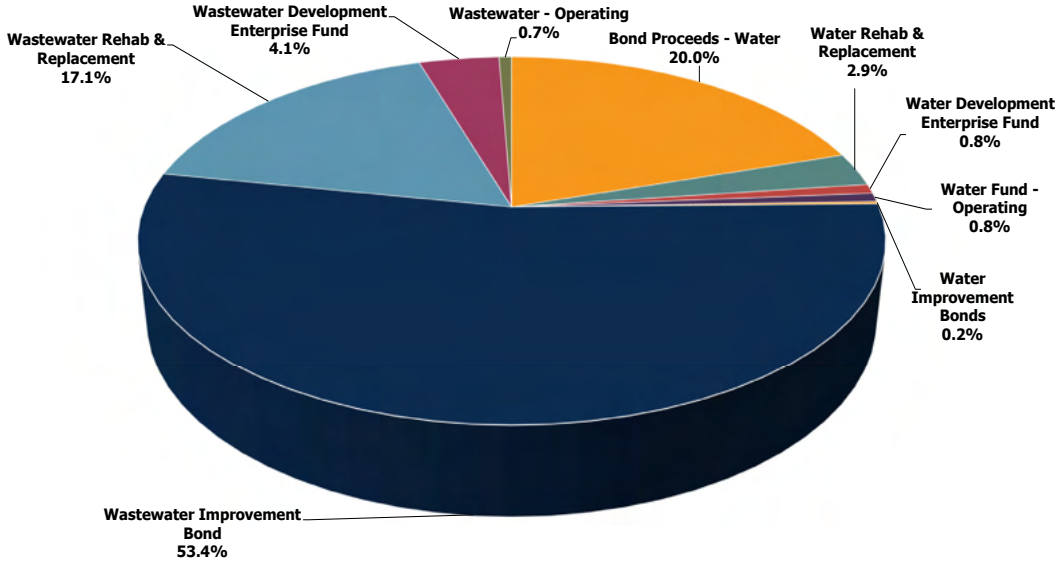
By Funding Source

Funding Source		Project Costs
Bond Proceeds - Water	$	30,329,562
Water Rehab & Replacement	$	4,408,673
Water Development Enterprise Fund	$	1,237,575
Water Fund - Operating	$	1,153,350
Water Improvement Bonds	$	300,447
Wastewater Improvement Bond	$	80,837,632
Wastewater Rehab & Replacement	$	25,955,325
Wastewater Development Enterprise Fund	$	6,259,757
Wastewater - Operating	$	983,350
Total	**$**	**151,465,671**

Percentage By Category



Percentage By Funding Source



Water Overview

Fiscal Year 2025 CIP

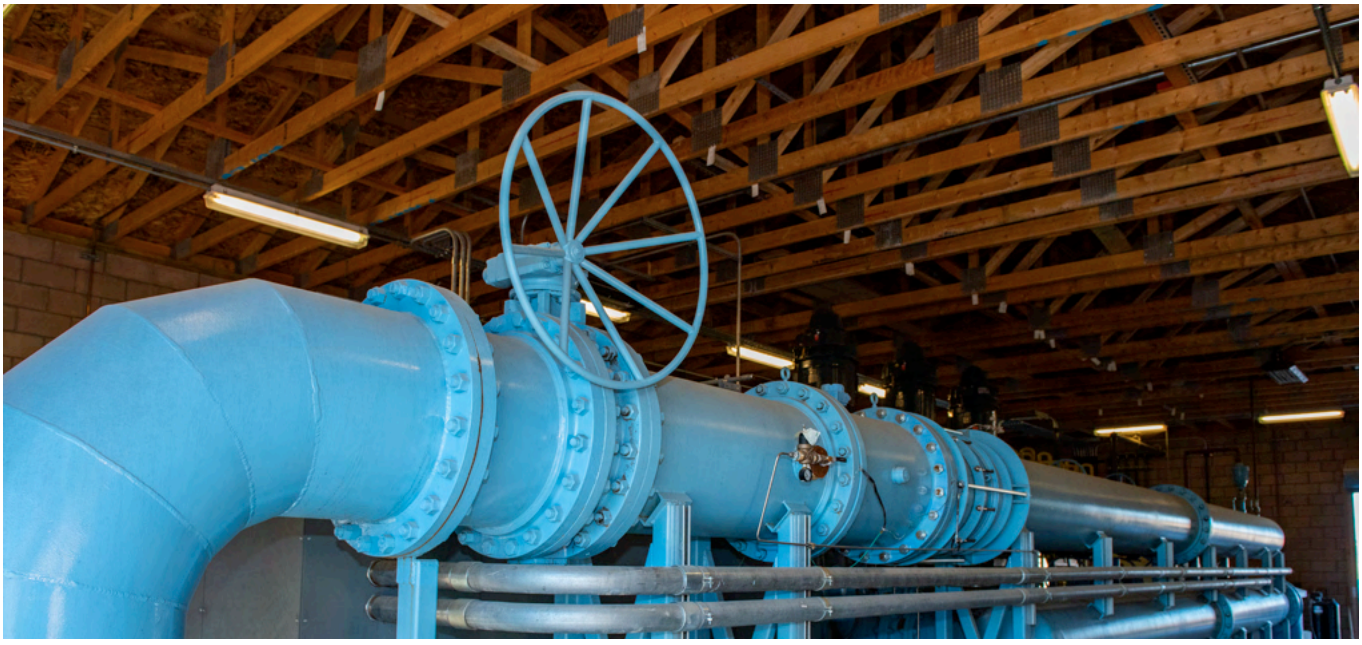
Use and Sources of Funds

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
R-1877A Reservoir	$ 9,416,765	$ 3,063,235	$ -	$ -	$ -	$ -	$ 12,480,000
AMI Technology	6,104,259	6,258,080	5,927,577	5,622,624	287,834	-	24,200,374
Townsite Utility Replacement Phase 5*	4,203,131	-	-	-	-	-	4,203,131
Service Line Replacement Program	3,500,000	3,500,000	3,500,000	3,500,000	7,000,000	7,000,000	28,000,000
Townsite Utility Replacement Phase 4*	3,346,783	-	-	-	-	-	3,346,783
2630 42-Inch West Henderson Transmission Main	2,611,866	20,000,000	-	-	-	-	22,611,866
R-13B 2Mg Reservoir & P-13C	1,473,361	3,241,400	-	-	-	-	4,714,761
Advanced Metering Infrastructure (AMI)	1,437,382	647,795	-	-	-	-	2,085,177
Tier 2 Projects	5,336,060	2,523,383	2,801,620	2,143,620	2,078,620	2,078,620	16,961,923
Total Water	**$ 37,429,607**	**$ 39,233,893**	**$ 12,229,197**	**$ 11,266,244**	**$ 9,366,454**	**$ 9,078,620**	**$ 118,604,015**
Funding Sources:							
Bond Proceeds - Water	$ 30,329,562	$ 33,209,938	$ 7,927,577	$ 7,622,624	$ 3,687,834	$ 4,800,000	$ 87,577,535
Water Rehab & Replacement	4,408,673	2,760,883	2,580,000	1,937,000	4,037,000	2,637,000	18,360,556
Water Development Enterprise Fund	1,237,575	2,085,572	80,000	65,000	-	-	3,468,147
Water Fund - Operating	1,153,350	1,145,000	1,641,620	1,641,620	1,641,620	1,641,620	8,864,830
Water Improvement Bonds	300,447	-	-	-	-	-	300,447
To Be Determined	-	32,500	-	-	-	-	32,500
Total Funding Sources	**$ 37,429,607**	**$ 39,233,893**	**$ 12,229,197**	**$ 11,266,244**	**$ 9,366,454**	**$ 9,078,620**	**$ 118,604,015**

Operating Budget Impact

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Advanced Metering Infrastructure (AMI)	$ -	$ -	131,442	310,692	318,261	326,032	$ 1,086,427
Total Operating Impact	**$ -**	**$ -**	**$ 131,442**	**$ 310,692**	**$ 318,261**	**$ 326,032**	**$ 1,086,427**

* Project shared between Water & Sewer



Water Treatment Plant

Water Project Profiles

R-1877A Reservoir (Project# U0137)

Description: Design and construct a reservoir with a minimum storage capacity of 5 MG on APN 160-33-801-017 and prepare the site for a future reservoir to provide sustainable water supply for the 1877 and 1780 pressure zones. Current options being evaluated include either an 8.45 MG concrete storage reservoir or a 5.5 MG steel reservoir based upon construction cost estimation and other factors.

Scheduling: Project to be completed by November 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds - Water	$ 8,306,765	$ 1,063,235	$ -	$ -	$ -	$ -	$ 9,370,000
Water Development Enterprise Fund	1,110,000	2,000,000	-	-	-	-	3,110,000
Total Project Costs	**$ 9,416,765**	**$ 3,063,235**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 12,480,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

AMI Technology (Project# U0276)

Description: This project consists of the full solution design and build of all Advanced Metering Infrastructure (AMI) components including the Meter Data Management System, AMI Network, and Head End System. Also included are additional professional services required for base station engineering drawings and structural review, integrations to both the city's billing system and computerized maintenance management system, and the purchase and installation of hardware (e.g. water meters, meter interface units, etc.).

Scheduling: Project to be completed by June 2029.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds - Water	$ 6,104,259	$ 6,258,080	$ 5,927,577	$ 5,622,624	$ 287,834	$ -	$ 24,200,374
Total Project Costs	**$ 6,104,259**	**$ 6,258,080**	**$ 5,927,577**	**$ 5,622,624**	**$ 287,834**	**$ -**	**$ 24,200,374**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Townsite Utility Replacement Phase 5* (Project# U0074)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds - Water	$ 4,121,531	$ -	$ -	$ -	$ -	$ -	$ 4,121,531
Water Rehab & Replacement	81,600	-	-	-	-	-	81,600
Total Project Costs	**$ 4,203,131**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,203,131**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Service Line Replacement Program (Project# UPSLR)

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

Scheduling: Project to be completed by June 2030.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds - Water	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 2,000,000	$ 3,400,000	$ 4,800,000	$ 16,200,000
Water Rehab & Replacement	1,500,000	1,500,000	1,500,000	1,500,000	3,600,000	2,200,000	11,800,000
Total Project Costs	**$ 3,500,000**	**$ 3,500,000**	**$ 3,500,000**	**$ 3,500,000**	**$ 7,000,000**	**$ 7,000,000**	**$ 28,000,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

* Project shared between Water & Sewer

Townsite Utility Replacement Phase 4* (Project# U0026)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds - Water	$ 3,346,783	$ -	$ -	$ -	$ -	$ -	$ 3,346,783
Total Project Costs	**$ 3,346,783**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,346,783**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Description: Design and construct 15,000 linear feet of 30-inch mortar lined and coated pipe, MLCP, water main in Casa Del Sol; construct a PRV to convert 2760 pressure zone to 2630 pressure zone; and all associated project appurtenances.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds - Water	$ 2,611,791	$ 19,999,428	$ -	$ -	$ -	$ -	$ 22,611,219
Water Development Enterprise Fund	75	572	-	-	-	-	647
Total Project Costs	**$ 2,611,866**	**$ 20,000,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 22,611,866**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Description: Design and construct a new 1 MG reservoir, R13-B. It also includes the construction of all site piping, grading, drainage, property and ROW acquisition, electrical, Supervisory Control and Data Acquisition (SCADA) control, entitlement, and all other related work and appurtenances that are typically associated with this type of construction.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds - Water	$ 1,473,361	$ 3,241,400	$ -	$ -	$ -	$ -	$ 4,714,761
Total Project Costs	**$ 1,473,361**	**$ 3,241,400**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 4,714,761**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Advanced Metering Infrastructure (AMI) (Project# U0157)

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

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Bond Proceeds - Water	$ 1,437,382	$ 647,795	$ -	$ -	$ -	$ -	$ 2,085,177
Total Project Costs	**$ 1,437,382**	**$ 647,795**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,085,177**
Operating Costs	$ -	$ -	$ 131,442	$ 310,692	$ 318,261	$ 326,032	$ 1,086,427

* Project shared between Water & Sewer

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2025.
Scheduling: Varies

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
AVAR Upgrade Program	$ 948,265	$ -	$ -	$ -	$ -	$ -	$ 948,265
Pavement Patching Program*	930,000	930,000	1,426,620	1,426,620	1,426,620	1,426,620	7,566,480
MacDonald Highlands East Pumps	724,114	-	-	-	-	-	724,114
On-Call Construction*	593,160	593,160	437,000	437,000	437,000	437,000	2,934,320
Reservoir Rehab & Surge Tank Assessment Program	578,298	433,723	-	-	-	-	1,012,021
Radio Repeater Power & Communication*	300,447	-	-	-	-	-	300,447
Eastern-Horizon Ridge To Sun City Laterals	247,060	-	-	-	-	-	247,060
Utility Infrastructure Roadway Improvements*	203,370	-	-	-	-	-	203,370
Vertex One Customer Portal	126,000	-	-	-	-	-	126,000
HVAC Replacement Program*	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Site 2 Electrical Upgrades	123,000	234,000	643,000	-	-	-	1,000,000
SCADA Component Replacement Program*	90,000	90,000	90,000	90,000	90,000	90,000	540,000
Horizon Ridge Pkwy Roadway	77,576	-	-	-	-	-	77,576
East Side Sewer Interceptor-Phase 1*	71,500	-	-	-	-	-	71,500
Lakemoor 24" Waterline & PRVs, PS-2122, and R-2122	42,500	85,000	32,500	65,000	-	-	225,000
Rainbow PS-1930 PZ, Canyon PRVs, and R-1930	85,000	32,500	47,500	-	-	-	165,000
DUS SCADA Network Switches Renewal*	40,250	-	-	-	-	-	40,250
Sunridge Heights - Seven Hills To Horizon Ridge*	22,170	-	-	-	-	-	22,170
Lab Office Area And Conference Room Remodel*	8,350	-	-	-	-	-	8,350
Total Project Costs	**$ 5,336,060**	**$ 2,523,383**	**$ 2,801,620**	**$ 2,143,620**	**$ 2,078,620**	**$ 2,078,620**	**$ 16,961,923**
Funding Sources:							
Water Rehab & Replacement	$ 2,827,073	$ 1,260,883	$ 1,080,000	$ 437,000	$ 437,000	$ 437,000	$ 6,478,956
Water Fund - Operating	1,153,350	1,145,000	1,641,620	1,641,620	1,641,620	1,641,620	8,864,830
Bond Proceeds - Water	927,690	-	-	-	-	-	927,690
Water Improvement Bonds	300,447	-	-	-	-	-	300,447
Water Development Enterprise Fund	127,500	85,000	80,000	65,000	-	-	357,500
To Be Determined	-	32,500	-	-	-	-	32,500
Total Funding Sources	**$ 5,336,060**	**$ 2,523,383**	**$ 2,801,620**	**$ 2,143,620**	**$ 2,078,620**	**$ 2,078,620**	**$ 16,961,923**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

* Project shared between Water & Sewer

Utility Customer Care Center

Sewer Overview

Fiscal Year 2025 CIP

Use and Sources of Funds

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
WRF Phase 4 Construction Pkg #3 Improvements	$ 76,321,170	$ 10,903,024	$ -	$ -	$ -	$ -	$ 87,224,194
Stephanie Street Reclaimed Waterline Improvements	8,548,302	3,197,678	-	-	-	-	11,745,980
Townsite Utility Replacement Phase 5*	7,805,815	-	-	-	-	-	7,805,815
WRF Phase 4 Improvements	4,107,389	3,422,824	-	-	-	-	7,530,213
Cadence LS Oversize	3,990,000	-	-	-	-	-	3,990,000
Townsite Utility Replacement Phase 4*	3,346,783	-	-	-	-	-	3,346,783
East Side Sewer Interceptor Phase 1*	2,269,757	-	-	-	-	-	2,269,757
Sewer Main R&R Program Phase 2	2,189,463	-	-	-	-	-	2,189,463
Valle Verde at Pittman Wash Sewer Replacement	1,531,261	-	-	-	-	-	1,531,261
SWRF Membrane Replacement	1,185,922	-	-	-	-	-	1,185,922
Tier 2 Projects	2,740,202	4,901,290	5,858,056	701,630	701,630	701,630	15,604,438
Total Wastewater	**$ 114,036,064**	**$ 22,424,816**	**$ 5,858,056**	**$ 701,630**	**$ 701,630**	**$ 701,630**	**$ 144,423,826**
Funding Sources:							
Wastewater Improvement Bond	$ 80,837,632	$ 14,465,848	$ 470,000	$ -	$ -	$ -	$ 95,773,480
Wastewater Rehab & Replacement	25,955,325	6,983,968	3,385,676	109,250	109,250	109,250	36,652,719
Wastewater Development Enterprise Fund	6,259,757	-	-	-	-	-	6,259,757
Wastewater - Operating	983,350	975,000	2,002,380	592,380	592,380	592,380	5,737,870
Total Funding Sources	**$ 114,036,064**	**$ 22,424,816**	**$ 5,858,056**	**$ 701,630**	**$ 701,630**	**$ 701,630**	**$ 144,423,826**

Operating Budget Impact

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Tier 2 Projects	-	-	-	-	-	-	-
Total Operating Impact	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**

* Project shared between Water & Sewer

Sewage treatment pond at the Water Reclamation Facility

Sewer Project Profiles

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

Description: Construct improvements at the Kurt R. Segler Water Reclamation Facility generally including Grit Line replacement, Headworks improvements to the grit/scum system, Influent Pump Station upgrade, East Blower upgrades, a new 12 MGD BNR Basin, 125-foot radius clarifier, Tertiary Filtration upgrades, RAS/WAS improvements, and East Solids programmable logic controller upgrades.

Scheduling: Project to be completed by April 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Improvement Bond	$ 76,321,170	$ 10,903,024	$ -	$ -	$ -	$ -	$ 87,224,194
Total Project Costs	**$ 76,321,170**	**$ 10,903,024**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 87,224,194**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Stephanie Street Reclaimed Waterline Improvements (Project# U0203)

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

Scheduling: Project to be completed by October 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Rehab & Replacement	$ 8,548,302	$ 3,197,678	$ -	$ -	$ -	$ -	$ 11,745,980
Total Project Costs	**$ 8,548,302**	**$ 3,197,678**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 11,745,980**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Townsite Utility Replacement Phase 5* (Project# U0074)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Rehab & Replacement	$ 7,805,815	$ -	$ -	$ -	$ -	$ -	$ 7,805,815
Total Project Costs	**$ 7,805,815**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,805,815**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

WRF Phase 4 Improvements (Project# U0165)

Description: Design elements for three (3) construction packages generally include the following: Package 1 – miscellaneous improvements/ replacements to the Waste Activated Sludge Confluence structure, west potable water supply pipeline, cathodic protection device, SWRF Bypass, potable to reclaimed connection, and Grit Line; Package 2 – Headworks improvements to the grit/scum system, accessibility/lifting, screening washer, compaction and scum concentrator upgrades, and screen system replacements; Package 3 – Influent Pump Station upgrade and a new 1.6 MG Equalization Basin, addition of a VFA Fermenter, East Blower upgrades, a new 8 MGD BNR Basin, 125-foot radius clarifier, secondary phosphorus removal evaluation, and Tertiary Filtration upgrades, East Solids programmable logic controller upgrades, and utility water system evaluation.

Scheduling: Project to be completed by April 2026.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Improvement Bond	$ 4,107,389	$ 3,422,824	$ -	$ -	$ -	$ -	$ 7,530,213
Total Project Costs	**$ 4,107,389**	**$ 3,422,824**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 7,530,213**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

* Project shared between Water & Sewer

Cadence LS Oversize (Project# U0224)

Description: Cadence Lift Station (LS) will be constructed by the homebuilder to serve Parcel A, a portion of Parcel C, and the area currently served by South Valley Ranch LS. The City will fund the oversizing of the LS and dual force mains proportional to the number of Equivalent Residential Units (ERUs) in the area being served.

Scheduling: Project to be completed by April 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Development Enterprise Fund	$ 3,990,000	$ -	$ -	$ -	$ -	$ -	$ 3,990,000
Total Project Costs	**$ 3,990,000**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,990,000**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Townsite Utility Replacement Phase 4* (Project# U0026)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Rehab & Replacement	$ 3,346,783	$ -	$ -	$ -	$ -	$ -	$ 3,346,783
Total Project Costs	**$ 3,346,783**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 3,346,783**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

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

Scheduling: Project to be completed by April 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Development Enterprise Fund	$ 2,269,757	$ -	$ -	$ -	$ -	$ -	$ 2,269,757
Total Project Costs	**$ 2,269,757**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,269,757**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

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

Description: Repair and/or replacement of existing sewer mains from aging and failing infrastructure.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Rehab & Replacement	$ 2,189,463	$ -	$ -	$ -	$ -	$ -	$ 2,189,463
Total Project Costs	**$ 2,189,463**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 2,189,463**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Valle Verde at Pittman Wash Sewer Replacement (Project# U0247)

Description: Replace 105 linear feet of 18-inch sewer main under bridge and concrete apron at Valle Verde and the Pittman Wash crossing. Project will include bypass pumping and may include directional boring methods for the installation of the new sewer main.

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Rehab & Replacement	$ 1,531,261	$ -	$ -	$ -	$ -	$ -	$ 1,531,261
Total Project Costs	**$ 1,531,261**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,531,261**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

* Project shared between Water & Sewer

SWRF Membrane Replacement (Project# U0150)

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

Scheduling: Project to be completed by June 2025.

Project Costs by Funding Source:	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Wastewater Rehab & Replacement	$ 1,185,922	$ -	$ -	$ -	$ -	$ -	$ 1,185,922
Total Project Costs	**$ 1,185,922**	**$ -**	**$ -**	**$ -**	**$ -**	**$ -**	**$ 1,185,922**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under $1 million for Fiscal Year 2025.

Scheduling: Varies

Project	Budget FY 2025	Forecast FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Total
Pittman Wash Sewer Access and Protection	$ 560,000	$ 560,000	$ 1,880,000	$ -	$ -	$ -	$ 3,000,000
Sewer Main R&R Program Phase 3	500,000	3,500,000	3,276,426	-	-	-	7,276,426
Radio Repeater Power & Communication*	300,450	-	-	-	-	-	300,450
Upgrades to Refresh Program	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
SVR Connection to Cadence	256,030	-	-	-	-	-	256,030
Beltway Widening: Pecos to Stephanie	148,892	-	-	-	-	-	148,892
On-Call Construction*	148,290	148,290	109,250	109,250	109,250	109,250	733,580
East Solids Polymer Pump Skid Replacements	125,800	138,000	-	-	-	-	263,800
HVAC Replacement Program*	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Pavement Patching Program*	70,000	70,000	107,380	107,380	107,380	107,380	569,520
SCADA Component Replacement Program*	60,000	60,000	60,000	60,000	60,000	60,000	360,000
Utility Infrastructure Roadway Improvements*	50,843	-	-	-	-	-	50,843
DUS Scada Network Switches Renewal*	40,250	-	-	-	-	-	40,250
Sunridge Heights - Seven Hills to Horizon Ridge*	33,254	-	-	-	-	-	33,254
Lakemoor Lift Station #1	13,043	-	-	-	-	-	13,043
Lab Office Area and Conference Room Remodel*	8,350	-	-	-	-	-	8,350
Total Project Costs	**$ 2,740,202**	**$ 4,901,290**	**$ 5,858,056**	**$ 701,630**	**$ 701,630**	**$ 701,630**	**$ 15,604,438**
Funding Sources:							
Wastewater Rehab & Replacement	$ 1,347,779	$ 3,786,290	$ 3,385,676	$ 109,250	$ 109,250	$ 109,250	$ 8,847,495
Wastewater - Operating	983,350	975,000	2,002,380	592,380	592,380	592,380	5,737,870
Wastewater Improvement Bond	409,073	140,000	470,000	-	-	-	1,019,073
Total Funding Sources	**$ 2,740,202**	**$ 4,901,290**	**$ 5,858,056**	**$ 701,630**	**$ 701,630**	**$ 701,630**	**$ 15,604,438**
Operating Costs	$ -	$ -	$ -	$ -	$ -	$ -	$ -

* Project shared between Water & Sewer

Water Reclamation Facility

Key Fact

The Water Reclamation Facility treats 32 million gallons of Wastewater per day.

Long-Range Planning Overview

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Strategic Plan

Strategic Plan Overview

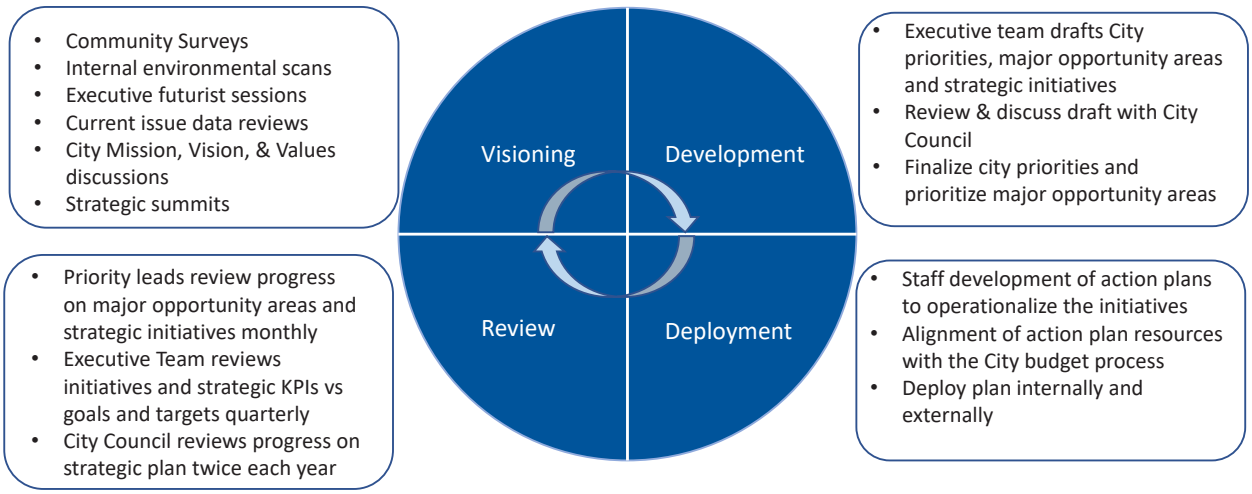
The City followed a rigorous process to ensure the Strategic Plan aligned with multiple stakeholder values. Built on the solid foundation of the Henderson Strong Comprehensive Plan, which was driven by extensive community outreach and in-depth resident and stakeholder engagement, the City's Strategic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

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

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

The City's strategic planning process is an ongoing and systematic approach to strategic planning and occurs every 4 years to ensure key priorities and goals are representative of the opportunities and challenges faced by the City. The strategic planning process is a multi-step process and involves visioning, developing, deploying, and reviewing the plan on an ongoing basis.

Strategic Planning Process



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

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

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

Strategic Plan Fiscal Year 2025

The City has fully implemented the Strategic Plan for Fiscal Year 2025. To see how the Fiscal Year 2025 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 340,000 residents and is projected to welcome 100,000 new residents by 2037. The Strategic Plan was developed with this growth in mind.

Lake Las Vegas

OUR VISION
TO BE AMERICA'S PREMIER COMMUNITY
OUR MISSION
Provide services and resources that enhance the quality of life for those who live, learn, work, and play in our City.
OUR VALUES
We are DRIVEN with INTEGRITY through COLLABORATION to achieve EXCELLENCE.
OUR PRIORITIES
• Community Safety
• Healthy, Livable, Sustainable City
• Economic Vitality
• Quality Education
• High-Performing Public Service
HENDERSON

Market Environment

Economic Analysis

Based on an analysis of economic data at the time of this writing, the United States economy continues to show positive growth in spite of rising unemployment and inflation above the Federal Reserve's bank 2% target. Current economic indicators in the Las Vegas metropolitan area remain healthy with visitor volume and gaming revenue, continuing to show moderate gains. Despite these positive trends, convention attendance experienced a slight decrease, and the Las Vegas metropolitan area faces challenges in the near-term addressing unemployment that is higher than the national average and an increase in housing costs that have outpaced the increase in median household income

Gross Domestic Product (GDP)

Real GDP, as defined by the Bureau of Economic Analysis, is the output of goods and services produced by labor and property located in the United States. Generally speaking, economists agree that for the economy to be considered healthy, GDP should reflect quarterly growth of at least 2.0%, but no more than 4.0%. This range demonstrates reasonably strong, yet sustainable, growth. The GDP growth for 2023 was 2.5% and is projected by the Federal Reserve's Federal Open Market Committee to be 1.4% for 2024 as of June of 2024.

During the second quarter of 2024, Real GDP increased 3%. According to the U.S. Department of Commerce, Bureau of Economic Analysis, "The increase in real GDP in the second quarter reflected increases in consumer spending, exports, state and local government spending, federal government spending, and nonresidential fixed investment that were partly offset by decreases in private inventory investment and residential fixed investment." The growth rate is projected to slow slightly in the second half of 2024 as the Federal Reserve continues to work towards bringing inflation to its target of 2% through more restrictive monetary policies, in particular, higher interest rates.

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

Employment

The national employment picture shows signs of stability, with steady job growth and low unemployment rates. The official unemployment rate (otherwise known as the U3 rate), was 4.3% in June 2024 compared to 3.5% in June 2023, suggesting that the U.S. job market may be experiencing some challenges or fluctuations.

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 7.8% in June 2024—significantly higher than that of the well-publicized U3 rate and suggesting there is larger potential for employment growth on the supply side.

Like the national employment market, the local market has also shown similar signs of some challenges, with Nevada's unemployment rate increasing slightly to 5.4% in July 2024, compared to 5.0% in July 2023. However, the labor force participation rate increased to 63.0% from 62.8%, which underscores the improvement in the overall labor market as more workers re-enter the workforce.

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

Gaming & Tourism Indicators

Despite a sharp decline in tourism due to the pandemic, Las Vegas is gradually recovering and is projected to return to pre-pandemic levels by the end of 2024, with increased gaming revenue and hotel occupancy rates, along with new attractions and developments on the horizon, Las Vegas is poised for a bright future as a top destination for travelers from around the world.

Current visitor volume statistics for Las Vegas reflect a relatively solid tourism picture. The 12-month running total for Las Vegas Metro area visitor volume reached 40.8 million in 2023 compared to its pre-pandemic high of 42.5 million in 2019. In contrast, Clark County gaming revenues have exceeded its pre-pandemic highs in 2023 at total gaming revenue of $13.5 billion compared to $10.4 billion in 2019. Current year to date statistics on visitor volume, convention, and gaming revenues all continue to show positive growth, although at a more moderating pace than what had been experienced coming out of the pandemic recession.

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

Source: Las Vegas Convention and Visitors Authority website.

Visitor Volume

Month	Visitor Volume	Change from Prior Year
January	3,383,500	3.3%
February	3,374,300	9.5%
March	3,671,500	0.4%
April	3,513,500	3.8%
May	3,657,200	4.6%
June	3,490,600	1.8%
July	3,512,500	-0.4%
Year-to-Date	**24,603,100**	**3.1%**

Convention Attendance

Month	Attendance	Change from Prior Year
January	557,200	8.6%
February	764,800	15.3%
March	484,400	-37.2%
April	503,500	36.3%
May	461,900	1.8%
June	419,300	-7.9%
July	251,600	-6.9%
Year-to-Date	**3,442,700**	**-1.5%**

Clark County Gaming Revenues

Month	Gaming Revenues	Change from Prior Year
January	$1,117,524,000	-1.1%
February	$1,177,117,000	8.9%
March	$1,131,531,000	-1.5%
April	$1,079,374,000	8.5%
May	$1,148,227,000	2.9%
June	$1,119,237,000	4.6%
July	$1,118,796,000	-7.4%
Year-to-Date	**$7,891,806,000**	**1.8%**

Las Vegas Strip

Consumer Confidence

The Conference Board's Consumer Confidence Index registered a reading of 103.3 in August 2024, compared to a reading of 101.9 in July, indicating that consumer confidence has grown much more optimistic given the low unemployment, decelerating inflation, and improved economic expectations.

"Overall consumer confidence rose in August but remained within the narrow range that has prevailed over the past two years" said Dana Peterson, Chief Economist at The Conference Board. "In August, confidence declined among consumers under 35 while it increased for those 35 and older. On a six-month moving average basis, confidence remained the highest among young consumers. Despite the overall improvement in the headline Index, confidence declined for consumers earning less than $25K. On a six-month moving average basis, consumers earning over $100K remained the most confident. Confidence among consumers earning $15K to $24.9K continued to trend down and was almost as low as for those earning less than $15K."

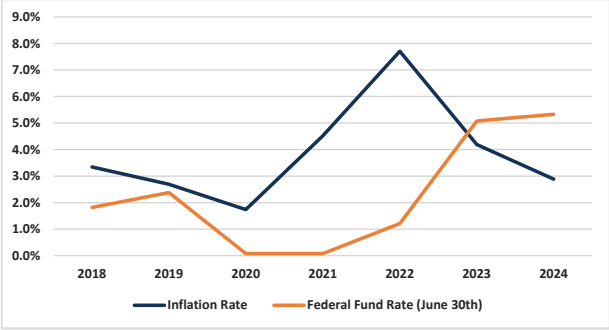
Source: The Conference Board website, August 2024.

Inflation

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

There had been a substantial uptick in inflationary pressures since the start of the pandemic, however, the Federal Reserve has actively sought to reduce the inflation pressures through a series of interest rate hikes. Since peaking at 9.1% in June 2022 the U.S. inflation rate has declined to 2.9% in July 2024 indicating that the Federal Reserve interest rate increases over the same period have worked to reduce inflation. The chart below shows the change in inflation rate relative to the federal funds rate.

Inflation and Federal Funds Rates

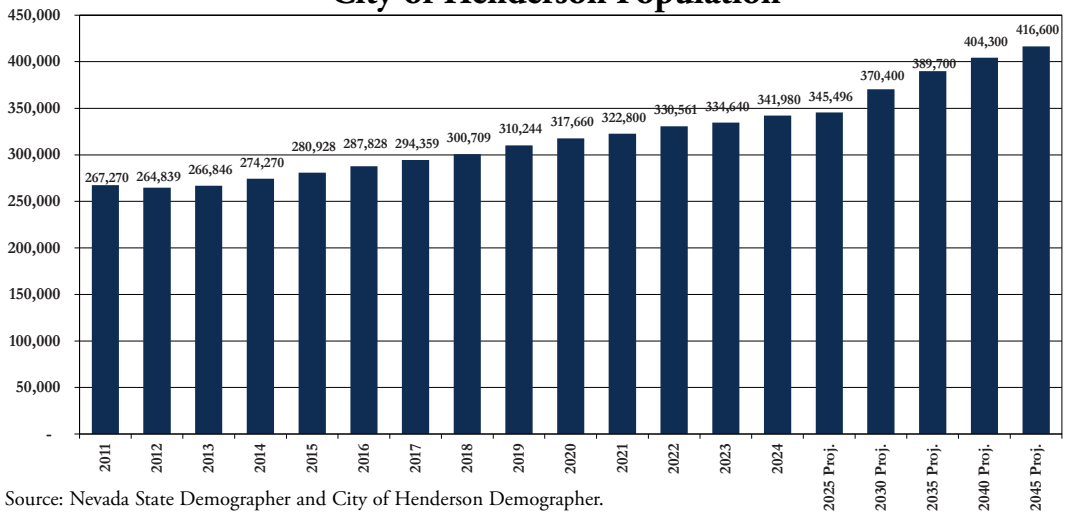


Source: U.S. Department of Labor, Bureau of Labor Statistics website.

Population

Clark County's population remained flat as of July 1, 2023. According to population estimates made by the Nevada State Demographer, the population in Clark County rose to 2,361,285 as of July 1, 2023. This reflects no significant change in population over the July 1, 2022, figure of 2,338,127. However, it is estimated that population growth will gradually increase in Clark County in the coming years as new housing development continues.

City of Henderson Population



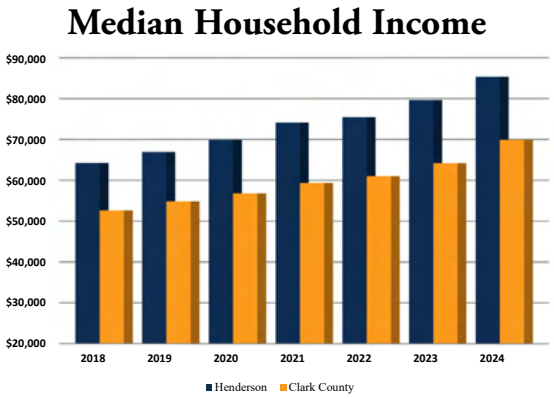
Source: Nevada State Demographer and City of Henderson Demographer.

The City of Henderson's population continues to see gradual growth. According to estimates made by the Nevada State Demographer, the population is estimated to reach 345,496 in Fiscal Year 2025, a 1.0% increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

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 $85,311 compared to $69,911 for the rest of Clark County representing a 7.2% and 8.9% increase over the prior year for Henderson and Clark County, respectively.

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



Source: City of Henderson Community Development as of June 2024.

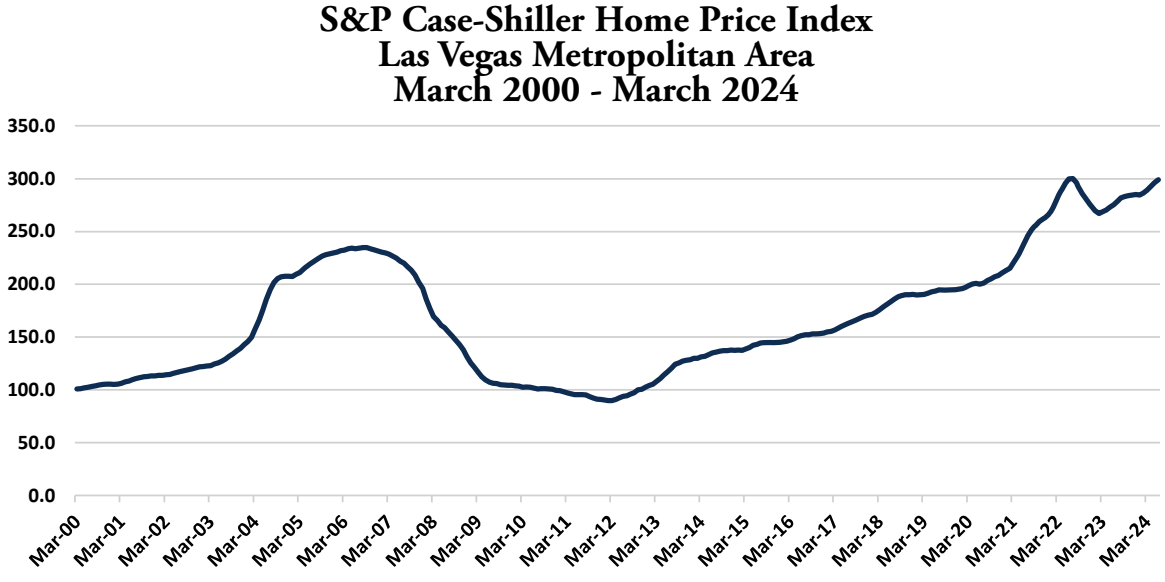
Southern Nevada Housing

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 2024, however, the market began to turn, with the Las Vegas metropolitan area continuing to rise gradually. However, since the onset of the pandemic, the rise in the index has rapidly increased. From March 2021 to March 2024 the index experienced 31.3% growth year over year, representing larger growth than had been experienced during the housing "boom" of the early 2000s.

Despite the acceleration in home values within the Las Vegas metropolitan area, it is anticipated that this pace of growth is unsustainable, and with rising mortgage rates the rate of growth is expected to decline substantially going forward. Further the rapid increase in home values has accelerated a housing affordability crisis within the Las Vegas metropolitan area, which has also impacted the City of Henderson. The median household income has increased 27% from 2019 to 2024, but the corresponding increase in the median house price was 41%.

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



Conclusion

The Las Vegas metropolitan area is expected to continue to thrive with a strong economy driven by tourism, entertainment, and gaming industries. The city welcomed over 40.8 million visitors in 2023, and this number is expected to grow even further in the coming years.

One of the key factors driving the growth of the Las Vegas market is the continued investment in new hotels, resorts, and entertainment venues. The City has seen a number of major developments in recent years, including the opening of the Allegiant Stadium, the expansion of the Las Vegas Convention Center, and the construction of new luxury hotels on the Las Vegas Strip.

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

Additionally, the City has been working to diversify its economy beyond tourism and gaming, with a focus on attracting new industries such as technology, healthcare, and renewable energy. This diversification is expected to create new job opportunities and drive economic growth in the region.

Overall, the outlook for the Las Vegas metropolitan area is positive, with continued growth in tourism, entertainment, and other key industries driving economic prosperity in the region.

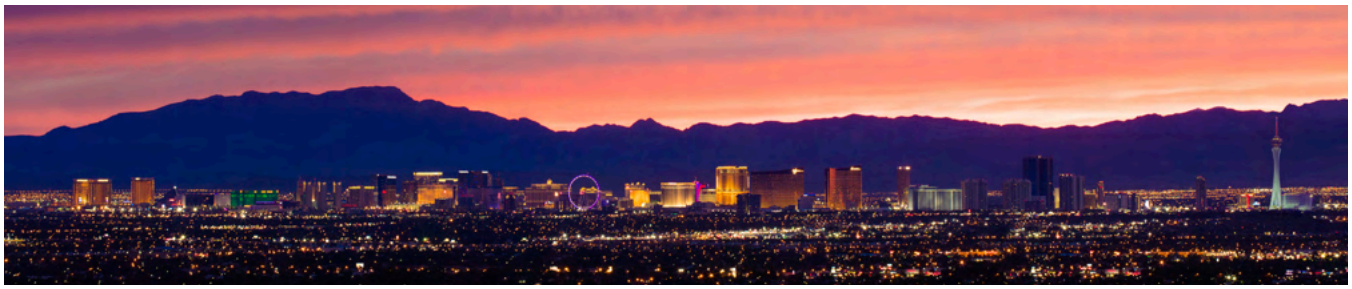
Sources: Applied Analysis, Las Vegas Convention and Visitors Authority website.

Who's Who in Henderson?

Local Demographics

	Henderson Zip Codes							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	38,536	45,239	36,697	42,906	42,969	33,932	62,031	53,002
Household Income								
Less than $15,000	4.8%	7.5%	5.8%	6.6%	11.1%	6.0%	6.1%	6.2%
$15,000 -$24,999	4.5%	5.1%	5.2%	6.9%	8.6%	3.7%	4.3%	4.5%
$25,000 - $34,999	5.3%	4.6%	5.7%	8.0%	8.5%	5.0%	7.3%	5.8%
$35,000 - $49,999	7.9%	8.7%	9.4%	13.5%	11.9%	6.7%	9.9%	10.7%
$50,000 - $74,999	16.7%	15.8%	15.6%	19.4%	18.5%	12.9%	13.2%	16.8%
$75,000 - $99,999	14.5%	13.5%	12.8%	14.7%	12.0%	11.9%	12.2%	15.2%
$100,000 - $149,999	21.9%	18.0%	17.1%	16.3%	14.4%	20.7%	17.9%	18.5%
$150,000 - $199,999	12.4%	11.1%	11.2%	7.6%	7.8%	13.7%	10.2%	10.9%
$200,000 and Over	12.1%	15.7%	17.3%	7.1%	7.3%	19.4%	18.9%	11.5%
Average Household	$117,988	$127,183	$131,769	$92,747	$88,829	$143,187	$137,686	$113,403
Median Household	$91,731	$89,207	$90,260	$67,973	$61,980	$107,050	$93,037	$83,858
Age								
Under 18	24.3%	21.8%	19.8%	19.3%	21.4%	18.6%	18.6%	17.7%
18-24	8.6%	7.3%	7.6%	9.2%	8.4%	5.8%	7.3%	8.0%
25-34	12.0%	13.8%	11.2%	16.5%	12.6%	8.7%	10.5%	14.2%
35-44	14.5%	14.5%	12.8%	14.5%	12.6%	13.1%	13.0%	13.4%
45-54	13.7%	12.3%	13.9%	12.2%	12.0%	11.9%	13.3%	12.9%
55-64	12.1%	13.1%	12.1%	12.2%	13.4%	13.1%	12.2%	13.9%
65+	14.8%	17.2%	22.7%	16.2%	19.6%	28.8%	25.1%	19.9%
Average Age	39.5	41.6	43.8	40.2	41.9	45.7	45.3	42.7
Median Age	40.0	41.9	44.9	39.2	41.9	47.5	47.0	42.8
Housing Units								
Total	13,976	19,327	15,411	18,289	17,445	15,405	27,003	22,886
Types of Dwelling								
Single Family	80.4%	64.9%	68.2%	45.2%	69.8%	81.6%	71.8%	60.8%
Condominium	0.0%	5.4%	4.3%	10.1%	2.5%	0.1%	7.9%	8.4%
Townhome	8.2%	11.5%	8.3%	5.5%	4.9%	11.6%	3.7%	7.8%
Plexes (2-4)	0.0%	0.5%	0.0%	0.5%	2.1%	0.1%	0.4%	0.0%
Mobile Home	2.2%	0.8%	0.0%	0.1%	2.7%	0.4%	0.0%	1.6%
Apartment	9.2%	16.9%	19.2%	38.6%	18.0%	6.2%	16.2%	21.5%

Note: Henderson also has small portions of 89183 & 89124 and there are small areas outside of Henderson in 89052, 89074, & 89011
Source: Las Vegas Perspective 2024.



Financial Trends

Introduction

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

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

Forecast Methodology

Forecasting, as represented in this analysis, refers to the estimating of future values of revenues and expenditures. It provides an estimate of how much revenue will be available, and the resources required to meet current service levels and programs over the forecast period. These estimates are fine-tuned with a thorough understanding of how the total financial program will be affected by the demographic and economic factors driving these forecasts. The value of forecasts is in estimating whether, given assumptions about local financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs. Forecast models have the added value of providing a planning tool for capital projects and/or whether bonded indebtedness will be required for capital funding. In short, forecasting provides an estimate of the financial flexibility of the City, as well as insight into tax, revenue, and service options the City Council can address.

The City received the Government Finance Officers Association Distinguished Budget Award for its Fiscal Year 2023-2024 CABR.

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.

In general, forecasting methodologies try to match revenue sources with the economic and/or demographic variables that most directly affect year-to-date changes

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

Economic Challenges

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

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

Forecast Assumptions

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

The District at Green Valley Ranch

General Fund Forecast

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

Operating Revenues:

Property Taxes

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

Franchise Fees

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

Licenses & Permits

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

Intergovernmental Resources

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

Charges for Services

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

Fines & Forfeits

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

Miscellaneous

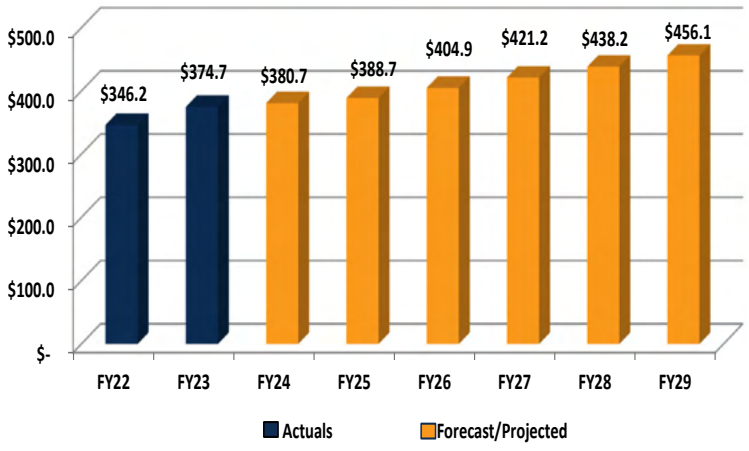
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

Total General Fund Resources (in millions)



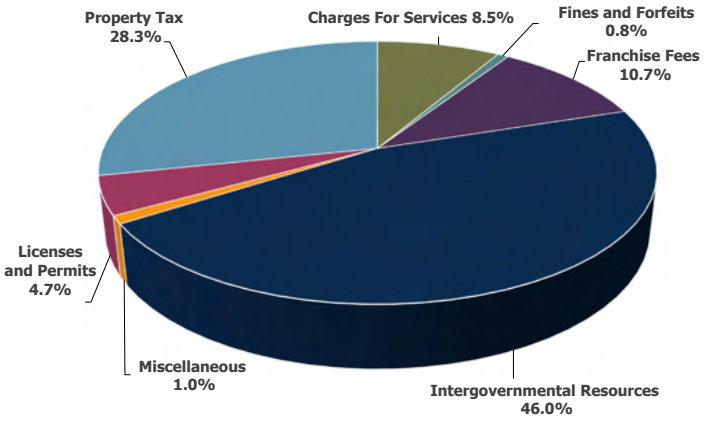
Operating Revenues

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

In Fiscal Year 2025, General Fund revenues excluding Other Financing Sources are estimated to be $388.7 million, a 2.1% increase over Fiscal Year 2024 estimated revenues, largely due to higher property taxes and consolidated tax. In Fiscal Year 2025, General Fund revenues are expected to increase due to anticipated increases in Intergovernmental Resources, Property Taxes, and Franchise Fees.

