

HENDERSON[®]

COMPREHENSIVE ANNUAL BUDGET REPORT CITY OF HENDERSON, NEVADA

Fiscal Year 2025-2026





Comprehensive Annual Budget Report

Prepared by:
Budget Office - Finance Department
Dillon Kay, Budget Manager

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished
Budget Presentation
Award*

PRESENTED TO

**City of Henderson
Nevada**

For the Fiscal Year Beginning

July 01, 2024

A handwritten signature in black ink that reads "Christopher P. Morrill". The signature is written in a cursive style with a large, prominent 'C' and 'M'.

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, 2024.

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 2025-2026



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

City Management



Stephanie Garcia-Vause
City Manager/CEO



Lisa Corrado
Assistant City Manager



Alyssa Rodriguez
Assistant City Manager



Angela Summers
Assistant City Manager

Table of Contents

Introduction

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

Budget Overview

Budget Overview.....	21
Financial & Budget Policies	24
Budget Process	37
Fund Balance Overview & Tables	42
Fund Overview	52
City Funds	53
Bond Proceeds.....	53
Capital Replacement	54
Charter School Sponsorship	55
City Shop.....	56
Citywide	57
Commissary	58
Crime Prevention.....	59
Debt Service.....	60
Development Services	62
Eldorado Valley	63
Engineering Services.....	64
Flood Control	65
Forfeited Assets	66
Gas Tax	67
General	68
Grant	70
Land Sales	71
Municipal Court	72
Municipal Facilities	73
Municipal Golf Course	74
Other Funds.....	75

Park Development.....	76
Pecos Robindale, NID N-1	77
Recreation, Cultural Events & Tourism.....	78
Redevelopment Agency	79
Regional Transportation Commission	81
Sales & Use Tax	82
Self-Insurance.....	83
Special Assessment Districts	85
Special Assessment Revolving.....	86
Special Recreation	87
Utilities - Water and Sewer.....	88

Capital Improvement Plan

Capital Improvement Plan Overview	93
Capital Improvement Overview	94
Capital Projects Funds Project Summary & Detail.....	97
Enterprise Funds Project Summary & Detail	116

Long-Range Planning

Long-Range Planning Overview.....	123
Strategic Plan	125
Market Environment.....	128
Local Demographics.....	133
Financial Trends	134
General Fund Forecast	136
Water & Sewer Forecast	143
Development Services Center Forecast	145
Debt Management	146

Performance Budget

Performance Budget Overview	151
Performance Budget Introduction	153
Strategic Priorities and Goals.....	154
Community Safety	155
Healthy, Livable, Sustainable City.....	158
Economic Vitality	161
Quality Education.....	164
High-Performing Public Service	167
Strategic Plan Performance Measures	170
FY 2026 Fund and Department Budgets	172
FY 2026 Department Funding Sources.....	173
Departmental Performance Budgets	174

What You Will Find on Each of the Departments' Pages	174
Building and Fire Safety/Development Service Center	176
City Attorney's Office	179
City Clerk's Office.....	182
City Manager's Office	186
Communications.....	190
Community and Neighborhood Programs	194
Community Development and Services	197
Economic Development and Tourism	204
Education Initiatives	209
Emergency Management.....	211
Finance	217
Fire.....	221
Human Resources	227
Information Technology	231
Intergovernmental Relations.....	237
Internal Audit	239
Mayor and Council.....	242
Municipal Court	245
Parks and Recreation	248
Performance and Innovation	251
Police	254
Public Works.....	265
Redevelopment Agency	270
Utility Services	276

Staffing Summaries

Staffing Summaries Overview	281
Staff Complement Additions.....	282
Staffing Summary	283
Staffing Detail	285

Appendix

Appendix Overview.....	295
Abbreviations & Acronyms	296
Glossary	300
Index.....	306

Tables & Illustrations

Introduction

City Organization Chart	2
Budget Highlights	3
General Fund Revenue by Source	3
General Fund Expenditures by Function.....	3
General Fund Three-Year Comparison.....	4
Budgetary Considerations	4
Dedicated General Fund Expenditures for Community Safety.....	6
Bond Ratings	7
A Community of Learning.....	8
State Certified Population & Assessed Valuation.....	9
Property Tax Rates Nevada Cities of Comparable Size	9
Overlapping Property Tax Rate Breakdown.....	10
Property Tax Calculation.....	10
Number of Full-Time Equivalent Employees Per One Thousand Residents.....	11
Henderson Population Per Full-Time Authorized City Employee	11
Map of Henderson and Surrounding Area	12
Fiscal Year 2026 Assessed Taxable Property Valuation	12
Bond Ratings	12
Fiscal Year 2026 Budgeted Expenditures	12
City of Henderson Property Tax Rate	12
Population.....	13
Demographics	13
Racial Composition.....	14
Hispanic or Latino - Culture	14
Land Use - Commercial	14
Land Use.....	14
Henderson Major Industrial Parks	14
Major Private Employers in Henderson	15
Twelve Largest Taxpayers in Henderson	15
Recreation and Attractions.....	16
Points of Interest	20

Budget Overview

Fiscal Year 2026 Performance Budget Timeline.....	37
Fund Balance Overview & Tables	42
Change in Fund Balance/Net Position.....	42
General Fund	43

Special Revenue Funds	44
Debt Service Funds	45
Capital Projects Funds	46
Proprietary Funds.....	47
Total All City Funds.....	48
Redevelopment Agency	49
General Fund - 6 Year Trend	50
Total All City Funds - 6 Year Trend	51
Fund Overview	52
City Funds	53
Bond Proceeds Resources and Applications Summary.....	53
Capital Replacement Resources and Applications Summary.....	54
Charter School Sponsorship Resources and Applications Summary	55
City Shop Resources and Applications Summary	56
Citywide Resources and Applications Summary.....	57
Commissary Resources and Applications Summary.....	58
Crime Prevention Resources and Applications Summary	59
Outstanding Debt Obligations.....	60
General Obligation Bonds Resources and Applications Summary.....	61
General Obligation Bond Payment Requirements.....	61
Special Assessment District Debt Resources and Applications Summary.....	61
Development Services Resources and Applications Summary.....	62
Eldorado Valley Resources and Applications Summary	63
Engineering Services Resources and Applications Summary	64
Engineering Services Completed Projects.....	64
Flood Control Fund Resources and Applications Summary	65
Forfeited Assets Resources and Applications Summary.....	66
Gas Tax Resources and Applications Summary.....	67
Gas Tax Funding Sources	67
General Fund Resources Summary.....	68
General Fund Revenue by Source	68
General Fund Expenditure by Function and Category.....	69
General Fund Expenditure Summary by Function.....	69
Grant Resources and Applications Summary.....	70
Grant Awards Summary by Fiscal Year	70
Land Sales Resources and Applications Summary	71
Municipal Court Resources and Applications Summary.....	72
Municipal Facilities Resources and Applications Summary.....	73
Municipal Golf Resources and Applications Summary.....	74
Park Development Resources and Applications Summary.....	76
Park Development RCT Completed Projects.....	76
Pecos Robindale, NID N-1 Resources and Applications Summary	77
Recreation, Cultural Events & Tourism Resources and Applications Summary.....	78

Redevelopment Agency Resources and Applications Summary	79
Redevelopment Agency Tax Increment Revenue	79
Redevelopment Agency Bonds Payment Requirements	80
Redevelopment Agency Outstanding Debt Obligations	80
Redevelopment Agency Future Projects.....	80
Regional Transportation Commission Resources and Applications Summary.....	81
Sales & Use Tax Resources and Applications Summary.....	82
Self-Insurance Resources and Applications Summary	83
Workers' Compensation Resources and Applications Summary	83
Health Insurance Resources and Applications Summary	84
Special Assessment Districts Resources and Applications Summary.....	85
Special Assessment Revolving Resources and Applications Summary	86
Special Recreation Resources and Applications Summary.....	87
Water Resources and Applications Summary.....	89
Fiscal Year 2026 Water Expenses	89
Sewer Resources and Applications Summary.....	90
Fiscal Year 2026 Sewer Expenses	90
Utility Rate Structure	90
Water & Sewer Revenue Supported Bond Payment Requirements.....	91
Utility Outstanding Debt Obligations	91

Capital Improvement Plan

Capital Projects Completed in Fiscal Year 2025	96
Capital Project Funds Fiscal Year 2026 Project Summary by Category and Funding Source.....	97
Flood Control Overview & Detail	98
General Government Overview & Detail.....	100
Municipal Facilities Overview & Detail	103
Parks and Recreation Overview & Detail	106
Streets/Street Lights Overview & Detail.....	110
Traffic Control Overview & Detail	115
Enterprise Funds Fiscal Year 2026 Project Summary by Category and Funding Source	116
Water Overview & Detail	117
Sewer Overview & Detail.....	120

Long-Range Planning

Strategic Planning Process	125
Vision, Mission, Values, and Priorities	127
Visitor Volume.....	129
Convention Attendance	129
Clark County Gaming Revenues.....	129
City of Henderson Population	130
Inflation and Federal Funds Rates.....	130

S&P Case-Shiller Home Price Index	131
Median Household Income.....	131
Local Demographics.....	133
General Fund Forecast	
Total General Fund Resources.....	136
FY 2026 General Fund Revenue by Source.....	137
Intergovernmental Resources.....	137
Property Taxes	138
Franchise Fees	138
Charges for Services	139
Licenses and Permits	139
Total Fines, Forfeits and Misc. Revenues.....	139
Total General Fund Expenditures and Other Uses	140
Expenditure Categories & Functions	140
General Fund Expenditures and Other Uses by Category - Fiscal Year 2026 Budget...	141
General Fund Recurring Revenue vs. Recurring Expenditures	142
Water & Sewer Forecast	
Water Operating & SDC Revenue.....	143
Sewer Operating & SDC Revenue.....	143
Development Services Center Forecast	
DSC Operating Revenue	145
Debt Management	
Composition of Outstanding Debt	146
General Obligation Bonds and Other Debt Payment Requirements	146
General Obligation Indebtedness Secured by Consolidated Tax Revenues.....	147
Consolidated Tax Pledged Revenue.....	147
Existing Debt Service General Obligation Bonds Secured by	
Consolidated Tax Revenue.....	147
General Obligation Medium-Term Bonds and Other Debt	148
Existing Debt Service General Obligation Medium-Term/Other Debt	148
Existing Debt Service Secured by	
Water and Sewer Revenues.....	149
Water/Sewer Outstanding Debt Obligations	149
Water/Sewer Revenue-Supported Bond Payment Requirements.....	149
Statutory Debt Limitation.....	150
Debt Ratio Comparison.....	150
Historical Statutory Debt Limitation	150

Performance Budget

Process Overview	153
Annual Performance Budget Cycle.....	153
Strategic Priority by Major Opportunity Area.....	154
Fiscal Year 2026 Budgets by Fund.....	172
Fiscal Year 2026 Budgets by Department.....	172
Fiscal Year 2026 Department Funding Sources	173
Department Performance Budgets.....	174
What You Will Find on Each of the Departments' Pages.....	174
Building and Fire Safety/Development Service Center	176
City Attorney's Office	179
City Clerk's Office.....	182
City Manager's Office	186
Communications.....	190
Community and Neighborhood Programs	194
Community Development and Services	197
Economic Development and Tourism	204
Education Initiatives	209
Emergency Management.....	211
Finance	217
Fire.....	221
Human Resources	227
Information Technology.....	231
Intergovernmental Relations.....	237
Internal Audit	239
Mayor and Council.....	242
Municipal Court	245
Parks and Recreation.....	248
Performance and Innovation	251
Police	254
Public Works.....	265
Redevelopment Agency	270
Utility Services	276

Staffing Summaries

Staff Complement Additions.....	282
Staffing Summary.....	283
Staffing Detail.....	285



Introduction Overview

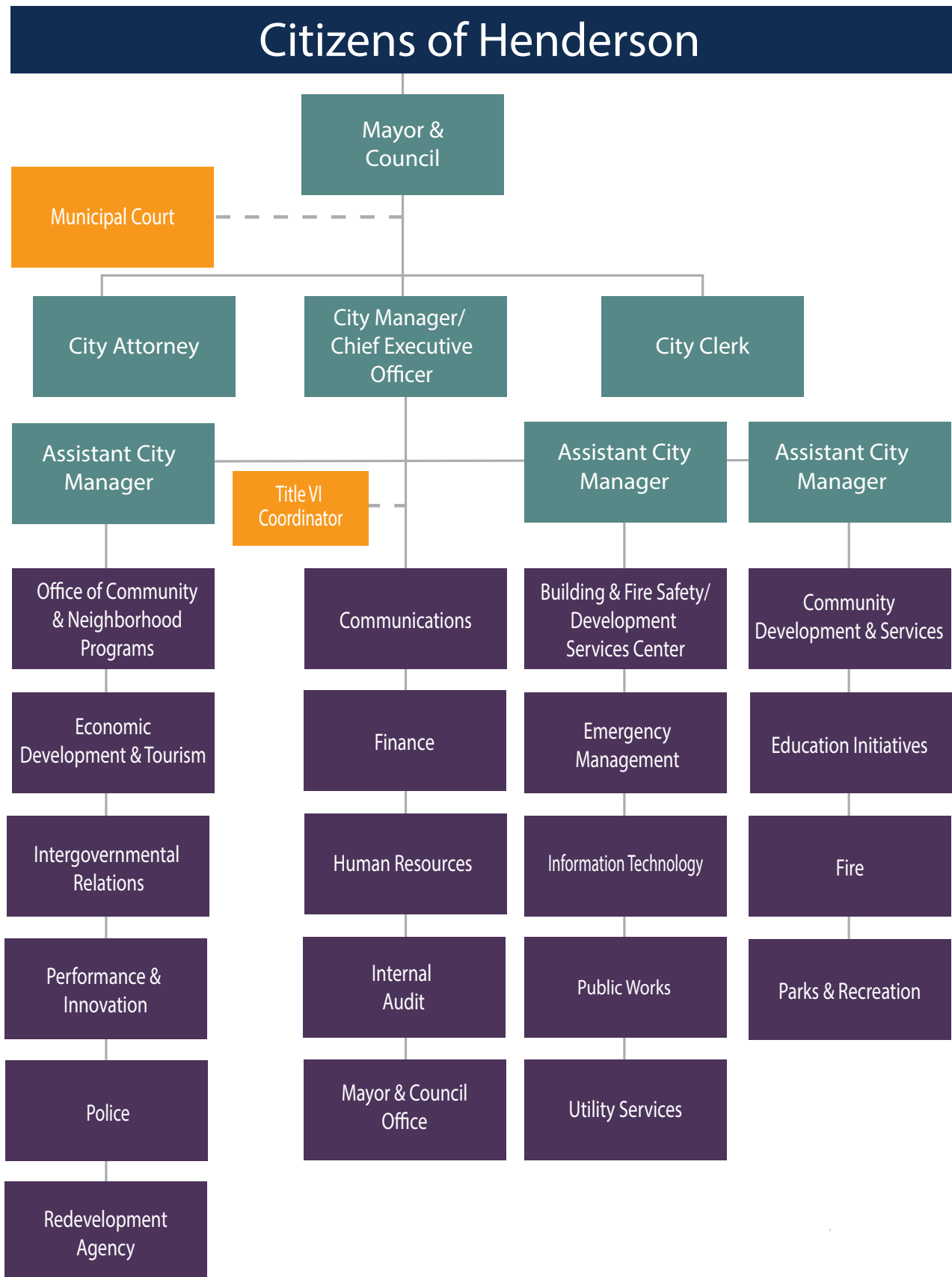
Contents

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

Tables & Illustrations

City Organization Chart	2
Budget Highlights.....	3
General Fund Revenue by Source	3
General Fund Expenditures by Function.....	3
General Fund Three-Year Comparison	4
Budgetary Considerations	4
Dedicated General Fund Expenditures for Community Safety.....	6
Bond Ratings	7
A Community of Learning.....	8
State Certified Population & Assessed Valuation.....	9
Property Tax Rates Nevada Cities of Comparable Size	9
Overlapping Property Tax Rate Breakdown.....	10
Property Tax Calculation.....	10
Number of Full-Time Equivalent Employees Per One Thousand Residents.....	11
Henderson Population Per Full-Time Authorized City Employee	11
Map of Henderson and Surrounding Area	12
Fiscal Year 2026 Assessed Taxable Property Valuation	12
Bond Ratings	12
Fiscal Year 2026 Budgeted Expenditures	12
City of Henderson Property Tax Rate	12
Population.....	13
Demographics.....	13
Racial Composition.....	14
Hispanic or Latino - Culture	14
Land Use.....	14
Henderson Major Industrial Parks	14
Major Private Employers in Henderson	15
Twelve Largest Taxpayers in Henderson	15
Recreation and Attractions	16
Points of Interest.....	20

City Organization Chart



Budget Message

Introduction

The Fiscal Year 2026 Annual Budget, adopted by the Mayor and City Council on May 20, 2025, is a numerical reflection of the Fiscal Year 2026 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 2026 Budget include:

- Continued funding for council priorities including the Henderson Homeless Response Team and Police Cadet Program.
- Maintains one of the lowest city property tax rates in the State with \$.7708 of \$100 assessed value.
- Promotes fiscal sustainability through ending fund balances and financial stabilization reserves.
- Provides premier public services while maintaining one of the lowest employee-to-citizen ratios in the Las Vegas Valley.
- Renovation of Fire Station 84 to expand capacity with an additional bay and enhanced dormitory space.

Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. Fiscal Year 2026 total budgeted revenue and other financing sources for all funds, excluding transfers in is \$1.23 billion. Budgeted expenditures excluding transfers out is \$1.25 billion. The budgeted ending balances for all Governmental Funds total \$233.5 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2026 budget is balanced, prudent and responsive to community needs.

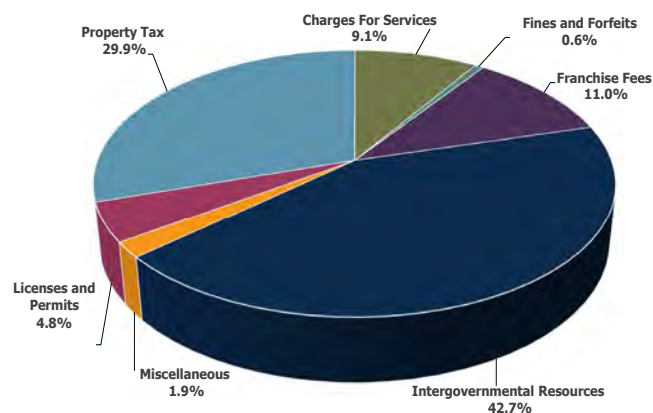
The Redevelopment Agency is a component unit of the City of Henderson. The total budgeted revenue and other financing sources for Fiscal Year 2026 is \$114.5 million, with \$114.5 million in expenditures. The fund balance at the end of Fiscal Year 2026 is estimated to be \$67.2 million.

General Fund

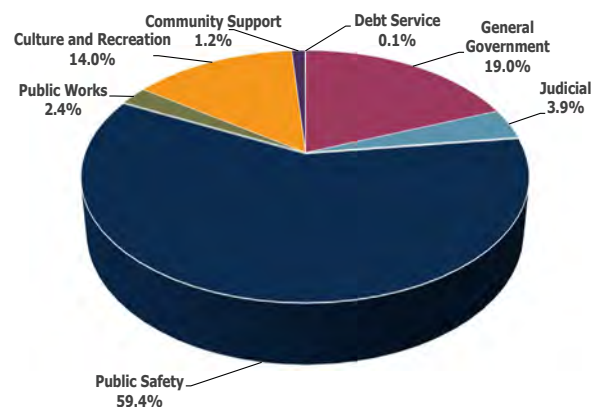
The General Fund is the largest fund and includes the budget necessary to provide most of the core services and day-to-day activities. General Fund revenues are projected to be \$399.6 million, a 3.4% increase over estimated Fiscal Year 2025. Total General Fund expenditures excluding transfers out are expected to be \$409.1 million, a 1.4% increase over estimated Fiscal Year 2025. Approximately 59.4% of the General Fund expenditures support public safety for the community.

The General Fund ending fund balance is projected to be \$33.2 million, or 8.3% of the General Fund's budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



General Fund Three-Year Comparison

	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget	Percent Change
Beginning Fund Balances, as previously reported	\$ 66,781,664	\$ 74,918,476	\$ 41,284,873	-44.9%
Adjustment*	-	-	-	NA
Beginning Fund Balances, as adjusted	\$ 66,781,664	\$ 74,918,476	\$ 41,284,873	-44.9%
Revenues				
Property & Other Taxes	101,065,020	110,055,001	119,618,926	8.7%
Franchise Fees	45,568,659	42,552,139	43,916,893	3.2%
Licenses and Permits	19,434,746	18,384,027	19,088,000	3.8%
Intergovernmental Resources	176,104,325	169,537,641	170,750,547	0.7%
Charges for Services	42,929,931	34,529,453	36,207,706	4.9%
Developer Contributions	52,350	98,770	76,900	-22.1%
Fines and Forfeits	2,617,358	3,102,416	2,556,100	-17.6%
Miscellaneous	8,679,681	8,254,737	7,420,100	-10.1%
Total Revenues *	\$ 396,452,070	\$ 386,514,184	\$ 399,635,172	3.4%
Proceeds of Long-Term Debt	-	-	-	0.0%
Sale of General Fixed Assets	-	5,130	-	-100.0%
Proceeds of Capital Lease	81,903	522,995	-	-100.0%
SBITA Proceeds	408,070	57,522	-	-100.0%
Operating Transfers In	697,111	68,083	1,441,000	>300%
Total Revenue/Other Sources	\$ 397,639,154	\$ 387,167,914	\$ 401,076,172	3.6%
Total Resources	\$ 464,420,818	\$ 462,086,390	\$ 442,361,045	-4.3%
Expenditures by Function				
General Government	64,422,344	81,404,701	77,873,219	-4.3%
Judicial	13,760,679	15,382,453	16,073,529	4.5%
Public Safety	210,766,705	234,192,853	243,055,659	3.8%
Public Works	8,388,018	9,930,471	9,900,245	-0.3%
Culture & Recreation	50,329,934	55,242,314	57,322,214	3.8%
Community Support	2,564,106	7,088,900	4,753,823	-32.9%
Debt Service	737,138	119,611	157,636	31.8%
Total Expenditures *	\$ 350,968,924	\$ 403,361,303	\$ 409,136,325	1.4%
Operating Transfers Out	38,533,418	17,440,214	55,000	-99.7%
Total Expenditures/Other Uses	\$ 389,502,342	\$ 420,801,517	\$ 409,191,325	-2.8%
Ending Fund Balance *	\$ 74,918,476	\$ 41,284,873	\$ 33,169,720	-19.7%

(1) See Budgetary Considerations Table

Budgetary Considerations

- Total revenues are anticipated to increase by 3.4% driven primarily by property taxes, franchise fees, and licenses and permits.
- Total expenditures are projected to rise by 1.4%, primarily driven by increases in salaries and benefits, which account for approximately 80% of the total budget. Key cost drivers include Cost of Living Adjustments (COLAs), step increases, higher PERS contribution rates, and rising healthcare expenses.
- Ending fund balance is anticipated to decline 19.7% due to lower anticipated consolidated tax receipts resulting in a decrease in the General Fund reserve balance.

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

Other Funds

The City has 25 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 2026, revenue and other financing sources including transfers in are projected at \$482.8 million and total expenditures and other uses are projected at \$514.9 million. The budgeted ending balances for these funds are \$200.3 million.

The budget also contains 10 Proprietary Funds with estimated revenues and other sources including transfers in of \$356.8 million and expenditures and other uses including transfers out of \$340.8 million. These funds are used to account for services provided to internal departments on a cost-reimbursement basis or operations that are financed and operated in a manner similar to private business enterprises.

Changes from Tentative to Final

On April 15, 2025, 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 2026 tentative budget on Tuesday, May 20, 2025, in accordance with Nevada Revised Statute (NRS) 354.596. A revision to the Consolidated Tax Distribution was necessary between the tentative and final budget, in accordance with the Nevada Department of Taxation's updated fiscal outlook.

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

As of mid-2025, the Las Vegas metropolitan area continues to demonstrate steady growth in both assessed valuation and population, with moderate expansion projected to continue into Fiscal Year 2026. However, recent economic indicators suggest a more complex landscape. While gaming revenue has remained stable, year-over-year visitor volume has declined, and convention attendance has leveled off. The region continues to face structural challenges, including an unemployment rate that exceeds the national average and housing costs that outpace growth in median household income—further intensifying affordability concerns. Additionally, local governments are contending with slowing sales and use tax revenues, reflecting weaker consumer spending and a softening retail environment that may constrain public services and infrastructure investment.

Despite these headwinds, the City remains cautiously optimistic due to its ability to utilize existing reserves to offset anticipated funding shortfalls for Fiscal Year 2026. Nonetheless, the area's heavy reliance on tourism and hospitality leaves it vulnerable to shifts in the national economic climate, particularly declines in consumer discretionary spending.

To address these vulnerabilities, the City is actively pursuing economic diversification by attracting businesses from key sectors including medical, industrial, financial, educational, and administrative services. These strategic efforts aim to broaden the employment base, reduce dependence on tourism, and enhance long-term economic resilience. Businesses considering relocation to Henderson or expansion within the region may qualify for a range of incentive programs and support services.

The City remains committed to fiscal integrity, maintaining financial stability and preserving General Fund reserves at a minimum of 8.3% of revenues as recommended by the Government Finance Officers Association (GFOA).

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 87% 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 conditions, the City is anticipating Fiscal Year 2026 consolidated tax revenue of \$166.6 million, representing growth of 1.6% from the Fiscal Year 2025 estimate of \$164.0 million.

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 2026, 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 2%.

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 2025, the last State Legislative session.

Challenges

The Mayor and City Council, in collaboration with the City Manager, continue to prioritize community needs for each budget year. The increased demand for services, coupled with the necessity for substantial infrastructure investment, outpaces the moderate revenue increases expected in Fiscal Year 2026. This demand surge is particularly evident along the City boundaries, where new master-planned communities are being developed, and in older parts of the City experiencing infill of previously vacant parcels. In recent years, the City issued bonds to address infrastructure needs, including a new police sub-station, training facility, parks and recreation enhancements, and utility improvements. In Fiscal Year 2024, an additional \$60 million in General Obligation Bonds was issued for further infrastructure projects, such as a field house, fire station, and maintenance facilities.

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.

Despite these efforts, financial challenges persist as demand for services and infrastructure investment continues to outpace revenue growth. The City remains committed to maintaining financial stability and integrity, regardless of external economic conditions.

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 2026 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*

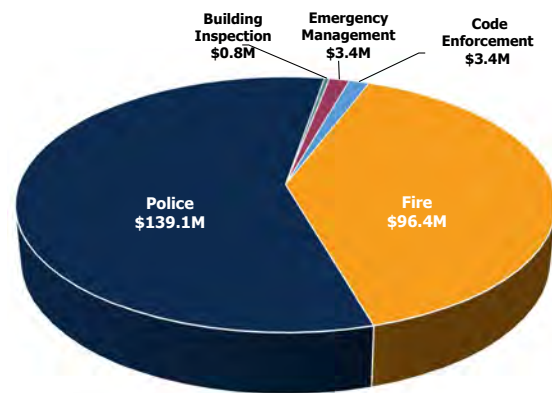
Community Safety



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 2026 budget will represent 59.4% of total general fund expenditures. The proportion of General Fund expenditures for public safety increased from \$229.4 million in the original Fiscal Year 2025 budget to \$243.1 million in Fiscal Year 2026, a total increase of 6.0%.

Dedicated General Fund Expenditures for Community Safety \$243.1 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 2026, the Plan identifies \$547 million in capital expenditures, of which \$339 million has been included within the Fiscal Year 2026 approved budget. The remainder is funded by private entities or is reimbursed from other government agencies (Nevada Department of Transportation (NDOT), Redevelopment Agency (RDA), Southern Nevada Public Lands Management Act (SNPLMA), Regional Transportation Commission (RTC), Clark County Regional Flood Control District (CCRFD), 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 2026 budget outlines several strategic community initiatives aimed at enhancing residents' quality of life, including a continued emphasis on affordable housing, assistance for individuals experiencing homelessness to ensure vital resources remain accessible, and sustained funding for turf replacement with drought-tolerant landscaping—preserving outdoor aesthetics while advancing environmental sustainability.

As a whole, the Fiscal Year 2026 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 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 ongoing commitment to responsible stewardship of public funds, the Fiscal Year 2026 budget added no new positions. The City continues to maintain one of the lowest full-time employee-to-resident ratios in Nevada, currently at 6.7 employees per 1,000 residents. Despite its lean staffing model, the City has consistently upheld high standards of service—earning and maintaining national accreditations and awards in recognition of its exceptional performance.

National Accreditations

- 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

- 2024 Malcolm Baldrige National Quality Award
- Best Place to Live in Nevada - MONEY magazine
- One of the Safest Cities in America - Forbes
- National Resilience & Sustainability Award - American Planning Association
- Achievement for Excellence in Financial Reporting

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.

To reflect the City's commitment to Quality Education, the Fiscal Year 2026 budget includes targeted investments to support academic advancement. Funding is provided for charter school development, facility improvements, expanded technology access, pre-K assessments, curriculum enhancements, and staffing for learning specialists and special education assistants. To reflect the City's commitment to Quality Education, the budget for Fiscal Year 2026 provides for funding as follows:

- 18% set aside of Property Tax Increment revenue in Downtown and Eastside Redevelopment Areas (anticipated \$7.2 million for Fiscal Year 2026).
- Approximately \$700,000 in recreational marijuana business license revenue has been set aside to improve local schools.
- Continued General Fund operating dollars directed to education outreach and coordination.

A Community of Learning

- Annual Principal Roundtables: In February 2025, each of the Henderson City Council members hosted a listening session with school leaders from their respective wards. In total, 33 school leaders and 7 Community Education Advisory Board members participated in the four events over the course of two weeks. These sessions aimed to foster collaboration among local education leaders and provide Council members a direct opportunity to learn how the City can better support student success.
- Charter School Authorizer: The City launched its inaugural charter school application process in 2025, receiving 7 letters of intent from potential applicants in January. Of those, four submitted full applications and advanced through the formal review process. On August 5, 2025 the City Council approved Keshar Academy as the City's first charter school operator, further expanding educational options within the community.

Property Tax Overview

State Certified Population & Assessed Valuation

Population* as of	July 1, 2022	July 1, 2023	% Change	July 1, 2024	% Change
Henderson	334,640	341,980	2.2%	350,706	2.6%
Clark County	2,338,127	2,361,285	1.0%	2,392,490	1.3%
Las Vegas	660,987	666,780	0.9%	673,334	1.0%
North Las Vegas	278,671	282,496	1.4%	286,666	1.5%
Boulder City	15,012	14,958	-0.4%	14,830	-0.9%
Mesquite	22,205	22,711	2.3%	23,576	3.8%

Assessed Valuation	FY 2024	FY 2025	% Change	FY 2026	% Change
Henderson	\$20,178,244,921	\$22,656,448,433	12.3%	\$23,092,486,085	1.9%
Clark County	132,079,801,963	146,275,699,121	10.7%	152,562,633,220	4.3%
Las Vegas	27,914,752,749	30,701,448,280	10.0%	31,407,895,470	2.3%
North Las Vegas	13,255,789,143	14,744,458,750	11.2%	15,963,060,110	8.3%
Boulder City	1,038,665,412	1,078,014,719	3.8%	1,104,331,848	2.4%
Mesquite	1,320,603,792	1,517,995,538	14.9%	1,577,173,562	3.9%

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, 2024 (FY 2025) for FY 2026.



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 2026	Percent
State	\$ 0.1700	5.7%
Clark County	0.6541	22.1%
School District		
Operating	0.7500	25.3%
Debt	0.5534	18.7%
Subtotal School District	1.3034	44.0%
City of Henderson		
Operating	0.4198	14.2%
Voter Approved Overrides	0.2310	7.8%
Debt	0.1200	4.1%
Subtotal City	0.7708	26.0%
Special Districts		
Henderson Library District	0.0628	2.1%
Total Property Tax Rate	\$ 2.9611	100.0%

Property Tax Calculation



Market Value	\$ 400,000
Assessed Value (35% of Market Value)	\$ 140,000
Divide by 100	\$ 1,400
Property Tax Rate	x 2.9611
Property Tax Assessment	\$ 4,146
Breakdown:	
State of Nevada	\$ 238
Clark County	916
School District	1,825
City of Henderson	1,079
Library District	88
	\$ 4,146

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

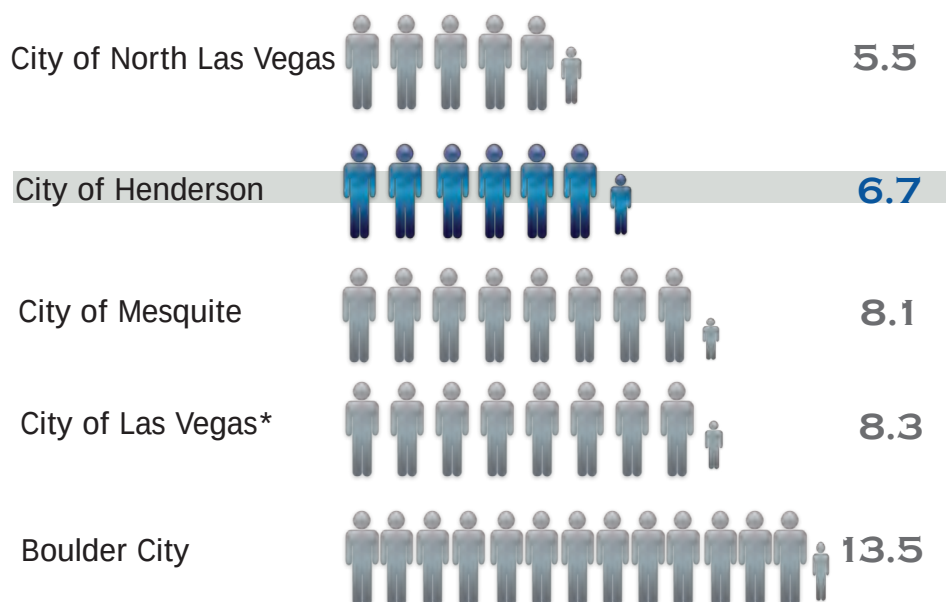


Whitney Ranch Activity Pool

Employee Productivity

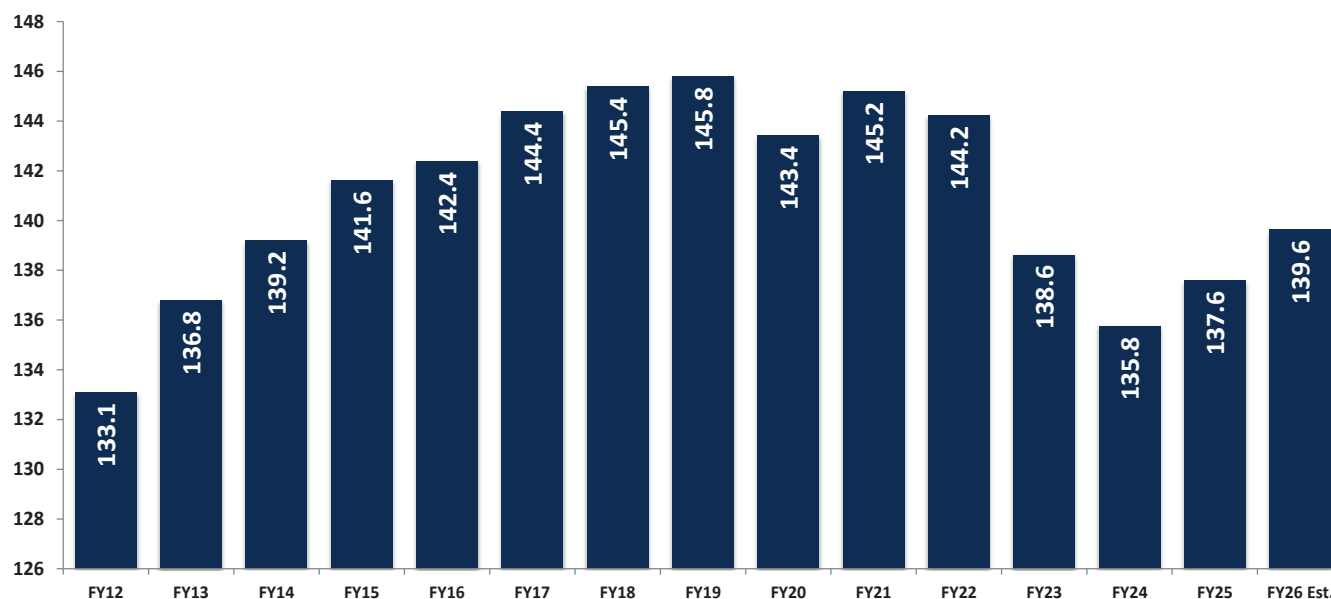
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

Number of Full-Time Equivalent Employees Per One Thousand Residents



* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District.
Information compiled by City of Henderson Community Development & Services Department March 2025.

Henderson Population Per Full-Time Authorized City Employee



Between Fiscal Years 2012–2022, the City's population growth outpaced the addition of new staff positions, indicating increased demand for municipal services. Despite this imbalance, overall citizen satisfaction remained high at 94%, according to the most recent survey. In contrast, the period from Fiscal Years 2023–2025 saw substantial staffing increases within Public Safety to support three new fire stations and the West Henderson Police Station—bringing staffing levels back in line with pre-Great Recession benchmarks. Fiscal Year 2026 resumes the upward trend in service demand driven by continued population growth.

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 2026 Assessed Taxable Property Valuation:

City Government	\$ 23,092,486,085
Redevelopment Agency	\$ 2,898,325,428

Bond Ratings:

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

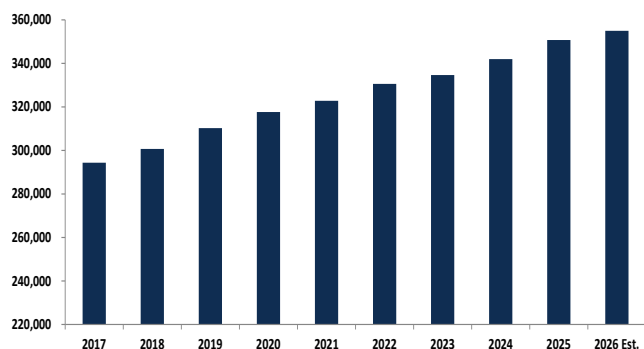
Fiscal Year 2026 Budgeted Expenditures:

General Government	\$1,254,604,359
Redevelopment Agency	114,530,847
City Total	\$1,369,135,206

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 2025 and prior provided by the Nevada State Demographer.
Information for 2026 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	350,706
FY 2026 Estimate	354,961

Demographics

Median Age

42.5

Median Household Income

\$88,654

Number of Households

148,806

Median Home Value

\$465,000

Elevation

1,940 ft.

Full Service and Specialty Hospitals

5

Schools

Elementary	34
Middle	8
Senior High	10
Charter Schools	20
College/Higher Ed.	22

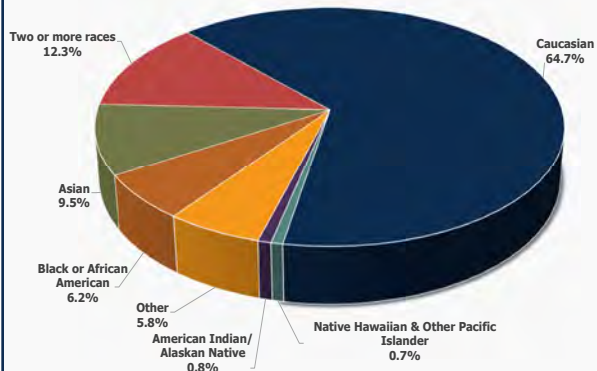
Public Libraries

5

Source: City of Henderson Community Development and Services Department.



Racial Composition



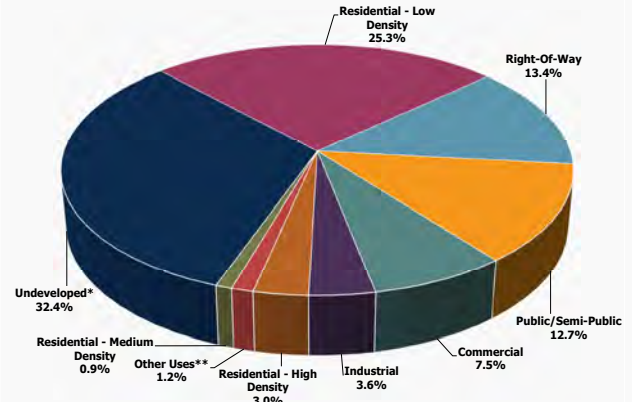
Racial Composition

% of Total

Caucasian	64.7%
Asian	9.5%
Black or African American	6.2%
American Indian/Alaskan Native	0.8%
Native Hawaiian & Other Pacific Islander	0.7%
Other	5.8%
Two or more races	12.3%
Total	100.0%

Source: City of Henderson Community Development & Services Department June 2025.

Land Use



Land Area

81,789 Acres

Land Use

% of Total

Residential - Low Density	25.3%
Residential - Medium Density	0.9%
Residential - High Density	3.0%
Industrial	3.6%
Commercial	7.5%
Public/Semi-Public	12.7%
Other Uses**	1.2%
Right-Of-Way	13.4%
Undeveloped*	32.4%
Total	100.0%

Source: City of Henderson, Community Development Department, June 2025. 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	81.8%
Hispanic or Latino (of any race)	18.2%

Source: City of Henderson Community Development & Services Department June 2025.

* 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	25,033,616
Retail Space	16,255,533
Office Space	8,361,188

Source: Applied Analysis, July 2025.

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
Green Valley Business Park	110
Sunpac	60
LogistiCenter at I-15 South	58
Pacific Business Center	50
Becknell Galleria	44
Henderson Freeways Crossing	30

Source: Applied Analysis, July 2025.

Major Private Employers in Henderson

	Employer	Product/Service	Employees
1	St. Rose Dominican Hospitals - Siena	Hospitals	More than 1,000
2	Republic Services	Waste Disposal	More than 1,000
3	Securitas Security Services	Security Guard & Patrol Service	More than 1,000
4	Quest Diagnostics	Laboratories-Medical	More than 1,000
5	Dignity Health - St Rose	General Medical and Surgical Hospitals	500 to 999
6	M Resort Spa Casino	Hotel/Casino	500 to 999
7	Realty One Group	Real Estate	500 to 999
8	Glumac	Engineer Services	500 to 999
9	Westin Lake Las Vegas Resort and Spa	Hotels & Motels	201 to 499
10	Cashman Equipment Company	Leasing Equipment	201 to 499
11	Core-Mark Distributors Inc.	Tobacco & Product Merchant Wholesalers	201 to 499
12	Rhino Staging	Stage Lighting Consultants	201 to 499
13	Mustang Helicopters	Airline Support Services	201 to 499
14	Jokers Wild Casino	Hotel/Casino	201 to 499
15	Americana Group Realtors	Real Estate	201 to 499
16	R C Willey Home Furnishings	Furniture-Dealers-Retail	201 to 499
17	Costco Wholesale	Groceries & Related Products	201 to 499
18	Pinecrest Academy	Schools	201 to 499
19	Towbin Dodge	Automobile Dealers-New Cars	201 to 499
20	702PROPERTIES.COM	Real Estate	201 to 499

Source: State of Nevada Department of Employment, Training, & Rehabilitation information provided by Data Axle - Second Half 2025.