The major sources that make up the General Fund revenues excluding Other Financing Sources for Fiscal Year 2025 include: Intergovernmental Resources (46.0%), Property Taxes (28.3%), Franchise Fees (10.7%), Charges for Services (8.5%), Licenses and Permits (4.7%), Fines, Forfeits (0.8%), and Miscellaneous (1.0%).

FY 2025 General Fund Revenue by Source



Key Fact

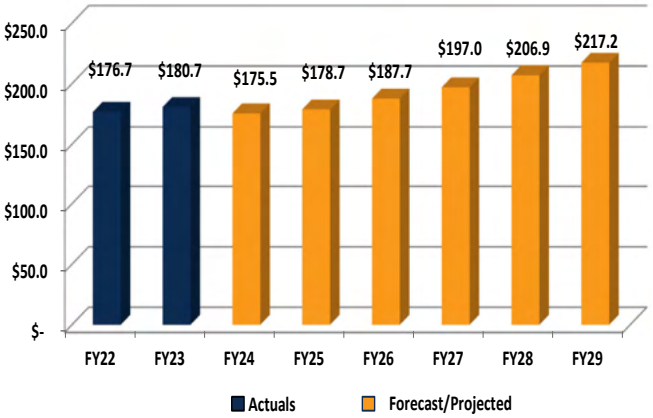
Consolidated tax revenue for Fiscal Year 2025 is anticipated to increase 1.3%, or $2.2 million over Fiscal Year 2024 budget.

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

Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2025 are expected to total $178.7 million, or 46.0% 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 ($174.4 million), County Gaming License Fees ($1.7 million), and Payment in Lieu of Taxes and Other ($2.6 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and Government Services Tax. It is anticipated that Consolidated Tax will continue to rise in the forecast period due to anticipated growth in the City.

Intergovernmental Resources (in millions)



River Mountain Loop Trail

Property Taxes

Property tax revenue for Fiscal Year 2025 is expected to total $110.1 million, or 28.3% 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 2025, the General Fund portion of the property tax rate totals .6870. This rate includes the .231 voter-approved override for public safety and .12 dedicated to parks and recreation.

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

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

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

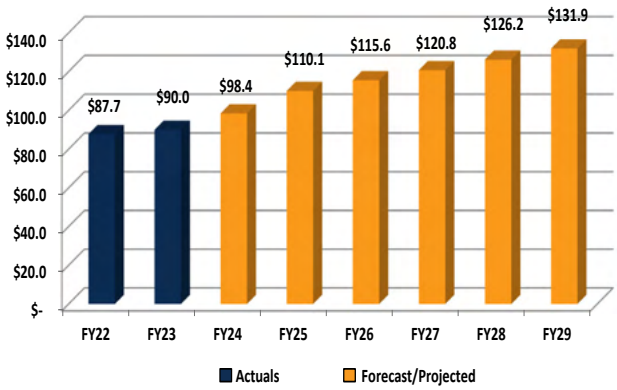
While this law performed as intended in protecting citizens from drastic increases in property taxes, it provided for no corresponding mechanism to prevent falling property tax revenues in the event of plummeting assessed values, which occurred during the Great Recession. The unintended consequence of this lack of a "floor" in the legislation was that property tax revenues fell significantly, resetting the base to a much lower level. Currently, this circumstance prevents property tax revenues from returning to their former levels, even as assessed values rise, leaving state and local governments in search of alternative revenue sources to fund operations. Property taxes for Fiscal Year 2025 remain capped at 3% and 8% for residential and commercial properties, respectively.

Franchise Fees

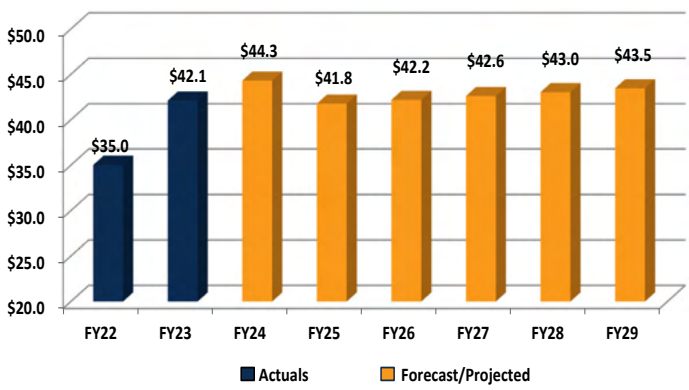
Franchise fees for Fiscal Year 2025 are expected to total $41.8 million, or 10.7% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm's respective franchise agreement. City franchise fees experienced an increase in 2024 primarily due to higher natural gas prices, which impacted not only gas but also electricity prices because turbines that create electricity run on natural gas. In fiscal year 2025, natural gas and electricity prices are anticipated to drop, which will lower the franchise fees.

In previous sessions, bills were introduced to eliminate local governments' ability to impose fees on public utility companies. While these bills didn't pass, proponents plan to try again in the future. If this legislation is enacted, the City will need to adjust revenue forecasts accordingly.

Property Taxes (in millions)



Franchise Fees (in millions)

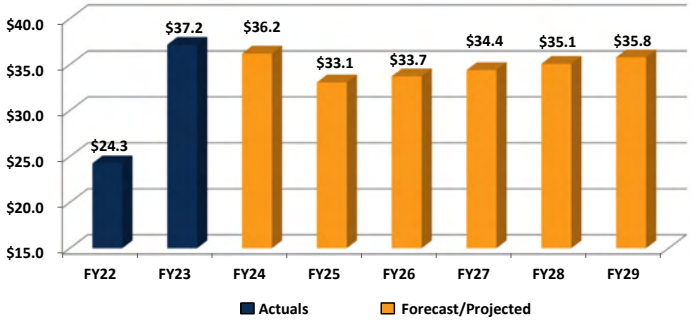


Charges for Services

Charges for services for Fiscal Year 2025 are expected to total $33.1 million, or 8.5% of the total General Fund revenue. Charges for services include a variety of City fees, such as emergency medical transport services, prison detention fees to house detainees from other jurisdictions, and cultural and recreation charges.

Wherever practical, charges for services revenues are used to support the delivery of the specific services rendered. The decrease in Charges for Services in Fiscal Year 2025 and continued reduced levels in subsequent years is a result of higher-than-expected GEMT payments in Fiscal Year 2024 due to the processing of a backlog of ambulance billing.

Charges for Services (in millions)

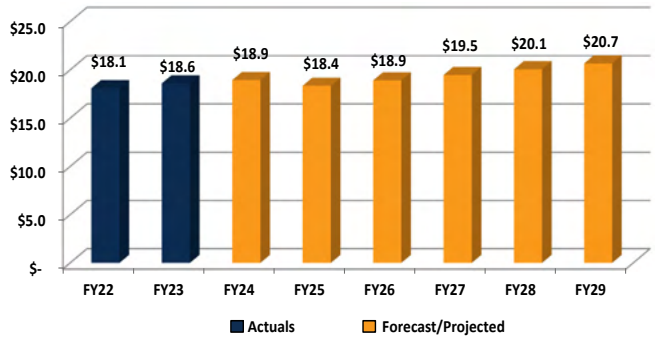


Licenses and Permits

Licenses and permits for Fiscal Year 2025 are expected to total $18.4 million, or 4.7% 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.

The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. The decrease in Licenses and Permits in Fiscal Year 2025 is driven by declines in business license fees recovered via audit, gaming licenses, and impact fees. Permits are expected to continue to experience moderate growth in the near future.

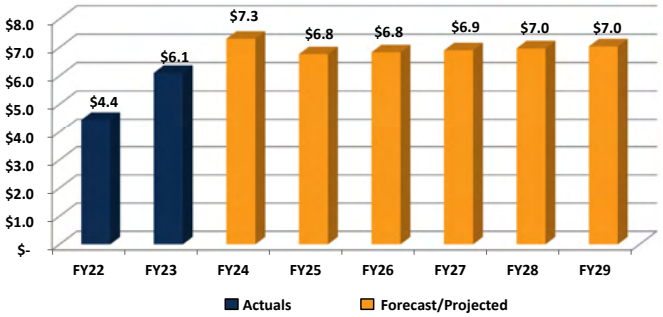
Licenses and Permits (in millions)



Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2025 are expected to be $6.8 million, or 1.8% of the total General Fund revenue. This category includes fines and forfeitures for a full range of violations of State and City codes, interest income, and miscellaneous developer contributions and reimbursements. This revenue generally varies from the budget more significantly than others due to the fact that reimbursements, which are included in this category are not included in the budget.

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



Other Financing Sources

Other Financing Sources for Fiscal Year 2025, which are comprised entirely of transfers-in, are not budgeted for this year.

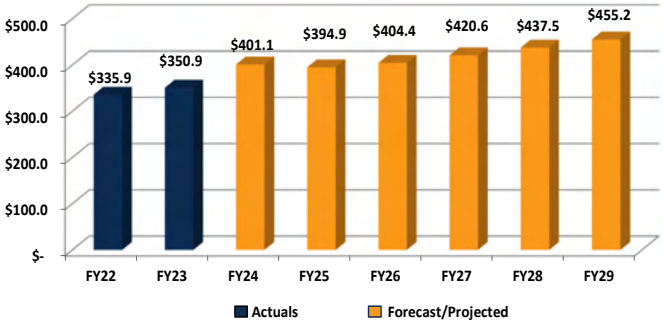
Operating Expenditures

The City's future will be shaped by the continued refinement of citywide priorities and strategies developed by the Mayor and City Council and the City's management team, considering citizens' input during the planning process. The identification of these priorities and concerns will assist in directing resources to maintain the high quality level of services that the citizens of Henderson have come to expect.

The following graph shows the historical trends and projections for all General Fund expenditures and other uses. The City has implemented measures to mitigate future cost increases and is projecting only moderate expenditure growth over the forecast period; however, estimated personnel costs are expected to rise. In Fiscal Year 2024, there were scheduled one-time transfers-out that resulted in a decrease in the Fiscal Year 2025 budget compared to the previous year.

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

Total General Fund Expenditures and Other Uses (in millions)



Pumpkin Park

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 and Fire Safety
Building Maintenance
City Attorney's Office
City Clerk's Office
City Manager's Office
Communications
Community Development
Education
Finance
Human Resources
Government and Public Affairs
Information Technology
Internal Audit
Miscellaneous (Citywide)
Performance and Innovation

Judicial
Municipal Court
City Attorney - Criminal

Public Safety
Building Inspection
Emergency Management
Fire
Police

Public Works
Public Works General
Street Lighting

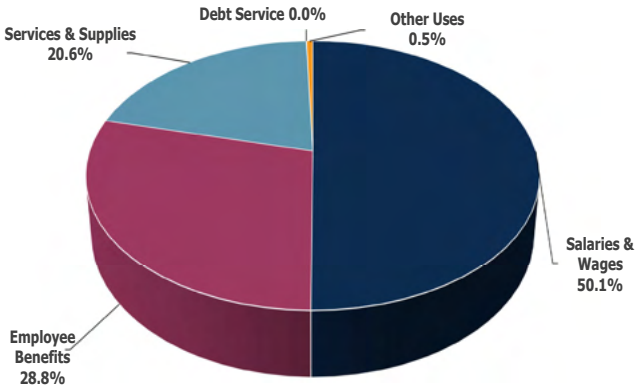
Culture and Recreation
Parks Maintenance
Recreation

Community Support
Economic Development
Neighborhood Services

General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2025 include Salaries and Wages (50.1%), Employee Benefits (28.8%), Services and Supplies (20.6%), Other Financing Uses (0.5%), and Debt Service (0.0%). 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 2025 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 2025 are expected to total $311.5 million, or 79.3% 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 obligation changes with the City's bargaining groups are anticipated in the Fiscal Year 2025 budget.

Included in employee benefits is the cost of the City's self-funded health insurance program. The expectation is that health care costs will keep pace with the overall Consumer Price Index. We will continue to monitor the situation and make the necessary adjustments to the forecast.

Services and Supplies

Services and Supplies represent $81.2 million, or 20.6% 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 2025.

Capital Outlay

There are no capital expenditures budgeted in the General Fund for Fiscal Year 2025.

Debt

Debt represents $0.1 million, or 0.0% of the total General Fund expenditures and Other Financing Uses for Fiscal Year 2025 and consists of Capital Lease obligations.

Other Financing Uses

Other Financing Uses for Fiscal Year 2025 are expected to total $2.1 million, or 0.5% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Capital Repair & Replacement Fund ($1.8 million), Debt Service Fund ($0.2 million), and Eldorado Valley Fund ($0.1 million).

Capital Improvement Program Impacts

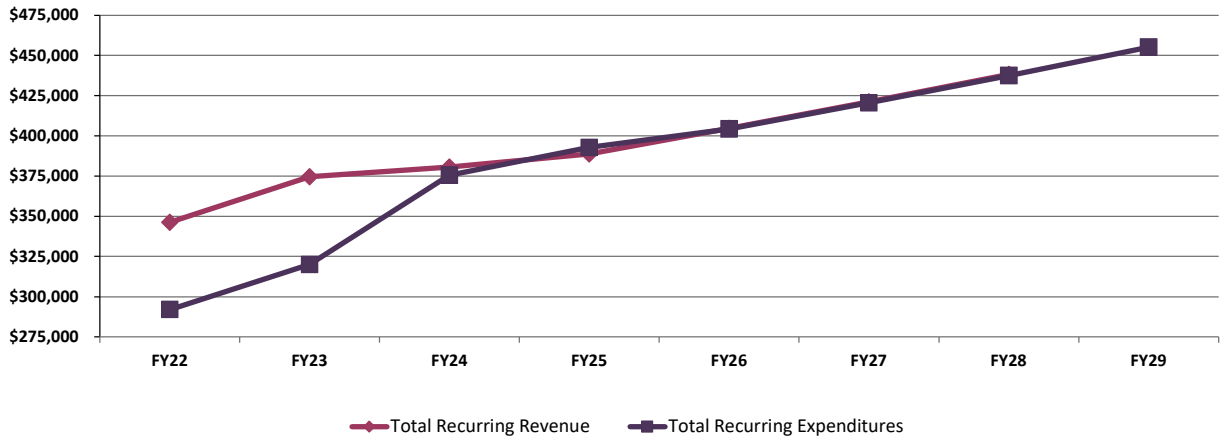
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information, see the Capital Improvement Plan (CIP) section of this document.

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 maintain a healthy financial position.

General Fund Recurring Revenue vs. Recurring Expenditures

Figures in Thousands ($000)



	FY22 Actual	FY23 Actual	FY24 Estimated	FY25 Budget	FY26 Projected	FY27 Projected	FY28 Projected	FY29 Projected
Recurring Revenue ($000)								
Property Taxes	$ 87,741	$ 89,966	$ 98,436	$ 110,055	$ 115,558	$ 120,758	$ 126,192	$ 131,871
Franchise Fees	35,021	42,120	44,320	41,777	42,195	42,617	43,043	43,473
Licenses & Permits	18,097	18,593	18,941	18,352	18,903	19,470	20,054	20,656
Intergovernmental	176,674	180,738	175,493	178,723	187,659	197,042	206,894	217,239
Charges for Services	24,253	37,158	36,199	33,061	33,722	34,396	35,084	35,786
Fines, Forfeits, & Misc.	4,446	6,105	7,304	6,762	6,830	6,898	6,967	7,037
Other Financing Sources	-	-	-	-	-	-	-	-
Total Recurring Revenue	$ 346,232	$ 374,679	$ 380,693	$ 388,730	$ 404,867	$ 421,181	$ 438,234	$ 456,062
Recurring Expenditures								
Salaries & Wages	$ 156,884	$ 168,431	$ 186,231	$ 197,898	$ 206,803	$ 216,109	$ 225,834	$ 235,997
Employee Benefits	82,052	86,430	103,236	113,638	118,752	124,096	129,680	135,516
Services & Supplies	52,869	64,770	85,981	81,197	78,699	80,273	81,878	83,516
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	201	341	195	120	122	124	126	129
Total Recurring Expenditures	$ 292,006	$ 319,971	$ 375,643	$ 392,853	$ 404,376	$ 420,602	$ 437,518	$ 455,158
Current Surplus/(Deficit)	$ 54,226	$ 54,707	$ 5,050	$ (4,122)	$ 491	$ 579	$ 716	$ 904
Non-Recurring Revenue ($000)								
Proceeds of Capital Lease	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Sale of Fixed Assets	-	-	-	-	-	-	-	-
One-Time Transfers	-	2,274	113	-	-	-	-	-
Other Financing Sources	165	-	-	-	-	-	-	-
Non-Recurring Expenditures ($000)								
Other Financing Uses	$ -	$ -	$ -	$ -	$ -	$ -	$ -	$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	43,888	29,147	23,473	2,083	-	-	-	-
Capital Outlay	701	1,809	1,973	-	-	-	-	-
Adjustment	(738)	-	-	-	-	-	-	-
Total All Revenue	$ 346,397	$ 376,952	$ 380,806	$ 388,730	$ 404,867	$ 421,181	$ 438,234	$ 456,062
Total All Expenditures	$ 335,857	$ 350,927	$ 401,089	$ 394,936	$ 404,376	$ 420,602	$ 437,518	$ 455,158
Total Surplus/(Deficit)	$ 10,540	$ 26,025	$ (20,283)	$ (6,205)	$ 491	$ 579	$ 716	$ 904
Fund Balance - Beginning	$ 30,216	$ 40,756	$ 66,782	$ 46,498	$ 40,293	$ 40,784	$ 41,363	$ 42,079
Fund Balance - End	$ 40,756	$ 66,782	$ 46,498	$ 40,293	$ 40,784	$ 41,363	$ 42,079	$ 42,983

Water & Sewer Forecast

The City of Henderson provides water and sewer services to over 340,000 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

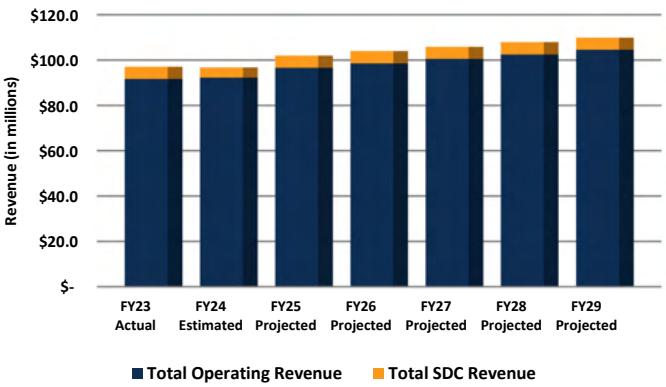
Operating Funds

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 96% of the total water operating fund revenue.

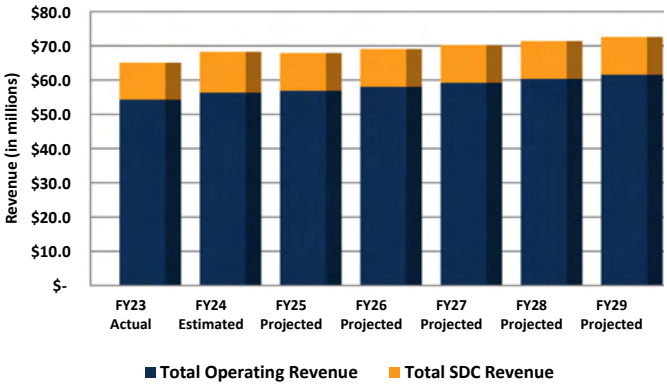
Based on growth projections, total water operating revenue is forecasted to increase from $96.6 million in Fiscal Year 2025 to $110.0 million in Fiscal Year 2029.

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 97% of the total operating fund revenue. Total sewer operating revenues are expected to increase from $67.9 million in Fiscal Year 2025 to $72.6 million in Fiscal Year 2029.

Sewer Operating & SDC Revenue (in millions)



The wastewater utility sells reclaimed water to golf courses, developers who use it for construction, and commercial customers who use it for irrigation. The sewer fund also receives sales tax revenues that are used for wastewater treatment facilities. Additional operating revenues include billed labor/equipment, lateral fees, main extension fees, refund agreement surcharge, extra-strength surcharges, late charges, and miscellaneous sources.

System Development Charge

The System Development Charge (SDC) tracks financial activities associated with annual SDC revenues. The water and sewer utility SDCs developed with the system buy-in method have been in effect since 1999. The funding sources include SDC revenues.

The system buy-in method is based upon the concept that existing customers, through rates and other assessments, have developed a valuable water and sewer system. A new customer "buys in" to each system by making a contribution equal to the amount of equity a similar existing customer has in the system. The implementation of the SDC using the system buy-in method results in new customers paying their proportionate share of facility costs incurred to serve them.

Water System Development Charges for calendar year 2024 are $1,900 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for calendar year 2024 are $2,205 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 $96.6 million in Fiscal Year 2025 to $104.1 million in Fiscal Year 2029.

Approximately one-third of the operation and maintenance expenses are related to purchasing water from external sources. The utility purchases treated water from the Southern Nevada Water Authority to disburse 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 $48.5 million in Fiscal Year 2025 to $51.8 million in Fiscal Year 2029.

Both the Water and Sewer Funds are healthy. They have adequate reserves, are proactive in planning for future population growth, and are efficient in their operation. Rates are evaluated every year to ensure the utility is recovering its costs and remaining competitive with other municipal operations in the Las Vegas Valley.

Development Services Center Forecast

The Development Services Center (DSC) Fund was created as an Enterprise Fund in February 2000. This fund is used to recover costs related to the provision of services to City development-related customers.

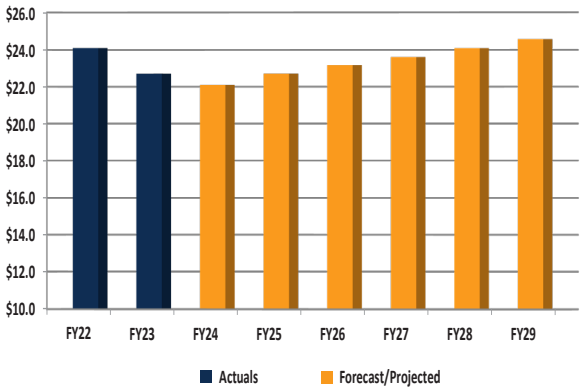
The DSC includes staff from the City Clerk's Office, Community Development & Services, Information Technology, and Public Works.

Revenue Trends

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

The revenues for the DSC Fund are heavily reliant upon development activity, which can fluctuate with the economy and normal business cycles. An extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. The fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is based on the cost of doing business instead of utilizing a construction valuation methodology. Part of the implementation of this fee structure included a partnership with the development industry through the establishment of the DSC Industry Advisory Committee to ensure an on-time rate of 90% or better for plan review and inspection services.

DSC Operating Revenue (in millions)



Revenues in Fiscal Year 2023 were comparatively low due to less development. Revenues are anticipated to decrease in Fiscal Year 2024 as a result of slightly less development due to rising cost of capital; however, anticipated development activity is expected to remain strong in the coming years.

DSC operating revenue projections for Fiscal Year 2024 through Fiscal Year 2029 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 2025 budgeted operating expenditures are $27.3 million, which is a slight increase from the anticipated Fiscal Year 2024 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

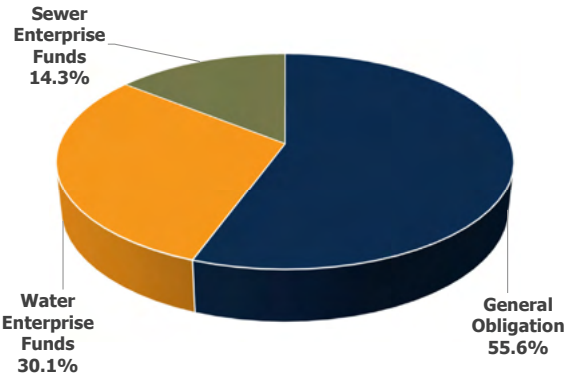
Debt Overview

As of July 1, 2024, the City of Henderson's combined outstanding debt totals $416.0 million, consisting of:

- **G. O. Bonds/Other Debt $ 231.1 million**
- **Water Revenue Secured Bonds $ 125.3 million**
- **Sewer Revenue Secured Bonds $ 59.5 million**

See Capital Improvement Plan section for a listing of projects identified as funded through bond proceeds. 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.

Composition of Outstanding Debt As of 07/01/24



Key Fact

In November 2023, Standard & Poor's Global Ratings and Moody's Investor Services reaffirmed their bond ratings for the City at AA+ and Aa2.

The following is a review of each of the City's outstanding debt obligations, excluding the proposed issuances as of July 1, 2024.

General Obligation Bonds and Other Debt

The City's $231.1 million general obligation debt can be broken down into two distinct categories:

- General Obligation/Revenue Bonds
  Secured by Consolidated Tax $ 206.3 million
- General Obligation Other Debt
  Medium-Term Bonds $ 21.5 million
  Leases $ 2.3 million
  Installment Agreements $ 1.0 million

General Obligation Bonds and Other Debt Payment Requirements

Fiscal Year	Principal	Interest	Total
2025	$ 13,612,001	$ 8,190,216	$ 21,802,216
2026	14,159,646	7,801,816	21,961,462
2027	14,367,616	7,386,791	21,754,407
2028	14,397,272	6,966,157	21,363,429
2029	14,840,560	6,527,265	21,367,825
2030 - 2034	69,568,677	25,794,493	95,363,171
2035 - 2039	61,699,204	14,290,301	75,989,505
2040 - 2043	28,500,000	2,928,818	31,428,818
Total	**$ 231,144,976**	**$ 79,885,856**	**$ 311,030,833**

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, 2024.

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

	Date Issued	Original Amount	Outstanding 7/1/2024
Series 2013B (Various Purpose Bds)	04/16/2013	$39,955	$ 2,880
Series 2014 (Refunding Bonds)	09/25/2014	24,305	2,600
Series 2021	10/12/2021	25,000	23,145
Series 2020B1	06/09/2020	29,510	29,510
Series 2020B2 (Refunding Bonds)	06/09/2020	93,705	86,760
Series 2023A1	11/16/2023	34,000	34,000
Series 2023A2	11/16/2023	26,000	26,000
Total Outstanding			$ 204,895

Groundbreaking for Fire Station 92

The table below illustrates the sufficiency of Consolidated Tax Revenues at existing levels to pay debt service on the Consolidated Tax Bonds.

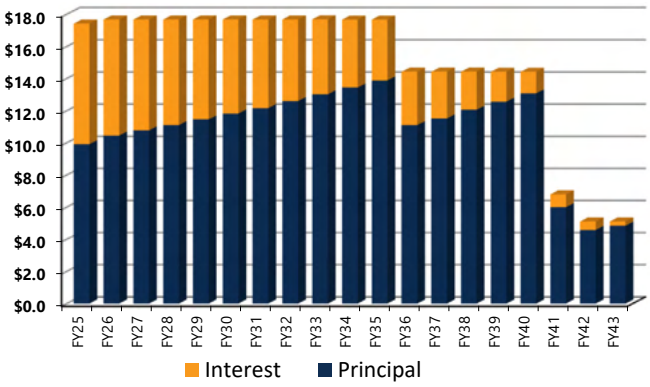
Consolidated Tax Pledged Revenue (in thousands)

	FY 2023 Actual	FY 2024 Unaudited	FY 2025 Budget
Consolidated Tax	$ 166,345	$ 172,177	$ 174,361
Pledged Revenue Limitation (15%)	24,952	25,827	26,154
Existing Debt Service	9,815	11,470	16,876
Coverage	2.54X	2.25X	1.55X

Future site of West Henderson Fieldhouse

The chart below illustrates the outstanding debt service to maturity in general obligation bonds secured by consolidated tax revenue as of July 1, 2024.

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.

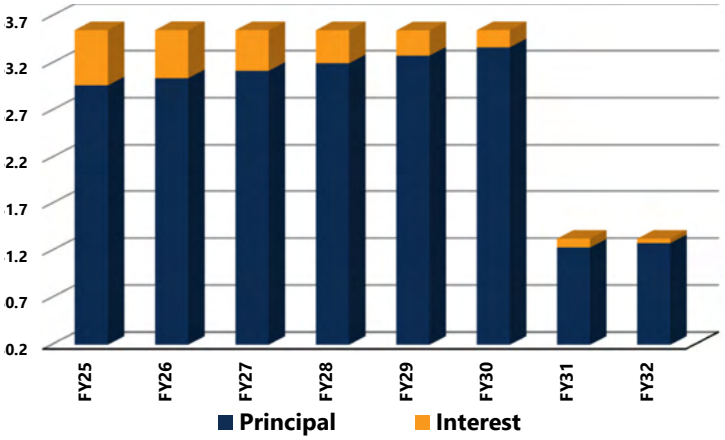
The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2025 is $0.6508, which includes $0.231 in voter-approved overrides for public safety.

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, 2024.

The chart below illustrates the outstanding debt service to maturity in general obligation medium-term bonds and other debt as of July 1, 2024.

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



Key Fact

The City of Henderson delivers value to its residents by demonstrating fiscal responsibility, which has resulted in achieving the state's highest bond ratings amongst cities. These superior bond ratings lead to reduced financing costs, ensuring savings for taxpayers.

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

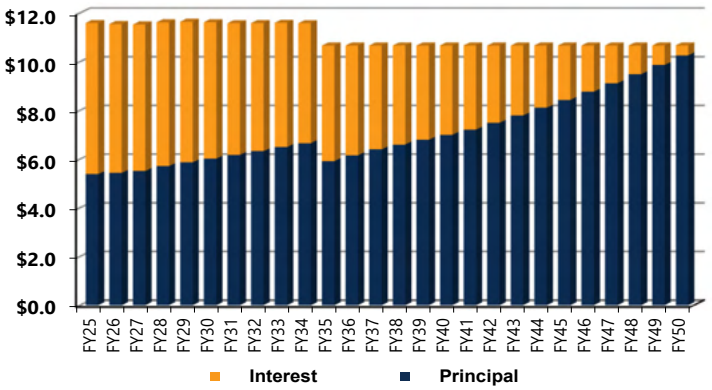
	Date Issued	Original Amount	Outstanding 7/1/2024
Series 2016 (Bldg/Parks Ref)	8/30/2016	$ 12,700	$ 1,535
Medium Term 2020C	06/23/2020	20,000	12,455
Medium Term 2022	12/01/2022	10,000	9,044
Capital Leases	Various	3,670	2,271
Installment Purchase Agreements	12/22/2022	1,575	944
Total Outstanding			**$ 26,249**

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, 2024.

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2025	$ 5,377,337	$ 6,208,854	$ 11,586,191
2026	5,427,337	6,117,918	11,545,255
2027	5,512,337	6,015,604	11,527,940
2028	5,707,337	5,903,523	11,610,860
2029	5,857,337	5,778,197	11,635,534
2030-2034	31,657,337	26,291,087	57,948,423
2035-2039	31,855,000	21,462,150	53,317,150
2040-2044	37,585,000	15,732,450	53,317,450
2045-2050	55,900,000	8,082,000	63,982,000
Total	**$ 184,879,020**	**$ 101,591,783**	**$ 286,470,803**

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 7/1/2024	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
Water Revenue Bonds Series 2020A1	06/09/2020	$ 125,340,000	$ 125,340,000	$ 4,745,800	06/01/2050
		$ 125,340,000	**$ 125,340,000**	**$ 4,745,800**	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	$ 1,659,396	$ 524,020	$ 87,337	01/01/2030
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	47,670,000	6,391,335	06/01/2034
		$ 71,739,396	**$ 59,539,020**	**$ 6,840,391**	
		$ 197,079,396	**$ 184,879,020**	**$ 11,586,191**	

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 2024 of $22.5 billion (including the assessed valuation of the Henderson Redevelopment Agency of $2.3 billion), the City's debt limit for general obligations is $3.37 billion. The chart below illustrates the City's general obligation statutory debt limitation.

Statutory Debt Limitation

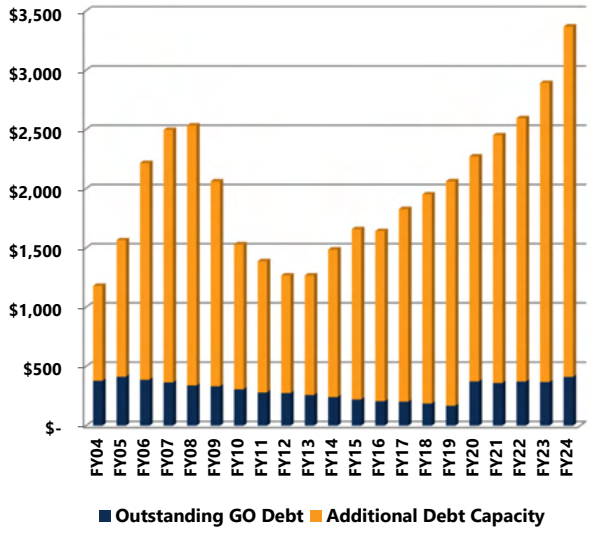
Statutory Debt Limitation for Fiscal Year 2024*	$ 3,367,736,658
Outstanding General Obligation Indebtedness (as of June 30, 2024)	$ 412,284,000
Additional Statutory Debt Limitation	$ 2,955,452,658

* Based upon the assessed valuation for fiscal year 2024 (including the assessed valuation of the Henderson Redevelopment Agency). Source: Nevada Department of Taxation.

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 2.04%. This ratio is used to compare debt to assessed value between municipalities, utilizing assessed value as the common variable between entities. The City of Henderson is a young community that experienced strong growth requiring capital improvements and infrastructure expansion.

The City anticipates issuing additional debt during the fiscal year to fund infrastructure. The below table excludes these proposed issuances as final issuance amounts are not known at this time.

Debt Ratio Comparison

	Total General Obligation Debt	Population as stated by State Demographer July 1, 2023	Fiscal Year 2024 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	$ 148,270,989	277,517	$ 13,862,380,661	$ 534.28	1.07%
Las Vegas	476,302,109	666,780	27,914,752,749	714.33	1.71%
Henderson*	**412,284,000**	**341,980**	**20,178,244,921**	**1,205.58**	**2.04%**
North Las Vegas	352,113,693	282,496	13,255,789,143	1,246.44	2.66%
			Average:	**$ 925.16**	**1.87%**

Source: Total General Obligation Debt compiled by Zions Public Finance

* Outstanding as of June 30, 2024; does not include revenue bonds, lease/purchase agreements, assessment bonds not secured by general fund revenues, or proposed/authorized bonds.

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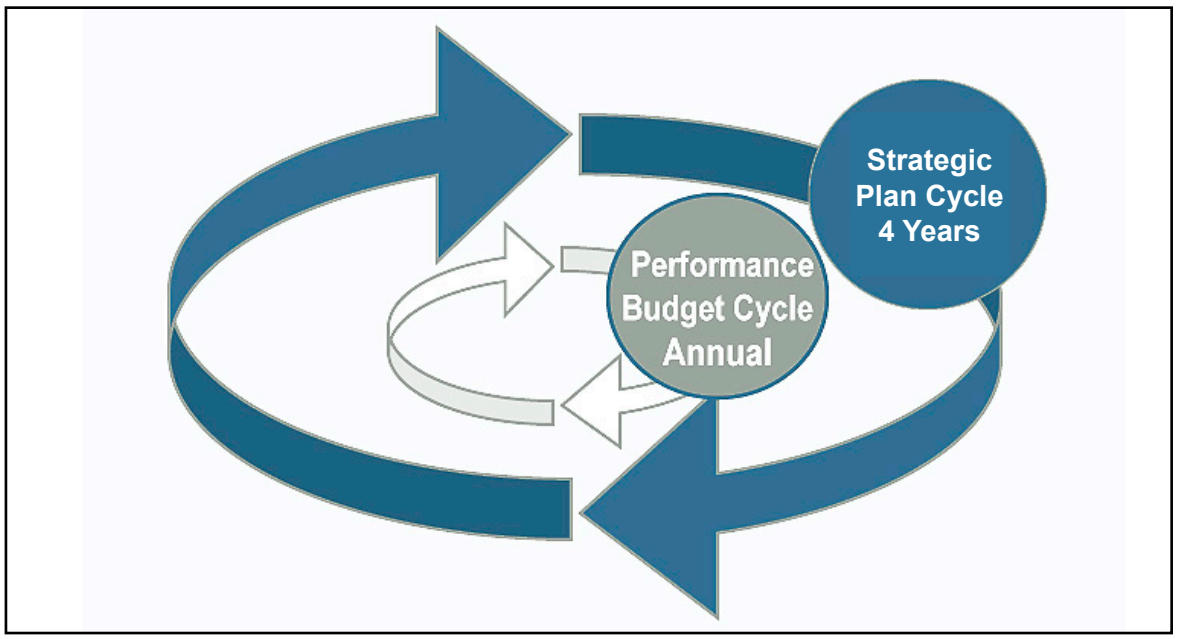
Performance Budget Introduction

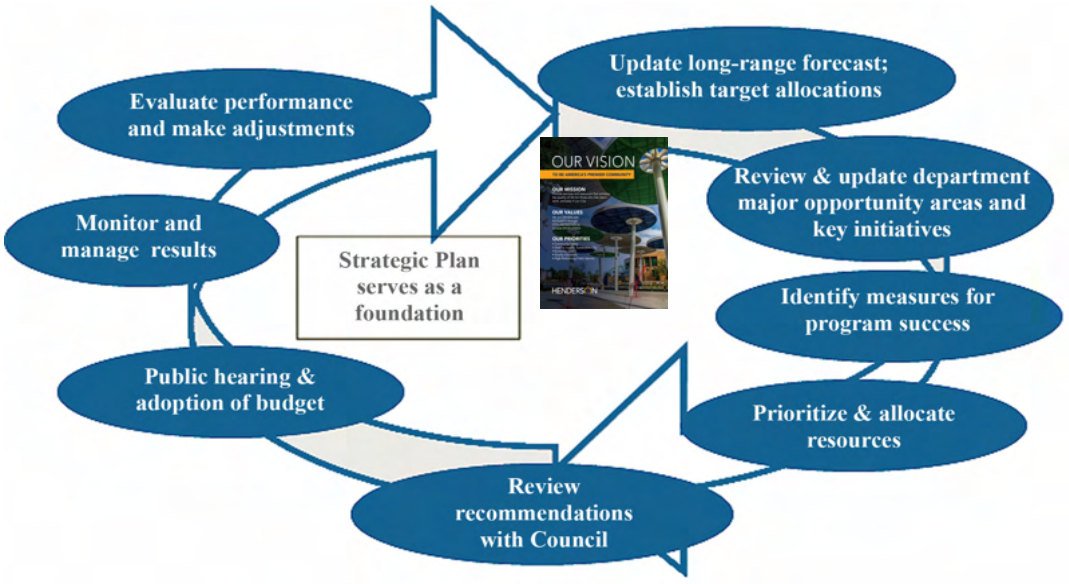
The current department Performance Management Plans were developed for Fiscal Year 2025. They address the major opportunity areas as prioritized by the City's Strategic Plan. The performance management aspect of the Performance Budget has been refined over time to assist each department in providing business cases that utilize data and enable them to evaluate their current business processes in a more effective manner.

The current Strategic Plan was updated in 2023 and began implementation for Fiscal Year 2024-2027. For additional information on the Strategic Plan, refer to the Long-Range Planning section of this document.

Process Overview



Annual Performance Budget Cycle



Strategic Priorities and Goals

The following section details the City's key priorities including Community Safety, Healthy, Livable, Sustainable City, Economic Vitality, Quality Education, and High-Performing Public Service as well as the Major Opportunities Areas that have been identified for each priority. For each opportunity the City has identified a primary goal along with key initiatives and action items necessary to reach those goals. The City's Strategic Plan bi-annually reports progress on these key initiatives and action items. The most recent progress report can be found on the City's website.

Priority	Major Opportunity Area (MOA)
Community Safety	Enhance and protect Henderson's quality of life
	Prepare for emergencies
	Ensuring employee safety, health and wellness
	Improve transportation safety
	Advance and promote City environmental management
Healthy, Livable, Sustainable City	Develop and implement a cohesive climate response initiative
	Improve community and behavioral health in Henderson
	Improve housing stability
	Promote a healthy and vibrant community
	Ensure a high-quality multimodal transportation network
Economic Vitality	Promote human capital investments to attract high-tech, high-wage industries
	Create economic diversity and jobs
	Maintain the City's financial resiliency
	Perform research and create marketing assets to inform and drive community conversations and decisions
Quality Education	Be a leader in education reform in Southern Nevada
	Expand access to high-quality early childhood education
	Ensure Henderson's high school students are prepared for college
	Align educational investments with Pre-Kindergarten-12 needs
	Align local talent pool with local career opportunities
	Enhance school environments through strategic partnerships between Clark County School District and the City
High-Performing Public Service	Ensure responsive government through implementation of a digital innovation program
	Ensure responsive government through implementation of a city performance excellence program
	Develop and implement strategies to attract and retain the high-performing workforce of today and in the future

Community Safety

Enhance and Protect Henderson's Quality of Life

Goals: Decrease priority one response times for crimes against persons and property, increase cardiac survivability and structure fire containment, and decrease fire response times.

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.
- Develop public safety personnel.

Top Fiscal Year 2025 Action Items:

- Enhance the supervision and coordination of fire department resources and the safety and effectiveness of emergency incident management response capability by adding a third (3rd) battalion.
- Increase public safety at City Hall.
- Provide diverse workplace facilities and increase emergency response resource capacity by moving and renovating Fire Station 81 and renovating Fire Station 82.
- Strengthen the plan to manage peak-hour workload for emergency medical service responses by purchasing and staffing an additional medic unit.
- Utilize technology as a force multiplier to identify stolen vehicles across the City of Henderson.
- Develop a plan to reduce narcotics related crimes.
- Improve community outreach and education by increasing the number of school fire-safety presentations.
- Increase community awareness of public safety activities through social media presence.
- Support and expand pet friendly community programs.

Prepare for Emergencies

Goal: Increase citizen perception of their emergency preparedness.

Key Initiatives:

- Further the expansion of the City's community preparedness program, with particular attention given to special or vulnerable populations and the support of special programs such as the Southern Nevada Community Emergency Response Team.
- Mitigate threat and hazards risks with a resilient community.

Top Fiscal Year 2025 Action Items:

- Increase public education in emergencies and emergency preparedness through community outreach and Ready Crew Coordinator-led trainings and exercises.
- Upgrade back-up Emergency Operations Center to appropriately facilitate coordinated response to major emergencies or disasters in the event the primary site is inoperable.

Community Safety

Ensuring Employee Safety, Health and Wellness

Goal: Reduce employee injuries.

Key Initiatives:

- Research the feasibility of expanding the Employee Health and Wellness Center by utilizing a gap analysis once the facility has been open for one year. During this third-party analysis, the city would identify where the needs of City employees are and what services that have already been provided are not adequately utilized.
- Reduce the frequency, liability, and severity of employee injuries.
- Strategically address the medical management of occupational health services.

Top Fiscal Year 2025 Action Items:

- Development and implementation of an in-house wellness center program for city employees which will improve employee health, strengthen the workforce, improve efficiencies, ensure compliance, reduce costs, and streamline processes.
- Develop a Wellness Committee dedicated to implementation of City of Henderson Wellness plan meeting the five areas of Wellness to improve productivity and satisfaction of city employees.
- Reduce employee injuries by adding a third safety officer.

Improve Transportation Safety

Goal: Reduce traffic crashes, injury crashes, bicycle crashes, and pedestrian crashes.

Key Initiatives:

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

Top Fiscal Year 2025 Action Items:

- Develop printable and web materials regarding driving, walking, and biking safety.
- Pilot streetlight-based pedestrian, bicycle, and vehicle detection technology.
- Update all traffic signal controllers to provide real-time vehicular and bicycle counts.
- Procure and install successful technologies for intersections and streetlights.
- Analyze data from Smart Cities technologies to determine where congestion is occurring, where and when crashes will occur, and where street light knockdowns have occurred.

Community Safety

Advance and Promote City Environmental Management

Goal: 100% stormwater permit compliance.

Key Initiatives:

- Minimize the City's environmental liability and ensure regulatory compliance by transitioning the City from a decentralized to centralized environmental management model.

Top Fiscal Year 2025 Action Items:

- Continue to expand services provided to City departments and coordination of stormwater permit compliance.

Healthy, Livable, Sustainable City

Develop and Implement a Cohesive Climate Response Initiative

Goal: Decrease water usage year over year.

Key Initiatives:

- Enhance water conservation education and outreach.
- Revise regulations, codes, and design standards to reduce per capita water use.
- Remove and replace nonfunctional turf in compliance with Assembly Bill 356.
- Increase water conservation compliance and water waste enforcement.
- Invest in new technologies to reduce consumptive water use.

Top Fiscal Year 2025 Action Items:

- Revise Title 19 to address landscaping standards.
- Revise Parks and Recreation Standardized Design Guidelines.
- Develop a prototype park plan reflecting a net zero water consumption approach.
- Revise existing planning documents to reflect a net zero water consumption approach for city parks.

Improve Community and Behavioral Health in Henderson

Goal: Increase substance abuse education, training opportunities, and outreach.

Key Initiatives:

- Build the City's capacity to address Henderson's mental and behavioral health needs by implementing the Organizational and Program Assessment recommendations.
- Expand suicide and substance abuse prevention and harm reduction resources and training throughout the city.

Top Fiscal Year 2025 Action Items:

- Create an interoperable data infrastructure through a closed loop referral system.
- Provide training opportunities to all City departments on the social determinants of health and the resources and services the City provides.
- Update the Henderson Strong Comprehensive Plan and more directly address opioid addiction and opioid overdose crisis at the local level.
- Identify community partner organizations and develop a plan for naloxone distribution city-wide targeting zip codes and population groups with higher overdose rates.
- Develop and deploy the fentanyl outreach messaging campaign targeted to middle school and high school students.

Healthy, Livable, Sustainable City

Improve Housing Stability

Goal: Increase housing stability.

Key Initiatives:

- Improve housing stability, inventory, and variety to meet community needs.

Top Fiscal Year 2025 Action Items:

- Expand Henderson's housing inventory across the continuum of housing needs to prevent and reduce homelessness by expanding, increasing, and aligning resources, such as temporary shelter, rapid rehousing, permanent supportive housing, affordable housing, master lease agreements, and support services.
- Identify permanent funding for the current grant-funded, Henderson Homeless Response Team.
- Allocate staff and funding to develop a habitability and demolition program with landlord registration requirements for rundown and/or vacant and abandoned buildings.

Promote a Healthy and Vibrant Community

Goals: Increase art installations and increase the percentage of residents within a 10-minute walk of a park, trail, or bike lane.

Key Initiatives:

- Implement the Cultural Arts Master Plan to enhance a diverse and inclusive community.
- Provide equitable access to parks, recreation, trails, and open space.
- Expand Henderson's health initiatives to increase educational access opportunities to foster community fitness, health, wellness, and nutrition.

Top Fiscal Year 2025 Action Items:

- Establish a Henderson public art ordinance to secure future cultural arts funding.
- Create a gap analysis of park access for residents outside the 10-minute walk standard.

Healthy, Livable, Sustainable City

Ensure a High-Quality, Multimodal Transportation Network

Goal: Increase the percentage of residents within a 10-minute walk to a bus stop.

Key Initiatives:

- Expand opportunities for all transportation users by addressing equitable mobility.
- Implement real-time data to maintain a healthy transportation network.

Top Fiscal Year 2025 Action Items:

- Research low use transit routes and in partnership with Regional Transportation Commission of Southern Nevada to create "safe routes" to bus stops.
- Identify the top 5 corridors with the City for monitoring of the average travel time and set baselines and goals.
- Advocate for new and expanded transit routes, which include researching new locations for bus stops to ensure connectivity.
- Support the Board of Regents efforts to provide multiple transportation options between campuses (Nevada State University and College of Southern Nevada).

Economic Vitality

Promote Human Capital Investments to Attract High-Tech, High-Wage Industries

Goal: Increase jobs held in target industry sectors.

Key Initiatives:

- Support Science, Technology, Engineering, Arts, and Mathematics (STEAM) curriculum.
- Align workforce development with target industries.
- Support the implementation of Workforce Employment and Training Centers.
- Increase entrepreneurship and small business capacity (access to capital, export assistance).
- Promote inclusive talent attraction and retention.
- Coordinate with regional stakeholders to encourage and promote equitable internship opportunities.

Top Fiscal Year 2025 Action Items:

- Investigate best practices from other communities that leverage both public and private sector resources to improve access to K-12 STEAM programming.
- Identify and partner with non-profit organizations or government agencies that can provide grant funding/support for the K-12 STEAM curriculum.
- Connect companies with Workforce Connections' services (One-Stops).
- Promote the Center of Excellence and connect employers for potential partnerships.
- Partner with state and regional entities for additional small business resources.
- Incorporate talent attraction and retention into the department's marketing message.

Create Economic Diversity and Jobs

Goal: Increase new jobs in target industry sectors.

Key Initiatives:

- Create and implement agile business recruitment strategies to attract domestic and international industries.
- Promote West Henderson as a core employment corridor supporting area development and overall plans to achieve an efficient jobs-to-housing balance.
- Accommodate diverse and equitable employment opportunities by ensuring key parcels of land are available for industrial and commercial uses.
- Promote Downtown Henderson as a destination location and the continued revitalization of the Eastside Redevelopment area to attract businesses, residents, and visitors to both areas.

Top Fiscal Year 2025 Action Items:

- Continue to coordinate with Henderson Information Technology Department on partnerships to provide cutting-edge fiber optics and 5G communication infrastructure throughout Henderson.

Economic Vitality

Maintain The City's Financial Resiliency

Goal: Increase financial policies and service level target identification.

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 2025 Action Items:

- Create guidelines for fund balances/net position for city funds where no policies are currently in place.
- Ensure sustainability of revenue streams.
- Identify ways to diversify revenue and deliver recommendations to the City Manager's Office.
- Advocate for and support financial initiatives that support the City's mission.
- Monitor and respond to unfunded mandates to mitigate impacts to services.
- Evaluate service levels and programs.

Perform Research and Create Marketing Assets to Inform and Drive Community Conversations and Decisions

Goal: Increase impressions/marketing related to target industries.

Key Initiatives:

- Define, monitor, and promote Henderson's target industries and workforce availability.
- Partner with regional stakeholders to deliver on Henderson's commitment to the region's Comprehensive Economic Development Strategy (CEDS).
- Aggressively tell the Henderson story as a place for working, living, and visiting.
- Research potential economic shifts, disruptions, and innovations and identify vulnerable sectors and occupations.

Top Fiscal Year 2025 Action Items:

- Complete a study on Henderson's workforce availability and workforce needs.
- Seek partnerships that elevate the City's visibility as a place for working, living, and visiting.

Quality Education

Be a Leader in Education Reform in Southern Nevada

Goal: Increase number of education outreach events and engagement.

Key Initiatives:

- Support a legislative agenda that prioritizes student achievement, accountability, school safety, early learning, and local leadership.
- Support and host culturally competent parental engagement activities, including ongoing outreach with families to understand their needs.

Top Fiscal Year 2025 Action Items:

- Advocate for additional state and federal dollars for early learning.
- Continue to advocate for right-sizing districts, schools, and classrooms for better education and better integration of schools into the community.

Expand Access to High-Quality Early Childhood Education

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

Key Initiatives:

- Explore partnerships with higher education and other community organizations to expand outreach and promote additional programming opportunities that promote early childhood development for families with young children.
- Continue to invest in affordable, high-quality childcare and early education.

Top Fiscal Year 2025 Action Items:

- Work with community and business partners on an educational appeal on the importance of early childhood education.
- Explore the potential for public-private partnerships to establish sponsorships to allow additional access and improvements to early childhood education programs.
- Partner and promote higher-education providers' efforts to expand early childhood education and the teaching supply in Henderson.

Quality Education

Ensure Henderson's High School Students Are Prepared For College

Goal: Increase students connected to support mechanisms.

Key Initiatives:

- Support initiatives, such as college preparedness courses and access to student financial support programs, to ensure educational opportunities are available to all students.
- Support middle and high school efforts to improve college readiness through Henderson Community Education Advisory Board partnership opportunities.

Top Fiscal Year 2025 Action Items:

- Support community partners with career fair events at local high schools through participation, shared communication, and financial support.
- Implement communication strategy to share information about grants, scholarships, and family education to support students in understanding options for higher education.

Align Educational Investments with Pre-Kindergarten-12 Needs

Goals: Increase the number of Henderson schools with star ratings and increase English and math proficiency.

Key Initiatives:

- Pursue opportunities to provide academic enrichment and mentoring for local students either in person or virtually.
- Advocate for community efforts to support safe school environments and prevent youth violence.
- Establish the City as a charter school sponsor.

Top Fiscal Year 2025 Action Items:

- Provide opportunities for additional learning to bridge the COVID-slide educational gap students experienced due to school closures.
- Support schools and staff in delivering education successfully with unique solutions that respond to student needs.

Quality Education

Align Local Talent Pool With Local Career Opportunities

Goal: Increase skills and mentoring program participants.

Key Initiatives:

- Collaborate with business organizations, high schools, and community organizations (including the City of Henderson) to enhance and strengthen mentorship and apprenticeship programs for teenagers.
- Encourage educational providers to align curriculum and continuing education with the needs of local industries.

Top Fiscal Year 2025 Action Items:

- Identify and engage community organizations that may be able to partner with businesses and Henderson schools to provide/fund STEAM skill training.
- Track the progress of Career and Technical Academy and advocate for a comprehensive public high school to be established in Henderson.

Enhance School Environments Through Strategic Partnerships between Clark County School District and the City of Henderson

Goal: Increase education newsletter readership.

Key Initiatives:

- Enhance the relationship between City and local school leaders through strategic outreach efforts.

Top Fiscal Year 2025 Action Items:

- Support district and school level efforts to reduce chronic absenteeism through information sharing, amplifying community awareness campaigns and focus on school outreach and school leadership convenings.
- Improve communication and information sharing through school focused monthly newsletter and principal roundtable events for schools in each ward.

High-Performing Public Service

Ensure Responsive Government Through Implementation of a Digital Innovation Program

Goal: Increase privacy policies.

Key Initiatives:

- Transform the City of Henderson's technology environment to better focus on the timely execution of innovative ideas.
- Utilize professional services to create an Enterprise Data Strategy.
- Utilize professional services to determine the feasibility of a customer portal.

Top Fiscal Year 2025 Action Items:

- Implement Enterprise Data Strategy starting with proof of concept (POC), including Public Works Traffic.
- Monitor the privacy landscape and use the results of the privacy study to build new policy.
- Leverage the customer perception assessment results as part of a feasibility analysis to determine the appetite for a customer portal.

Ensure Responsive Government Through Implementation of a City Performance Excellence Program

Goal: Increase business satisfaction score.

Key Initiatives:

- Promote accountable and transparent government.
- Improve government efficiency and agility.
- Enhance civic engagement.
- Provide premier support to our residents and business customers.

Top Fiscal Year 2025 Action Items:

- Implement a Contract Management Tracking System (CMTS).
- Work with departments with external-facing business customer to identify actions to increase business customer satisfaction.

High-Performing Public Service

Develop and Implement Strategies to Attract and Retain the High-Performing Workforce of Today and in the Future

Goals: Increase overall employee engagement and decrease employee resignation turnover rate.

Key Initiatives:

- Develop and implement strategies to attract and retain entry-level public safety positions in the City of Henderson.
- Develop and implement strategies to attract and retain the high-performing workforce of today and the future.
- Enhance the City's culture and team member engagement and build programs and initiatives to increase capability and capacity within the organization.

Top Fiscal Year 2025 Action Items:

- Develop a recruitment and talent acquisition branding strategy that communicates the City's mission, vision, and values to potential employees and highlights the benefits of a public sector career with the City of Henderson.
- Enhance the recruitment and application processes to improve the candidate experience.
- Develop and implement strategies to improve and diversify the qualified candidate pool for the City of Henderson.
- Implementation of a new Learning Management System (LMS) to enhance online learning platforms.

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 are needed.

The City's strategic performance measure data is updated quarterly and tracked by City management. These results are also published to increase transparency and accountability. Scan the QR code below to be redirected to the City's Open Data website to view the City's performance measures for the Strategic Priorities.

Open Data

FY 2025 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 2025 Budget by Fund

General Fund	$	392,852,544
Special Revenue Funds		
Commissary		329,795
Crime Prevention		8,394,892
Eldorado Valley		123,000
Flood Control		3,323,250
Forfeited Assets		1,000
Gas Tax		11,922,316
Grants		144,056,343
Muni Court Admin Fee		625,726
Sales & Use Tax		29,715,073
Recreation, Cultural Events, & Tourism		5,171,506
Capital Projects Funds		
Capital Replacement		10,487,985
Special Recreation		2,351,000
Internal Service Funds		
City Shop		16,509,113
Citywide		18,180,498
Engineering		12,294,937
Health Insurance		25,246,528
Self Insurance- Liability		6,919,308
Workers' Compensation		18,965,633
Enterprise Funds		
Development Services *		27,244,982
Sewer		65,249,074
Water		112,815,489
Redevelopment Agency		155,255,123
	$	1,068,035,115

Funds not included in this section:

Debt Service Funds	$	21,395,785
Bond Proceeds		79,218,126
Land Sales		1,471,759
Municipal Facilities		5,317,690
Municipal Golf Course		3,658,485
NID		43,917
Park Development		2,438,075
Special Assessment Districts		100,000
	$	113,643,837
Total All Funds **	$	1,181,678,952

FY 2025 Budget by Department

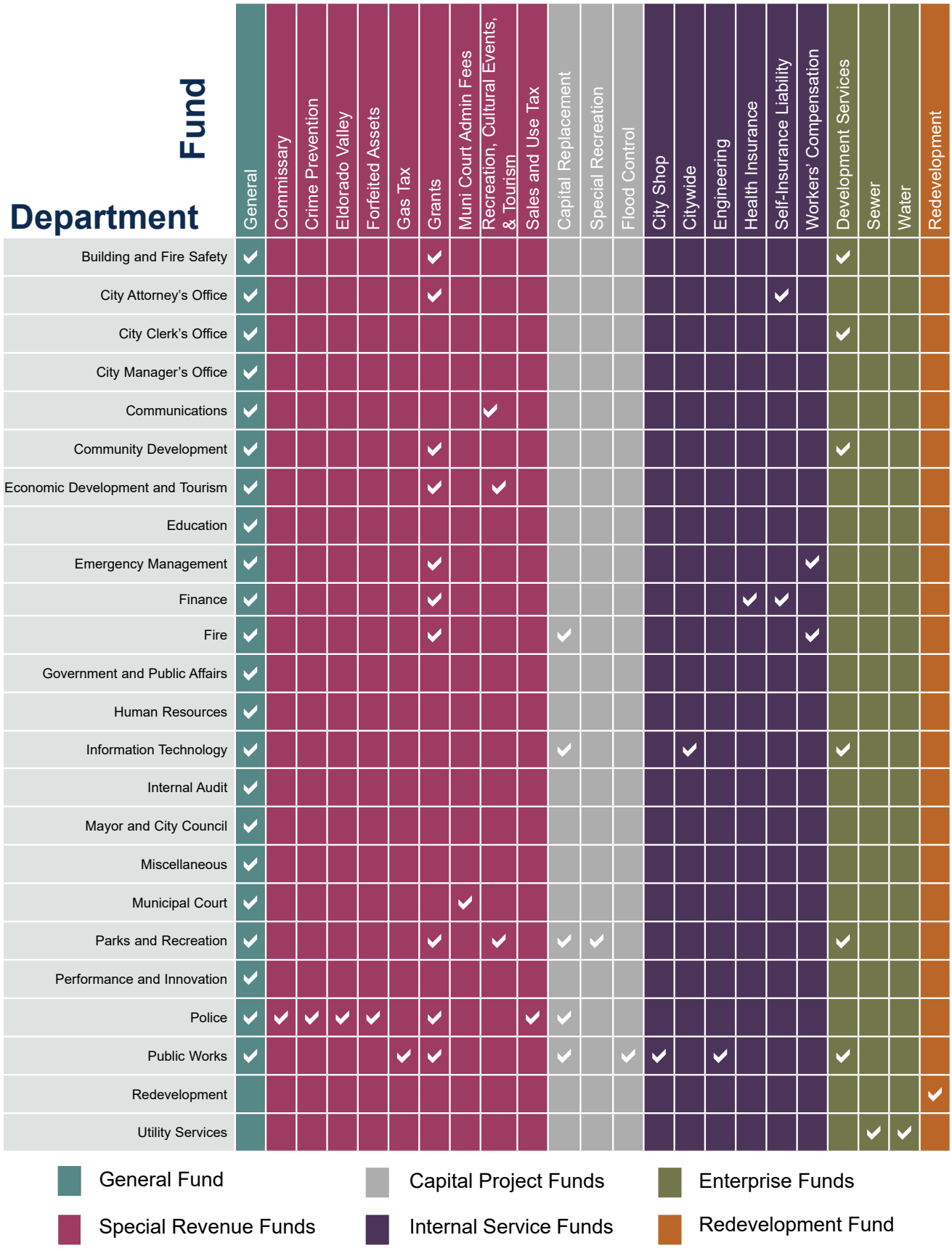
Building and Fire Safety	$	18,440,138
City Attorney's Office		11,082,083
City Clerk's Office		3,303,263
City Manager's Office		1,730,127
Communications		3,547,334
Community Development and Services		32,573,351
Economic Development and Tourism		2,173,090
Education		1,110,936
Emergency Management		22,914,152
Finance		40,562,802
Fire		89,168,097
Government and Public Affairs		1,771,541
Human Resources		6,565,614
Information Technology		32,946,745
Internal Audit		1,143,501
Mayor & City Council		1,081,443
Miscellaneous ***		8,406,667
Municipal Court		10,874,318
Parks and Recreation		91,559,530
Performance and Innovation		1,742,331
Police		180,984,738
Public Works		171,033,628
Redevelopment Agency		155,255,123
Utility Services		178,064,563
	$	1,068,035,115

* 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 $912,779,992 and Redevelopment Agency funds of $155,255,123

*** 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 2025 Department Funding Sources



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.

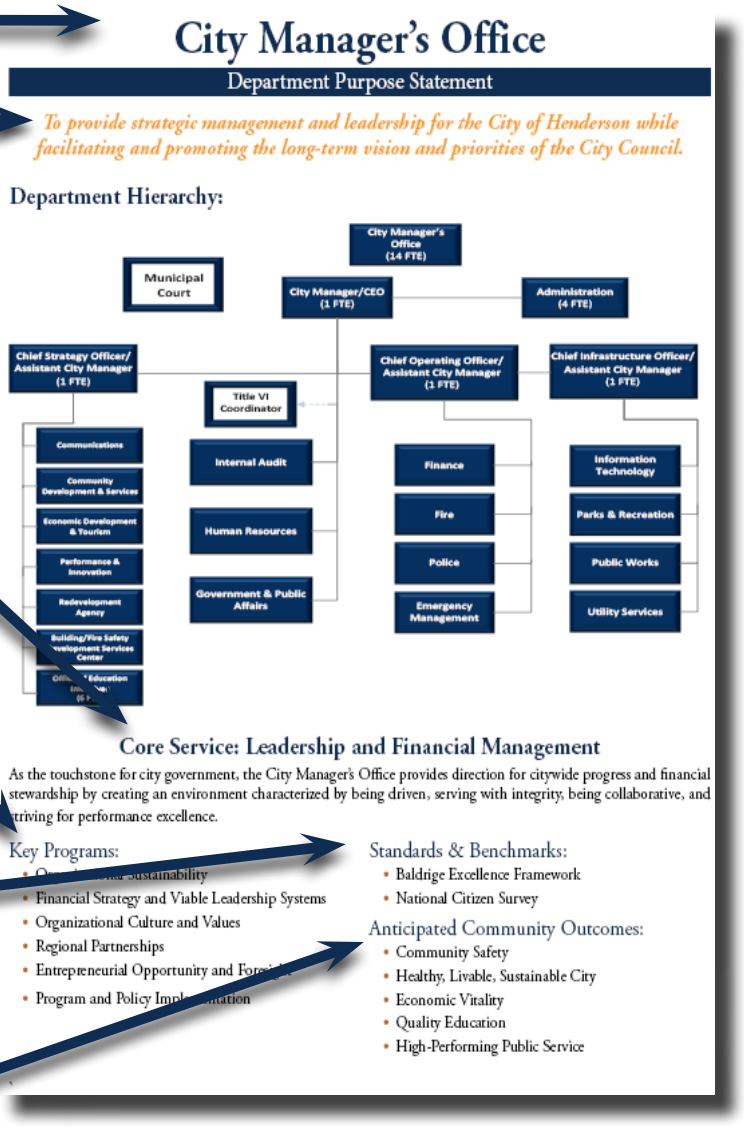
3) **Department Hierarchy (Organizational chart)**: Organizational structure that defines the levels of authority and responsibility within a department.

4) **Core Services**: A principal service or product delivered by a program or department that is necessary to the successful operation of the city. A department may have multiple core services.

5) **Key Programs**: 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.

6) **Standards & Benchmarks**: Standards are established guidelines or criteria that define the expected level of quality or performance for a department and benchmarks are specific points of reference used to measure and compare department's performance.

7) **Anticipated Community Outcomes:** The expected strategic output that a department aims to achieve through specific programs, projects, or initiatives.

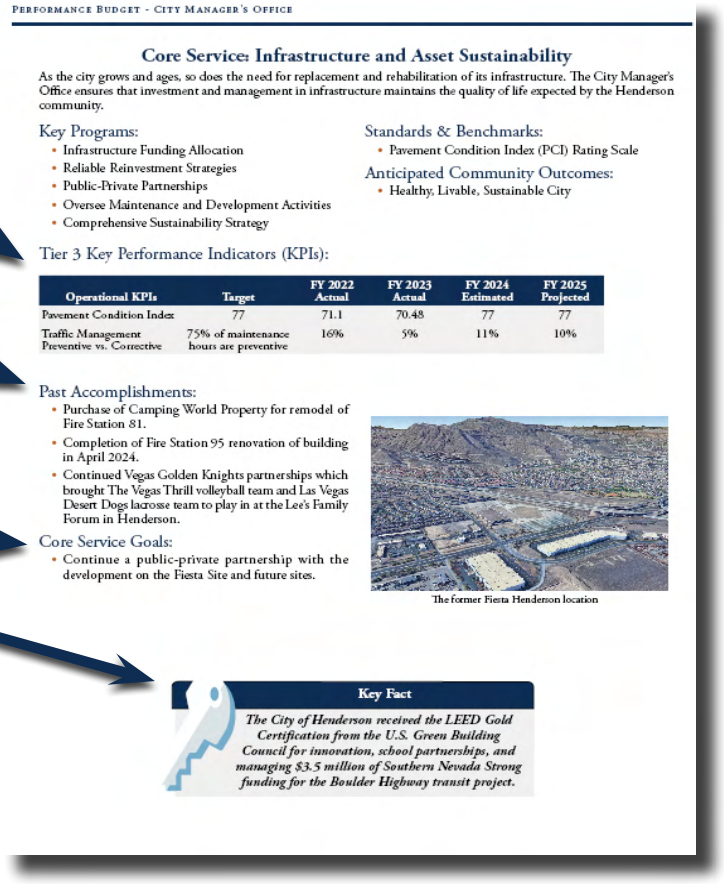


8) **Tier 3 Key Performance Indicators (KPIs)**: Processes that have been identified by senior leadership and the executive team that are critical to achieving our city's high quality of life.

9) **Past Accomplishments**: Highlights achievements by the department in its continuous efforts to serve the community.

10) **Core Service Goals**: Are primary objectives that a service aims to achieve in order for a program or department to deliver value to its customers and citizens.

11) **Key Facts**: Important facts about each department.



Performance Budget - City Manager's Office

Core Service: Infrastructure and Asset Sustainability

As the city grows and ages, so does the need for replacement and rehabilitation of its infrastructure. The City Manager's Office ensures that investment and management in infrastructure maintains the quality of life expected by the Henderson community.

Key Programs:
- Infrastructure Funding Allocation
- Reliable Reinvestment Strategies
- Public-Private Partnerships
- Oversee Maintenance and Development Activities
- Comprehensive Sustainability Strategy

Standards & Benchmarks:
- Pavement Condition Index (PCI) Rating Scale

Anticipated Community Outcomes:
- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Pavement Condition Index	77	71.1	70.48	77	77
Traffic Management Preventive vs. Corrective	75% of maintenance hours are preventive	16%	5%	11%	10%

Past Accomplishments:
- Purchase of Camping World Property for remodel of Fire Station 81.
- Completion of Fire Station 95 renovation of building in April 2024.
- Continued Vegas Golden Knights partnerships which brought The Vegas Thrill volleyball team and Las Vegas Desert Dogs lacrosse team to play in at the Lee's Family Forum in Henderson.

The former Fiesta Henderson location

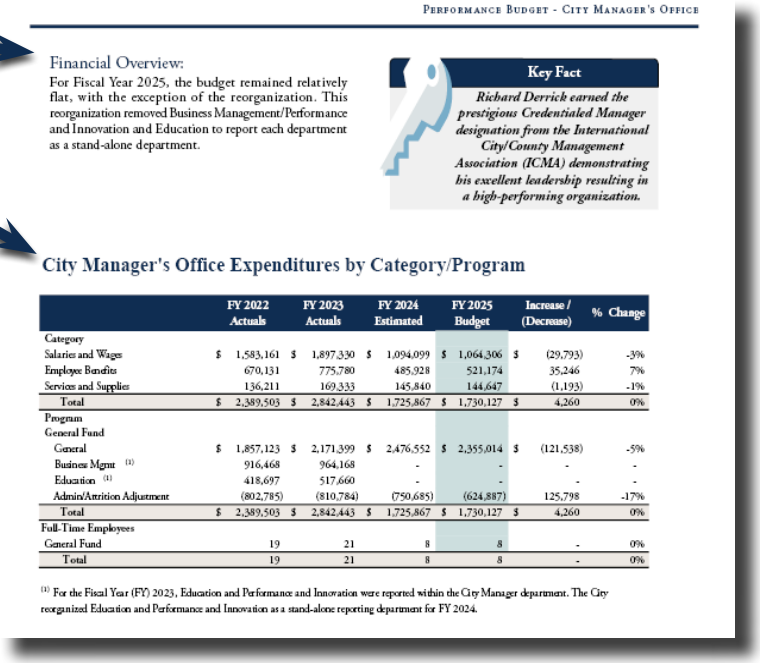
Core Service Goals:
- Continue a public-private partnership with the development on the Fiesta Site and future sites.

Key Fact

The City of Henderson received the LEED Gold Certification from the U.S. Green Building Council for innovation, school partnerships, and managing $3.5 million of Southern Nevada Strong funding for the Boulder Highway transit project.

12) **Financial Overview**: Provides any explanation necessary for the detailed financial data presented in the table.

13) **Expenditures by Category/Program**: Detailed information relating to actual expenditures from Fiscal Year 2022 through budget for Fiscal Year 2025. Includes information relating to the number of full-time employees within the departments.



Performance Budget - City Manager's Office

Financial Overview:

For Fiscal Year 2025, the budget remained relatively flat, with the exception of the reorganization. This reorganization removed Business Management/Performance and Innovation and Education to report each department as a stand-alone department.

Key Fact

Richard Derrick earned the prestigious Credentialed Manager designation from the International City/County Management Association (ICMA) demonstrating his excellent leadership resulting in a high-performing organization.

City Manager's Office Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,583,161	$ 1,897,330	$ 1,094,099	$ 1,064,306	$ (29,793)	-3%
Employee Benefits	670,131	775,780	485,928	521,174	35,246	7%
Services and Supplies	136,211	169,333	145,840	144,647	(1,193)	-1%
Total	$ 2,389,503	$ 2,842,443	$ 1,725,867	$ 1,730,127	$ 4,260	0%
Program						
General Fund						
General	$ 1,857,123	$ 2,171,399	$ 2,476,552	$ 2,355,014	$ (121,538)	-5%
Business Mgmt [1]	916,468	964,168	-	-	-	-
Education [1]	418,697	517,660	-	-	-	-
Admin/Attrition Adjustment	(802,785)	(810,784)	(750,685)	(624,887)	125,798	-17%
Total	$ 2,389,503	$ 2,842,443	$ 1,725,867	$ 1,730,127	$ 4,260	0%
Full-Time Employees						
General Fund	19	21	8	8	-	0%
Total	19	21	8	8	-	0%

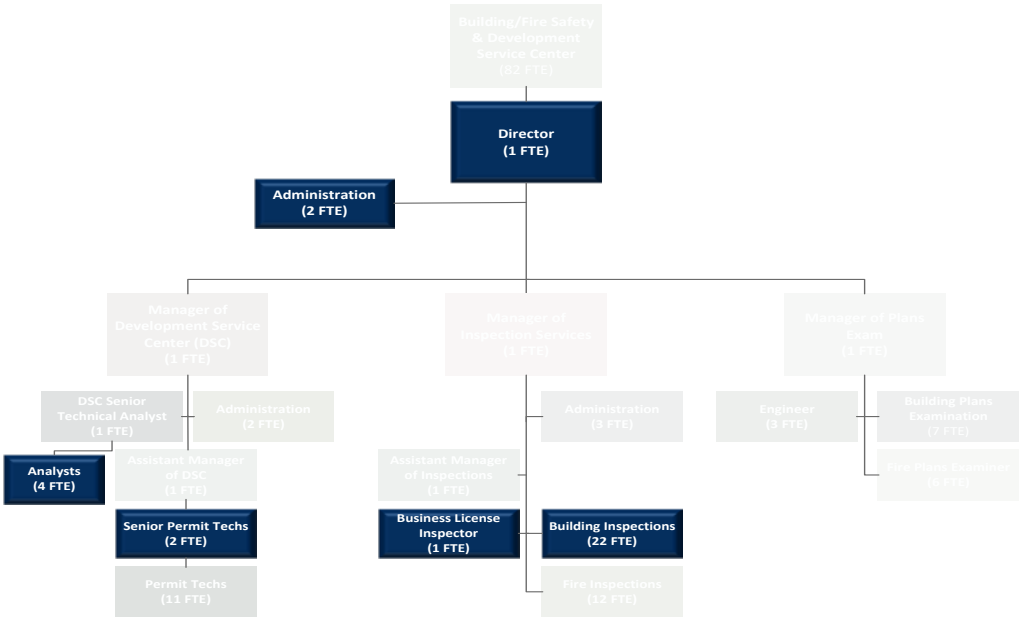
[1] For the Fiscal Year (FY) 2023, Education and Performance and Innovation were reported within the City Manager department. The City reorganized Education and Performance and Innovation as a stand-alone reporting department for FY 2024.

Building and Fire Safety

Department Purpose Statement

Provide building and fire plan evaluations and inspections and manage the construction permitting process for a safe and sustainable community.

Department Hierarchy:



Core Service: Building and Fire Safety

Ensure safe and properly maintained buildings and properties through premier plan reviews and inspections ensuring conformity to building and fire codes.

Key Programs:

- Plan Review
- Inspections

Standards & Benchmarks:

- Henderson Municipal Code (HMC) Title 15
- Adopted Construction Codes

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Site Design On-Time	90%	99%	98%	94%	90+%
Commercial Permits On-Time	90%	95%	96%	98%	90+%
Average Daily Inspections per Inspector	40	42	35	42	40

Past Accomplishments:

Since 2005, Building and Fire Safety has met their guaranteed customer service targets for development plan review and building inspections more than 95% of the time.

Key Fact

Building and Fire Safety annually issues over 30,000 permits, conducts more than 115,000 building inspections, and completes approximately 10,000 fire inspections.

Core Service Goals:

- Complete plan reviews within the Development Services Center service target of 90% or better on time.
- Complete requested inspections within the DSC service target of 90% or better with next day service.
- Provide high-performing public service with an average phone call wait time of 5 minutes or less and lobby wait time of 10 minutes or less.

Core Service: Development Services Center Administration and Coordination

Oversees the construction permitting process in the Development Services Center (DSC) by ensuring complete and correct permit submittals, routing construction documents to review teams, providing analysis, advisement, support, coordination, and monitoring of all DSC processes.

Key Programs:

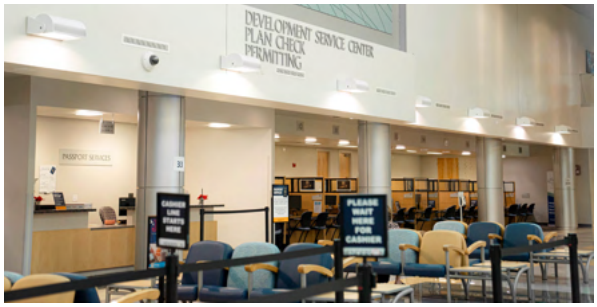
- Permit Intake, Routing, and Issuance
- DSC Process Analysis and Support
- DSC Advisement, Coordination and Monitoring

Standards & Benchmarks:

- Baldrige Criteria
- 2020 Nevada Blue Book
- HMC Title 15 and Title 19
- Adopted Construction Codes

Anticipated Community Outcomes:

- High-Performing Public Service



Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
DSC Cash In-Flow to Expenditures	Greater than 0%	34%	0%	17%	0%

Past Accomplishments:

In Fiscal Year 2024, the DSC implemented an organizational innovation which combined the functions of what were once separate divisions of Permits and DSC Records into one business unit to drive intradepartmental cross training of intake and routing capacity and centralized intake for efficiency and decreased processing time.

Key Fact

In 2020, the Development Services Center went fully electronic for applications, plan reviews, fee payments, and inspections.

Financial Overview:

In Fiscal Year 2025, Building and Fire Safety is being reported as a standalone department. It was previously reported within Community Development and Services. Appropriations for Fiscal Year 2025 increased 10% year over year as a result of increases to Salaries and Benefits attributed to contractually obligated increases with representative employees and annual adjustments for non-representative employees. The purchase of capital expenditures contributed to the increase in capital outlay.

Core Service Goals:

- Facilitating the completion of all plan reviews within the DSC service target of 90% or better on time and all requested inspections within the DSC service target of 90% or better with next day service.
- Provide high-performing public service with lobby wait times of 10 minutes or less.
- Provide response to all customer email requests within one business day.

Building and Fire Safety Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 5,761,464	$ 6,393,185	$ 7,568,208	$ 8,475,959	$ 907,751	12%
Employee Benefits	1,870,385	5,563,486	3,863,736	4,513,501	649,765	17%
Services and Supplies	2,897,723	3,772,812	5,294,716	5,403,481	108,765	2%
Capital Outlay	-	10,814	10,811	47,197	36,386	337%
Total	$ 10,529,573	$ 15,740,297	$ 16,737,471	$ 18,440,138	$ 1,702,667	10%
Program						
General Fund						
Administration	$ 18,293	$ 31,670	$ 28,591	$ 176,432	$ 147,841	517%
Fire Safety Admin	259,156	270,259	269,167	263,955	(5,212)	-2%
Fire Safety Inspection	286,869	293,221	319,838	336,636	16,798	5%
Building Inspection	160,648	160,882	177,917	180,049	2,132	1%
Subtotal General Fund	$ 724,966	$ 756,032	$ 795,513	$ 957,072	$ 161,559	20%
Development Services Fund					-	-
Administration	2,770,021	2,689,263	3,780,151	4,065,493	$ 285,342	8%
Plan Check	1,904,698	2,711,555	2,764,130	2,872,141	108,011	4%
Building Permits	893,811	1,245,831	1,650,733	2,081,660	430,927	26%
Fire Safety Inspection	1,469,417	1,940,603	1,771,761	1,854,928	83,167	5%
Fire Safety Plans Exam	695,249	970,555	985,978	1,051,939	65,961	7%
Building Inspection	4,037,502	5,426,458	4,989,205	5,544,332	555,127	11%
Subtotal Development Serv Fund	$ 9,782,895	$ 14,984,266	$ 15,941,958	$ 17,470,493	$ 1,528,535	10%
Grant Fund	21,711	-	-	12,573	12,573	100%
Total	$ 10,529,573	$ 15,740,297	$ 16,737,471	$ 18,440,138	$ 1,702,667	10%
Full Time Employees						
General Fund	5	5	5	5	-	0%
DSC-Building	66	69	77	77	-	0%
Total	71	74	82	82	-	0%

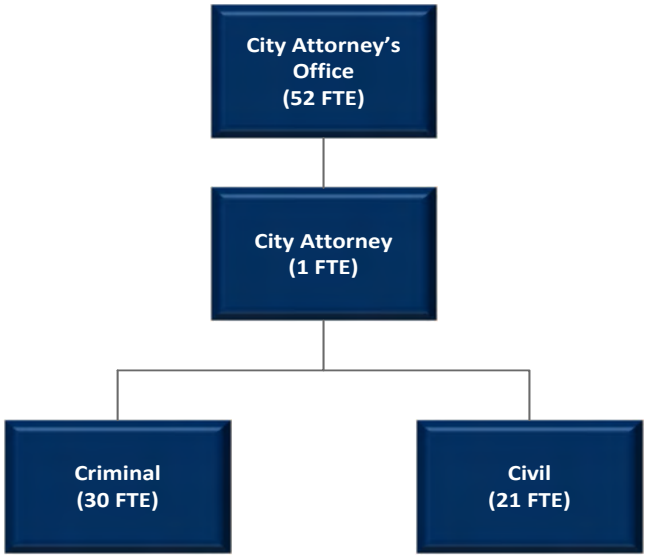
Effective Fiscal Year (FY) 2025, Building and Fire Safety will be reported as a standalone department. Previously, the department was reported under Community Development & Services. FY 2022-2024 is for informational purposes only.

City Attorney's Office

Department 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 civil litigation and prosecutes traffic and misdemeanor violations in the Henderson Municipal Court.

Department Hierarchy:



Core Service: Civil

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. The department represents the City before judicial and administrative agencies in civil litigation proceedings; furnishes legal advice and opinions; drafts and reviews contracts and other legal documents; initiates legal action; interprets law.

Key Programs:

- Employment and Labor Representation
- Administrative Law and Regulatory Compliance
- Real Estate Transactions and Development
- Municipal Finance
- Drafting Ordinances and Policies
- Enforcement of Ordinances and Policies
- Ethics Advice and Investigations
- Public Works, Purchasing, and Other Contract

Standards & Benchmarks:

- Court of Nevada - Nevada Rules of Professional Conduct
- City Ethics Code

Anticipated Community Outcomes:

- High-performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Client Satisfaction Rate	90% Satisfied/Extremely Satisfied	97%	96%	96%	96%

Core Service Goals:

- Maintain a survey rating of 90% or above in the category of Satisfied/Extremely Satisfied.

Key Fact

The City Attorney's Office updates the Henderson Municipal Code to ensure compliance with state and federal laws.

Core Service: Criminal

The Criminal Division of the City Attorney's Office is responsible for representing the public's interest in prosecuting DUIs, domestic batteries, traffic infractions, and all other adult misdemeanor crimes occurring in the city of Henderson.

Key Programs:

- Prosecution of DUI, Domestic Battery, Traffic, and Adult Misdemeanor Cases
- Enforcement of Criminal Violations of the Henderson Municipal Code
- Victim and Witness Advocacy
- Domestic Violence and DUI Community Outreach, Training, and Seminars
- Subpoena Service and Investigations by Marshals and Investigators

Standards & Benchmarks:

- Nevada Revised Statutes (NRS) Chapter 5
- Henderson City Charter Sec. 2.140

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Criminal Division Timely Charging Decisions	In Custody – 24 hours / Out of Custody -36 hours	Not Reported	Not Reported	100%	100%

Core Service Goals:

- Meet target service level 100% of the time for timely criminal charging decisions.

Key Fact

The Victim Advocate Unit was established to assist all victims of domestic battery, stalking, harassment, and any crimes against person or property.

Financial Overview:

For Fiscal Year 2025, the budget decreased 3% year over year which primarily can be attributed to the completion of non-recurring grant funding. Increases to Salaries and Benefits can be attributed to contractually obligated increases with representative employees and annual adjustments for non-representative employees.

City Attorney's Office Expenditures by Category/Program

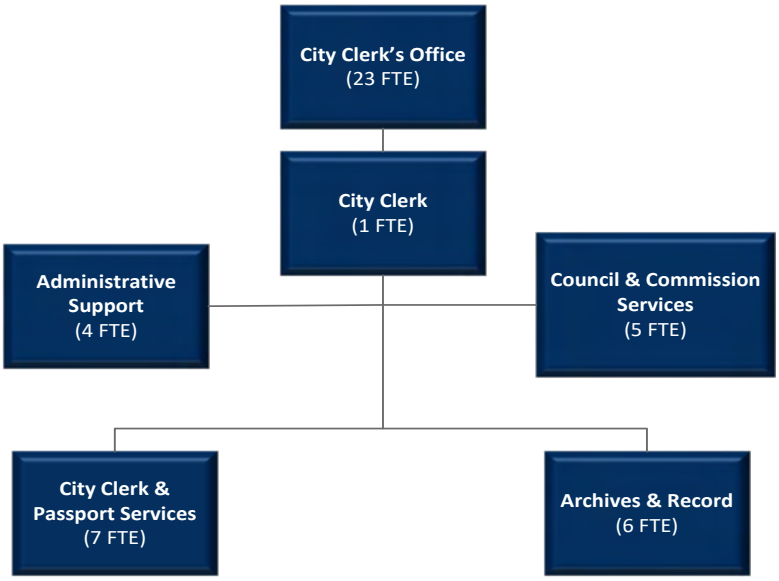
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 4,757,139	$ 5,138,407	$ 5,615,706	$ 5,691,935	$ 76,229	1%
Employee Benefits	2,097,137	2,108,242	2,704,406	2,884,396	179,990	7%
Services and Supplies	1,372,243	1,665,682	3,097,455	2,505,752	(591,703)	-19%
Capital Outlay	-	141,645	-	-	-	-
Subscription-Based Information Technology Arrangements	-	83,912	-	-	-	-
Total	$ 8,226,519	$ 9,137,889	$ 11,417,567	$ 11,082,083	$ (335,484)	-3%
Program						
General Fund						
General	$ 5,065,742	$ 5,676,855	$ 6,117,329	$ 6,150,054	$ 32,725	1%
Victim Advocate	204,390	247,645	353,709	375,114	21,405	6%
Criminal	3,658,844	4,068,779	4,695,319	4,808,596	113,277	2%
Admin/Attrition Adjustment	(1,147,719)	(1,223,416)	(1,320,664)	(1,529,197)	(208,533)	16%
Subtotal General Fund	$ 7,781,257	$ 8,769,863	$ 9,845,693	$ 9,804,567	$ (41,126)	0%
Grant Fund	$ 169,811	$ 207,447	$ 1,231,363	$ 934,684	$ (296,679)	-24%
Self Insurance Fund	$ 275,451	$ 160,578	$ 340,511	$ 342,832	$ 2,321	1%
Total	$ 8,226,519	$ 9,137,889	$ 11,417,567	$ 11,082,083	$ (335,484)	-3%
Full-Time Employees						
General	50	50	50	50	-	0%
Land Fund	1	1	1	1	-	0%
Self Insurance Fund	1	1	1	1	-	0%
Total	52	52	52	52	-	0%

City Clerk's Office

Department Purpose Statement

Connecting Our Community with Local Government

Department Hierarchy:



Core Service: Council and Commission Services (CCS)

CCS facilitates the municipal legislative process, supporting the City Council, staff, and the public. They manage agendas, public notices, minutes, and codification processes. CCS also supports citizen advisory boards and commissions and administers oaths of office.

Key Programs:

- Meeting Agenda Packet Preparation, Distribution, and Posting
- City Council and Redevelopment Agency Meeting Support
- Official Meeting Minutes Creation and Distribution
- Compliance with Open Meeting Laws
- Codification of Adopted Ordinances
- Administrative Support for Advisory Boards and Commissions

Standards & Benchmarks:

- Open Meeting Law (NRS 241)

Anticipated Community Outcomes:

- High-Performing Public Service

City Clerk's Office Staff

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Opening Meeting Law Compliance	100%	100%	100%	100%	100%

Past Accomplishments:

- Completed a process improvement to upgrade our audio file storage of board and commission meeting recordings to an all-digital system.
- Completed process improvements to the agenda management workflow to include improved review by the City Attorney's Office and the addition of the Strategic Priority fields.
- Administrated, attended, and provided minutes services for the 21 City advisory boards and commissions, which included over 50 citizen appointments.
- Reviewed and processed over 1,000 agenda items.

Core Service: Archives and Records Division

The Archives and Records Division administers the citywide records management program. They ensure compliance with laws and regulations, manage the City Archives and Records Center, and respond to public records requests.

Key Programs:

- Records Retention and Compliance
- Records and Archives Management
- Records Maintenance and Disposal
- Records Assessments and Standards
- City Records Center Management

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Records Request Completion Time (% of time completed within 5 days)	80%	74%	74%	73%	74%

Past Accomplishments:

- Designated first and only "World War II Heritage City" in Nevada (jointly with Boulder City).
- Completed division reorganization with Community Development and Services, integrating DSC public records requests into CARD functions.
- Increased percentage of public records requests completed within one week from 56% average to 89% average after reorganization.
- Completed revision of all 13 Records Directives and 11 Records Operating Procedures.
- Restarted the City-Wide Public Records Coordinator Program.
- Restarted the Records Assessment program.
- Maintained service commitments of 100% of Police records scanned within one business day, and 100% of contracts entered into OnBase within one business day.

Kids voted for favorite ice cream during the 2024 election

Core Service Goals:

- Complete 80% of records requests within 5 days.

Core Service: Elections and Administrative Services (EAS)

EAS oversees the administration of municipal elections in compliance with laws. They provide education programs, passport acceptance services, and administrative tasks such as notary services.

Key Programs:

- Municipal Election Administration
- Ward Map Development and Maintenance
- Passport Review and Acceptance
- Attestation of Official City Documents
- Summons and Subpoena Processing
- Notary Services

Standards & Benchmarks:

- Passport breakeven is $351,000 annual revenue.
- Passport customer satisfaction benchmark, US Department of Interior (DOI) 76%

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Annual Passport Revenue	Cost Recovery	472,450	598,637	443,319	400,000
Passport Customer Satisfaction	90%	96%	96%	97%	97%

Past Accomplishments:

- Completed process improvement to move passport operations to the Development Services Center to better serve customers.
- Completed process improvement to create hybrid appointment schedule.
- Completed process improvement to create "pending customer action" queue to improve wait time estimates.
- Processed 14,340 passport applications and 8,057 photos in FY 2023.
- Maintained 97% customer satisfaction rating.
- Maintained 98.2% accuracy rating for passports submitted without errors.
- Provided the only walk-in passport service available in the area.
- Organized and held Ward I special election, with 7,467 votes cast at City Hall.
- Staffed City Hall vote center with all City Clerk staff.
- Held first ever Henderson tabletop exercise (TTX) in collaboration with Emergency Management, with participation from city departments, Clark County Elections Department, and Secretary of State.
- Created an elections wellness program in collaboration with the Wellness Center.
- Certified 3 staff members as Certified Election Registration/Administrators (CERA).
- Completed the Elections Administration Policies and Procedures Manual.
- Received the Election Center Freedom Award for Election Innovation based on our professional practices paper entitled Polls, Peace, and Pups: Mental Health and Wellness in an Election Environment.
- Completed process improvement for invoice processing.
- Launched the City Hall Accelerator position within the volunteer program and onboarded 19 volunteers.
- Established 30-day, 60-day and 90-day competencies for onboarding new employees.
- Updated and clarified department desktop procedures.
- Assisted approximately 32,000 customers on the City Hall operator line.
- Created 137 Oaths of Office.

Financial Overview:

For Fiscal Year 2025, the budget decrease of 20% can be attributed to the mid-year Fiscal Year 2024 reorganization and restructuring of six (6) Full Time Employees from City Clerk and related Services and Supplies to Building and Fire Safety.

Key Fact

In 2023, passport agents interacted with 19,831 customers.

City Clerk's Office Expenditures by Category/Program

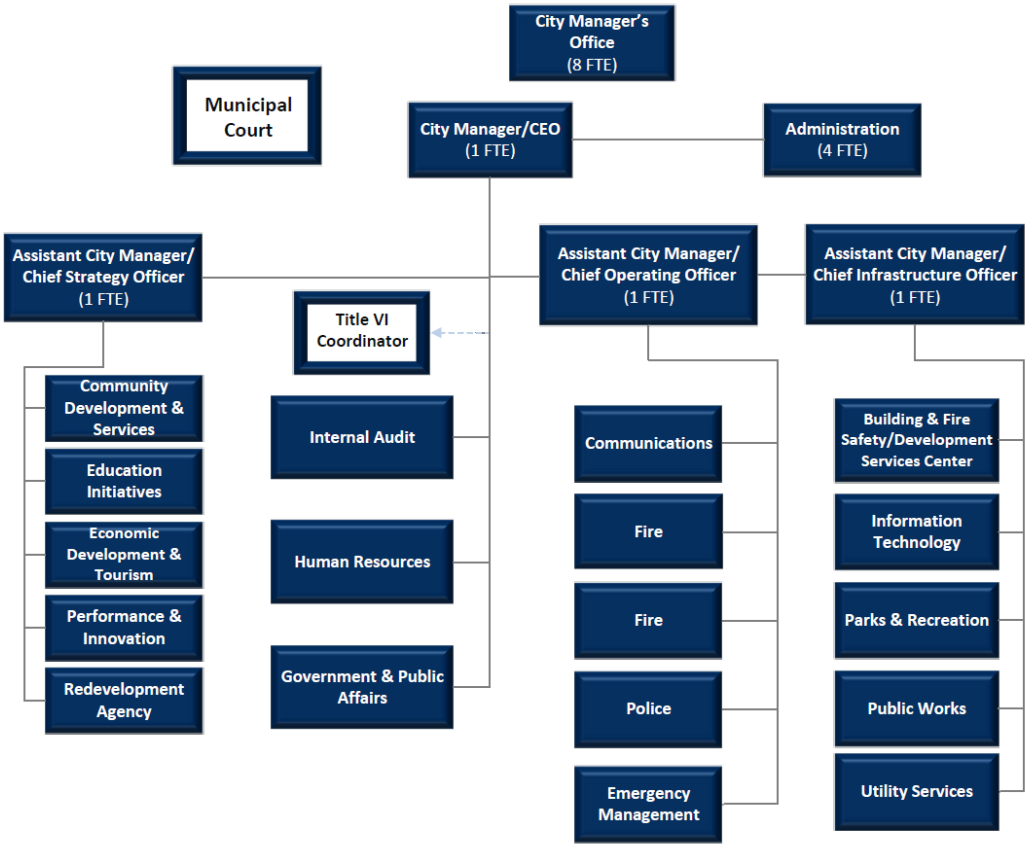
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,569,067	$ 1,775,016	$ 1,887,349	$ 1,627,194	$ (260,155)	-14%
Employee Benefits	685,584	999,096	1,003,850	881,643	(122,207)	-12%
Services and Supplies	509,605	783,170	1,256,545	794,426	(462,119)	-37%
Capital Outlay	-	-	-	-	-	-
Total	$ 2,764,257	$ 3,557,281	$ 4,147,744	$ 3,303,263	$ (844,481)	-20%
Program						
General Fund						
General	$ 993,851	$ 1,077,967	$ 1,280,788	$ 1,522,555	$ 241,767	19%
Elections	24,378	343,257	523,990	247,000	(276,990)	-53%
Passports	386,227	547,378	526,247	393,054	(133,193)	-25%
Council & Commissions	566,184	531,295	632,242	745,939	113,697	18%
Records	743,681	736,009	916,504	998,878	82,374	9%
Admin/Attrition Adjustment	(731,267)	(741,115)	(762,943)	(819,629)	(56,686)	7%
Total General Fund	$ 1,983,054	$ 2,494,791	$ 3,116,828	$ 3,087,797	$ (29,031)	-1%
Development Serv. Fund	$ 781,203	$ 1,062,490	$ 1,030,916	$ 215,466	$ (815,450)	-79%
Total	$ 2,764,257	$ 3,557,281	$ 4,147,744	$ 3,303,263	$ (844,481)	-20%
Full-Time Employees						
General Fund	23	23	23	23	-	0%
DSC-City Clerk	6	6	-	-	-	-
Total	29	29	23	23	-	0%

City Manager's Office

Department 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.