Twelve Largest Taxpayers in Henderson

	Taxpayer	Type of Business	Taxable Assessed Value*	% of Total Assessed Value**
1	Station Casinos LLC	Hotel/Casino	\$207,312,496	0.92%
2	Google LLC	Technology	168,164,804	0.74%
3	Universal Health Services Inc.	Healthcare	167,486,367	0.74%
4	Gaming and Leisure Properties	Hotel/Casino	128,650,519	0.57%
5	Lennar Corporation	Developer	106,281,959	0.47%
6	D R Horton	Developer	94,505,025	0.42%
7	Harsch Investment Properties	Real Estate	93,895,093	0.41%
8	Ovation Development Corp.	Developer	92,205,121	0.41%
9	American Homes 4 Rent	Real Estate	72,526,608	0.32%
10	Invitation Homes	Real Estate	67,459,692	0.30%
11	Picerne Real Estate Group	Real Estate	63,485,525	0.28%
12	LVR Real Properties	Real Estate	59,187,353	0.26%
	TOTAL		\$1,321,160,562	5.83%

Source: Clark County Assessor's Office, October 2025.

* Taxable Assessed Value is 35% of appraised value.

** Based on the estimated Fiscal Year 2025 total assessed valuation for the City of \$22,656,448,433.

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 24 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 and 2025. 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: 74

Including the Henderson Bird Viewing Preserve, skate park at Anthem Hills Park, and 20 Splash Pads

Ball Fields/Multi Use Fields: 109

Including one of the largest sports complexes in the state

Tennis and Pickleball Courts: 84

Many lighted

Public Pools: 11

In 6 locations, including 3 aquatic complexes

Golf Courses: 10

6 Public
1 Municipal
3 Private

Trails:

More than 300 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



Bird Viewing Preserve

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 15 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, Empire CAT, 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).

Complementing the team's practice facility/community ice rink on Water Street, in 2022 the City 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, 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:

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

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

Budget Team Members

Dillon Kay, Budget Manager
Lynn Hudkins, Senior Accountant
Christine Thomas, Senior Accountant
Sheri Folks, Financial Analyst II

The Fiscal Year 2026 Budget in Summary and the Fiscal Year 2026 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

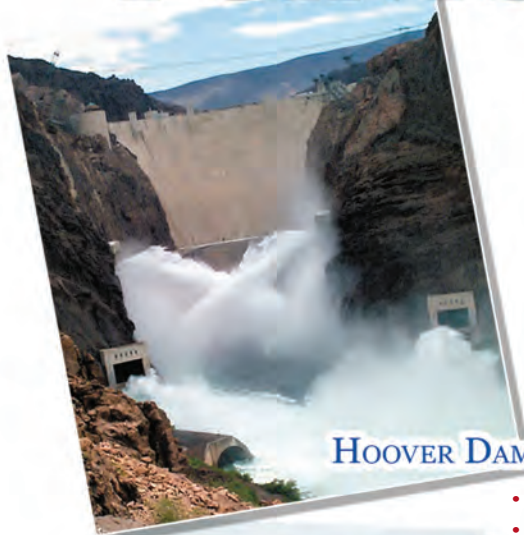
Building and Fire Safety.....	Majid Pakniat, Director
City Attorney's Office	Nicholas Vaskov, City Attorney
City Clerk's Office	José Valdez, City Clerk
Communications	Karina Milani, Director
Community and Neighborhood Programs	Hayley Jarolimek, Manager
Community Development and Services	Eddie Dichter, 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
Human Resources	Javier Mendez, Director
Information Technology.....	Russell Nelson, Director
Intergovernmental Relations	Nicole Rourke, Director
Internal Audit	Melissa Wright, City Auditor
Municipal Court	Melissa Bender, Court Administrator
Parks and Recreation.....	JJ Moyes, Director
Performance and Innovation	Polly Walker, Director
Police	Reggie Rader, 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

Contents

Financial & Budget Policies	24
Budget Process	37
Fund Balance Overview & Tables	42
Fund Overview	52
City Funds	53
Bond Proceeds.....	53
Capital Replacement	54
Charter School Sponsorship.....	55
City Shop.....	56
Citywide	57
Commissary	58
Crime Prevention	59
Debt Service.....	60
Development Services	62
Eldorado Valley	63
Engineering Services.....	64
Flood Control	65
Forfeited Assets	66
Gas Tax	67
General	68
Grant	70
Land Sales	71
Municipal Court	72
Municipal Facilities	73
Municipal Golf Course	74
Other Funds.....	75
Park Development.....	76
Pecos Robindale, NID N-1	77
Recreation, Cultural Events & Tourism.....	78
Redevelopment Agency	79
Regional Transportation Commission	81
Sales & Use Tax	82
Self-Insurance.....	83
Special Assessment Districts	85
Special Assessment Revolving.....	86
Special Recreation	87
Utilities - Water and Sewer.....	88

Tables & Illustrations

Fiscal Year 2026 Performance Budget Timeline.....	37
Fund Balance Overview & Tables	42
Change in Fund Balance/Net Position	42
General Fund	43

Tables & Illustrations (continued)

Special Revenue Funds	44
Debt Service Funds	45
Capital Projects Funds	46
Proprietary Funds.....	47
Total All City Funds.....	48
Redevelopment Agency	49
General Fund - 6 Year Trend.....	50
Total All City Funds - 6 Year Trend	51
Fund Overview	52
City Funds	53
Bond Proceeds Resources and Applications Summary.....	53
Capital Replacement Resources and Applications Summary.....	54
Charter School Sponsorship Resources and Applications Summary	55
City Shop Resources and Applications Summary	56
Citywide Resources and Applications Summary	57
Commissary Resources and Applications Summary.....	58
Crime Prevention Resources and Applications Summary	59
General Obligation Bonds Resources and Applications Summary.....	61
General Obligation Bond Payment Requirements.....	61
Special Assessment District Debt Resources and Applications Summary.....	61
Development Services Resources and Applications Summary.....	62
Eldorado Valley Resources and Applications Summary	63
Engineering Services Resources and Applications Summary.....	64
Engineering Services Completed Projects.....	64
Flood Control Fund Resources and Applications Summary	65
Forfeited Assets Resources and Applications Summary.....	66
Gas Tax Resources and Applications Summary.....	67
Gas Tax Funding Sources	67
General Fund Resources Summary.....	68
General Fund Revenue by Source	68
General Fund Expenditure by Function and Category.....	69
General Fund Expenditure Summary by Function.....	69
Grant Resources and Applications Summary.....	70
Grant Awards Summary by Fiscal Year	70
Land Sales Resources and Applications Summary	71
Municipal Court Resources and Applications Summary.....	72
Municipal Facilities Resources and Applications Summary.....	73
Municipal Golf Resources and Applications Summary.....	74
Park Development Resources and Applications Summary.....	76
Park Development RCT Completed Projects.....	76
Pecos Robindale, NID N-1 Resources and Applications Summary	77
Recreation, Cultural Events & Tourism Resources and Applications Summary.....	78
Redevelopment Agency Resources and Applications Summary	79
Redevelopment Agency Tax Increment Revenue	79
Redevelopment Agency Bonds Payment Requirements	80
Redevelopment Agency Outstanding Debt Obligations	80

Tables & Illustrations (continued)

Redevelopment Agency Future Projects.....	80
Regional Transportation Commission Resources and Applications Summary.....	81
Sales & Use Tax Resources and Applications Summary.....	82
Self-Insurance Resources and Applications Summary.....	83
Workers' Compensation Resources and Applications Summary.....	83
Health Insurance Resources and Applications Summary.....	84
Special Assessment Districts Resources and Applications Summary.....	85
Special Assessment Revolving Resources and Applications Summary.....	86
Special Recreation Resources and Applications Summary.....	87
Water Resources and Applications Summary.....	89
Fiscal Year 2026 Water Expenses.....	89
Sewer Resources and Applications Summary.....	90
Fiscal Year 2026 Sewer Expenses.....	90
Utility Rate Structure.....	90
Water & Sewer Revenue Supported Bond Payment Requirements.....	91
Utility Outstanding Debt Obligations.....	91

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).

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.

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.

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 financial management policies were recently updated in November 2024. This revision included amendments to Fiscal Signature Authority Policy #400-09, specifically addressing debt service reserves and fund balance requirements.

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, 2025. 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 2025 to Fiscal Year 2026.

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. The fees have undergone evaluation and have been deemed sufficient and in line with operational requirements.

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. A study of Development Services Center User Fees was recently completed. The results of the study will be incorporated into the Fiscal Year 2026 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 2026, 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 2026 is estimated to be \$33.2 million, or 8.3% of the projected revenue.

Financial Stabilization Special Revenue Fund Balance—In conjunction with NRS 354.6115, and GASB Statement No. 54, the City will restrict 0.25% of SCCRT Loss Ad Valorem revenue to financial stabilization and maintain a balance of 8.3% of the General Fund Revenue, 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 2026 is estimated to be \$35.2 million, or 8.8% 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 2026, 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 restrictions
 - 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 \$918 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 42 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.

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.

Key Fact

The City maintains a Financial Stabilization Special Revenue Fund for use in the event of a natural disaster or economic uncertainty. The fund is a minimum of 8.3% of General Fund Revenues and would enable the City to continue providing critical services to its citizens during unforeseen events.

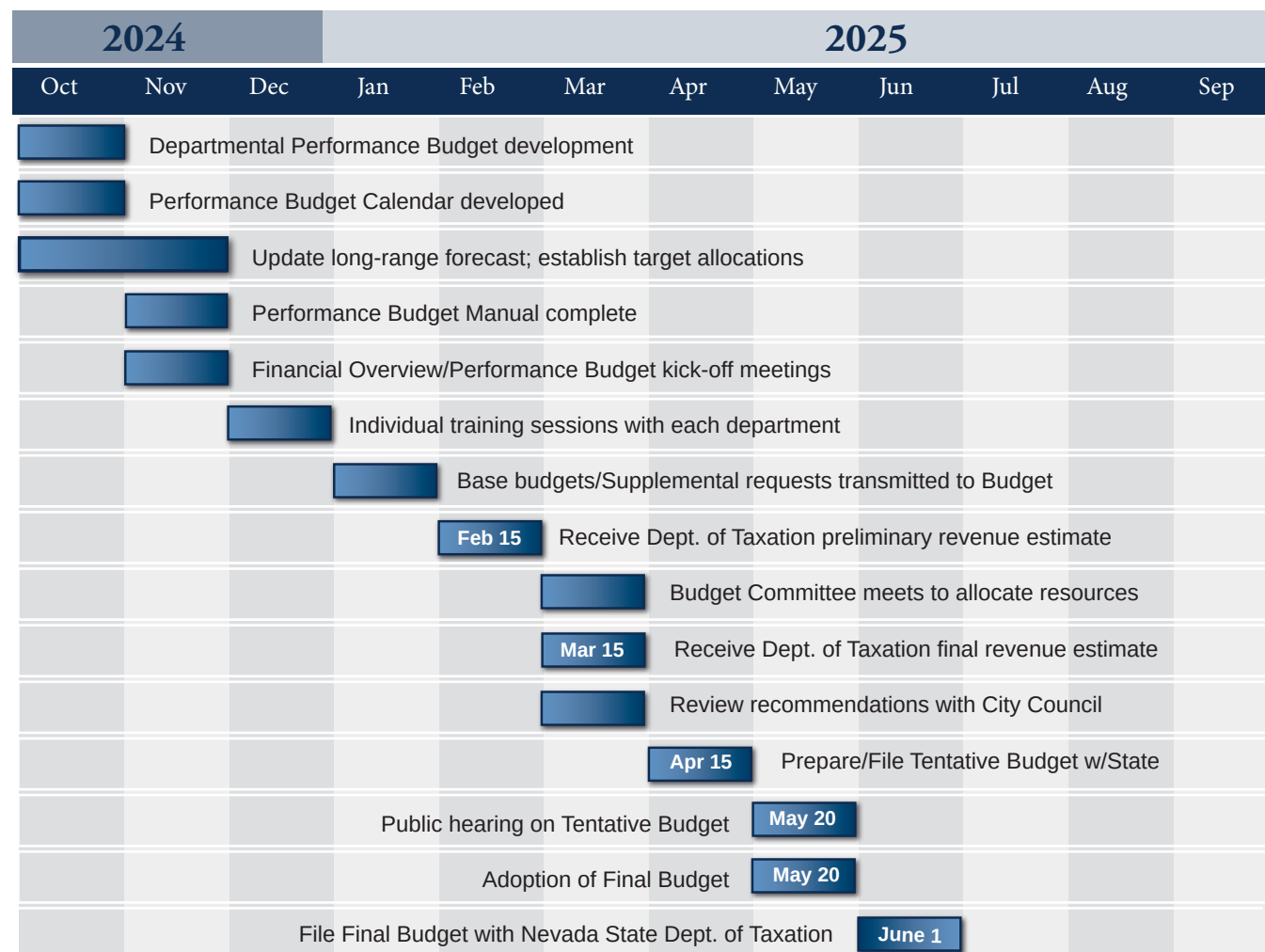
Budget Process

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

Key Fact

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

Fiscal Year 2026 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 2026 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 2026 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 2026 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
Beginning Fund Balances	\$ 41,284,873	\$ 79,739,098	\$ 19,071,492	\$ 133,566,634		\$ 273,662,097	\$ 67,297,541
Beginning Net Position *					\$ 1,387,272,820	\$ 1,387,272,820	
Revenues							
Property & Other Taxes	119,618,926	522,353	11,665,892	2,402,826	9,082,000	143,291,997	50,454,866
Franchise Fees	43,916,893	-	-	-	-	43,916,893	-
Licenses and Permits	19,088,000	-	-	-	7,337,000	26,425,000	-
Intergovernmental Resources	170,750,547	295,129,811	-	104,757,500	1,348,000	571,985,858	75,000
Charges for Services	36,207,706	905,000	-	71,000	306,880,190	344,063,896	-
Developer Contributions	76,900	-	-	1,876,000	-	1,952,900	-
Fines and Forfeits	2,556,100	478,000	-	-	-	3,034,100	-
Residential Construction Tax	-	-	-	1,156,000	-	1,156,000	-
Special Assessments	-	-	98,700	-	-	98,700	-
Miscellaneous	7,420,100	2,109,123	315,500	7,394,600	12,379,000	29,618,323	1,444,000
Total Revenues	\$ 399,635,172	\$ 299,144,287	\$ 12,080,092	\$ 117,657,926	\$ 337,026,190	\$ 1,165,543,667	\$ 51,973,866
Capital Contributions	-	-	-	-	19,750,000	19,750,000	-
Land Sales	-	-	-	-	-	-	-
Sale of General Fixed Assets	-	-	-	-	-	-	500,000
Proceeds of Long-Term Debt	-	10,400,000	-	32,540,000	-	42,940,000	62,000,000
Other Financing Sources							-
Operating Transfers In	1,441,000	55,000	8,575,016	2,383,476	-	12,454,492	-
Total Revenue/Other Sources	\$ 401,076,172	\$ 309,599,287	\$ 20,655,108	\$ 152,581,402	\$ 356,776,190	\$ 1,240,688,159	\$ 114,473,866
Total Resources	\$ 442,361,045	\$ 389,338,385	\$ 39,726,600	\$ 286,148,036	\$ 1,744,049,010	\$ 2,901,623,076	\$ 181,771,407
Expenditures by Function							
General Government	77,873,219	2,106,501	65,369	797,083	80,169,271	161,011,443	106,818,115
Judicial	16,073,529	1,357,764	-	-	-	17,431,293	-
Public Safety	243,055,659	44,829,858	-	10,913,133	28,897,381	327,696,031	-
Public Works	9,900,245	197,816,205	11,100	142,404,677	30,078,522	380,210,748	-
Culture & Recreation	57,322,214	50,244,663	-	6,430,000	3,995,581	117,992,458	-
Community Support	4,753,823	17,658,391	-	5,000,000	-	27,412,214	-
Utility Enterprises	-	-	-	-	191,063,717	191,063,717	-
Debt Service	157,636	-	25,075,827	-	6,552,990	31,786,453	7,712,732
Total Expenditures	\$ 409,136,325	\$ 314,013,383	\$ 25,152,296	\$ 165,544,893	\$ 340,757,462	\$ 1,254,604,359	\$ 114,530,847
Operating Transfers Out	55,000	2,937,565	115,200	7,122,127	-	10,229,892	-
Total Expenditures/Other Uses	\$ 409,191,325	\$ 316,950,948	\$ 25,267,496	\$ 172,667,020	\$ 340,757,462	\$ 1,264,834,251	\$ 114,530,847
Ending Fund Balance	\$ 33,169,720	\$ 72,387,437	\$ 14,459,104	\$ 113,481,016		\$ 233,497,277	\$ 67,240,560
Ending Net Position *					\$ 1,403,291,548	\$ 1,403,291,548	
Total Applications	\$ 442,361,045	\$ 389,338,385	\$ 39,726,600	\$ 286,148,036	\$ 1,744,049,010	\$ 2,901,623,076	\$ 181,771,407

* 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

	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Budget	% Change
Beginning Fund Balances, as previous reported	\$ 40,067,060	\$ 66,781,664	\$ 74,918,476	\$ 41,284,873	-44.9%
Adjustment *	689,152	-	-	-	-
Beginning Fund Balances, as adjusted	\$ 40,756,212	\$ 66,781,664	\$ 74,918,476	\$ 41,284,873	-44.9%
Revenues					
Property & Other Taxes	89,965,546	101,065,020	110,055,001	119,618,926	8.7%
Franchise Fees	42,119,689	45,568,659	42,552,139	43,916,893	3.2%
Licenses and Permits	18,593,137	19,434,746	18,384,027	19,088,000	3.8%
Intergovernmental Resources	180,737,588	176,104,325	169,537,641	170,750,547	0.7%
Charges for Services	37,157,888	42,929,931	34,529,453	36,207,706	4.9%
Developer Contributions	54,760	52,350	98,770	76,900	-22.1%
Fines and Forfeits	2,835,426	2,617,358	3,102,416	2,556,100	-17.6%
Miscellaneous	3,214,731	8,679,681	8,254,737	7,420,100	-10.1%
Total Revenues	\$ 374,678,765	\$ 396,452,070	\$ 386,514,184	\$ 399,635,172	3.4%
Sale of General Fixed Assets	-	-	5,130	-	-100.0%
Proceeds of Capital Lease	1,023,638	81,903	522,995	-	-100.0%
SBITA Proceeds	450,719	408,070	57,522	-	-100.0%
Other Financing Sources					-
Operating Transfers In	799,287	697,111	68,083	1,441,000	>300%
Total Revenue/Other Sources	\$ 376,952,409	\$ 397,639,154	\$ 387,167,914	\$ 401,076,172	3.6%
Total Resources	\$ 417,708,621	\$ 464,420,818	\$ 462,086,390	\$ 442,361,045	-4.3%
Expenditures by Function					-
General Government	59,538,058	64,422,344	81,404,701	77,873,219	-4.3%
Judicial	13,063,890	13,760,679	15,382,453	16,073,529	4.5%
Public Safety	193,257,056	210,766,705	234,192,853	243,055,659	3.8%
Public Works	7,840,927	8,388,018	9,930,471	9,900,245	-0.3%
Culture & Recreation	45,804,039	50,329,934	55,242,314	57,322,214	3.8%
Community Support	1,935,200	2,564,106	7,088,900	4,753,823	-32.9%
Utility Enterprises	-	-	-	-	-
Debt Service	340,846	737,138	119,611	157,636	31.8%
Total Expenditures	\$ 321,780,016	\$ 350,968,924	\$ 403,361,303	\$ 409,136,325	1.4%
Loss On Assets Disposals	-	-	-	-	-
Operating Transfers Out	29,146,941	38,533,418	17,440,214	55,000	-99.7%
Total Expenditures/Other Uses	\$ 350,926,957	\$ 389,502,342	\$ 420,801,517	\$ 409,191,325	-2.8%
Ending Fund Balance	\$ 66,781,664	\$ 74,918,476	\$ 41,284,873	\$ 33,169,720	-19.7%
Total Applications	\$ 417,708,621	\$ 464,420,818	\$ 462,086,390	\$ 442,361,045	-4.3%
Fund Balance Change **	66.7%	12.2%	-44.9%	-19.7%	

* Beginning Fund Balance Adjustment is a result of the implementation of GASB statement 96, Subscription-Based Information Technology Arrangements.

** Fund balance increased in Fiscal Years 2023 - 2024 due to an increase in Property Taxes and Charges for Services. Decrease in fund balance in Fiscal Years 2025-2026 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

	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Budget	% Change
Beginning Fund Balances	\$ 75,485,220	\$ 85,755,110	\$ 101,155,868	\$ 79,739,098	-21.2%
Revenues					
Property & Other Taxes	47,486	423,209	480,590	522,353	8.7%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources*	58,668,307	66,552,832	394,058,086	295,129,811	-25.1%
Charges for Services	887,178	1,177,205	428,850	905,000	111.0%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	756,338	724,976	468,733	478,000	2.0%
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	6,679,489	4,332,205	1,550,010	2,109,123	36.1%
Total Revenues	\$ 67,038,798	\$ 73,210,427	\$ 396,986,269	\$ 299,144,287	-24.6%
Gain on Capital Asset Disposition	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	10,400,000	100.0%
Proceeds of Capital Lease	551,189	-	-	-	-
SBITA Proceeds	21,848	-	-	-	-
Other Financing Sources					
Operating Transfers In	2,646,593	1,695,433	2,881,071	55,000	-98.1%
Total Revenue/Other Sources	\$ 70,258,428	\$ 74,905,860	\$ 399,867,340	\$ 309,599,287	-22.6%
Total Resources	\$ 145,743,648	\$ 160,660,970	\$ 501,023,208	\$ 389,338,385	-22.3%
Expenditures by Function**					
General Government	396,743	1,181,789	2,058,360	2,106,501	2.3%
Judicial	649,902	585,021	1,857,014	1,357,764	-26.9%
Public Safety	30,709,034	32,194,196	50,507,850	44,829,858	-11.2%
Public Works	9,076,964	10,545,156	292,133,016	197,816,205	-32.3%
Culture & Recreation	6,446,202	6,674,267	53,619,004	50,244,663	-6.3%
Community Support	8,032,603	6,317,068	16,542,335	17,658,391	6.7%
Utility Enterprises	-	-	-	-	-
Debt Service	7,260	7,623	-	-	-
Total Expenditures	\$ 55,318,708	\$ 57,505,120	\$ 416,717,579	\$ 314,013,383	-24.6%
Loss on Asset Disposals	-	-	-	-	-
Operating Transfers Out	4,669,830	1,999,984	4,566,531	2,937,565	-35.7%
Total Expenditures/Other Uses	\$ 59,988,538	\$ 59,505,105	\$ 421,284,110	\$ 316,950,948	-24.8%
Ending Fund Balance	\$ 85,755,110	\$ 101,155,868	\$ 79,739,098	\$ 72,387,437	-9.2%
Total Applications	\$ 145,743,648	\$ 160,660,972	\$ 501,023,208	\$ 389,338,385	-22.3%
Fund Balance Change	13.6%	18.0%	-21.2%	-9.2%	

*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 2025. Any unused funds will be carried forward to Fiscal Year 2026.

Debt Service Funds

	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Budget	% Change
Beginning Fund Balances	\$ 7,767,114	\$ 10,684,243	\$ 11,484,905	\$ 19,071,492	66.1%
Revenues					
Property & Other Taxes	7,155,335	9,731,257	10,733,166	11,665,892	8.7%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	-	-	-	-	-
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	180,024	80,981	99,593	98,700	-0.9%
Residential Construction Tax	-	-	-	-	-
Miscellaneous	187,147	899,960	232,879	315,500	35.5%
Total Revenues	\$ 7,522,506	\$ 10,712,198	\$ 11,065,638	\$ 12,080,092	9.2%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Proceeds of Capital Lease	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	10,923,629	8,155,324	18,039,740	8,575,016	-52.5%
Total Revenue/Other Sources	\$ 18,446,135	\$ 18,867,522	\$ 29,105,378	\$ 20,655,108	-29.0%
Total Resources	\$ 26,213,249	\$ 29,551,765	\$ 40,590,283	\$ 39,726,600	-2.1%
Expenditures by Function					
General Government	18,660	24,472	72,000	65,369	-9.2%
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	233,006	5,726	10,758	11,100	3.2%
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	15,066,384	17,929,405	21,313,027	25,075,827	17.7%
Total Expenditures	\$ 15,318,050	\$ 17,959,603	\$ 21,395,785	\$ 25,152,296	17.6%
Loss on Asset Disposals	-	-	-	-	-
Operating Transfers Out	210,956	107,257	123,006	115,200	-6.3%
Total Expenditures/Other Uses	\$ 15,529,006	\$ 18,066,860	\$ 21,518,791	\$ 25,267,496	17.4%
Ending Fund Balance*	\$ 10,684,243	\$ 11,484,905	\$ 19,071,492	\$ 14,459,104	-24.2%
Total Applications	\$ 26,213,249	\$ 29,551,765	\$ 40,590,283	\$ 39,726,600	-2.1%
Fund Balance Change	37.6%	7.5%	66.1%	-24.2%	

* The declining Ending Fund Balance in Fiscal Year 2026 complies with statutory requirements.

Capital Projects Funds

	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Budget	% Change
Beginning Fund Balances, as previous reported	\$ 223,097,483	\$ 260,103,129	\$ 316,074,712	\$ 133,566,634	-57.7%
Adjustment *	-	-	-	-	-
Beginning Fund Balances, as adjusted	\$ 223,097,483	\$ 260,103,129	\$ 316,074,712	\$ 133,566,634	-57.7%
Revenues					
Property & Other Taxes **	6,350,480	2,017,788	2,210,712	2,402,826	8.7%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	45,380,005	6,346,952	5,151,250	104,757,500	>300%
Charges for Services	71,141	75,591	63,000	71,000	12.7%
Developer Contributions	19,194,030	4,026,615	4,819,103	1,876,000	-61.1%
Fines and Forfeits	-	-	-	-	-
Residential Construction Tax	1,238,477	1,325,512	1,108,000	1,156,000	4.3%
Special Assessments	-	-	-	-	-
Miscellaneous	5,545,323	17,892,726	16,089,205	7,394,600	-54.0%
Total Revenues	\$ 77,779,456	\$ 31,685,184	\$ 29,441,270	\$ 117,657,926	299.6%
Capital Contributions	-	-	-	-	-
Land Sales	1,943,700	5,818,628	2,060,000	-	-100.0%
Proceeds of Long-Term Debt	10,000,000	62,463,997	-	32,540,000	100.0%
Proceeds of Capital Lease	-	-	-	-	-
SBITA Proceeds	-	72,696	-	-	-
Other Financing Sources					
Operating Transfers In	31,997,632	61,723,265	58,776,349	2,383,476	-95.9%
Total Revenue/Other Sources	\$ 121,720,788	\$ 161,763,770	\$ 90,277,619	\$ 152,581,402	69.0%
Total Resources	\$ 344,818,271	\$ 421,866,899	\$ 406,352,331	\$ 286,148,036	-29.6%
Expenditures by Function					
General Government	7,694,279	6,986,285	21,034,880	797,083	-96.2%
Judicial	-	-	-	-	-
Public Safety	34,293,335	34,564,675	41,003,929	10,913,133	-73.4%
Public Works	21,882,013	25,679,625	94,897,559	142,404,677	50.1%
Culture & Recreation	8,238,036	6,711,446	95,444,314	6,430,000	-93.3%
Community Support	7,802,290	28,164	15,000	5,000,000	>300%
Debt Service	35,948	609,330	68,222	-	-100.0%
Total Expenditures	\$ 79,945,901	\$ 74,579,526	\$ 252,463,904	\$ 165,544,893	122.0%
Loss on Asset Disposals	-	-	-	-	-
Operating Transfers Out	4,769,241	31,212,660	20,321,794	7,122,127	-65.0%
Total Expenditures/Other Uses	\$ 84,715,142	\$ 105,792,186	\$ 272,785,698	\$ 172,667,020	-36.7%
Ending Fund Balance ***	\$ 260,103,129	\$ 316,074,712	\$ 133,566,634	\$ 113,481,016	-15.0%
Total Applications	\$ 344,818,271	\$ 421,866,899	\$ 406,352,331	\$ 286,148,036	-29.6%
Fund Balance Change	16.6%	21.5%	-57.7%	-15.0%	

* 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 on a projects' scope and if it overlaps multiple years. Any unused funds will be carried forward to Fiscal Year 2025.

Proprietary Funds

	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Budget	% Change
Beginning Net Position	\$ 1,277,175,652	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	-0.5%
Adjustment **	(5,452,390)	-	-	-	-
Beginning Net Position, as adjusted	\$ 1,271,723,262	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	-0.5%
Revenues					
Property & Other Taxes	8,798,299	9,133,385	9,082,000	9,082,000	0.0%
Franchise Fees	-	-	-	-	-
Licenses and Permits	6,813,852	7,919,658	7,074,477	7,337,000	3.7%
Intergovernmental Resources	841,861	1,212,393	12,767,098	1,348,000	-89.4%
Charges for Services	249,634,200	270,491,531	296,383,642	306,880,190	3.5%
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Special Assessments	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Miscellaneous	13,668,192	28,895,954	13,905,889	12,379,000	-11.0%
Total Revenues	\$ 279,756,404	\$ 317,652,920	\$ 339,213,106	\$ 337,026,190	-0.6%
Capital Contributions	66,110,791	69,234,893	19,750,000	19,750,000	0.0%
Land Sales	-	-	-	-	-
Proceeds of Long-Term Debt	-	-	-	-	-
Other Financing Sources					
Operating Transfers In	-	3,000,000	-	-	-
Total Revenues/Other Sources	\$ 345,867,195	\$ 389,887,814	\$ 358,963,106	\$ 356,776,190	-0.6%
Total Resources	\$ 1,617,590,457	\$ 1,719,034,910	\$ 1,752,757,853	\$ 1,744,049,010	-0.5%
Expenditures by Function					
General Government	54,316,360	86,205,783	76,781,514	80,169,271	4.4%
Judicial	-	-	-	-	-
Public Safety	25,494,468	25,860,543	27,472,424	28,897,381	5.2%
Public Works	27,527,192	28,218,481	31,768,795	30,078,522	-5.3%
Culture & Recreation	3,565,197	3,592,306	3,758,485	3,995,581	6.3%
Community Support	-	-	-	-	-
Utility Enterprises	165,002,825	170,878,695	217,557,853	191,063,717	-12.2%
Debt Service	6,311,684	6,337,479	6,265,091	6,552,990	4.6%
Total Expenditures	\$ 282,217,726	\$ 321,093,288	\$ 363,604,162	\$ 340,757,462	-6.3%
Loss on Asset Disposals	-	3,926,875	-	-	-
Operating Transfers Out	6,225,635	220,000	1,880,871	-	-100.0%
Total Expenditures/Other Uses	\$ 288,443,361	\$ 325,240,163	\$ 365,485,033	\$ 340,757,462	-6.8%
Ending Net Position *	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	\$ 1,403,291,548	1.2%
Total Applications	\$ 1,617,590,457	\$ 1,719,034,910	\$ 1,752,757,853	\$ 1,744,049,010	-0.5%
Net Position Change	4.1%	4.9%	-0.5%	1.2%	

* 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

	FY23 Actual	FY24 Actual	FY25 Estimated	FY26 Budget	% Change
Beginning Fund Balances, as previously reported	\$ 346,416,877	\$ 423,324,146	\$ 503,633,962	\$ 273,662,098	-45.7%
Adjustment *	689,152	-	-	-	-
Beginning Fund Balances, as adjusted	\$ 347,106,029	\$ 423,324,146	\$ 503,633,962	\$ 273,662,098	-45.7%
Beginning Net Position **	\$ 1,277,175,652	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	-0.5%
Adjustment ***	(5,452,390)	-	-	-	-
Beginning Net Position, as adjusted	\$ 1,271,723,262	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	-0.5%
Revenues					
Property & Other Taxes	112,317,146	122,370,659	132,561,469	143,291,997	8.1%
Franchise Fees	42,119,689	45,568,659	42,552,139	43,916,893	3.2%
Licenses and Permits	25,406,989	27,354,404	25,458,504	26,425,000	3.8%
Intergovernmental Resources	285,627,761	250,216,501	581,514,075	571,985,858	-1.6%
Charges for Services	287,750,407	314,674,258	331,404,945	344,063,896	3.8%
Developer Contributions	19,248,790	4,078,965	4,917,873	1,952,900	-60.3%
Fines and Forfeits	3,591,764	3,342,334	3,571,149	3,034,100	-15.0%
Residential Construction Tax	1,238,477	1,325,512	1,108,000	1,156,000	4.3%
Special Assessments	180,024	80,981	99,593	98,700	-0.9%
Miscellaneous	29,294,882	60,700,529	40,032,720	29,618,323	-26.0%
Total Revenues	\$ 806,775,929	\$ 829,712,802	\$ 1,163,220,467	\$ 1,165,543,667	0.2%
Capital Contributions	66,110,791	69,234,893	19,750,000	19,750,000	0.0%
Land Sales	1,943,700	5,818,628	2,060,000	-	-100.0%
Proceeds of Long-Term Debt	10,000,000	62,463,997	-	42,940,000	100.0%
Sale of General Fixed Assets	-	-	5,130	-	-100.0%
Proceeds of Capital Lease	1,574,827	81,903	522,995	-	-100.0%
SBITA Proceeds	472,567	480,766	57,522	-	-100.0%
Other Financing Sources	-	-	-	-	-
Operating Transfers In	46,367,141	75,271,133	79,765,243	12,454,492	-84.4%
Total Revenue/Other Sources	\$ 933,244,955	\$ 1,043,064,122	\$ 1,265,381,357	\$ 1,240,688,159	-2.0%
Total Resources	\$ 2,552,074,246	\$ 2,795,535,364	\$ 3,162,810,066	\$ 2,901,623,077	-8.3%
Expenditures by Function					
General Government	121,964,100	158,820,674	181,351,455	161,011,443	-11.2%
Judicial	13,713,792	14,345,700	17,239,467	17,431,293	1.1%
Public Safety	283,753,893	303,386,119	353,177,056	327,696,031	-7.2%
Public Works	66,560,102	72,837,007	428,740,599	380,210,748	-11.3%
Culture & Recreation	64,053,474	67,307,954	208,064,117	117,992,458	-43.3%
Community Support	17,770,093	8,909,338	23,646,234	27,412,216	15.9%
Utility Enterprises	165,002,825	170,878,695	217,557,853	191,063,717	-12.2%
Debt Service	21,762,122	25,620,975	27,765,951	31,786,453	14.5%
Total Expenditures	\$ 754,580,401	\$ 822,106,461	\$ 1,457,542,732	\$ 1,254,604,359	-13.9%
Debt Refunding	-	-	-	-	-
Loss on Asset Disposals	-	3,926,875	-	-	-
Operating Transfers Out	45,022,603	72,073,319	44,332,416	10,229,892	-76.9%
Total Expenditures/Other Uses	\$ 799,603,004	\$ 898,106,655	\$ 1,501,875,148	\$ 1,264,834,251	-15.8%
Ending Fund Balance ***	\$ 423,324,146	\$ 503,633,962	\$ 273,662,098	\$ 233,497,278	-14.7%
Ending Net Position **	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	\$ 1,403,291,548	1.2%
Total Applications	\$ 2,552,074,246	\$ 2,795,535,364	\$ 3,162,810,066	\$ 2,901,623,077	-8.3%

* 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

	FY23 Actual	FY24 Actual	FY25 Estimated***	FY26 Budget	% Change
Beginning Fund Balances, as previous reported	\$ 50,322,946	\$ 56,571,164	\$ 107,422,064	\$ 67,297,541	-37.4%
Prior Period Adjustment	-	-	-	-	-
Beginning Fund Balances, as adjusted	\$ 50,322,946	\$ 56,571,164	\$ 107,422,064	\$ 67,297,541	-37.4%
Revenues					
Property & Other Taxes*	33,180,974	40,488,771	42,929,369	50,454,866	17.5%
Franchise Fees	-	-	-	-	-
Licenses and Permits	-	-	-	-	-
Intergovernmental Resources	2,010,408	61,585	428,007	75,000	-82.5%
Charges for Services	-	-	-	-	-
Developer Contributions	-	-	-	-	-
Fines and Forfeits	-	-	-	-	-
Residential Construction Tax	-	-	-	-	-
Special Assessments	-	-	-	-	-
Miscellaneous	1,296,595	2,816,938	800,300	1,444,000	80.4%
Total Revenues	\$ 36,487,977	\$ 43,367,294	\$ 44,157,676	\$ 51,973,866	17.7%
Capital Contributions	-	-	-	-	-
Land Sales	-	-	-	-	-
Premium Refunding Bonds Issued	-	1,941,383	-	-	-
Payment to Refunding Escrow Agent	-	(7,211,952)	-	-	-
Other Financing Sources					
Sale of General Fixed Assets	279,000	-	500,000	500,000	0.0%
Proceeds of Long-Term Debt**	-	36,810,000	-	62,000,000	100.0%
Operating Transfers In	-	-	-	-	-
Total Revenue/Other Sources	\$ 36,766,977	\$ 74,906,725	\$ 44,657,676	\$ 114,473,866	156.3%
Total Resources	\$ 87,089,923	\$ 131,477,889	\$ 152,079,740	\$ 181,771,407	19.5%
Expenditures by Function					
General Government**	29,900,959	21,515,389	81,728,874	106,818,115	
Judicial	-	-	-	-	-
Public Safety	-	-	-	-	-
Public Works	-	-	-	-	-
Culture & Recreation	-	-	-	-	-
Community Support	-	-	-	-	-
Utility Enterprises	-	-	-	-	-
Debt Service	617,800	2,540,436	3,053,325	7,712,732	152.6%
Total Expenditures	\$ 30,518,759	\$ 24,055,825	\$ 84,782,199	\$ 114,530,847	35.1%
Debt Refunding	-	-	-	-	-
Operating Transfers Out	-	-	-	-	-
Total Expenditures/Other Uses	\$ 30,518,759	\$ 24,055,825	\$ 84,782,199	\$ 114,530,847	35.1%
Ending Fund Balance	\$ 56,571,164	\$ 107,422,064	\$ 67,297,541	\$ 67,240,560	-0.1%
Total Applications	\$ 87,089,923	\$ 131,477,889	\$ 152,079,740	\$ 181,771,407	19.5%
Fund Balance Change	12.4%	89.9%	-37.4%	-0.1%	

* 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 2025 and 2026 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.