Department Hierarchy:



Core Service: Leadership and Financial Management

As the touchstone for city government, the City Manager's Office provides direction for citywide progress and financial stewardship by creating an environment characterized by being driven, serving with integrity, being collaborative, and striving for performance excellence.

Key Programs:

- Organizational Sustainability
- Financial Strategy and Viable Leadership Systems
- Organizational Culture and Values
- Regional Partnerships
- Entrepreneurial Opportunity and Foresight
- Program and Policy Implementation

Standards & Benchmarks:

- Baldrige Excellence Framework
- National Citizen Survey

Anticipated Community Outcomes:

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

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Past Accomplishments:

- In December 2023, the City of Henderson received a reaffirmation of its AA+ bond rating from Standard and Poor's Global. The Redevelopment Agency also received a A+ bond rating due to the significant private sector investments in redevelopment areas.
- In Winter of 2023, the City of Henderson received ETC Institute's Leading the Way Award following the resident satisfaction survey results.

Core Service Goals:

- Obtain the Malcolm Baldrige National Quality Award proving excellence through organizational resilience and confirming the City of Henderson as a premier organization.

Core Service: Strategic Management

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

Key Programs:

- Strategic Planning and Implementation
- Economic Development and Diversification
- West Henderson Land Use Plan Development Program
- Responsible Growth and Development Patterns
- Revitalization and Downtown Development
- Vulnerable Populations Collaboration
- Strategic Resource Allocation

Standards & Benchmarks:

- Baldrige Excellence Framework
- National Citizen Survey

Anticipated Community Outcomes:

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

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Citizen Satisfaction with Quality of Life	90% Satisfied/ Extremely Satisfied	N/A*	93%	N/A*	90%
Business Satisfaction with Quality of Life	90% Satisfied/ Extremely Satisfied	94%	N/A*	N/A*	90%

** Survey not performed every year.*

Past Accomplishments:

- In December 2022, the Fiesta site was purchased to revitalize the growth and enhance services and development of downtown Henderson. Following extensive public outreach, in January 2024, the City issued a Request for Quotes to identify a development partner. Selection of a developer is anticipated by Summer 2024.
- The Exceptional Governance Policy and Protocol document was developed and approved by City Council to help current and future councils govern and guide the City's Strategic Plan.
- With the development and growth of West Henderson, the West Police Substation held its grand opening in September 2023. Additionally, the West Henderson Fire Station broke ground in March 2023.

Core Service Goals:

- Completion of West Henderson's Chicken and Pickle to open in October 2024.
- Obtain developer to redevelop Fiesta site, enhancing services and provide family entertainment options for the quality of life for downtown and East Henderson residents.

Core Service: Infrastructure and Asset Sustainability

As the city grows and ages, so does the need for replacement and rehabilitation of its infrastructure. The City Manager's Office ensures that investment and management in infrastructure maintains the quality of life expected by the Henderson community.

Key Programs:

- Infrastructure Funding Allocation
- Reliable Reinvestment Strategies
- Public-Private Partnerships
- Oversee Maintenance and Development Activities
- Comprehensive Sustainability Strategy

Standards & Benchmarks:

- Pavement Condition Index (PCI) Rating Scale

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Pavement Condition Index	77	71.1	70.48	77	77
Traffic Management Preventive vs. Corrective	75% of maintenance hours are preventive	16%	5%	11%	10%

Past Accomplishments:

- Purchase of Camping World Property for remodel of Fire Station 81.
- Completion of Fire Station 95 renovation of building in April 2024.
- Continued Vegas Golden Knights partnerships which brought The Vegas Thrill volleyball team and Las Vegas Desert Dogs lacrosse team to play in at the Lee's Family Forum in Henderson.

Core Service Goals:

- Continue a public-private partnership with the development on the Fiesta Site and future sites.

The former Fiesta Henderson location

Key Fact

The City of Henderson received the LEED Gold Certification from the U.S. Green Building Council for innovation, school partnerships, and managing $3.5 million of Southern Nevada Strong funding for the Boulder Highway transit project.

Financial Overview:

For Fiscal Year 2025, the budget remained relatively flat, with the exception of the reorganization. This reorganization removed Business Management/Performance and Innovation and Education to report each department as a stand-alone department.

Key Fact

Richard Derrick earned the prestigious Credentialed Manager designation from the International City/County Management Association (ICMA) demonstrating his excellent leadership resulting in a high-performing organization.

City Manager's Office Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,583,161	$ 1,897,330	$ 1,094,099	$ 1,064,306	$ (29,793)	-3%
Employee Benefits	670,131	775,780	485,928	521,174	35,246	7%
Services and Supplies	136,211	169,333	145,840	144,647	(1,193)	-1%
Total	$ 2,389,503	$ 2,842,443	$ 1,725,867	$ 1,730,127	$ 4,260	0%
Program						
General Fund						
General	$ 1,857,123	$ 2,171,399	$ 2,476,552	$ 2,355,014	$ (121,538)	-5%
Business Mgmt [1]	916,468	964,168	-	-	-	-
Education [1]	418,697	517,660	-	-	-	-
Admin/Attrition Adjustment	(802,785)	(810,784)	(750,685)	(624,887)	125,798	-17%
Total	$ 2,389,503	$ 2,842,443	$ 1,725,867	$ 1,730,127	$ 4,260	0%
Full-Time Employees						
General Fund	19	21	8	8	-	0%
Total	19	21	8	8	-	0%

[1] For the Fiscal Year (FY) 2023, Education and Performance and Innovation were reported within the City Manager department. The City reorganized Education and Performance and Innovation as a stand-alone reporting department for FY 2024.

Key Fact

The City of Henderson was named a 2024 Best Workplace for Commuters by the Center for Urban Transportation Research for its employee commuter benefits program, which helps reduce traffic congestion and improve quality of life.

Key Fact

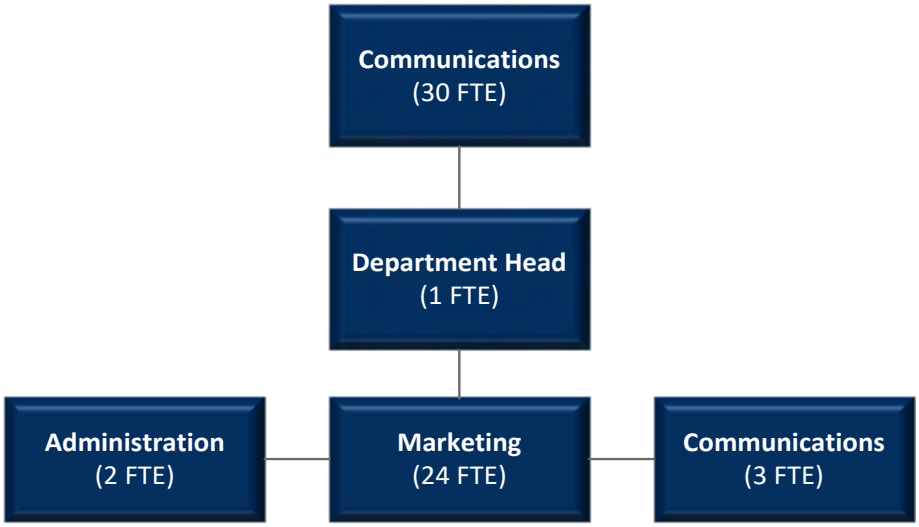
In 2023, the City of Henderson was a Class II Gold Medal Finalist from the National Recreation and Park Association for excellence in long-range planning and resource management in park and recreation services.

Communications

Department Purpose Statement

The Communications Department advances the City's vision to be America's Premier Community by creating and implementing innovative, engaging, and multi-faceted strategic marketing and communications solutions.

Department Hierarchy:



Core Service: Marketing

Marketing oversees the City's overall brand identity, and markets citywide events, programs, and initiatives through the creative development and execution of integrated marketing strategies designed to support core business goals effectively. This includes market research, traditional and digital advertising, collateral development, signage packages, direct mail, and brand management.

Key Programs:

- Brand Management
- Strategic Marketing

Standards & Benchmarks:

- Brand Directive
- Social Media Directive

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Social Media Followers	1.30% increase per month	1.32% per month	1.24% per month	1.15% per month	1.30% per month
Social Media Impressions	3.0M per month	2.89M per month	3.98M per month	4.0M per month	3.0M per month
Social Media Engagement (e.g. comments, likes, following, etc.)	50,000 per month	57,335 per month	96,692 per month	100,000 per month	50,000 per month

Past Accomplishments:

- Crafted 13K posts across 33 City social channels with City social content.

Core Service Goals:

- Showcase and promote the City's strategic priorities and initiatives through creative content that actively engages our residents and enhances the City's overall brand and reputation.

Key Fact

City websites, including cityofhenderson.com and HendersonHappenings.com, attracted over 1.5 million unique visits last year.

Core Service: Communications

Communications seeks to align core themes and messages around the City's strategic priorities to amplify our successes through news stories, features, and other communications. City successes and stories are shared with our most valuable resource, our employees—Team Henderson—through internal outreach to foster employee engagement.

Key Programs:

- Media Relations and Outreach
- PR Strategy and Tactic development
- Media Monitoring

Standards & Benchmarks:

- Brand Directive
- Communications Playbook
- Administrative Policy B19

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Earned Proactive Media Placements	80 per month	74 per month	154 per month	250 per month	80 per month
Audience Reach	5M per month	50.7M per month	24.9M per month	20M per month	5M per month
Publicity Value	$500,000 per month	$140,767 per month	$260,177 per month	$750,000 per month	$500,000 per month

Past Accomplishments:

- Generated $10.2M in publicity value in 2023.
- Reached an audience of over 285.6M in 2023.
- Earned 3,000 media placements in 2023.

Core Service Goals:

- To promote the City's brand through positive storytelling that showcases Strategic Priorities in a manner that engages our residents and enhances our reputation.

Financial Overview:

In Fiscal Year 2025, the budget decrease of 11% is primarily due to a decrease in marketing professional services within Services and Supplies. The change within Salaries and Benefits is a result of reclassification of existing positions, attrition, and contractually obligated increases with representative employees and annual adjustments for non-representative employees.

Key Fact

In 2023, received three Pinnacle Awards from the Public Relations Society of America for the Vegas Golden Knights Stanley Cup Watch Parties on Water Street Plaza, the Fentanyl Awareness Summit, and the Big West Basketball Tiltyard Tip-Off.

Communications Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 987,766	$ 1,227,945	$ 1,729,490	$ 1,686,149	$ (43,341)	-3%
Employee Benefits	452,651	543,212	914,696	930,146	15,450	2%
Services and Supplies	621,758	719,627	1,363,719	931,039	(432,680)	-32%
Capital Outlay	-	66,309	-	-	-	-
Principal	127,494	132,142	-	-	-	-
Interest Expense	14,065	9,417	-	-	-	-
Subscription-Based Information Technology Arrangements	-	22,800	-	-	-	-
Total	$ 2,203,734	$ 2,721,452	$ 4,007,905	$ 3,547,334	$ (460,571)	-11%
Program						
General Fund						
Marketing & Communication	$ 2,376,976	$ 2,862,320	$ 4,135,910	$ 3,706,218	$ (429,692)	-10%
Print & Mail Center	658,012	700,201	936,530	852,775	(83,755)	-9%
Admin/Attrition Adjustment	(831,254)	(841,069)	(1,064,535)	(1,015,859)	48,676	-5%
Subtotal General Fund	$ 2,203,734	$ 2,721,452	$ 4,007,905	$ 3,547,334	$ (460,571)	-11%
Total	$ 2,203,734	$ 2,721,452	$ 4,007,905	$ 3,547,334	$ (460,571)	-11%
Full-Time Employees						
General Fund	16	21	23	24	1	4%
Recreation, Cultural Events, & Tourism	3	5	6	6	-	0%
Total	19	26	29	30	1	3%

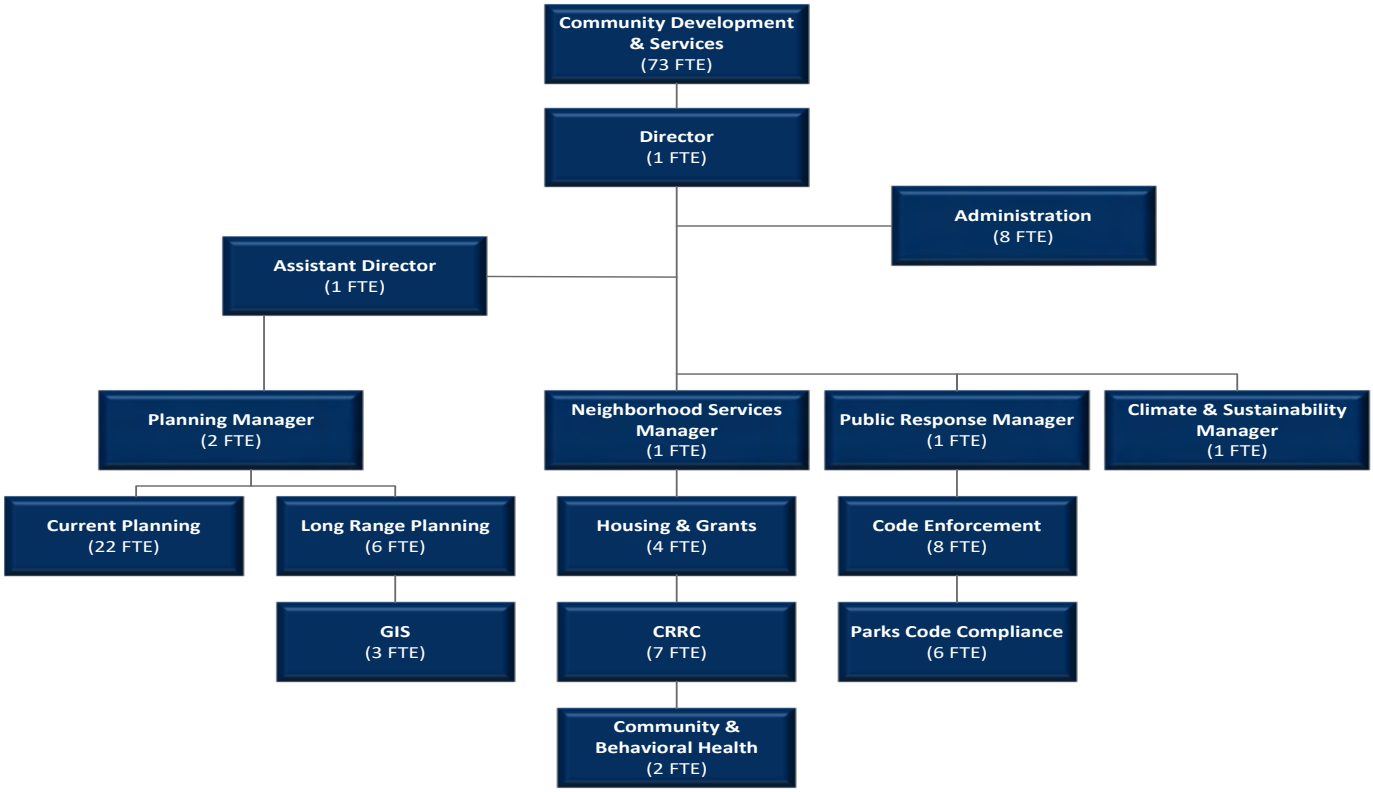
Golden Knights Watch Party on Water Street Plaza

Community Development and Services

Department Purpose Statement

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

Department Hierarchy:



Core Service: Planning Services

Partners with the community to plan and promote a vibrant, balanced, and cohesive city. Provides services in current planning, long-range planning, and regional collaboration.

Key Programs:

- Current Planning
- Long-Range Planning

Standards & Benchmarks:

- NRS 278
- HMC Title 19

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Key Fact

The Current Planning team approved and implemented the first comprehensive rewrite of the City's Development Code in nearly two decades, focusing on modernizing design guidelines, adopting national best planning principles, and updating Mixed Use Zoning Districts to relax restrictions and promote missing middle housing.

Past Accomplishments:

- Facilitated the approval of over 500 zoning applications to Planning Commission and City Council.
- Maintained a 99% permit review process in the Development Service Center, exceeding citywide satisfaction goals.
- Secured $20,000 from the Centers for Disease Control and Prevention (CDC) through the Southern Nevada Health District (SNHD) to implement a pilot project that increases access to fresh fruits and vegetables to senior and low-income populations. This project included the implementation of a pilot transportation program for seniors, a new farmer's market event on Army Street in Downtown Henderson, and support for hydroponic and community gardens at 12 Henderson elementary schools.
- Received the Outstanding Individual Project Award for the 'AARP Community Challenge Grant Implementation: Downtown Revitalization through Public Art' from the Nevada Chapter of the American Planning Association.

Core Service Goals:

- Facilitate the Development Review Committee which works with internal and external departments, applicants and customers on their entitlements. Staff performs analysis of future projects and negotiates with developers to ensure the highest quality of development for the City.
- Coordinate Planning Commission and City Council meetings, development agreements, public meetings and workshops.
- Develop and monitor the Comprehensive Plan, special areas plans and studies to guide specific development needs.
- Collaborate with regional partners to ensure cohesive development and leverage resources across the region, including Southern Nevada Strong (SNS), the Southern Nevada Regional Planning Coalition (SNRPC), Southern Nevada Public Land Management Act (SNPLMA), and Multiple Species Habitat Conservation Plan (MSHCP) support.

Core Service: Engagement and Programs

Ensures meaningful community engagement and facilitates effective programs and initiatives to enhance neighborhoods and maximize benefits to residents.

Key Programs:

- Community Engagement and Outreach
- Open Meeting Facilitation
- Neighborhood Programs and Targeted Initiatives

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Past Accomplishments:

Facilitated annual citywide cleanup event, Henderson Shines. The event served approximately 467 vehicles for drive through distribution of household items for proper disposal and collected:

- 330 gallons of oil
- 10.2 tons of paint
- 55 gallons of batteries
- 2,100+ gallons of documents for shredding
- 1,000 pounds of e-waste
- 15 gallons of medication collected for proper disposal
- 3,100 pounds of donated household goods
- Planned and executed public engagement plan for Fiesta Site Redevelopment including, two open house events, numerous media mentions, and more than 5,600 completed surveys within a 30-day comment period.

Core Service Goals:

- Ensure premier meeting facilitation with public comments, transparency, information sharing, and board preparation.
- Ensure effective and sustainable neighborhood programs via usage and budgetary planning.
- Ensure representative participation in public engagement processes by topic, location, demographic groups, etc.

Key Fact

The 'Risk it All with Fentanyl' campaign won the PRSA Las Vegas Valley Chapter Pinnacle Award for Outstanding Public Service Campaign.

Core Service: Neighborhood Services

Works to implement the goals of the City's consolidated plan, comprehensive plan, and housing strategy to ensure a welcoming and vibrant community for all residents.

Key Programs:

- Housing and Grants
- Housing Inventory
- Funding for Services Benefiting Low- to Moderate-Income Residents
- Community Resource and Resiliency Center (CRRC)
- Behavioral Health Crises Support
- Housing Insecurity and Homelessness

Standards & Benchmarks:

- Comprehensive Plan
- Housing and Community Development Strategy

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Public Response Complaints by Command:				
East	N/A*	1,386	554**	N/A***
North	N/A*	1,157	468**	N/A***
West	N/A*	506	185**	N/A***

**The department is working on establishing an industry benchmark by collecting data, analyzing trends, and consulting with experts.*

***FY 2024 as of Quarter 1 only.*

****Data is currently unavailable for inclusion in this report.*

Past Accomplishments:

- Launched the city's first Homeless Response Team (HHRT) in 2021 to provide outreach and emergency housing services to over 100 unique individuals.
- Increased collaboration with Clark County Social Services resulting in increased access to services.
- Applied for and received two Department of Justice Grants to develop programming for individuals in behavioral health crises.
- Developed partnerships with Las Vegas Metropolitan Police Department, 8th Judicial District Court, and health care providers to provide services to those in need of behavioral healthcare.

Key Fact

The programs and initiatives provided by neighborhood services are parically grant funded. As COVID (ERAP and CV) related funding comes to an end, service options may be reduced.

Core Service Goals:

- Build the City's capacity to address Henderson's mental and behavioral health needs by implementing the Organizational and Program Assessment recommendations.
- Expand suicide and substance abuse prevention and harm reduction resources and training throughout the City.
- Reduce and prevent community violence, including homicide, domestic and sexual violence, youth violence, and suicide through public health models and partnerships.
- Improve housing stability, inventory, and variety to meet community needs.
- Reduce and prevent community violence.

Core Service: Office of Public Response (OPR)

Establishes and enforces minimum requirements for occupancy and maintenance of buildings. Promotes the health, safety, and welfare of Henderson's citizens by protecting neighborhoods against nuisances, blight, and deterioration.

Key Programs:

- Code Violation Complaints and Investigations
- Community Agencies and Private Entities Blight Partnerships
- Abandoned Residential Real Property Registry
- Safety and Vandalism Prevention
- Homeless Outreach and Prevention

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Past Accomplishments:

- The 2024 Point-In-Time (PIT) count was successful with the largest number of unsheltered individuals counted for a total of 363. PIT was planned by OPR and Neighborhood Services and it is the first year that Henderson conducted its own count.
- CD&S received 1st place in the City-Wide Safety Committee for Fentanyl Awareness Summit "Risk It All with Fentanyl." OPR played a key role by organizing the addition of naloxone to all customer-facing first aid kits as well as the outreach and distribution of Narcan to unsheltered individuals in the community.
- OPR launched a new program in September 2023 to reduce unsheltered encampments in storm facilities and other public areas. The stormwater patrol has significantly reduced unsheltered encampments in storm facilities during this time. Since September, OPR has removed approximately 579,825 pounds of trash out of our storm infrastructure.

Core Service Goals:

- Responding to customer complaints/cases within three business days.
- Ensuring safe and sanitary housing conditions throughout the City.
- Reduce the incidents of public nuisances through education, enforcement, and abatement.

Key Fact

The Office of Public Response handled 3,527 cases from July 1, 2023, to March 31, 2024, and is projected to handle 4,703 cases for the fiscal year 2024.

Core Service: Sustainability and Climate

Coordinates and collaborates on a regional and departmental level on sustainability and climate action related priorities, goals, and implementation. Spearheads and expands upon the City's Climate Response Initiative

Key Programs:

- Sustainability and climate action implementation
- Regional collaboration for climate action

Standards & Benchmarks:

- HMC Title 14 and Title 19
- AB 356 (Useless Grass Removal)
- All-In Clark County Community Sustainability and Climate Action Plan

Past Accomplishments:

- Launched H2One Campaign in October 2023.
- Executed the region's first All-In Clark County Regional Climate Collaborative (RCC) Interlocal Agreement with Clark County, City of Boulder City, City of Las Vegas, City of Mesquite, City of North Las Vegas, Regional Transportation Commission (RTC), and Southern Nevada Water Authority (SNWA).
- Collaborated with Clark County and All-In RCC to submit $500M grant application to the US EPA for the Climate Pollution Reduction Grant in March 2024, including executing a Memorandum of Agreement with the RCC members.

Core Service Goals:

- Enhance water conservation education and outreach
- Revise regulations, codes, and design standards to reduce per capita water use
- Develop Henderson's Sustainability and Climate Action Plan to establish additional goals and performance indicators

Financial Overview:

In Fiscal Year 2025, the budget decrease of 37% is a result of Building and Fire Safety being reported as a standalone department. Building and Fire Safety was previously reported under Community Development and Services.

Water distribution to residents during extreme heat

Community Development and Services Expenditures by Category/Program

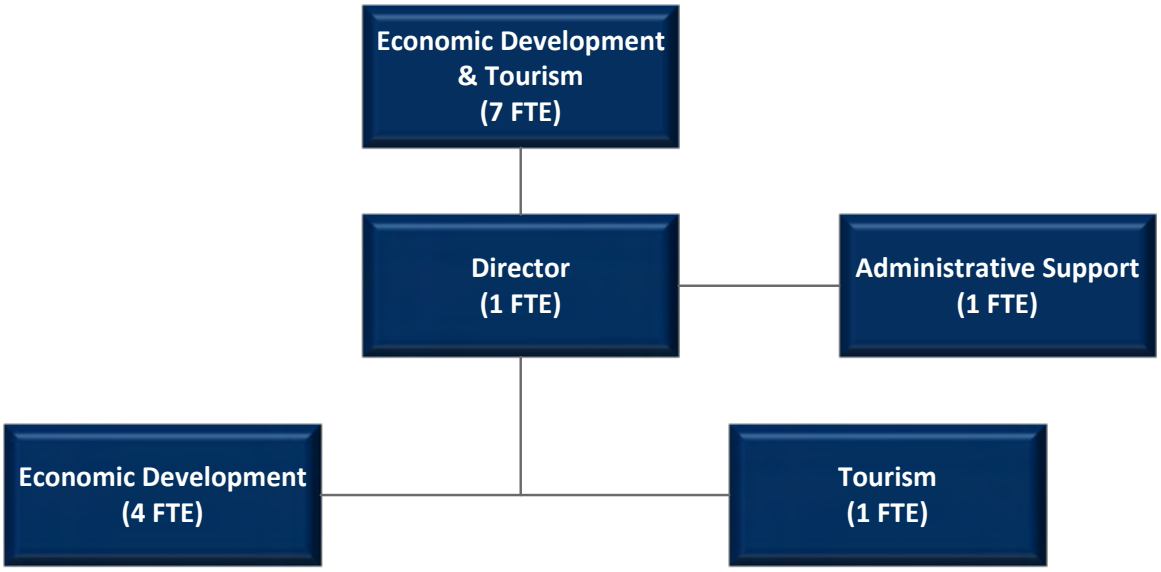
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 10,998,454	$ 11,322,634	$ 16,498,854	$ 10,184,065	$ (6,314,789)	-38%
Employee Benefits	4,136,906	8,290,274	8,237,404	5,770,158	(2,467,246)	-30%
Services and Supplies	8,474,329	12,558,347	25,811,835	15,729,833	(10,082,002)	-39%
Capital Outlay	2,992	409,510	935,571	889,295	(46,276)	-5%
Principal	30,554	40,711	-	-	-	-
Interest Expense	10,320	14,549	-	-	-	-
Subscription-Based Information Technology Arrangements		9,285	-	-	-	-
Depreciation	10,811	10,814	10,811	-	(10,811)	-
Total	$ 23,664,365	$ 32,656,124	$ 51,494,475	$ 32,573,351	$ (18,921,124)	-37%
Program						
General Fund						
General	$ 1,115,078	$ 1,319,220	$ 1,930,286	$ 2,189,046	$ 258,760	13%
Building & Fire Safety	724,966	756,032	795,513	-	(795,513)	-
Code Enforcement	1,480,441	1,559,684	2,822,822	2,679,226	(143,596)	-5%
Neighborhood Services	1,045,326	1,327,261	3,230,575	4,539,516	1,308,941	41%
Club Ride	3,138	-	3,626	2,215	(1,411)	-39%
Planning Commission	19,485	14,033	20,173	20,073	(100)	0%
Current Planning	1,376,601	1,520,960	1,881,099	1,928,770	47,671	3%
Long Range Planning	1,370,272	1,282,069	1,816,593	1,747,655	(68,938)	-4%
Regional Planning	-	-	35,000	25,000	(10,000)	-29%
Admin/Attrition Adjustment	(261,755)	(282,156)	(247,374)	-	247,374	-
Subtotal General Fund	$ 6,873,553	$ 7,497,102	$ 12,288,313	$ 13,131,501	$ 843,188	7%
Development Serv. Fund						
DSC-Administration	$ 1,987,802	$ 1,510,447	$ 2,164,407	$ -	$ (2,164,407)	-
DSC-Building & Fire Safety	9,782,895	13,473,819	13,777,551	-	(13,777,551)	-
DSC-Community Dev	1,425,799	1,820,645	1,599,185	1,639,337	40,152	3%
Subtotal Dev Serv. Fund	$ 13,196,497	$ 16,804,910	$ 17,541,143	$ 1,639,337	$ (15,901,806)	-91%
Grant Fund	$ 3,594,315	$ 8,354,112	$ 21,665,019	$ 17,802,513	$ (3,862,506)	-18%
Total	$ 23,664,365	$ 32,656,124	$ 51,494,475	$ 32,573,351	$ (18,921,124)	-37%
Full-Time Employees						
General Fund	50	59	68	64	(4)	-6%
DSC-Comm Dev	75	78	86	9	(77)	-90%
Grants	5	5	-	-	-	-
Total	130	142	154	73	(81)	-53%

Economic Development and Tourism

Department Purpose Statement

Enhance 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.

Department Hierarchy:



Core Service: Business Attraction

Generate interest from outside the economic region to create employment opportunities, economic diversification, and enhanced tax revenues.

Key Programs:

- Marketing Campaigns for Target Industries and Foreign Trade Zones
- High-Growth Industries and Companies
- Research and Analysis
- Business Recruitment Inquiries and Information
- State Incentives Promotion
- Economic Development Authority, Coordination, and Relationships
- Workforce Development Partnerships and Resources
- New Business Prospects and Support

Standards & Benchmarks:

- International Economic Development Council Accredited Economic Development Organization

Anticipated Community Outcomes:

- Economic Vitality

ACCREDITED ECONOMIC DEVELOPMENT ORGANIZATION
International Economic Development Council

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
New Business Recruitments	8	5	4	5	8
New Business Leads (Attraction/Relocation)	2% win	7%	4%	10%	2%

Past Accomplishments:

- In November 2023, Economic Development in conjunction with Emergent Method, published a Target Industry Analysis, which identified five industries to focus on for our business recruitment efforts. The industries are: back office management and support services; electrical equipment and components manufacturing; financial and credit services; logistics management and technology; and media and sports production.
- As part of the Henderson Target Industry Analysis, the Economic Development team finalized the first-of-its-kind Target Industry Dashboard. The dashboard will track data points such as year-over-year job growth, Gross Regional Product growth, and wage growth for the five (5) target industries in the City and was completely funded by the Economic Development Administration.
- In April 2024, Economic Development and Tourism received approval of our application for accreditation as an Accredited Economic Development Organization (AEDO).

Key Fact

Mayor Michelle Romero and Council proclaimed October 6, 2023, as Manufacturing Day! This declaration recognizes the importance of manufacturing for Nevada and the City's economic development for more than 60 years!

Core Service Goals:

- Business attraction using our target industry analysis to create employment opportunities, economic diversification, and enhanced tax revenues.

Core Service: Business Retention and Expansion Program

Conduct proactive outreach, provide resources, address challenges, and assist with potential state incentives for businesses considering expansion opportunities.

Key Programs:

- Business Assistance Resources
- Educational Programs and Resources
- State Incentives Support
- Henderson Chamber of Commerce Launchpad Support
- Business Retention and Expansion Visits
- International Trade Advocacy

Standards & Benchmarks:

- International Economic Development Council Accredited Economic Development Organization

Anticipated Community Outcomes:

- Economic Vitality

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Target Wage Rate (set by Clark County each FY)	N/A*	$24.11	$21.63	$26.09	N/A*
New Jobs Announced	125 / quarter	488	415	458	500

**Data is currently unavailable for inclusion in this report.*

Past Accomplishments:

- In August 2023, Economic Development and the College of Southern Nevada (CSN) hosted the grand opening of the Debra March Center of Excellence, a state-of-the-art advanced manufacturing training center in Henderson. CSN will operate the facility to develop, train and graduate skilled workers for advanced manufacturing careers.
- Economic Development partnered with the CSN to launch the Henderson Small Business Assistance Program (HSBA) in December 2023. The program, funded by the City of Henderson and administered by the College of Southern NV/NV Grow provides a unique opportunity to provide Henderson startup businesses with customized support based on their needs. As of April 2024, seven businesses are participating in the first HSBA cohort.
- The Economic Development team hosted its first ever Henderson Workforce Huddle in March 2024. HR Directors and Managers from Henderson businesses heard presentations from Clark County School District(CCSD), Nevada State University (NSU), University of Nevada, Las Vegas (UNLV) and Workforce Connections on hiring and training incentives and higher education programs.

Debra March Center of Excellence Ceremony

Core Service: Tourism Services

Position Henderson as a premier meetings and leisure destination, promoting tourism and engaging with hospitality partners.

Key Programs:

- Tourist Attraction
- Tourism Agencies and Hospitality
- Community Partnerships and Relationships
- Visitor Education and Outreach

Anticipated Community Outcomes:

- Economic Vitality

Big West Men's Basketball Championships

Past Accomplishments:

- Since September 2023, staff has sponsored and presented at several travel conferences including Small Market Meetings, Meeting Professionals International, Go West, and a sales mission with Las Vegas Convention and Visitors Authority/Travel Nevada. Tourism staff participated in more than seventy one-on-one meeting planner appointments while attending the various conferences. In coordination with Las Vegas Territories, Travel Nevada, and the Las Vegas Convention and Visitors Authority, Henderson tourism staff participated in a familiarization trip for Go West in February 2024. Attendees were international and domestic tour operators and third party online booking companies from the US, China, and several European countries.
- Staff hosted the Las Vegas Territories meeting in downtown Henderson to showcase the new businesses and growth on Water Street. The event also featured updates from Economic Development.

Financial Overview:

For Fiscal Year 2025, the budget decrease of 15% is primarily a result of a decrease in Services and Supplies attributable to non-recurring grant funding and one-time funding from carryover. Increases to Salaries and Benefits can be attributed to annual adjustments for non-representative employees.

Core Service Goals:

- Position Henderson as a premier meetings and leisure destination, promoting tourism, and engaging with hospitality partners.

Key Fact

For the third consecutive year, Tourism sponsored the 2024 Big West Men's and Women's Basketball Championships, held at the Dollar Loan Center from March 13-16, 2024. Henderson received recognition through broadcast mentions, in-venue signage, and promotional items.

2024 Spartan Race

Economic Development and Tourism Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 613,757	$ 611,265	$ 860,891	$ 909,108	$ 48,217	6%
Employee Benefits	259,638	251,694	395,667	429,066	33,399	8%
Services and Supplies	941,135	482,378	1,260,192	834,916	(425,276)	-34%
Capital Outlay	-	105,715	36,857	-	(36,857)	-
Total	$ 1,814,530	$ 1,451,052	$ 2,553,607	$ 2,173,090	$ (380,517)	-15%
Program						
General Fund	$ 910,862	$ 945,353	$ 1,594,008	$ 1,496,642	$ (97,366)	-6%
Grant Fund	513,856	223,663	296,068	159,500	(136,568)	-46%
Recreation, Cultural Events & Tourism	389,812	282,035	663,531	516,948	(146,583)	-22%
Total	$ 1,814,530	$ 1,451,052	$ 2,553,607	$ 2,173,090	$ (380,517)	-15%
Full-Time Employees						
General Fund	5	5	6	6	-	0%
Recreation, Cultural Events & Tourism	1	1	1	1	-	0%
Total	6	6	7	7	-	0%

INTERNATIONAL ECONOMIC DEVELOPMENT COUNCIL

Education Initiatives

Department Purpose Statement

To support high-quality educational opportunities for all children and youth in Henderson.

Department Hierarchy:

Core Service: Educational Outcomes

The City Manager's Office supports strategies for strengthening families by facilitating access to high-quality educational opportunities from early childhood through post-secondary education.

Key Programs:

- Strategic Educational Partnerships
- City Liaison to Local Schools
- Educational Recognition Events Coordination
- Education Reforms, Investments and Advocacy
- Henderson Community Education Advisory Board Support
- Henderson Blue Ribbon Commission Support
- Support for Internal and External Stakeholders' High-Quality Educational Programs and Policies

Standards & Benchmarks:

- Nevada Quality Rating and Improvement System (QRIS)
- Nevada State Performance Framework (NSPF or Star Rating System)

Anticipated Community Outcomes:

- Quality Education

Henderson Valedictorians

Tier 3 Key Performance Indicators (KPIs):

Strategic KPIs	Target over 4 years (FY 24-27)
Share of 3- and 4-Year-Olds Enrolled in Preschool	42%
Number of City-supported or sponsored Events that offer mentoring and/or skills application programs	3 Education Events

Past Accomplishments:

- The City's first AmeriCorps program was launched in Summer 2023 and now includes 7 members providing high quality STEM and literacy enrichment to students at four local elementary schools.
- In Fall 2023, hosted its second Annual Henderson School Summit. This event brought together 51 school leaders from 40 Henderson schools to hear from a national expert on strategies to build connections in school communities and reduce chronic absenteeism.
- The 2023 Legislative session, successfully advocated for two key laws: one allowing municipalities to sponsor charter schools and another permitting Clark County municipalities to appoint a non-voting trustee to the Clark County Board of School Trustees.
- In Fall 2023, City Council appointed Ramona Esparza-Stoffregan to serve as Henderson's appointed trustee and she was sworn into that position in January 2024.
- In June 2024, received approval to serve as a Charter School Sponsor for charter schools in Henderson.

Financial Overview:

For Fiscal Year 2025, the budget increased by 58% year over year. This can be mainly attributed to the increase in Salaries and Benefits with the addition of two (2) positions and contractually obligated increases with representative employees and annual adjustments for non-representative employees. Additionally, Services and Supplies increased to support new early childhood center, professional development, and ongoing consulting support.

Key Fact

Throughout the year, City Council meetings celebrate educational excellence and leadership in our schools. Events like the Mayor's Honor Roll, recognition of Henderson's award-winning Robotics teams, HOPE Squad volunteers, and valedictorians showcase our support and appreciation for Henderson's exceptional school leaders, teachers, students, and parents.

Education Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ -	$ -	$ 351,610	$ 539,090	$ 187,480	53%
Employee Benefits	-	-	185,264	300,291	115,027	62%
Services and Supplies	-	-	164,336	271,555	107,219	65%
Capital Outlay	-	-	-	-	-	-
Total	$ -	$ -	$ 701,210	$ 1,110,936	$ 409,726	58%
Program						
General Fund [1]						
Education	$ -	$ -	$ 701,210	$ 1,110,936	$ 409,726	58%
Total	$ -	$ -	$ 701,210	$ 1,110,936	$ 409,726	58%
Full-Time Employees						
General Fund	-	-	4	6	2	50%
Total	-	-	4	6	2	50%

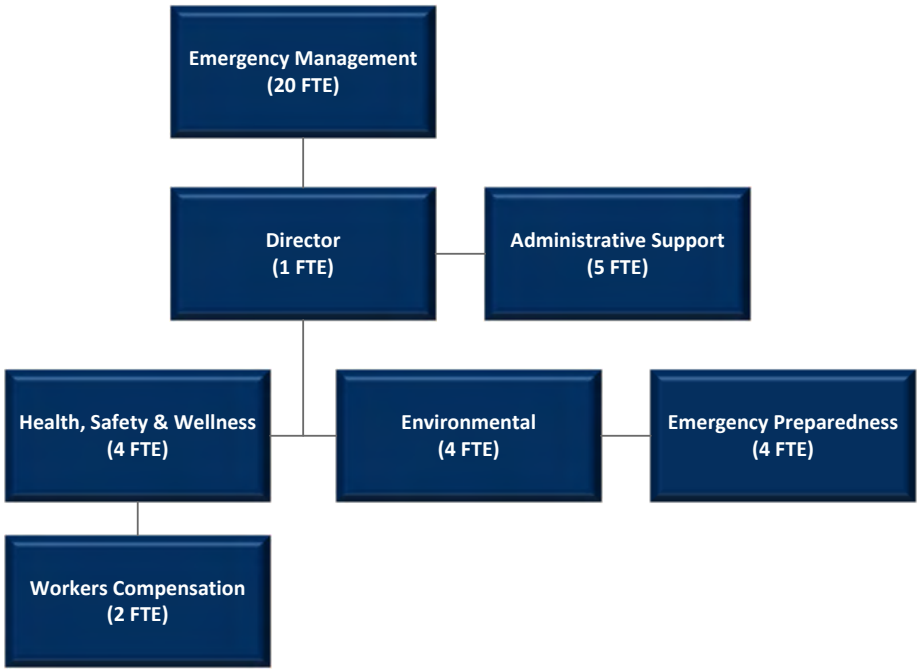
[1] For the Fiscal Year (FY) 2023, Education was reported within the City Manager department. The City reorganized Education as astand-alone reporting department for FY 2024.

Emergency Management

Department Purpose Statement

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

Department Hierarchy:



Core Service: Emergency Preparedness

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

Key Programs:

- Disaster Mitigation
- Emergency Planning, Preparedness, and Assessment
- Interorganizational Mutual Aid Support

Standards & Benchmarks:

- Emergency Management Accreditation Standards
- Federal, State, and Local Regulations

Anticipated Community Outcomes:

- Community Safety

Emergency Operations Center

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of City-Specific Exercises	Five or more per quarter	8	8	10	8

Past Accomplishments:

- Successful completion of Year 1 of the Emergency Management Accreditation Program Continuous Administrative Compliance Pilot Process without corrective action.
- Supported oversight of and participation in the Clark County Multi-Jurisdictional Hazard Mitigation review and planning process.Participated in the Formula 1, New Year's Eve, and SuperBowl 2024 planning process and event management.
- Provided emergency management support to incidents including the Lake Las Vegas Parkway flooding, UNLV shooting, and multi-state 9-1-1 dispatch outage.
- Created the Faith-Based Organizations Emergency Preparedness Working Groups with organizations primarily based in Henderson.

Core Service: 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 Programs:

- Citywide Employee Safety Systems and Support
- Health and Safety Related Training and Communication
- Occupational Safety and Health Administration Compliance
- Workplace Hazard Assessment and Mitigation

Standards & Benchmarks:

- Bureau Of Labor Statistics (BLS)
- Occupational Health and Safety Standards
- ISO 45001 Standards
- Federal, State, and Local Regulations

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Citywide Total Recordable Injury Case Rate	<11.3% BLS Rate	5.13%	5.25%	8.63%	9.0%
Days Away Restricted Job Transfer Rate	<8.5% BLS Rate	4.1%	5.45%	5.23%	5.75%
Lost Work-Day Incident Rate	<8.1% BLS Rate	1.47%	2.48%	2.22%	2.44%
Slips/Trips/Falls	15 annually	23	17	12	15
Number of Citywide Injuries	<45 per quarter	153	181	250	200

Past Accomplishments:

- Emergency Management (EM) held a grand opening for the wellness center and are currently offering all services per contract except for HPEs, non-represented physicals and fit testing. The construction of the new X-ray room was completed in October 2023. The wellness center recently received the American Public Works Association southern chapter project of the year award for projects between 1-5 million dollars.
- Supported Human Resources (HR) on following the Request for Proposal (RFP) process for a new learning management system for the entire city that will improve the training experience. This was a collaboration with HR, EM, Henderson Fire Department (HFD), Henderson Police Department (HPD), and Department of Utility Services (DUS) training centers.
- Deployed 200 AEDs to HPD from the state of Nevada through the Helmsley Charitable Trust. The AEDs come with free pad and battery replacement for 4 years and have a projected end of life of over 10 years.
- Successfully obtained ISO 45001 Safety Management System certification for all processes and locations within City Hall.

Employee Health and Wellness Center

Inside of Employee Health and Wellness Center

Core Service Goals:

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

Core Service: Environmental Services

The Office of Environmental Services (OES) ensures that all the City's operations are environmentally responsible and sensitive. The health and well-being of the environment contributes to the community and citizens that the City serves. OES works with all departments to promote environmental stewardship and to ensure compliance with all federal, state, and local regulations.

Key Programs:

- Environmental Evaluation and Improvement Framework
- Citywide Environmental Manual of Policies and Procedures
- Employee Environmental Training
- Environmental Performance Evaluations

Standards & Benchmarks:

- ISO 14001 Standards
- Federal, State, and Local Environmental Regulations

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Recurring Environmental Compliance Completion Rate	100%	100%	100%	100%	100%

Past Accomplishments:

- Successfully obtained the ISO 14001 Environmental Management System certification for citywide services including Fire and Rescue, Police, Community Development Services, Water and Wastewater Management, Public Works, and Park and Trail Operations.

Core Service Goals:

- 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.

Core Service: Public Safety and Wellness

The Public Safety and Wellness Program consists of programs designed to assist Police and Fire Department (PD/FD) employees, including Lifeline, the Chaplain Program, and the Critical Incident Stress Debriefing Program. Also, this program serves all employees of the City of Henderson.

Key Programs:

- Partner Services Monitoring
- Mental Health Services Guidance and Consultation
- Crisis Intervention
- Comprehensive Wellness
- Suicide Alertness Training
- Canine Support

Standards & Benchmarks:

- Federal, State, and Local Environmental Regulations

Anticipated Community Outcomes:

- Community Safety

Therapy Dog, Brooklyn

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Wellness Contacts and Referrals	1,100 Annually	1,252	1,498	1,500	1,200

Past Accomplishments:

- Obtained grant funding to provide comprehensive mental health and wellness training to core members.
- 96% of HPD trained in suicide alertness

Core Service Goals:

- Maintain statistical data on the number of clients, contacts, nature of service, and number of hours of service provided.
- Advise City Management, Division Heads, and Police and Fire Chief's management team of any overall trends and issues they have identified directly affecting the City of Henderson Departments and provide recommendations to address the concern.
- Assist all employees with finding appropriate medical providers and local mental health treatment in the community.
- Provide crisis intervention services, including initial intakes of employees in crisis, showing up on scene for critical incidents when requested, and participating in Critical Incident Stress Debriefings for all city employees
- Coordinate the Lifeline program.
- Provide a holistic and proactive wellness program addressing five identified domains of health: Mental and Emotional Health, Physical and Nutritional Health, Social and Cultural Health, Fulfillment and Purpose, and Financial Health. Monthly summits addressing each of these domains to occur.
- Provide suicide alertness training for all public safety employees.
- Provide annual family night event for the families of public safety members related to wellness and mental health.
- Manage facility dog and therapy dog program for critical incidents.

Core Service: Workers' Compensation

Workers' Compensation is a no-fault insurance program in the State of Nevada that provides benefits to employees and volunteers who are injured on the job. Those benefits include medical treatment, lost time compensation, permanent partial disability, permanent total disability, vocational rehabilitation, death, and other claims-related benefits and expenses. The City is self-insured for workers' compensation benefits and contracts with a Third-Party Administrator (TPA) to provide those benefits. The Office of Workers' Compensation ensures that claims are timely reported to the TPA, provides support to the injured employee or volunteer, supervisor, and department throughout the entire claim process, and manages the annual physical examinations required for sworn police and fire personnel.

Key Programs:

- Claim Reporting
- Employee Workers' Compensation Education
- TPA Service Monitoring
- Return To Work Coordination
- Sworn Police and Fire Personnel Annual Physical Examination Monitoring

Standards & Benchmarks:

- Federal, State, and Local Environmental Regulations

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Timely Verbal Notice within 24 hours of Incident	80% or better	57%	87%	80%	80%
Timely Written Notice within 7 days of Incident	80% or better	57%	75%	80%	80%

Past Accomplishments:

- 100% of the public safety employees that had abnormal cardiac findings at their annual heart and lung evaluation were scheduled with a cardiologist for evaluation and treatment.
- Plaintiff attorney representation decreased from 49% in 2023 to 44% in 2024.
- 59% of initial treatment for workers' compensation injuries completed at the Employee Wellness Center.

Financial Overview:

The Fiscal Year 2025 budget appropriations are scheduled to increase 20% year over year and can mainly be attributed to an expected increase in Workers' Compensations claims. The increase can be partially attributed to the recent changes in NRS 617. Police officers, firefighters, and other positions identified under NRS 617, who develop heart or lung disease may become eligible to receive lifetime medical benefits and the opportunity to elect permanent total disability if a physician determines they are unable to continue working as a police officer or firefighter.

Emergency Management Expenditures by Category/Program

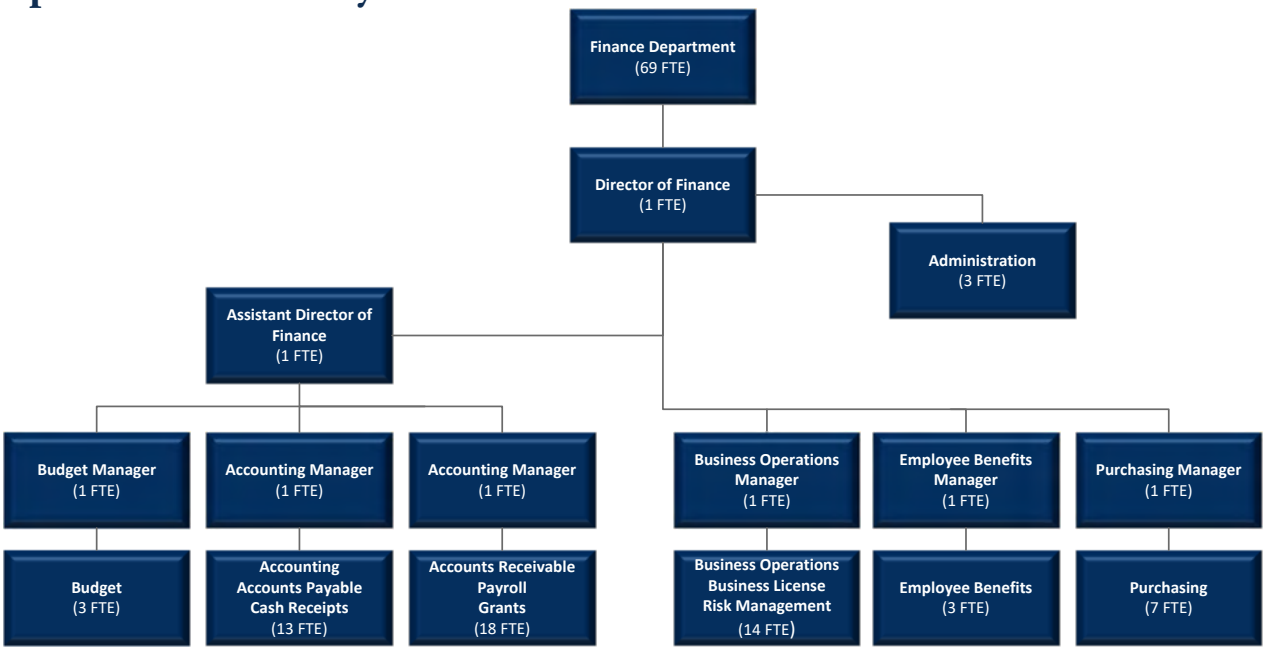
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 1,343,684	$ 1,556,156	$ 2,124,028	$ 2,030,878	$ (93,150)	-4%
Employee Benefits	611,641	(1,041,960)	1,103,940	1,092,759	(11,181)	-1%
Services and Supplies	2,049,495	2,667,694	4,314,404	3,800,471	(513,933)	-12%
Claims	13,885,088	12,860,103	11,383,351	15,862,757	4,479,406	39%
Capital Outlay	391,828	111,715	103,796	-	(103,796)	-
Depreciation	-	50,553	86,663	86,664	1	0%
Principal	7,122	-	-	-	-	-
Interest Expense	30,644	32,742	42,110	40,623	(1,487)	-4%
Total	$ 18,319,502	$ 16,237,005	$ 19,158,292	$ 22,914,152	$ 3,755,860	20%
Program						
General Fund						
Emergency Management Admin	$ 1,167,718	$ 1,266,381	$ 2,032,696	$ 1,600,522	$ (432,174)	-21%
Emergency Management	320,982	630,473	548,489	663,678	115,189	21%
Health & Safety	388,765	432,371	676,992	643,106	(33,886)	-5%
Wellness Program	225,071	213,727	434,591	560,808	126,217	29%
Subtotal General Fund	$ 2,102,536	$ 2,542,952	$ 3,692,768	$ 3,468,114	$ (224,654)	-6%
Grant Fund	$ 846,236	$ 638,479	$ 990,919	$ 500,405	$ (490,514)	-50%
Workers' Comp Fund	$ 15,370,730	$ 13,055,574	$ 14,474,605	$ 18,945,633	$ 4,471,028	31%
Total	$ 18,319,502	$ 16,237,005	$ 19,158,292	$ 22,914,152	$ 3,755,860	20%
Full-Time Employees						
General Fund	14	15	17	18	1	6%
Grant Fund	-	-	-	-	-	-
Workers' Comp Fund	2	2	2	2	-	0%
Total	16	17	19	20	1	5%

Finance

Department Purpose Statement

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

Department Hierarchy:



Core Service: Accounting and Financial Management

This service ensures the City's financial transactions are accurately recorded, bills are paid on time, and financial reports are prepared and compliant with regulations. It also manages cash flow, debt, and financial software.

Key Programs:

- Accounts Payable
- Accounts Receivable
- Cash Receipts
- Cash Flow and Investment Management
- Debt Management
- Financial Reporting and General Ledger
- Fixed Asset Management
- Grants Management
- Local Improvement Districts (LIDs) Administration
- Payroll

Standards & Benchmarks:

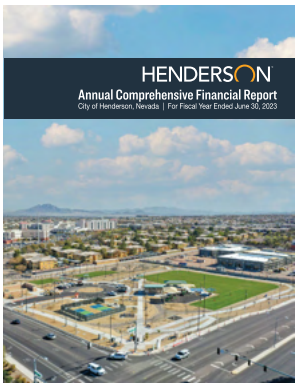
- Government Finance Officers Association
- Government Accounting Standards Board
- Nevada Revised Statutes

Anticipated Community Outcomes:

- Economic Vitality

Past Accomplishments:

- Implementation of SAP Concur Travel Management Software



Annual Comprehensive Financial Report

Core Service: Budget and Long-Range Financial Planning

This service manages the City's budget process, financial planning, and financial research and analysis. It ensures compliance with the state's annual budget filing requirements and supports departmental budget development.

Key Programs:

- Budget Development, Monitoring, and Analysis
- 5-year Financial Planning
- Financial Analysis and Reporting
- Operational and Long-Range Planning

Standards & Benchmarks:

- Government Finance Officers Association

Anticipated Community Outcomes:

- Economic Vitality

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Fines and Forfeitures Revenue	$2,931,700	$3,263,751	$2,835,426	$2,432,464	$2,931,700
Consolidated Tax Revenue	$174,361,000	$159,631,041	$166,345,146	$172,176,917	$174,361,000
Revenues: Actual vs. Budget	Greater than 0%	3%	2%	1%	0%
Investment Income: Actual vs. Budget	Greater than 0%	-10%	46%	-5%	0%

Past Accomplishments:

- Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the Comprehensive Annual Budget Report (CABR) for 2024.

Core Service Goals:

- Responsible for developing and managing the city's annual budget, which includes revenue projections, expenditure planning, financial reporting, and ensuring alignment with the strategic plan.
- Monitor and control expenses to ensure fiscal responsibility and compliance with budgetary constraints and regulations.
- Collaborate with other departments to develop budget plans and forecasts that support their operational needs.
- Provide training and support to staff on budgeting processes and financial management best practices.

Key Fact:

- Fiscal year (FY) 2025 Governmental Funds budgeted expenditures of $719 million.
- FY 2025 General Fund budgeted expenditures of $393 million.
- Commitment to Public Safety with approximately 58% of General Fund expenditures dedicated to Public Safety.
- Funding allocated to support compensation increases for all employee bargaining groups and non-represented employees, which comprise approximately 2,900 full-time equivalents (FTEs).

Core Service: Business Operations

This service includes business license administration and enforcement, legislative fiscal analysis, and risk management. It ensures compliance with licensing requirements, provides fiscal analysis for legislative matters, and manages risk and insurance programs.

Key Programs:

- Business License Administration
- Legislative Fiscal Analysis
- Risk Management (Risk Assessment, Transfer, Control, and Prevention)
- Protection of City's Financial and Tangible Assets
- Loss Prevention and Claims Handling

Standards & Benchmarks:

- Henderson Municipal Code, Title 4

Anticipated Community Outcomes:

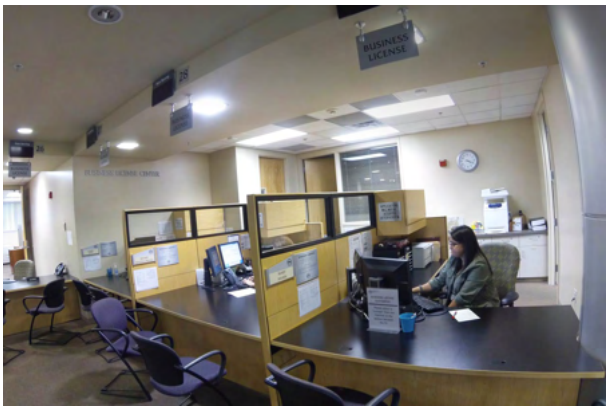
- Economic Vitality

Key Fact

Since implementation our new BizSense business licensing software, online payments have increased by 31% compared to the previous fiscal year.

Past Accomplishments:

- Completed the new business licensing software implementation designed to better manage customer licensing information and increase online payment capabilities.



Core Service: Purchasing

This service facilitates the City's procurement process, including issuing purchase orders, soliciting bids and proposals, contract development, managing surplus inventory, administration and oversight of the Purchasing Card Program, and monitoring compliance with purchasing laws and policies.

Key Programs:

- Processing Purchase Orders
- Formal Solicitations (Bids and Proposals)
- Surplus Inventory Disposition
- Contract Development and Management
- Credit Card Administration

Standards & Benchmarks:

- NRS 332 and NRS 338
- CFR 200.317 through 200.326

Key Fact

Purchasing processes over 2,000 purchase orders annually, totaling more than $150 million.

Core Service: Employee Benefits

This service administers the City's employee benefits package, including procurement, enrollment, changes, and terminations. It assists employees and ensures the cost-effective management of benefits.

Key Programs:

- Employee Benefits Packaging and Procurement
- Employee Benefits Education and Assistance

Standards & Benchmarks:

- Patient Protection and Affordable Care Act
- The Consolidated Appropriations Act
- Uniformed Serviced Employment and Reemployment Rights Act
- SECURE Act and SECURE Act 2.0

Anticipated Community Outcomes:

- High Performing Public Service

Past Accomplishments:

- Implementation of a new Pharmacy Benefits Manager (PBM).
- Implementation of a new Long Term Care + Life Insurance benefit with significant enrollment participation.
- Planning, development, and deployment of the benefits related components of a Critical Labor Shortage hiring program.
- Implementation of an employer deferred compensation match program for eligible employees.
- In-person and/or virtual delivery of benefits education for five City departments.

Core Service Goals:

- Enhance employee knowledge and understanding of current benefits package through increased onsite / in-department benefits education to staff, and training for Human Resources Staff delivering job offers and serving as first point of contact with applicants regarding our benefits packages.

Key Fact

Since January 2018, premium rates for the City Self-Funded Health Plan have reamined unchanged. The employee and employer premium have been able to remain flat despite healthcare trend of approximately 4-6% increases per year.

Financial Overview:

The approved Fiscal Year 2025 budget decreased 2% from the prior year primarily attributed to a decrease in Business Operations professional services and non-recurring Grant funding. These decreases are slightly offset by an increase in the Health-Insurance Fund as a result of rising healthcare services costs, including hospital stays, medical procedures, and prescription drugs. Additionally, there is an increase in the Self-Insurance Fund premiums.

Finance team celebrating GFOA's Triple Crown Award

Finance Expenditures by Category/Program

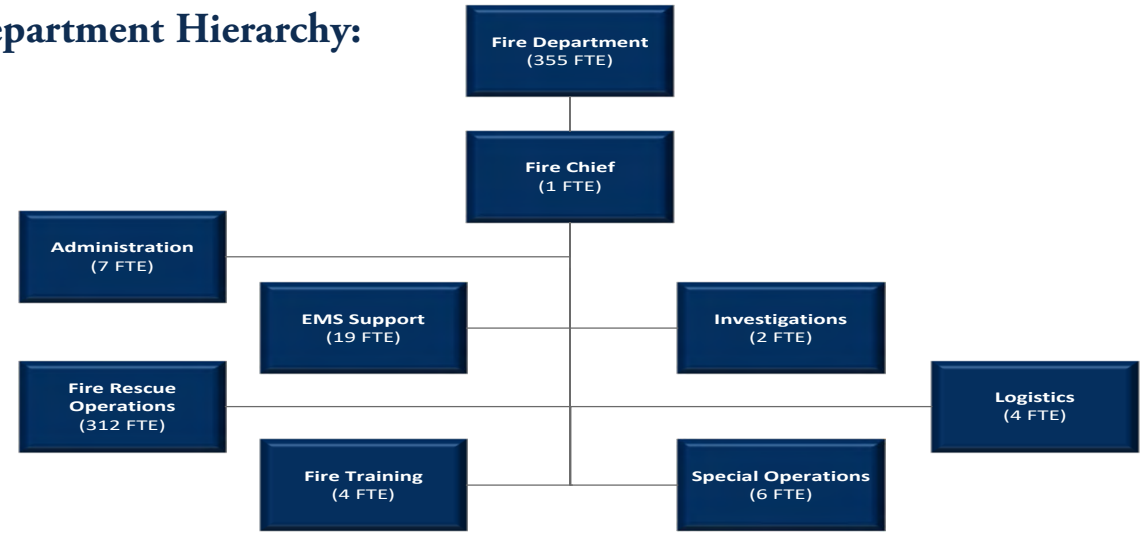
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 4,559,760	$ 4,751,008	$ 5,466,887	$ 5,507,604	$ 40,717	1%
Employee Benefits	2,042,267	2,574,337	2,841,590	3,016,921	175,331	6%
Services and Supplies	22,813,145	26,617,728	32,986,334	32,038,277	(948,057)	-3%
Capital Outlay	13,397	-	-	-	-	-
Total	$ 29,428,570	$ 33,943,073	$ 41,294,811	$ 40,562,802	$ (732,009)	-2%
Program						
General Fund						
General	$ 4,389,078	$ 4,586,708	$ 5,555,297	$ 5,752,325	$ 197,028	4%
Business Operations	1,794,791	2,042,626	2,615,589	2,140,675	(474,914)	-18%
Special Assessments	282,890	174,996	339,307	335,938	(3,369)	-1%
Accounts Receivable	658,869	827,925	1,343,621	1,200,520	(143,101)	-11%
Budget	660,342	615,780	795,281	815,085	19,804	2%
Purchasing	849,338	968,424	1,063,101	1,150,403	87,302	8%
Admin/Attrition Adjustment	(1,958,617)	(2,193,438)	(2,444,984)	(2,655,148)	(210,164)	9%
Total General Fund	$ 6,676,691	$ 7,023,021	$ 9,267,212	$ 8,739,798	$ (527,414)	-6%
Development Serv. Fund	$ 111,290	$ 149,063	$ 99,323	$ -	$ (99,323)	-
Health-Insurance (liability)	$ 22,345,720	$ 21,860,754	$ 23,822,218	$ 25,246,528	$ 1,424,310	6%
Self-Insurance (liability)	$ 294,869	$ 4,907,778	$ 5,958,515	$ 6,576,476	$ 617,961	10%
Grant Fund	$ -	$ 2,456	$ 2,147,543	$ -	$ (2,147,543)	-100%
Total	$ 29,428,570	$ 33,943,073	$ 41,294,811	$ 40,562,802	$ (732,009)	-2%
Full-Time Employees						
General Fund	64	65	63	63	-	0%
Health Insurance (liability) Fund	3	4	4	4	-	0%
Self-Insurance (liability) Fund	2	2	2	2	-	0%
Total	69	71	69	69	-	0%

Fire

Department Purpose Statement

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

Department Hierarchy:



Core Service: Operations – Fire Suppression

Provide fire protection and fire suppression to the city to mitigate the effects of fire on life and property. Fire-related incidents may involve structures, vehicles, equipment, vegetation, trash, and other objects.

Key Programs:

- Fire Suppression and Property Protection
- Emergency and Non-Emergency Assistance
- Mutual Assistance to Neighboring Jurisdictions
- Target Hazard Pre-Planning
- Community Education and Risk Reduction Programs

Standards & Benchmarks:

- Commission on Fire Accreditation International
- Henderson Fire Department (HFD) Standard Operating Procedures
- HFD Task Standards
- Insurance Services Office
- National Fire Protection Association (NFPA)
- Nevada State Fire Marshal

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Structure Fires Confined to the Area of Origin	90%	99%	98%	99%	99%
Fire Total Response Time	9 min 0 sec	10 min 2 sec	9 min 14 sec	7 min 41 sec	7 min 41 sec

Past Accomplishments:

- Maintained accreditation with the Commission on Fire Accreditation International. The Henderson Fire Department is currently one of only 23 fire departments in the United States to be accredited five times and awarded "Legacy" status.
- Accomplished a 95% performance rating for incident response to structure fires.
- Cadet Academy Class 53 welcomed nine full-time firefighters to fill vacancies and provide additional response capability.
- Cadet Academy Class 54 welcomed eighteen full-time firefighters to fill vacancies and provide additional response capability.
- Cadet Academy Class 55 welcomed the department's largest academy to fill approximately forty firefighter positions in preparation for the new Station 92 located in West Henderson.

Key Fact

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

Core Service: Operations - Emergency Medical Services

Provide full-service emergency medical treatment including transportation of the sick and injured patients to area hospitals. As the first responder for all emergencies in the city, all engines, trucks, rescues, and medic units provide services at the advanced life support level.

Key Programs:

- Emergency Life-Saving Medical Care
- Patient Transport to Hospitals
- Fire Scene Medical Support
- Medical Assistance at Special Events
- LifeRide Ambulance Membership Program
- Infection Control Program

Standards & Benchmarks:

- Commission on Accreditation of Ambulance Services)
- Commission on Fire Accreditation International
- HFD Standard Operating Procedures
- HFD Task Standards
- National Fire Protection Association
- National Registry of Emergency Medical Technicians
- Southern Nevada Health District

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Medical and Non-Medical Call Volume	N/A*	41,438	42,184	28,832**	N/A***
EMS Total Response Time	8 min 6 sec	9 min 8 sec	9 min 13 sec	9 min 7 sec	9 min 7 sec

**The department is working on establishing an industry benchmark by collecting data, analyzing trends, and consulting with experts.*

***FY 2024 as May 2024*

****Data is currently unavailable for inclusion in this report.*

Past Accomplishments:

- Achieved a cardiac survival rate of 37% or 10 out of 30 cardiac patients determined to be bystander-witnessed, provided bystander CPR, and found in a shockable rhythm.
- For the fifth year in a row, HFD received the Mission: Lifeline EMS Gold Achievement Award by the American Heart Association for implementing specific quality improvement measures to treat patients who suffer severe heart attacks. This is the highest honor that the AHA awards to EMS providers.
- Completed and passed Southern Nevada Health District's annual compliance inspection of all front-line response units. The inspection included verifying inventories, equipment condition, crew knowledge, and expiration dates of medications and supplies.
- Welcomed three new full-time Paramedic Ambulance Operators. These single-role positions provide medical service to citizens during peak-load hours of the day.

Key Fact

In 2023, emergency crews responded to 31,684 emergency medical responses, accounting for 75.2% of the departments call volume.

Core Service: Operations – Technical Rescue

Provide technical rescue in accordance with NFPA 1670: Standard on Operations and Training for Technical Search and Rescue Incidents for rope rescue, confined space rescue, trench rescue, swift water rescue, and heavy vehicle/machinery extrication. The Technical Rescue Team is certified at the technician level in accordance with NFPA 1006: Standard for Technical Rescue Personnel Professional Qualifications.

Key Programs:

- Specialized Technical Rescue
- Emergency and Non-Emergency Assistance
- Mutual Assistance to Neighboring Jurisdictions

Standards & Benchmarks:

- Commission on Fire Accreditation International
- HFD Standard Operating Procedures
- HFD Task Standards
- National Fire Protection Association
- Nevada State Fire Marshal
- Occupational Safety and Health Administration

Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- In 2023, the Technical Rescue Team and the National Park Service engaged in training to practice multi-agency interoperability at the Lake Mead National Recreation Area.
- The Technical Rescue Team responded to 66 incidents in 2023.

Core Service Goals:

- For all incidents where technical rescue of victims is required, HFD shall arrive on time with sufficient resources to stabilize the situation and extricate victims from the emergency or location without causing further harm to the victim, responders, public, or the environment.

Core Service: Operations – Hazardous Materials Response

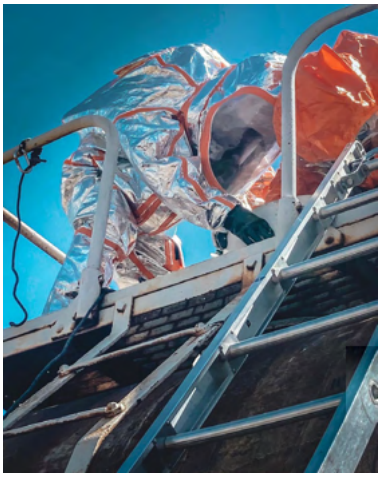
Provide hazardous materials response in accordance with NFPA 470: Hazardous Materials/Weapons of Mass Destruction Standard for Responders1. The Hazmat Response Team is certified at the technician level.

Key Programs:

- Specialized Hazardous Materials Response and Rescue
- Emergency and Non-Emergency Assistance
- Mutual Assistance to Neighboring Jurisdictions
- Tier 2 Target Hazard Pre-Planning

Standards & Benchmarks:

- Commission on Fire Accreditation International
- HFD Standard Operating Procedures
- HFD Task Standards
- National Fire Protection Association
- Nevada State Fire Marshal
- Occupational Safety and Health Administration



Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- In 2023, the Hazardous Materials Rescue Team conducted joint training drills with the Las Vegas Fire Rescue Hazardous Materials Team at Olin and NV Energy. The teams practiced performing emergency responses to incidents involving railcars, tanker trucks, and chemical storage tanks.
- The Hazardous Materials Rescue Team responded to 96 incidents in 2023.

Core Service Goal:

- For all hazardous materials incidents, HFD shall arrive on time with sufficient resources to stabilize the situation without causing further harm to victims, responders, the public or the environment.

Key Fact

Every member of Henderson's Fire Department Hazardous Materials Response Team holds a technician level certification from the Nevada State Fire Marshal.

Core Service: Support - Community Risk Reduction

Provide educational and informational programs focused on risk reduction and life safety, including training classes, intervention programs, school visits, station tours, and community presentations.

Key Programs:

- Fire Investigations
- Community Events and Education
- Fire Prevention Programs
- Intervention Programs

Standards & Benchmarks:

- Commission on Fire Accreditation International
- HFD Standard Operating Procedures

Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- Conducted eight open houses at fire stations 82, 83, 84, 85, 87, 97, 98, and 99. Fire station open houses provide the community with the opportunity to meet neighborhood firefighters, learn about emergency medical and firefighting apparatus, tour the stations, and learn how to help in an emergency. Over 2,550 people attended these events in 2023.
- Achieved 98.7% overall customer service approval rating. Of the 1,280 survey responses received this year, 98.5% agreed that fire department personnel met or exceeded their overall expectation of service.
- Hosted two sessions of the Camp 9-1-1 program at the Fire Training Center in partnership with the Henderson Police Department. A total of approximately 50 children from local schools participated in the program. The three-day interactive camp provides an overview of law enforcement and emergency services to middle-school students.

Core Service Goals:

- HFD will continue to perform a community risk assessment for the purpose of developing public education programs.

Key Fact

Henderson's LifeRide Ambulance Membership Plan participants receive free enrollment in HFD's Lifesaver Certification Class, which includes instruction on CPR and emergency bleeding control.

Core Service: Support - Training

Provide continuing education and training to personnel to mitigate fire, medical emergencies, technical rescue, and hazardous materials emergencies effectively and safely.

Key Programs:

- Assess Training Needs
- Coordinate and Maintain Training Programs
- Deliver Effective Training
- Coordinate and Maintain All Fire-Service Certifications
- Coordinate Quality Improvement/Assurance Program
- Provide Resources for Recruitment and Promotion Processes
- Maintain Compliance with Regulations

Standards & Benchmarks:

- HFD Engineer Development School
- HFD Incident Command Course
- HFD Standard Operating Procedures
- HFD Task Standards
- National Fire Protection Association
- National Incident Management System
- Nevada State Fire Marshal
- Occupational Safety and Health Administration
- Southern Nevada Health District

Anticipated Community Outcomes:

- Community Safety

Core Service Goals:

- Deliver all training required to maintain effective emergency response and comply with all regulations.
- Provide professional development training for employees to meet the requirements of promotional opportunities within the department.

Key Fact

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

Financial Overview:

In Fiscal Year 2025, the overall budget remained relatively flat. With the completion of Fire Station 92, the one-time budget associated with its construction has been removed. The General Fund's increased by $6.4 million, primarily due to realizing the full cost of 33 positions to support Fire Station 92. In addition, Salaries and Budgets also reflect the addition of one position and contractually obligated increases for representative employees and annual adjustments for non-representative employees.

Fire Recruit Academy Class 55

Fire Expenditures by Category/Program

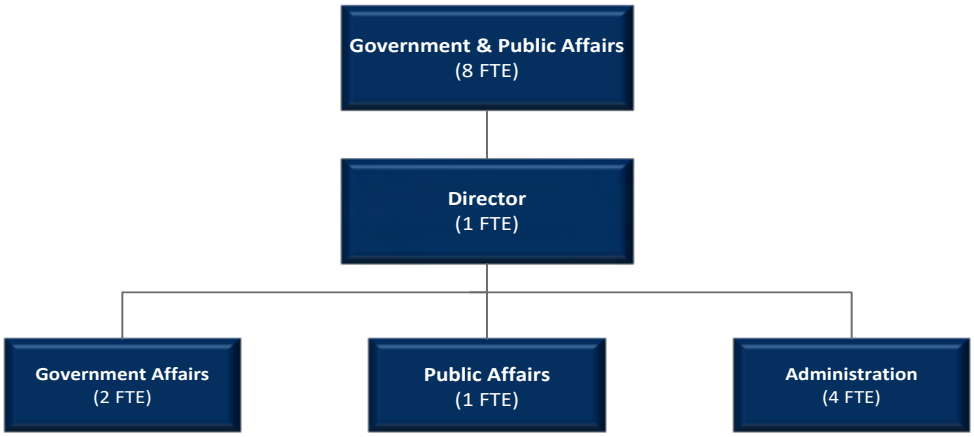
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 37,170,152	$ 40,881,133	$ 44,403,147	$ 47,647,447	$ 3,244,300	7%
Employee Benefits	20,317,312	22,429,677	25,998,297	28,767,023	2,768,726	11%
Services and Supplies	8,020,944	9,730,479	12,131,942	12,753,627	621,685	5%
Capital Outlay	317,654	1,024,116	6,855,666	-	(6,855,666)	-100%
Subscription-Based Information Technology Arrangements	-	18,708	-	-	-	-
Total	$ 65,826,062	$ 74,084,112	$ 89,389,052	$ 89,168,097	$ (220,955)	0%
Program						
General Fund						
General	$ 2,642,700	$ 2,924,570	$ 2,636,246	$ 2,545,857	$ (90,389)	-3%
EMS	3,230,002	4,564,909	5,090,142	5,544,157	454,015	9%
Fire Suppression	56,161,854	61,721,608	70,172,791	76,421,916	6,249,125	9%
Training	643,759	670,125	763,460	803,786	40,326	5%
Fire Prevention	552,108	615,536	651,034	467,152	(183,882)	-28%
Special Operations	1,069,133	1,081,517	1,282,830	1,291,821	8,991	1%
Logistics	572,193	699,369	833,695	712,698	(120,997)	-15%
Subtotal General Fund	$ 64,871,750	$ 72,277,635	$ 81,430,198	$ 87,787,387	$ 6,357,189	8%
Grant Fund	$ 220,026	$ 116,375	$ 62,296	$ 62,296	$ -	0%
Capital Replacement Fund	$ 732,834	$ 1,648,308	$ 7,835,740	$ 1,298,414	$ (6,537,326)	-83%
Workers' Comp Fund	$ 1,453	$ 41,794	$ 60,818	$ 20,000	$ (40,818)	-67%
Total	$ 65,826,062	$ 74,084,112	$ 89,389,052	$ 89,168,097	$ (220,955)	0%
Full-Time Employees						
General Fund	302	317	353	354	1	0%
Capital Repair & Replacement Funds	-	-	1	1	-	0%
Total	302	317	354	355	1	0%

Government and Public Affairs

Department Purpose Statement

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.

Department Hierarchy:



Core Service: Government Affairs

Government Affairs serves as the principal liaison between the City and other agencies at the local, state and national levels. The team identifies and assists in the implementation of beneficial community partnerships, public policies and organizational efforts. The nature of local government requires cooperation and, at times, competition with special interests and other governmental entities for the best use of limited resources. Without proper representation at all levels of government, the City may experience reductions in overall revenues and increases in mandated services without accompanying funding sources. These unfunded mandates threaten to limit the City's ability to maintain current service levels and erode quality of life.

Key Programs:

- Legislative Education and Advocacy
- Public Policy Development and Analysis
- Community and Organizational Partnerships
- Bill Draft and Appropriation Support

Standards & Benchmarks:

- Nevada Revised Statutes

Anticipated Community Outcomes:

- High-Performing Public Service

Key Fact

Government Affairs monitors the work of the nine Joint Interim Standing Committees of the Nevada Legislature and actively participates in the interim legislative process.

Core Service: Public Affairs

Public Affairs manages critical public policy issues and develops executive communications to help promote a positive image for the City of Henderson and its leaders. The team provides administrative support and constituent services to the Mayor and four City Council members, working across all levels within City departments, other jurisdictions and other organizations in the course of assisting the them with their responsibilities. The team interfaces and coordinates with elected officials and agencies, engages with residents and local businesses and responds to constituent's complaints, concerns and requests for meetings, public appearances and information. The team ensures that the Mayor and City Council remain aware of issues of concern to constituents and responds appropriately on their behalf.

Key Programs:

- Executive Communications
- Mayor and City Council Communications and Constituent Services
- Public Appearances and Logistical Support

Standards & Benchmarks:

- Contact Henderson Administrative Policy
- Nevada Open Meeting Laws NRS 241.020
- City of Henderson policies and procedures.

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Mayor and Council Requests Response Time	1 Business Day	0.83	0.78	0.57	0.60

Key Fact

The Constituent Services team coordinated almost 350 public appearances for Mayor and Council last year and responded to more than 1,000 constituent requests.

Henderson Small Business Assistance Program Welcome Reception

Core Service: Civic and Community Engagement

Civic and Community Engagement promotes the City's vision, mission, and priorities by building meaningful relationships with external and internal stakeholders and providing opportunities for Mayor and Council to engage with the public on key topics of interest.

Key Programs:

- Public Participation and Transparency
- Stakeholder Engagement and Response
- Speaking Engagement Support
- Communications and Collaterals
- Outreach and Engagement
- Policy Development and Coordination
- Event Planning
- Community Commendations
- Constituent Services

Standards & Benchmarks:

- City of Henderson Policies and Procedures

Anticipated Community Outcomes:

- High-Performing Public Service and Engagement

Key Fact

In addition to supporting the Mayor and Council through numerous Engagement events, Civic and Community Engagement leads both the Veterans Day Ceremony and the Field of Honors Ceremony for the City of Henderson.

Financial Overview:

In Fiscal Year 2025, the budget decreased 7% over the prior year primarily due to a decrease in Services and Supplies. This decrease is mainly attributable to a reduction in anticipated professional services and lobbyist fees spending. Increases to Salaries and Benefits can be attributed to the addition of one (1) position and contractually obligated increases with representative employees and annual adjustments for non-representative employees.

Mayor Michelle Romero

Government and Public Affairs Expenditures by Category/Program

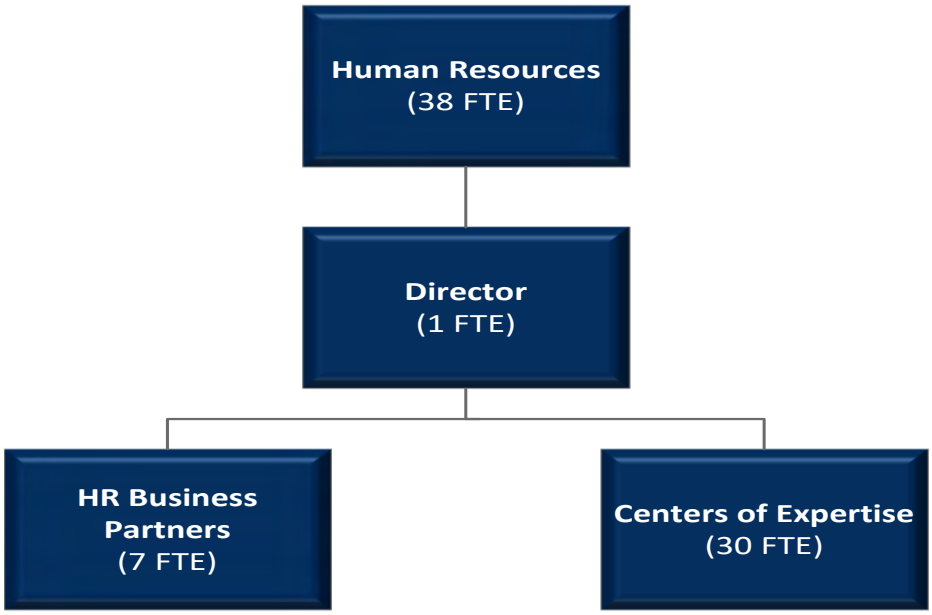
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 737,008	$ 742,549	$ 810,057	$ 879,912	$ 69,855	9%
Employee Benefits	291,247	301,214	350,125	444,113	93,988	27%
Services and Supplies	477,432	435,189	748,602	447,516	(301,086)	-40%
Total	$ 1,505,687	$ 1,478,952	$ 1,908,784	$ 1,771,541	$ (137,243)	-7%
Program						
General Fund						
Administration	$ 414,344	$ 430,780	$ 529,242	$ 478,728	$ (50,514)	-10%
Council Support	496,163	386,442	617,469	663,930	46,461	8%
Intergovernmental Relations	685,303	826,334	890,444	857,697	(32,747)	-4%
Communications	283,417	293,954	339,066	362,057	22,991	7%
Admin/Attrition Adjustments	(373,541)	(458,558)	(467,437)	(590,871)	(123,434)	26%
Total	$ 1,505,687	$ 1,478,952	$ 1,908,784	$ 1,771,541	$ (137,243)	-7%
Full-Time Employees						
General Fund	8	8	7	8	1	14%
Total	8	8	7	8	1	14%

Human Resources

Department Purpose Statement

The Human Resources Department is committed to serving each City employee consultative and collaboratively. With focus on problem-solving, building a positive work culture and employee engagement, creating a diverse and inclusive workplace, using analytics and data to make decisions, and ensuring strategies that attract and develop a high-performing workforce to make the City of Henderson an employer of choice.

Department Hierarchy:



Human Resources

Core Service: Integrated Human Resources Business Partnerships

Synergized Human Resource (HR) professionals within City departments to deliver valuable, progressive, and unbiased HR resources to City management, employees, and prospective employees to meet both organizational, operational, and strategic workforce and business objectives.

Key Programs:

- Business Operations Resource Partnership
- Talent Acquisition Management
- Employee Engagement and Support Services
- Employee and Labor Relations
- Recruiting and Retention Strategies
- Personal Growth and Conflict Resolution
- Compliance Guidance
- Training and Organizational Development
- HR and Operational Data Analysis
- Organizational Design and Workforce Planning

Standards & Benchmarks:

- Society for Human Resource Management
- Local Municipalities and Private Markets
- The Public Sector HR Association
- National Public Employer Labor Relations Association

Anticipated Community Outcomes:

- High-Performing Public Service

Key Fact

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

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Turnover Rate (FT)	10%	9.1%	8.7%	8.6%	8%
Average Time to Fill (FT)	65 days	66 days	69 days	69 days	65 days
Employee Engagement Score	90%	81%	83%	N/A*	90%

**Data is currently unavailable for inclusion in this report.*

Past Accomplishments:

- Created efficiencies by combining like positions into one recruitment.
- Streamlined specialized assignment recruitments for public safety.
- Executed 446 recruitments in FY 2024, a 37% increase over the past five years.
- Received and reviewed 24,942 applications in FY 2024, a 27% increase from FY 2023 to FY 2024.
- Recruiting hit a 65-day average time to fill rate.
- Established best practices for virtual testing and assessment forms.
- Reevaluated requirements for part-time seasonal employees, reducing time, effort, and expense in hiring
- Created mobile-friendly prehire forms for part-time seasonal candidates.
- Provided opportunities for HR team to pursue professional certification.
- Increased presence at career and job fairs to make City of Henderson an employer of choice.
- Investigated allegations of discrimination and harassment and developed corrective action plans.
- Completed 4 Job Analysis Questionnaires and reviewed 10 equity requests.
- Employee Relations (ER)/Labor Relations (LR) completed 19 investigations, closed 14 grievances, and addressed 100+ workforce related issues in FY 2024.
- ER/LR processed 294 ADA/FMLA cases, 25 donation requests, and handled 38 post-accident tests in FY 2024.

Core Service Goals:

- Deliver valuable, progressive, and unbiased HR resources to City management, employees, and prospective employees to meet both organizational, operational, and strategic workforce and business objectives.

Core Service: Centers of Expertise

Provide professional HR expertise and administrative support for Recruitment and Talent Acquisition, Classification and Compensation, Labor and Employee Relations, Human Resources Information Systems (HRIS), Training and Organizational Effectiveness, Customer Service, and Citywide HR programs and DEI initiatives that support the employee experience.

Key Programs:

- Employee Recognition and Incentives
- Class and Compensation Philosophy and Practices
- Data Security and Maintenance
- Talent Acquisition Management
- Peoplesoft Human Capital Management (HCM)
- Labor Relations Management
- HRIS Administration
- Training Program Development
- Administrative Support
- Diversity, Equity, And Inclusion (DEI) Initiatives

Standards & Benchmarks:

- Society for Human Resource Management
- Local Municipalities and Private Markets
- The Public Sector HR Association
- Bureau of Labor Statistics

Anticipated Community Outcomes:

- High-Performing Public Service

Past Accomplishments:

- In October 2023, two members of the second Premier Leadership Academy cohort graduated.
- 687 employees completed 61 unique in-person or virtual classes, with a 6.2% decline in course drop-rates.
- Welcomed over 60 Teamster employees to Nevada State University on July 26, 2023, for the Teamsters Road to Success Conference.
- Addition of Public Safety Recruitment Specialist to provide focus on attracting, recruiting, and filling entry-level public safety positions.
- Facilitated the recruitment process and onboarding of the Critical Labor Shortage Officer positions to assist our Police Department.
- Over 2,754 employees were individually recognized by their peers through the Henderson High Fives Employee Recognition Program.
- Lead the planning and coordination of the Fall 2023 and Spring 2024 employee appreciation/engagement events.
- Developed DEI-focused material for the City's Spotlight employee newsletter.
- Organized the City's involvement in the 2023 Las Vegas Pride Parade.
- Completed a nationwide classification and compensation market study and peer benchmark review to ensure the City remains an employer of choice.
- Compensation processed over 177 compensation analysis for non-represented offers since July.
- Implemented processes and procedures in collaboration with Emergency Management and Concentra for implementation of City's Wellness Center.

Core Service Goals:

- HR expertise and administrative support for Recruitment and Talent Acquisition, Classification and Compensation, Labor and Employee Relations, Human Resources Information Systems (HRIS), Training and Organizational Effectiveness, Customer Service, and Citywide HR programs and DEI initiatives that support the employee experience.

Financial Overview:

General Fund appropriations decreased 1% in Fiscal Year 2025. The decrease in Services and Supplies and can be contributed to a decline in operating expenses, training, and tuition. Increases to Salaries and Benefits can be attributed to the addition of one (1) position and contractually obligated increases with representative employees and annual adjustments for non-representative employees.

Key Fact

Served 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.

Human Resources Expenditures by Category/Program

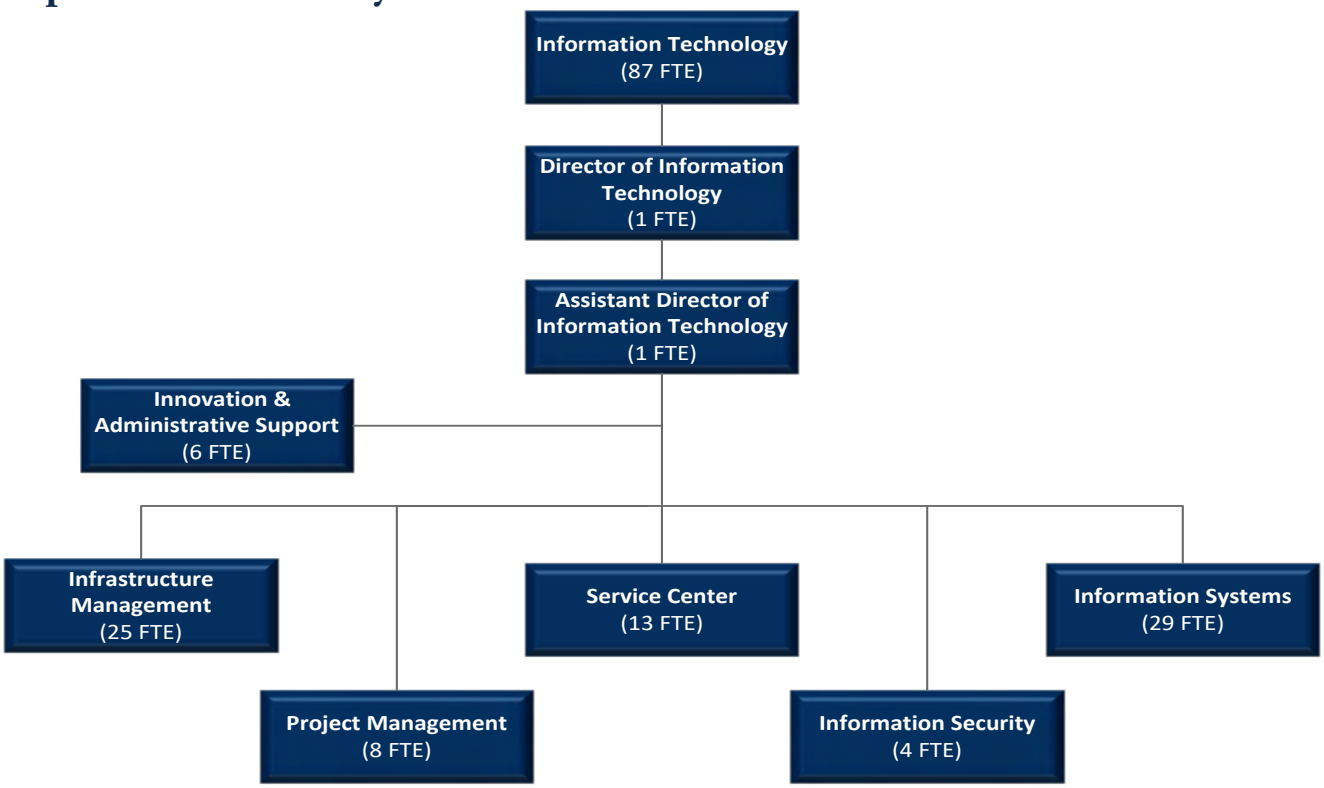
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 2,235,139	$ 2,408,410	$ 3,077,049	$ 3,622,325	$ 545,276	18%
Employee Benefits	1,062,327	1,119,183	1,554,224	1,912,443	358,219	23%
Services and Supplies	685,578	893,973	1,977,101	1,030,846	(946,255)	-48%
Capital	8,630	475	5,025	-	(5,025)	-100%
Total	$ 3,991,673	$ 4,422,041	$ 6,613,399	$ 6,565,614	$ (47,785)	-1%
Program						
General Fund						
General	$ 3,477,689	$ 4,067,922	$ 6,124,778	$ 6,501,026	$ 376,248	6%
Org Development & Training	1,198,747	1,364,717	1,664,320	1,580,284	(84,036)	-5%
Union Liaison Program	355,530	403,328	413,165	414,417	1,252	0%
Admin/Attrition Adjustment	(1,173,575)	(1,431,762)	(1,588,864)	(1,930,113)	(341,249)	21%
Subtotal General Fund	$ 3,858,391	$ 4,404,205	$ 6,613,399	$ 6,565,614	$ (47,785)	-1%
Grant Fund	$ 133,282	$ 17,836	$ -	$ -	$ -	-
Total	$ 3,991,673	$ 4,422,041	$ 6,613,399	$ 6,565,614	$ (47,785)	-1%
Full-Time Employees						
General Fund	33	37	37	38	1	3%
Total	33	37	37	38	1	3%

Information Technology

Department Purpose Statement:

To provide leadership in the effective use of information technology.

Department Hierarchy:



Core Service: Service Center

The Service Center focuses on providing customer support and continual process improvement to enhance service delivery to the citizens of Henderson.

Key Programs:

- 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 and 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. To enable efficient use of A/V tools by elected officials and employees in public meetings streamed to the Internet and local events.
- Technology Refresh – To maintain peak performance, security, and user satisfaction, upgrade outdated desktops, laptops, and monitors, ensuring our technology remains current and effective.

Standards & Benchmarks:

- Citywide Customer Service Standards for Customer Satisfaction and Call Abandonment Rate

Anticipated Community Outcomes:

- High-Performing Public Service

Key Fact

In 2023, approximately 15,886 IT Service Requests were completed.