*** Redevelopment Agency Fund classified as a major fund for year ended, June 30, 2025.

General Fund - 6 Year Trend

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	%
	Actual	Actual	Actual	Actual	Estimated	Budget	Change
Beginning Fund Balances, as previous reported	\$ 27,165,660	\$ 30,215,473	\$ 40,067,060	\$ 66,781,664	\$ 74,918,476	\$ 41,284,873	-44.9%
Adjustment*	-	49,827	689,152	-	-	-	-
Beginning Fund Balances, as adjusted	\$ 27,165,660	\$ 30,265,300	\$ 40,756,212	\$ 66,781,664	\$ 74,918,476	\$ 41,284,873	-44.9%
Revenues							
Property & Other Taxes	80,992,884	87,740,618	89,965,546	101,065,020	110,055,001	119,618,926	8.7%
Franchise Fees	31,865,215	35,020,585	42,119,689	45,568,659	42,552,139	43,916,893	3.2%
Licenses and Permits	16,793,600	18,097,074	18,593,137	19,434,746	18,384,027	19,088,000	3.8%
Intergovernmental Resources	140,570,172	176,674,490	180,737,588	176,104,325	169,537,641	170,750,547	0.7%
Charges for Services	22,500,307	24,253,101	37,157,888	42,929,931	34,529,453	36,207,706	4.9%
Developer Contributions	25,400	29,850	54,760	52,350	98,770	76,900	-22.1%
Fines and Forfeits	3,296,133	3,263,751	2,835,426	2,617,358	3,102,416	2,556,100	-17.6%
Residential Construction Tax	-	-	-	-	-	-	-
Special Assessments	-	-	-	-	-	-	-
Miscellaneous	1,217,496	1,152,024	3,214,731	8,679,681	8,254,737	7,420,100	-10.1%
Total Revenues	\$ 297,261,207	\$ 346,231,493	\$ 374,678,765	\$ 396,452,070	\$ 386,514,184	\$ 399,635,172	3.4%
Proceeds of Capital Lease	459,153	-	1,023,638	81,903	522,995	-	-100.0%
SBITA Proceeds	-	-	450,719	408,070	57,522	-	-100.0%
Sale of General Fixed Assets	950	-	-	-	5,130	-	-100.0%
Operating Transfers In	15,641	164,580	799,287	697,111	68,083	1,441,000	>300%
Total Revenue/Other Sources	\$ 297,736,951	\$ 346,396,073	\$ 376,952,409	\$ 397,639,154	\$ 387,167,914	\$ 401,076,172	3.6%
Total Resources	\$ 324,902,611	\$ 376,661,373	\$ 417,708,621	\$ 464,420,818	\$ 462,086,390	\$ 442,361,045	-4.3%
Expenditures by Function							
General Government	51,073,738	53,812,756	59,538,058	64,422,344	81,404,701	77,873,219	-4.3%
Judicial	11,584,210	11,679,288	13,063,890	13,760,679	15,382,453	16,073,529	4.5%
Public Safety	164,163,176	176,762,426	193,257,056	210,766,705	234,192,853	243,055,659	3.8%
Public Works	6,364,044	7,039,984	7,840,927	8,388,018	9,930,471	9,900,245	-0.3%
Culture & Recreation	37,550,378	41,557,172	45,804,039	50,329,934	55,242,314	57,322,214	3.8%
Community Support	1,577,133	1,653,562	1,935,200	2,564,106	7,088,900	4,753,823	-32.9%
Utility Enterprises	-	-	-	-	-	-	-
Debt Service	-	201,026	340,846	737,138	119,611	157,636	31.8%
Total Expenditures	\$ 272,312,679	\$ 292,706,214	\$ 321,780,016	\$ 350,968,924	\$ 403,361,303	\$ 409,136,325	1.4%
Operating Transfers Out	22,374,459	43,888,099	29,146,941	38,533,418	17,440,214	55,000	-99.7%
Total Expenditures/Other Uses	\$ 294,687,138	\$ 336,594,313	\$ 350,926,957	\$ 389,502,342	\$ 420,801,517	\$ 409,191,325	-2.8%
Ending Fund Balance	\$ 30,215,473	\$ 40,067,060	\$ 66,781,664	\$ 74,918,476	\$ 41,284,873	\$ 33,169,720	-19.7%
Total Applications	\$ 324,902,611	\$ 376,661,373	\$ 417,708,621	\$ 464,420,818	\$ 462,086,390	\$ 442,361,045	-4.3%
Fund Balance Change**	11.2%	32.4%	66.7%	12.2%	-44.9%	-19.7%	

* 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

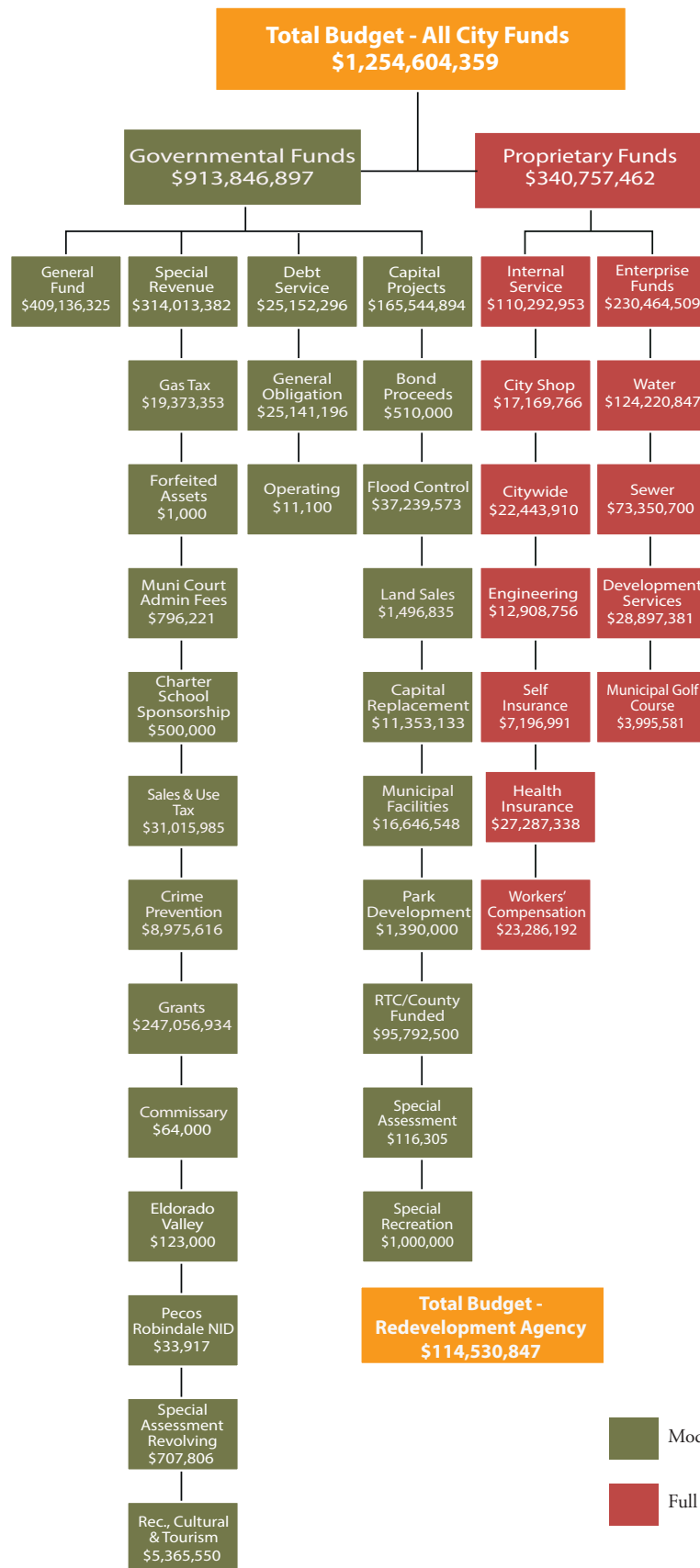
	FY 2021 Actual	FY 2022 Actual	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Budget	% Change
Beginning Fund Balances, as previous reported	\$ 306,558,743	\$ 284,530,041	\$ 346,416,877	\$ 423,324,146	\$ 503,633,962	\$ 273,662,098	-45.7%
Adjustment*	-	75,695	689,152	-	-	-	-
Beginning Fund Balances, as adjusted	\$ 306,558,743	\$ 284,605,736	\$ 347,106,029	\$ 423,324,146	\$ 503,633,962	\$ 273,662,098	-45.7%
Beginning Net Position **	\$ 1,182,149,645	\$ 1,213,844,852	\$ 1,277,175,652	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	-0.5%
Adjustment ***	-	-	(5,452,390)	-	-	-	-
Beginning Net Position, as adjusted	\$ 1,182,149,645	\$ 1,213,844,852	\$ 1,271,723,262	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	-0.5%
Revenues							
Property & Other Taxes	94,500,117	104,376,705	112,317,146	122,370,659	132,561,469	143,291,997	8.1%
Franchise Fees	31,865,215	35,020,585	42,119,689	45,568,659	42,552,139	43,916,893	3.2%
Licenses and Permits	22,598,016	24,676,696	25,406,989	27,354,404	25,458,504	26,425,000	3.8%
Intergovernmental Resources	221,622,926	241,460,405	285,627,761	250,216,501	581,514,075	571,985,858	-1.6%
Charges for Services	245,793,518	263,718,787	287,750,407	314,674,258	331,404,945	344,063,896	3.8%
Residential Construction Tax	1,649,294	2,084,754	1,238,477	1,325,512	1,108,000	1,156,000	4.3%
Developer Contributions	4,016,795	16,694,882	19,248,790	4,078,965	4,917,873	1,952,900	-60.3%
Fines and Forfeits	4,354,813	3,935,168	3,591,764	3,342,334	3,571,149	3,034,100	-15.0%
Special Assessments	117,207	134,458	180,024	80,981	99,593	98,700	-0.9%
Miscellaneous	8,056,709	(4,873,740)	29,294,882	60,700,529	40,032,720	29,618,323	-26.0%
Total Revenues	\$ 634,574,610	\$ 687,228,700	\$ 806,775,929	\$ 829,712,802	\$ 1,163,220,467	\$ 1,165,543,667	0.2%
Capital Contributions	38,446,938	55,874,482	66,110,791	69,234,893	19,750,000	19,750,000	0.0%
Land Sales	221,904	3,388,028	1,943,700	5,818,628	2,060,000	-	-100.0%
Sale of General Fixed Assets	950	-	-	-	5,130	-	-100.0%
Proceeds of Capital Lease	459,153	-	1,574,827	81,903	522,995	-	-100.0%
SBITA Proceeds	-	-	472,567	480,766	57,522	-	-100.0%
Proceeds of Long-Term Debt	-	27,418,877	10,000,000	62,463,997	-	42,940,000	100.0%
Other Financing Sources							
Operating Transfers In	32,208,793	55,030,576	46,367,141	75,271,133	79,765,243	12,454,492	-84.4%
Total Revenue/Other Sources	\$ 705,912,348	\$ 828,940,663	\$ 933,244,955	\$ 1,043,064,122	\$ 1,265,381,357	\$ 1,240,688,159	-2.0%
Total Resources	\$ 2,194,620,736	\$ 2,327,391,251	\$ 2,552,074,246	\$ 2,795,535,364	\$ 3,162,810,066	\$ 2,901,623,077	-8.3%
Expenditures by Function							
General Government	108,241,369	110,256,640	121,964,100	158,820,674	181,351,455	161,011,443	-11.2%
Judicial	12,075,700	12,774,925	13,713,792	14,345,700	17,239,467	17,431,293	1.1%
Public Safety	216,169,045	239,665,619	283,753,893	303,386,119	353,177,056	327,696,031	-7.2%
Public Works	46,454,826	42,339,307	66,560,102	72,837,007	428,740,599	380,210,748	-11.3%
Culture & Recreation	104,679,173	80,191,822	64,053,474	67,307,954	208,064,117	117,992,458	-43.3%
Community Support	17,230,872	8,581,534	17,770,093	8,909,338	23,646,234	27,412,214	15.9%
Utility Enterprises	141,646,589	137,072,965	165,002,825	170,878,695	217,557,853	191,063,717	-12.2%
Debt Service	19,765,032	20,150,334	21,762,122	25,620,975	27,765,951	31,786,453	14.5%
Total Expenditures	\$ 666,262,606	\$ 651,033,146	\$ 754,580,401	\$ 822,106,461	\$ 1,457,542,732	\$ 1,254,604,359	-13.9%
Loss on Asset Disposals				3,926,875			-
Operating Transfers Out	29,983,237	52,765,576	45,022,603	72,073,319	44,332,416	10,229,892	-76.9%
Total Expenditures/Other Uses	\$ 696,245,843	\$ 703,798,722	\$ 799,603,004	\$ 898,106,655	\$ 1,501,875,148	\$ 1,264,834,251	-15.8%
Ending Fund Balance ***	\$ 284,530,041	\$ 346,416,877	\$ 423,324,146	\$ 503,633,962	\$ 273,662,098	\$ 233,497,278	-14.7%
Ending Net Position **	\$ 1,213,844,852	\$ 1,277,175,652	\$ 1,329,147,096	\$ 1,393,794,747	\$ 1,387,272,820	\$ 1,403,291,548	1.2%
Total Applications	\$ 2,194,620,736	\$ 2,327,391,251	\$ 2,552,074,246	\$ 2,795,535,364	\$ 3,162,810,066	\$ 2,901,623,077	-8.3%

* 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 2026 Budget
Interest Income	\$ 559,000
Total Revenue	\$ 559,000
Operating Transfers In	-
Total Resources	\$ 559,000

Applications	FY 2026 Budget
Culture and Recreation	
Capital Outlay	\$ 510,000
Total Expenditures	\$ 510,000
Operating Transfers Out	-
Total Applications	\$ 510,000

Key Fact

Fire Station 92 officially opened in May 2025 to serve the rapidly growing West Henderson community, delivering exceptional fire protection and emergency 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 2026 projected expenditures include \$10.6 million in capital improvement projects, of which \$6.1 million is dedicated to Public Works improvements.



Heritage Park Aquatic Facility

Resources	FY 2026 Budget
Interest Income	\$ 1,598,000
Charges for Services	71,000
Miscellaneous	57,000
Total Revenue	\$ 1,726,000
Operating Transfers In	1,329,276
Total Resources	\$ 3,055,276

Applications	FY 2026 Budget
General Government	
Services and Supplies	\$ 200,000
Capital Outlay	275,000
Public Safety	
Capital Outlay	1,143,133
Public Works	
Services and Supplies	600,000
Capital Outlay	6,105,000
Culture and Recreation	
Capital Outlay	3,030,000
Total Expenditures	\$ 11,353,133
Operating Transfers Out	-
Total Applications	\$ 11,353,133

Key Fact

In Fiscal Year 2026, the City will invest in the replacement of heat pumps in the Heritage Park aquatic facility as well as replacement the sewer pipes at City Hall.

Charter School Sponsorship

The purpose of the Charter School Sponsorship Special Revenue Fund is to account for the costs, activities, expenditures, and revenues associated with the support and sponsorship of charter schools within the City of Henderson. The Fund will also include allocations for related operational expenses.

The passage of Assembly Bill 400 in the 2023 legislative session amended Nevada Revised Statute (NRS) Chapter 388A to allow municipalities to apply to become charter school sponsors. On November 7, 2023, Resolution 4550 was approved by the City Council and an application to become a charter school sponsor was approved by the Nevada Department of Education in May 2024.

The resources used to establish this Fund included a \$1,000,000 transfer from the Henderson Public Schools Education Account in Fiscal Year 2025. The Fund will be replenished with charter school sponsorship fees for administrative costs pursuant to NRS 388A.414.

Resources	FY 2026 Budget
Intergovernmental	\$ -
Interest Income	-
Total Revenue	\$ -
Operating Transfers In	-
Total Resources	\$ -

Applications	FY 2026 Budget
Services and Supplies	\$ 500,000
Total Expenditures	\$ 500,000
Operating Transfers Out	-
Total Applications	\$ 500,000



City Shop

The City Shop is an Internal Service Fund that is responsible for the acquisition, maintenance, and replacement of the City fleet. The operating costs, including fuel and repair costs, are assessed to the applicable departments on an annual basis. The City Shop is a division of the Public Works department.

The Fleet Maintenance section has been recognized for its management practices and services for several years as a Top 100 Fleet in North America. Staff currently services a fleet of over 2,595 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 2026 Budget
Charges for Services	\$ 23,168,000
Interest Earned	357,000
Total Revenue	\$ 23,525,000
Operating Transfers In	-
Total Resources	\$ 23,525,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 2,434,267
Employee Benefits	1,303,994
Services and Supplies	6,022,800
Depreciation	7,408,705
Total Expenses	\$ 17,169,766
Operating Transfers Out	-
Total Applications	\$ 17,169,766



Key Fact

The City Shop fleet comprises over 2,595 vehicles, including more than 1,000 specially for Parks.



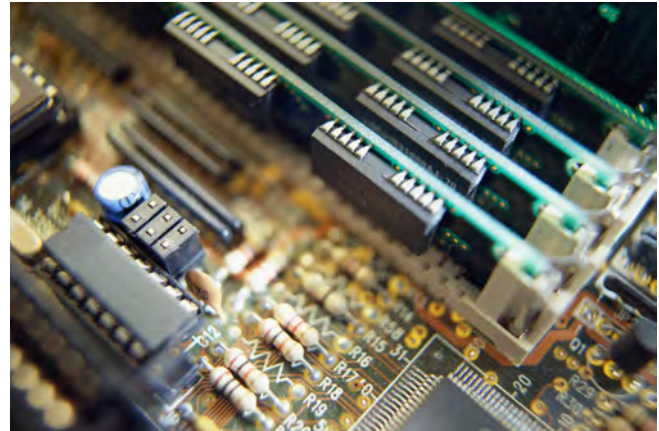
Fleet Vehicles

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 \$3.8 million will be allocated for technology infrastructure replacement and repairs in Fiscal Year 2026. 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 2026 Budget
Charges for Services	\$ 23,378,662
Interest Earned	310,000
Total Revenue	\$ 23,688,662
Operating Transfers In	-
Total Resources	\$ 23,688,662

Applications	FY 2026 Budget
Salaries and Wages	\$ 407,327
Employee Benefits	233,496
Services and Supplies	20,912,664
Depreciation	884,237
Interest Expense	6,186
Total Expenses	\$ 22,443,910
Operating Transfers Out	-
Total Applications	\$ 22,443,910

Key Fact

Included in the budget for Fiscal Year 2026 is \$3.8 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. Through these initiatives, the fund helps promote a safer and more constructive environment within the detention center.

Resources	FY 2026 Budget
Charges for Services	\$ 48,000
Interest Earned	16,000
Total Revenue	\$ 64,000
Operating Transfers In	-
Total Resources	\$ 64,000

Applications	FY 2026 Budget
Services and Supplies	\$ 64,000
Total Expenditures	\$ 64,000
Operating Transfers Out	-
Total Applications	\$ 64,000



Crime Prevention

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

Creation of the Crime Prevention Special Revenue Fund was mandated by the requirements of the Crime Prevention Act. In compliance with the requirements of the Crime Prevention Act, this dedicated fund ensures that all sales tax proceeds are allocated specifically for the recruitment, training, and equipping of law enforcement personnel, enhancing public safety and police presence in the community.

Resources	FY 2026 Budget
Intergovernmental	\$ 7,832,000
Charges for Services	160,000
Interest Income	208,000
Total Revenue	\$ 8,200,000
Operating Transfers In	-
Total Resources	\$ 8,200,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 4,080,820
Employee Benefits	3,342,022
Services & Supplies	1,552,774
Capital Outlay	-
Total Expenditures	\$ 8,975,616
Operating Transfers Out	87,532
Total Applications	\$ 9,063,148



New state-of-the-art Forensic Laboratory



Instrumentation Lab

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 07/01/25	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	1,050,000	549,750	08/01/2026
G.O. Various Purpose Bonds, Series 2020B1	06/09/2020	29,510,000	29,410,000	1,258,600	06/01/2040
G.O. Refunding Bonds, Series 2020B2	06/09/2020	93,705,000	80,345,000	8,895,069	06/01/2036
Medium Term 2020C	06/23/2020	20,000,000	10,480,000	2,224,600	06/01/2030
G.O. Various Purpose Bonds Series 2021	10/12/2021	25,000,000	22,150,000	1,679,938	06/01/2041
Medium Term 2022	12/01/2022	10,000,000	8,053,000	1,328,377	06/01/2032
Installment Purchase Agreement	11/21/2022	1,574,827	639,207	334,730	11/15/2026
G.O. Taxable Series 2023A1	11/16/2023	34,000,000	32,925,000	2,956,563	06/01/2043
G.O. Taxable Series 2023A2	11/16/2023	26,000,000	25,150,000	2,152,500	06/01/2043
		\$316,749,827	\$ 215,682,207	\$ 21,564,727	

* Total debt issuances exclude \$787,441 in lease obligations recorded within individual funds and any proposed debt. For full citywide debt details, see the Long-Range Planning Section.

General Obligation Bonds

General Obligation Bonds are backed by the full faith, credit, and taxing power of the City. 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.

The City plans to issue bonds in the amount of \$32,540,000 with a 20-year term in Fiscal Year 2026 for flood control capital projects. The principal and interest payments for the proposed bonds have been included in the budget.

Resources	FY 2026 Budget
Property Taxes (operating rate)	\$ 11,665,892
Interest Income	231,000
Total Revenue	\$ 11,896,892
Operating Transfers In	8,575,016
Total Resources	\$ 20,471,908

Applications	FY 2026 Budget
Principal	\$ 15,590,665
Interest	9,485,162
Administrative Costs	65,369
Total Expenditures	\$ 25,141,196
Operating Transfers Out	-
Total Applications	\$ 25,141,196

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 2026 Budget
Special Assessments	\$ 98,700
Interest Income	84,500
Total Revenue	\$ 183,200
Operating Transfers In	-
Total Resources	\$ 183,200

Applications	FY 2026 Budget
Principal	\$ -
Interest	-
Administrative Costs	11,100
Total Expenditures	\$ 11,100
Operating Transfers Out	115,200
Total Applications	\$ 126,300

General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2026	\$ 13,817,665	\$ 7,747,062	\$ 21,564,727
2027	14,225,542	7,340,703	21,566,245
2028	14,306,000	6,923,347	21,229,347
2029	14,742,000	6,487,663	21,229,663
2030	15,200,000	6,032,729	21,232,729
2031 - 2035	67,641,000	23,406,807	91,047,807
2036 - 2040	60,330,000	11,802,261	72,132,261
2041 - 2043	15,420,000	1,588,230	17,008,230
Total	\$ 215,682,207	\$ 71,328,802	\$ 287,011,009

* Totals exclude lease obligations and proposed 2026A SRF Utility Bonds. For a complete citywide debt schedule for governmental funds see the [Long-Range Planning Section](#).

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.

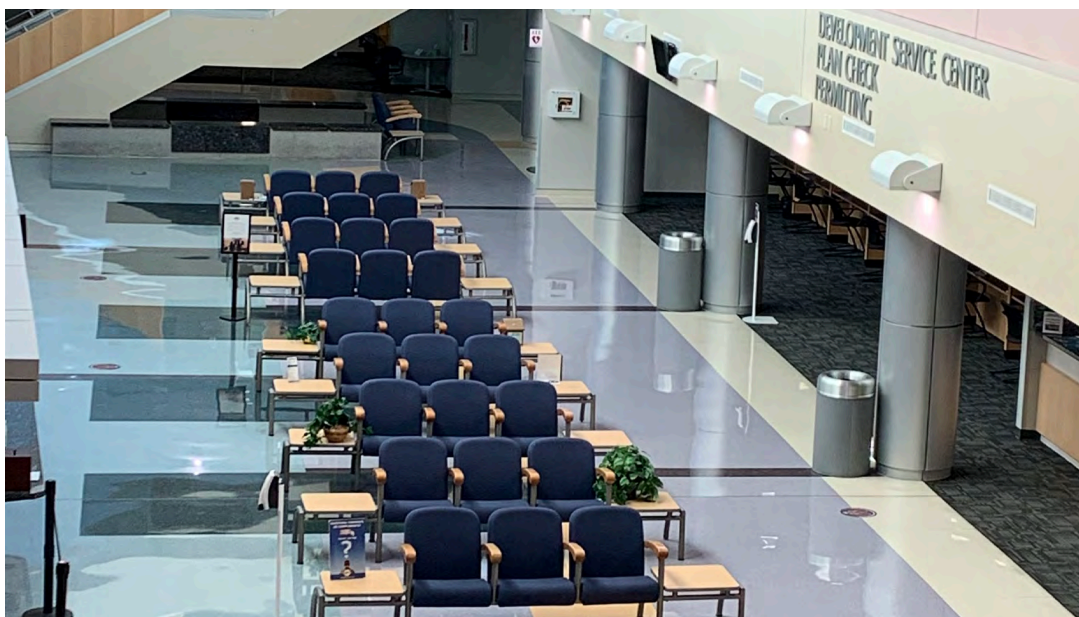
The types of revenue collected in the DSC include building permit fees, plan check fees, certificate of occupancy fees, hydrology study review fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, records management fees, mapping fees, and technology fees.

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 2026 Budget
Licenses & Permits	\$ 7,337,000
Charges for Services	15,753,000
Interest Earned	630,000
Intergovernmental	28,000
Total Revenue	\$ 23,748,000
Operating Transfers In	-
Total Resources	\$ 23,748,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 10,696,698
Employee Benefits	5,972,806
Services and Supplies	12,217,066
Depreciation	10,811
Total Expenses	\$ 28,897,381
Operating Transfers Out	-
Total Applications	\$ 28,897,381



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 facility's operations are funded through rental fees and contributions from partnering agencies, as specified in 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 2026 Budget
Intergovernmental	\$ 69,000
Interest Earned	12,000
Miscellaneous	-
Total Revenue	\$ 81,000
Operating Transfers In	55,000
Total Resources	\$ 136,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 1,500
Employee Benefits	300
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 2026 Budget
Charges for Services	\$ 14,056,000
Interest Earned	45,000
Miscellaneous	149,000
Total Revenue	\$ 14,250,000
Operating Transfers In	-
Total Resources	\$ 14,250,000

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

Applications	FY 2026 Budget
Salaries and Wages	\$ 6,087,589
Employee Benefits	3,503,125
Services and Supplies	3,316,657
Depreciation	1,385
Interest Expense	-
Total Expenses	\$ 12,908,756
Operating Transfers Out	-
Total Applications	\$ 12,908,756

Engineering Services Projects

Completed Projects in Fiscal Year 2025

- Pecos Road Rehabilitation, I-215 to Windmill Parkway
- Warm Springs Road Improvements-Lake Mead Parkway to Racetrack Road and Cadence
- Horizon Ridge Parkway, Gibson Road to Ray Boulevard
- Seven Hills Drive Improvements, Grand Hills Drive to St. Rose Parkway and Loop
- Wigwam Parkway, Eastern Avenue to Business Center



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 (CCRFCFCD). CCRFCFCD was established under NRS 543. Henderson assists in projects undertaken by CCRFCFCD that affect the City. The money received by CCRFCFCD to fund such projects is then allocated to cover the costs incurred. Most of the projects previously reflected in this fund were previously billed directly to CCRFCFCD.

Resources	FY 2026 Budget
Intergovernmental	\$ 6,900,000
Issuance of Bonds	32,540,000
Interest	5,000
Total Revenue	\$ 39,445,000
Operating Transfers In	-
Total Resources	\$ 39,445,000

Applications	FY 2026 Budget
Capital Outlay	\$ 37,239,573
Total Expenditures	\$ 37,239,573
Operating Transfers Out	2,200,000
Total Applications	\$ 39,439,573



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 2026. For this reason, it is not anticipated that funds will be released to the State Education Fund at the end of Fiscal Year 2026.



Resources	FY 2026 Budget
Forfeitures	\$ -
Interest	-
Total Revenue	\$ -
Operating Transfers In	-
Total Resources	\$ -

Applications	FY 2026 Budget
Services and Supplies	\$ 1,000
Total Expenditures	\$ 1,000
Operating Transfers Out	-
Total Applications	\$ 1,000



Key Fact

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

Gas Tax

The Gas Tax Special Revenue Funds are comprised of the revenue sources notated in the table to the right. These revenues are restricted by their respective NRS to only be used for street repair and maintenance. Nearly 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 2026 Budget
Intergovernmental	\$ 6,468,000
Issuance of Bonds	10,400,000
Interest Income	371,000
Miscellaneous	7,000
Total Revenue	\$ 17,246,000
Operating Transfers In	-
Total Resources	\$ 17,246,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 2,506,761
Employee Benefits	1,376,928
Services and Supplies	3,051,464
Capital Outlay	12,438,200
Total Expenditures	\$ 19,373,353
Operating Transfers Out	1,311,100
Total Applications	\$ 20,684,453

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.

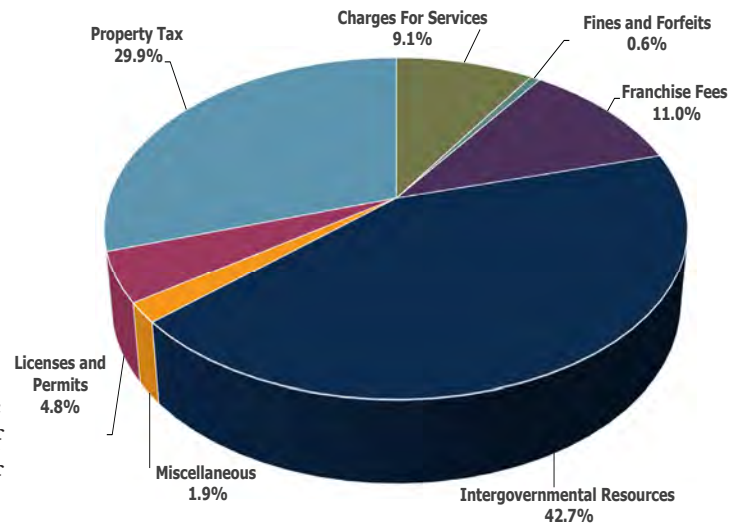
Consolidated Tax comprises \$166.6 million or 97.6% of Intergovernmental Resources and consists of:

- 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 2026 Budget
Intergovernmental Resources	\$ 170,750,547
Property Tax	119,618,926
Franchise Fees	43,916,893
Charges For Services	36,207,706
Licenses and Permits	19,088,000
Fines and Forfeits	2,556,100
Miscellaneous	7,497,000
Total Revenue	\$ 399,635,172
Operating Transfers In	1,441,000
Total Resources	\$ 401,076,172

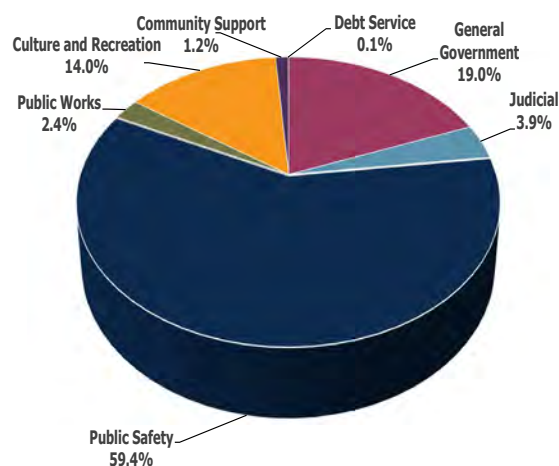
General Fund Revenue by Source



Vegas Golden Knights Watch Party at the Water Street Events Plaza

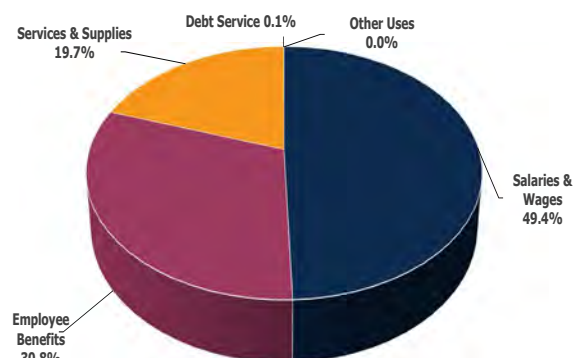
Expenditures by Function	FY 2026 Budget
General Government	\$ 77,873,219
Judicial	16,073,529
Public Safety	243,055,659
Public Works	9,900,245
Culture and Recreation	57,322,214
Community Support	4,753,823
Debt Service	157,636
Total Expenditures	\$ 409,136,325

General Fund Expenditures by Function



Expenditures by Category	FY 2026 Budget
Salaries & Wages	\$ 202,295,374
Employee Benefits	126,150,548
Services & Supplies	80,532,767
Capital Outlay	-
Debt Service	157,636
Total Expenditures	\$ 409,136,325
Transfers Out	55,000
Total Expenditures & Other Uses	\$ 409,191,325

General Fund Expenditures and Other Uses by Category



General Fund Expenditure Summary by Function		
	FY 2026 Budget	%
General Government		
Building Maintenance	\$ 15,580,619	
City Attorney's Office	4,575,524	
City Clerk's Office	3,151,874	
City Manager's Office	1,897,968	
Communications	3,634,143	
Community Development	5,906,421	
Education Initiatives	1,180,462	
Finance	9,293,053	
Human Resources	6,740,001	
Information Technology	14,352,402	
Intergovernmental Relations	1,535,437	
Internal Audit	1,158,275	
Mayor & City Council	1,126,299	
Miscellaneous Citywide	5,922,433	
Performance and Innovation	1,818,308	
	<u>\$ 77,873,219</u>	19.0%
Judicial		
Municipal Court	\$ 10,700,979	
Attorney - Criminal	5,372,550	
	<u>\$ 16,073,529</u>	3.9%
Public Safety		
Fire	\$ 96,368,886	
Police	139,042,093	
Building & Fire Safety	4,245,426	
Emergency Management	3,399,254	
	<u>\$ 243,055,659</u>	59.4%
Public Works		
Street Lighting	\$ 2,154,666	
Public Works - General	7,745,579	
	<u>\$ 9,900,245</u>	2.4%
Culture & Recreation		
Parks Maintenance	\$ 29,603,460	
Recreation	27,718,754	
	<u>\$ 57,322,214</u>	14.0%
Community Support		
Economic Development	\$ 1,710,477	
Neighborhood Services	3,043,346	
	<u>\$ 4,753,823</u>	1.2%
Debt Service		
Debt Service	\$ 157,636	
	<u>\$ 157,636</u>	0.1%
Total All Departments	<u>\$ 409,136,325</u>	100.0%

Grant

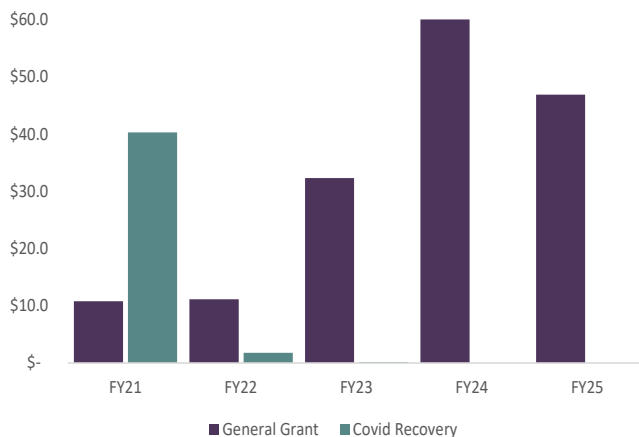
The Grant Special Revenue Fund accounts for the grants awarded to the City.

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 2025 many functions were awarded grant funds that will be carried forward into Fiscal Year 2026 including but not limited to Public Safety, Public Works, Culture & Recreation and Community Support grants.

Resources	FY 2026 Budget
Intergovernmental	\$ 246,766,811
Other Revenue	290,123
Total Revenue	\$ 247,056,934
Operating Transfers In	-
Total Resources	\$ 247,056,934

Grant Awards Summary by Fiscal Year
(in millions)



Applications	FY 2026 Budget
Community Support	
Salaries and Wages	1,542,833
Employee Benefits	685,670
Services and Supplies	11,005,931
Capital Outlay	4,423,957
Culture and Recreation	
Salaries and Wages	1,449,478
Employee Benefits	598,670
Services and Supplies	2,489,112
Capital Outlay	40,341,853
General Government	
Salaries and Wages	100,728
Employee Benefits	49,272
Services and Supplies	1,456,501
Judicial	
Services and Supplies	561,543
Public Safety	
Salaries and Wages	1,037,392
Employee Benefits	325,959
Services and Supplies	2,579,100
Public Works	
Salaries and Wages	66,202
Employee Benefits	18,059
Services and Supplies	522,929
Capital Outlay	177,801,745
Total Expenditures	\$247,056,934
Operating Transfers Out	-
Total Applications	\$247,056,934



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 2026 Budget
Interest Income	\$ 543,000
Intergovernmental	221,000
Miscellaneous	363,000
Total Revenue	\$ 1,127,000
Land Sales	-
Operating Transfers In	-
Total Resources	\$ 1,127,000

Applications	FY 2026 Budget
General Government	
Salaries and Wages	\$ 209,337
Employee Benefits	103,222
Services and Supplies	9,525
Public Works	
Salaries and Wages	178,010
Employee Benefits	71,103
Services and Supplies	925,638
Total Expenditures	\$ 1,496,834
Operating Transfers Out	956,000
Total Applications	\$ 2,452,834



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 2026 Budget
Fines and Forfeits	\$ 478,000
Total Revenue	\$ 478,000
Operating Transfers In	-
Total Resources	\$ 478,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 67,480
Employee Benefits	44,661
Services and Supplies	384,080
Capital Outlay	300,000
Total Expenditures	\$ 796,221
Operating Transfers Out	-
Total Applications	\$ 796,221



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.

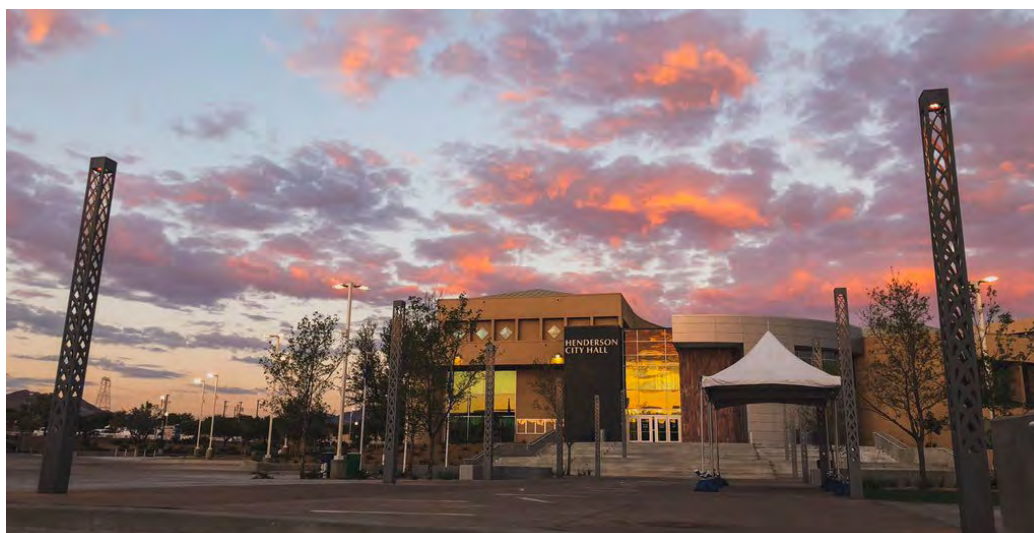
Projects housed in this fund are citywide projects. Some of the completed projects funded through this fund include the Hidden Falls Fire Station, City Hall Improvements, and Detention Center security upgrades. Funds unspent as of June 30, 2025, will be carried over to the Fiscal Year 2026 budget.

Key Fact

For Fiscal Year 2026, the City's budget includes \$9.6 million to support renovation of Fire Station 84.

Resources	FY 2026 Budget
Property Tax	\$ 2,402,826
Interest Income	1,322,000
Miscellaneous	75,000
Developer Contributions	1,876,000
Total Revenue	\$ 5,675,826
Operating Transfers In	-
Total Resources	\$ 5,675,826

Applications	FY 2026 Budget
Public Safety	
Services and Supplies	\$ 170,000
Capital Outlay	9,600,000
Public Works	
Salaries and Wages	51,000
Employee Benefits	2,516
Services and Supplies	21,712
Capital Outlay	1,301,320
Culture and Recreation	
Capital Outlay	500,000
Judicial	
Capital Outlay	5,000,000
Total Expenditures	\$ 16,646,548
Operating Transfers Out	1,538,000
Total Applications	\$ 18,184,548



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 2026, 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.

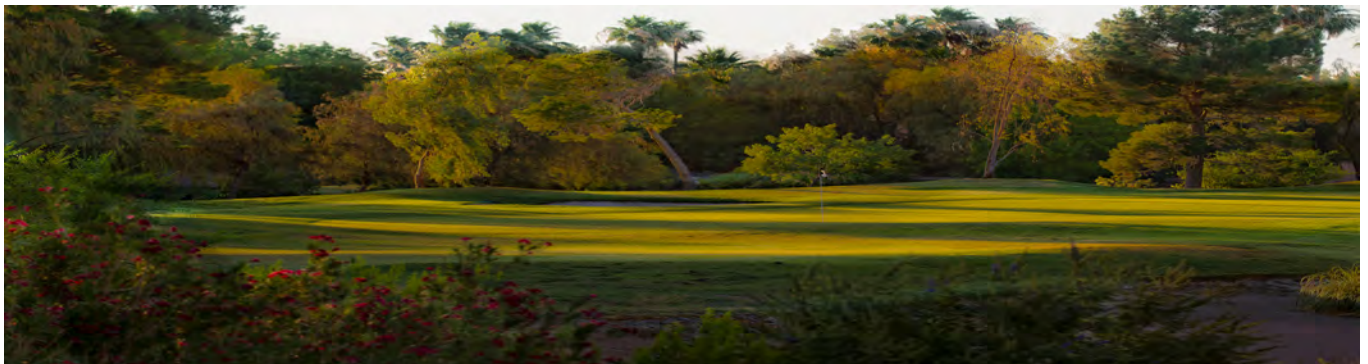
Resources	FY 2026 Budget
Charges for Services	\$ 3,630,000
Miscellaneous	25,000
Interest Income	5,000
Total Revenue	\$ 3,660,000
Operating Transfers In	-
Total Resources	\$ 3,660,000

Applications	FY 2026 Budget
Services and Supplies	\$ 3,739,000
Depreciation	256,581
Total Expenses	\$ 3,995,581
Operating Transfers Out	-
Total Applications	\$ 3,995,581



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 briefly describes the funds of the City not presented in their own sections. These funds have no budgeted expenditures for Fiscal Year 2026.

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 2026 is anticipated to be approximately \$35.2 million, 8.8% of General Fund revenue excluding federal grants.

LID Revolving Loan Internal Service Fund

Effective July 1, 2024, the LID Revolving Loan Fund (est. under NRS 271.536) was dissolved, with its balance transferred to the newly established Special Assessment Revolving Special Revenue Fund. The original fund provided loans for special assessment district costs, repaid via bond proceeds or assessments from property owners

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



Blooming Cactus Park

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

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 2026 Budget
Residential Construction Tax	\$ 1,156,000
Interest Income	175,000
Total Revenue	\$ 1,331,000
Operating Transfers In	-
Total Resources	\$ 1,331,000

Applications	FY 2026 Budget
Capital Outlay	\$ 1,390,000
Total Expenditures	\$ 1,390,000
Operating Transfers Out	-
Total Applications	\$ 1,390,000

RCT Completed Projects

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

2025

- Hard court surfacing at numerous locations
- Arroyo Grande Sports Complex bleacher shade
- Heritage Park/Dog Park shade
- Paseo Verde Park concrete
- Fox Ridge Park playground equipment and surfacing



Key Fact

Over \$7.6 million in revenue generated from Residential Construction Tax over the last 10 years.



Fox Ridge Park

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 2026 Budget
Charges for Services	\$ 21,000
Interest Income	2,000
Total Revenue	\$ 23,000
Operating Transfers In	-
Total Resources	\$ 23,000

Applications	FY 2026 Budget
Services and Supplies	\$ 33,917
Total Expenditures	\$ 33,917
Operating Transfers Out	-
Total Applications	\$ 33,917



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.



Spring Forward Family Music Festival

Resources	FY 2026 Budget
Intergovernmental Revenue	\$ 2,800,000
Charges for Services	114,000
Interest Earned	119,000
Room Taxes	3,640,000
Miscellaneous	4,000
Total Revenue	\$ 6,677,000
Operating Transfers In	-
Total Resources	\$ 6,677,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 1,967,213
Employee Benefits	1,070,017
Services and Supplies	2,328,320
Total Expenditures	\$ 5,365,550
Operating Transfers Out	1,239,000
Total Applications	\$ 6,604,550



Henderson Reads Book Festival 2024



St. Patrick's Day Parade

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 \$2.9 billion based on the Preliminary Revenue Report from the State. This is the highest assessed value of any redevelopment area in the State.

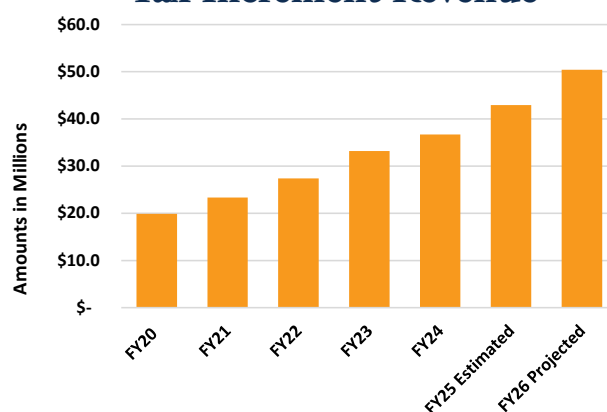


Extreme Makeover Fire Station Edition
Former Camping World was renovated to become Fire Station 81.

Resources	FY 2026 Budget
Property Tax	\$ 50,454,866
Investment Income	1,444,000
Miscellaneous	75,000
Total Revenue	\$ 51,973,866
Bond Proceeds	62,000,000
Sale of General Fixed Assets	500,000
Operating Transfers In	-
Total Resources	\$ 114,473,866

Applications	FY 2026 Budget
Salaries and Wages	\$ 1,082,254
Employee Benefits	607,351
Services and Supplies	40,778,510
Capital Outlay	64,350,000
Principal Retirement	2,183,000
Interest Expense	5,529,732
Administrative and Other Costs	-
Total Expenditures	\$ 114,530,847
Operating Transfers Out	-
Total Applications	\$ 114,530,847

Tax Increment Revenue



Cadence Master-Planned Community in the Eastside Redevelopment Area is Ranked #3 Nationwide.

Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal*	Interest*	Total*
2026	\$ 1,215,000	\$ 1,833,732	\$ 3,048,732
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	\$ 35,315,000	\$ 21,052,258	\$ 56,367,258

* General Obligation Bonds Payment Requirements principal and interest excludes the proposed Tax Allocation Bonds for Fiscal Year 2026 as the final issuance amount and term are not known at this time.

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/25	Current Year Principal & Interest Pmts	Final Payment Date
General Obligation Bonds					
Series 2023 Tax Allocation Bonds (Eastside)	12/21/2023	\$ 15,300,000	\$ 14,670,000	\$ 1,061,688	04/01/2050
Series 2023A Tax Allocation Bonds (Downtown)	11/21/2023	14,725,000	14,725,000	758,125	10/01/2039
Series 2023 Tax Allocation Bonds (Downtown)	11/21/2023	6,785,000	5,920,000	1,228,919	10/01/2030
Series 2025 Tax Allocation Bonds (Eastside)*	TBD	62,000,000	62,000,000	4,664,000	06/30/2051
		\$ 98,810,000	\$ 97,315,000	\$ 7,712,732	

* The Agency is anticipating proposed issuances sometime during the Fiscal Year 2025 for Tax Allocation Bonds of \$62,000,000 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 2026. The intent of these bond issuances is to fund Eastside Redevelopment capital projects. See the Capital Improvement Plan section for a listing of projects identified as funded through bond proceeds.

Redevelopment Agency Future Projects

- Continue funding and coordinating with other City departments on planning and promoting successful events and programming within the Water Street District.
- Provide strategic incentives, including exploring new grant programs and alternative funding sources that will increase levels of private investment and promote development opportunities in the Redevelopment areas.
- Work closely with business owners to gauge the successes and challenges of conducting business in a redevelopment area.
- Establish a workforce development program including partnerships with other community resources to upskill residents of Redevelopment areas and improve their employment prospects.
- Support the development of a Main Street organization led by the Water Street District Business Association (WSDBA).
- Re-mapping of the Site E (Strip along Basic Road and Pacific Avenue) and Downtown Recreation Center that will provide an opportunity mixed-use or residential development by creating a more attractive site for development.
- 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 and providing grant funding.
- Continue frequent updates and use of social media to promote the Downtown Redevelopment area as a destination of choice.
- Planned projects include Downtown Park, Annex Renovation, Parking Structure, Fire and Animal Control upgrades, Early Childhood Education Center, Fiesta Fieldhouse, Merida Community, Re-Imagine Boulder Highway, Eastside Monumentation, and Lakemoor Canyon redevelopment.

Regional Transportation Commission

The Regional Transportation Commission (RTC) of Southern Nevada Capital Projects Fund is used to improve street projects within the City of Henderson that are funded through the 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.

In Fiscal Year 2026, the RTC is requiring that the City directly pay expenses for projects and then seek reimbursement from RTC. For Fiscal Year 2026, the City has budgeted \$95.8 million in intergovernmental revenue receivable from the RTC to cover an identical amount of Capital Outlay. The majority of traffic improvements within the City of Henderson are funded through RTC.

City engineering staff costs include engineering services and quality control inspections are billed to the RTC and reimbursed directly to the Engineering Services Fund.