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
On-Time Service Requests within Service Level Agreement	90% Compliance	93%	92%	92%	90%
On-Time Incident Requests within Service Level Agreement	90% Compliance	94%	93%	87%	90%

Past Accomplishments:

- Provisioned and deployed over 300 new body cameras to the Police Department.
- Provisioned and deployed over 150 new Dell Toughbooks to Police Department.
- Provisioned and configured an additional 250 new Dell Toughbooks for deployment.
- Provisioned and configured 110 new Dell Toughbooks for the Fire Department.
- Deployed replacement computers for Dispatch consoles at ESF and Green Valley Substations.
- Deployed over 300 desktops and laptops for the desktop/laptop refresh project.
- Completed a new Proof of Concept for the Southfork Conference Room.
- Completed microphone and speaker improvements in the Water St Conference Room.
- Completed Space Plan for the Third Floor Remodel.
- Completed Equipment Ordering and Deployment of equipment to new WRF Trailer (Utilities).
- Configured, Deployed, and Installed 5 New Printers.
- Created early adopter test plan for Windows 11.
- Created a Proof-of-Concept Service Center Chatbot, which allows for faster access to key information for field tech personnel.
- Deployed New Citywide End User Ticketing System Portal and Transitioned to New Internal Ticketing System Portal.
- Trained and Provided Support for New Teams Client and New SharePoint Modern Website.

Core Service: Project Management Office:

The Project Management Office 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 Programs:

- Portfolio Management
- Project Management
- Business Analysis
- IT Relationship Management

Standards & Benchmarks:

- Project Management Institute

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Success with Technology Project Outcomes	75%	68%	78%	85%	80%

Past Accomplishments:

- Developed program and training for credit card service fees for new implementations
- Implemented changes to the Consult process to be more flexible and customer friendly

Core Service Goals:

- Elicit clear business requirements early in the project intake process
- Deliver technology projects on time and within budget

Key Fact

Since its implementation in 2009, over 1,200 technology projects were submitted and logged into the City's instance of Project Web Access.

Core Service: Information Systems:

The Information Systems division provides technology-related products and services to assist the City in delivering goods and services to residents, businesses, and visitors. This includes line of business applications, website services, and Geographic Information Systems (GIS).

Key Programs:

- Line of Business Applications
- Website and Intranet Services
- Geographic Information Systems

Standards & Benchmarks:

- Gartner
- Payment Card Industry Security Standards Council
- State and Federal Criminal Justice Information Services (CJIS) Regulations

Anticipated Community Outcomes:

- High-Performing Public Service

Past Accomplishments:

- Completed Maximo MAS 8 feasibility study.
- Completed SimpleK server upgrade.
- PeopleSoft Backlog was prioritized and published.
- PeopleSoft Users' Group was reestablished.
- Web Application Server environment rebuild.
- Integration Address Locator Upgrades: Energov, Comcate, CityView.
- GIS Database Upgrade for Energov and Maximo Interface.
- SharePoint Modern Hub site (employee website homepage) Go Live.
- Completed iNovah Service Fees Project.
- Noptic MSS deployment software center for Dell MDTs (over 393).
- JL Client replacement with eAgent over public internet using AD authentication ready to Go Live when warrants module is completed by the State.

Core Service Goals:

- Application Currency – keep applications current and in a supportable state.
- Information Security – ensure application and data security.
- Regulatory Compliance – ensure compliance with applicable regulations (e.g., CJIS).
- Contract Currency – ensure contracts are reviewed on time and terms are favorable.
- Customer Service – meet SLA goals and provide customer satisfaction.

Key Fact

Information Systems supports 188 applications, Citywide.

Core Service: Infrastructure Services:

Infrastructure Services provide foundational technology and support for IT services. They support essential services for employees, residents, and visitors by planning, designing, implementing, and maintaining voice, video, data center, networking, and public safety radio services.

Key Programs:

- Data Center
- Network Services
- Database Services
- Unified Communication Services
- Public Safety Radio Services

Standards & Benchmarks:

- Gartner
- Payment Card Industry Security Standards Council
- State and Federal Criminal Justice Information Services (CJIS) Regulations

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Critical System Availability	99% Service Availability	99.92%	99.87%	99.50%	99.50%

Past Accomplishments:

- Completed new Active Directory system architecture.
- Redesigned Linux server environment.
- Implemented software-defined switch architecture in the data center.
- Brought four new City facilities online in the past year.
- Hired a new team and took on public safety radio support.
- Took over SCADA networking support for utility services department.
- Created Virtual Desktop Infrastructure Environment
- Designed and implemented mobile router system for Fire Department vehicles.

Core Service Goals:

- Bring remote failover networks online.
- Replace critical remote access technologies.

Key Fact

Every system and facility implemented at the City of Henderson relies on infrastructure support.

Core Service: Information Security

The Information Security department manages risk for the City's data, systems, and IT operations against unauthorized access, manipulation, and other security threats. They develop security expectations, validate security controls, and implement an enterprise risk-based security program.

Key Programs:

- Security Analysis
- Compliance and Risk Assessment
- Security Monitoring and Response

Standards & Benchmarks:

- National Institute of Standards and Technology (NIST) Cybersecurity Framework
- Center for Internet Security (CIS)
- Payment Card Industry Security Standards Council
- State and Federal Criminal Justice Information Services (CJIS) Regulations
- Health Insurance Portability and Accountability Act (HIPAA) Regulations

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Payment Card Industry (PCI) SSC Compliance	100%	100%	100%	100%	100%
Nationwide Cyber Security Review (NCSR) Score	5.0	5.2	5.7	5.7	5.7
Compliant with Health Insurance Portability and Accountability Act (HIPAA)	100%	75%	78%	85%	92%

Past Accomplishments:

- Achieved 100% PCI and CJIS compliance.
- Developed and implemented Cyber Security Incident Response plans and teams.
- Selected and retained managed security services for 24x7 cyber monitoring and response, increasing cyber security for the City at a reduced cost over similar coverage using full-time employees.
- Implemented annual Citywide employee cyber training and monthly anti-phishing programs.
- Updated and/or implemented Citywide cyber programs including employee training, phish testing, password vaults for end-users, web application firewalls.

Core Service Goals:

- Detect and respond to cyber incidents.
- Develop and implement cyber policies and procedures to reduce Citywide cyber risk.
- Reduce risk through Citywide cyber risk management functions, including regular penetration testing, audits and risk assessments and continuous risk review of new and existing software, services, and training.

Key Fact

Since design and implementation of the current cyber risk management program 15 years ago, the City has not experienced any major cyber incidents.

Financial Overview:

The Fiscal Year 2025 budget decreased 12% over the prior year. This decrease can primarily be attributed to the completion of one-time capital projects in Fiscal Year 2024. The increase in Salaries and Benefits can be attributed to the addition of two (2) positions and contractually obligated increases with representative employees and annual adjustments for non-representative employees.

Information Technology Expenditures by Category/Program

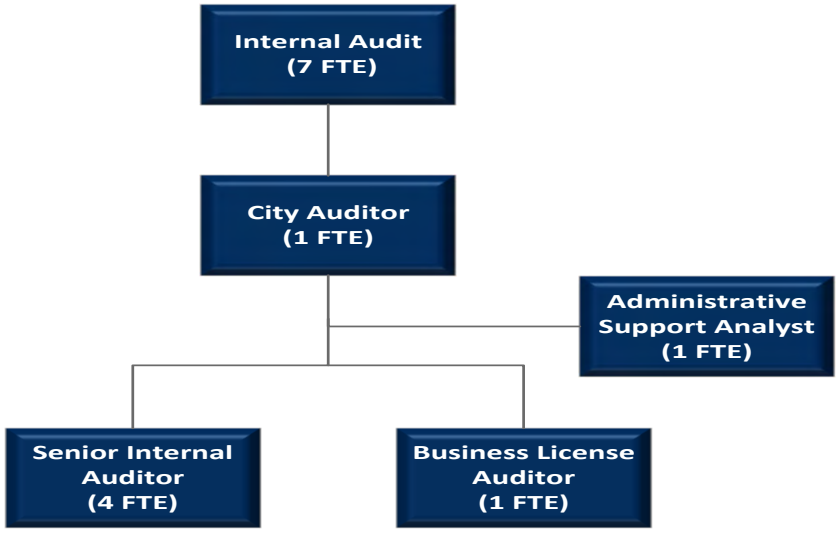
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 6,083,537	$ 6,220,266	$ 7,151,102	$ 8,276,386	$ 1,125,284	16%
Employee Benefits	2,606,899	2,033,853	3,706,464	4,287,592	581,128	16%
Services and Supplies	10,643,463	11,069,513	22,559,800	19,480,224	(3,079,576)	-14%
Capital Outlay	2,008,195	5,722,420	3,826,613	335,438	(3,491,175)	-91%
Interest Expense	12,582	52,178	14,254	15,225	971	7%
Principal	-	-	130,000	551,880	421,880	325%
Depreciation	-	960,464	-	-	-	-
Loss on Disposal of Assets	-	10,318	-	-	-	-
Subscription-Based Information Technology Arrangements	-	56,922	-	-	-	-
Total	$ 21,354,676	$ 26,125,933	$ 37,388,233	$ 32,946,745	$ (4,441,488)	-12%
Program - General Fund						
General	$ 1,667,456	$ 2,115,309	$ 3,739,224	$ 3,359,086	$ (380,138)	-10%
Information Security	451,182	991,867	842,992	884,051	41,059	5%
Project Mgmt Office	1,364,777	1,441,238	1,593,562	1,594,654	1,092	0%
Infrastructure	3,082,460	3,095,913	3,748,417	3,995,429	247,012	7%
Service Center	1,181,453	1,359,228	1,748,726	1,835,526	86,800	5%
Information Systems	4,109,179	4,291,527	5,260,033	5,923,033	663,000	13%
Admin Cost Reimbursement	(2,719,867)	(2,970,291)	(3,358,047)	(3,659,785)	(301,738)	9%
Subtotal General Fund	$ 9,136,640	$ 10,324,791	$ 13,574,907	$ 13,931,994	$ 357,087	3%
Development Services Fund	$ 172,690	$ 115,625	$ 169,923	$ 198,815	$ 28,892	17%
Capital Replacement Fund	$ 656,422	$ 1,385,320	$ 4,349,965	$ 635,438	$ (3,714,527)	-85%
Citywide Internal Service Fund	$ 11,382,120	$ 14,300,198	$ 19,293,438	$ 18,180,498	$ (1,112,940)	-6%
Grant Fund	$ 6,804	$ -	$ -	$ -	$ -	-
Total	$ 21,354,676	$ 26,125,933	$ 37,388,233	$ 32,946,745	$ (4,441,488)	-12%
Full-Time Employees						
General Fund	75	77	81	83	2	2%
Citywide Internal Service Fund	4	4	4	4	-	0%
DSC- Software Support	1	1	-	-	-	-
Total	80	82	85	87	2	2%

Internal Audit

Department Purpose Statement

Internal Audit is an independent, objective assurance and consulting activity designed to add value and improve the City of Henderson'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.

Department Hierarchy:



Core Service: Assurance Services

An assurance engagement is an objective evaluation of evidence for the purpose of providing an independent assessment of risk management control, regulatory compliance, or governance processes for the City. Examples of these types of assurance engagements include performance, financial, compliance, and investigative/quick response audits.

Key Programs:

- Performance Audits
- Regulatory Compliance
- Risk Management
- Fraud Investigations

Key Fact

The Internal Audit Department has initiated a continuous monitoring program.

Standards & Benchmarks:

- Government Auditing Standards, 2018 Revision (Yellow Book)
- International Standards for the Professional Practice of Internal Auditing (Red Book)
- Nevada State Board of Accountancy and Certified Public Accountant Professional Standards
- Code of Ethics of the Institute of Internal Auditors
- Association of Certified Fraud Examiners and Certified Fraud Examiner Professional Standards

Anticipated Community Outcomes:

- High-Performing Public Service
- Economic Vitality

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Higher Risk Audit Areas	80% of Audit Hours	N/A	84%	90%	90%
Fraud Investigation Initiation	Within 2 Business Days	100%	100%	50%	100%
Timely Follow-up Audit Reports*	90% within 12 to 18 Months Post Audit	67%	25%	25%	100%
Timely Draft Audit Reports	30 Days After Conclusion of Field Work	100%	100%	100%	100%

**Multiple Follow-up Audits were intentionally postponed due to many City services being shut down or not functioning in a normal capacity due to the COVID-19 pandemic. Therefore, this goal was not met during the Fiscal Year 2023 due to lack of data. During Fiscal Year 2024, follow-up audits were postponed due to major process changes in the subject departments.*

Past Accomplishments:

- Successfully integrated the business license and franchise agreement audit function and staff into the Internal Audit Department.
- Published the Fiscal Year 2022-2023, Internal Audit Annual Performance Report.
- Initiated a Continuous Monitoring Program, using Purchasing Cards as the pilot subject for this program.
- Reviewed 33 audit recommendations from prior audit engagement and all were implemented.
- Fraud investigations for the past year have yielded no instances of verified fraud activity.

Core Service Goals:

- Address risk through the findings and recommendations of internal and franchise agreement audits to promote accountable government.
- Leverage training opportunities to diversify the skill set of the Internal Audit Department.
- Develop a Business License Audit Program to address compliance risk.
- Conduct business license audits based on a continuous compliance risk calculation.

Core Service: Consulting Services

Consulting services are advisory engagements generally performed at the specific request of management. The nature and scope of consulting engagements are subject to agreement with the engagement clients and available resources. Consulting engagements add value and improve an organization's governance, risk management, and control processes without the internal auditor assuming management responsibility. Some examples of consulting activities include evaluating data and performing analysis, conducting efficiency and effectiveness reviews, conducting internal control testing, advising management about control concerns in new or existing systems, reviewing policies, providing training, and facilitating or participating on quality teams.

Key Programs:

- Management Consultation
- Organizational Governance Improvement
- Control Processes Evaluation and Improvement

Anticipated Community Outcomes:

- High-Performing Public Service
- Economic Vitality

Key Fact

The Health Insurance Portability and Accountability Act (HIPAA) Privacy Officer responsibilities fall within the Internal Audit Department.

Standards & Benchmarks:

- Government Auditing Standards, 2018 Revision (Yellow Book)
- International Standards for the Professional Practice of Internal Auditing (Red Book)
- Nevada State Board of Accountancy and Certified Public Accountant Professional Standards
- Code of Ethics of the Institute of Internal Auditors
- Association of Certified Fraud Examiners and Certified Fraud Examiner Professional Standards

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Consulting Engagement Results (% of time project initiated on time)	90 days	83%	75%	50%	90%

Past Accomplishments:

- Completed 100% of accepted consulting engagements for the past year.

Core Service Goals:

- Complete all consulting engagements for the year within 90 days of acceptance.

Financial Overview:

The Fiscal Year 2025 budget increased 26% over the prior year. This increase can be attributed to the increase in Salaries and Benefits as a result of a mid-year Fiscal Year 2024 addition of two (2) positions and annual adjustments for non-representative employees.

Internal Audit Expenditures by Category/Program

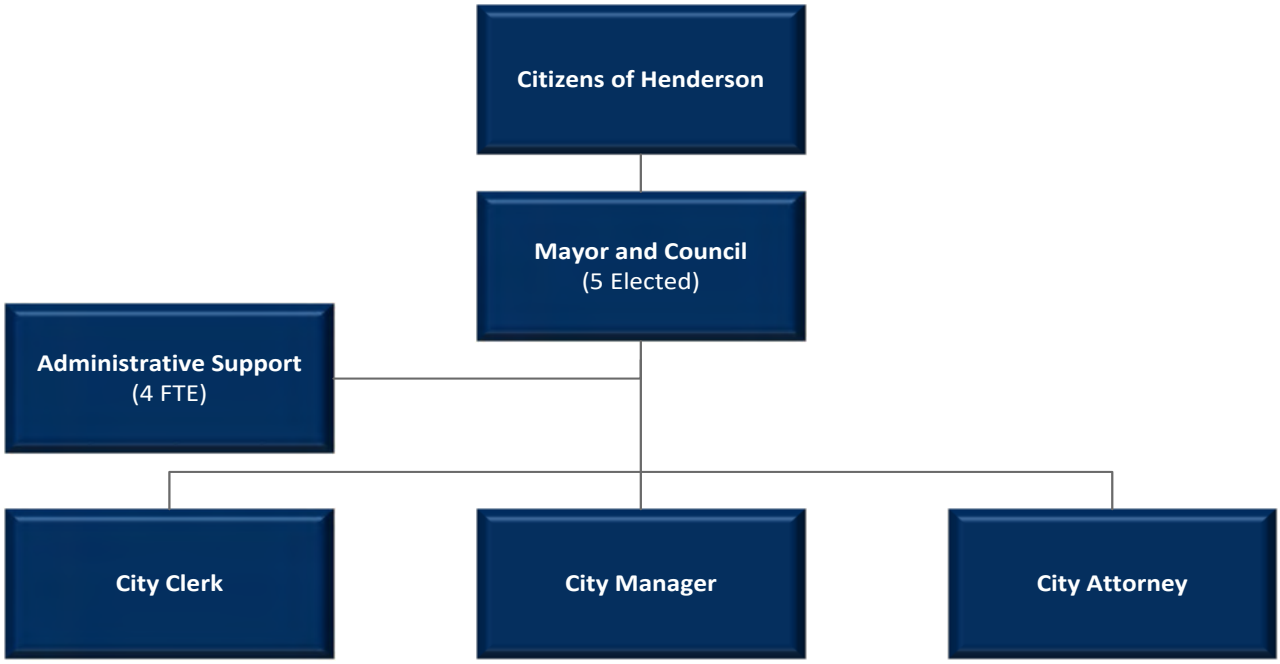
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 414,220	$ 442,043	$ 538,992	$ 692,001	$ 153,009	28%
Employee Benefits	173,460	186,084	275,836	355,069	79,233	29%
Services and Supplies	32,372	48,216	89,244	96,431	7,187	8%
Total	$ 620,052	$ 676,343	$ 904,072	$ 1,143,501	$ 239,429	26%
Program						
General Fund						-
Audit Administration	$ 788,256	$ 863,460	$ 1,148,991	$ 1,447,055	$ 298,064	26%
Admin/Attrition Adjustment	(168,204)	(187,117)	(244,919)	(303,554)	(58,635)	24%
Total	$ 620,052	$ 676,343	$ 904,072	$ 1,143,501	$ 239,429	26%
Full Time Employees						
General Fund	4	5	7	7	-	0%
Total	4	5	7	7	-	0%

Mayor and Council

Department Purpose Statement

To provide services and resources that enhance the quality of life to those who live, learn, work, and play in our city.

Department Hierarchy:



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

Mayor and Council Priorities:

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

Community Safety

The City of Henderson is committed to keeping every community member safe. Achieving community safety takes a village. From police, fire, emergency, and environmental services staff to our residents and traffic engineers – each plays a role in community safety. Moreover, 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.

Healthy, Livable, Sustainable City

This priority is a comprehensive approach focusing on the synergies between economic, social and cultural values, public health, environmental sustainability, and the effects of climate change by creating and developing enduring, accessible, adaptable, thriving, healthy, and livable communities for today and tomorrow.

Economic Vitality

Henderson remains a welcoming business environment committed to the continual growth of our established businesses and attracting new opportunities. Whether it is driving revitalization at Lake Mead Crossing with new stores such as Sprouts Farmers Market and Chick-fil-A, the Eastside's Nevada Hand housing development, continued growth in West Henderson with projects like ANA, Inc., or the expansion of Poly-West, the City is dedicated to economic competitiveness. The City will continue emphasizing economic diversity, workforce readiness, business assistance, and data-driven strategies.

Quality Education

The City recognizes that Henderson residents strongly value education and has taken steps to elevate the role of the City of Henderson in supporting high quality educational opportunity in our community. Since 2015, the City has provided more than 15 million dollars to public education in Henderson for such items as improving and preserving educational facilities, providing technology resources, enhancing opportunities for early childhood education, providing curriculum and training support, mental health programming supports and enhanced out of school time programming. The City also actively partners with advocates, community members, and nonprofit organizations to promote positive academic outcomes, support overall youth well-being. These partnerships connect school leaders to each other and to community supports to ensure that Henderson residents have access to high-quality educational programs and services that meet the needs of students and their families.

High-Performing Public Service

The City of Henderson's vision is "To Be America's Premier Community." To realize this vision, the City's "High-Performing Public Service" priority focuses on strategies and approaches that improve organizational performance and move the City forward on its Path to Premier. These strategies and approaches are based on the Baldrige Criteria, accreditation standards, and industry best practices that leverage technology and innovation, enhance customer service, and increase civic engagement. These strategies and approaches also focus on attracting and retaining the high performing workforce of today and the future to increase capability and capacity within the organization.

Financial Overview:

The Fiscal Year 2025 budget decreased by 15% compared to the prior year, primarily due to a reduction in Services and Supplies related to the Fiscal Year 2024 one-time carryover in membership and dues. The increase in Salaries and Wages is a result of annual adjustments for non-representative employees.

Mayor Michelle Romero observes Kids Vote 2024

Mayor and Council Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 476,587	$ 492,378	$ 517,218	$ 554,695	$ 37,477	7%
Employee Benefits	239,292	241,774	329,968	341,586	11,618	4%
Services and Supplies	129,562	128,959	431,478	185,162	(246,316)	-57%
Total	$ 845,440	$ 863,111	$ 1,278,664	$ 1,081,443	$ (197,221)	-15%
Program						
General Fund						
General	$ 1,120,782	$ 1,154,005	$ 1,626,617	$ 1,380,215	$ (246,402)	-15%
Admin/Attrition Adjustment	(275,342)	(290,894)	(347,953)	(298,772)	49,181	-14%
Total	$ 845,440	$ 863,111	$ 1,278,664	$ 1,081,443	$ (197,221)	-15%
Elected Employees						
General Fund	5	5	5	5	-	0%
Full-Time Employees						
General Fund	4	4	4	4	-	0%
Total	9	9	9	9	-	0%

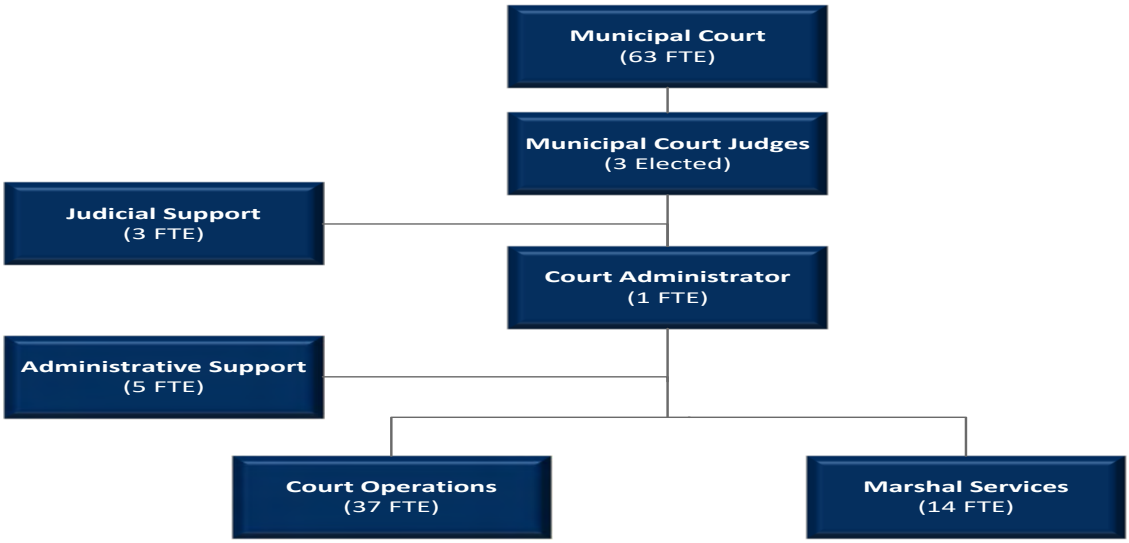
Mayor for the Day

Municipal Court

Department 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.

Department Hierarchy:



Core Service: Court Operations

Court Operations at Henderson Municipal Court handles the processing of misdemeanor criminal, traffic cases, as well as civil traffic infractions from filing to disposition. The Court follows the National Center for State Court's High Performing Court Framework to ensure efficient and effective delivery of justice.

Key Programs:

- Judicial Operations
- Customer Service
- Enforcement
- Accounting
- Court Technology

Standards & Benchmarks:

- Uniform System of Judicial Reporting (USJR)

Anticipated Community Outcomes:

- Community Safety

Key Fact

The Municipal Court is a separate but equal branch of the City's tripartite system of government.

Left to Right: Chief Judge-Rodney Burr, Judge Alicia Albritton, and Judge Jeremy Cooley

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Criminal Action Codes Collective Measures*	80%	77%	80%	85%	85%
Domestic Battery and DUI Time to Disposition	70%	56%	57%	64%	64%
Criminal Misdemeanors Time to Disposition	80%	82%	92%	92%	92%
Civil Infraction Outcomes by Resolution Type:					
Accept Responsibility before Default Judgment	85%	N/A	77%	78%	79%
Contested Hearing	2%	N/A	2%	2%	2%
Sent to Default Judgment	13%	N/A	21%	20%	19%

**Cases disposed resolved within 180 days*

Past Accomplishments:

- The customer service team fulfilled approximately 3,100 records requests and assisted 13,900 court users at the customer service windows during 2023.
- The Court resolved over 3,900 warrants in Fiscal Year 2024.
- The Court implemented a cloud based For The Record (FTR) system which allows for public portal access to request and receive audio files of court proceedings.
- Assistance in Breaking the Cycle (ABC) Court has graduated 79 participants since 2008. Veteran's Treatment Court, in partnership with the U.S. Department of Veterans Affairs, graduated 218 since Fiscal Year 2011.
- The Court secured a grant which allows the purchase of eight new cubicle setups that are equipped with new technology management and will enhance the working environment.

Core Service Goals:

- The average phone wait time is 2.10 minutes, the Court's target is 2 minutes.
- The Court is meeting its target in adjudicating 80% of all criminal cases within 180 days. The court plans to maintain this achievement in Fiscal Year 2025.
- In Fiscal Year 2024, the Court incorporated the State's Efiling system.
- The Court will continue to engage in community programs, such as Every 15 Minutes, Take Your Daughters and Sons to Work Day, and program requested Justice Facility tours.
- ABC Court will onboard a Specialty Court Coordinator who will assist with specific needs of ABC participants.

Core Service: Safety and Security

Marshal Service provides safety and security to all individuals at the Justice Facility through the presence of uniformed Marshals and physical security measures.The Marshal Service maintains the integrity of the judiciary by enforcing court orders for defendant accountability.

Key Programs:

- Entry Screening
- Courtroom Security
- Compliance Enforcement
- Offender Transport
- Service of Summons and Notices

Standards & Benchmarks:

- National Center for State Courts (NCSC)

Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- Successfully completed a facility-wide emergency evacuation drill in October 2023.

Core Service Goals:

- The Chief Marshal will continue to collaborate with Emergency Management on safety and security courses that can be brought in-house for civilian staff.

Financial Overview:

The Fiscal Year 2025 budget appropriations remained relatively flat over the prior year. A decrease in Municipal Court operating expenses was offset by an increase to Salaries and Benefits as a result of contractually obligated increases with representative employees and annual adjustments for non-representative employees.

Key Fact

In Fiscal Year 2024, Marshals screened approximately 100,000 persons entering the Justice Facility.

Municipal Court Expenditures by Category/Program

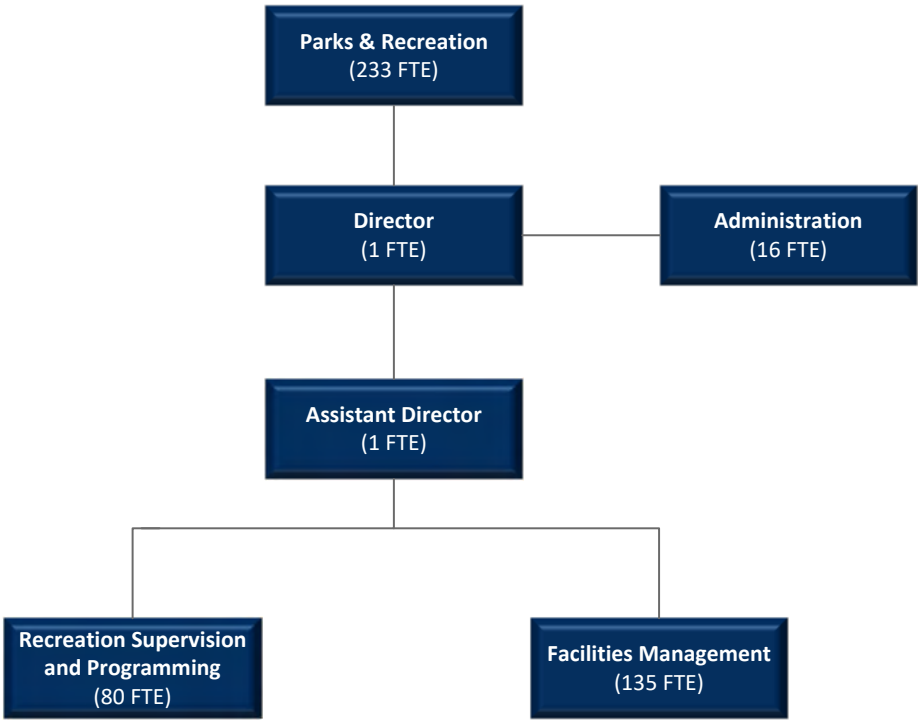
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 4,475,164	$ 4,808,183	$ 5,542,436	$ 5,756,912	$ 214,476	4%
Employee Benefits	2,364,005	2,558,936	3,009,749	3,117,796	108,047	4%
Services and Supplies	1,381,072	1,793,784	2,330,116	1,999,610	(330,506)	-14%
Capital Outlay	521,642	29,014	10,182	-	(10,182)	-100%
Subscription-Based Information Technology Arrangements	-	7,260	-	-	-	-
Total	$ 8,741,883	$ 9,197,178	$ 10,892,483	$ 10,874,318	$ (18,165)	0%
Program						
General Fund						
General	$ 7,816,057	$ 8,747,465	$ 10,241,670	$ 10,248,592	$ 6,922	0%
Subtotal General Fund	$ 7,816,057	$ 8,747,465	$ 10,241,670	$ 10,248,592	$ 6,922	0%
Muni Court Fund	$ 925,827	$ 449,713	$ 650,813	$ 625,726	$ (25,087)	-4%
Total	$ 8,741,883	$ 9,197,178	$ 10,892,483	$ 10,874,318	$ (18,165)	0%
Full-Time Employees						
General Fund	62	62	62	62	-	0%
Muni Court Special Revenue	1	1	1	1	-	0%
Total	63	63	63	63	-	0%

Parks and Recreation

Department Purpose Statement

Provide diverse and innovative recreation and cultural opportunities through premier parks, trails, facilities, and by protecting natural resources.

Department Hierarchy:



Core Service: Department Planning and Support

Manage departmental strategic planning, monitoring key performance indicators, accounting, budgeting activities, staff training, technological services, policy/procedure management, outreach to the community, and marketing functions.

Key Programs:

- Community Outreach and Engagement
- Technology and Software Support
- Team Member Training and Development
- Financial Sustainability
- Business Planning and Performance

Standards & Benchmarks:

- National Recreation and Parks Association Park Metrics

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Parks and Recreation Cost Recovery	44%	30%	31%	34%	40%

Core Service: Parks, Trails, and Open Space Management

Provide stewardship of municipal parks, trails, landscaping, open space areas, sports fields, and forestry program. Manage irrigation systems, weather related events, and maintenance to ensure sustainability and protection of natural resources.

Key Programs:

- Park Land, Trails, and Public Grounds Maintenance
- Sports Field Preparation and Maintenance
- Irrigation and Water Conservation
- Urban Forestry

Standards & Benchmarks:

- American Forests Tree Canopy Coverage

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Park Irrigation Water Usage Gallons per Acre Annual Average	620,000	654,132	587,674	599,955	620,000

Core Service: Recreation and Community Services

Provide general recreation offerings, special interest classes, fitness programs, youth and adult sports, aquatics programs, outdoor recreation activities, programs for seniors, programs for disabilities, and community-based recreational events.

Key Programs:

- Aquatic Facility Management
- Aquatics Programs and Education
- Sports League and Tournament Planning and Provision
- Community Events and Installations
- Youth and Teen Programming
- Fitness and Health Programming
- Adaptive Recreation and Inclusion Programming
- Preschool Programming
- Recreation Center Planning and Management
- Senior Services, Nutrition, and Programming
- Outdoor Recreation Activities and Events

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Esselmont Park

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Customer Satisfaction Rating (Community Survey)	95%	93%	94%	92%	95%

Art Mural on Water Street

Heritage Aquatic Complex

Financial Overview:

The Fiscal Year 2025 budget decreased by 2% compared to the prior year, primarily due to a reduction in non-recurring capital expenditures and services and supplies. This decrease is offset by an increase in grant funds to support the Bird Viewing Preserve Visitor Center and salaries and wages resulting from an additional two (2) positions and contractually obligated increases for representative employees and annual adjustments for non-representative employees.

Downtown Senior Center

Parks and Recreation Expenditures by Category/Program

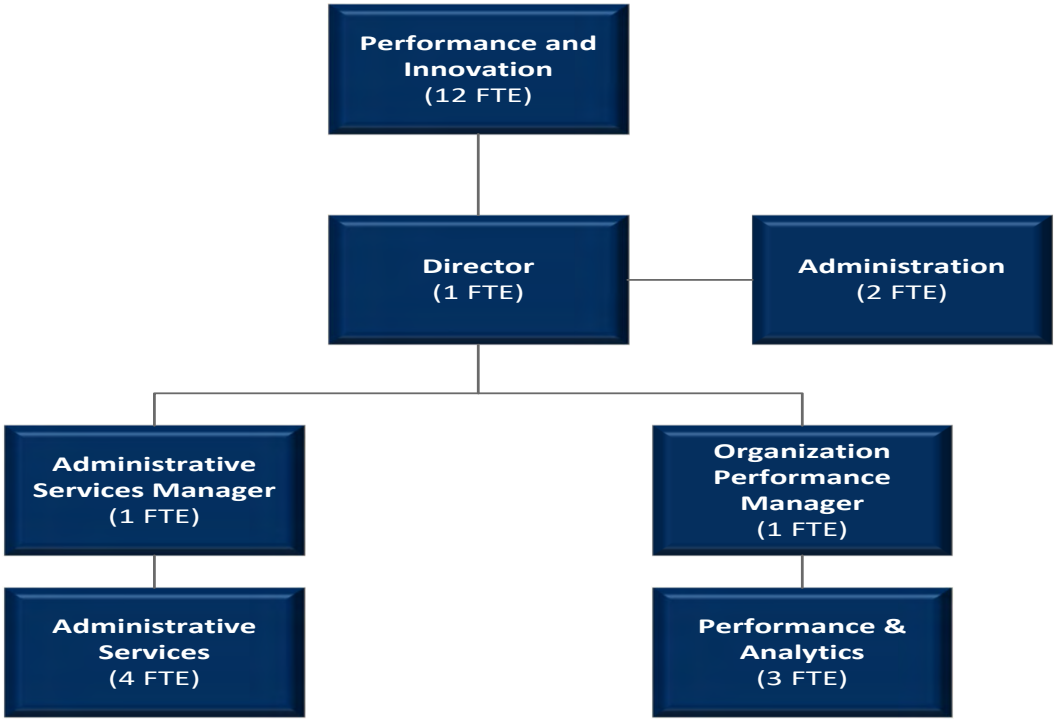
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 22,685,549	$ 24,492,319	$ 27,679,303	$ 28,726,705	$ 1,047,402	4%
Employee Benefits	9,163,746	9,686,607	12,339,199	13,303,491	964,292	8%
Services and Supplies	16,101,263	17,525,593	24,302,752	21,890,957	(2,411,795)	-10%
Capital Outlay	9,246,918	2,587,463	29,212,398	27,638,377	(1,574,021)	-5%
Total	$ 57,197,476	$ 54,291,982	$ 93,533,652	$ 91,559,530	$ (1,974,122)	-2%
Program						
General Fund						
Parks						
General	$ 7,517,363	$ 11,172,437	$ 13,333,047	$ 13,492,437	$ 159,390	1%
Planning/Resource Development	575,952	546,905	670,978	657,092	(13,886)	-2%
Maintenance General	12,233,764	10,834,418	12,415,302	12,836,551	421,249	3%
Subtotal Parks	$ 20,327,079	$ 22,553,760	$ 26,419,327	$ 26,986,080	$ 566,753	2%
Recreation						
General	$ 4,003,155	$ 4,422,962	$ 4,835,087	$ 5,391,555	$ 556,468	12%
Communication	57,576	50,943	44,877	45,038	161	0%
Cultural Arts	2,511	-	-	-	-	-
Bird Viewing Preserve	96,559	96,685	121,301	117,897	(3,404)	-3%
Recreation-Inclusion	501,467	611,611	711,671	743,281	31,610	4%
Sports	1,357,859	1,336,291	1,446,197	1,404,891	(41,306)	-3%
Technical Services	673,523	811,181	1,018,206	1,074,967	56,761	6%
Recreation Centers	6,732,273	7,359,723	8,833,101	9,404,297	571,196	6%
Adult Sr Services	1,881,578	2,256,584	2,313,756	2,330,657	16,901	1%
Swimming Pools	5,584,459	6,215,895	6,845,317	6,586,472	(258,845)	-4%
Public Affairs	339,134	88,404	22,980	443	(22,537)	-98%
Subtotal Recreation	$ 21,230,093	$ 23,250,279	$ 26,192,493	$ 27,099,498	$ 907,005	3%
Subtotal General Fund	$ 41,557,172	$ 45,804,039	$ 52,611,820	$ 54,085,578	$ 1,473,758	3%
Special Recreation Fund	$ 925,882	$ 1,058,518	$ 4,511,974	$ 2,351,000	$ (2,160,974)	-48%
Development Services Fund	$ 16,720	$ 49,798	$ 38,008	$ -	$ (38,008)	-100%
Capital Replacement Fund	$ 964,850	$ 1,215,455	$ 5,810,017	$ 3,150,000	$ (2,660,017)	-46%
Recreation, Cultural Events, & Tourism	$ 2,938,545	$ 3,794,849	$ 5,333,571	$ 4,654,558	$ (679,013)	-13%
Grant Fund	$ 10,794,307	$ 2,369,323	$ 25,228,262	$ 27,318,394	$ 2,090,132	8%
Total	$ 57,197,476	$ 54,291,982	$ 93,533,652	$ 91,559,530	$ (1,974,122)	-2%
Full-Time Employees						
General Fund	205	218	221	223	2	1%
Recreation, Cultural Events, & Tourism	9	10	10	10	-	0%
Total	214	228	231	233	2	1%

Performance and Innovation

Department Purpose Statement

The Department of Performance and Innovation is dedicated to maximizing organizational performance through collaborative citywide programs and support services that position the city "To Become America's Premier Community".

Department Hierarchy:



Core Service: Organizational Performance

Organizational collaborative programs, projects, and processes closely aligned to department goals and customers' needs. Performance is closely tracked and improved via robust performance indicators, service level targets, and benchmarking.

Key Programs:

- Strategic Planning and Implementation
- Operational Performance
- Continuous Improvement (CI) and Innovation
- Data Strategy and Analytics
- Customer Service

Standards & Benchmarks:

- National Baldrige Criteria
- Bloomberg What Works Cities Criteria

Anticipated Community Outcomes:

- High-Performing Public Service

PATH to PREMIER

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
% Strategic KPIs Meeting Target	100% at end of 4-year planning period	47%	53%	54%	55%
Call Center Wait Time	5 minutes or less	1.84	2.36	3.02	5
Walk In Wait Time	10 minutes or less (low volume (LV)), 20 minutes or less (high volume (HV))	7.13 LV 28.18 HV	4.54 LV 50.16 HV	N/A**	10 LV 20 HV
Customer Service Satisfaction – Customer Comment Cards	90% or better	91.15%	94.34%	N/A**	90%
Customer Service Satisfaction – Community Survey: Interactions with City Employees	90% or better	N/A*	91.3%	N/A*	90%
Complaint Rate – Comment Cards and Contact Henderson	5% or less	1.66%	1.50%	N/A**	5%
CI and HIP Annual Cumulative Estimated Hard and Soft Savings	$1,000,000 annually	$264,760	$14,283,696	$2,317,830	$1,000,000

** Survey not performed every year.*

***Data is currently unavailable for inclusion in this report.*

Past Accomplishments:

- Southwest Alliance for Excellence Pinnacle Award
- What Works Cities Silver Certification
- What Works Cities Gold Certification
- National Baldrige Award Finalist

Key Fact

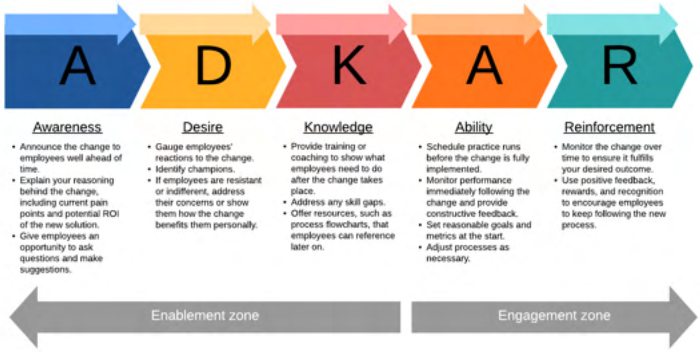
100% Completion of Citywide Customer Service Training in Fiscal Year 2024.

Core Service: Policy and Project Support

Organization-wide performance via the following citywide programs: change management, continuous improvement and innovation, and administrative services. The administrative services function provides support to the City Manager's Office and the Department of Performance and Innovation through the review and/or implementation of policies and procedures, contract and agenda management, and special citywide projects.

Key Programs:

- Change Management and Coordination
- Special Projects
- Assessment and Accreditations
- City Manager Office Administrative Support



Standards & Benchmarks:

- National Baldrige Criteria
- Bloomberg What Works Cities Criteria
- Lean Six Sigma/ADKAR

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Employee Satisfaction: Leadership and Managing Change (City) "I feel that change is managed well in the city"*	64%	N/A	54%	N/A	64%
Baldrige Assessment Outcomes	Score of 500 or better	N/A*	N/A*	N/A**	N/A**

** Survey not performed every year.*

***Data is currently unavailable for inclusion in this report.*

Past Accomplishments:

- Southwest Alliance for Excellence Pinnacle Award
- What Works Cities Silver Certification
- What Works Cities Gold Certification
- National Baldrige Award Finalist

Financial Overview:

In Fiscal Year 2025, budget appropriations increased by 16% compared to the previous year. This increase is primarily due to Salaries and Benefits as a result of contractually obligated increases with representative employees and annual adjustments for non-representative employees and additional Services and Supplies to support the City's efforts to obtain the Malcolm Baldrige National Quality Award.

Performance and Innovation Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ -	$ -	$ 999,369	$ 1,096,141	$ 96,772	10%
Employee Benefits	-	-	477,078	584,961	107,883	23%
Services and Supplies	-	-	28,541	61,229	32,688	115%
Total	$ -	$ -	$ 1,504,988	$ 1,742,331	$ 237,343	16%
Program						
General Fund [(1)]						
General	$ -	$ -	$ 1,815,778	$ 2,182,634	$ 366,856	20%
Admin/Attrition Adjustment	-	-	(310,790)	(440,303)	(129,513)	42%
Total	$ -	$ -	$ 1,504,988	$ 1,742,331	$ 237,343	16%
Full-Time Employees						
General Fund	-	-	12	12	-	0%
Total	-	-	12	12	-	0%

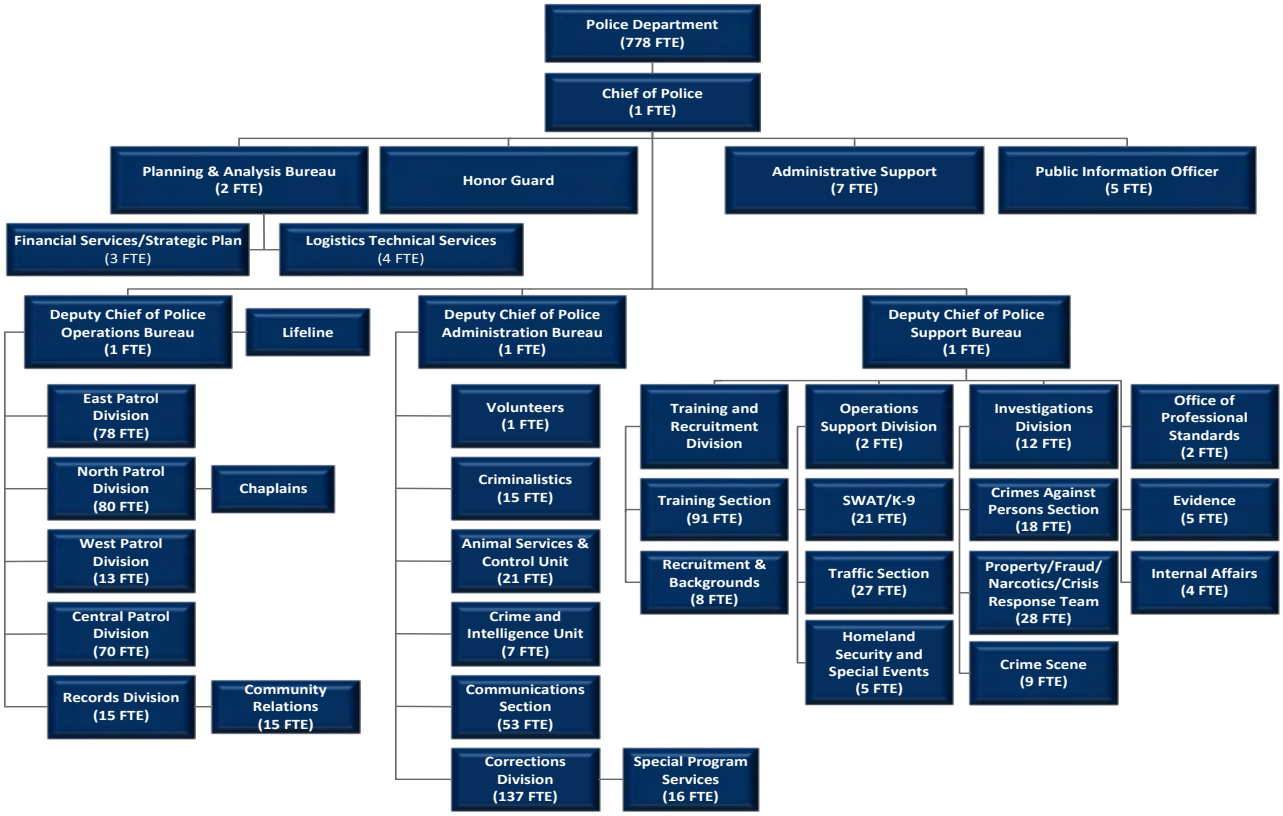
[(1)] For the Fiscal Year (FY) 2023, Performance and Innovation was reported within the City Manager department. The City reorganized Performance and Innovation as a stand-alone reporting department for FY 2024.

Police

Department Purpose Statement

To enhance residents' 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.

Department Hierarchy:



Core Service: 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 the quality of life needs of the community and its over 340,000 residents.

Key Programs:

- Law Enforcement and Call Response
- Proactive Crime Prevention
- Traffic Enforcement
- Investigations
- Evidence Management, Recovery and Storage
- Victim Advocacy
- Community Partnerships

Standards & Benchmarks:

- International Association of Chief of Police Benchmark Cities Working Group
- Commission on Accreditation of Law Enforcement Agencies (CALEA)

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Benchmark Cities – Crimes against Persons Comparison	7.5 per 1000 Residents	12.94	13.09	9.76	9.76
Benchmark Cities – Crimes against Property Comparison	18 per 1000 Residents	28.02	28.85	22.55	22.55
YTD vs. PYTD NIBRS Overall Crime Offenses	2% Reduction	N/A**	2.39	3.73***	3.73
Priority 1 Response Time Average*	6 Minutes 49 Seconds	6 Minutes 48 Seconds	7 Minutes 6 Seconds	7 Minutes 18 Seconds	7 Minutes 18 Seconds

**FY 2024 Estimate based on July 2023 – Mar 31, 2024*

***Due to Unified Crime Reporting (UCR)/National Incident Based Reporting System (NIBRS) reporting change, July - September 2020 cannot be compared to the rest of the Fiscal Year.*

****An average was used for the last quarter of FY 2024*

Source: P1RMS IBRXML table, P1CAD, NIBRS data includes null beats

Past Accomplishments:

- To deter crime and reduce traffic crashes, officers have been tasked with increasing their high-visibility self-initiated activity throughout their shifts and during double squad operations. During the first quarter of 2024, self-initiated activity has increased by 43.3% with the largest increases occurring on traffic stops. During that same period, Patrol traffic stops have increased by 88% and the citation rate has increased from 19.3% in 2023, to 28.4% in 2024. As a result, person crimes are down 0.5% from the first quarter 2023 and property crime remained the same but is trending downward.

Key Fact

Red-light indicators are installed at several major intersections throughout the city. These indicators will assist officers in enforcing red light running more effectively and safely.

Core Service: Corrections

The Henderson Detention Center (HDC) 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 consisting 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.

Key Programs:

- Facility Security and Operations
- Inmate Services and Transport
- Medical Services
- Meal Services
- Visitations
- Inmate Programs
- Inmate Records and Classification

Standards & Benchmarks:

- National Commission on Correctional Health Care
- American Correctional Association
- American Jail Association
- Prison Rape Elimination Act (BJA: Bureau of Assistance, U.S. Dept. of Justice)
- National Institute of Corrections
- American Probation and Parole Association

Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- Body cameras for all active members
- Completion of HDC's training room
- Installation of jail cell door food flaps

Core Service Goals:

- Provide an ethical, humane, sanitary, and cost-effective safe place for pre-trial and post convicted misdemeanor and felony inmates.
- Provide corrections programs and inmate services such as meals, medical, visitation, law library, and detainee wellness programs.

Key Fact

Henderson Detention Center average daily population grew 4.5% from Fiscal Year 2023 to Fiscal Year 2024.

Core Service: Communications

The Henderson 9-1-1 Communications Center remains the primary Public Safety Answering Point for the City of Henderson. The Communications Center provides dispatch services for police, medical, and fire responses, operating 24/7/365. Communications answers both emergency and non-emergency calls-for-service from the public, public safety employees (police and fire), residents, businesses, and City employees.

Key Programs:

- Calls for Service Receiving and Processing
- Police and Fire Channels Monitoring
- Pre-Arrival Instructions
- Non-Emergency Calls
- Missing Persons, Stolen Vehicles, and Stolen Guns Entry
- Towed Vehicle Requests Entry
- National and Local Systems Wants and Warrants Query
- City Facility Alarms Monitoring
- Courts and Public Recording Requests

Standards & Benchmarks:

- National Emergency Number Association
- Commission on Fire Accreditation International

Anticipated Community Outcomes:

- Community Safety

9-1-1 Communication Center

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
9-1-1 Calls Answered within 15 seconds	90%	80.90%	79.36%	78%	79%
9-1-1 Calls Answered within 20 seconds	95%	86.16%	83.58%	81%	82%

Past Accomplishments:

- Communications held two new hire academies in 2023. A Communications Training Officer recruitment and selection was accomplished. Remote file review for CALEA accreditation was completed. Contract signed for an upgrade of the E9-1-1 phone system. Construction of the new Communications Center located at the new West substation was completed in 2023. Grant funding approved for an additional 16 consoles at the Communications Center to allow for growth and outfitting of the new training room area with 8 consoles. Promotion of a new supervisor. Expanded the quality assurance team for medical calls for service. Upgrade of recording system for radio transmissions and phone calls for service.

Core Service Goals:

- Excellent customer service by following national standards for call answer, entry, and dispatch times.
- Quick and efficient response by first responders (Communications, Fire, and Police personnel) contributes to a safer and more secure community.

Key Fact

City of Henderson Communications team receives and processes all Police, Fire, and Medical calls-for-service.

Core Service: Recruitment, Backgrounds, and Training

Recruitment and Backgrounds provides all aspects of the hiring process for new Police Officers and Corrections Officers, including recruiting activities, selection and testing of applicants, and background investigations, as well as handling background investigations for all police department positions, volunteers, interns, building access, ride-along requests, citizen's academy participants, and business licensing.

Training provides the highest level of continuing education and training for over 380 personnel. It provides personnel with the knowledge, skills, and abilities to safely and effectively respond and mitigate criminal activity and perform proactive policing according to department and industry standards. The Henderson Police Academy strives to maintain state-of-the-art training and continuously researches the most effective methods to ensure the highest quality training.

Key Programs:

- Use of Force Incident Reviews
- Community Outreach
- Background Investigations
- New Hire and Field Training
- Henderson Police Academy
- In-Service Training and Professional Development
- Citizen's Academy
- Critical Incident Reviews

Standards & Benchmarks:

- Nevada Peace Officer Standards and Training Requirements

Anticipated Community Outcomes:

- Community Safety

Key Fact

Henderson Police Department Training Program prepares Police Officers to effectively perform all aspects of their duties.

Past Accomplishments:

- The backgrounds unit conducted 374 investigations (sworn and non-sworn employment) during the fiscal year – doubling our previous years background investigations.
- Henderson Police Academies 8 and 9 graduated 25 (combined) officers. An ambitious recruiting drive resulted in 34 new recruits for Henderson Police Academy 10.
- Partnered with the US Army PAYS (Partnership for Your Success) program to provide career opportunities for soldiers leaving active-duty service.

Core Service Goals:

- Hire, develop, and retain an outstanding and diverse workforce.
- Build and maintain a strong, sustainable, and high performing culture.
- Continuously improve organizational capability.

Core Service: Traffic Safety and Special Operations

Special Operations handles critical incidents, national security, and search and locate operations that require specialized training and capabilities. This includes special weapons and tactics (SWAT), K-9, and homeland security units.

Key Programs:

- High-Risk Warrant Service
- Criminal and Hostage Situations
- Dignitary Protection
- Search and Locate Operations
- Special Event Planning and Staffing

Standards & Benchmarks:

- California Narcotic Canine Association Standards.
- Nevada Commission on Homeland Security Chapter 239C of the Nevada Revised Statutes (NRS 239C).
- State of Nevada Executive Order 2018-4 – Implementation of Nevada's Statewide Resilience Strategy
- National Tactical Officers Association

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Traffic Crashes per 1,000 Residents	8	9.82	10.48	8.63	8.63
Traffic Crashes with Injury per 1,000 Residents	3	2.51	2.53	2.07	2.07
Bicycle Injury Crash Percentage of Total Injury Crashes	3%	4.6%	6.6%	5.6%	5.6%
Pedestrian Injury Crashes Percentage of Total Injury Crashes	6%	8.2%	8.2%	8.3%	8.3%

Past Accomplishments:

- 2022 (10) Criminal Barricades (1) Hostage Rescue (38) Search Warrants with two associated injuries for the year.
- 2023 (14) Criminal Barricades (2) Hostage Rescue (73) Search Warrants (1) Active Assailant with three associated injuries for the year.
- 2023 the K9 Unit added one officer and added two new canines. Performing at increase productivity rate of 119% in suspects located/apprehended, SWAT assistance increased by 91%, requests for narcotic searches were up by 53% and community outreach increase of 30%.

Core Service Goals:

- SWAT/K9 is committed to representing our department when tasked with community outreach programs and or static displays. To recognize the importance of building trust with the community we serve, we hold ourselves and each other accountable to the highest standard of ethical behavior. With humility we provide service unto others before ourselves, through our common purpose, and sworn oath.

Key Fact

The Henderson Police Department's SWAT team is dedicated to responding to high-risk situations with specialized tools and tactics to save lives, apprehend dangerous individuals, and protect the community.

Core Service: Community Outreach

Community Relations Unit (CRU) provides community-based police services throughout the City of Henderson. CRU serves the Henderson community through various projects and programs: educational programs, victim assistance, and operates as a liaison for communications between members of the community and the Henderson Police Department (HPD). CRU delivers key programs: Crime Free Multi-Housing, Crime Prevention Through Environmental Design, 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 Programs:

- Crime Prevention and Education Programs
- Community Engagement
- Public Education Initiatives
- Mobile Crisis Intervention Team

Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- Increased the number of participants in the HPD Explorer Program from FY 2022 to FY 2024. Currently there are 37 Explorers.

Core Service Goals:

- Community Relation Unit is tasked with providing positive relationships with citizens and establishing partnerships with the community through various crime-prevention programs, services and classes.

Key Fact

Decisions, Responsibilities, Education, Achievements, and Motivation (DREAM) is an adaptive non-clinical positive youth development program that guides 5th graders on making positive and healthy life decisions. Annually, there are approximately 3,500 DREAM participants.

National Night Out

Core Service: Criminalistics (Forensics Laboratory)

Criminalistics provides evidence collection, evidence processing, specialized photography, and evidence analysis. 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 in the criminal justice community.

Key Programs:

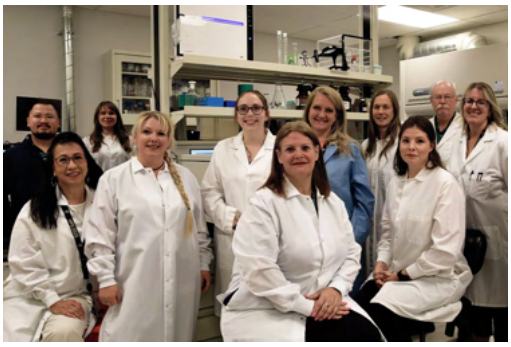
- Forensic Testing and Analysis
- Crime Series Identifications and Linkage
- Findings, Conclusions, and Expert Opinions
- Evidence Collection (DNA, Trace)
- Chain of Custody

Standards & Benchmarks:

- ANSI National Accreditation Board (ANAB)
- ISO/IEC 17025 and ANAB AR 3125 Accreditation Standards
- Organization of Scientific Area Communities for Forensic Science (OSAC) standards

Anticipated Community Outcomes:

- Community Safety



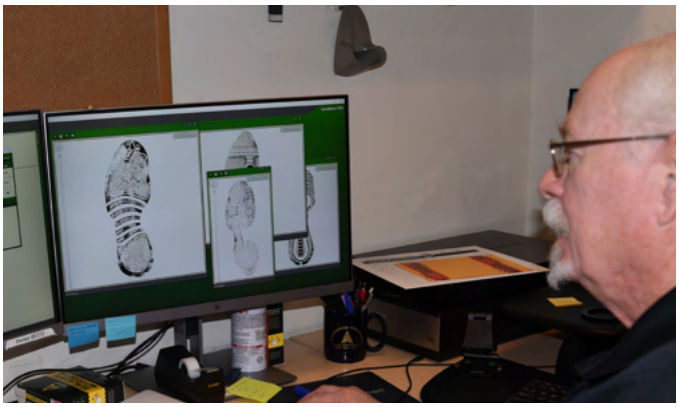
Forensics Staff

Past Accomplishments:

- Securing a $250,000 grant for updating the Laboratory Information Management System (LIMS) at the Henderson Forensic Laboratory.
- Moving the Evidence Vault and Crime Scene Unit to separate entities within the Investigation Services Division in accordance with City Audit recommendations.
- Completing the groundbreaking for a new 20,221 SF Forensic Laboratory with state-of-the-art facilities, including administrative space, evidence vaults, and secured parking.

Core Service Goals:

- The Henderson Forensic Laboratory is an accredited forensic testing laboratory that provides analysis and interpretation of potential evidence for the City of Henderson and other agencies. It has two major sections: Impression Evidence and Chemistry. The Impression Evidence Section analyzes latent prints, footwear and tire tracks, and 10-prints. The Chemistry Section analyzes seized drugs, blood alcohol, and blood toxicology.



Forensic Staff Analyzing Footwear

Key Fact

The Henderson Forensic Laboratory (HFL) is the only laboratory in the state of Nevada that performs footwear and tire track examination. The HFL employees 2 of the 66 certified examiners worldwide that are internationally certified footwear examiners. The Henderson Forensic Laboratory also employees the only internationally certified 10-print examiner in the state of Nevada.

Core Service: Support

Support provides assistance 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, and crime and intelligence analysis, financial services, records, accreditation, and internal affairs.

Key Programs:

- Leadership and Vision Development
- Analytics and Data-Driven Strategies
- Fiscal Responsibility
- Records and Policies Management
- Internal Investigations
- Reporting and Registration

Law Enforcement Support Specialists

Standards & Benchmarks:

- State of Nevada and Federal Criminal Justice Information Systems guidelines.
- Generally Accepted Accounting Principles
- All 2 CFR 200
- FBI's NIBRS Handbook
- Commission on Accreditation for Law Enforcement Agencies

Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- Hosted the inaugural Chief Chadwick's Coats for Kids Event, collecting over 1,000 warm clothing items and 100 toys for donation to Nevada Partnership for Homeless Youth.
- Presented the first Community Engagement K9, Jinx, to the Henderson Police Department, bringing comfort and support to first responders and the community.
- Applied for and received nine grants totaling over $8 million for various projects.
- Received a $2 million Funding Grant for setting up a training village and purchasing a use of force simulator.
- Upgrade of AFIS software to cloud-based system, improving security, efficiency, and compliance with CJIS standards.
- Collaboration with State on NCJIS Modernization Project to ensure compliance with State and FBI requirements.
- Lean Six Sigma Green Belt certification for Records Division supervisor, leading to streamlining of procedures and elimination of wasteful processes across units.
- The Office of Professional Standards completed the third cycle in the accreditation process sponsored by the Commission on Accreditation for Law Enforcement Agencies (CALEA), paving the way for the final review in October 2024.

Core Service: Animal Care and Rescue

Exists to serve the community, aid, comfort, and provide medical attention to the animals that come under the Shelter's care and to vigorously enforce the laws that protect animals and the community.

Key Programs:

- Animal Wellness
- Rabies Control
- Save Rate
- Engagement and Outreach
- Rehoming and Adoptions
- Trap, Neuter/Spay, and Release

Standards & Benchmarks:

- Humane Society of the United States
- Henderson Municipal Code (Title 7- Animals)

Anticipated Community Outcomes:

- Community Safety

Core Service Goals:

- Provide a safe and comfortable environment.
- Reduce animal suffering and distress.
- Facilitate the safe return of lost pets.
- Enforce laws related to animal control.

Past Accomplishments:

- Animal Control handled over 4,900 animals in 2023 with a live release rate of 90.5%.
- Created and filled new full-time positions for Animal Control Officers, Veterinarian, Veterinary Technician, and Kennel Attendants.
- Facility improvements included turfing exercise yards, installing commercial washer and dryer, replacing crematory/incinerator, improving public adoption courtyard, and upgrading dog kennels.
- Veterinary staff performed 2,656 in-house surgeries, including spay/neuters, dental cleanings, and other surgeries.
- Put a moratorium on new puppy stores opening in the City.
- Held multiple adoption events throughout the year and continued to partner with PetSmart Charities.
- Animal shelter volunteers contributed over 10,000 hours of service in 2023.

William (Bob) Hampton Animal Care and Control Facility

Financial Overview:

The Fiscal Year 2025 budget increased by 2% over the prior year. The increase in Salaries and Benefits is a result of an additional eleven (11) positions and contractually obligated increases for representative employees, as well as annual adjustments for non-representative employees. This is offset by the removal of one-time grant and capital replacement funding.

Police Expenditures by Category/Program

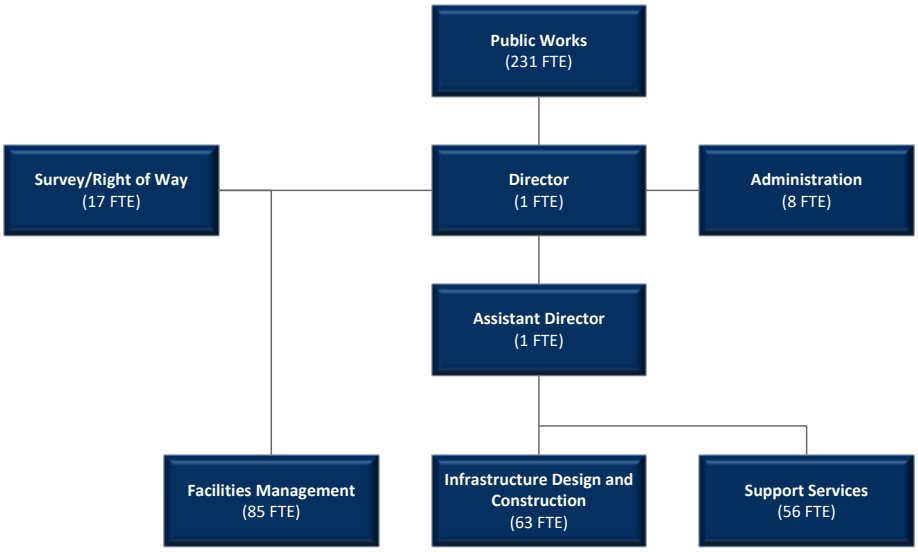
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 69,986,265	$ 74,054,876	$ 81,049,506	$ 86,133,995	$ 5,084,489	6%
Employee Benefits	43,514,904	44,161,722	52,344,551	57,748,664	5,404,113	10%
Services and Supplies	19,300,682	23,587,064	32,619,336	31,759,447	(859,889)	-3%
Capital Outlay	451,332	11,993,787	11,716,815	5,342,632	(6,374,183)	-54%
Principal	5,121	5,311	-	-	-	-
Interest Expense	429	239	-	-	-	-
Subscription-Based Information Technology Arrangements	-	10,000	-	-	-	-
Total	$ 133,258,734	$ 153,812,999	$ 177,730,208	$ 180,984,738	$ 3,254,530	2%
Program						
General Fund						
General	$ 7,197,171	$ 8,972,887	$ 6,248,822	$ 6,719,952	$ 471,130	8%
Support Services	762,690	1,707,309	3,289,090	3,458,261	169,171	5%
Animal Control	1,970,634	2,382,734	3,096,717	3,173,585	76,868	2%
Jail	25,691,849	26,766,142	30,115,041	31,239,564	1,124,523	4%
Crossing Guards	1,294,577	1,354,755	1,569,469	1,590,628	21,159	1%
Patrol-East Command	6,081,742	6,237,525	6,890,799	7,318,995	428,196	6%
Patrol-West Command	6,355,577	6,790,594	7,149,499	7,212,755	63,256	1%
Patrol-North Command	6,959,552	6,638,551	7,086,555	7,017,570	(68,985)	-1%
K-9, Narc, Traffic	7,392,807	8,815,972	10,333,117	9,802,374	(530,743)	-5%
Investigations	10,108,240	10,333,895	11,632,731	11,591,702	(41,029)	0%
Information Services	7,583,509	7,571,870	8,771,444	8,357,307	(414,137)	-5%
Police Training	5,077,379	5,203,544	5,731,793	6,813,526	1,081,733	19%
Records	1,794,064	1,852,774	2,077,658	2,228,388	150,730	7%
Special Operations	3,323,843	3,571,212	4,019,236	3,797,272	(221,964)	-6%
Community Relations	2,387,660	2,917,867	3,169,512	3,368,757	199,245	6%
Professional Standards	2,317,049	1,515,499	1,899,675	1,854,715	(44,960)	-2%
Criminalistics	3,482,875	4,130,562	5,235,306	5,359,512	124,206	2%
Homeland Security	1,430,171	1,464,871	1,689,244	1,711,857	22,613	1%
Problem Solving Unit	1,401,046	1,443,209	1,680,685	2,430,435	749,750	45%
Taskforce MOU	251,453	207,022	411,950	-	(411,950)	-100%
West Patrol	-	131,081	142,925	1,146,834	1,003,909	702%
Patrol Central	1,228,980	1,615,922	2,236,851	1,945,148	(291,703)	-13%
Internal Affairs	1,124,513	1,855,727	1,252,009	1,199,924	(52,085)	-4%
Special Services	-	-	995	33,571	32,576	3274%
Special Pgms and Svcs Bureau	2,383,945	2,667,257	1,860,220	3,153,590	1,293,370	70%
Admin/Attrition Adjustment	-	-	-	1,800,000	1,800,000	100%
Total General Fund	$ 107,601,324	$ 116,148,781	$ 127,591,343	$ 134,326,222	$ 6,734,879	5%
Forfeited Assets Fund	$ 167,302	$ 361,793	$ 337,120	$ 1,000	$ (336,120)	-100%
Grant Fund	$ 1,318,404	$ 2,603,863	$ 8,015,881	$ 3,665,623	$ (4,350,258)	-54%
Capital Replacement Fund	$ 526,398	$ 8,120,848	$ 6,729,088	$ 4,429,133	$ (2,299,955)	-34%
Commissary Fund	$ 5,594	$ 15,330	$ 384,670	$ 329,795	$ (54,875)	-14%
Eldorado Valley Fund	$ 40,227	$ 115,223	$ 581,314	$ 123,000	$ (458,314)	-79%
Sales & Use Tax Fund	$ 19,454,090	$ 21,483,822	$ 26,209,785	$ 29,715,073	$ 3,505,288	13%
Crime Prevention Fund	$ 4,145,395	$ 4,963,338	$ 7,881,007	$ 8,394,892	$ 513,885	7%
Total	$ 133,258,734	$ 153,812,999	$ 177,730,208	$ 180,984,738	$ 3,254,530	2%
Full-Time Employees						
General Fund	558	581	592	594	2	0%
Crime Prevention Fund	30	38	43	46	3	7%
Sales & Use Tax Fund	115	122	132	138	6	5%
Total	703	741	767	778	11	1%

Public Works

Department Purpose Statement

The Public Works department aims to provide safe, integrated public buildings and community infrastructure to meet existing and future needs.

Department Hierarchy:



Core Service: Capital Improvement

Planning, design, financial management, project management, construction management, inspection, materials testing, and coordination of capital improvement projects.

Key Programs:

- Design and Construction Management of City Infrastructure and Buildings
- Financial and Contract Management
- Inspection and Material Testing
- Surveying and Rights-of-Way Coordination
- Reporting and Documentation
- Regional Planning Collaboration

Standards & Benchmarks:

- Public Rights-of-Ways Accessibility Guidelines (PROWAG)
- Uniform Standard Drawings and Specifications, Clark County Area (USDCCA)
- Green Globes Building Standards – "Green" building rating standards.
- City of Henderson Comprehensive Plan
- City of Henderson Public Works (PW) Department Standardized Design Guidelines

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Capital Projects Completion	N/A*	NA	38%	36%	38%

**The department is working on establishing an industry benchmark by collecting data, analyzing trends, and consulting with experts*

Core Service: Facilities Management

Supports all city departments by providing maintenance, improvements, and custodial services for buildings, furnishings, and amenities.

Key Programs:

- Maintenance and Repair of City Buildings and Pools
- Fiscal Management

Standards & Benchmarks:

- American Public Works Association (APWA) accreditation standards
- Green Globes Building Standards – "Green" building rating standards.
- Building Operators of America (BOMA)

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Facilities Preventive vs Corrective Maintenance	75% of maintenance hours are preventive	46%	37%	35%	32%

Core Service: Fleet Management

Procurement, maintenance, repair, compliance, and replacement of the City's vehicles and equipment, as well as fuel management.

Key Programs:

- Purchase, Repair, Preventive Maintenance, and Inspection Services
- Parts Inventory Management
- Fuel Procurement, Dispensing and Infrastructure
- Asset Database Management

Standards & Benchmarks:

- American Public Works Association Accreditation Standards
- National Association of Fleet Administrators

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Fleet Preventive vs Corrective Maintenance	75% of maintenance hours are preventive	26%	27%	33%	32%
Fleet Downtime - Light Duty	3 Days	N/A	9 Days	8 Days	3 Days

Core Service: Floodplain Management

Flood control, street sweeping, environmental compliance, and emergency preparedness and response.

Key Programs:

- Storm Preparedness, Response, Recovery and Mitigation
- FEMA Mapping and Management
- Regional Collaboration
- Stormwater Channel, Street and Drop Inlet Maintenance
- Street Sweeping

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Standards & Benchmarks:

- Uniform Standard Drawings and Specifications, Clark County Area – industry standards for design and construction of infrastructure
- Clark County Regional Flood Control District (CCRFCD) Hydrologic Criteria and Drainage Design Manual
- Nevada Department of Transportation Municipal Separate Storm Sewer System permit
- CCRFCD Uniform Regulation for the Control of Drainage
- FEMA Community Rating System Coordination Manual

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Public Streets Swept	100% monthly	100%	100%	100%	100%
Drop Inlets Inspected	20% of all maintained annually/100% over 5 years	20%	20%	20%	20%
Channel/Basins Inspected	25% quarterly	25%	25%	25%	25%

Core Service: New Development

Review, inspection, and regulatory compliance services for new and existing development projects.

Key Programs:

- Review Hydrology Studies, Grading Plans and Off-Site Improvement Plans
- Customer Service
- Plan and Permit Review
- Infrastructure Inspections, Testing and Verification

Standards & Benchmarks:

- American Public Works Association (APWA) accreditation standards

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of Civil Plan Set Reviews	90% of plan sets complete within 3 reviews	52%	60%	71%	68%

Core Service: Street Management

Maintenance, repair, and improvement of roadways, sidewalks, curbs, gutters, medians, and public right-of-way.

Key Programs:

- Condition Assessment
- Maintenance and Repair
- Pedestrian Route Accessibility
- On-Street Transit Infrastructure

Standards & Benchmarks:

- American Public Works Association (APWA) accreditation standards
- Army Corps of Engineering Standards for Pavement Condition Indexing

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Pavement Condition Index (PCI) Rating	Every street receives "good" or "excellent" rating (77%)	71%	71%	80%	82%

Core Service: Traffic Management

Planning, evaluation, operation, and maintenance of the city's traffic control network, including signals, signs, and streetlights.

Key Programs:

- Complete Streets Integration
- Traffic Study Review
- Signal Maintenance, Management, and Repair
- Sign and Marking Installation and Maintenance

Standards & Benchmarks:

- American Public Works Association Accreditation Standards
- Manual on Uniform Traffic Control Devices
- Traffic Control System Operations: Installation, Management and Maintenance, published by the Institute of Transportation Engineers

Anticipated Community Outcomes:

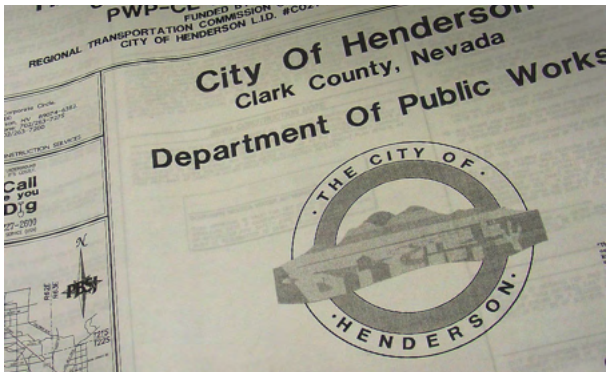
- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Traffic Management Preventive vs Corrective Maintenance	75% of maintenance hours are preventive	16%	5%	11%	10%

Financial Overview:

The Fiscal Year 2025 budget increased 73% over prior year. This increase is primarily due to grant funding to support the Reimagine Boulder Highway project which will improve public transportation, pedestrian and motorist safety along the 7.5-mile Henderson corridor. The Salaries and Benefits increase is a result of the addition of five (5) positions within the General and City Shop Fund combined. Contractually obligated increases with representative employees and annual adjustments for non-representative employees contributed to the overall increase of Salaries and Benefits.



Public Works Expenditures by Category/Program

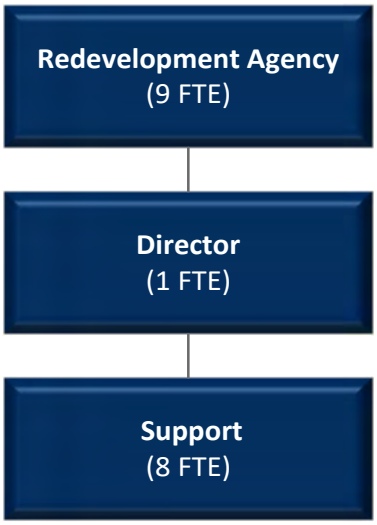
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 17,388,619	$ 17,858,917	$ 20,168,885	$ 21,097,384	$ 928,499	5%
Employee Benefits	6,760,338	9,596,631	10,158,246	11,295,272	1,137,026	11%
Services and Supplies	24,792,193	32,192,665	43,130,346	32,069,305	(11,061,041)	-26%
Interest Expense	2,129	862	749	389	(360)	-48%
Capital Outlay	3,588,246	5,068,427	19,141,362	100,160,335	81,018,974	423%
Depreciation	5,525,173	5,851,918	6,390,000	6,410,943	20,943	0%
Total	$ 58,056,698	$ 70,569,420	$ 98,989,588	$ 171,033,628	$ 72,044,041	73%
Program						
General Fund						
Building Maintenance	$ 11,407,685	$ 13,235,350	$ 15,350,284	$ 15,453,079	$ 102,795	1%
Traffic	1,908,209	2,628,459	2,462,458	2,455,175	(7,283)	0%
Support Services	5,131,774	5,212,468	7,300,891	7,392,091	91,200	1%
Subtotal General Fund	$ 18,447,668	$ 21,076,277	$ 25,113,633	$ 25,300,345	$ 186,712	1%
Engineering Fund					-	-
Administration	$ 1,645,237	$ 1,783,627	$ 1,872,411	$ 1,943,166	$ 70,755	4%
Drafting/Design	1,719,438	2,220,995	2,363,740	2,497,797	134,057	6%
Quality Control	4,191,039	5,312,644	5,336,220	5,698,565	362,345	7%
Construction Mgmt	655,554	778,791	842,122	928,410	86,288	10%
Right of Way	111,404	141,384	137,731	152,413	14,682	11%
Survey	252,288	294,041	303,822	459,052	155,230	51%
Geospatial	13,669	40,638	65,500	65,500	-	0%
Traffic Clerical	375,280	463,422	533,867	550,034	16,167	3%
Subtotal Engineering Fund	$ 8,963,908	$ 11,035,541	$ 11,455,413	$ 12,294,937	$ 839,524	7%
Development Services Fund					-	-
DSC -Traffic Design	$ 385,459	$ 317,883	$ 600,000	$ 390,000	$ (210,000)	-35%
DSC -Traffic	87,992	229,847	207,394	221,122	13,728	7%
DSC -New Development	1,490,435	2,377,929	2,880,747	2,756,749	(123,998)	-4%
DSC -Quality Control	3,622,909	4,171,651	3,678,131	4,158,000	479,869	13%
DSC -Flood Control	236,274	215,271	156,579	195,000	38,421	25%
Subtotal Dev Services Fund	$ 5,823,069	$ 7,312,581	$ 7,522,851	$ 7,720,871	$ 198,020	3%
City Shop Fund	$ 13,559,362	$ 16,491,649	$ 17,392,601	$ 16,509,113	$ (883,488)	-5%
Grant Fund	$ 1,944,379	$ 1,224,423	$ 9,600,860	$ 92,987,796	$ 83,386,936	869%
Gas Tax Fund	$ 5,824,916	$ 7,962,865	$ 15,167,291	$ 11,922,316	$ (3,244,975)	-21%
Capital Replacement Fund	$ 3,493,395	$ 5,466,084	$ 10,268,109	$ 975,000	$ (9,293,109)	-91%
Flood Control Capital Projects Fund	$ -	$ -	$ 2,468,830	$ 3,323,250	$ 854,421	35%
Total	$ 58,056,698	$ 70,569,420	$ 98,989,588	$ 171,033,628	$ 72,044,041	73%
Full-Time Employees						
General Fund	99	104	108	111	3	3%
Gas Tax	24	24	26	26	-	0%
Land Fund	1	1	1	1	-	0%
Engineering Fund	55	55	58	58	-	0%
Municipal Facility Fund	1	1	-	-	-	-
DSC-Public Works	8	11	11	11	-	0%
City Shop Fund	22	22	22	24	2	9%
Total	210	218	226	231	5	2%

Redevelopment Agency

Department Purpose Statement

Enhance the community's well-being and encourage economic vitality by revitalizing mature, aging, and blighted areas of the city and improving the economy through business attraction, retention, expansion, and job growth.

Department Hierarchy:



Core Service: Promote Investment in Redevelopment Areas

The Redevelopment Agency (RDA) actively encourages and facilitates investments in designated redevelopment areas. This involves identifying opportunities, attracting development and private investment, and providing incentives to stimulate economic growth and revitalization within these areas.

Key Programs:

- Redevelopment Agreement Negotiation
- Redevelopment Area Vacant Land Development Facilitation
- Alternative Income Sources and Project Financing
- Redevelopment Legislative Issue Identification and Response
- Redevelopment Areas Vacant Land Investment Strategy
- Agency-owned Property Leveraging and Management
- Marketing and Outreach
- Capital Projects Funding and Support

Standards & Benchmarks:

- Nevada Revised Statutes 279
- Downtown Investment Strategy Update
- Eastside Investment Strategy Update

Anticipated Community Outcomes:

- Economic Vitality

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Assessed Value in Redevelopment Areas	3% Increase annually	9%	30%	25%	15%
Redevelopment Area Tax Increment Revenue	3% Increase annually	17%	21%	22%	6%

Past Accomplishments:

- Redevelopment and City Communications team created a new Opportunity Zone Prospectus and a Boulder Highway Corridor Development Project Map for use in our business recruitment initiatives. Staff sent out the initial wave of emails with these collateral pieces to OZ fund investors in December 2023. Since then, staff has conducted calls and sent direct emails as next steps in this business recruitment initiative. A current prospect involves a developer constructing a new car wash facility along Lake Mead Parkway.
- Through an RTC-COH Interlocal Agreement, Redevelopment and CD have committed to contribute $35,000 each to meet the 20% match requirements for the Transit-Oriented Development (TOD) Planning Grant that will fund professional services in the development of the Boulder Highway Implementation Strategy that affects areas within the Downtown and Eastside Redevelopment area.
- RDA issued Series 2023 tax-exempt bonds in Eastside (ES) Redevelopment Area in the amount of $16.5M with $15.0M going to the Eastside project fund. The RDA issued Series 2023A tax-exempt bonds in Downtown (DT) Redevelopment Area in the amount of $15.4M with $15.0M going to the Downtown project fund. The RDA also issued Series 2023B taxable bonds in the Downtown Area in the amount of $6.785M to refund and defease the Series 2015 DT bonds. The bond project funds are earmarked for capital improvements within the FY 2024-FY 2027 Strategic and Operational Plan period to enhance the RDA areas as shown in the chart below (some of the Eastside projects funds shown below have not yet been issued). The DT bonds were rated A+ by S&P and the ES bonds were rated A by S&P.
- The City of Henderson was using Regional Transportation Commission (RTC) Fuel Revenue Indexing (FRI) funds to make improvements to the Galleria Drive right-of-way. Redevelopment partnered on this project to fund improvements such as the wall and landscaping to screen existing blighted conditions and enhance the aesthetic appeal in the area. A resolution was approved on March 19, 2024, for a funding agreement to fund, in the amount of $665,013, a portion of the design, construction and installation costs for the Galleria Drive Streetscape Improvements located on the south side of Galleria drive between Moser Drive to Pabco Road within the Eastside Redevelopment Area. This RTC project has a total estimated cost of $1,845,970.
- Since FY 2023, Redevelopment facilitated meetings with Parks and Recreation to explore the use of $100,000, in grant funds from Impact Nevada in the Downtown or Eastside redevelopment areas. Parks decided on enhancements to the landscaping along Water Street and on the Plaza. The grant covered 82 trees and plant materials. Redevelopment funded the installation of the project in the amount of, $30,000.
- Redevelopment funded the MIG consultant services cost for the Fiesta Site engagement, visioning, and procurement support in the amount of $70,000. Staff helped lead the public outreach for the Fiesta Master Plan Open Houses to ensure that residents, business owners, and stakeholders within the Downtown and Eastside Redevelopment areas provided their input for the site through the public meetings or the online survey.

Core Service Goals:

- Attract a diversity of investment projects in the Redevelopment areas to stimulate economic vitality.

Key Fact

The Redevelopment Agency aims to generate 16 new leads for new investments in the Dowtown and Eastside Redevelopment Areas by Fiscal Year 2027.

Key Fact

Lakemoor Canyon Redevelopment Area will be Henderson's newest Master Planned Community that will include up to 3,000 single family homes in east Henderson across Lake Mead Parkway from Lake Las Vegas.

Upcoming Projects	
Downtown Projects	**Eastside Projects**
Plaza Shade Structure	Fire Station 81 joint venture with City of Henderson
Park Project	Early Education Center
Annex Renovation	Animal Control Renovations
Parking Structure	Fire Station 82

Core Service: Business Attraction, Expansion, and Retention

The Redevelopment Agency focuses on attracting new businesses to redevelopment areas, supporting the expansion of existing businesses, and retaining businesses within the community. This includes strategic marketing, incentive programs, and providing resources to help businesses thrive and contribute to the local economy.

Key Programs:

- Business, Association, and Coalition Coordination
- Job Creation
- Business Outreach and Assistance
- Commercial Vacancy Reduction
- Employment Opportunity Outreach/Marketing
- Incentive Program Administration

Standards & Benchmarks:

- Nevada Revised Statutes 279
- Downtown Investment Strategy Update
- Eastside Investment Strategy Update

Anticipated Community Outcomes:

- Economic Vitality

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Number of Businesses Contacted/Assisted	120 direct contacts 400 event contacts	1,154 with events	283 1,035	200 600	210 630

Downtown Redevelopment Area

Past Accomplishments:

- Redevelopment's business attraction incentivized an American casual dining restaurant chain with a $50,000 grant towards the $5.2M construction cost of an Olive Garden Italian Kitchen in the Lake Mead Crossing Shopping Center in the Downtown Redevelopment area. Olive Garden specializes in Italian American cuisine that has been around for 41 years and have over 900 locations all over the world. When open, the new Olive Garden will create 60 new full time equivalent jobs.
- Staff conducted extensive research on Henderson's history to add more content and virtual components to the current Henderson Historic Walking tour. The additions to the tour include a virtual StoryMap with photos and audio recordings from prominent historical figures, a Literacy StoryWalk along Water Street, a Henderson City Hall Art Gallery Showing with opening reception, and newly recorded historic accounts from Henderson's early years.
- Increasing public art is an important initiative for the Redevelopment Agency. Agency staff collaborate with the Parks and Recreation Department throughout the year to increase art installations and cultural entertainment options in the Water Street District. This year the Agency collaborated with Public Works and NV Energy to obtain buy-in that allowed for the painting of four utility boxes throughout Downtown. The Agency provided funding of this artwork, in the amount of $4,000. Staff also worked with a local business owner to obtain permission to commission a large-scale mural on their building in a visually prominent area in our Downtown.
- To address the parking challenge in the Downtown area, a feasibility study in the amount of $16,000, was funded by Redevelopment for a parking structure on a city-owned parcel in the Downtown Redevelopment area. Other than this study, Downtown bonds have been issued and an amount is allocated towards a future Downtown Parking Structure to help add parking space to the area. Additionally, Redevelopment negotiated a lease of the parking lot located at Texas Avenue and Army Street that will add approximately 60 parking spaces Downtown available for the general public.
- Through a continued partnership with the Water Street Business Association (WSDBA), we have fostered a strong-knit business community that has a unified voice on matters pertaining to the area. The WSDBA is functioning at its highest membership rates since inception, has several very active sub-committees, and holds regular events to assist with business attraction, retention, and workforce training. Many of these events which Redevelopment helped co-host and fund this year include nine Workshop On Water events, monthly board meetings with mixers, and four quarterly News On Water events that feature a moderated panel and mixer. Annually, collaboration efforts in the planning and implementation of the Shop Small Saturday event have led to increased publicity of our local businesses which had its highest attendance thus far in 2023.

Core Service Goals:

- Provide optimal support to the business community in Downtown and Eastside Redevelopment

Historic Walking Tour

Core Service: Commercial and Residential Improvements and Development

The Redevelopment Agency promotes and facilitates the development of both commercial and residential properties within designated redevelopment areas. This involves working with developers, landowners, and other stakeholders to encourage responsible and sustainable development that aligns with the community's vision and goals, and the priorities established in the Downtown Investment Strategy.

Key Programs:

- Residential Development
- Commercial and Residential Property Improvement
- Grants Administration, Coordination, and Assistance
- Redevelopment Agency Owned Property Leveraging and Management

Standards & Benchmarks:

- Nevada Revised Statutes 279
- Downtown Investment Strategy Update
- Eastside Investment Strategy Update

Anticipated Community Outcomes:

- Economic Vitality

Core Service Goals:

- Create alliances with community partners to promote the development of various housing choices in the Downtown and Eastside Redevelopment areas.

Past Accomplishments:

- A Redevelopment owned parcel in Downtown near Basic Road and Water Street was sold to Lennar Homes in August 2022. Lennar named the new home community Aqua. Construction of the first home commenced on September 30, 2023, with a selling price of $460-$488K. By April 2024, the beginning home sale price had increased to $515K due to demand. Lennar is scheduled to complete twenty-five townhomes with a deadline for completion by December 31, 2024.
- In February 2024, the Redevelopment Agency sold property located in Eastside Redevelopment at the Southeast corner of Boulder Highway and Broadbent Boulevard to NV Hand to build a 144-unit affordable housing project and prioritize up to 60 of the units for youth transitioning from the foster care system or at risk of being homeless. The tenants of these units will have access to permanent supportive housing services with partnering community-based organizations.

Key Fact

Lake Mead Crossing Shopping Center welcomed the following new businesses, CubeSmart Storage Facility, Brakemasters Service and Repair Shop, Chik Fil-A, and Sprouts Farmers Market. Starbucks and Olive Garden Restaurant will soon begin construction.

Core Service: Educational Set-Aside Projects

The Redevelopment Agency provides funding for the purpose of improving and preserving existing public educational facilities, activities, and programs that will increase student performance and outcomes within the redevelopment areas or which serve pupils which reside within the redevelopment areas.

Key Programs:

- Administration of Scholarships and Funding for Early Childhood Education
- Elementary School Funding
- City Educational Initiatives Collaboration

Standards & Benchmarks:

- Joint Planning Group (City of Henderson and Clark County School District)

Anticipated Community Outcomes:

- Quality Education

Past Accomplishments:

- Redevelopment has offered scholarships covering 50-75% of tuition for preschool students in the Downtown and Eastside Redevelopment areas. This school year, a total of $43,241, in scholarships were provided for 18 students and Redevelopment has provided an estimated $95,427, of scholarships to 62 students since the program started in 2021.

Core Service Goals:

- Create opportunity and access to early childhood learning for families residing in Downtown and Eastside Redevelopment areas.

Key Fact

An estimate of $15M from the 18% Set-Aside funds is budgeted for the construction of a City-operated Preschool Program in Cadence, accessible not only by students in the valley, but especially to families in the Downtown and Eastside Redevelopment areas. Construction is slated to begin in Fiscal Year 2025.

Financial Overview:

The Fiscal Year 2025 year-over-year increase in expenditures of 143% is due to an anticipated bond issuance of $61.6 million to fund capital projects. Proposed bond proceeds are scheduled to support a new recreation center, and other mixed-use developments located in the Eastside Redevelopment Area. In addition, FY 2024 unspent bond proceeds were reappropriated in FY 2025 to support the Animal Control Center, Fire Station 81 and 82, and the Early Education Center.

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

Redevelopment Expenditures by Category/Program

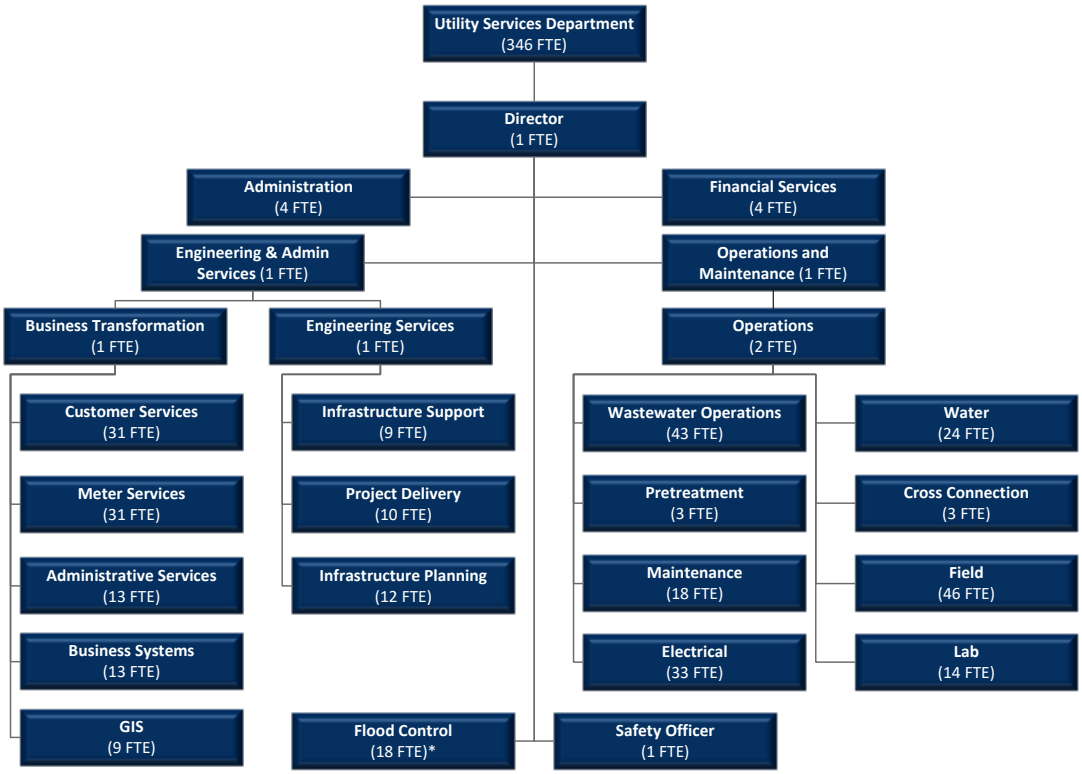
	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 830,428	$ 790,904	$ 1,012,625	$ 1,051,488	$ 38,863	4%
Employee Benefits	372,577	354,469	$ 517,438	551,670	34,232	7%
Services and Supplies	14,298,699	17,397,118	$ 30,628,646	31,953,192	1,324,546	4%
Capital Outlay*	37	11,358,468	$ 22,558,554	113,981,447	91,422,893	405%
Interest Expense	275,000	290,000	$ 645,000	5,594,326	4,949,326	767%
Principal Retirement	341,925	327,800	$ 8,459,696	2,123,000	(6,336,696)	-75%
Total	$ 16,118,666	$ 30,518,759	$ 63,821,959	$ 155,255,123	$ 91,433,164	143%
Program						
Redevelopment Agency Fund	$ 16,118,666	$ 30,518,759	$ 63,821,959	$ 155,255,123	$ 91,433,164	143%
Total	$ 16,118,666	$ 30,518,759	$ 63,821,959	$ 155,255,123	$ 91,433,164	143%
Full-Time Employees						
Redevelopment Agency	9	9	9	9	-	0%
Total	9	9	9	9	-	0%

Utility Services

Department Purpose Statement

To provide all facets of water, wastewater, and reclaimed water services to the citizens of Henderson while protecting the community's environment, health, and prosperity.