Resources	FY 2026 Budget
Intergovernmental	\$ 95,792,500
Interest Income	13,000
Total Revenue	\$ 95,805,500
Operating Transfers In	-
Total Resources	\$ 95,805,500

Applications	FY 2026 Budget
Capital Outlay	\$ 95,792,500
Total Expenses	\$ 95,792,500
Operating Transfers Out	-
Total Applications	\$ 95,792,500



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 2026 Budget
Intergovernmental	\$ 27,554,000
Charges for Services	562,000
Interest Income	280,000
Miscellaneous	111,000
Total Revenue	\$ 28,507,000
Operating Transfers In	-
Total Resources	\$ 28,507,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 15,307,797
Employee Benefits	11,943,918
Services & Supplies	3,764,270
Capital Outlay	-
Total Expenditures	\$ 31,015,985
Operating Transfers Out	299,933
Total Applications	\$ 31,315,918

Self-Insurance

This section addresses 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 2026 Budget
Insurance Charges	\$ 5,797,528
Interest Income	190,000
Total Revenue	\$ 5,987,528
Operating Transfers In	-
Total Resources	\$ 5,987,528

Applications	FY 2026 Budget
Salaries and Wages	\$ 418,450
Employee Benefits	223,452
Services and Supplies	3,390,089
Claims	3,090,000
Legal Fees	75,000
Total Expenses	\$ 7,196,991
Operating Transfers Out	-
Total Applications	\$ 7,196,991

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 2026 Budget
Insurance Premiums	\$ 16,367,000
Interest Income	490,000
Total Revenue	\$ 16,857,000
Operating Transfers In	-
Total Resources	\$ 16,857,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 248,089
Employee Benefits	125,816
Services and Supplies	3,321,650
Claims	19,340,000
Legal Fees	125,000
Depreciation	86,663
Interest Expense	38,974
Total Expenses	\$ 23,286,192
Operating Transfers Out	-
Total Applications	\$ 23,286,192

Health Insurance

The Health Insurance Self-Insurance Fund covers the cost of providing insurance benefits to Fire, Police, and non-represented full-time city employees including medical, dental, vision, life, and disability insurance.

Insurance contracts are negotiated by the City to ensure that adequate insurance coverage is provided to employees at the best possible rates. The cost of this insurance is funded through a combination of City and employee contributions. Employee portions of insurance premiums are collected through payroll deduction.

Resources	FY 2026 Budget
Charges for Services	\$ 27,294,000
Interest Income	265,000
Total Revenue	\$ 27,559,000
Operating Transfers In	-
Total Resources	\$ 27,559,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 421,937
Employee Benefits	290,410
Services and Supplies	3,310,891
Claims	23,264,100
Total Expenses	\$ 27,287,338
Operating Transfers Out	-
Total Applications	\$ 27,287,338



Key Fact

The City of Henderson Self-Funded Health Insurance Committee meets quarterly. The Purpose of the committee is to administer the City of Henderson Self-Funded Health Insurance Plan (the plan) adopted by the City Council and made effective July 1, 1992.



Special Assessment Districts

The Special Assessment Districts Capital Projects Fund accounts 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 2026 Budget
Interest Income	\$ 2,604,600
Total Revenue	\$ 2,604,600
Operating Transfers In	115,200
Total Resources	\$ 2,719,800

Applications	FY 2026 Budget
Services and Supplies	\$ 116,305
Total Expenditures	\$ 116,305
Operating Transfers Out	-
Total Applications	\$ 116,305



Special Assessment Revolving

Established on July 1, 2024, the Special Assessment Revolving Special Revenue Fund is designed to manage special assessments levied on property owners. The fund tracks all related costs, activities, expenditures, and revenues—including, but not limited to, operational and maintenance expenses—and facilitates allocations for capital acquisitions and improvement projects.

The resources used to establish this Fund, and from which the Fund will be replenished shall include the net position remaining in the LID Revolving Loan Fund, after all remaining obligations related thereto have been satisfied, the revenue generated from special assessment to property owners created under this Fund, and interest income.

Resources	FY 2026 Budget
Interest Income	\$ 20,000
Total Revenue	\$ 20,000
Operating Transfers In	-
Total Resources	\$ 20,000

Applications	FY 2026 Budget
Services and Supplies	\$ 707,806
Total Expenditures	\$ 707,806
Operating Transfers Out	-
Total Applications	\$ 707,806



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 2026 Budget
Room Taxes	\$ -
Interest Income	61,000
Total Revenue	\$ 61,000
Operating Transfers In	939,000
Total Resources	\$ 1,000,000

Key Fact

Invested \$450,000 in a mobile stage to support concerts throughout the City and enhance community programming.

Applications	FY 2026 Budget
Services and Supplies	\$ 50,000
Capital Outlay	950,000
Total Expenditures	\$ 1,000,000
Operating Transfers Out	-
Total Applications	\$ 1,000,000



Mobile Stage

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 2026 is \$115.5 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 2026 is \$59.8 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 2026 are projected at \$6.2 million and sewer system development fees are projected at \$13.5 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.



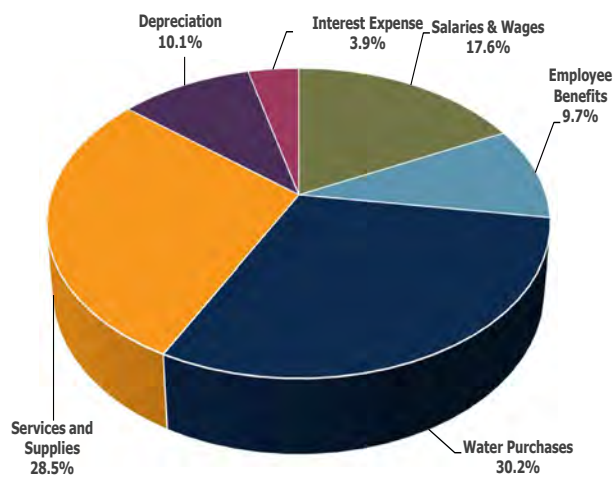
Utility Services Employees

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 primary 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 2026 Budget
Utility Fees	\$ 115,489,000
Late Charges	1,500,000
Miscellaneous	64,000
Connection Fees	2,076,000
Interest Income	4,000,000
Total Revenue	\$ 123,129,000
System Development Fees	6,249,000
Total Resources	\$ 129,378,000

Fiscal Year 2026 Water Expenses



Applications	FY 2026 Budget
Salaries and Wages	\$ 21,917,855
Employee Benefits	12,073,662
Water Purchases	37,530,600
Services and Supplies	35,371,105
Depreciation	12,507,578
Interest Expense	4,820,047
Total Expenses	\$ 124,220,847
Operating Transfers Out	-
Total Applications	\$ 124,220,847

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 2026 Budget
Utility Fees	\$ 59,810,000
Late Charges	550,000
Miscellaneous	6,000
Connection Fees	61,000
Sales Tax	9,082,000
Intergovernmental	1,340,000
Interest Income	3,773,000
Total Revenue	\$ 74,622,000
System Development Fees	13,501,000
Operating Transfers In	-
Total Resources	\$ 88,123,000

Applications	FY 2026 Budget
Salaries and Wages	\$ 14,880,924
Employee Benefits	8,083,654
Services and Supplies	33,282,937
Depreciation	15,415,402
Interest Expense	1,687,783
Total Expenses	\$ 73,350,700
Operating Transfers Out	-
Total Applications	\$ 73,350,700

UTILITY RATE STRUCTURE

Water Rates (effective Jan. 2025)

Residential Monthly Service Charge

3/4 inch or less	\$18.52
1 inch	\$38.03

Residential Volume Charge (per 1,000 gallons)

First Rate Tier ⁽¹⁾	\$1.76
Second Rate Tier ⁽¹⁾	\$2.92
Third Rate Tier ⁽¹⁾	\$4.12
Fourth Rate Tier	\$10.80

Sewer Rates (effective Jan. 2025)

Residential Monthly Service Charge

Single Family ⁽¹⁾	\$30.16
Senior Citizen ⁽¹⁾	\$24.48

Commercial Monthly Service Charge	\$5.25
Commercial Volume Charge (per 1,000 gallons)	\$2.55

Reclaimed Water (effective Jan. 2025)

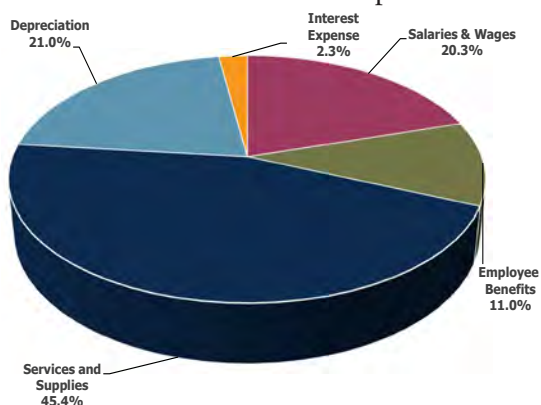
Per 1,000 gallons	\$1.68

Raw Water (effective Jan. 2025)

Per 1,000 gallons	\$1.68

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

Fiscal Year 2026 Sewer Expenses



Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2026	\$ 6,128,281	\$ 6,507,780	\$ 12,636,061
2027	6,247,449	6,371,298	12,618,747
2028	6,457,442	6,244,225	12,701,667
2029	6,622,773	6,103,568	12,726,341
2030	6,798,448	5,908,971	12,707,419
2031-2035	35,708,365	26,738,280	62,446,645
2036-2040	37,537,008	21,237,826	58,774,834
2041-2045	43,507,466	14,651,461	58,158,927
2046-2055	49,994,451	5,973,857	55,968,308
Total ^[1]	\$ 199,001,683	\$ 99,737,266	\$ 298,738,949

Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2025	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
Utility System Bonds Series 2020A-1	06/09/2020	\$ 125,340,000	\$ 125,340,000	\$ 4,745,800	06/01/2050
Utility System Bonds Series 2024A ^[1]	12/12/2024	7,100,000	7,100,000	278,664	07/01/2054
		\$ 132,440,000	\$ 132,440,000	\$ 5,024,464	
Sewer Enterprise Funds					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 436,683	\$ 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	42,380,000	6,350,399	06/01/2034
Sewer System Bonds Series 2024B ^[1]	12/12/2024	12,400,000	12,400,000	812,142	07/01/2044
		\$ 84,139,396	\$ 66,561,683	\$ 12,636,061	
		\$ 216,579,396	\$ 199,001,683	\$ 12,636,061	

1] As of June 30, 2025, the City had borrowed \$1,002,030 under the 2024A Utility System Bond, with additional draws expected until the \$7.1 million limit is reached or the project is completed. The City also borrowed \$79,819 under the 2024B Utility System Bond, with additional draws expected until the \$12.4 million limit is reached or the project concludes.

2] Utility System Bond (Clean Water SRF), Series 2025A—\$12.6 million proposed for issuance in November 2025; not included in the above tables.



Capital Improvement Plan

Contents

Capital Improvement Overview	94
Capital Projects Funds Project Summary & Detail.....	97
Enterprise Funds Project Summary & Detail	116

Tables & Illustrations

Capital Projects Completed in Fiscal Year 2025	96
Capital Project Funds Fiscal Year 2026 Project Summary by Category and Funding Source.....	97
Flood Control Overview & Detail	98
General Government Overview & Detail.....	100
Municipal Facilities Overview & Detail	103
Parks and Recreation Overview & Detail	106
Streets/Street Lights Overview & Detail.....	110
Traffic Control Overview & Detail	115
Enterprise Funds Fiscal Year 2026 Project Summary by Category and Funding Source	116
Water Overview & Detail	117
Sewer Overview & Detail.....	120

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 for projects planned to start within the six-year horizon. Of this amount, CIP projects in the Fiscal Year 2026 budget are over \$547.2 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, 22.5% do not have identifiable funding sources at this time.

Funding for capital projects comes from a variety of sources. It should be noted that nearly every capital expenditure program within the City utilizes outside funding sources, including developer contributions, grant money, and other governmental agency reimbursements, to complete needed projects. Actual City funded dollars are allocated sparingly as needs are determined and comprise only 41.6% 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.

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 2026 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: Nevada Department of Transportation (NDOT), Federal funds, and projects funded by developers.

Capital Projects Completed in Fiscal Year 2025

General Government

Citywide Elevator Modernization
Video Management System

Municipal Facilities

Fire Station 81 and 82 Remodel
Fire Station 92
Street Sweeper Dump Station

Parks and Recreation

Heritage Park Senior Facility Kitchen Renovation
Silver Springs Recreation Center Flooring & Roof Replacement

Transportation

Horizon Ridge Parkway, Gibson Road to Ray Boulevard
Maryland Parkway & St. Rose Parkway Improvements
Pecos Road Rehabilitation, I-215 to Windmill Parkway
Seven Hills Drive Improvements, Grand Hills Drive to St. Rose Parkway and Loop
Warm Springs Road Improvements, Lake Mead Parkway to Racetrack Road and Cadence
Wigwam Parkway, Eastern Avenue to Business Center



Fire Station 92



Silver Springs Recreation Center Gym Floor Refinish

Capital Project Funds

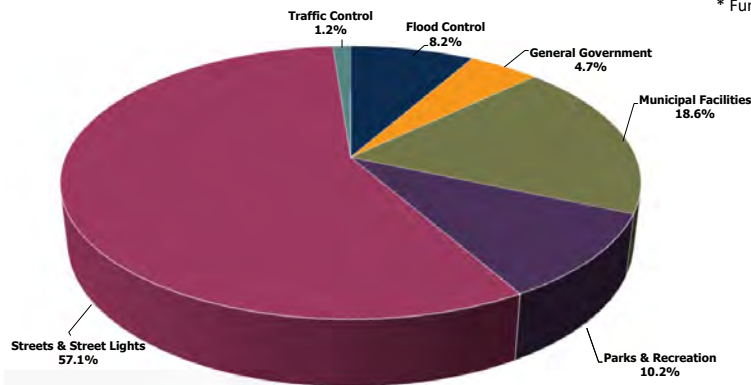
Fiscal Year 2026 Project Summary

Category	Project Costs
Flood Control	\$ 40,224,504
General Government	22,865,556
Municipal Facilities	90,740,000
Parks & Recreation	49,791,853
Streets & Street Lights	278,757,464
Traffic Control	5,783,200
Total	\$ 488,162,577

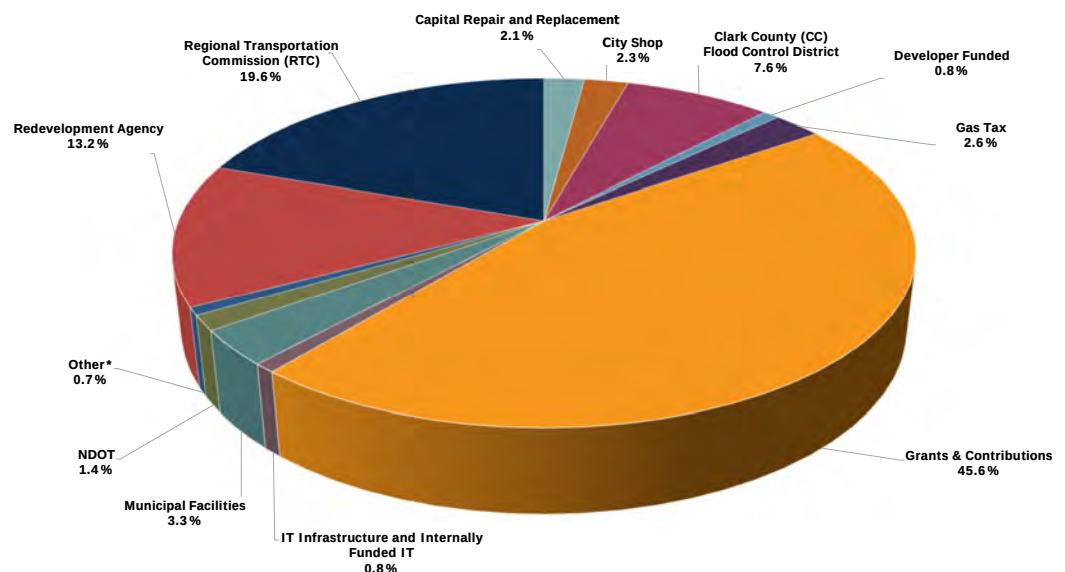
Funding Source	Project Costs
Capital Repair and Replacement	\$ 10,278,133
City Shop	11,133,997
Clark County (CC) Flood Control District	37,239,573
Developer Funded	4,069,393
Gas Tax	12,438,200
Grants & Contributions	222,567,555
IT Infrastructure and Internally Funded IT	4,033,106
Municipal Facilities	15,901,320
NDOT	6,829,000
Redevelopment Agency	64,350,000
Regional Transportation Commission (RTC)	95,792,500
Other*	3,529,800
Total	\$ 488,162,577

* 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 2026 CIP

Use and Sources of Funds

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Southeast Pittman Detention Basin	\$ 17,706,539	\$ -	\$ -	\$ 8,715,534	\$ -	\$ -	\$ 26,422,073
Southwest Pittman Detention Basin	14,833,034	-	-	-	6,280,713	-	21,113,747
Flood Control Maintenance Projects	4,700,000	3,226,014	4,278,701	4,364,275	4,451,561	-	21,020,551
NSC Flood Control Earmark	1,915,538	-	-	-	-	-	1,915,538
Pittman Wash South Phase 2	1,069,393	-	-	-	-	-	1,069,393
Total Flood Control	\$ 40,224,504	\$ 3,226,014	\$ 4,278,701	\$ 13,079,809	\$ 10,732,274	\$ -	\$ 71,541,302
Funding Sources:							
CC Flood Control District	\$ 37,239,573	\$ 3,226,014	\$ 4,278,701	\$ 13,079,809	\$ 10,732,274	\$ -	\$ 68,556,371
Grant Proceeds Fund	1,915,538	-	-	-	-	-	1,915,538
Developer Funded	1,069,393	-	-	-	-	-	1,069,393
Total Funding Sources	\$ 40,224,504	\$ 3,226,014	\$ 4,278,701	\$ 13,079,809	\$ 10,732,274	\$ -	\$ 71,541,302

Operating Budget Impact

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Pittman Horizon Ridge Detention Basin

Flood Control Profiles

Southeast Pittman Detention Basin (Project# FC144)

Description: The project consists of a 550 AC detention basin with a 50,690 cubic feet per second probable maximum flood spillway and a 42" reinforced concrete pipe with 24" orifice plate outlet.

Scheduling: Project to be completed by June 2029.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
CC Flood Control District	\$ 17,706,539	\$ -	\$ -	\$ 8,715,534	\$ -	\$ -	\$ 26,422,073
Total Project Costs	\$ 17,706,539	\$ -	\$ -	\$ 8,715,534	\$ -	\$ -	\$ 26,422,073
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Southwest Pittman Detention Basin (Project# FC148)

Description: The project consists of 26,890 cubic feet per second probable maximum flood spillway and 452 AC-FT detention basin to intercept flow and convey it to the Pittman North Detention Basin.

Scheduling: Project to be completed by June 2030.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
CC Flood Control District	\$ 14,833,034	\$ -	\$ -	\$ -	\$ 6,280,713	\$ -	\$ 21,113,747
Total Project Costs	\$ 14,833,034	\$ -	\$ -	\$ -	\$ 6,280,713	\$ -	\$ 21,113,747
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 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
CC Flood Control District	\$ 4,700,000	\$ 3,226,014	\$ 4,278,701	\$ 4,364,275	\$ 4,451,561	\$ -	\$ 21,020,551
Total Project Costs	\$ 4,700,000	\$ 3,226,014	\$ 4,278,701	\$ 4,364,275	\$ 4,451,561	\$ -	\$ 21,020,551
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

NSC Flood Control Earmark (Project# FC151)

Description: National Safety Council (NSC) flood control earmark.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 1,915,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,915,538
Total Project Costs	\$ 1,915,538	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,915,538
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pittman Wash South Phase 2 - Larson Lane to Roban Street (Project# FC147)

Description: The project consists of a 25' x 26' reinforced concrete box, a 30'w x 8'd concrete channel, and 25'w x 8'd concrete channel to intercept flow and convey it to the Pittman North Detention Basin.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Developer Funded	\$ 1,069,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069,393
Total Project Costs	\$ 1,069,393	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,069,393
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

General Government Overview

Fiscal Year 2026 CIP

Use and Sources of Funds

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
City Fleet Replacement Program	\$ 10,703,997	\$ 10,635,595	\$ 10,428,645	\$ 10,648,517	\$ 10,115,386	\$ -	\$ 52,532,140
Municipal Court Case Management System	5,000,000	-	-	-	-	-	5,000,000
Refresh Inf - Public Safety Radio & Microwave	1,245,617	5,072,417	5,222,417	5,372,417	5,522,417	-	22,435,285
Refresh Inf - Network Hardware	1,053,950	1,337,722	1,118,424	1,917,175	3,141,750	-	8,569,021
Tier 2 Projects	4,861,992	4,991,625	5,178,171	2,772,193	3,010,332	-	20,814,313
Total General Government	\$ 22,865,556	\$ 22,037,359	\$ 21,947,657	\$ 20,710,302	\$ 21,789,885	\$ -	\$ 109,350,759
Funding Sources:							
City Shop Replacement Fund	\$ 11,133,997	\$ 10,735,595	\$ 10,528,645	\$ 10,748,517	\$ 10,115,386	\$ -	\$ 53,262,140
Municipal Facilities	6,201,320	-	-	-	-	-	6,201,320
IT Infrastructure Replacement	3,758,106	9,333,631	9,272,980	9,445,952	11,425,866	-	43,236,535
Capital Repair and Replacement	1,143,133	593,133	1,779,399	-	-	-	3,515,665
Special Recreation Fund	300,000	-	-	-	-	-	300,000
Internally Funded IT Repairs	275,000	1,375,000	75,000	150,000	-	-	1,875,000
Citywide Services	54,000	-	291,633	365,833	248,633	-	960,099
Total Funding Sources	\$ 22,865,556	\$ 22,037,359	\$ 21,947,657	\$ 20,710,302	\$ 21,789,885	\$ -	\$ 109,350,759

Operating Budget Impact

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Tier 2 Projects	\$ -	\$ 35,000	\$ 345,000	\$ 361,000	\$ 377,000	\$ 395,000	\$ 1,513,000
Total Operating Impact	\$ -	\$ 35,000	\$ 345,000	\$ 361,000	\$ 377,000	\$ 395,000	\$ 1,513,000



Key Fact

The Fiscal Year 2026 Capital Improvement Plan includes \$10.7 million for the City's Fleet Replacement Program.



General Government Profiles

City Fleet Replacement Program (Project# GG281)

Description: City Shop 5-year fleet replacement capital improvement plan project 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 2030.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
City Shop Replacement Fund	\$ 10,703,997	\$ 10,635,595	\$ 10,428,645	\$ 10,648,517	\$ 10,115,386	\$ -	\$ 52,532,140
Total Project Costs	\$ 10,703,997	\$ 10,635,595	\$ 10,428,645	\$ 10,648,517	\$ 10,115,386	\$ -	\$ 52,532,140
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Municipal Court Case Management System (Project# GG335)

Description: Replace the current outdated system with a modern and innovative case management system that will enhance the public's access to justice and optimize the court's efficiency by streamlining business processes.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Capital Repair and Replacement	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total Project Costs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Scheduling: Annual and ongoing - scheduled through 2030.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
IT Infrastructure Replacement	\$ 1,245,617	\$ 5,072,417	\$ 5,222,417	\$ 5,372,417	\$ 5,522,417	\$ -	\$ 22,435,285
Total Project Costs	\$ 1,245,617	\$ 5,072,417	\$ 5,222,417	\$ 5,372,417	\$ 5,522,417	\$ -	\$ 22,435,285
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Refresh INF - Network Hardware (Project# GG169)

Description: Annual refresh and replacement of core network infrastructure. Includes core switches, edge switches, load balancers, routers, supervisors, firewall, wireless, virtual private network, and other appliances.

Scheduling: Annual and ongoing - scheduled through 2030.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
IT Infrastructure Replacement	\$ 1,053,950	\$ 1,337,722	\$ 1,118,424	\$ 1,917,175	\$ 3,141,750	\$ -	\$ 8,569,021
Total Project Costs	\$ 1,053,950	\$ 1,337,722	\$ 1,118,424	\$ 1,917,175	\$ 3,141,750	\$ -	\$ 8,569,021
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2026.

Scheduling: Varies.

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Refresh Computer Systems (CS) - Desktop Workstations	\$ 645,875	\$ 643,275	\$ 639,917	\$ 659,115	\$ 678,888	\$ -	\$ 3,267,070
PD - Body Cameras	593,133	593,133	1,779,399	-	-	-	2,965,665
Refresh Infrastructure (INF) - Datacenter Hardware	580,000	1,525,000	1,310,000	645,000	1,205,000	-	5,265,000
Citywide Conversion from Millenium to Lenel	575,000	-	-	-	-	-	575,000
Refresh CS - Laptop	455,850	421,349	433,989	447,009	460,419	-	2,218,616
Maximo Upgrade to MAS8/9	416,160	-	-	-	-	-	416,160
Justice Facility Cameras	300,000	-	-	-	-	-	300,000
Fuel Tank Monitoring System	230,000	-	-	-	-	-	230,000
Conversion of Maximo Licenses to App Points	210,160	-	-	-	-	-	210,160
Fleet Asset Management Software	200,000	100,000	100,000	100,000	-	-	500,000
Customer Relationship Management Software	200,000	1,300,000	-	-	-	-	1,500,000
Refresh CS - Audio/Video	181,333	186,773	192,377	198,148	204,092	-	962,723
Refresh CS - Council Chambers Technology	95,481	98,345	101,296	104,335	107,465	-	506,922
Uninterruptable Power Supplies for Remote City Sites	75,000	75,000	75,000	150,000	-	-	375,000
Refresh Infrastructure - Unified Communications	54,000	-	291,633	365,833	248,633	-	960,099
Refresh CS - Large Scanners, Handhelds, and Other Items	50,000	48,750	254,560	102,753	105,835	-	561,898
Total Project Costs	\$ 4,861,992	\$ 4,991,625	\$ 5,178,171	\$ 2,772,193	\$ 3,010,332	\$ -	\$ 20,814,313
Funding Sources:							
IT Infrastructure Replacement	\$ 1,458,539	\$ 2,923,492	\$ 2,932,139	\$ 2,156,360	\$ 2,761,699	\$ -	\$ 12,232,229
Capital Repair and Replacement	1,143,133	593,133	1,779,399	-	-	-	3,515,665
Municipal Facilities	1,201,320	-	-	-	-	-	1,201,320
City Shop Replacement Fund	430,000	100,000	100,000	100,000	-	-	730,000
Internally Funded IT Repairs	275,000	1,375,000	75,000	150,000	-	-	1,875,000
Citywide Services	54,000	-	291,633	365,833	248,633	-	960,099
Special Recreation Fund	300,000	-	-	-	-	-	300,000
Total Funding Sources	\$ 4,861,992	\$ 4,991,625	\$ 5,178,171	\$ 2,772,193	\$ 3,010,332	\$ -	\$ 20,814,313
Operating Costs	\$ -	\$ 35,000	\$ 345,000	\$ 361,000	\$ 377,000	\$ 395,000	\$ 1,513,000



Henderson Intersection - Eastern Avenue and Horizon Ridge Parkway

Municipal Facilities Overview

Fiscal Year 2026 CIP

Use and Sources of Funds

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
East Henderson Field House	\$ 60,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000,000
Henderson Fire Station Master Plan Implementation	12,000,000	7,295,514	3,827,275	-	-	-	23,122,789
Citywide LED Lighting Retrofit	10,355,000	100,000	100,000	100,000	100,000	100,000	10,855,000
Navigation Center	4,000,000	-	-	-	-	-	4,000,000
City Hall Sewer Pipe Replacement	1,000,000	-	-	-	-	-	1,000,000
Land Purchase RDA	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	2,385,000	1,100,000	1,063,500	1,013,000	1,013,000	100,000	6,674,500
Total Municipal Facilities	\$ 90,740,000	\$ 8,495,514	\$ 4,990,775	\$ 1,113,000	\$ 1,113,000	\$ 200,000	\$ 106,652,289

Funding Sources:

Redevelopment Agency	\$ 63,650,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 63,650,000
Gas Tax	10,255,000	-	-	-	-	-	10,255,000
Municipal Facilities	9,700,000	100,000	63,500	63,000	63,000	-	9,989,500
Grant Proceeds Fund	4,000,000	-	-	-	-	-	4,000,000
Capital Repair and Replacement	2,985,000	1,050,000	1,050,000	1,000,000	1,000,000	200,000	7,285,000
Self Insurance Liability	100,000	-	-	-	-	-	100,000
Special Recreation Fund	50,000	50,000	50,000	50,000	50,000	-	250,000
To Be Determined	-	7,295,514	3,827,275	-	-	-	11,122,789
Total Funding Sources	\$ 90,740,000	\$ 8,495,514	\$ 4,990,775	\$ 1,113,000	\$ 1,113,000	\$ 200,000	\$ 106,652,289

Operating Budget Impact

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Municipal Facilities Project Profiles

East Henderson Field House (Project# MF542)

Description: Eastside Field House construction.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Redevelopment Agency	\$ 60,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000,000
Total Project Costs	\$ 60,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 60,000,000
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 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Municipal Facilities	\$ 9,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,600,000
Redevelopment Agency	2,400,000	-	-	-	-	-	2,400,000
To Be Determined	-	7,295,514	3,827,275	-	-	-	11,122,789
Total Project Costs	\$ 12,000,000	\$ 7,295,514	\$ 3,827,275	\$ -	\$ -	\$ -	\$ 23,122,789
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Citywide LED Lighting Retrofit (Project# MF466)

Description: Retrofit existing fluorescent lights with LED lights in several city properties.

Scheduling: Project to be completed by June 2031.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Gas Tax	\$ 10,255,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 10,255,000
Capital Repair and Replacement	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Total Project Costs	\$ 10,355,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 10,855,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Navigation Center (Project# MF543)

Description: Design and construction of a Homeless Navigation Center.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Total Project Costs	\$ 4,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City Hall Sewer Pipe Replacement (Project# MF532)

Description: Replace sewer pipe systems at City Hall.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Capital Repair and Replacement	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Land Purchase - RDA (Project# MF540)

Description: Property acquisitions for economic development, residential improvements, and residential development (Phase II).

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Redevelopment Agency	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Total Project Costs	\$ 1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2026.

Scheduling: Varies

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Justice Facility Fan Coil Replacements	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ 700,000	\$ -	\$ 3,500,000
Citywide ARC Flash Study Updates	400,000	-	-	-	-	-	400,000
Water Street Plaza Enhancements	250,000	-	-	-	-	-	250,000
Detention Center Housing Units Plumbing Rehab	200,000	200,000	200,000	200,000	200,000	-	1,000,000
State Mandated Fire Sprinklers Repairs	155,000	-	-	-	-	100,000	255,000
ADA Compliance - General Facilities	150,000	50,000	50,000	50,000	50,000	-	350,000
Citywide Wood Floor Refinishing	130,000	-	-	-	-	-	130,000
Citywide Keywatcher Box Installation	100,000	100,000	63,500	63,000	63,000	-	389,500
Citywide Eye Wash Stations Installation	100,000	-	-	-	-	-	100,000
Citywide Large Water Heater Replacement	100,000	-	-	-	-	-	100,000
Citywide Water Softener Replacement	100,000	50,000	50,000	-	-	-	200,000
Total Project Costs	\$ 2,385,000	\$ 1,100,000	\$ 1,063,500	\$ 1,013,000	\$ 1,013,000	\$ 100,000	\$ 6,674,500
Funding Sources:							
Capital Repair and Replacement	\$ 1,885,000	\$ 950,000	\$ 950,000	\$ 900,000	\$ 900,000	\$ 100,000	\$ 5,685,000
Redevelopment Agency	250,000	-	-	-	-	-	250,000
Self Insurance Liability	100,000	-	-	-	-	-	100,000
Municipal Facilities	100,000	100,000	63,500	63,000	63,000	-	389,500
Special Recreation Fund	50,000	50,000	50,000	50,000	50,000	-	250,000
	-	-	-	-	-	-	\$ -
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Public Works Crew in Action

Parks and Recreation Overview

Fiscal Year 2026 CIP

Use and Sources of Funds

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Bird Viewing Preserve Visitor Center	\$ 8,481,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,481,918
Henderson H.O.M.E - Adaptive Use Park	7,207,683	-	-	-	-	-	7,207,683
Russell Road Sports Complex Midway Renovation	7,205,757	-	-	-	-	-	7,205,757
Black Mountain Nature Preserve	5,363,724	-	-	-	-	-	5,363,724
Therapeutic Recreation Building	4,038,847	-	-	-	-	-	4,038,847
Sloan Canyon Gateway Park	3,694,018	-	-	-	-	-	3,694,018
Heritage Park Complex Heat Pump Replacements	3,000,000	-	-	-	-	-	3,000,000
Pumpkin Park Phase II	2,904,506	-	-	-	-	-	2,904,506
Citywide Pool Plaster & Deck Repairs	1,200,000	2,000,000	-	-	-	-	3,200,000
Via Nobila Trail Phase I - Via Inspirada to Liselle Steet	1,102,632	-	-	-	-	-	1,102,632
Tier 2 Projects	5,592,768	4,195,140	5,370,089	6,714,610	257,869	-	22,130,476
Total Parks & Recreation	\$ 49,791,853	\$ 6,195,140	\$ 5,370,089	\$ 6,714,610	\$ 257,869	\$ -	\$ 68,329,561

Funding Sources:

Grant Proceeds Fund	\$ 40,341,853	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 40,341,853
Capital Repair and Replacement	5,900,000	2,695,000	575,000	275,000	150,000	-	9,595,000
Park Development	1,390,000	3,000,140	4,695,089	6,339,610	107,869	-	15,532,708
Special Recreation Fund	900,000	500,000	100,000	100,000	-	-	1,600,000
Redevelopment Agency	700,000	-	-	-	-	-	700,000
Bond Proceeds	510,000	-	-	-	-	-	510,000
RTC/County Funded Projects	50,000	-	-	-	-	-	50,000
Total Funding Sources	\$ 49,791,853	\$ 6,195,140	\$ 5,370,089	\$ 6,714,610	\$ 257,869	\$ -	\$ 68,329,561

Operating Budget Impact

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Henderson H.O.M.E - Adaptive Use Park	\$ -	\$ 412,324	\$ 425,827	\$ 429,775	\$ 454,185	\$ 469,067	\$ 2,191,178
Total Operating Impact	\$ -	\$ 412,324	\$ 425,827	\$ 429,775	\$ 454,185	\$ 469,067	\$ 2,191,178



Capriola Park



Arroyo Grande Park

Parks and Recreation Project Profiles

Bird Viewing Preserve Visitor Center (Project# MF338)

Description: A sustainably designed new visitor center for the Bird Viewing Preserve.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 8,481,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,481,918
Total Project Costs	\$ 8,481,918	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 8,481,918
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Henderson 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.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 7,207,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,207,683
Total Project Costs	\$ 7,207,683	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,207,683
Operating Costs	\$ -	\$ 412,324	\$ 425,827	\$ 429,775	\$ 454,185	\$ 469,067	\$ 2,191,178

Russell Road Sports Complex Midway Renovation (Project# PR514)

Description: Design and construct park amenities across the existing channel to connect to the ball field area with a Midway Park area of the facility.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 7,205,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,205,757
Total Project Costs	\$ 7,205,757	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,205,757
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Black Mountain Nature Preserve (Project# PR405)

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

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 5,363,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,363,724
Total Project Costs	\$ 5,363,724	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,363,724
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 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 4,038,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,038,847
Total Project Costs	\$ 4,038,847	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,038,847
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sloan Canyon Gateway Park (Project# PR515)

Description: Design and construct a passive park that will provide a better connection to Sloan Canyon National Conservation Area for users of all ages.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 3,694,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,694,018
Total Project Costs	\$ 3,694,018	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,694,018
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Heritage Park Complex Heat Pump Replacements (Project# MF460)

Description: Heat pump replacements at the Heritage Park Complex.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Capital Repair and Replacement	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Total Project Costs	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pumpkin Park Phase II (Project# PR506)

Description: Drake Street Park (Pumpkin Park) Phase II.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 2,904,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,904,506
Total Project Costs	\$ 2,904,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,904,506
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Citywide Pool Plaster & Deck Repairs (Project# MF469)

Description: Pool plaster and deck repairs at pools, citywide.

Scheduling: Project to be completed by June 2027.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Capital Repair and Replacement	\$ 1,200,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000
Total Project Costs	\$ 1,200,000	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ 3,200,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Via Nobila Trail Phase I (Project# PR482)

Description: Construction of trail system, amenities, and pedestrian bridge.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 1,052,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,052,632
RTC/County Funded Projects	50,000	-	-	-	-	-	50,000
Total Project Costs	\$ 1,102,632	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,102,632
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2026.

Scheduling: Varies

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
BMAC Pool Deck Resurfacing	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Cornerstone Park - Phase II	700,000	-	-	-	-	-	700,000
Silver Springs Aquatics Center Renovation/Expansion	510,000	-	-	-	-	-	510,000
Whitney Ranch Rec. Center Cooling Tower Repl. & Repairs	500,000	400,000	-	-	-	-	900,000
Pueblo Trail Enhancement	392,768	-	-	-	-	-	392,768
RCT Various Park Projects - South	375,000	127,135	396,000	4,626,000	-	-	5,524,135
Playground Resurfacing - Various Park Locations	250,000	500,000	450,000	375,000	-	-	1,575,000
RCT Various Park Projects - Northwest	245,000	63,803	52,000	-	-	-	360,803
RCT Various Park Projects - Lake Las Vegas	225,000	-	-	-	-	-	225,000
Parks Public Art	200,000	-	-	-	-	-	200,000
Parks Wrought Iron Fence/Railing Replacement	200,000	-	-	-	-	-	200,000
Vandalism, Wire Theft, and Pole Replacements Citywide	150,000	150,000	150,000	150,000	150,000	-	750,000
Pool Equipment Repairs & Replacement Moveable Wall	125,000	125,000	125,000	125,000	-	-	500,000
Replacement	125,000	100,000	100,000	-	-	-	325,000
RCT Various Park Projects - East	120,000	1,741,102	2,939,688	776,595	107,869	-	5,685,254
Citywide Pool Boilers Replacement	100,000	200,000	200,000	-	-	-	500,000
Citywide Pool Fencing Repairs & Replacement	100,000	120,000	-	-	-	-	220,000
Citywide Splash Pad Maintenance & Repair	100,000	100,000	100,000	100,000	-	-	400,000
Whitney Ranch Fire Panel Replacement	100,000	-	-	-	-	-	100,000
RCT Various Park Projects - Southwest	100,000	131,980	506,952	402,225	-	-	1,141,157
RCT Various Park Projects - West	75,000	436,120	350,449	159,790	-	-	1,021,359
Total Project Costs	\$ 5,592,768	\$ 4,195,140	\$ 5,370,089	\$ 6,714,610	\$ 257,869	\$ -	\$ 22,130,476
Funding Sources:							
Capital Repair and Replacement	\$ 1,700,000	\$ 695,000	\$ 575,000	\$ 275,000	\$ 150,000	\$ -	\$ 3,395,000
Park Development	1,390,000	3,000,140	4,695,089	6,339,610	107,869	-	15,532,708
Special Recreation Fund	900,000	500,000	100,000	100,000	-	-	1,600,000
Redevelopment Agency	700,000	-	-	-	-	-	700,000
Bond Proceeds	510,000	-	-	-	-	-	510,000
Grant Proceeds Fund	392,768	-	-	-	-	-	392,768
Total Funding Sources	\$ 5,592,768	\$ 4,195,140	\$ 5,370,089	\$ 6,714,610	\$ 257,869	\$ -	\$ 22,130,476
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Public Art throughout the City of Henderson



Game On
Artist: Chris Kepley
Location: Dos Escuelas Park



Nopales in Bloom
Artist: Alexandra Nason
Location: Fox Ridge Park



The Boulder Highway Roadrunner
Artist: Jeannette Hall
Location: Boulder Creek Park

Streets/Street Lights Overview

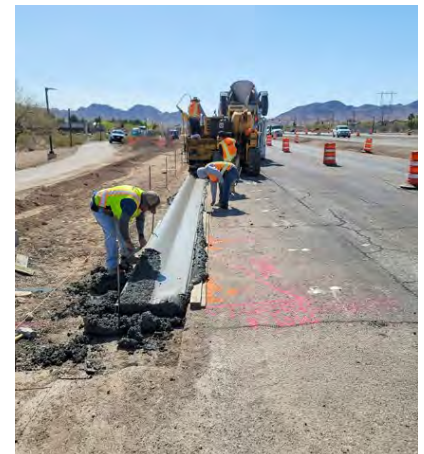
Fiscal Year 2026 CIP

Use and Sources of Funds

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Green Valley Pkwy / I-215 Interchange Improvements	\$ 175,886,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,886,207
Boulder Highway Reimagine	28,750,000	-	-	-	-	-	28,750,000
Van Wagenen - Greenway to Lake Mead Pkwy	18,000,000	-	-	-	4,000,000	-	22,000,000
Carnegie Street - Paseo Verde Pkwy to Sunridge Heights Pkwy	7,000,000	-	-	-	-	-	7,000,000
Magic Way - Boulder Highway to Burkholder Boulevard	6,000,000	-	-	-	-	-	6,000,000
I-215 Trail Bridges	5,000,000	-	-	-	-	-	5,000,000
City of Henderson Street Maintenance	5,000,000	-	-	-	-	-	5,000,000
Intersection Improvement Program	4,500,000	-	-	-	-	-	4,500,000
Windmill Lane - Arroyo Grande Pkwy to Green Valley Pkwy	3,600,000	-	-	-	-	-	3,600,000
Burkholder Blvd - Lake Mead to Warm Springs	3,000,000	3,000,000	-	-	-	-	6,000,000
Eastern Avenue - Horizon Ridge Pkwy to Sun City Anthem Pkwy	2,850,000	-	-	-	-	-	2,850,000
St. Rose Pkwy and Eastern Avenue	2,700,000	-	-	-	-	-	2,700,000
Via Inspirada Trail and Citywide Bike Lane Improvements	2,512,500	-	-	-	-	-	2,512,500
Eastgate Road - Auto Show Drive to Sunset Road	2,462,000	-	-	-	-	-	2,462,000
Raiders Way Rehabilitation - St. Rose Pkwy to Volunteer Blvd	2,113,000	-	-	-	-	-	2,113,000
Eastern Avenue Improvements	1,307,000	-	-	-	-	-	1,307,000
Street Light Retrofit - Phase 1	1,265,000	-	-	-	-	-	1,265,000
Tier 2 Projects	6,811,757	52,896,100	21,760,000	12,085,000	1,250,000	1,250,000	96,052,857
Total Streets & Street Lights	\$ 278,757,464	\$ 55,896,100	\$ 21,760,000	\$ 12,085,000	\$ 5,250,000	\$ 1,250,000	\$ 374,998,564
Funding Sources:							
Grant Proceeds Fund	\$ 176,310,164	\$ 440,000	\$ 440,000	\$ -	\$ -	\$ -	\$ 177,190,164
RTC/County Funded Projects	91,042,500	36,544,250	10,274,250	10,085,000	4,000,000	-	151,946,000
NDOT	6,829,000	12,781,750	9,295,750	-	-	-	28,906,500
Developer Funded	3,000,000	3,275,000	-	-	-	-	6,275,000
Gas Tax	1,100,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	7,100,000
Capital Repair and Replacement	250,000	250,000	250,000	1,000,000	250,000	250,000	2,250,000
Water Rehab & Replacement	225,800	-	-	-	-	-	225,800
To Be Determined	-	1,105,100	-	-	-	-	1,105,100
Total Funding Sources	\$ 278,757,464	\$ 55,896,100	\$ 21,760,000	\$ 12,085,000	\$ 5,250,000	\$ 1,250,000	\$ 374,998,564

Operating Budget Impact

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	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



Construction of Reimagine Boulder Highway

Streets/Street Lights Project Profiles

Green Valley Parkway/I-215 Interchange Improvements (Project# ST277)

Description: Design and construction of I-215 Bruce Woodbury Beltway widening project from Pecos Road to Stephanie Street.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Grant Proceeds Fund	\$ 175,886,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,886,207
Total Project Costs	\$ 175,886,207	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 175,886,207
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Boulder Highway Reimagine (Project# ST307)

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

Scheduling: Project to be completed by December 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 28,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,750,000
Total Project Costs	\$ 28,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 28,750,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Van Wagenen - Greenway to Lake Mead Parkway (Project# ST323)

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

Scheduling: Project to be completed by June 2030.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 18,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 22,000,000
Total Project Costs	\$ 18,000,000	\$ -	\$ -	\$ -	\$ 4,000,000	\$ -	\$ 22,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Carnegie St. - Paseo Verde Pkwy to Sunridge Heights Pkwy (Project# ST312)

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

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
Total Project Costs	\$ 7,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 7,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Magic Way - Boulder Highway to Burkholder Boulevard (Project# ST286)

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

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 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.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total Project Costs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

City of Henderson Street Maintenance (Project# ST260)

Description: Annual roadway maintenance projects.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Total Project Costs	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Intersection Improvement Program (Project# ST329)

Description: Installation of traffic signals, streetlights, asphalt trails, intelligent transportation system conduits, roadway paving, median modifications, and related roadway and traffic infrastructure within the City of Henderson.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Total Project Costs	\$ 4,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Windmill Lane - Arroyo Grande Pkwy to Green Valley Pkwy (Project# ST249)

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

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000
Total Project Costs	\$ 3,600,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,600,000
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 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Developer Funded	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000
Total Project Costs	\$ 3,000,000	\$ 3,000,000	\$ -	\$ -	\$ -	\$ -	\$ 6,000,000
Operating Costs	\$ -	\$ -	\$ 2,765	\$ 2,765	\$ 2,765	\$ 2,765	\$ 11,060

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

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

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 2,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850,000
Total Project Costs	\$ 2,850,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,850,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

Description: Intersection operational improvements including crosswalks, sidewalks, additional turn lanes, and median improvements.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
NDOT	\$ 2,565,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,565,000
RTC/County Funded Projects	135,000	-	-	-	-	-	135,000
Total Project Costs	\$ 2,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,700,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Via Inspirada Trail and Citywide Bike Lane Improvements (Project# ST289)

Description: Citywide bike lane and trail crossing improvements including striping, flashing beacons, roadway, median, and sidewalk modifications, as necessary. A pedestrian bridge will also be installed linking the I-215 Trail and Dos Escuelas Park near Desert Shadow Trail.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
NDOT	\$ 2,350,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,350,000
RTC/County Funded Projects	162,500	-	-	-	-	-	162,500
Total Project Costs	\$ 2,512,500	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,512,500
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Eastgate Road - Auto Show Drive to Sunset Road (Project# ST342)

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

Scheduling: Project to be completed by December 2025.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 2,462,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,462,000
Total Project Costs	\$ 2,462,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,462,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Raiders Way Rehabilitation - St. Rose Pkwy to Volunteer Blvd (Project# ST338)

Description: Removal and replacement of asphalt concrete including associated sidewalk ramp replacements, roadway striping, and utility adjustments. Including three lanes in each direction to Volunteer Blvd and free right turn from northbound Raiders onto eastbound St Rose Pkwy.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 2,113,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,113,000
Total Project Costs	\$ 2,113,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,113,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Eastern Avenue Improvements (Project# ST271)

Description: Construction of new roadway surface, Americans with Disabilities Act improvements, intersection control modifications, pedestrian and bike lane enhancements, surface improvements, median islands, and complete streets elements, as appropriate.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 1,307,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,307,000
Total Project Costs	\$ 1,307,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,307,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Street Lighting Retrofit - Phase I (Project# ST352)

Description: Replacement and/or retrofit of streetlight poles and luminaries with upgraded, more efficient lighting in the neighborhoods surrounding downtown Henderson.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
NDOT	\$ 1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,200,000
RTC/County Funded Projects	65,000	-	-	-	-	-	65,000
Total Project Costs	\$ 1,265,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,265,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Streets/Street Lights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2026.