Department Hierarchy:



Core Service: Community Water Supply, Wastewater Treatment, and Reclaimed Water Distribution

The City's water supply is sourced from Lake Mead via the Southern Nevada Water Authority (SNWA). DUS delivers water to approximately 115,000 water service connections through city-owned transmission lines, distribution mains, pump stations, reservoirs, fire hydrants, and associated facilities. Stringent sampling and testing by DUS ensures compliance with state and federal safe drinking water standards.

DUS operates and maintains sanitary sewer systems, collecting and pumping nearly 9.2 billion gallons of wastewater annually to the Kurt R. Segler Water Reclamation Facility (KRSWRF) and the Southwest Water Reclamation Facility (SWRF). Wastewater collection and treatment adhere to the National Pollutant Discharge Elimination System (NPDES), state groundwater discharge permit requirements, and involves regular analysis for 150+ pollutants.

DUS also oversees a comprehensive Pretreatment Program mandated by the U.S. Environmental Protection Agency (EPA). This program monitors commercial and industrial customer discharges to reduce pollutants and protect the sewer and wastewater treatment systems. Reliability and redundancy are paramount for DUS in managing these critical water and wastewater systems.

Key Programs:

- Water Treatment and Distribution
- Cross-Connection Control
- Wastewater Collection and Treatment
- Reclaimed Water Distribution
- Pretreatment

Standards & Benchmarks:

- American Water Works Association (AWWA) Benchmarking Program

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected
Permit Compliance - Potable Water	100%	100%	100%	100%	100%
Permit Compliance - Wastewater	100%	100%	100%	100%	100%

Past Accomplishments:

- The Water Facilities delivered 27.5 billion gallons of potable water to City customers.
- The Kurt R. Segler Water Reclamation Facility has earned the National Association of Clean Water Agencies Peak Performance Platinum award for 19 consecutive years.
- The Water Reclamation Facilities discharged over 6.2 billion gallons of high-quality wastewater to the Las Vegas Wash for return flow credits.

Laboratory testing per the Safe Drinking Water Act

Core Service: Financial Management and Utility Infrastructure Planning/ Maintenance

By effectively planning infrastructure needs and managing lifecycle costs of all water and wastewater assets (over $4.0 billion replacement costs), DUS ensures the utility's financial stability while maintaining fair and reasonable rates. DUS provides budgeting, forecasting, and financial review and analysis, including the development of the annual operating budget and Utility Capital Improvement Program; financial projections for current and future operations; and timely, accurate, and meaningful financial information to ensure data-driven decision-making and fiscal accountability to the citizens of Henderson.

Key Programs:

- Budgeting and Financial Review
- Financial Projections and Reporting
- Financing Strategies and Rate Structures
- Asset Management and Maintenance
- Long-range Capital Planning

Standards & Benchmarks:

- Standard & Poor's AAA Credit Rating
- AWWA Affordability Ratio
- City's Affordability Ratio

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Debt Service Coverage Ratio	1.25	3.7	2.69	2.44	2.19
DUS Services Affordability	=/< 10%	5.02%	5.11%	3.80%	4.97%

Past Accomplishments:

- Ensured continued financial stability by leveraging minimal rate increases to address increasing operating, maintenance, and capital costs.
- Continued integration of data analytics into decision-making to affect more informed choices.
- Collected 16,600 global positioning system (GPS) points on newly installed utility infrastructure and nearly 5,000 GPS points on miscellaneous assets for improved asset management.

Core Service: Utility Customer Service, Information, and Support

DUS supports more than 111,000 residential and commercial customer accounts, A combination of several teams provides water conservation programs, billing and collection services, meter services, and customer relations. DUS also assists new development efforts by assessing the impact of growth on the existing water and wastewater systems, reviewing plans, mitigating risks, and supporting inspection activities to ensure compliance with regulations. The combination of services monitors water delivery, demand growth, and responsible use of resources.

Key Programs:

- Account Billing and Collections
- Water Conservation
- Regional Resource Coordination
- Meter Reading and Maintenance
- Development Services and Permits
- Customer Service and Call Center

Standards & Benchmarks:

- American Water Works Association (AWWA)

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2022 Actual	FY 2023 Actual	FY 2024 Estimate	FY 2025 Projected
Water Use Trends Percentage Change	N/A*	-5.58%	-5.85%	N/A**	N/A**

**The department is working on establishing an industry benchmark by collecting data, analyzing trends, and consulting with experts.*

***Data is currently unavailable for inclusion in this report.*

Past Accomplishments:

- Performed 1.29-million-meter readings with an overall accuracy of 99.99%.

Utility Services Customer Care Center

Water Fund Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 15,313,905	$ 16,489,064	$ 18,922,002	$ 21,581,156	$ 2,659,154	14%
Employee Benefits	4,291,426	10,672,441	9,639,037	10,973,286	1,334,249	14%
Services and Supplies	53,823,591	65,899,087	75,203,743	64,043,185	(11,160,558)	-15%
Depreciation	11,502,740	12,003,498	12,482,653	11,472,062	(1,010,591)	-8%
Interest Expense	4,116,152	4,102,426	4,745,800	4,745,800	-	0%
Subscription-Based Information Technology Arrangements	-	1,847	-	-	-	-
Total	$ 89,047,813	$ 109,168,364	$ 120,993,235	$ 112,815,489	$ (8,177,746)	-7%
Program						
Administration	$ 27,877,585	$ 41,688,831	36,009,350	$ 30,149,375	$ (5,859,975)	-16%
Business Systems	2,812,450	3,904,870	6,116,981	4,910,219	(1,206,762)	-20%
Customer Service	3,137,534	3,664,676	7,700,847	4,149,232	(3,551,615)	-46%
Electrical Services	2,217,530	2,907,962	3,953,631	3,726,779	(226,852)	-6%
Field Operations	6,754,120	7,050,369	12,300,588	6,147,826	(6,152,762)	-50%
GIS	513,095	490,968	730,328	969,812	239,484	33%
Infrastructure Plan	520,247	590,177	1,033,985	1,325,774	291,789	28%
Infrastructure Support	605,490	964,227	2,412,081	1,400,708	(1,011,373)	-42%
Laboratory Services	18,155	-	29,911	27,020	(2,891)	-10%
Maintenance Mgmt	3,613,661	4,250,085	6,215,013	5,509,484	(705,529)	-11%
Meter Services	4,928,127	5,131,352	6,028,205	6,032,076	3,871	0%
Project Delivery	642,106	770,134	1,531,475	1,596,963	65,488	4%
Regulatory Programs	419,416	440,490	601,753	491,820	(109,933)	-18%
Safety Division	146,434	194,218	172,643	174,754	2,111	1%
Water Capital Projects	621,007	1,539,016	1,729,674	935,850	(793,824)	-46%
Water Operations	34,220,857	35,580,988	34,426,770	45,267,797	10,841,027	31%
Total	$ 89,047,813	$ 109,168,364	$ 120,993,235	$ 112,815,489	$ (8,177,746)	-7%
Full-Time Employees						
Water Fund	173	183	204	204	-	0%
Total	173	183	204	204	-	0%

Water Reclamation Facility (WRF) Pond

Financial Overview:

The Water and Sewer Funds operate as a business enterprise providing water, wastewater and reclaimed water services to Utility customers.

The Water and Sewer Funds in Fiscal Year 2025 are anticipated to decrease by 7% and 14%, respectively. This lower budget is due to improved efficiency measures and the completion of several major projects in FY 2024.

Water Reclamation Facility

Sewer Fund Expenditures by Category/Program

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	$ 12,416,698	$ 13,579,619	$ 15,296,294	$ 14,469,287	$ (827,007)	-5%
Employee Benefits	3,705,652	7,542,211	7,830,868	7,340,517	(490,351)	-6%
Services and Supplies	21,467,284	23,731,886	35,466,131	26,680,925	(8,785,206)	-25%
Depreciation	14,551,675	15,085,019	15,314,090	15,295,291	(18,799)	0%
Interest Expense	2,287,911	2,207,411	1,692,644	1,463,054	(229,590)	-14%
Total	$ 54,429,219	$ 62,146,146	$ 75,600,027	$ 65,249,074	$ (10,350,953)	-14%
Program						
Administration	$ 26,413,193	$ 27,834,756	$ 28,948,188	$ 28,235,629	$ (712,559)	-2%
Business Systems	1,323,946	1,128,920	1,866,611	1,389,869	(476,742)	-26%
Customer Service	1,385,629	1,920,413	3,928,045	1,587,298	(2,340,747)	-60%
Electrical Services	2,217,584	2,528,465	4,064,771	2,834,317	(1,230,454)	-30%
Field Operations	2,040,852	2,403,932	3,626,753	2,637,483	(989,270)	-27%
Flood Control - General	1,292,907	1,638,883	1,762,440	2,015,536	253,096	14%
Flood Control - Street	1,283,255	1,411,249	1,807,590	1,879,005	71,415	4%
GIS	375,324	783,003	898,015	900,199	2,184	0%
Infrastructure Plan	1,476,019	1,989,070	3,382,041	1,636,128	(1,745,913)	-52%
Infrastructure Support	549,239	1,469,156	2,001,184	1,514,363	(486,821)	-24%
Laboratory Services	1,830,021	2,285,615	2,644,918	2,290,903	(354,015)	-13%
Maintenance Mgmt	1,692,977	2,080,791	3,235,285	2,695,739	(539,546)	-17%
Project Delivery	590,816	595,349	1,113,302	886,144	(227,158)	-20%
Regulatory Programs	367,709	455,562	518,007	592,703	74,696	14%
Sewer Capital Projects	1,048,075	1,009,806	-	-	-	-
Wastewater Operations	10,541,674	12,611,178	15,802,877	14,153,758	(1,649,119)	-10%
Total	$ 54,429,219	$ 62,146,147	$ 75,600,027	$ 65,249,074	$ (10,350,953)	-14%
Full-Time Employees						
Sewer Fund	144	150	142	142	-	0%
Total	144	150	142	142	-	0%

Staffing Summaries

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Staff Complement Additions

Fund/Department	Final Budget [1]
General Fund	
Building and Fire Safety[2]	5
Communications	1
Community Development[2]	(4)
Education	2
Emergency Management	1
Fire	1
Government and Public Affairs	1
Human Resources	1
Information Technology	2
Parks and Recreation	2
Police	2
Public Works	3
General Fund Total	**17**
Other Funds	
Sales Tax Fund	6
Crime Prevention	3
Other Funds Total	**9**
Proprietary Funds	
City Shop	2
DSC - Community Development[2]	(77)
DSC - Building and Fire Safety[2]	77
Proprietary Funds Total	**2**
Total Fiscal Year 2025 Staff Complement Additions	**28**

[1] No changes were made between the Tentative and Final Budget for Fiscal Year 2025.
[2] In Fiscal Year 2025, Building and Fire Safety became and independent department within the General Fund and Proprietary Fund. The department had previously been reported within Community Development.

Staffing Summary

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
General Fund							
Building and Fire Safety [1]	-	-	-	-	5	5	100%
City Attorney	48	50	50	50	50	-	-
City Clerk	24	23	23	23	23	-	-
City Manager [2][3]	17	19	21	8	8	-	-
Communications	16	16	21	23	24	1	4%
Community Development and Services [1]	48	50	59	68	64	(4)	-6%
Economic Development	5	5	5	6	6	-	-
Education [3]	-	-	-	4	6	2	50%
Emergency Management	11	14	15	17	18	1	6%
Finance	62	64	65	63	63	-	-
Fire	285	302	317	353	354	1	0%
Government and Public Affairs	8	8	8	7	8	1	14%
Human Resources	29	33	37	37	38	1	3%
Information Technology	73	75	77	81	83	2	2%
Internal Audit	4	4	5	7	7	-	-
Mayor and Council	9	9	9	9	9	-	-
Municipal Court	60	62	62	62	62	-	-
Parks & Recreation	201	205	218	221	223	2	1%
Performance and Innovation [2]	-	-	-	12	12	-	-
Police	553	558	581	592	594	2	0%
Public Works	100	99	104	108	111	3	3%
Total General Fund	**1,553**	**1,596**	**1,677**	**1,751**	**1,768**	**17**	**1%**

(1) In Fiscal Year 2025, Building and Fire Safety became and independent department within the General Fund and Proprietary Fund. The department had previously been reported within Community Development.

(2) During Fiscal Year 2024, Performance and Innovation became an independent department within the General Fund. The department had previously been reported within City Manager Office.

(3) During Fiscal Year 2024, Education became an independent department within the General Fund. The department had previously been reported within City Manager Office.

Staffing Summary (Cont.)

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Proprietary Funds							
Sewer	139	144	150	142	142	-	-
Water	166	173	183	204	204	-	-
DSC							
Building and Fire Safety [1]	-	-	-	-	77	77	100%
Community Development [1]	72	75	78	86	9	(77)	-90%
City Clerk	5	6	6	-	-	-	-
Information Technology	1	1	1	-	-	-	-
Public Works	7	8	11	11	11	-	-
Subtotal DSC	85	90	96	97	97	-	-
Workers' Compensation	1	2	2	2	2	-	-
Self-funded Insurance	3	3	3	3	3	-	-
Health Insurance	3	3	4	4	4	-	-
Engineering	56	55	55	58	58	-	-
Citywide	4	4	4	4	4	-	-
City Shop	20	22	22	22	24	2	9%
Total Proprietary Funds	**477**	**496**	**519**	**536**	**538**	2	**0%**
Other							
Sales and Use Tax	115	115	122	132	138	6	5%
Crime Prevention Fund	30	30	38	43	46	3	7%
Gas Tax	22	24	24	26	26	-	-
Grant Fund	6	5	5	-	-	-	-
Land Fund	2	2	2	2	2	-	-
Capital Repair & Replacement Funds	-	-	-	1	1	-	-
Municipal Court Special Revenue	2	1	1	1	1	-	-
Municipal Facilities	-	1	1	-	-	-	-
Recreation, Cultural Events, & Tourism	7	13	16	17	17	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Total Other Funds	**193**	**200**	**218**	**231**	**240**	**9**	**4%**
Total Full-Time Employees	**2,223**	**2,292**	**2,414**	**2,518**	**2,546**	**28**	**1%**

[1] In Fiscal Year 2025, Building and Fire Safety became and independent department within the General Fund and Proprietary Fund. The department had previously been reported within Community Development.

Staffing Detail

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Building/Fire Safety & Development Services Center [1]							
Business License Inspector	-	-	-	-	1	1	100%
Fire Safety - Plans Exam	-	-	-	-	2	2	100%
Fire Safety - Inspections	-	-	-	-	2	2	100%
DSC - Admin	-	-	-	-	8	8	100%
DSC - Bldg. Administration	-	-	-	-	4	4	100%
DSC - Plans Check	-	-	-	-	13	13	100%
DSC - Building Inspection	-	-	-	-	25	25	100%
DSC - Permitting	-	-	-	-	13	13	100%
DSC - Fire Plans Exam	-	-	-	-	5	5	100%
DSC - Fire Inspections	-	-	-	-	9	9	100%
Department Total	-	-	-	-	82	82	100%
General Fund	-	-	-	-	5	5	100%
DSC Fund	-	-	-	-	77	77	100%
Sub Total	-	-	-	-	82	82	100%
City Attorney							
Civil	18	18	18	18	18	-	-
Criminal	28	29	29	29	29	-	-
Victim Advocate	2	3	3	3	3	-	-
Land Fund Management	1	1	1	1	1	-	-
Risk Management	1	1	1	1	1	-	-
Department Total	50	52	52	52	52	-	-
General Fund	48	50	50	50	50	-	-
Land Fund	1	1	1	1	1	-	-
Self Insurance Fund	1	1	1	1	1	-	-
Sub Total	50	52	52	52	52	-	-
City Clerk							
City Clerk - General	21	8	8	9	9	-	-
City Clerk - Passports	3	5	5	3	3	-	-
City Clerk-Council & Commissions	-	4	4	5	5	-	-
City Clerk - Records	-	6	6	6	6	-	-
General Administration	24	23	23	23	23	-	-
DSC - Clerk Administration	5	6	6	-	-	-	-
Department Total	29	29	29	23	23	-	-
General Fund	24	23	23	23	23	-	-
DSC Fund	5	6	6	-	-	-	-
Sub Total	29	29	29	23	23	-	-

[1] In Fiscal Year 2025, Building and Fire Safety became and independent department within the General Fund and Proprietary Fund. The department had previously been reported within Community Development.

Staffing Detail

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
City Manager							
General Administration	11	8	7	8	8	-	-
Business Management [2]	6	7	10	-	-	-	-
Education [3]	-	4	4	-	-	-	-
Department Total	17	19	21	8	8	-	-
General Fund	17	19	21	8	8	-	-
Sub Total	17	19	21	8	8	-	-
Communications							
Marketing & Communication	13	13	18	19	20	1	5%
Council Support - Print/Mail	3	3	3	4	4	-	-
Marketing - Special Events	-	3	5	6	6	-	-
Department Total	16	19	26	29	30	1	3%
General Fund	16	16	21	23	24	1	4%
Recreation, Cultural Events, & Tourism	-	3	5	6	6	-	-
Sub Total	16	19	26	29	30	1	3%
Community Development and Services [1]							
	8	8	9	9	10	1	11%
Current Planning	9	10	11	11	10	(1)	-9%
Long-Range Planning	10	10	10	10	10	-	-
Sustainability	-	-	-	1	1	-	-
Code Enforcement	10	10	14	15	16	1	7%
Business License Inspector	1	1	1	1	-	(1)	-100%
Fire Safety - Plans Exam	2	2	2	2	-	(2)	-100%
Fire Safety - Inspections	2	2	2	2	-	(2)	-100%
Neighborhood Services	4	4	5	9	9	-	-
Neighborhood Services - CDBG - Grants	-	-	-	1	1	-	-
Community Resource & Resiliency Center	2	3	5	7	7	-	-
Neighborhood Services - Grants	4	4	4	-	-	-	-
CDBG - Grants	1	1	1	-	-	-	-
DSC - Comm Dev General	10	9	9	9	9	-	-
DSC - Admin	-	7	8	8	-	(8)	-100%
DSC - Bldg. Administration	7	4	4	4	-	(4)	-100%
DSC - Plans Check	10	10	11	13	-	(13)	-100%
DSC - Building Inspection	25	25	25	25	-	(25)	-100%
DSC - Permitting	7	7	7	13	-	(13)	-100%
DSC - Fire Plans Exam	4	4	5	5	-	(5)	-100%
DSC - Fire Inspections	9	9	9	9	-	(9)	-100%
Department Total	125	130	142	154	73	(81)	-53%
General Fund	48	50	59	68	64	(4)	-6%
DSC Fund	72	75	78	86	9	(77)	-90%
Grant Fund	5	5	5	-	-	-	-
Sub Total	125	130	142	154	73	(81)	-53%

[1] In Fiscal Year 2025, Building and Fire Safety became and independent department within the General Fund and Proprietary Fund. The department had previously been reported within Community Development.

[2] During Fiscal Year 2024, Performance and Innovation became an independent department within the General Fund. The department had previously been reported within City Manager Office.

[3] During Fiscal Year 2024, Education became an independent department within the General Fund. The department had previously been reported within City Manager Office.

Staffing Detail

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Economic Development & Tourism							
Economic Development -General	5	5	5	6	6	-	-
Tourism	1	1	1	1	1	-	-
Department Total	6	6	6	7	7	-	-
General Fund	5	5	5	6	6	-	-
Recreation, Cultural Events, & Tourism	1	1	1	1	1	-	-
Sub Total	6	6	6	7	7	-	-
Education[3]							
Education	-	-	-	4	6	2	50%
Department Total	-	-	-	4	6	2	50%
General Fund	-	-	-	4	6	2	50%
Education	-	-	-	4	6	2	50%
Sub Total	-	-	-	4	6	2	50%
Emergency Management							
Emergency Management Admin	4	4	5	3	3	-	-
Emergency Management	2	3	3	4	4	-	-
Health & Safety	2	2	2	3	3	-	-
Wellness Program	1	2	2	4	4	-	-
Environmental	2	3	3	3	4	1	33%
Emergency Management - Grant	1	-	-	-	-	-	-
Workers Compensation	1	2	2	2	2	-	-
Department Total	13	16	17	19	20	1	5%
General Fund	11	14	15	17	18	1	6%
Grant Fund	1	-	-	-	-	-	-
Workers Compensation	1	2	2	2	2	-	-
Sub Total	13	16	17	19	20	1	5%

3) During Fiscal Year 2024, Education became an independent department within the General Fund. The department had previously been reported within City Manager Office.

Staffing Detail

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Finance							
Accounting and Administration	4	7	7	6	6	-	-
Business Operations	15	15	15	13	13	-	-
Improvement Districts	1	1	1	1	1	-	-
Accounts Receivable	6	6	6	6	6	-	-
Budget	5	4	4	4	4	-	-
Accounts Payable	4	4	4	4	4	-	-
Purchasing	6	6	7	7	7	-	-
Cash Receipts	7	7	6	6	6	-	-
Payroll	5	5	5	5	5	-	-
Financial Management	9	9	6	7	7	-	-
Grant	-	-	4	4	4	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Health Insurance Fund	3	3	4	4	4	-	-
Department Total	67	69	71	69	69	-	-
General Fund	62	64	65	63	63	-	-
Health Insurance Fund	3	3	4	4	4	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Sub Total	67	69	71	69	69	-	-
Fire							
Administration & Payroll	7	7	7	7	8	1	14%
EMS	7	18	18	19	19	-	-
Fire Rescue Operations	256	262	277	312	312	-	-
Training	4	4	4	4	4	-	-
Investigations	2	2	2	2	2	-	-
Special Operations	6	6	6	6	6	-	-
Logistics	3	3	3	3	3	-	-
Fire - Capital Repair & Replacement - Logistics	-	-	-	1	1	-	-
Department Total	285	302	317	354	355	1	0%
General Fund	285	302	317	353	354	1	0%
Capital Repair & Replacement Funds	-	-	-	1	1	-	-
Sub Total	285	302	317	354	355	1	0%

(1) During Fiscal Year 2021, Government and Public Affairs became an independent department within the General Fund. The department had previously been reported within Communications department.
(2) During Fiscal Year 2021, positions within the Health Insurance Fund were reclassified from Human Resources to the Finance department.

Staffing Detail

		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Government and Public Affairs								
Administration		4	4	4	4	5	1	25%
Intergovernmental Relations		2	2	2	2	2	-	-
Communications		2	2	2	1	1	-	-
Department Total		8	8	8	7	8	1	14%
	General Fund	8	8	8	7	8	1	14%
Sub Total		8	8	8	7	8	1	14%
Human Resources								
General Administration		21	25	29	29	30	1	3%
Training & Org Development		6	6	6	6	6	-	-
Union Liaison Program		2	2	2	2	2	-	-
Department Total		29	33	37	37	38	1	3%
	General Fund	29	33	37	37	38	1	3%
Sub Total		29	33	37	37	38	1	3%
Information Technology								
General Administration		6	7	8	8	8	-	-
Information Security		3	3	4	4	4	-	-
Project Management Office		8	8	8	8	8	-	-
Infrastructure		3	3	3	3	3	-	-
Network		4	4	4	5	5	-	-
Data Center		9	9	9	9	9	-	-
Database Administrator		3	3	3	3	3	-	-
Radio Communications		-	-	-	2	2	-	-
Service Center		2	2	1	2	2	-	-
Computer Services		5	6	7	7	7	-	-
Helpdesk		3	3	3	3	3	-	-
Information Systems		3	3	5	5	5	-	-
GIS		3	3	5	5	6	1	20%
Enterprise Services		21	21	17	17	18	1	6%
Telecom		3	3	3	3	3	-	-
DOIT - Computer Services		1	1	1	1	1	-	-
DSC - Enterprise Applications		1	1	1	-	-	-	-
Department Total		78	80	82	85	87	2	2%
	General Fund	73	75	77	81	83	2	2%
	Citywide Fund	4	4	4	4	4	-	-
	DSC	1	1	1	-	-	-	-
Sub Total		78	80	82	85	87	2	2%

Staffing Detail

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Internal Audit							
Internal Audit	4	4	5	6	6	-	-
Business License & Franchise Audits	-	-	-	1	1	-	-
Department Total	4	4	5	7	7	-	-
General Fund	4	4	5	7	7	-	-
Sub Total	4	4	5	7	7	-	-
Mayor and Council							
General Administration	4	4	4	4	4	-	-
Elected	5	5	5	5	5	-	-
Department Total	9	9	5	5	5	-	-
General Fund	9	9	9	9	9	-	-
Sub Total	9	9	9	9	9	-	-
						-	
Municipal Court							
General Administration	57	59	59	59	59	-	-
General - Elected	3	3	3	3	3	-	-
Muni - Court Administration	2	1	1	1	1	-	-
Department Total	62	63	63	63	63	-	-
General Fund	60	62	62	62	62	-	-
Special Revenue Fund	2	1	1	1	1	-	-
Sub Total	62	63	63	63	63	-	-
Parks & Recreation							
Parks - General	10	10	31	32	32	-	-
Parks - Planning	4	4	4	4	4	-	-
Parks - Maintenance General	104	105	101	102	103	1	1%
Recreation - General	14	16	16	16	17	1	6%
Recreation - Inclusion	2	2	2	2	2	-	-
Recreation - Sports	5	5	5	5	5	-	-
Recreation - Technical Services	4	4	4	4	4	-	-
Recreation - Administration	7	7	7	8	8	-	-
Recreation - Centers	28	27	27	27	27	-	-
Recreation - Adult Sr. Services	8	9	9	9	9	-	-
Recreation - Swimming Pools	12	13	12	12	12	-	-
PIO & Marketing (Recreation)	1	1	-	-	-	-	-
Recreation - Graphics	2	2	-	-	-	-	-
Recreation - Special Events	5	8	9	9	9	-	-
Recreation - General	1	1	1	1	1	-	-
Department Total	207	214	228	231	233	2	1%
General Fund	201	205	218	221	223	2	1%
Recreation, Cultural Events, & Tourism	6	9	10	10	10	-	-
Sub Total	207	214	228	231	233	2	1%

Staffing Detail

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Performance and Innovation [1]							
Performance and Innovation	-	-	-	12	12	-	-
Department Total	-	-	-	12	12	-	-
General Fund	-	-	-	12	12	-	-
Sub Total	-	-	-	12	12	-	-
Police							
General Administration	24	23	17	16	16	-	-
Support Services	-	1	14	16	16	-	-
Animal Control	14	15	17	21	21	-	-
Special Programs and Services Bureau	17	17	16	16	16	-	-
Jail	126	128	129	133	134	1	1%
Investigations	48	44	44	51	51	-	-
Information Services	51	51	51	52	52	-	-
Police Training	39	43	30	35	35	-	-
Records Division	15	15	15	15	15	-	-
Special Operations	12	12	14	14	14	-	-
Community Relations	12	12	15	12	14	2	17%
Patrol - East Command	34	30	33	34	33	(1)	-3%
Patrol - Central Command	28	32	33	32	32	-	-
Professional Standards	13	15	9	8	8	-	-
Criminalistics	22	22	27	29	29	-	-
Homeland Security	7	7	6	5	5	-	-
Problem Solving Unit-East	8	7	9	8	8	-	-
Problem Solving Unit-West	-	-	7	5	5	-	-
Patrol - North	40	36	39	35	35	-	-
Patrol - West	-	-	5	3	3	-	-
Police - General	2	2	3	3	3	-	-
K-9	6	6	6	7	7	-	-
Narcotics	7	7	8	9	9	-	-
Traffic	21	23	26	27	27	-	-
Internal Affairs	4	7	6	4	4	-	-
Operations Support Division	3	3	2	2	2	-	-
Crime Prevention East Patrol	15	14	16	10	10	-	-
Crime Prevention Training	3	5	11	21	24	3	14%
Crime Prevention Central Patrol	10	5	5	4	4	-	-
Crime Prevention North Patrol	2	6	6	5	5	-	-
Crime Prevention Training / Academy	-	-	-	3	3	-	-
Patrol East - Sales and Use Tax	26	22	27	26	27	1	4%
Police Tax - Central Patrol	29	28	31	34	34	-	-
Patrol North - Sales and Use Tax	31	33	37	40	45	5	13%
Patrol West - Sales and Use Tax	-	-	4	4	4	-	-
Training / Academy - Sales and Use Tax	29	32	23	28	28	-	-
Department Total	698	703	741	767	778	11	1%
General Fund (1)	553	558	581	592	594	2	0%
Crime Prevention Fund	30	30	38	43	46	3	7%
Sales and Use Tax Fund	115	115	122	132	138	6	5%
Sub Total	698	703	741	767	778	11	1%

(1) During Fiscal Year 2024, Performance and Innovation became an independent department within the General Fund. The department had previously been reported within City Manager Office.

Staffing Detail

	FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Public Works							
Building Maintenance - Administration	9	9	9	9	10	1	11%
Custodial Services	23	23	23	25	25	-	-
Building Maintenance - General	20	19	20	20	20	-	-
Building Maintenance - Electrician	5	5	6	6	6	-	-
Building Maintenance - FLST	2	2	2	2	3	1	50%
Building Maintenance - HVAC	8	8	8	8	9	1	13%
Building Maintenance - Plumber	5	5	7	7	7	-	-
Streets	12	13	13	13	13	-	-
Traffic - Maintenance	8	9	9	10	10	-	-
Traffic - Design	2	3	3	3	3	-	-
Traffic - Street Lighting	2	2	2	3	3	-	-
Traffic - Graffiti Removal	1	1	1	-	-	-	-
Traffic - Barricades	2	2	2	2	2	-	-
Traffic - Neighborhood Enhancement	1	-	-	-	-	-	-
Public Works - Administration	7	7	7	10	10	-	-
Public Works - Right of Way	6	7	7	7	7	-	-
Public Works - Survey	3	3	3	3	3	-	-
Public Works - Support Services Admin	6	5	6	6	6	-	-
DSC - Engineering - Traffic	-	1	1	1	1	-	-
DSC - New Development	6	7	10	10	10	-	-
DSC- Engineering - Drafting/Design	1	-	-	-	-	-	-
Eng - Drafting/Design	14	13	13	13	13	-	-
Eng - Quality Control	31	31	31	33	33	-	-
Eng - Survey	2	2	2	3	3	-	-
Eng - Construction Management	5	5	5	5	5	-	-
Traffic - Clerical	3	3	3	3	3	-	-
Eng -Right of Way	1	1	1	1	1	-	-
Public Works-Asset Management	-	1	1	-	-	-	-
Public Works - Land Fund Admin	1	1	1	1	1	-	-
City Shop - Fund	20	22	22	22	24	2	9%
Department Total	206	210	218	226	231	5	2%
General Fund	100	99	104	108	111	3	3%
Gas Tax	22	24	24	26	26	-	-
Land Fund	1	1	1	1	1	-	-
Engineering Fund	56	55	55	58	58	-	-
Municipal Facility Fund	-	1	1	-	-	-	-
DSC Fund	7	8	11	11	11	-	-
City Shop Fund	20	22	22	22	24	2	9%
Sub Total	206	210	218	226	231	5	2%

Staffing Detail

		FY 2021 Actuals	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Estimated	FY 2025 Budget	Increase/ (Decrease)	% Change
Redevelopment Agency								
Redevelopment		9	9	9	9	9	-	-
Department Total		9	9	9	9	9	-	-
	Redevelopment Fund	9	9	9	9	9	-	-
Sub Total		9	9	9	9	9	-	-
Sewer Department								
General Administration		9	10	12	6	6	-	-
Field Operations		14	14	14	14	14	-	-
Quality		38	38	38	40	40	-	-
Customer Services		7	9	7	7	7	-	-
Laboratory Section		13	13	14	13	13	-	-
Electrical Unit		14	15	16	14	14	-	-
Compliance		3	3	3	3	3	-	-
Wastewater - General		1	1	-	-	-	-	-
Maintenance Mgmt.		5	5	5	4	4	-	-
GIS		3	3	5	5	5	-	-
Infrastructure Support		4	4	6	6	6	-	-
Wastewater - Maintenance Mgmt		5	5	5	4	4	-	-
Wastewater - Infrastructure Plan		7	8	8	6	6	-	-
Wastewater - Business Analytics		7	8	-	2	2	-	-
Flood Control - General		9	9	10	11	11	-	-
Flood Control - Street Sweeping		7	7	7	7	7	-	-
Department Total		139	144	150	142	142	-	-
	Sewer Fund	139	144	150	142	142	-	-
Sub Total		139	144	150	142	142	-	-
Water Department								
Administration		11	12	16	9	9	-	-
Field Operations		34	34	35	32	32	-	-
Quality Control		17	17	17	23	23	-	-
Customer Services		19	21	20	21	21	-	-
Laboratory		-	-	-	1	1	-	-
Meter Services		31	31	31	32	32	-	-
Electrical		14	16	16	19	19	-	-
Compliance		3	3	3	3	3	-	-
Business Systems		9	9	13	13	13	-	-
Maintenance Management		13	14	15	17	17	-	-
GIS		3	3	3	4	4	-	-
Infrastructure Support		3	3	4	4	4	-	-
Water - General		5	6	6	8	8	-	-
Water - Infrastructure Plan		3	3	3	6	6	-	-
Water - Business Analytics		3	3	-	11	11	-	-
Safety Division		1	1	1	1	1	-	-
Department Total		166	173	183	204	204	-	-
	Water Fund	166	173	183	204	204	-	-
Sub Total		166	173	183	204	204	-	-
Total Staffing - By Department		**2,223**	**2,292**	**2,414**	**2,518**	**2,546**	**28**	**1%**

Appendix Overview

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Abbreviations & Acronyms

A

AASHTO	American Association of State Highway and Transportation Officials
ABC	Assistance in Breaking the Cycle
ACM	Assistant City Manager
ADA	Americans with Disabilities Act
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
ALS	Advanced Life Support
ARRA	American Recovery and Reinvestment Act
AV	Assessed Value
AWCPD	Average Warrants Cleared Per Day

B

BAC	Blood Alcohol Concentration
BCCRT	Basic City-County Relief Tax
BDR	Bill Draft Request
BLM	Bureau of Land Management

C

CAAS	Commission on Accreditation of Ambulance Services
CABR	Comprehensive Annual Budget Report
CALEA	Commission of Accreditation for Law Enforcement Act
CAT(S)	Criminal Apprehension Team(s)
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFCD	Clark County Regional Flood Control District
CCSD	Clark County School District
CDBG	Community Development Block Grant
CEAB	Community Education Advisory Board
CFAI	Commission on Fire Accreditation International
CFO	Chief Financial Officer
CIO	Chief Infrastructure Officer
CIP	Capital Improvement Project
CJIS	Criminal Justice Information System
CMO	City Manager's Office
COLA	Cost of Living Allowance
COOP	Continuity of Operations
COTS	Commercial Off the Shelf
CPI	Consumer Price Index (Financial Related)
CRM	Customer Relationship Management
CSN	College of Southern Nevada
CSO	Chief Strategy Officer

D

DDR	Data Disaster Recovery plan
DEA	Drug Enforcement Administration
DETR	Department of Employment, Training & Rehabilitation
DHS/OIP	Department of Homeland Security/Office of Infrastructure Protection
DOT	Department of Transportation
DREAM	Decision, Responsibility, Education, Achievement, and Motivation
DRIVE	Driving Responsibly Includes Vehicle Education
DSC	Development Services Center
DUI	Driving Under the Influence
DUS	Department of Utility Services

E

EAS	Elections and Administrative Services
EBI	Effective Buying Income
EDMS	Electronic Document Management System
EDU	Equivalent Dwelling Unit
EECBG	Energy Efficiency and Conservation Block Grant
EFM	Electronic Feedback Manager
EMAP	Emergency Management Accreditation Program
EMC	Emergency Management Coordinator
EMD	Emergency Medical Dispatch
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
EPA	Environmental Protection Agency
ePCR	Electronic Patient Care Reporting System
EPP	Environmentally Preferable Purchasing
ERMS	Electronic Records Management System
ERP	Enterprise Resource Planning
ERU	Equivalent Residential Unit
ESF	Engineering Service Fund
ESF	Emergency Services Facility

F

FAQ	Frequently Asked Questions
FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment

F (continued)

FICA	Federal Insurance Contributions Act
FLSA	Fair Labor Standards Act
FOMC	Federal Open Market Committee
FRB	Federal Reserve Board
FRI	Fuel Revenue Indexing
FRAC	Food Research and Action Center
F/T	Full-Time
FTE	Full-Time Employee
FY	Fiscal Year

G

GAAP	Generally Accepted Accounting Principles
GASB	Governmental Accounting Standards Board
GEMT	Ground Emergency Medical Transport
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIS	Geographic Information Systems
GO	General Obligation
GST	Governmental Services Tax

H

HAZMAT	Hazardous Materials
HIDTA	High Intensity Drug Trafficking
HIP	Henderson Initiative Program
HIPAA	Health Insurance Privacy & Accountability Act
HIRE	Henderson Information on Recruitment and Employment
HMC	Henderson Municipal Code
HMI	Human Machine Interface
HMO	Health Maintenance Organization
HOA	Homeowner's Association
HPD	Henderson Police Department
HPOA	Henderson Police Officers' Association
HQM	Henderson Quality Management
HR	Human Resources
HRBP	Human Resources Business Partnerships
HRIS	Human Resources Information System
HSA	Health Savings Account
HUD	Housing and Urban Development
HUVR	Henderson Unmanned Vehicle Range
HVAC	Heating, Ventilation, and Air Conditioning

I

IAEM	International Association of Emergency Managers
IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
IAS	International Accreditation Service
IBC	International Building Code

I (continued)

ICMA	International City/County Management Association
IEMS	Integrated Emergency Management System
ISF	Internal Service Fund
ISO	International Organization for Standardization
ISP	Internet Service Provider
IT	Information Technology
IVR	Integrated Voice Response

K

KPI	Key Performance Indicator/Measure

L

LEED	Leadership in Energy and Environmental Design
LF	Linear Feet
LID	Local Improvement District
LLV	Lake Las Vegas
LMS	Learning Management Systems
LPSA	Local Public Service Agreement
LRMS	Law Records Management System
LVCVA	Las Vegas Convention & Visitors Authority
LVGEA	Las Vegas Global Economic Alliance
LVMPD	Las Vegas Metropolitan Police Department

M

MDT	Mobile Data Terminals
MGD	Million Gallons per Day
MOA	Major Opportunity Area
MSHCP	Multiple Species Habitat Conservation Plan
MVFT	Motor Vehicle Fuel Tax

N

N/A	Not Available or Not Applicable
NAIOP	National Association for Industrial and Office Parks
NCIC	National Crime Information Center
NDC	National Development Council
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NERC	Nevada Equal Rights Commission
NFPA	National Fire Protection Association
NID	Neighborhood Improvement District
NIMS	National Incident Management System
NLC & M	Nevada League of Cities and Municipalities
NPDES	National Pollutant Discharge Elimination System
NRPA	National Recreation and Parks Association
NRPS	Nevada Recreation and Parks Society
NRS	Nevada Revised Statutes

O

O&M	Operating and Maintenance
OES	Office of Environmental Services
OHS	Office of Health & Safety
OPEB	Other Post-Employment Benefit Obligation
OSHA	Occupational Safety and Health Administration

P

PAFR	Popular Annual Financial Report
PCI	Payment Card Industry
PEP	Performance Excellence Program
PERS	Public Employees Retirement System
PIO	Public Information Office
PFNA	Public Facilities Needs Assessment
PKI	Public Key Infrastructure
PLC	Programmable Logic Controllers
PLSS	Public Land Survey System
PPI	Producer Price Index
PT	Part Time
PW	Public Works

Q

QC	Quality Control
QI	Quality Improvement

R

R&R	Rehabilitation and Replacement Funds
RCT	Residential Construction Tax
RDA	Redevelopment Agency
RFP	Request for Proposal
RIP	Residential Improvement Program
RPTT	Real Property Transfer Tax
RTC	Regional Transportation Commission of Southern Nevada

S

SBAHC	Special Ad Hoc Budget Committee
SCADA	Supervisory Control & Data Acquisition
SCBA	Self-Contained Breathing Apparatus
SCCRT	Supplemental City-County Relief Tax
SCOP	System Conveyance and Operating Program
SCRAM	Secure Continuous Remote Alcohol Monitors
SDC	System Development Charge
SIEM	Security Information and Event Management (System)
SNACC	Southern Nevada Area Communications Council

S (continued)

SNAP	Supplemental Nutrition Assistance Program
SNHD	Southern Nevada Health District
SNPLMA	Southern Nevada Public Land Management Act
SNRPC	Southern Nevada Regional Planning Commission
SNWA	Southern Nevada Water Authority
SOS	Strategic Operations Support
SPUR	Standard & Poor's Underlying Rating
SRT	Special Response Team
STAR	Sustainability Tools for Assessing and Rating (Communities)
STEAM	Science, Technology, Engineering, Arts, and Mathematics
STVR	Short Term Vacation Rentals
SWAE	Southwest Alliance for Excellence
SWIFT	Southern Western Identity Theft and Fraud Task Force
SWOT	Strengths, Weaknesses, Opportunities, and Threats
SWRF	Southwest Water Reclamation Facility

T

TIFF	Tagged Image File Format
TOBY	The Outstanding Building of the Year

U

UAS	Unmanned Aerial System
UBC	Uniform Building Code
UCR	Uniform Crime Reports
USGBC	United States Green Building Council

V

VFD	Variable Frequency Drive
VIPER	Vehicle Investigations Project for Enforcement and Recovery Task Force
VOIP	Voice-Over Internet Protocol

W

WIPL	Work in Progress Liability
WRF	Water Reclamation Facility
WSD	Water Street District
WTP	Water Treatment Plant
WWIP	Warrant Walk in Program
WWTP	Wastewater Treatment Plant

Y

YTD	Year to Date

Glossary

A

Abatement A reduction in amount, degree, or intensity of something, such as a tax.

Account A separate financial reporting unit. All budgetary transactions are recorded in accounts.

Accrual Basis A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

Actuarial A person or methodology that makes determinations or required contributions to achieve future funding levels that address risk and time.

Ad Valorem Tax A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

Adopted Budget The proposed budget as formally approved by the City Council.

Appropriation An authorization made by the City Council, which permits the City to incur obligations to make expenditures for specific purposes.

Assessed Valuation A value that is established for real and personal property for use as a basis for levying property taxes.

Asset Resource owned or held by a government that has monetary value.

Audit An objective examination and evaluation of the financial statements of an organization to make sure that the records are a fair and accurate representation of the transactions they claim to represent.

Available (Undesignated) Fund Balance Refers to the funds remaining from the prior year that are available for appropriation and expenditure in the current year.

B

Balanced Budget A budget in which planned funds or revenues available are equal to planned fund expenditures.

Beginning Balance The beginning balance is comprised of residual funds brought forward from the previous fiscal year (ending fund balance).

Bond A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

Bond Rating The City of Henderson uses both of the Nation's primary bond rating services - Moody's Investors Service and Standard & Poor's. These rating services perform credit analysis to determine the probability of an issuer of debt defaulting partially or fully.

Bond Refinancing The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

Budget A plan of financial operation for a specified period of time (fiscal year). The Annual Budget authorizes and provides the basis for control of financial operations during the fiscal year.

Budget Adjustment A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or inter-fund adjustments or by City Manager authorization to adjust appropriations within a departmental budget.

Budget Calendar The schedule of key dates or milestones that the City follows in the preparation, adoption, and administration of the budget.

Budget Document The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

Budget Team A fun group of hard-working employees responsible for budget preparation, benchmarking, forecasting, and financial analysis.

Budget Message The opening section of the budget that provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

Budgetary Basis This refers to the form of accounting used throughout the budget process. These generally take one of three forms: GAAP, cash, modified accrual, or some type of statutory form.

Budgetary Control The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

C

Capital Assets Assets of long-term character that are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

Capital Budget The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

Capital Expenditures Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

Capital Improvements Plan A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City of Henderson's City Charter requires annual submission of a five-year capital program for City Council acceptance.

Capital Outlay Expenditures that result in the acquisition of, or addition to, fixed assets.

Cash Basis A basis of accounting in which transactions are recognized only when cash is increased or decreased.

Consumer Price Index Issued by the Federal Bureau of Labor Statistics, this program produces monthly data on changes in the prices paid by urban consumers for a representative basket of goods and services.

Contingency A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

Core Service A principal service or product delivered by a program or department that is necessary to the successful operation of the city.

COVID-19 Coronavirus disease 2019 is an infectious disease caused by severe acute respiratory syndrome coronavirus 2. It was first identified in December 2019 in Wuhan, Hubei, China, and has resulted in an ongoing pandemic.

D

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

Deficit The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

Department A major administrative unit of the City that indicates overall management responsibility for an operation or a group of related operations within a functional area. Departments are comprised of divisions, programs, and/or sections.

Depreciation Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

Division A functional unit within a department.

E

Encumbrance The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

Estimated Revenue The amount of projected revenue to be collected during the fiscal year.

Expenditure/Expense This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

F

Financial Reserves An unappropriated source of funding that can be utilized to meet unexpected budgetary needs.

Fiscal Year The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Henderson has specified July 1 to June 30 as its fiscal year.

Forfeiture The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

Full Faith and Credit A pledge of a government's taxing power to repay debt obligations.

Full-Time Employee A full-time employee working 38-40 hours per week and receiving benefits.

Full-Time Equivalent The decimal equivalent of a part-time position converted to a full time basis, i.e. one person working half time would count as 0.50 full-time equivalent.

Fund A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. Fund structure presented below:

Governmental Funds

Capital Projects Fund Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

Debt Service Fund Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs, except the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

General Fund The General Fund is the general operating fund of the City. It is used to account for all activities of the City not accounted for in another fund.

Special Revenue Fund Special Revenue Funds are set up as accounts for Federal or State grants legally restricted to expenditures for specific purposes.

Proprietary Funds

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

Internal Service Funds Internal Service Funds are established to account for an entity that provides goods and services to other City entities and charges those entities for the goods and services provided.

Fund Balance Fund Balance refers to the difference between assets plus deferred outflows of resources and liabilities plus deferred inflows of resources in the governmental funds.

G

Generally Accepted Accounting Principles (GAAP) Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

General Governmental Revenue The revenues of a government other than those derived from and retained in an Enterprise Fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

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

G (continued)

Goal A statement of direction based on identified strategic priorities. Should be measurable and able to be achieved in 3 to 5 years.

Grant A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

I

Indirect Cost A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

Inflation A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

Infrastructure Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the City.

Interest Income Revenue associated with the City cash management activities of investing fund balances.

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

Inter-fund Transfer The movement of monies between funds of the same governmental entity.

Inter-local Agreement A contractual agreement between two or more governmental entities.

Internal Services Charges The charges to user departments for internal services provided by another government agency, such as data processing, equipment maintenance and communications.

K

Key Programs 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.

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.

Standards & Benchmarks Standards are established guidelines or criteria that define the expected level of quality or performance for a department and benchmarks are specific points of reference used to measure and compare department's performance.

Strategic Plan A document outlining long-term goals, critical issues, and action plans that will increase the organization's effectiveness in attaining its vision, priorities, mission, goals and objectives.

System Development Charge That portion of the connection charge that is determined to be the customer's proportionate share of the cost of providing transmission, pumping, and storage facilities required to serve the various distribution areas or zones within the system.

T

Tax Levy The resultant product when the tax rate per $100 is multiplied by the tax base.

Taxes Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

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

U

Undesignated Fund Balance The portion of a fund's balance that is not legally restricted for a specific purpose and is available for general appropriation.

Unencumbered Balance The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

Unreserved Fund Balance The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

Useful Life The period of time that a fixed asset is able to be used. This can refer to a budget period of time for an equipment class or the actual amount of time for a particular item.

User Charges The payment of a fee for direct receipt of a public service by the party who benefits from the service.

W

Working Capital The year-end balance of current assets less current liabilities in the Enterprise and Internal Service Funds. The unencumbered balance at year-end is available for appropriation in the next year's budget.

Workload Indicator A unit of work to be done (e.g., number of permit applications received).

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