Scheduling: Varies

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Rectangular Rapid Flashing Beacons	\$ 910,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 910,000
Arterial and Neighborhood Rehab Program	800,000	1,000,000	1,000,000	1,000,000	1,000,000	1,000,000	5,800,000
Pueblo Blvd - Concord Way to Lake Mead Pkwy	775,000	2,325,000	-	-	-	-	3,100,000
St. Rose Pkwy Pedestrian Bridge	752,000	3,670,000	-	-	-	-	4,422,000
Robindale Road - Jessup Road to Green Valley Pkwy	750,000	3,500,000	-	-	-	-	4,250,000
Galleria Drive - Gibson Road to Water Street	675,000	29,025,000	-	-	-	-	29,700,000
Sunridge Heights Pkwy - St. Rose Square Lane to Maryland Pkwy	500,000	-	-	-	-	-	500,000
Infrastructure Improvements to Low Income Areas	423,957	440,000	440,000	-	-	-	1,303,957
On Call Street Patching	300,000	500,000	500,000	-	-	-	1,300,000
Annual Inspection and Repairs	250,000	250,000	250,000	1,000,000	250,000	250,000	2,250,000
Pacific Ave - Appian Way to Horizon Drive	225,800	1,105,100	-	-	-	-	1,330,900
Gilespe Street - St. Rose Pkwy to Via Nobila	200,000	-	9,785,000	10,085,000	-	-	20,070,000
Cornucopia Ave - Middlegate Road to Gibson Road	150,000	1,296,000	-	-	-	-	1,446,000
Gilespe Street - Bruner Ave to Via Inspirada	100,000	9,785,000	9,785,000	-	-	-	19,670,000
Total Project Costs	\$ 6,811,757	\$ 52,896,100	\$ 21,760,000	\$ 12,085,000	\$ 1,250,000	\$ 1,250,000	\$ 96,052,857
Funding Sources:							
RTC/County Funded Projects	\$ 4,098,000	\$ 36,544,250	\$ 10,274,250	\$ 10,085,000	\$ -	\$ -	\$ 61,001,500
Gas Tax	1,100,000	1,500,000	1,500,000	1,000,000	1,000,000	1,000,000	7,100,000
NDOT	714,000	12,781,750	9,295,750	-	-	-	22,791,500
Grant Proceeds Fund	423,957	440,000	440,000	-	-	-	1,303,957
Capital Repair and Replacement	250,000	250,000	250,000	1,000,000	250,000	250,000	2,250,000
Water Rehab & Replacement	225,800	-	-	-	-	-	225,800
To Be Determined	-	1,105,100	-	-	-	-	1,105,100
Developer Funded	-	275,000	-	-	-	-	275,000
Total Funding Sources	\$ 6,811,757	\$ 52,896,100	\$ 21,760,000	\$ 12,085,000	\$ 1,250,000	\$ 1,250,000	\$ 96,052,857
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Traffic Control Overview

Fiscal Year 2026 CIP

Use and Sources of Funds

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Lake Las Vegas Roundabout - Design	\$ 4,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700,000
Tier 2 Projects	1,083,200	1,803,886	1,936,223	2,069,419	2,704,522	2,740,658	12,337,908
Total Traffic Control	\$ 5,783,200	\$ 1,803,886	\$ 1,936,223	\$ 2,069,419	\$ 2,704,522	\$ 2,740,658	\$ 17,037,908
Funding Sources:							
RTC/County Funded Projects	\$ 4,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700,000
Gas Tax	1,083,200	1,803,886	1,936,223	2,069,419	2,704,522	2,740,658	12,337,908
Total Funding Sources	\$ 5,783,200	\$ 1,803,886	\$ 1,936,223	\$ 2,069,419	\$ 2,704,522	\$ 2,740,658	\$ 17,037,908

Operating Budget Impact

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	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 2025.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
RTC/County Funded Projects	\$ 4,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700,000
Total Project Costs	\$ 4,700,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,700,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2026.

Scheduling: Varies

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Crosswalk and Legend Maint. and Misc. Stripping	\$ 439,200	\$ 698,886	\$ 719,073	\$ 739,755	\$ 761,968	\$ 784,827	\$ 4,143,709
Citywide Traffic Improvements	350,000	700,000	800,000	900,000	1,500,000	1,500,000	5,750,000
Street Light Knockdown Program	294,000	405,000	417,150	429,664	442,554	455,831	2,444,199
Total Project Costs	\$ 1,083,200	\$ 1,803,886	\$ 1,936,223	\$ 2,069,419	\$ 2,704,522	\$ 2,740,658	\$ 12,337,908
Funding Sources:							
Gas Tax	\$ 1,083,200	\$ 1,803,886	\$ 1,936,223	\$ 2,069,419	\$ 2,704,522	\$ 2,740,658	\$ 12,337,908
Total Funding Sources	\$ 1,083,200	\$ 1,803,886	\$ 1,936,223	\$ 2,069,419	\$ 2,704,522	\$ 2,740,658	\$ 12,337,908
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Enterprise Funds

Fiscal Year 2026 Project Summary

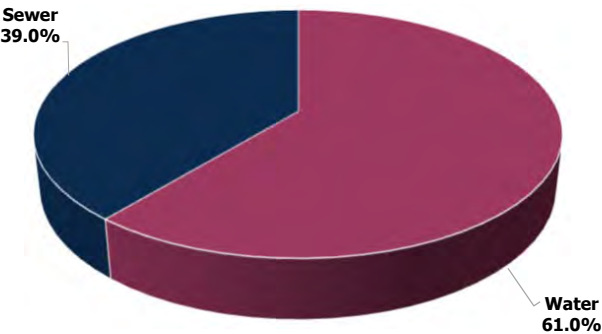
By Category

Category	Project Costs
Water	\$ 35,992,432
Sewer	23,045,948
Total	\$ 59,038,380

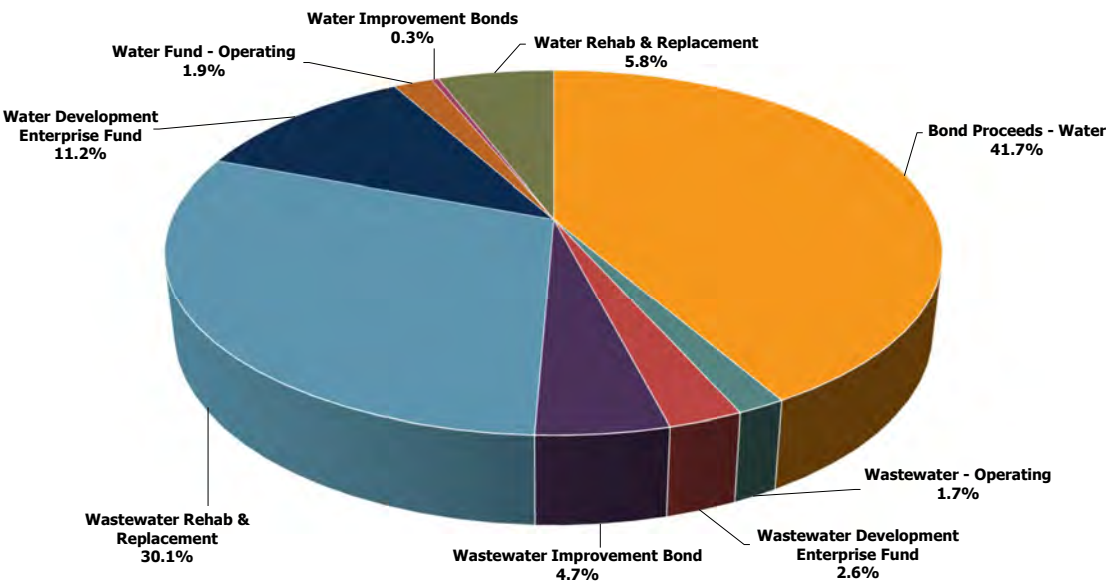
By Funding Source

Funding Source	Project Costs
Bond Proceeds - Water	\$ 24,604,242
Water Development Enterprise Fund	6,636,030
Water Fund - Operating	1,145,000
Water Improvement Bonds	200,000
Water Rehab & Replacement	3,407,160
Wastewater - Operating	1,005,000
Wastewater Development Enterprise Fund	1,545,020
Wastewater Improvement Bond	2,750,000
Wastewater Rehab & Replacement	17,745,928
Total	\$ 59,038,380

Percentage By Category



Percentage By Funding Source



Water Overview

Fiscal Year 2026 CIP

Use and Sources of Funds

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
PZ 2630 West Henderson Transmission Main - Construction	\$ 22,604,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,604,242
Service Line Replacement Program	3,500,000	3,500,000	3,500,000	7,000,000	7,000,000	7,000,000	31,500,000
Maximo MAS 8 Upgrade*	1,848,090	-	-	-	-	-	1,848,090
R-15B Reservoir - Design	1,292,000	-	-	-	-	-	1,292,000
Horizon Lateral 2720 PZ Transmission - Design	1,099,400	-	-	-	-	-	1,099,400
Tier 2 Projects	5,648,700	2,078,620	2,078,620	2,078,620	2,078,620	2,078,620	16,041,800
Total Water	\$ 35,992,432	\$ 5,578,620	\$ 5,578,620	\$ 9,078,620	\$ 9,078,620	\$ 9,078,620	\$ 74,385,532
Funding Sources:							
Bond Proceeds - Water	\$ 24,604,242	\$ 2,000,000	\$ 2,000,000	\$ 3,400,000	\$ 4,800,000	\$ 4,800,000	\$ 41,604,242
Water Development Enterprise Fund	6,636,030	-	-	-	-	-	\$ 6,636,030
Water Rehab & Replacement	3,407,160	1,937,000	1,937,000	4,037,000	2,637,000	2,637,000	\$ 16,592,160
Water Fund - Operating	1,145,000	1,641,620	1,641,620	1,641,620	1,641,620	1,641,620	\$ 9,353,100
Water Improvement Bonds	200,000	-	-	-	-	-	\$ 200,000
Total Funding Sources	\$ 35,992,432	\$ 5,578,620	\$ 5,578,620	\$ 9,078,620	\$ 9,078,620	\$ 9,078,620	\$ 74,385,532

Operating Budget Impact

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer



Water Treatment Plant

Water Project Profiles

West Henderson Transmission Main - Construction (Project# UC703)

Description: Design and construct 15,000 linear feet of 30-in mortar lined and coated pipe, multilayer composite piping, water main in Casa Del Sol. Construct a pressure reducing valve to convert 2760 pressure zone to 2630 pressure zone and all associated project appurtenances.

Scheduling: Project to be completed by March 2027.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Bond Proceeds - Water	\$ 22,604,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,604,242
Total Project Costs	\$ 22,604,242	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 22,604,242
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 2033.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Bond Proceeds - Water	\$ 2,000,000	\$ 2,000,000	\$ 2,000,000	\$ 3,400,000	\$ 4,800,000	\$ 4,800,000	\$ 19,000,000
Water Rehab & Replacement	1,500,000	1,500,000	1,500,000	3,600,000	2,200,000	2,200,000	12,500,000
Total Project Costs	\$ 3,500,000	\$ 3,500,000	\$ 3,500,000	\$ 7,000,000	\$ 7,000,000	\$ 7,000,000	\$ 31,500,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Maximo Mas 8 Upgrade* (Project# U0286)

Description: Upgrade the City's existing computerized maintenance management system (Maximo Application Suite).

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Water Development Enterprise Fund	\$ 1,848,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,848,090
Total Project Costs	\$ 1,848,090	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,848,090
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

R-15B Reservoir - Design Only (Project# U0239)

Description: Design and construct a new third reservoir at Site 15, expand site to west. Related construction costs in project UC239.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Water Development Enterprise Fund	\$ 1,292,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,292,000
Total Project Costs	\$ 1,292,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,292,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Horizon Lateral 2720 PZ Transmission - Design Only (Project# U0268)

Description: Large diameter water transmission main from the future Southern Nevada Water Authority Paradise Hills Booster Pumping Station to the City of Henderson Site 4 and Site 15 reservoirs. Related construction costs in project UC268.

Scheduling: Project to be completed by June 2038.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Water Development Enterprise Fund	\$ 1,099,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,099,400
Total Project Costs	\$ 1,099,400	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,099,400
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2026.

Scheduling: Varies

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Pavement Patching Program*	\$ 930,000	\$ 1,426,620	\$ 1,426,620	\$ 1,426,620	\$ 1,426,620	\$ 1,426,620	\$ 8,063,100
Henderson Interchange NDOT Design Build - Construction*	899,840	-	-	-	-	-	899,840
Site 2 Electrical Upgrades - Construction	870,000	-	-	-	-	-	870,000
Horizon Lateral 2500 PZ Transmission-NSU - Design	703,000	-	-	-	-	-	703,000
FCS-19 & 30-Inch TM - Design	702,500	-	-	-	-	-	702,500
On-Call Construction*	593,160	437,000	437,000	437,000	437,000	437,000	2,778,160
R-12 Reservoir Rehabilitation - Design	237,000	-	-	-	-	-	237,000
R-17 Reservoir Rehabilitation - Design	200,000	-	-	-	-	-	200,000
1840 PZ Valve Installations - Design	200,000	-	-	-	-	-	200,000
HVAC Replacement Program*	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Henderson Interchange NDOT Design-Build - Design*	91,200	-	-	-	-	-	91,200
SCADA Component Replacement Program*	90,000	90,000	90,000	90,000	90,000	90,000	540,000
Site 2 Electrical Upgrades - Design	7,000	-	-	-	-	-	7,000
Total Project Costs	\$ 5,648,700	\$ 2,078,620	\$ 2,078,620	\$ 2,078,620	\$ 2,078,620	\$ 2,078,620	\$ 16,041,800
Funding Sources:							
Water Development Enterprise Fund	\$ 2,396,540	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,396,540
Water Rehab & Replacement	1,907,160	437,000	437,000	437,000	437,000	437,000	4,092,160
Water Fund - Operating	1,145,000	1,641,620	1,641,620	1,641,620	1,641,620	1,641,620	9,353,100
Water Improvement Bonds	200,000	-	-	-	-	-	200,000
Total Funding Sources	\$ 5,648,700	\$ 2,078,620	\$ 2,078,620	\$ 2,078,620	\$ 2,078,620	\$ 2,078,620	\$ 16,041,800
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer



Utility Customer Care Center

Sewer Overview

Fiscal Year 2026 CIP

Use and Sources of Funds

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Stephanie St. Reclaimed Waterline Improvements - Construction	\$ 9,848,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,848,998
Sewer Main R&R Program Phase 3 - Construction	6,438,640	-	-	-	-	-	6,438,640
Pittman Wash Sewer Access and Protection - Construction	2,750,000	-	-	-	-	-	2,750,000
Maximo MAS 8 Upgrade*	1,232,060	-	-	-	-	-	1,232,060
Lake Las Vegas Sewer Main R&R - Design	1,040,000	-	-	-	-	-	1,040,000
Tier 2 Projects	1,736,250	701,630	701,630	701,630	701,630	701,630	5,244,400
Total Wastewater	\$ 23,045,948	\$ 701,630	\$ 701,630	\$ 701,630	\$ 701,630	\$ 701,630	\$ 26,554,098
Funding Sources:							
Wastewater Rehab & Replacement	\$ 17,745,928	\$ 109,250	\$ 109,250	\$ 109,250	\$ 109,250	\$ 109,250	\$ 18,292,178
Wastewater Improvement Bond	2,750,000	-	-	-	-	-	2,750,000
Wastewater Development Enterprise Fund	1,545,020	-	-	-	-	-	1,545,020
Wastewater - Operating	1,005,000	592,380	592,380	592,380	592,380	592,380	3,966,900
Total Funding Sources	\$ 23,045,948	\$ 701,630	\$ 701,630	\$ 701,630	\$ 701,630	\$ 701,630	\$ 26,554,098

Operating Budget Impact

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer



Wastewater Treatment



Key Fact

Treating 32 million gallons of wastewater per day, the Water Reclamation Facility provides treatment ranging from biological removal of organisms, ammonia, and phosphorus.

Sewer Project Profiles

Stephanie St. Reclaimed Waterline Improvements-Construction (Project# UC203)

Description: Design and construct the rehabilitation of Green Valley Force Main for pressurized flow from the intersection of Green Valley Parkway and Windmill Parkway to Green Valley Intermediate Pump Station (GVIPS), 10,500 linear feet and for gravity flow from GVIPS to the intersection of Stephanie Street and Alleria Drive, 12,200 linear feet. At GVIPS, new pressure sustaining/flow control valves will also be designed and constructed.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Wastewater Rehab & Replacement	\$ 9,848,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,848,998
Total Project Costs	\$ 9,848,998	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 9,848,998
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Sewer Main R&R Program - Phase 3 - Construction (Project# UC232)

Description: Rehabilitate approximately one mile of 30-inch sewer line along Stephanie using cured in place pipe from Galleria to Warm Springs. Rehabilitate more than 100 manholes, spot repair of several sewer lines of various diameters, and rehabilitant of pulled laterals Manhole rehabilitation will require removal of existing coating (if present), resurfacing, followed by an epoxy coating.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Wastewater Rehab & Replacement	\$ 6,438,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,438,640
Total Project Costs	\$ 6,438,640	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,438,640
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Pittman Wash Sewer Access and Protection - Construction (Project# UC244)

Description: Install protection for two 8-inch sewer mains that feed into the Pittman Wash Sewer.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Wastewater Improvement Bond	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000
Total Project Costs	\$ 2,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,750,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Maximo Mas 8 Upgrade* (Project# U0286)

Description: Upgrade the City's existing computerized maintenance management system (Maximo Application Suite).

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Wastewater Development Enterprise Fund	\$ 1,232,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,232,060
Total Project Costs	\$ 1,232,060	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,232,060
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer

Lake Las Vegas Sewer Main R&R (Project# U0256)

Description: Replace sewer lines along Grand Corniche and associated manholes to eliminate grade in 15" sewer line. Upstream pipe and manholes may need to be adjusted in order to allow for new pipe grade requirements to be met and in compliance with city standards. Related construction costs in project UC256.

Scheduling: Project to be completed by June 2026.

Project Costs by Funding Source:	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Wastewater Rehab & Replacement	\$ 1,040,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040,000
Total Project Costs	\$ 1,040,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,040,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1 million for Fiscal Year 2026.

Scheduling: Varies

Project	Budget FY 2026	Forecast FY 2027	Forecast FY 2028	Forecast FY 2029	Forecast FY 2030	Forecast FY 2031	Total
Existing Stephanie Lift Station Improvements - Construction	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 450,000
Upgrades to Refresh Program	300,000	300,000	300,000	300,000	300,000	300,000	1,800,000
Henderson Interchange NDOT Design Build - Construction*	284,160	-	-	-	-	-	284,160
SWRF Grit Influent Channel Recoating and Concrete Repair - Design	270,000	-	-	-	-	-	270,000
On-Call Construction*	148,290	109,250	109,250	109,250	109,250	109,250	694,540
HVAC Replacement Program*	125,000	125,000	125,000	125,000	125,000	125,000	750,000
Pavement Patching Program*	70,000	107,380	107,380	107,380	107,380	107,380	606,900
SCADA Component Replacement Program*	60,000	60,000	60,000	60,000	60,000	60,000	360,000
Henderson Interchange NDOT Design-Build - Design*	28,800	-	-	-	-	-	28,800
Total Project Costs	\$ 1,736,250	\$ 701,630	\$ 701,630	\$ 701,630	\$ 701,630	\$ 701,630	\$ 5,244,400
Funding Sources:							
Wastewater - Operating	\$ 1,005,000	\$ 592,380	\$ 592,380	\$ 592,380	\$ 592,380	\$ 592,380	\$ 3,966,900
Wastewater Rehab & Replacement	418,290	109,250	109,250	109,250	109,250	109,250	964,540
Wastewater Development Enterprise Fund	312,960	-	-	-	-	-	312,960
Total Funding Sources	\$ 1,736,250	\$ 701,630	\$ 701,630	\$ 701,630	\$ 701,630	\$ 701,630	\$ 5,244,400
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

* Project shared between Water & Sewer



Long-Range Planning Overview

Contents

Strategic Plan	125
Market Environment.....	128
Local Demographics.....	133
Financial Trends	134
General Fund Forecast	136
Water & Sewer Forecast	143
Development Services Center Forecast	145
Debt Management	146

Tables & Illustrations

Strategic Planning Process	125
Vision, Mission, Values, and Priorities	127
Visitor Volume	129
Convention Attendance	129
Clark County Gaming Revenues.....	129
City of Henderson Population	130
Inflation and Federal Funds Rates.....	130
S&P Case-Shiller Home Price Index	131
Median Household Income.....	131
Local Demographics.....	133
General Fund Forecast	
Total General Fund Resources.....	136
FY 2026 General Fund Revenue by Source.....	137
Intergovernmental Resources.....	137
Property Taxes	138
Franchise Fees	138
Charges for Services	139
Licenses and Permits	139
Total Fines, Forfeits and Misc. Revenues.....	139
Total General Fund Expenditures and Other Uses	140
Expenditure Categories & Functions	140
General Fund Expenditures and Other Uses by Category - Fiscal Year 2026 Budget...	141
General Fund Recurring Revenue vs. Recurring Expenditures	142
Water & Sewer Forecast	
Water Operating & SDC Revenue.....	143

Tables & Illustrations (continued)

Sewer Operating & SDC Revenue	143
Development Services Center Forecast	
DSC Operating Revenue	145
Debt Management	
Composition of Outstanding Debt	146
General Obligation Bonds and Other Debt Payment Requirements	146
General Obligation Indebtedness Secured by Consolidated Tax Revenues.....	147
Consolidated Tax Pledged Revenue.....	147
Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue	147
General Obligation Medium-Term Bonds and Other Debt	148
Existing Debt Service General Obligation Medium-Term/Other Debt	148
Existing Debt Service Secured by Water and Sewer Revenues	149
Water/Sewer Outstanding Debt Obligations	149
Water/Sewer Revenue-Supported Bond Payment Requirements.....	149
Statutory Debt Limitation.....	150
Debt Ratio Comparison	150
Historical Statutory Debt Limitation	150

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.

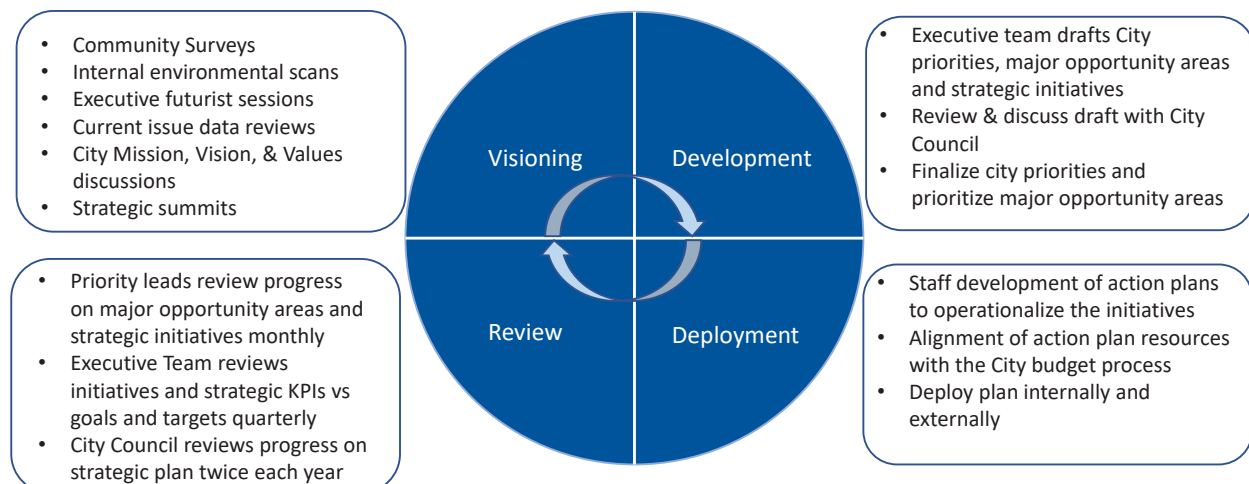
To ensure its success, the process included an assessment of the environment in which the organization operates. The major forces, trends, and drivers predicted to affect the organization and Henderson's citizenry were considered through several forums. Community surveys, employee environmental scans,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

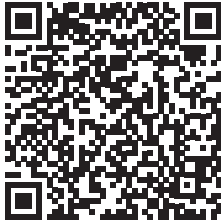
Strategic Planning Process



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.



Measuring Success

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

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

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

Strategic Plan Fiscal Year 2026

The City has fully implemented the Strategic Plan for Fiscal Year 2026. To see how the Fiscal Year 2026 budget incorporates the Strategic Plan Priorities, refer to the Budget Message in the Introduction section of this document.

Key Fact

The City of Henderson is currently home to approximately 350,000 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

As of June 2025, the U.S. economy continues to demonstrate slowing growth despite elevated inflation and a rising unemployment rate, both of which remain above the Federal Reserve's 2% target. In the Las Vegas metropolitan area, recent economic indicators reveal a mixed outlook. Gaming revenue has held steady, but visitor volume has declined year-over-year, and convention attendance remains flat. The region also faces persistent challenges, including an unemployment rate above the national average and housing costs that continue to outpace gains in median household income, contributing to affordability pressures. Additionally, local governments are contending with slowing sales and use tax revenues, reflecting weaker consumer spending and a softening retail environment that may constrain public services and infrastructure investment.

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 2024 was 2.4% and is projected by the Federal Reserve's Federal Open Market Committee to be 1.4% for 2025 as of June of 2025.

During the first quarter of 2025, Real GDP decreased 0.5%. According to the U.S. Department of Commerce, Bureau of Economic Analysis, "The decrease in real GDP in the first quarter primarily reflected an increase in imports, which are a subtraction in the calculation of GDP, and a decrease in government spending. These movements were partly offset by increases in investment and consumer spending." The growth rate is projected to slow slightly in the second half of 2025 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 4.1% in June 2025 compared to 4.3% in June 2024, 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 7.7% in June 2025—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 decreasing slightly to 5.4% in July 2025, compared to 5.6% in July 2024. While still well above the national average unemployment rate, the labor force participation rate increased to 63.2% from 63.0%, 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

Recent data presents a mixed outlook for gaming and tourism in the Las Vegas Metro area. While gaming revenue has shown some resilience, there has been a noticeable decline in visitor numbers. This decline is attributed to several factors, including increased competition from other destinations, economic uncertainties, and declining international travel. Despite these challenges, the long-term outlook remains optimistic, with ongoing investments in infrastructure and new attractions aimed at revitalizing tourism.

Visitor volume data suggests a contraction in Las Vegas's tourism sector, signaling a more cautious outlook for travel and hospitality in the region. Over the 12-month period, total visitor volume in the Las Vegas Metro area reached 41.7 million in 2024, approaching the pre-pandemic level of 42.5 million in 2019. Meanwhile, Clark County gaming revenues surpassed \$13.5 billion in 2024 and are projected to rise slightly to \$13.6 billion in 2025. However, current year-to-date figures reveal a downward trend in both visitor volume and gaming revenue. This 2025 decline reflects the broader backdrop of persistent economic uncertainty and weakening consumer confidence—further compounded by reduced international travel, a reversion to seasonal tourism norms, and slower convention activity. Notably, current data does not indicate any issues at the top of the market; the drop in visitation is primarily at the lower end of the financial spectrum.

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	3,344,600	-1.1%
February	2,973,300	-11.9%
March	3,386,800	-7.8%
April	3,335,900	-5.1%
May	3,418,700	-6.5%
June	3,094,800	-11.3%
Year-to-Date	19,554,100	-7.3%

Convention Attendance

Month	Attendance	Change from Prior Year
January	628,800	12.8%
February	615,400	-19.5%
March	533,900	10.2%
April	573,600	13.9%
May	511,200	10.7%
June	374,600	-10.7%
Year-to-Date	3,237,500	1.5%

Clark County Gaming Revenues

Month	Gaming Revenues	Change from Prior Year
January	\$1,265,337,000	13.3%
February	\$1,063,321,000	-9.7%
March	\$1,111,714,000	-1.8%
April	\$1,067,462,000	-1.1%
May	\$1,119,539,000	-2.5%
June	\$1,158,845,000	3.5%
Year-to-Date	\$ 6,786,218,000	0.2%



Las Vegas Strip

Consumer Confidence

The Conference Board Consumer Confidence Index deteriorated by 5.4 points in June, falling to 93.0 from 98.4 in May. The Present Situation Index—based on consumers’ assessment of current business and labor market conditions—fell 6.4 points to 129.1. The Expectations Index—based on consumers’ short-term outlook for income, business, and labor market conditions—fell 4.6 points to 69.0, substantially below the threshold of 80 that typically signals a recession ahead. The cutoff date for preliminary results was June 18, 2025.

“Consumer confidence weakened in June, erasing almost half of May’s sharp gains,” said Stephanie Guichard, Senior Economist, Global Indicators at The Conference Board. “The decline was broad-based across components, with consumers’ assessments of the present situation and their expectations for the future both contributing to the deterioration. Consumers were less positive about current business conditions than May. Their appraisal of current job availability weakened for the sixth consecutive month but remained in positive territory, in line with the still-solid labor market. The three components of the Expectations Index—business conditions, employment prospects, and future income—all weakened. Consumers were more pessimistic about business conditions and job availability over the next six months, and optimism about future income prospects eroded slightly.”

Source: The Conference Board website, June 2025.

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.

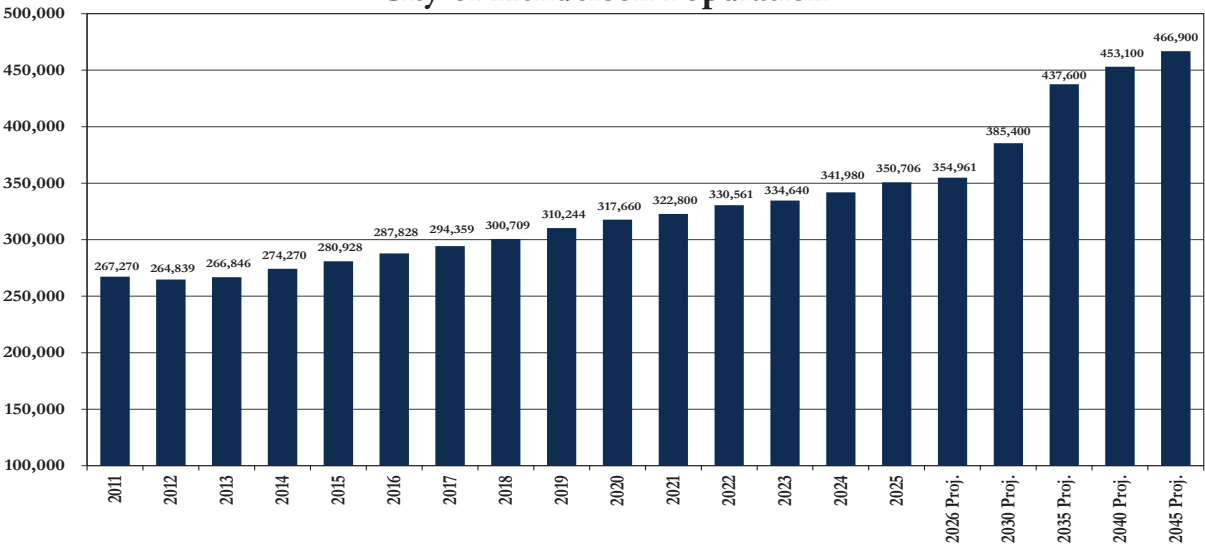
There had been a substantial uptick in inflationary pressures since the start of the pandemic, however, the Federal Reserve has actively sought to reduce the inflation pressures through a series of interest rate hikes. Since peaking at 9.1% in June 2022, the U.S. inflation rate has declined to 2.7% in July 2025, suggesting that the Federal Reserve’s sustained high interest rate policy over this period has helped curb 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.

City of Henderson Population



Source: Nevada State Demographer and City of Henderson Demographer.

Population

Clark County's population increased slightly as of July 1, 2024. According to population estimates made by the Nevada State Demographer, the population in Clark County reached 2,409,762 as of July 1, 2024, marking a 2.1% increase from the previous year's total of 2,361,285. Looking ahead, population growth in the county is projected to gradually rise, driven in part by ongoing residential development and expanding housing opportunities.

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 354,961 in Fiscal Year 2026, a 1.2% increase over the prior year. For Henderson, positive growth is anticipated into the foreseeable future.

Median Buying Income

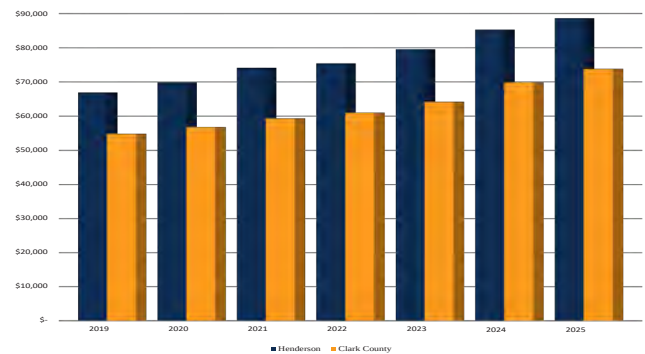
The median household buying income in Henderson continues to outpace the rest of Clark County. The median household income for Henderson is \$88,654 compared to \$73,845 for the rest of Clark County representing a 3.9% and 5.6% increase over the prior year for Henderson and Clark County, respectively.

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.

Southern Nevada Housing

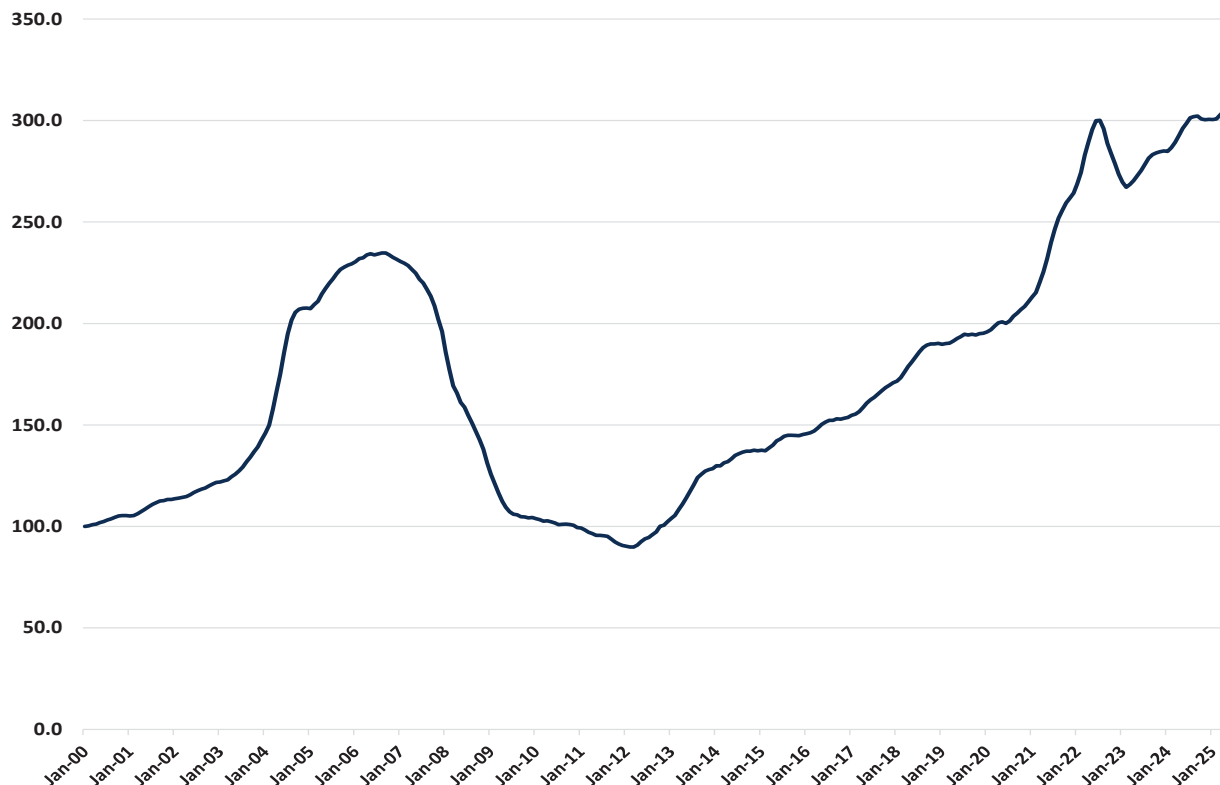
The S&P Case-Shiller Home Price Index (Index) is widely recognized as the authoritative measure of home price trends in the United States, focusing on 20 major markets. According to the Index, housing prices in the Las Vegas metropolitan area and the United States both hit bottom in March 2012, the local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

Median Household Income



Source: United States Census Bureau.

S&P Case-Shiller Home Price Index Las Vegas Metropolitan Area January 2000 - March 2025



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

declines on the index in 62 of the immediately preceding 67 months to that point.

From that period through March 2024, the Las Vegas metropolitan housing market showed a gradual upward trend. However, following the onset of the pandemic, the market saw a dramatic acceleration: the index surged by 37.5% between March 2021 and March 2025, with a 4.7% year-over-year growth. This rate of increase surpassed the levels seen during the housing “boom” of the early 2000s, marking a significant milestone in the region’s real estate performance.

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 32% from 2019 to 2025, but the corresponding increase in the median house price was slightly over 50%.

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

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



Conclusion

In conclusion, the Las Vegas metropolitan area faces a complex economic landscape as of mid-2025. While the U.S. economy shows modest growth, Las Vegas grapples with mixed indicators. Gaming revenue remains stable, but visitor numbers have declined, and convention attendance is stagnant. The region contends with an unemployment rate above the national average and rising housing costs, which strain affordability.

Despite these challenges, the long-term outlook for Las Vegas is cautiously optimistic. Investments in infrastructure and new attractions aim to rejuvenate tourism.

The Las Vegas Convention and Visitors Authority’s increased advertising budget for fiscal year 2026 reflects a proactive approach to boosting domestic tourism and convention attendance. Encouraging signs of growth in the convention sector highlight the city’s resilience and capacity for reinvention.

Overall, while current economic uncertainties and consumer confidence issues pose challenges, Las Vegas’s strategic initiatives and inherent strengths suggest a promising future for its tourism and gaming industries.

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

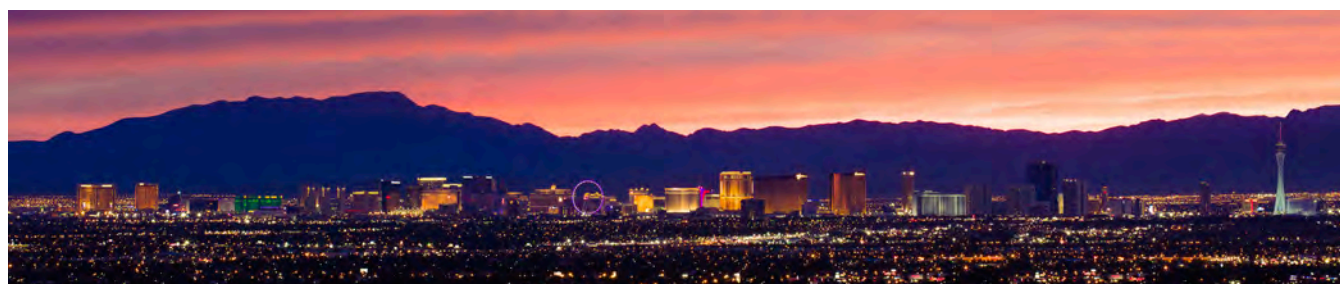
Who's Who in Henderson?



Local Demographics

	Henderson Zip Codes							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	38,950	50,110	37,413	42,917	45,052	36,747	62,623	53,031
Household Income								
Less than \$15,000	4.1%	6.1%	4.4%	5.3%	8.9%	4.8%	5.7%	6.2%
\$15,000 - \$24,999	3.6%	5.0%	4.2%	5.8%	7.5%	3.2%	4.1%	3.7%
\$25,000 - \$34,999	4.6%	4.4%	5.1%	7.0%	7.4%	5.2%	5.6%	5.1%
\$35,000 - \$49,999	6.6%	7.3%	10.0%	13.8%	11.7%	5.5%	9.1%	9.9%
\$50,000 - \$74,999	16.2%	16.4%	14.7%	19.5%	18.7%	10.3%	13.9%	16.5%
\$75,000 - \$99,999	15.2%	14.1%	12.8%	15.1%	13.8%	13.8%	12.2%	15.7%
\$100,000 - \$149,999	23.4%	19.5%	17.9%	18.0%	15.8%	21.2%	18.9%	19.5%
\$150,000 - \$199,999	13.9%	11.3%	13.3%	7.4%	7.5%	14.4%	10.7%	11.4%
\$200,000 and Over	12.3%	15.9%	17.7%	8.2%	8.6%	21.6%	19.8%	12.1%
Average Household	\$121,052	\$130,729	\$136,335	\$97,573	\$95,628	\$150,215	\$140,257	\$116,671
Median Household	\$99,419	\$93,545	\$97,460	\$73,071	\$68,311	\$112,907	\$98,188	\$87,715
Age								
Under 18	22.8%	19.9%	19.4%	19.0%	20.6%	21.0%	17.6%	17.6%
18-24	9.5%	7.0%	7.6%	9.2%	8.4%	5.6%	8.1%	7.9%
25-34	11.0%	13.0%	10.8%	16.1%	12.5%	8.2%	9.9%	14.5%
35-44	13.8%	14.4%	13.1%	14.8%	13.0%	14.9%	12.2%	13.8%
45-54	14.3%	12.9%	14.1%	12.7%	12.0%	12.4%	13.9%	13.0%
55-64	12.8%	13.8%	12.5%	11.8%	13.1%	11.2%	12.3%	13.4%
65+	15.9%	19.0%	22.4%	16.4%	20.4%	26.7%	25.9%	19.8%
Average Age	39.7	41.8	43.7	40.3	41.8	45.0	45.2	42.8
Median Age	40.0	42.1	44.7	39.2	41.5	46.3	46.7	42.6
Housing Units								
Total	14,138	21,221	15,793	18,290	18,063	16,158	27,236	22,886
Types of Dwelling								
Single Family	79.9%	63.9%	67.6%	45.2%	69.8%	80.0%	71.2%	60.8%
Condominium	0.0%	4.9%	4.2%	10.1%	2.5%	0.1%	7.8%	8.0%
Townhome	8.9%	12.8%	8.1%	5.5%	5.7%	13.2%	3.7%	7.8%
Plexes (2-4)	0.0%	0.5%	2.4%	0.5%	2.1%	0.0%	0.4%	0.0%
Mobile Home	2.2%	0.7%	0.0%	0.1%	2.6%	0.2%	0.0%	1.6%
Apartment	9.1%	17.2%	17.7%	38.6%	17.3%	6.4%	16.9%	21.9%

Note: Henderson also has small portions of 89183 & 89124 and there are small areas outside of Henderson in 89052, 89074, & 89011
Source: Las Vegas Global Economic Alliance (LVGEA) Las Vegas Perspective 2025



Financial Trends

Introduction

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

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



Forecast Methodology

Forecasting, as represented in this analysis, refers to the estimating of future values of revenues and expenditures. It provides an estimate of how much revenue will be available, and the resources required to meet current service levels and programs over the forecast period. These estimates are fine-tuned with a thorough understanding of how the total financial program will be affected by the demographic and economic factors driving these

forecasts. The value of forecasts is in estimating whether, given assumptions about local financial policies and economic trends, the City will have sufficient resources to meet the resource requirements of ongoing, planned, or mandated programs. Forecast models have the added value of providing a planning tool for capital projects and/or whether bonded indebtedness will be required for capital funding. In short, forecasting provides an estimate of the financial flexibility of the City, as well as insight into tax, revenue, and service options the City Council can address.

The City's forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population, changes in assessed valuation, and inflation. Specifically, for the revenue forecasts, we begin with models that include prior year actual collections and project the balance of the current fiscal year based on prior year patterns. For the remaining years of the revenue forecast, consensus forecasts are used for an indication of the expected trends in key economic and demographic indicators. Typically, these forecasts cover the State of Nevada or the Las Vegas metropolitan area as a whole, so adjustments to reflect unique conditions in Henderson are sometimes necessary.



The City received the Government Finance Officers Association Distinguished Budget Award for its Fiscal Year 2024-2025 CABR.

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

Economic Challenges

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

A city's ability to generate revenue or create new revenue sources is limited by social and economic conditions, state statutes, City Council policy, and public sentiment,

which is increasingly being manifested in the form of voter-led ballot initiatives. Municipal tax rates and bonding (borrowing) capacity are also limited by state law and require citizen support and/or voter approval. Revenues generated from funds such as water and sewer must be used only for legally specified purposes. Therefore, most of the City's operating costs are paid 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 41.7% 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

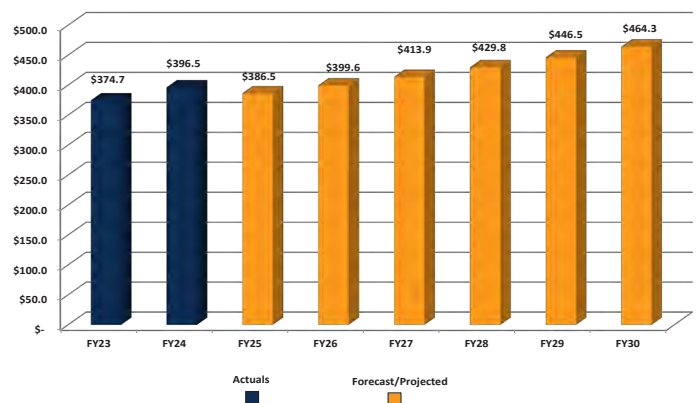
Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

Other Financing Sources:

Operating Transfers In

Operating transfers include funds provided from various other City funds.

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



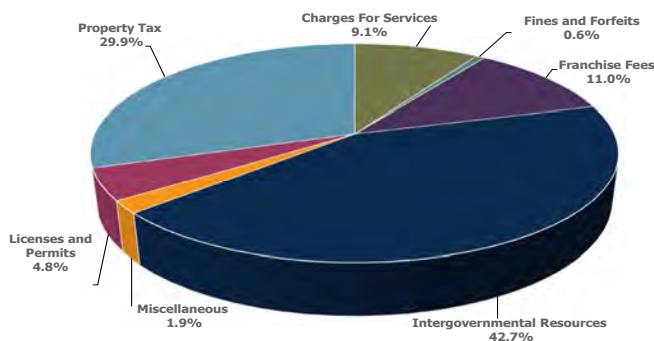
Operating Revenues

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 \$386.5 million, a 2.5% decrease over Fiscal Year 2024 revenues, mostly due to lower Consolidated Tax and Franchise Fees. In Fiscal Year 2026, General Fund revenues are expected to rebound and increase by 3.4% to \$399.6 million, due to anticipated increases in Property Taxes, Consolidated Tax, and Franchise Fees.

The major sources that make up the General Fund revenues excluding Other Financing Sources for Fiscal Year 2026 include: Intergovernmental Resources (42.7%), Property Taxes (29.9%), Franchise Fees (11.0%), Charges for Services (9.1%), Licenses and Permits (4.8%), Fines, Forfeits (0.6%), and Miscellaneous (1.9%).

FY 2026 General Fund Revenue by Source



Key Fact

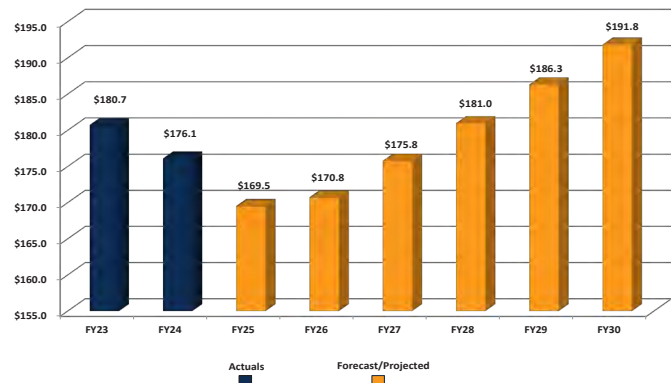
Consolidated tax revenue for Fiscal Year 2026 is anticipated to increase 1.6%, or \$2.6 million over estimated Fiscal Year 2025.

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 2026 are expected to total \$170.8 million, or 42.7% 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 (\$166.6 million), County Gaming License Fees (\$1.7 million), and Payment in Lieu of Taxes and Other (\$2.5 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 2026 is expected to total \$119.6 million, or 29.9% of the total General Fund revenue. Property tax revenue has been increasing and is expected to rise again for the ninth straight year due to increases in assessed valuation.

For Fiscal Year 2026, 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 and rising population growth it is expected that property tax will continue to increase at a gradual pace for the next several years.

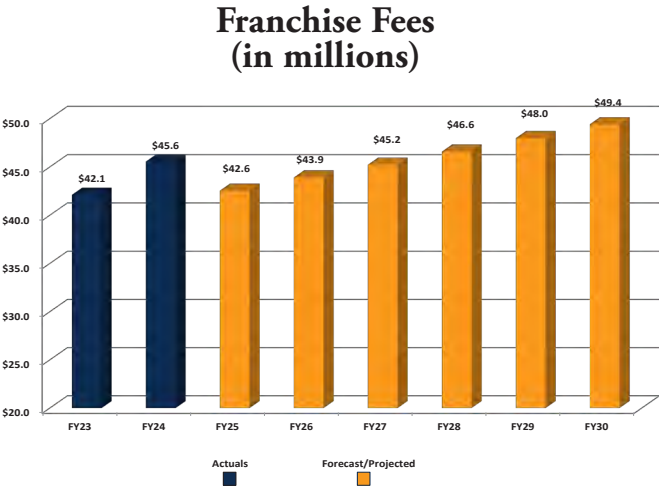
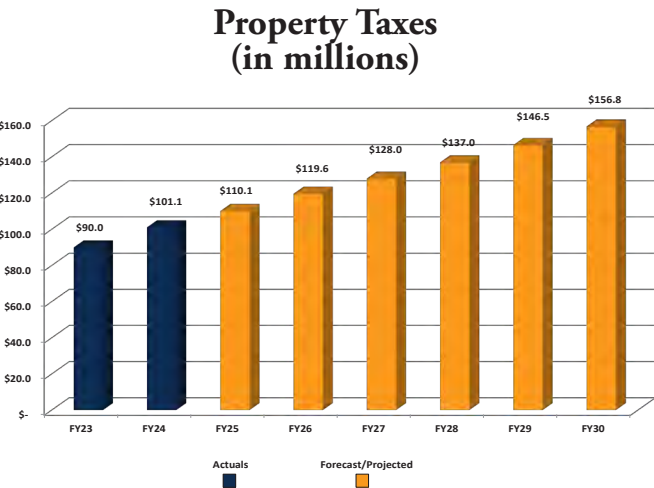
Property tax caps were put into effect by the Nevada State Legislature in Fiscal Year 2005. This legislation limits the amount that a property tax bill can increase from one year to the next for existing property. For owner occupied residential property the growth in the property tax bill is the lesser 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 2026 remain capped at 3% and 8% for residential and commercial properties, respectively.

Franchise Fees

Franchise fees for Fiscal Year 2026 are projected to total \$43.9 million, representing approximately 11.0% of total General Fund revenue. These fees are collected from public utility providers, including electricity, natural gas, telecommunications, cable, sanitation, water, and wastewater services. The fee amounts are calculated based on designated percentages of gross receipts, as defined in each provider’s respective franchise agreement. In Fiscal Year 2024, franchise fee revenue increased significantly due to a spike in natural gas prices, which also drove up electricity costs, given that many electricity-generating turbines rely on natural gas. However, prices for natural gas and electricity declined in Fiscal Year 2025, resulting in reduced fee collections. The increase projected for Fiscal Year 2026 is attributed primarily to anticipated hikes in water and wastewater franchise fees.



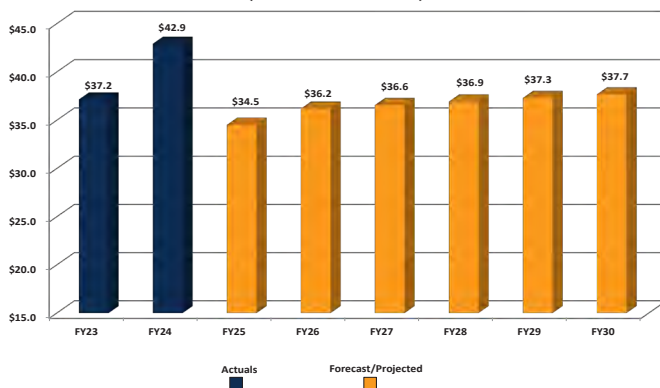
Charges for Services

Charges for services for Fiscal Year 2026 are expected to total \$36.2 million, or 9.1% 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 feasible, Charges for Services revenue is applied directly to fund the services provided. The decline estimated for Fiscal Year 2025 is primarily due to a backlog in ambulance billing and a return to normal collection levels. However, Fiscal Year 2026 anticipates increased ambulance and prison detention revenue.

Charges for Services (in millions)



Licenses and Permits

Licenses and permits for Fiscal Year 2026 are expected to total \$19.1 million, or 4.8% 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

Licenses and Permits (in millions)

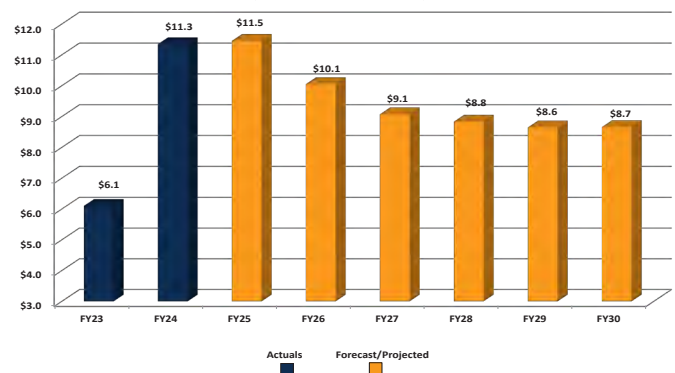


increase in Licenses and Permits in Fiscal Year 2026 is driven by moderate increases in business license fees due to inflation, fees recovered via audit, gaming licenses, and impact fees. Permits are expected to continue to experience moderate growth in the near future.

Fines, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous revenues for Fiscal Year 2026 are expected to be \$10.1 million, or 2.4% 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 2026, consisting entirely of transfers-in, are budgeted at \$1.4 million. These anticipated transfers are from the Municipal Facilities Fund and the Land Fund, reflecting the return of project savings originally funded by the General Fund.

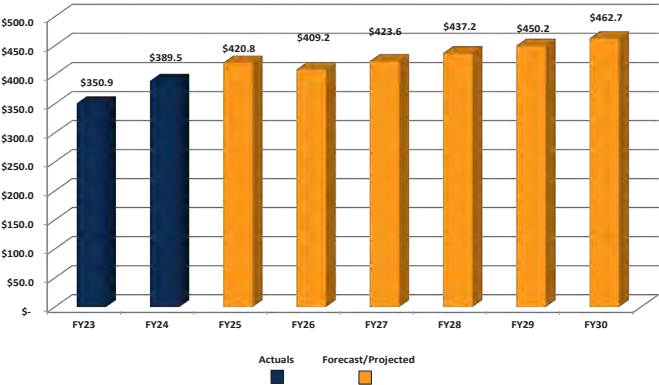
Operating Expenditures

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 2025, there were scheduled one-time transfers-out that resulted in a decrease in the Fiscal Year 2026 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

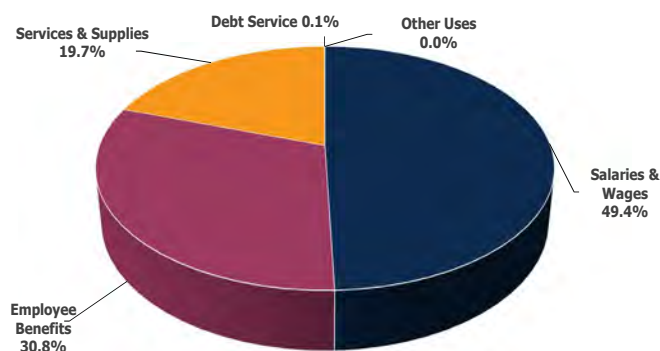
Functions

- General Government**
 - Mayor and City Council
 - Building Maintenance
 - City Attorney’s Office
 - City Clerk’s Office
 - City Manager’s Office
 - Communications
- Community Development
- Education
- Finance
- Human Resources
- Information Technology
- Internal Audit
- Intergovernmental Relations
- Miscellaneous (Citywide)
- Performance and Innovation
- Judicial**
 - Municipal Court
 - City Attorney - Criminal
- Public Safety**
 - Building Inspection
 - Code Enforcement
 - 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 2026 include Salaries and Wages (49.4%), Employee Benefits (30.8%), Services and Supplies (19.7%), Other Financing Uses (0.0%), and Debt Service (0.1%). A description of each expenditure category, as well as a discussion of the outlook over the next five years follows.

General Fund Expenditures and Other Uses by Category - Fiscal Year 2026 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 2026 are expected to total \$328.5 million, or 80.2% 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. Pending negotiation outcomes, the Fiscal Year 2026 budget anticipates changes in contractual obligations for both the Police and Teamsters bargaining groups. 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 \$80.5 million, or 19.7% 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 2026.

Capital Outlay

There are no capital expenditures budgeted in the General Fund for Fiscal Year 2026.

Debt

Debt represents \$0.2 million, or 0.1% of the total General Fund expenditures and Other Financing Uses for Fiscal Year 2026 and consists of Capital Lease obligations.

Other Financing Uses

Other Financing Uses for Fiscal Year 2026 are expected to total \$0.06 million, or 0.0% of the total General Fund expenses and Other Financing Uses. This amount represents transfers to the Eldorado Valley Fund.

Capital Improvement Program Impacts

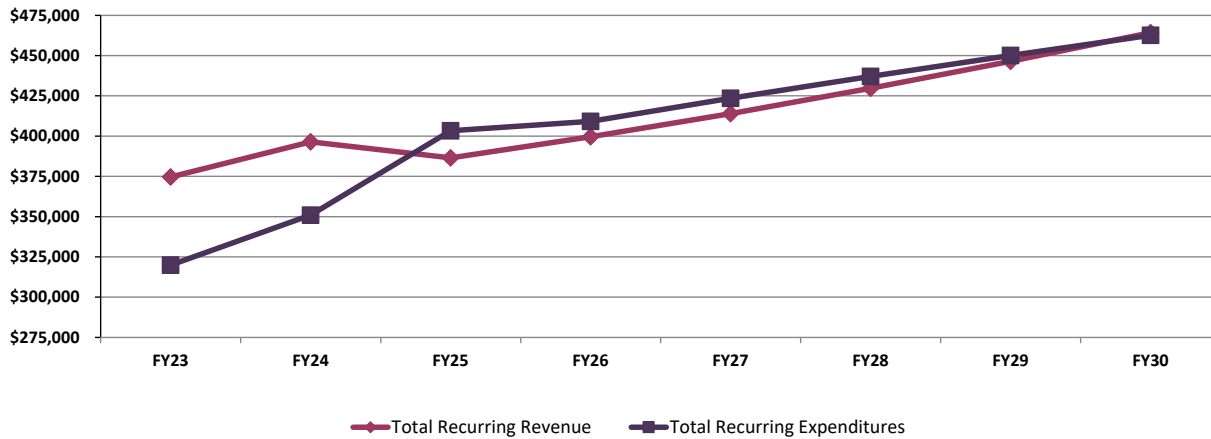
We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base. For additional information, see the Capital Improvement Plan (CIP) section of this document.

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)



	FY23	FY24	FY25	FY26	FY27	FY28	FY29	FY30
	Actual	Actual	Estimated	Budget	Projected	Projected	Projected	Projected
Recurring Revenue (\$000)								
Property Taxes	\$ 89,966	\$ 101,065	\$ 110,055	\$ 119,619	\$ 127,992	\$ 136,951	\$ 146,538	\$ 156,796
Franchise Fees	42,120	45,569	42,552	43,917	45,234	46,591	47,989	49,429
Licenses & Permits	18,593	19,435	18,384	19,088	19,279	19,472	19,667	19,864
Intergovernmental	180,738	176,104	169,538	170,751	175,790	180,980	186,325	191,829
Charges for Services	37,158	42,930	34,529	36,208	36,570	36,936	37,305	37,678
Fines, Forfeits, & Misc.	6,105	11,349	11,456	10,053	9,074	8,836	8,648	8,660
Total Recurring Revenue	\$ 374,679	\$ 396,452	\$ 386,514	\$ 399,635	\$ 413,939	\$ 429,766	\$ 446,472	\$ 464,256
Recurring Expenditures								
Salaries & Wages	\$ 168,431	\$ 181,156	\$ 199,430	\$ 202,295	\$ 210,309	\$ 217,751	\$ 224,711	\$ 231,340
Employee Benefits	86,430	97,033	110,629	126,151	130,544	134,659	138,565	142,347
Services & Supplies	64,770	69,936	90,319	80,533	82,521	84,568	86,677	88,849
Capital Outlay	-	2,106	2,863	-	-	-	-	-
Other Financing Uses	341	737	120	158	158	158	158	158
Total Recurring Expenditures	\$ 319,971	\$ 350,969	\$ 403,361	\$ 409,136	\$ 423,532	\$ 437,136	\$ 450,111	\$ 462,694
Current Surplus/(Deficit)	\$ 54,707	\$ 45,483	\$ (16,847)	\$ (9,501)	\$ (9,593)	\$ (7,370)	\$ (3,639)	\$ 1,563
Non-Recurring Revenue (\$000)								
Proceeds of Capital Lease	\$ -	\$ 490	\$ 581	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	-	-	5	-	-	-	-	-
One-Time Transfers	2,274	697	68	1,441	-	-	-	-
Other Financing Sources	-	-	-	-	-	-	-	-
Non-Recurring Expenditures (\$000)								
Other Financing Uses	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Services & Supplies	-	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	29,147	38,533	17,440	55	55	55	55	55
Capital Outlay	1,809	-	-	-	-	-	-	-
Adjustment	-	-	-	-	-	-	-	-
Total All Revenue	\$ 376,952	\$ 397,639	\$ 387,168	\$ 401,076	\$ 413,939	\$ 429,766	\$ 446,472	\$ 464,256
Total All Expenditures	\$ 350,927	\$ 389,502	\$ 420,802	\$ 409,191	\$ 423,587	\$ 437,191	\$ 450,166	\$ 462,749
Total Surplus/(Deficit)	\$ 26,025	\$ 8,137	\$ (33,634)	\$ (8,115)	\$ (9,648)	\$ (7,425)	\$ (3,694)	\$ 1,508
Fund Balance - Beginning	\$ 40,756	\$ 66,782	\$ 74,918	\$ 41,285	\$ 33,170	\$ 23,522	\$ 16,097	\$ 12,402
Fund Balance - End	\$ 66,782	\$ 74,918	\$ 41,285	\$ 33,170	\$ 23,522	\$ 16,097	\$ 12,402	\$ 13,910

Water & Sewer Forecast

The City of Henderson provides water and sewer services to over 350,000 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

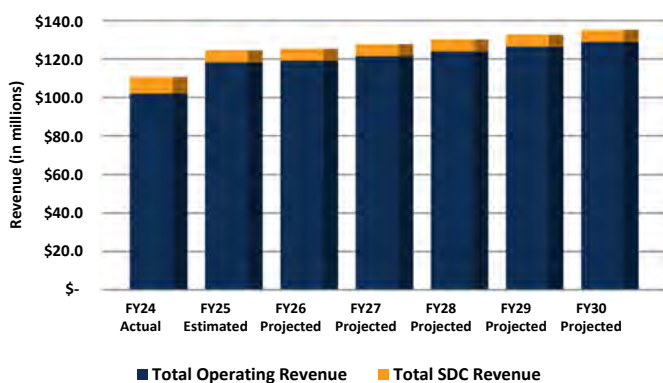
Operating Funds

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 97% of the total water operating fund revenue.

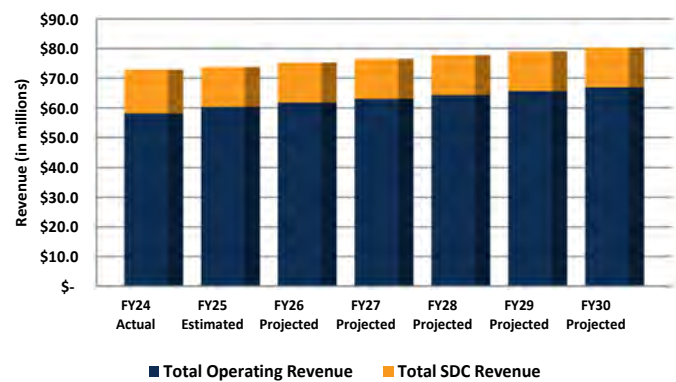
Based on growth projections, total water operating revenue is forecasted to increase from \$119.1 million in Fiscal Year 2026 to \$128.9 million in Fiscal Year 2030.

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 \$61.8 million in Fiscal Year 2026 to \$66.9 million in Fiscal Year 2030.

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 Funds

The System Development Charge Funds (SDC) track financial activities associated with the SDC revenues. The revenues represent fees charged to developers and builders for new connections to the City's existing water and sewer system. The water and sewer utility SDCs developed with the system buy-in method have been in effect since 1999.

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 2025 are \$1,900 per Equivalent Dwelling Unit (EDU). Sewer System Development Charges for calendar year 2025 are \$2,340 per Equivalent Residential Unit (ERU).

Capital Project Fund

The Capital Project Fund tracks financial activities associated with the major water and sewer Capital Improvement Plan 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 \$106.9 million in Fiscal Year 2026 to \$115.3 million in Fiscal Year 2030.

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 \$56.3 million in Fiscal Year 2026 to \$60.9 million in Fiscal Year 2030.

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 departments.

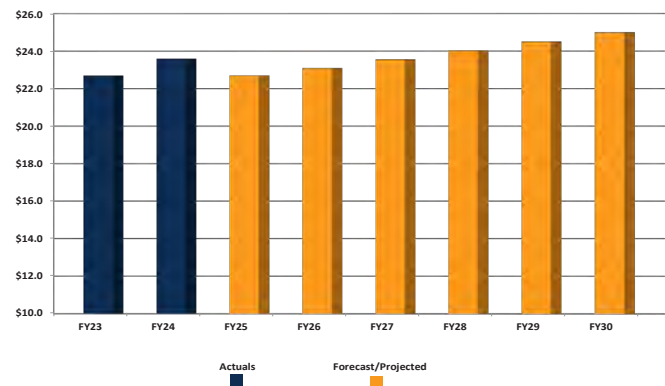
Revenue Trends

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 2025 were comparatively low due to a slowdown in development activity, resulting in reduced income from licenses and permits. However, modest revenue growth is anticipated in Fiscal Year 2026 due to an increased fee schedule which will likely be offset by reduced development activity.

DSC operating revenue projections for Fiscal Year 2026 through Fiscal Year 2030 include projections for projects that are currently under construction. The DSC remains committed to conducting regular reviews and timely adjustments to its revenue forecasts to reflect changing economic conditions and development trends.

Expenditures

The Fiscal Year 2026 budgeted operating expenditures are \$28.9 million, which is a slight increase from the anticipated Fiscal Year 2025 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

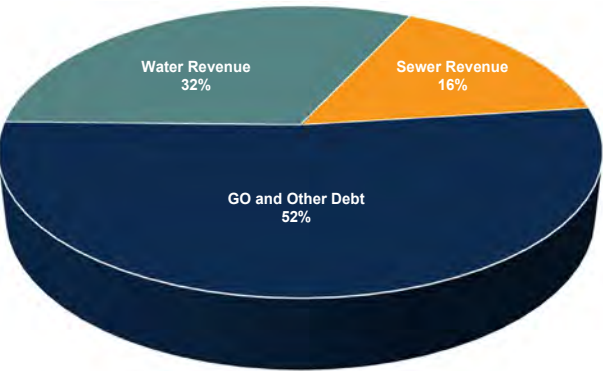
Debt Overview

As of July 1, 2025, the City of Henderson’s combined outstanding debt totals \$417.0 million, consisting of:

- **G. O. Bonds/Other Debt** **\$ 218.0 million**
- **Water Revenue Secured Bonds** **\$ 132.4 million**
- **Sewer Revenue Secured Bonds** **\$ 66.6 million**

See the 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 07/01/25**



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, 2025.

General Obligation Bonds and Other Debt

The City’s \$218.0 million general obligation debt can be broken down into two distinct categories:

- General Obligation/Revenue Bonds
 Secured by Consolidated Tax **\$ 195.5 million**
- General Obligation Other Debt
 Medium-Term Bonds **\$ 19.5 million**
 Leases **\$ 2.4 million**
 Installment Agreements **\$ 0.6 million**

General Obligation Bonds and Other Debt Payment Requirements

Fiscal Year	Principal	Interest	Total
2026	\$ 14,252,284	\$ 7,819,374	\$ 22,071,658
2027	14,492,268	7,398,120	21,890,388
2028	14,526,233	6,973,443	21,499,676
2029	14,966,599	6,530,393	21,496,992
2030	15,336,383	6,069,157	21,405,540
2031 - 2035	68,274,395	23,529,213	91,803,608
2036 - 2040	60,767,451	11,827,161	72,594,612
2041 - 2043	15,420,000	1,588,230	17,008,230
Total	\$ 218,035,613	\$ 71,735,091	\$ 289,770,704

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 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, 2025.

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

	Date Issued	Original Amount	Outstanding 7/1/2025
Series 2013B	04/16/2013	\$39,955	\$ 2,880
Series 2014 (Refunding Bonds)	09/25/2014	24,305	2,600
Series 2020B1	06/09/2020	29,510	29,410
Series 2020B2 (Refunding Bonds)	06/09/2020	93,705	80,345
Series 2021	10/12/2021	25,000	22,150
Series 2023A1	11/16/2023	34,000	32,925
Series 2023A2	11/16/2023	26,000	25,150
Total Outstanding			\$ 195,460



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)

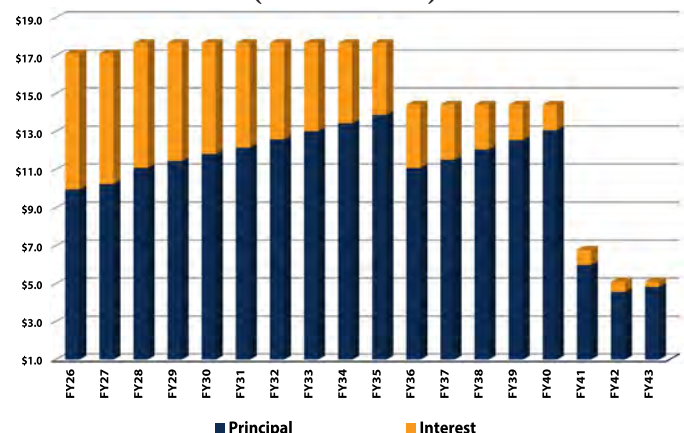
	FY 2024 Actual	FY 2025 Unaudited	FY 2026 Budget
Consolidated Tax	\$ 172,055	\$ 163,981	\$ 166,605
Pledged Revenue			
Limitation (15%)	25,808	24,597	24,991
Existing Debt			
Service	11,470	16,876	17,127
Coverage	2.25X	1.46X	1.46X



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, 2025.

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.

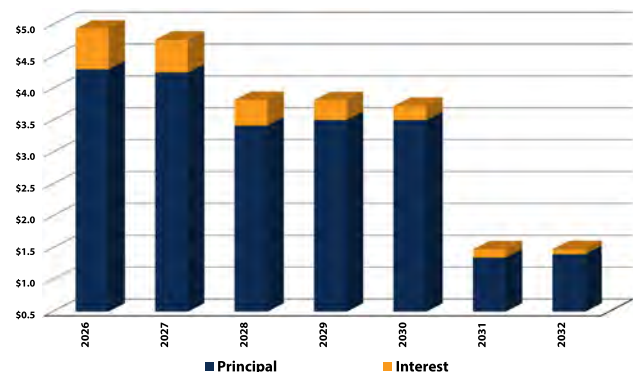
The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2026 is \$0.6508, which includes \$0.231 in voter-approved overrides for public safety.

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, 2025.

The chart below illustrates the outstanding debt service to maturity in general obligation medium-term bonds and other debt as of July 1, 2025.

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 7/1/2025
Series 2016 (Bldg/Parks Ref)	8/30/2016	\$ 12,700	\$ 1,050
Medium Term 2020C	06/23/2020	20,000	10,480
Medium Term 2022	12/01/2022	10,000	8,053
Capital Leases	Various	3,633	2,353
Installment Purchase Agreements	12/22/2022	1,575	639
Total Outstanding			\$ 22,575

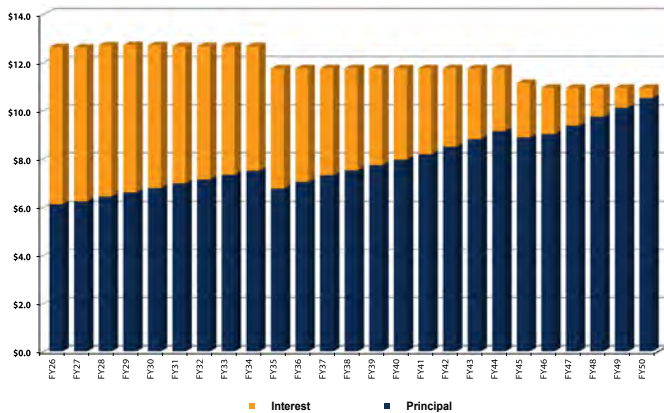


Water/Sewer Revenue Secured Bonds

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, 2025.

Water/Sewer Revenue-Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2026	\$ 6,128,281	\$ 6,507,780	\$ 12,636,061
2027	6,247,449	6,371,298	12,618,747
2028	6,457,442	6,244,225	12,701,667
2029	6,622,773	6,103,568	12,726,341
2030	6,798,448	5,908,971	12,707,419
2031-2035	35,708,365	26,738,280	62,446,645
2036-2040	37,537,008	21,237,826	58,774,834
2041-2045	43,507,466	14,651,461	58,158,927
2046-2055	49,994,451	5,973,857	55,968,308
Total ^[1]	\$ 199,001,683	\$ 99,737,266	\$ 298,738,949

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 7/1/2025	Current Principal & Interest	Final Payment Date
Water Enterprise Fund					
Utility System Bonds Series 2020A-1	06/09/2020	\$ 125,340,000	\$ 125,340,000	\$ 4,745,800	06/01/2050
Utility System Bonds Series 2024A ^[1]	12/12/2024	7,100,000	7,100,000	278,664	07/01/2054
		\$ 132,440,000	\$ 132,440,000	\$ 5,024,464	
Sewer Enterprise Funds ^[2]					
Sewer Revenue Bonds Series 2010	01/08/2010	\$ 1,659,396	\$ 436,683	\$ 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	42,380,000	6,350,399	06/01/2030
Sewer System Bonds Series 2024B ^[1]	12/12/2024	12,400,000	12,400,000	812,142	07/01/2044
		\$ 84,139,396	\$ 66,561,683	\$ 7,611,597	
		\$ 216,579,396	\$ 199,001,683	\$ 12,636,061	

[1] As of June 30, 2025, the City had borrowed \$1,002,030 under the 2024A Utility System Bond, with additional draws expected until the \$7.1 million limit is reached or the project is completed. The City also borrowed \$79,819 under the 2024B Utility System Bond, with additional draws expected until the \$12.4 million limit is reached or the project concludes.

[2] Utility System Bond (Clean Water SRF), Series 2025A—\$12.6 million proposed for issuance in November 2025; not included in the above tables.

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 2025 of \$25.3 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$2.6 billion), the City’s debt limit for general obligations is \$3.79 billion. The chart below illustrates the City’s general obligation statutory debt limitation.

Statutory Debt Limitation

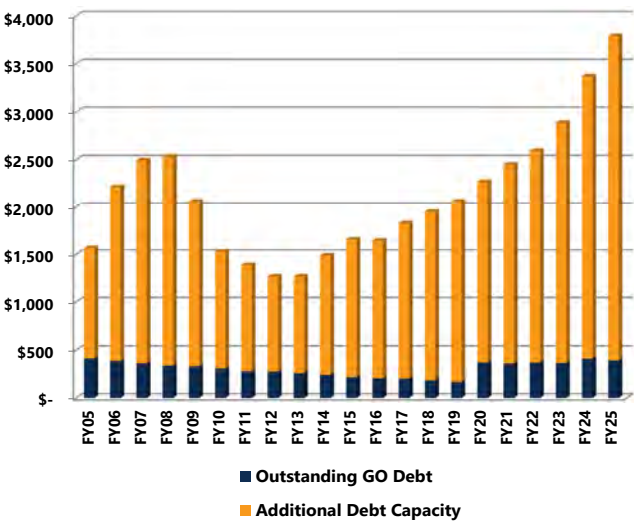
Statutory Debt Limitation for Fiscal Year 2025*	\$ 3,791,970,587
Outstanding General Obligation Indebtedness (as of June 30, 2025)	\$ 394,108,000
Additional Statutory Debt Limitation	\$ 3,397,862,587

* Based upon the assessed valuation for fiscal year 2025 (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 1.74%. 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, 2024	Fiscal Year 2025 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 136,132,457	281,015	\$ 15,026,028,144	\$ 484.43	0.91%
Las Vegas	444,716,404	673,334	30,701,448,280	660.47	1.45%
Henderson*	394,108,000	350,706	22,656,448,433	1,123.76	1.74%
North Las Vegas	333,639,995	286,666	14,744,458,750	1,163.86	2.26%
Average:				\$ 858.13	1.59%

Source: Total General Obligation Debt compiled by Zions Public Finance

* Outstanding as of June 30, 2025; does not include revenue bonds, lease/purchase agreements, assessment bonds not secured by general fund revenues, or proposed/authorized bonds.

Performance Budget Overview

Contents

Performance Budget Introduction	153
Strategic Priorities and Goals.	154
Community Safety	155
Healthy, Livable, Sustainable City.	158
Economic Vitality	161
Quality Education.	164
High-Performing Public Service	167
Strategic Plan Performance Measures	170
FY 2026 Fund and Department Budgets	172
FY 2026 Department Funding Sources.	173
Departmental Performance Budgets	174
What You Will Find on Each of the Departments' Pages	174
Building and Fire Safety/Development Service Center	176
City Attorney's Office	179
City Clerk's Office.	182
City Manager's Office	186
Communications.	190
Community and Neighborhood Programs	194
Community Development and Services	197
Economic Development and Tourism.	204
Education Initiatives	209
Emergency Management.	211
Finance	217
Fire	221
Human Resources	227
Information Technology	231
Intergovernmental Relations	237
Internal Audit	239
Mayor and Council.	242
Municipal Court.	245
Parks and Recreation.	248
Performance and Innovation.	251
Police	254
Public Works.	265
Redevelopment Agency.	270
Utility Services	276

Tables & Illustrations

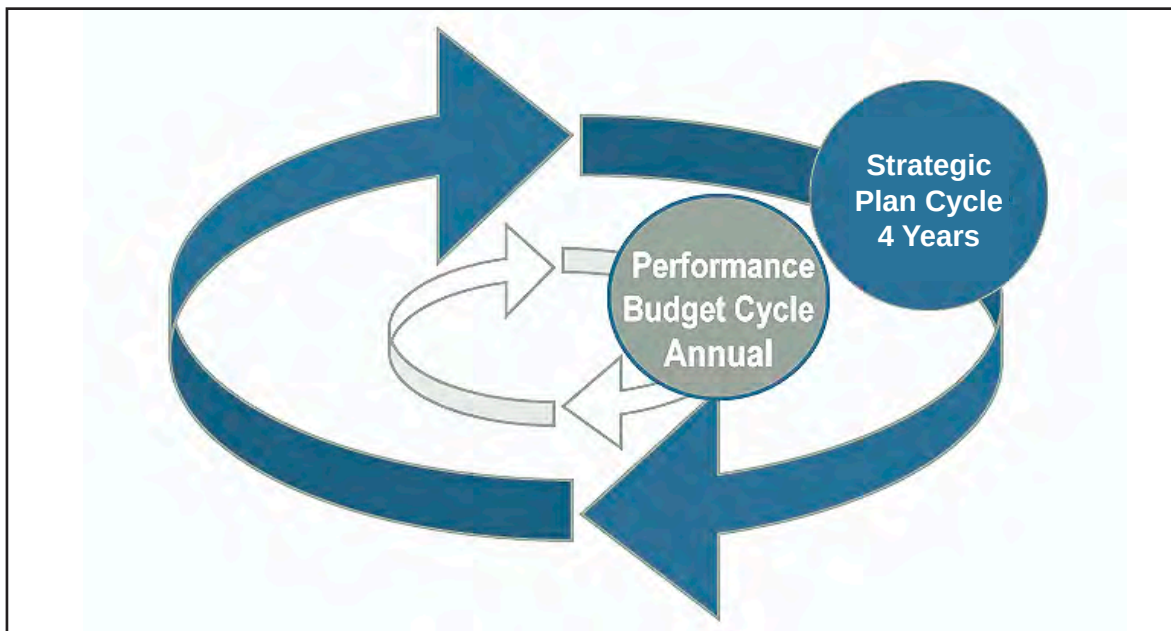
Process Overview	153
Annual Performance Budget Cycle	153
Strategic Priority by Major Opportunity Area	154
Fiscal Year 2026 Budgets by Fund	172
Fiscal Year 2026 Budgets by Department	172
Fiscal Year 2026 Department Funding Sources	173
Department Performance Budgets	
What You Will Find on Each of the Departments' Pages	174
Building and Fire Safety/Development Service Center	176
City Attorney's Office	179
City Clerk's Office	182
City Manager's Office	186
Communications	190
Community and Neighborhood Programs	194
Community Development and Services	197
Economic Development and Tourism	204
Education Initiatives	209
Emergency Management	211
Finance	217
Fire	221
Human Resources	227
Information Technology	231
Intergovernmental Relations	237
Internal Audit	239
Mayor and Council	242
Municipal Court	245
Parks and Recreation	248
Performance and Innovation	251
Police	254
Public Works	265
Redevelopment Agency	270
Utility Services	276

Performance Budget Introduction

The current department Performance Management Plans were developed for Fiscal Year 2026. 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 Years 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 Opportunity Areas that have been identified for each priority. For each opportunity, the City has identified a primary goal along with key initiatives and action items necessary to reach those goals. The City's Strategic Plan 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 City performance excellence program
	Implement a citywide data strategy
	Develop and implement strategies to attract and retain the high-performing workforce of today and in the future
	Enhance government operations
	Build and enhance public engagement avenues

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 2026 Action Items:

- Develop a Communication Operations Staffing Plan for 911 dispatch to meet the needs of Police and Fire to grow with the community.
- Review and implement staffing plan for new West Henderson Police Substation to address growth (residential and commercial) to meet demands for services.
- Increase public safety at City Hall.
- Increase the protection of high needed fire flow (NFF) properties and high-rise buildings (3 story or greater) to meet Insurance Services Office (ISO) recommendations by adding a fourth (4th) ladder truck.
- Provide diverse workplace facilities and increase emergency response resource capacity by moving and renovating Fire Station 84 and renovating Fire Station 98.
- Address increase in property and person crimes by developing and implementing an operational plan to improve safety in the community.
- Develop a plan to reduce narcotics related crimes.
- Increase the visibility of police officers in limited access areas and events.
- Improve community outreach and education by increasing the number of school fire-safety presentations.
- Increase community engagement and support for public safety services.
- Provide scenario-based training to improve first responders skills and safety.
- Develop an internal paramedic training program to further enhance the exceptional emergency medical services (EMS) provided to the community.
- Develop an internal career development training program for the police department.

Community Safety

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 threats and hazards risks with a resilient community.

Top Fiscal Year 2026 Action Items:

- Upgrade back-up Emergency Operations Center to appropriately facilitate coordinated response to major emergencies or disasters in the event the primary site is inoperable.

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 2026 Action Items:

- Expand the Vitanya treatment method to provide comprehensive and holistic mental health care. The treatment that individuals receive will improve their mental health and/or sleep disturbances.
- Develop program for mental health education to reduce stigma and improve mental wellness of employees.
- Develop nutrition program to target conditions such as diabetes and heart health to improve physical health of employees and reduce health care costs to employees and City self-funded program.

Community Safety

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 2026 Action Items:

- Improve commercial vehicle safety and reduce accidents on our roadways.
- Pilot streetlight-based pedestrian, bicycle and vehicle detection technology.
- Update all traffic signal controllers to provide real-time vehicular and bicycle count.
- 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 (predictive), and where street light knock-downs have occurred (dispatch).

Advance and Promote City Environmental Management

Goal: Improve waste facility management

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 2026 Action Items:

- Develop a strategy concerning the city's landfill.

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 2026 Action Items:

- Develop and implement strategies for increasing community education and engagement.
- Assess the impact of turf reduction projects at local parks and provide alternatives to the public, as well as use the data for parks across the system.
- Revise Title 19 to address landscaping standards.
- Revise Parks and Recreation Standardized Design Guidelines.
- Develop and implement strategies to facilitate turf conversions within private parks.
- Remove nonfunctional turf and convert turf in City parks.
- Develop and implement strategies to facilitate nonfunctional turf removal on streetscapes maintained by homeowners associations.
- Identify and secure additional funding to support achievement of water reduction goals.
- Develop and implement a strategy to reduce water loss within the city's water system.

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 2026 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 2026 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 2026 Action Items:

- Expand resident public art exposure by installing art in every park and center managed by the Parks and Recreation Department.
- Establish a Henderson public art ordinance to secure future cultural arts funding.
- Enhance the arts programming to provide educational and engagement opportunities, including enhancements to diversity and inclusion of artistic concepts.
- Develop a master plan for West Henderson to continue the goal of a park within 1/2 mile (10-minute walk) of every resident.
- Cultivate recreational programming for residents focused on growing fresh food, preparing proper meals, and making healthy choices.
- Improve access to fresh fruits and vegetables in underserved areas through produce vendor partnerships and farmers market availability.

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 2026 Action Items:

- Advocate for new and expanded transit routes, which include researching new locations for bus stops to ensure connectivity. This is in partnership with Regional Transportation Commission as routes are managed by them.
- Support the Board of Regents efforts to provide multiple transportation options between campuses (Nevada State College and College of Southern Nevada).
- Research low use transit routes and in partnership with RTC to create "safe routes" to bus stops.
- Integrate the information from the inventoried data systems for transportation network management into daily operations for real-time decision making.
- Identify the Top 5 corridors with the city for monitoring of the Average Travel Time and set baseline and goals.

Economic Vitality

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

Goal: Increase jobs held in target industry sectors.

Key Initiatives:

- 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 2026 Action Items:

- Engage with Henderson businesses to identify skills needs and conduct a survey to gather input and feedback on needs.
- Promote the skills survey results to workforce development partners in Southern Nevada.
- Connect companies with Workforce Connections' services (One-Stops).
- Promote the Center of Excellence and connect employers for potential partnerships.
- Partner with a regional education stakeholder to design and deliver a small business assistance program.
- Partner with state and regional entities for additional small business resources.
- Incorporate talent attraction and retention into the Economic Development department's marketing message.
- Seek input from local businesses on the best talking points to connect with workforce in their industries.
- Share messaging with state and regional economic development organizations for additional promotion.
- Research organizations and companies which promote internships and promote available internship resources to companies and workers.

Economic Vitality

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.

Top Fiscal Year 2026 Action Items:

- Expand memberships and participation in professional associations to broaden the scope of business recruitment strategies.
- Evaluate local incentives.
- Continue to collaborate with secondary and post-secondary schools to promote technical training applicable to the manufacturing, technology, and emerging industries sectors.
- Monitor the Henderson Development Code to ensure new and changing industry standards can be accommodated.
- Continue to develop marketing collateral that highlights the benefits of West Henderson to corporations, site selectors, and real estate brokers in internal as well as external markets.
- Cultivate and strengthen professional relationships with site selectors, industrial brokers, and economic development organizations to position West Henderson as an ideal location for future growth.
- Partner with the local real estate community to co-brand West Henderson as an Employment Corridor.
- Continue to coordinate with Henderson Information Technology department on partnerships to provide cutting-edge fiber optics and 5G communication infrastructure throughout Henderson.
- Review annexation proposals and related land use designations in relation to anticipated industrial and commercial needs.
- Promote land use regulations that encourage live-work development and mixed-use communities that create increased walkability and access to transit options.
- Evaluate the jobs-housing balance as a percentage of the total land zoned for such uses.

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 2026 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.
- Determine if enabling language is needed to assist in current economic opportunities.
- 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.
- 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 2026 Action Items:

- Create and implement new marketing strategies which result in new leads to the City.
- Seek partnerships that elevate the City's visibility as a place for working, living, and visiting.
- Monitor the local/regional/national economy for shifts and disruptions and inform and collaborate with Henderson companies affected by these shifts and disruptions.

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.
- Advocate for a comprehensive public high school to be established in Henderson.

Top Fiscal Year 2026 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.
- Identify and conduct parent engagement events through City venues and partnerships.

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 regarding early childhood development for families with young children.
- Continue to invest in affordable, high-quality childcare and early education.

Top Fiscal Year 2026 Action Items:

- 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 2026 Action Items:

- Support community partners with career fair events at local high schools through participation, shared communication, and financial support.
- Continue 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 2026 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.
- Establish Charter Authorizing Commission for City of Henderson with roles for relevant subject matter experts and community stakeholders.
- Establish Charter School Sponsoring Section of the Education Initiatives Division.

Quality Education

Align Local Talent Pool with Local Career Opportunities

Goal: Increase skills and mentoring program participants.

Key Initiatives:

- Identify and engage community organizations that may be able to partner with businesses and Henderson Schools to provide/fund skill training for in demand industries.
- Encourage educational providers to align curriculum and continuing education with the needs of local industries.

Top Fiscal Year 2026 Action Items:

Identify and engage community organizations that may be able to partner with businesses and Henderson schools to provide/fund STEAM (Science, Technology, Engineering, Arts, and Mathematics) skill training.

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 2026 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 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 2026 Action Items:

- Implement an effective Public Records Request Management System.

Implement a Citywide Data Strategy

Goal: Improve access and security of data.

Key Initiatives:

- Activate a Data Steward Leads workgroup.
- Assess data management environment.

Top Fiscal Year 2026 Action Items:

- Create a Data Steward Leads workgroup charter and train Leads on data literacy.
- Compile an organizational business glossary.
- Compile organizational business systems and data sources and define organizational data quality rules.
- Inventory and compile a data catalog of departmental Key Performance Indicators (KPIs) and source systems for Tier 3 operational KPIs.
- Monitor the privacy landscape and use the results of the privacy study to build new policy.
- Research data management best practices/structure.
- Modify existing and/or implement new data-related documents.

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 execute effective strategies to attract, develop, and retain prospective employees to public safety careers at the City of Henderson.
- Develop and execute effective strategies to attract, develop, and retain a high-performing workforce to meet current and future workforce needs.
- 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 2026 Action Items:

- Use technology-based solutions, including social media and digital platforms, to develop effective strategies that attract and retain prospective employees to the City of Henderson by promoting the public safety field, advertising job openings, and facilitating communication with prospective candidates.
- Create a branding strategy for recruitment and talent acquisition that conveys the City of Henderson's mission, vision, values, and culture to prospective employees, while emphasizing the advantages of pursuing a public sector career with the City.
- Implement a Total Compensation Rewards Calculator to offer both prospective and current employees a comprehensive overview of salary, benefits, and perks, showcasing the City of Henderson's unique employment advantages and promoting careers in public service.
- Develop and execute strategies to expand and diversify the qualified candidate pool for the City of Henderson.
- Launch an integrated solution combining an Enterprise Learning Management System (ELMS) with a robust eLearning content library and an Enterprise Performance Management System (EPMS) to address the City's workforce planning needs, ensuring a seamless link between employee learning and development and performance management.
- Develop and implement strategies to enhance inclusion and belonging at the City of Henderson.
- Assess the evolving needs and drivers within the workforce and execute targeted strategies and initiatives that concentrate on boosting retention and fostering a culture of engagement that improves the overall workplace environment.

High-Performing Public Service

Enhance Government Operations

Goal: Improve the efficiency and accountability of operations

Key Initiatives:

- Enhance efficiencies, accountability, and transparency in government operations.

Top Fiscal Year 2026 Action Items:

- Update City ethics code and ethics portal.
- Implement text capturing software for city-issued cell phones to comply with records retention requirements.
- Develop contract style guide/guidance and contract project management/administration training.

Build and Enhance Public Engagement Avenues

Goal: Promote community engagement with government

Key Initiatives:

- Identify and implement a citywide public engagement strategy to enhance civic engagement.

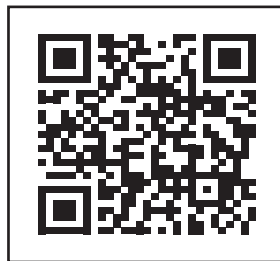
Top Fiscal Year 2026 Action Items:

- Implement a program to create short 'how-to' videos to be pushed out on social media, explaining how citizens can access and participate in local government municipal elections.

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.

**COMMUNITY SAFETY****HEALTHY, LIVABLE, SUSTAINABLE CITY****ECONOMIC VITALITY****QUALITY EDUCATION****HIGH-PERFORMING PUBLIC SERVICE**

Open Data



FY 2026 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 2026 Budget by Fund

General Fund	\$ 409,136,325
Special Revenue Funds	
Charter School Sponsorship	500,000
Commissary	64,000
Crime Prevention	8,975,616
Eldorado Valley	123,000
Forfeited Assets	1,000
Gas Tax	19,373,353
Grants	247,056,934
Muni Court Admin Fee	796,221
Sales & Use Tax	31,015,985
Recreation, Cultural Events, & Tourism	5,365,550
Capital Projects Funds	
Capital Replacement	11,353,133
Special Recreation	1,000,000
RTC/County Fund	95,792,500
Flood Control	37,239,573
Internal Service Funds	
City Shop	17,169,766
Citywide	22,443,910
Engineering	12,908,756
Health Insurance	27,287,338
Self Insurance- Liability	7,196,991
Workers' Compensation	23,286,192
Enterprise Funds	
Development Services *	28,897,381
Sewer	73,350,700
Water	124,220,847
Redevelopment Agency	114,530,847
	<u>\$ 1,319,085,918</u>

Funds not included in this section:

Debt Service Funds	\$ 25,152,296
Bond Proceeds	510,000
Land Sales	1,496,835
Municipal Facilities	16,646,548
Municipal Golf Course	3,995,581
NID	33,917
Special Assessment Revolving Fund	707,806
Park Development	1,390,000
Special Assessment Districts	116,305
	<u>\$ 50,049,288</u>

Total All Funds ** \$ 1,369,135,206

FY 2026 Budget by Department

Building and Fire Safety	\$ 19,690,046
City Attorney's Office	10,306,482
City Clerk's Office	3,361,369
City Manager's Office	1,897,968
Communications	3,634,143
Community & Neighborhood Programs	20,581,539
Community Development and Services	14,950,052
Economic Development & Tourism	2,359,455
Education	1,845,429
Emergency Management	27,644,262
Finance	44,760,508
Fire	96,389,384
Human Resources	6,740,001
Information Technology	37,271,312
Intergovernmental Relations	1,535,437
Internal Audit	1,158,275
Mayor & City Council	1,126,299
Miscellaneous ***	6,080,064
Municipal Court	12,058,743
Parks and Recreation	111,068,100
Performance and Innovation	1,818,308
Police	179,505,281
Public Works	401,201,067
Redevelopment Agency	114,530,847
Utility Services	197,571,547
	<u>\$ 1,319,085,918</u>

* The expenditures related to the Development Services Center (DSC) are presented in the individual departments that comprise the DSC.

** This total includes City funds of \$1,254,604,359 and Redevelopment Agency funds of \$114,530,847

*** 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 2026 Department Funding Sources

Department	Fund																		
	General	Commissary	Crime Prevention	Charter School Sponsorship	Eldorado Valley	Forfeited Assets	Gas Tax	Grants	Muni Court Admin Fees	Recreation, Cultural Events, & Tourism	Sales and Use Tax	Capital Replacement	Special Recreation	Flood Control	Regional Transportation/Clark County	City Shop	Citywide	Engineering	Health Insurance
Building and Fire Safety/Development Service	✓																		
City Attorney's Office	✓																		✓
City Clerk's Office	✓																		
City Manager's Office	✓																		
Communications	✓																		
Community and Neighborhood Programs	✓							✓											
Community Development and Services	✓							✓											
Economic Development and Tourism	✓							✓		✓									
Education	✓		✓					✓											
Emergency Management	✓							✓				✓							✓
Finance	✓							✓										✓	✓
Fire	✓							✓											✓
Human Resources	✓																		
Information Technology	✓											✓					✓		
Intergovernmental Relations	✓																		
Internal Audit	✓																		
Mayor and City Council	✓																		
Miscellaneous	✓																		
Municipal Court	✓							✓	✓										
Parks and Recreation	✓							✓		✓		✓	✓						
Performance and Innovation	✓																		
Police	✓	✓	✓		✓	✓		✓			✓	✓							
Public Works	✓						✓	✓				✓		✓	✓	✓	✓		
Redevelopment Agency																			✓
Utility Services																		✓	✓

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

Departmental Performance Budgets

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

What You Will Find on Each of the Departments' Pages

- 1) **Title of Department** → **City Manager's Office**
- 2) **Purpose Statement:** Developed by the department to identify the overall purpose of its functions as a City unit. → *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.*
- 3) **Department Hierarchy (Organizational chart):** Organizational structure that defines the levels of authority and responsibility within a department. → **Department Hierarchy:**
- 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 and Services:** A fairly high level list of the most important services, or outputs, the core service area provides to the City. After reviewing this list, the reader should understand the overall breadth of the provided services and have a feel for the most important outputs this core service area provides. → **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 of being driven, serving with integrity, being collaborative, and striving for performance excellence.

 - Key Programs and Services:**
 - Organizational Sustainability
 - Financial Strategy and Viable Leadership
 - Organizational Culture and Values
 - Regional Partnerships
 - Entrepreneurial Opportunity and Foresight
 - Program and Policy Implementation
 - Standards & Benchmarks:**
 - National Baldrige Performance Excellence Criteria
 - National Citizen Survey
 - Government Finance Officers Association
 - Anticipated Community Outcomes:**
 - Community Safety
 - Healthy, Livable, Sustainable City
 - Economic Vitality
 - Quality Education
 - High-Performing Public Service
- 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) **Past Accomplishments:** Highlights achievements by the department in its continuous efforts to serve the community.

9) **Objectives:** Are primary objectives that a service aims to achieve in order for a program or department to deliver value to its customers and citizens.

10) **Key Facts:** Important facts about each department.

11) **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.

PERFORMANCE BUDGET - CITY MANAGER'S OFFICE

Past Accomplishments:

- In October 2024, the City of Henderson received the 2024 Malcolm Baldrige National Quality Award, the nation's only presidential award for performance excellence.
- In December 2024, the City of Henderson swore in a new City Manager/CEO, Stephanie Garcia-Vause.

Objectives:

- Maintain the standards of the Malcolm Baldrige National Quality Award and Excellence framework.

Key Fact

The City of Henderson is one of only five cities in the nation to ever be recognized with the Malcolm Baldrige National Quality Award

City Manager/CEO Stephanie Garcia-Vause

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 and Services:

- Strategic Planning and Implementation
- Economic Development and Diversification
- Responsible Growth and Development
- Revitalization and Downtown Development
- Vulnerable Populations Collaboration
- Sustainability Strategies
- Public-Private Partnerships
- Infrastructure and Asset Sustainability

Standards & Benchmarks:

- National Baldrige Performance Excellence Criteria
- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Citizen Satisfaction with Quality of Life	90% Satisfied/ Extremely Satisfied	93%	N/A*	90%	N/A*
Business Satisfaction with Quality of Life	90% Satisfied/	N/A*	87%	90%	N/A*

* Survey not performed every year.

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 2023 through budget for Fiscal Year 2026. Includes information relating to the number of full-time employees within the departments.

Financial Overview:

For Fiscal Year 2026 full-time employee staffing remains unchanged. Increases to Salaries and Benefits can be attributed to contractually obligated increases for represented employees and annual adjustments for non-represented employees as well as the increased cost of maintaining employee benefits.

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.

City Manager's Office Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,897,330	\$ 1,295,527	\$ 1,059,888	\$ 1,149,231	\$ 89,343	8%
Employee Benefits	775,780	589,877	504,839	602,792	97,953	19%
Services and Supplies	169,333	311,467	171,373	143,945	(25,428)	-15%
Total	\$ 2,842,443	\$ 2,196,872	\$ 1,736,100	\$ 1,897,968	\$ 161,868	9%
Program						
General Fund						
General	\$ 2,171,399	\$ 2,206,441	\$ 2,360,987	\$ 2,451,011	\$ 90,024	4%
Business Mgmt. (1)	964,168	-	-	-	-	-
Education (2)	517,660	611,561	-	-	-	-
Admin/Attrition Adjustment	(810,784)	(750,685)	(624,887)	(553,043)	71,844	-11%
Subtotal General Fund	\$ 2,842,443	\$ 2,067,317	\$ 1,736,100	\$ 1,897,968	\$ 161,868	9%
Grant Fund	\$ -	\$ 129,555	\$ -	\$ -	\$ -	-
Total	\$ 2,842,443	\$ 2,196,872	\$ 1,736,100	\$ 1,897,968	\$ 161,868	9%
Full-Time Employees						
General Fund	21	12	9	9	-	0%
Total	21	12	9	9	-	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.

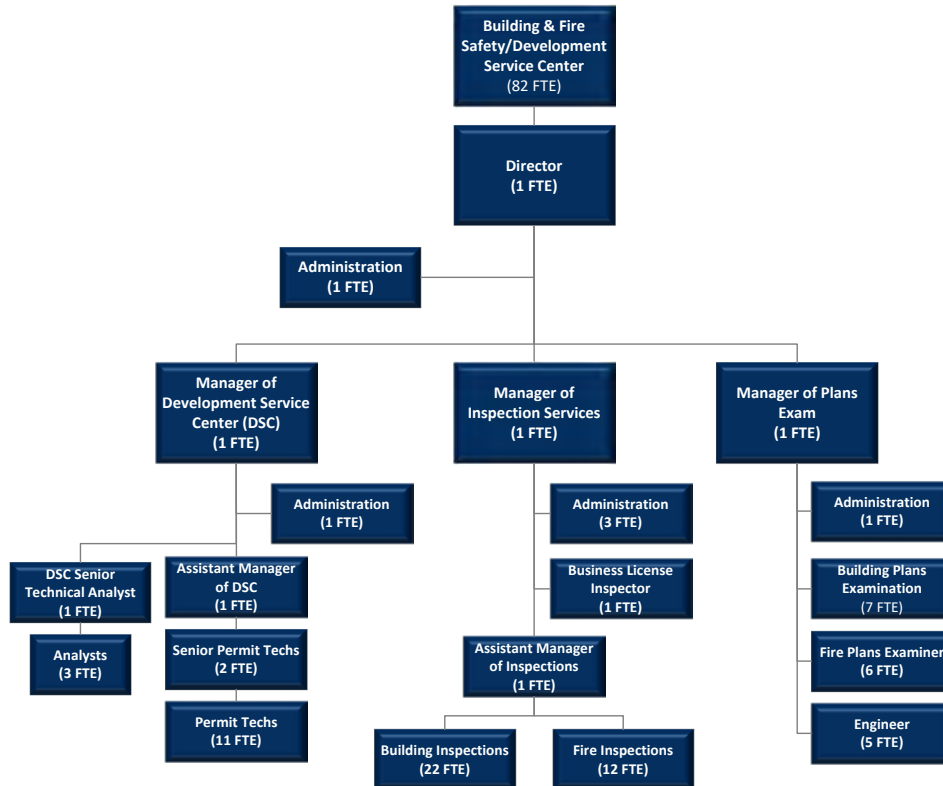
(2) For the Fiscal Year (FY) 2024, Education Initiatives was reported within the City Manager department. The City reorganized Education Initiatives a stand-alone reporting department for FY 2025.

Building and Fire Safety/ Development Service Center

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:



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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Plan Review On-Time %	90%	96%	98%	99%	90+%
Inspections On-Time %	90%	99%	99%	99%	90+%

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.

Objectives:

- Plan reviews within the Development Services Center (DSC) service target of 90% or better on time.
- Requested inspections within the DSC service target of 90% or better with next day service.
- 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.



Key Fact

Building and Fire Safety/DSC annually issues over 20,000 permits, while performing 600 inspections, 170 plan reviews, and 300 permit and routing intake activities per day.

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Cash Inflow as a % of Expenses	100.0% or greater	99.5%	96.1%	81.7%	100.0%

Past Accomplishments:

- Introduced Virtual Counter, enabling customers to schedule next-day virtual over-the-counter plan reviews for small-scope construction projects offering convenience, speed, and flexibility.
- Implemented a same day permitting process for production homes using approved standard plans, dramatically reducing turnaround times from four days to under one and significantly improving service delivery for high-volume homebuilders.

Objectives:

- 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.
- High-performing public service with lobby wait times of 10 minutes or less.
- Response to all customer email requests within one business day.

Financial Overview:

In Fiscal Year 2026, the Development Services Center fee schedule changes will go into effect and look to address the revenue gap. Fiscal Year 2026 full-time employee staffing remains unchanged. Increases in Salaries and Wages and to some extent Benefits reflect the full-year cost of staffing increases that occurred in Fiscal Year 2025. The increase in Salaries and Wages also reflects contractually obligated increases for represented employees and annual adjustments for non-represented employees. The increase in Benefits also reflects the increased cost of maintaining employee benefits at current levels.



Key Fact

Since 2020, the Development Service Center has been fully electronic for applications, plan reviews, fee payments, and inspections

Building & Fire Safety Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 6,393,185	\$ 7,518,029	\$ 8,237,312	\$ 9,039,528	\$ 802,216	10%
Employee Benefits	5,563,486	4,119,813	4,290,863	5,060,789	769,926	18%
Services and Supplies	3,772,812	4,289,627	5,440,398	5,578,919	138,521	3%
Depreciation	10,814	10,811	10,811	10,811		
Total	\$ 15,740,297	\$ 15,938,279	\$ 17,979,384	\$ 19,690,046	\$ 1,710,662	10%
Program						
General Fund						
Administration	\$ 31,670	\$ 28,590	\$ 10,719	\$ 12,293	\$ 1,574	15%
Fire Safety Admin	270,259	209,802	260,867	283,082	22,215	9%
Fire Safety Inspection	293,221	281,196	340,548	351,354	10,806	3%
Building Inspection	160,882	174,862	188,243	191,560	3,317	2%
Subtotal General Fund	\$ 756,032	\$ 694,450	\$ 800,377	\$ 838,289	\$ 37,912	5%
Development Services Fund						
Administration	2,689,263	3,262,414	3,959,549	4,196,116	\$ 236,567	6%
Plan Check	2,711,555	2,497,740	3,081,130	3,366,942	285,812	9%
Building Permits	1,245,831	1,885,436	2,122,674	2,181,446	58,772	3%
Fire Safety Inspection	1,940,603	1,698,985	1,691,110	1,963,756	272,646	16%
Fire Safety Plans Exam	970,555	963,672	1,074,240	1,127,938	53,698	5%
Building Inspection	5,426,458	4,935,584	5,250,304	6,015,560	765,256	15%
Subtotal Development Serv Fund	\$ 14,984,266	\$ 15,243,830	\$ 17,179,007	\$ 18,851,757	\$ 1,672,750	10%
Total	\$ 15,740,297	\$ 15,938,279	\$ 17,979,384	\$ 19,690,046	\$ 1,710,662	10%
Full Time Employees						
General Fund	5	5	5	5	-	0%
DSC-Building	69	69	77	77	-	0%
Total	74	74	82	82	-	0%

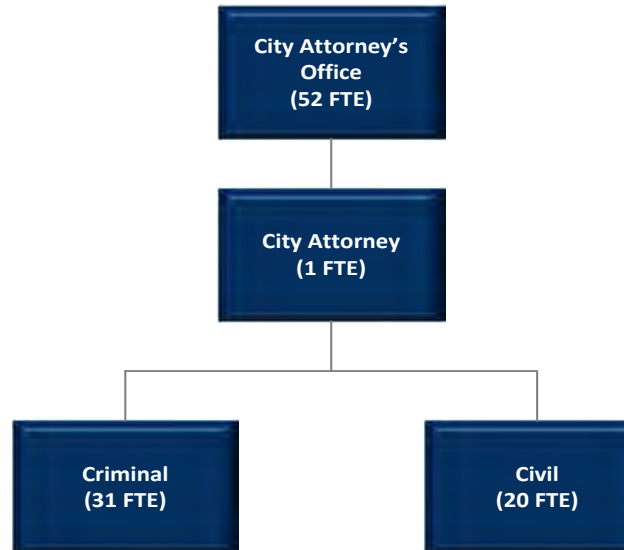
Effective Fiscal Year (FY) 2025, Building and Fire Safety will be reported as a standalone department. Previously, the department was reported under Community Development & Services. FY 2023-2024 is for informational purposes only.

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:



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 and Services:

- Employment and Labor Representation
- Administrative Law and Regulatory Compliance
- Real Estate Transactions and Development
- Municipal Finance
- Draft Ordinances and Policies
- Enforcement of Ordinances and Policies
- Ethics Advice and Investigations
- Public Works, Purchasing, and Other Contracts

Standards & Benchmarks:

- Court of Nevada - Nevada Rules of Professional Conduct
- City Ethics Code

Anticipated Community Outcomes:

- High-Performing Public Service



Past Accomplishments:

- In a group effort with the Education Initiatives Team, participated in the interview process and helped review and edit the State application for the City to sponsor charter schools, leading to State approval.
- In participation with the Legal Aid Center of Southern Nevada, offered legal services during a local Ask-A-Lawyer Event and assisted City residents with several Small Claims Court matters.
- Finalized amendment of the Agreement between City and Republic Services for Collection and Disposal of Solid Waste and obtained City Council approval.
- Updated training regarding technology contracts to highlight changes brought on by Artificial Intelligence.
- Attorneys from the City Attorney's Office participated in a will-a-thon event hosted by the Senior Law Program, providing pro-bono estate planning legal services to approximately 20 local seniors.

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs		Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Client Satisfaction Rate	90% Satisfied/Extremely Satisfied		96%	96%	96%	96%

Objectives:

- 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.

Criminal

The Criminal Division of the City Attorney's Office is responsible for representing the public's interest in prosecuting driving under the influence (DUI) violations, domestic batteries, traffic infractions, and all other adult misdemeanor crimes occurring in the City of Henderson.

Key Programs and Services:

- 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

Past Accomplishments:

- Sr. Assistant City Attorney was a speaker at the 2024 Nevada Prosecutors' Conference.
- The Operations Manager attained the designation as Lean Six Sigma Black Belt increasing the ability for the office to drive organizational improvements.



Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Timely Charging Decisions	In Custody – 24 hours / Out of Custody -36 hours	69%	70%	70%	70%

Core Service Goals:

- Timely criminal charging decisions 100% of the time.



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 2026, full-time employee staffing remains unchanged. The budget decreased 4% year over year, which primarily can be attributed to reductions in the Services and Supplies budget for computer software project expenditures. The decrease in Services and Supplies is offset to some extent by an increase in Benefits attributable to the increased cost of maintaining employee benefits at current levels.

City Attorney's Office Expenditures by Category/Program

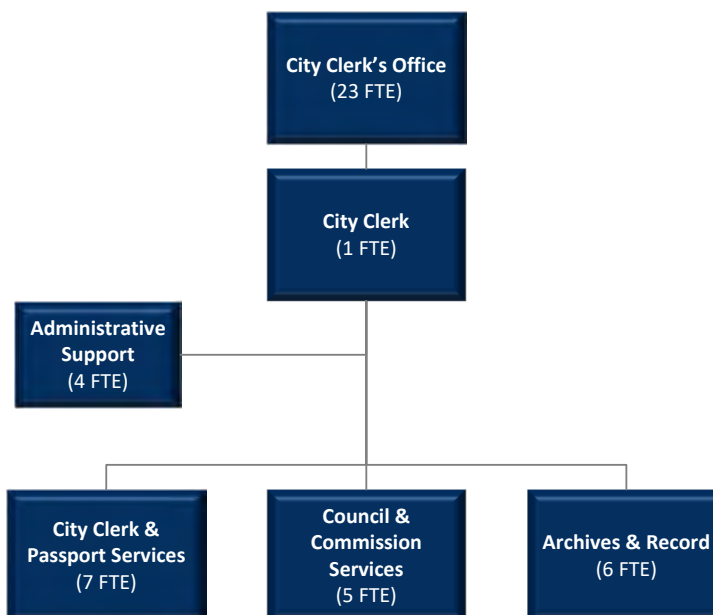
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 5,138,407	\$ 5,255,498	\$ 5,822,266	\$ 5,753,409	\$ (68,857)	-1%
Employee Benefits	2,108,242	2,508,657	2,827,939	3,160,071	332,132	12%
Services and Supplies	1,458,235	1,000,555	2,055,943	1,393,003	(662,940)	-32%
Capital Outlay	141,645	-	-	-	-	-
Subscription-Based Information Technology Arrangements	83,912	158,055	-	-	-	-
Total	\$ 8,930,441	\$ 8,922,765	\$ 10,706,148	\$ 10,306,482	\$ (399,666)	-4%
Program						
General Fund						
General	\$ 5,676,855	\$ 5,391,911	\$ 6,621,188	\$ 6,303,204	\$ (317,984)	-5%
Victim Advocate	247,645	233,206	329,046	371,247	42,201	13%
Criminal	4,068,779	4,293,558	4,721,649	5,001,303	279,654	6%
Admin/Attrition Adjustment	(1,223,416)	(1,320,664)	(1,329,197)	(1,727,680)	(398,483)	30%
Subtotal General Fund	\$ 8,769,863	\$ 8,598,011	\$ 10,342,686	\$ 9,948,074	\$ (394,612)	-4%
Self Insurance Fund	\$ 160,578	\$ 324,754	\$ 363,462	\$ 358,408	\$ (5,054)	-1%
Total	\$ 8,930,441	\$ 8,922,765	\$ 10,706,148	\$ 10,306,482	\$ (399,666)	-4%
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:



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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Opening Meeting Law Compliance	100%	100%	100%	100%	100%

Past Accomplishments:

- Completed a process improvement to provide City Council and Redevelopment Agency (RDA) agendas via a QR Code.
- Completed a process improvement for public comment during City Council and RDA meetings (Public Comment Queue).
- Completed a process improvement for virtual attendance of Council members to City Council and RDA meetings.
- Completed a process improvement to provide Mayor and City Manager scripts for more efficient City Council and RDA meetings.
- Developed and administered OnBase new-user training.
- Administered, attended, and provided minutes services for the 21 City advisory boards and commissions, which included over 100 citizen appointments.
- Reviewed and processed over 1,000 agenda items.
- Administered a major agenda management software (OnBase) update.
- Assisted with numerous annexations, bid openings, and land sales.
- Administered several major modifications to boards and commissions including board creations, dissolutions, and mergers.
- Facilitated the codification of 70+ ordinances and resolutions.
- Administered 137 oaths of office.

Archives and Records

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Records Request Completion Time (% of time completed within 5 days)	80%	74%	73%	64%	74%



Past Accomplishments:

- Completed nine Department Records Assessments.
- Revised six Department Records Retention Schedules.
- Provided four in-person trainings for the City-Wide Public Records Coordinator Program.
- Upgraded all production scanning equipment to replace dated equipment.
- Initiated project for new Public Records Request Management System.
- Maintained service commitments of 100% of Police records scanned within one business day, and 100% of contracts entered into OnBase within one business day.

Objectives:

- Complete 80% of records requests within 5 days.



Kids voted for favorite ice cream during the 2024 election

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Annual Passport Revenue	Cost Recovery	\$598,637	\$443,319	\$401,981	\$375,000
Passport Customer Satisfaction	90%	96%	97%	97%	97%



Past Accomplishments:

- Completed process improvement to add Instant Language Assistant (ILA) translation devices in passports and City Clerk lobby to provide instant language access to over 165 languages.
- Processed 10,377 passport applications and 6,677 photos in FY 2024.
- Maintained 97% customer satisfaction rating.
- Maintained 98.2% accuracy rating for passports submitted without errors.
- Organized and held first ever Presidential Preference Primary.
- Organized and held the 2024 primary and general elections.
- Organized and held the 2024 Henderson Kids Vote election, with 1,950 votes cast and media placements in major local and national news outlets.
- Certified 1 staff member as Certified Election Registration/Administrators (CERA).
- Received the Election Center Beacon Award based on our professional practices paper entitled Henderson Kids Vote.
- Received the Election Center People's Choice Award for the Henderson Kids Vote program.
- Tracked 803 contracts after approval by City Council.
- Reviewed and updated 50 FAQs in Contact Henderson, which supported 2,018 customer interactions.
- Information desk staff had personal interactions with 32,745 in-person customers, providing directions and/or entering the customers in Qless queue management system.
- Approximately 34,000 customers assisted on the City Hall operator line.
- Created 182 Oaths of Office.

Financial Overview:

For Fiscal Year 2026 full-time employee staffing remains unchanged, and the expenditure budget decreased 9% year over year. The decrease can primarily be attributed to reduced budgeted election costs as there is no general election in Fiscal Year 2026. This decrease is offset to some extent by increases in Salaries and Wages that can be attributed to contractually obligated increases for represented employees and annual adjustments for non-represented employees and to Benefits that can be attributed to the increased cost of maintaining employee benefits at current levels.



City Clerk's Office Expenditures by Category/Program

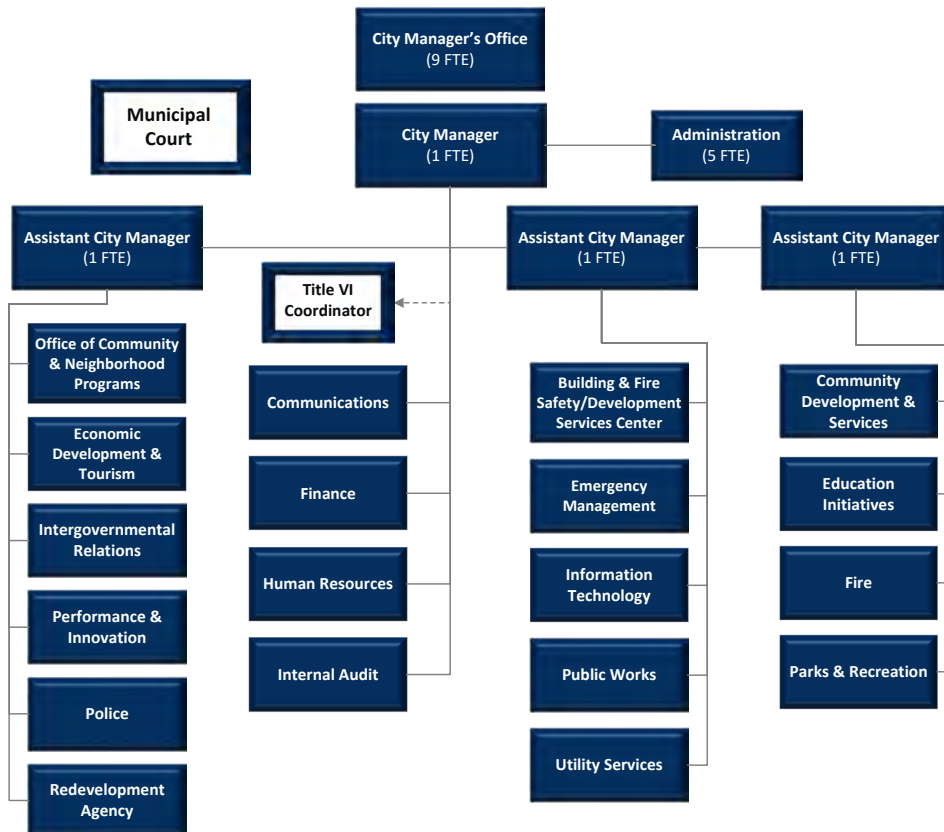
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,775,016	\$ 1,333,106	\$ 1,590,338	\$ 1,694,706	\$ 104,368	7%
Employee Benefits	999,096	770,702	883,151	985,684	102,533	12%
Services and Supplies	783,170	583,889	1,225,618	680,979	(544,639)	-44%
Total	\$ 3,557,281	\$ 2,687,697	\$ 3,699,107	\$ 3,361,369	\$ (337,738)	-9%
Program						
General Fund						
General	\$ 1,077,967	\$ 1,181,859	\$ 1,497,499	\$ 1,668,685	\$ 171,186	11%
Elections	343,257	139,552	737,001	157,000	(580,001)	-79%
Passports	547,378	421,515	391,308	408,316	17,008	4%
Council & Commissions	531,295	601,891	751,294	800,870	49,576	7%
Records	736,009	847,154	1,008,667	990,784	(17,883)	-2%
Admin/Attrition Adjustment	(741,115)	(762,943)	(819,629)	(873,780)	(54,151)	7%
Total General Fund	\$ 2,494,791	\$ 2,429,028	\$ 3,566,140	\$ 3,151,874	\$ (414,266)	-12%
Development Serv. Fund	\$ 1,062,490	\$ 258,669	\$ 132,967	\$ 209,495	\$ 76,528	58%
Total	\$ 3,557,281	\$ 2,687,697	\$ 3,699,107	\$ 3,361,369	\$ (337,738)	-9%
Full-Time Employees						
General Fund	23	23	23	23	-	0%
DSC-City Clerk	6	-	-	-	-	-
Total	29	23	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:



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 of being driven, serving with integrity, being collaborative, and striving for performance excellence.

Key Programs and Services:

- Organizational Sustainability
- Financial Strategy and Viable Leadership Systems
- Organizational Culture and Values
- Regional Partnerships
- Entrepreneurial Opportunity and Foresight
- Program and Policy Implementation

Standards & Benchmarks:

- National Baldrige Performance Excellence Criteria
- National Citizen Survey
- Government Finance Officers Association

Anticipated Community Outcomes:

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

Past Accomplishments:

- In October 2024, the City of Henderson received the 2024 Malcolm Baldrige National Quality Award, the nation's only presidential award for performance excellence.
- In December 2024, the City of Henderson swore in a new City Manager/CEO, Stephanie Garcia-Vause.

Objectives:

- Maintain the standards of the Malcolm Baldrige National Quality Award and Excellence framework.



Key Fact

The City of Henderson is one of only five cities in the nation to ever be recognized with the Malcolm Baldrige National Quality Award



City Manager/CEO Stephanie Garcia-Vause

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 and Services:

- Strategic Planning and Implementation
- Economic Development and Diversification
- Responsible Growth and Development
- Revitalization and Downtown Development
- Vulnerable Populations Collaboration
- Sustainability Strategies
- Public-Private Partnerships
- Infrastructure and Asset Sustainability

Standards & Benchmarks:

- National Baldrige Performance Excellence Criteria
- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Citizen Satisfaction with Quality of Life	90% Satisfied/ Extremely Satisfied	93%	N/A*	90%	N/A*
Business Satisfaction with Quality of Life	90% Satisfied/ Extremely Satisfied	N/A*	87%	90%	N/A*

* Survey not performed every year.

Past Accomplishments:

- The Whiting-Turner Contracting Company and Klai Juba Wald Architecture + Interiors were retained to develop the approved indoor sports and family entertainment complex in West Henderson.
- In August 2024, approval was received to construct a new early childhood education center.
- West Henderson's Chicken N Pickle was completed and opened in November 2024.

Objectives:

- Align the workforce pipeline with current and future needs of identified industries based on February 2025 Skill Gap Analysis Report released by the City.
- Obtain developer to redevelop Fiesta site, enhancing services and providing family entertainment options for the quality of life for downtown and East Henderson residents.
- The completion of Fire Station 92 to open mid- 2025.



Chicken N Pickle in West Henderson

Public Affairs

Public Affairs manages critical public policy issues and develops 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, local jurisdictions and other organizations in the course of assisting them with their responsibilities. The team interfaces and coordinates with elected officials and agencies, engages with residents and local businesses and responds to constituents’ 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 and Services:

- Mayor and City Council Communications
- Executive Communications
- Constituent Services
- Public Appearances and Logistical Support

Standards & Benchmarks:

- Nevada Open Meeting Laws NRS 241.020

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Mayor and Council Requests Response Time	1 Business Day	0.78	0.58	0.48	0.60



Key Fact

On behalf of Mayor and Council, the Constituent Services team coordinated more than 250-public appearance requests and responded to more than 750 internal and external requests last year.



Mayor Michelle Romero



Henderson Small Business Assistance Program Welcome Reception

Financial Overview:

For Fiscal Year 2026 full-time employee staffing remains unchanged. Increases in Salaries and Wages can be attributed to contractually obligated increases for represented employees and annual adjustments for non-represented employees. The increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.

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.

City Manager's Office Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,897,330	\$ 1,295,527	\$ 1,059,888	\$ 1,149,231	\$ 89,343	8%
Employee Benefits	775,780	589,877	504,839	602,792	97,953	19%
Services and Supplies	169,333	311,467	171,373	145,945	(25,428)	-15%
Total	\$ 2,842,443	\$ 2,196,872	\$ 1,736,100	\$ 1,897,968	\$ 161,868	9%
Program						
General Fund						
General	\$ 2,171,399	\$ 2,206,441	\$ 2,360,987	\$ 2,451,011	\$ 90,024	4%
Business Mgmt ⁽¹⁾	964,168	-	-	-	-	-
Education ⁽²⁾	517,660	611,561	-	-	-	-
Admin/Attrition Adjustment	(810,784)	(750,685)	(624,887)	(553,043)	71,844	-11%
Subtotal General Fund	\$ 2,842,443	\$ 2,067,317	\$ 1,736,100	\$ 1,897,968	\$ 161,868	9%
Grant Fund	\$ -	\$ 129,555	\$ -	\$ -	\$ -	
Total	\$ 2,842,443	\$ 2,196,872	\$ 1,736,100	\$ 1,897,968	\$ 161,868	9%
Full-Time Employees						
General Fund	21	12	9	9	-	0%
Total	21	12	9	9	-	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.

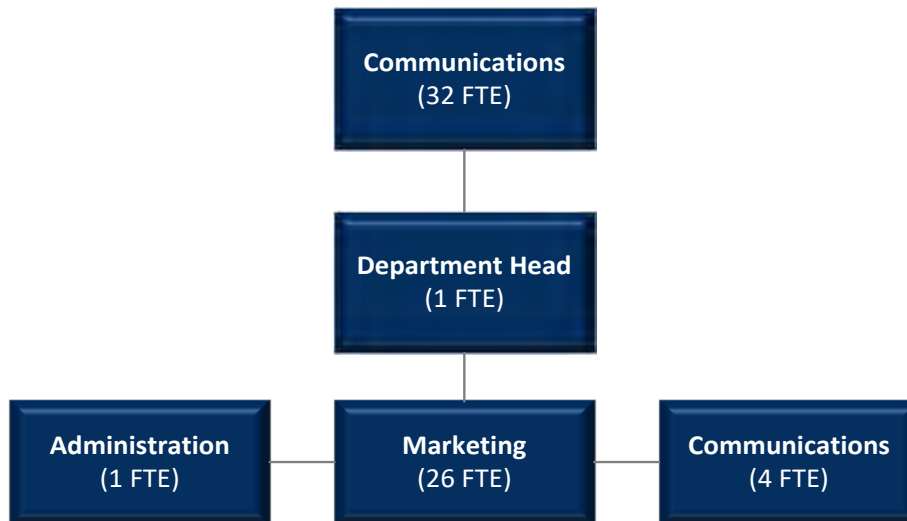
⁽²⁾ For the Fiscal Year (FY) 2024, Education Initiatives was reported within the City Manager department. The City reorganized Education Initiatives as a stand-alone reporting department for FY 2025.

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:



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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Social Media Followers	1.0% increase per month	1.3% increase	6.2%* increase	0.8% increase	1.0% increase
Social Media Impressions	3.00M per month	3.98M per month	3.60M per month	3.69M per month	3.42M per month
Social Media Engagement	8.0% increase per month	7.3% increase	8.0% increase	8.1% increase	8.0% increase

*Includes addition of new Nextdoor channel

Past Accomplishments:

- Crafted 13,000 posts across 33 City social channels with City social content.

Objectives:

- 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

Communications manages the City's digital footprint, including: 3 public websites, 33 social media channels, 2 internal sites, 4 apps, and 60 digital displays.

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 and Services:

- 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



Key Fact

In 2024, Communications received four Pinnacle Awards from the Public Relations Society of America, honoring the top public relations programs and distinguished communications professionals in Southern Nevada, Northwest Arizona, and Southern Utah.

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Audience Reach	5.0M per month	24.9M per month	20.0M per month	20.0M per month	20.0M per month
Publicity Value	\$500,000 per month	\$260,177 per month	\$750,000 per month	\$1,000,000 per month	\$1,000,000 per month

Past Accomplishments:

- 2024 Pinnacle Award recipient for Best in Show with the Henderson Little League Parade.
- 2024 Pinnacle Award recipient for campaigns related to Don't Risk It All with Fentanyl, Kids Vote, Polar Pods, Reimagine Boulder Highway and Water Conservations.

Objectives:

- Promote the City's brand through positive storytelling that showcases Strategic Priorities in a manner that engages our residents and enhances our reputation.

Community Engagement

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 and Services:

- Public Participation and Transparency
- Stakeholder Engagement and Response
- Communications and Collateral
- Community Outreach and Engagement
- Event Planning
- Community Commendations

Standards & Benchmarks:

- City of Henderson Policies and Procedures

Anticipated Community Outcomes:

- High-Performing Public Service

Key Fact

In addition to supporting the Mayor and Council through numerous Engagement events, Community Engagement leads both the Veterans Day Ceremony and the Field of Honors Ceremony for the City of Henderson.



Golden Knights Watch Party on Water Street Plaza

Financial Overview:

In Fiscal Year 2026, the budget decrease is primarily due to a decrease in Capital Outlay. For Fiscal Year 2026 full-time employee staffing remains unchanged. The decrease in Capital Outlay is offset to some extent by increases in Salaries and Benefits. The increase in Salaries and Wages can be attributed to contractually obligated increases for represented employees and annual adjustments for non-represented employees and the increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.



Communications Team with Awards

Communications Expenditures by Category/Program

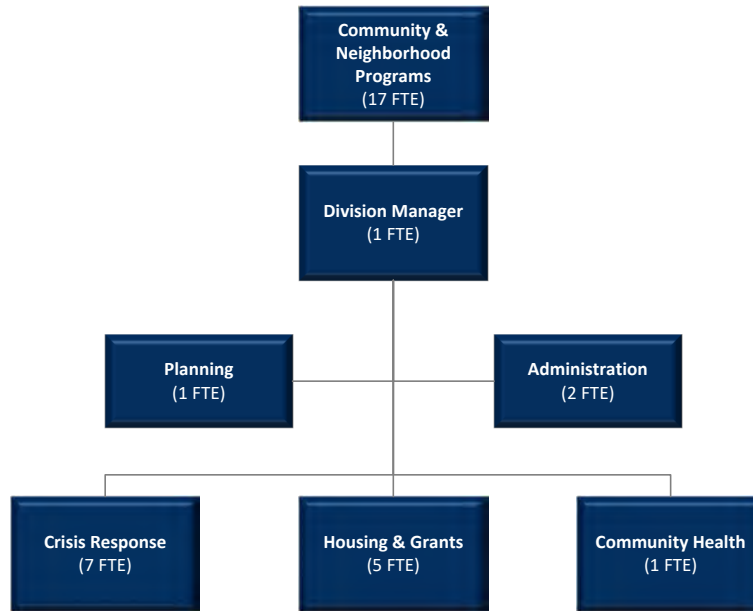
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,227,945	\$ 1,395,806	\$ 1,702,533	\$ 1,815,450	\$ 112,917	7%
Employee Benefits	543,212	661,607	874,787	1,044,939	170,152	19%
Services and Supplies	719,627	378,922	1,146,897	773,754	(373,143)	-33%
Capital Outlay	66,309	91,336	581,517	-	(581,517)	-100%
Leases	141,559	134,096	-	-	-	-
Subscription-Based Information						
Technology Arrangements	22,800	30,720	-	-	-	-
Total	\$ 2,721,452	\$ 2,692,488	\$ 4,305,734	\$ 3,634,143	\$ (671,591)	-16%
Program						
General Fund						
Marketing & Communication	\$ 2,862,320	\$ 2,908,356	\$ 3,832,934	\$ 3,854,383	\$ 21,449	1%
Print & Mail Center	700,201	848,667	1,388,659	884,823	(503,836)	-36%
Admin/Attrition Adjustment	(841,069)	(1,064,535)	(915,859)	(1,105,063)	(189,204)	21%
Subtotal General Fund	\$ 2,721,452	\$ 2,692,488	\$ 4,305,734	\$ 3,634,143	\$ (671,591)	-16%
Total	\$ 2,721,452	\$ 2,692,488	\$ 4,305,734	\$ 3,634,143	\$ (671,591)	-16%
Full-Time Employees						
General Fund	21	23	26	26	-	0%
Recreation, Cultural Events, & Tourism	5	6	6	6	-	0%
Total	26	29	32	32	-	0%

Community and Neighborhood Programs

Department Purpose Statement

To build a vibrant and welcoming city through advocacy, education, and providing equitable access to vital community programs and resources.

Department Hierarchy:



Social Advocacy and Equitable Access

Improves the well-being of all residents by advancing behavioral and public health through advocacy, education, and providing equitable access to vital community programs and resources.

Key Programs and Services:

- Grants Administration
- Behavioral Health and Crisis Intervention
- Community Resource Advocacy and Connections
- Re-Entry Initiatives

Standards & Benchmarks:

- City Comprehensive Plan
- Housing and Community Development Strategy
- Housing and Urban Development 5-year Consolidated Plan
- Substance Abuse and Mental Health Services Administration (SAMHSA) 2025 National Guidelines for a Behavioral Health Coordinated System of Crisis Care

Key Fact

The Office of Community and Neighborhood Programs is a division of the City Manager's office beginning in Fiscal Year 2025.

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Past Accomplishments:

- Administered grant funded programs through community partners to provide services to vulnerable communities including seniors, low income, unhoused, disabled, and victims of crime and survivors of domestic violence.
- Supported the regional development of Visions Park Affordable Housing Project to provide affordable housing to visually impaired low-income residents. The city contributed \$1.5M of grant funds that provided tax exemption benefits to the project.
- Supported the regional development of Sunrise Ranch Apartments, a project with 144 units for low-income families. Sixty (60) of these units designated for youth aging out of foster care. The city contributed \$4.9M in grant funds.
- Facilitated the nomination of West Henderson Affordable Apartments to receive a BLM land patent to develop 389 low-income units in west Henderson.
- Successfully sustained the Henderson Homeless Response Team (HHRT), a vital program focused on connecting individuals experiencing homelessness with supportive services while diverting them from the jail system. Through a collaborative effort with the Office of Public Response managing the operations, the team remained operational and impactful.
- The Mobile Crisis Intervention Team (MCIT) was established through grant funding and is now fully staffed. MCIT provides behavioral health services to those in crisis through intervention and connection to the community.
- Raised awareness around overdose through outreach events, including the development and hosting of the Fentanyl Awareness Summit.
- Bringing awareness to suicide prevention through coordinated outreach efforts, internal trainings, and community engagement, reducing stigma and promoting open, informed dialogue.

Objectives

- Advocate alongside local behavioral health partners to reduce barriers to mental health and substance use resources in the community.
- Advocate for enhanced and equitable access to housing, community resources and behavioral health services for all city residents.
- Support community-wide suicide awareness and prevention efforts.
- Collaborate with regional partners to support the development and preservation of affordable housing.



Crisis Response Team

Key Fact

650 affordable housing units are currently in development with completion over the next five years.

Tier 3 Key Performance Indicators (KPIs):

The office is currently developing KPIs based on key programs and services, industry benchmarks, and customer requirements.

Financial Overview:

Beginning in Fiscal Year 2026, Community and Neighborhood Programs will be reported as a standalone division of the City Manager's department. Previously it was included in Community Development and Services. Fiscal year 2023-2025 is for information only. The decrease in General Fund expenses for Fiscal Year 2026 is primarily the result of decreased program and sub-recipient costs related to grant awards in Fiscal Year 2025.



Community & Neighborhood Programs Expenditures by Category / Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 757,238	\$ 1,070,499	\$ 2,703,133	\$ 2,738,862	\$ 35,730	1%
Employee Benefits	366,858	543,748	1,481,788	1,388,511	(93,278)	-6%
Services and Supplies	7,400,513	4,868,558	16,989,874	12,030,209	(4,959,665)	-29%
Principal	40,711	-	-	-	-	-
Interest Expense	14,549	-	-	-	-	-
Capital Outlay	229,170	897,622	417,931	4,423,957	4,006,026	959%
Total	\$ 8,809,039	\$ 7,380,427	\$ 21,592,726	\$ 20,581,539	\$ (1,011,187)	-5%
Program						
General Fund						
Neighborhood Services	\$ 1,327,261	\$ 1,574,320	\$ 5,270,295	\$ 3,043,346	\$ (2,226,949)	-42%
Admin/Attrition Adjustment	(282,156)	(415,074)	-	-	-	-
Subtotal General Fund	\$ 1,045,105	\$ 1,159,246	\$ 5,270,295	\$ 3,043,346	\$ (2,226,949)	-42%
Grant Special Rev Fund	\$ 7,763,935	\$ 6,221,181	\$ 16,322,431	\$ 17,538,193	\$ 1,215,762	7%
Total	\$ 8,809,039	\$ 7,380,427	\$ 21,592,726	\$ 20,581,539	\$ (1,011,187)	-5%
Full Time Employees						
General Fund	10	17	17	17	-	0%
Multipurpose Special Rev	5	-	-	-	-	-
Total	15	17	17	17	-	0%

Beginning in Fiscal Year (FY) 2026, Community and Neighborhood Programs will be reported as a standalone division of the City Manager's department. Previously it was included in Community Development and Services as Neighborhood Services. Fiscal year 2023-2025 is presented for information only.



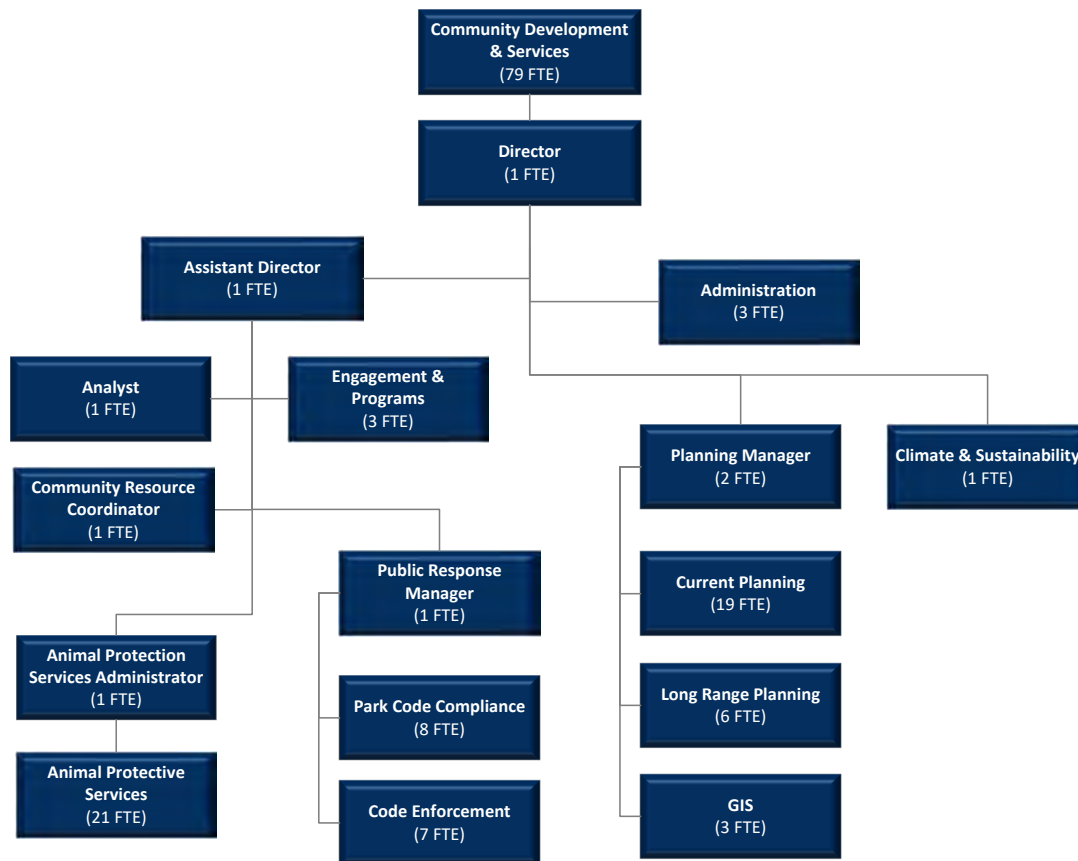
Sunrise Ranch Apartments Groundbreaking

Community Development and Services

Department Purpose Statement

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

Department Hierarchy:



Current Planning

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 and Services:

- Entitlements
- Development Services

Standards & Benchmarks:

- NRS 278
- HMC Title 19

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Key Fact

Current Planning approved over 4 million square feet of industrial development citywide, supporting thousands of jobs for Southern Nevada residents. Alongside City Council approvals, the division also introduced new Code requirements for truck parking, queuing, and open space to ensure developments offer adequate truck access, traffic mitigation, on-site amenities for employees and are compatible with adjacent land uses.

Past Accomplishments:

- Coordinated with City Council to adopt new code initiatives for affordable housing such as fee incentives, density bonuses, parking reductions, and increased building height.
- Facilitated the review of over 600 entitlement applications through our Staff Review Process.
- Responded to over 4,500 customer emails.
- Reviewed over 14,000 permits in the Development Service Center.
- Completed over 400 CD&S permit inspections.
- Attended nearly 30 neighborhood meetings for entitlements.
- Assisted over 2,000 customers at the front counter.

Objectives:

- 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.
- Perform a variety of permit and map reviews, inspections, zoning compliance and other essential development duties to ensure compliance with the Development Code and entitlement approvals.
- Process Conditional and Temporary Use Permits & Administrative Waiver Applications.

Long Range Planning

Develops and implements land use plans, policies and programs, conducts research, and performs analysis to benefit both current and future residents. Long Range Planning integrates multiple disciplines and synchronizes efforts to improve and maintain a premier quality of life in Henderson.

Key Programs and Services:

- Plan Development & Implementation
- Interagency Coordination
- Spatial & Data Analysis

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City



Past Accomplishments:

- Adoption of the 2024 Open Space and Trails Plan after almost 20 years since the first plan was developed in 2005. The new plan identifies catalyst projects for the next ten years, provides recommendations on a proposed Future Land Use category for Open Space, and design strategies to maintain natural-appearing washes while integrating recreational use and flood control when feasible.
- Funding from U.S. Dept of the Interior approved for approximately \$37M for renovation of Downtown Park and Morrell Park submitted under Round 20 of the Southern Nevada Public Lands Management Act (SNPLMA), supporting ongoing revitalization efforts in the redevelopment areas of Downtown and Eastside Henderson.
- Awarded \$98,938 from the USDA Farmer's Market Promotional Grant Program to increase access to healthy foods for vulnerable populations, with a primary focus on seniors and low-income individuals. This grant will assist the City in expanding the City's Farmers Market Program by implementing an advertising campaign and purchasing materials to support operations.

Objectives:

- Develop and monitor the Comprehensive Plan, special areas plans and studies to guide specific development needs.
- Collaborate with regional partners to ensure shared regional planning vision, 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), Regional Open Space and Trails (ROST), and Multiple Species Habitat Conservation Plan (MSHCP) support.

Key Fact

The Phase 1 survey for the Henderson Strong Comprehensive Plan update received 1,421 responses, providing valuable insights into community perspectives. Henderson residents identified Schools & Education, Health & Wellbeing, and Parks and Open Space as their top three priorities, the same three priorities were identified by Henderson residents during the Henderson Strong community engagement process in 2015.

Office of Public Response (OPR)

Supports a vibrant community through the enforcement of City codes, safe and properly maintained buildings and properties, and neighborhood enhancement efforts. Officers help residents and businesses adhere to many of the City's municipal codes, which contribute to Henderson's quality of life and property values.

Key Programs and Services:

- 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
- Parks Rule Enforcement
- Short-term Vacation Rental Inspections
- Park Code Compliance Program

Standards & Benchmarks:

- Property Maintenance Code
- HMC Title 15 & 19

Past Accomplishments:

- Conducted the second annual Point-in-Time (PIT) Count, coordinating staff and volunteers to identify and count 425 unsheltered individuals, with the goal of assessing the needs of unhoused residents, enhancing local support services, and securing funding for impactful programs.
- Led a coordinated, multi-departmental response to address hazardous underground leaks in the Somerset Park community, implementing emergency measures to safeguard the life, health, and safety of residents and the public.
- In 2025, OPR cleared over 1.1 million pounds of solid waste related to illegal dumping and/or unsheltered camps from our community.

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City



Objectives:

- Respond to customer complaints/cases within three business days.
- Ensure safe and sanitary housing conditions throughout the City.
- Reduce the incidence of public nuisances through education, enforcement, and abatement.
- Respond to concerns of persons experiencing homelessness and work with community partners provide emergency shelter and other resources.
- Proactive and reactive response to park rule violations.

Key Fact

OPR coordinates the Henderson Homeless Response Team (HHRT) which is staffed by a local non-profit that provides street outreach, emergency housing and services to people experiencing homelessness in our community.

Sustainability and Climate

Coordinates and collaborates on a regional and departmental level on sustainability and climate action related priorities, goals, and implementation. Develops and implements City's Sustainability and Climate Action Plan.

Key Programs and Services:

- 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

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Past Accomplishments:

- Completed Phase 1 of community outreach for the All-In Henderson Sustainability and Climate Action Plan, including tabling at 12 City events and collecting 809 survey responses.
- Continued collaboration with All-In Clark County Regional Climate Collaborative (RCC) 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), including participation in working group to establish the region's first Resilience Hub.
- Collaborated with other departments and regional partners to submit federal grant applications, including EPA Community Change Grant, FHWA Charging and Fueling Infrastructure, USDA Farmers Market Promotional Program, and USDA Farm to School grant programs.



Key Fact



The City of Henderson Climate Response Initiative Team was recognized by the Nevada Taxpayers Association (NTA) as one of six finalists for the 27th Annual Cashman Good Government Award in 2025 for the City's sustainability and water conservation efforts.

Objectives:

- Develop Henderson's Sustainability and Climate Action Plan to establish additional goals, performance indicators, and implementation actions.
- Collaborate with regional partners across Nevada, including: All-In Clark County Regional Climate Collaborative, Southern Nevada Clean City Advisory Committee, DRI (Desert Research Institute) Southern Nevada Heat Resilience Lab Working Group, Nevada Solar for All Local Governments & Schools Community Council, and Partners for a Sustainable Nevada.
- Revise regulations, codes, and design standards to reduce per capita water use, increase shade and walkability.
- Identify funding and capacity building opportunities for climate action implementation.



Animal Protection Services

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 and Services:

- Animal Welfare and Wellness
- Rabies Control
- Education, Engagement, and Outreach
- Returning to Owner, Rehoming, and Adoptions
- Trap, Neuter/Spay, Vaccinate and Release of Cats
- Public Foster to Adopt Program
- Online Pet Licensing

Standards & Benchmarks:

- Best Friends Network Partner
- Henderson Municipal Code (Title 7- Animals)
- Association of Shelter Veterinarians' Guidelines for Standards of Care in Animal Shelters

Anticipated Community Outcomes:

- Community Safety

Objectives:

- Provide a safe and comfortable environment for animals in our care.
- Reduce animal suffering and distress.
- Increase Live outcomes.
- Facilitate the safe return of lost pets to their owners.
- Enforce animal control laws.
- Reduce pet overpopulation.



William (Bob) Hampton Animal Care and Control Facility



Past Accomplishments:

- Animal Control handled over 4,800 animals in 2024, with a save rate of 79.5%.
- Facility improvements in 2024 included removal of remaining grass and installation of turf in dog exercise yards, installation of shade structures over dog exercise areas, and extension sidewalks with added drains in the adoption courtyard walkway.
- Completed a third-party analysis of Animal Care and Control operations and performance.
- Veterinary staff performed 2,770 in-house surgeries, including spay/neuters, dental cleanings, and other procedures. An additional 564 animals were treated for non-surgical issues.
- Henderson Municipal Code Title 7 was updated to prohibit any new pet stores from selling puppies and kittens within the City of Henderson. The fee schedule was also updated to align with current industry standards and address increased operational and supply costs.
- Implemented the online pet licensing program, PetData, and launched the ShelterLuv system for shelter and field services operations.
- Hosted multiple adoption events throughout the year and continued partnerships with PetSmart Charities and Friends of Henderson Animal Support (FOHAS).
- A total of 112 Animal Shelter volunteers contributed over 31,000 hours of service in 2024.

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Estimated	FY 2025 Projected	FY 2026 Projected
Unsheltered Resident Complaints	N/A*	N/A**	548	744	967
Public Response Complaints by Command Area:					
East	N/A*	1,386	2,233	2,780	2,500
North	N/A*	1,157	2,068	2,720	2,500
West	N/A*	506	941	1,260	1,200
Animal Protection Save Rate***	90.0%	81.6%	79.5%	85.0%	88.0%

*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

***Save rate is calculated based on Best Friends Animal Society Calculation of

(Total Intake(a)- Non-live outcomes(b)) / Total intakes(a)

(a)Total intakes include strays, relinquishments, transfers, owner-intended euthanasia, seizures, and other intakes.

(b)Non-live outcomes include deaths, losses, shelter euthanasia, and owner requested euthanasia



Financial Overview:

In Fiscal Year 2026, the budget decrease of 56% is a result of Neighborhood Services (now Community and Neighborhood Programs) being reported as a standalone department. Community and Neighborhood Programs (including associated grant funding) was previously reported under Community Development and Services. This change was offset to some extent by Animal Protection Services now being reported as part of Community Development and Services. Prior to Fiscal Year 2026, Animal Protection Services was reported under the Police Department.



The District at Green Valley Ranch

Community Development & Services Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 11,322,634	\$ 13,572,015	\$ 8,361,458	\$ 7,565,653	\$ (795,805)	-10%
Employee Benefits	8,290,274	7,282,311	4,561,915	4,590,783	28,867	1%
Services and Supplies	12,558,347	10,660,185	20,275,076	2,793,616	(17,481,460)	-86%
Capital Outlay	409,510	918,260	458,317	-	(458,317)	-
Depreciation	10,814	10,811	-	-	-	-
Leases	55,260	56,918	-	-	-	-
Subscription-Based Information Technology Arrangements	9,285	-	-	-	-	-
Total	\$ 32,656,124	\$ 32,500,501	\$ 33,656,766	\$ 14,950,052	\$ (18,706,714)	-56%
Program						
General Fund						
General	\$ 1,319,220	\$ 1,772,512	\$ 2,044,924	\$ 2,192,110	\$ 147,186	7%
Building & Fire Safety ⁽¹⁾	756,032	751,367	-	-	-	-
Code Enforcement	1,559,684	2,063,963	4,014,446	3,407,136	(607,310)	-15%
Neighborhood Services ⁽²⁾	1,327,261	1,574,320	5,270,295	-	(5,270,295)	-
Club Ride	-	3,626	2,215	2,422	207	9%
Planning Commission	14,033	9,280	20,173	19,173	(1,000)	-5%
Current Planning	1,520,960	1,530,957	2,158,794	1,822,142	(336,652)	-16%
Long Range Planning	1,282,069	1,660,548	1,864,867	1,870,574	5,707	0%
Animal Protection Services ⁽²⁾	-	-	-	3,684,999	3,684,999	100%
Admin/Attrition Adjustment	(282,156)	(415,074)	-	-	-	-
Subtotal General Fund	\$ 7,497,102	\$ 8,951,499	\$ 15,375,714	\$ 12,998,558	\$ (2,377,156)	-15%
Development Serv. Fund						
DSC-Administration ⁽¹⁾	\$ 1,510,447	\$ 2,029,207	\$ -	\$ -	\$ -	-
DSC-Building & Fire Safety ⁽¹⁾	13,473,819	13,214,622	-	-	-	-
DSC-Community Dev	1,820,645	1,491,638	1,585,081	1,713,811	128,730	8%
Subtotal Dev Serv. Fund	\$ 16,804,910	\$ 16,735,467	\$ 1,585,081	\$ 1,713,811	\$ 128,730	8%
Grant Fund	\$ 8,354,112	\$ 6,813,534	\$ 16,695,971	\$ 237,683	\$ (16,458,288)	-99%
Total	\$ 32,656,124	\$ 32,500,501	\$ 33,656,766	\$ 14,950,052	\$ (18,706,714)	-56%
Full-Time Employees						
General Fund	59	68	65	70	5	8%
DSC-Comm Dev	78	86	9	9	-	0%
Grants	5	-	-	-	-	-
Total	142	154	74	79	5	7%

⁽¹⁾ For the Fiscal Year (FY) 2025, Building and Fire Safety will be reported as a standalone department. Previously, the department was reported under Community Development & Services.

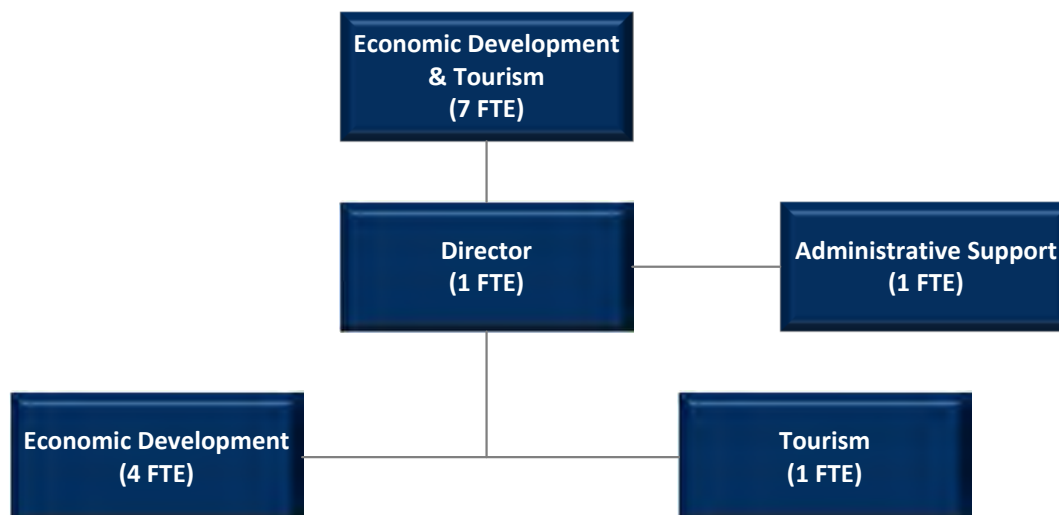
⁽²⁾ For the Fiscal Year (FY) 2026, Animal Protective Services was reported under Community Development & Services, having previously reported within the Police Department. Meanwhile, Neighborhood Services was established as an independent department, separating from its prior placement within Community Development & Services.

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:



Business Attraction

Generate interest from outside the economic region to create employment opportunities, economic diversification, and enhanced tax revenues.

Key Programs and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
New Business Recruitments	8	3	5	8	8
Lead Conversion Rate	2% win	4%	8%	12%	2%

Past Accomplishments:

- In August 2024, Nathan Ohle, International Economic Development Council President & CEO, presented the Henderson Economic Development team with their Accredited Economic Development Organization (AEDO) plaque at the City Council meeting. Henderson is one of only 81 organizations worldwide to earn this honor.
- In September 2024, Haas Automation announced they will start construction on their 2.4 million square foot manufacturing facility in West Henderson. They expect to invest more than \$300 million dollars in construction over the next two years. In addition, Haas will attract other high-tech companies to the area and are expected to create hundreds of jobs in the first two years. Construction is scheduled for completion in late 2026.
- Economic Development staff assisted eight companies in relocating and expanding in Henderson. These companies include Mako Advanced Materials, ANA, Inc., Biowound Solutions, SMS Industries, Tractor Supply Company, Framebridge, CGI, and Penta Building Group. In total, the projects will combine for 538 jobs and over \$14 million in capital investment.

Objectives:

- Business attraction using our target industry analysis to create employment opportunities, economic diversification, and enhanced tax revenues.



AEDO Presentation at City Council meeting on August 6, 2024



Haas Automation Facility Rendering

Key Fact

Economic Development received three awards at the September 2024 International Economic Development Council annual conference for the Target Industry Analysis Study & Dashboard, the Debra March Center of Excellence advanced manufacturing workforce training facility and the Henderson Small Business Assistance Program.

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Target Wage Rate (set by Clark County each FY)	N/A*	\$28.14	\$29.28	\$32.38	N/A*
]*Data is currently unavailable for inclusion in this report.					

Past Accomplishments:

- As part of our Business Retention Program, Economic Development staff met with Aristocrat Gaming management and toured their operations. Aristocrat opened a 265,000 square foot production building in July 2024 and opened a second building with 195,000 square feet in September 2024. Between the two West Henderson sites, they employ approximately 400 people.
- In February 2025, as an extension of the Henderson Target Industry Analysis, which identified the top occupations for growth, Economic Development in conjunction with Hickey Global, released a Skills Gap Analysis report noting the skills gaps in those target industries. The report offered strategic recommendations on how to close those gaps through education and training programs.
- In FY25, several staff from the Economic Development team completed certifications and received recognition for their economic development efforts. Nick Clason earned his Certified Economic Developer certification from the International Economic Development Council; Elizabeth Lopez graduated from the Oklahoma University Economic Development Institute training; and Kyle Wagner was recognized as one of the Top 50 Economic Developers of the Year at the Economix Conference.



FY25 Staff Accolades

Tourism Services

Position Henderson as a premier meetings and leisure destination, promoting tourism and engaging with hospitality partners.

Key Programs and Services:

- Tourist Attraction
- Tourism Agencies and Hospitality
- Community Partnerships and Relationships
- Visitor Education and Outreach

Anticipated Community Outcomes:

- Economic Vitality

Key Fact

In October 2024, Tourism sponsored the 2024 T100 Triathlon event held at Lake Las Vegas. The triathlon featured top triathletes from around the world. Mayor Romero addressed attendees and thousands watching globally.



Spartan Race at Nevada State University



Mayor Romero Press Interview at T100 Triathlon

Past Accomplishments:

- Henderson continues to host sporting events for both athletes and spectators alike and offers a wide variety of venues and amenities. Visit Henderson sponsored several events in FY25, including the Lake Las Vegas Classic golf championship, T100 Triathlon at Lake Las Vegas, Spartan Race obstacle course at Nevada State University and the Big West Basketball Champions at Lee's Family Forum. Henderson also continues to grow its sports facilities to include a new indoor sports and family entertainment complex in West Henderson, which is scheduled for completion in Fall 2026.
- In FY25, Tourism staff responded to more than 150 Request for Proposals (RFP's) from meeting planners and visitors requesting information for meeting and event space at Henderson hotel properties and venues. As a result of those RFP's, more than 10,000 room nights were booked in Henderson.
- Visit Henderson is partnering with Travel Nevada in a marketing campaign that will feature ads on both Expedia and TravelZoo and will reach nearly 1.5 million households.

Objectives:

- Position Henderson as a premier meetings and leisure destination, promoting tourism, and engaging with hospitality partners.



INTERNATIONAL
ECONOMIC DEVELOPMENT
COUNCIL

Financial Overview:

For Fiscal Year 2026, full-time employee staffing remains unchanged. The budget decrease of 12% is primarily a result of a decrease in Services and Supplies attributable to one-time carryover funding in Fiscal Year 2025. Increases to Benefits can be attributed to increased cost of maintaining employee benefits at current levels.

Economic Development & Tourism Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 611,265	\$ 724,762	\$ 965,422	\$ 968,819	\$ 3,397	0%
Employee Benefits	251,694	358,628	435,905	480,710	44,805	10%
Services and Supplies	482,378	733,571	1,276,690	909,925	(366,765)	-29%
Capital Outlay	105,715	56,583	3,822	-	(3,822)	-
Total	\$ 1,451,052	\$ 1,873,544	\$ 2,681,839	\$ 2,359,455	\$ (322,384)	-12%
Program						
General Fund	\$ 945,353	\$ 1,404,861	\$ 1,818,605	\$ 1,710,477	\$ (108,128)	-6%
Grant Fund	223,663	95,883	219,904	120,200	(99,704)	-45%
Recreation, Cultural Events & Tourism	282,035	372,800	643,330	528,777	(114,553)	-18%
Total	\$ 1,451,052	\$ 1,873,544	\$ 2,681,839	\$ 2,359,455	\$ (322,384)	-12%
Full-Time Employees						
General Fund	5	6	6	6	-	0%
Recreation, Cultural Events & Tourism	1	1	1	1	-	0%
Total	6	7	7	7	-	0%

Education Initiatives

Division Purpose Statement

To support high-quality educational opportunities for all children and youth in Henderson.

Division Hierarchy:



Educational Outcomes

The Education Initiatives Office supports strategies for strengthening families by facilitating access to high-quality educational opportunities from early childhood through post-secondary education.

Key Programs and Services:

- 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
- High Quality Authorizing for Charter Schools in Henderson
- Henderson Community Alliance Network Community Based Instruction
- Coordination of APPLE Partnerships

Standards & Benchmarks:

- Nevada Quality Rating and Improvement System (QRIS)
- Nevada State Performance Framework (NSPF or Star Rating System)
- U.S. Census Bureau (ACS 5-Year Survey)
- NSHE Institutional Research Office (Gateway Course Completion by High School)

Anticipated Community Outcomes:

- Quality Education

Tier 3 Key Performance Indicators (KPIs):

Strategic KPIs	Target	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Projected
Average Proficiency Rate* (English/Math)	60.4%/48.4%	59.6%/45.3%	58.4%/46.4%	59.1%/46.7%	60.0%/47.0%
Percent of Schools with Star Rating of 3 or Higher*	80.14%	87.32%	77.14%	80.00%	81.00%
Percent of Students Requiring Support (English/Math)**	14.5%/22.4%	15.5%/23.4%	11.9%/24.2%	12.0%/24.0%	12.0%/22.0%

* Average rates/ratings of Henderson schools, inclusive of elementary, middle and high schools in Clark County School District (CCSD) and State Public Charter School Authority (SPCSA) as reported by the Nevada Department of Education (NDE).

**Percent of Nevada System of Higher Education (NSHE) students from Henderson High Schools enrolled in either Co-Requisite Math Support or Old Model Math Support, as reported annually in November by the NSHE on the Nevada High School Graduates Gateway dashboard.

Past Accomplishments:

- The City's first AmeriCorps program was launched in Summer 2023 and now includes 7 members providing high quality STEM (Science, Technology, Engineering, and Mathematics) and literacy enrichment to students at four local elementary schools.
- In Fall 2024, hosted its third Annual Henderson School Summit. This event brought together 51 school leaders from 40 Henderson schools to hear practical strategies from a panel of local school leaders who have made significant reductions in chronic absenteeism at their schools.
- In June 2024, received approval to serve as a Charter School Sponsor for charter schools in Henderson.
- Launched first new charter school application cycle in January 2025.

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.

Financial Overview:

For Fiscal Year 2026, the budget increased by 23% year over year. This can be attributed to the full year impact of additional staff approved in Fiscal Year 2025 as well as contractually obligated increases for represented employees and annual adjustments for non-represented employees and the increased cost of maintaining employee benefits. Additionally, Services and Supplies budget has been increased to support the new early childhood center, professional development, and ongoing consulting support.



Education Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ -	\$ -	\$ 508,330	\$ 612,001	\$ 103,671	20%
Employee Benefits	-	-	281,938	345,383	63,445	23%
Services and Supplies	-	-	705,358	888,045	182,687	26%
Capital Outlay	-	-	-	-	-	-
Total	\$ -	\$ -	\$ 1,495,626	\$ 1,845,429	\$ 349,803	23%
Program						
General Fund ⁽¹⁾						
Education	\$ -	\$ -	\$ 1,181,736	\$ 1,180,462	\$ (1,273)	0%
Subtotal General Fund	\$ -	\$ -	\$ 1,181,736	\$ 1,180,462	\$ (1,273)	0%
Charter School Sponsorship	\$ -	\$ -	\$ -	\$ 500,000	\$ 500,000	100%
Grant Fund	\$ -	\$ -	\$ 313,890	\$ 164,967	\$ (148,923)	-47%
Total	\$ -	\$ -	\$ 1,495,626	\$ 1,845,429	\$ 349,803	23%
Full-Time Employees						
General Fund	-	-	6	6	-	0%
Total	-	-	6	6	-	0%

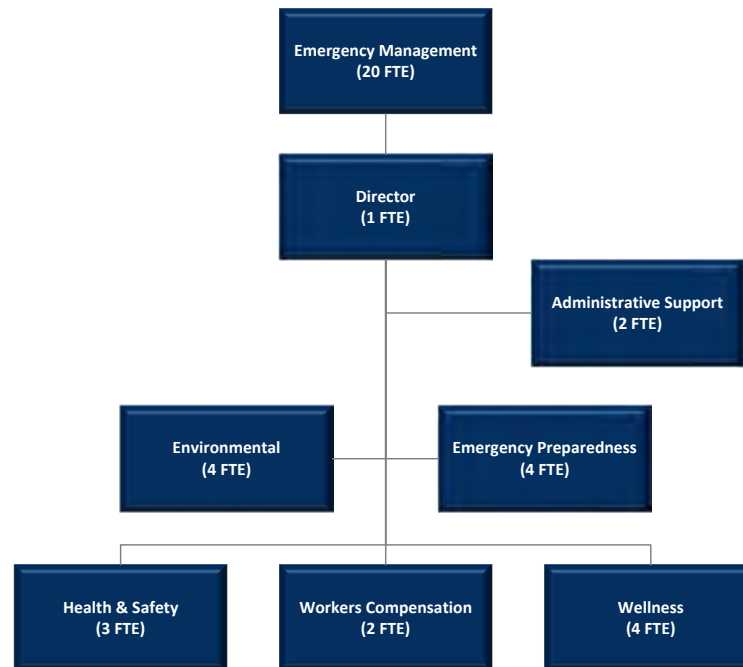
⁽¹⁾ For the Fiscal Year (FY) 2024, Education was reported within the City Manager department. The City reorganized Education as a stand-alone reporting department for the FY 2025.

Emergency Management

Department Purpose Statement

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

Department Hierarchy:



Triple Accredited



Emergency Preparedness

The Division of Emergency Preparedness (DEP) is responsible for administering an all-hazard emergency preparedness program along the 5 mission areas of prevention, protection, mitigation, response, and recovery. The Division works to develop resilience within the City of Henderson and throughout the community through continuity of operations planning and exercise, outreach to businesses, faith-based organizations and homeowner associations, developing capabilities associated with the threat and hazard profile of the City specifically and the region generally.

Key Programs and Services:

- Continuity of Operations Planning and Exercise
- All-Hazards Planning, Training and Exercise
- COH Emergency Management Council

Standards & Benchmarks:

- Emergency Management Accreditation Standards
- Federal, State, and Local Regulations

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of City-Specific Exercises	Five or more per quarter	8	11	20	15

Past Accomplishments:

- Successful completion of Year 2 of the Emergency Management Accreditation Program Continuous Administrative Compliance Pilot Process without corrective action.
- Developed and implemented a continuous maintenance process for continuity planning and conducted City-wide departmental COOP tabletop exercises utilizing a cyber-security scenario.
- Supported the City Clerk's Office with the development of an Event Action Planning and tabletop exercise for the 2024 General Election.
- Expanded emergency preparedness outreach programming for City employees and the community resulting in over 80 events and 11,196 direct contacts and 175,000 indirect contacts.



Emergency Operations Center

Employee Health and Safety

The Division of Health and Safety (DHS) 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. DHS is committed to providing a workplace free of recognized hazards and achieving zero workplace injuries and illnesses.

Key Programs and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Citywide Total Recordable Injury Case Rate	<11.3% BLS Rate	5.25%	8.78%	9.13%	9.00%
Days Away Restricted Job Transfer Rate	<8.5% BLS Rate	5.45%	5.50%	5.20%	5.25%
Lost Work-Day Incident Rate	<8.1% BLS Rate	2.48%	2.60%	1.96%	2.25%
Slips/Trips/Falls	15 annually	17	11	14	15
Number of Citywide Injuries	<45 per quarter	181	254	254	225

Past Accomplishments:

- Completed the Implementation of Origami Environmental Health and Safety (EHS) software to expand the occupational health data for all city employees in conjunction with services performed at the wellness center. This also included program audits, as well as improving the safety permitting, root cause and corrective action systems.
- Supported Human Resources with completing the Request for Proposal for a new learning management platform for the city.
- Successfully added fit testing for all public safety to their annual heart and lung physical at the wellness center.
- 200 Automated External Defibrillators (AEDs) deployed to Henderson Police Department (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. Saw its first rescue in March from an HPD Officer.
- Successfully obtained ISO 45001 Safety Management System certification for all processes and locations within City Hall.



Employee Health and Wellness Center

Objectives:

- 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.



Inside of Employee Health and Wellness Center

Environmental Services

The Division of Environmental Services (DES) 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. DES works with all departments to promote environmental stewardship and to ensure compliance with all federal, state, and local regulations.

Key Programs and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Recurring Environmental Compliance Completion Rate	100%	100%	100%	100%	100%

Past Accomplishments:

- Completed the Implementation of Origami EHS software to expand the environmental program audits, as well as improve the environmental incident tracking, root cause and corrective action systems.
- Worked with the other jurisdictions to submit a draft Stormwater Management Plan to support compliance with the recently issued Municipal Separate Storm Sewer System (MS4) Permit.
- Worked with Parks Maintenance and Public Works to pilot fully electric park maintenance equipment at two parks (Downtown Park and Blooming Cactus). The pilot of the electric equipment goals is to determine the life span of the equipment, the potential improvements to worker safety, and overall viability of switching to electric equipment.

Objectives:

- 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.

Mental Health and Wellness

The Mental Health and Wellness Program, formerly referred to as the Public Safety Wellness Program, has expanded to an overarching initiative for every employee in the city. Utilizing the 5 domains of wellness: Mental and Emotional Health, Physical and Nutritional Health, Financial Health, Social Health, and Fulfillment and Purpose. Research indicates that ensuring implementation of wellness programming, promoting proactive physical and mental health care produces a positive impact on work production and overall well-being that employees report. The City of Henderson is premier because our employees' well-being is important.

Key Programs and Services:

- Mental Health Services Guidance and Consultation
- Crisis Intervention
- Comprehensive Employee Wellness
- Suicide Alertness Training
- Wellness Committee
- Canine Support

Standards & Benchmarks:

- Federal, State, and Local Environmental Regulations

Anticipated Community Outcomes:

- Community Safety



Therapy Dog, Jinx

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Wellness Contacts and Referrals	2,500 Annually	1,498	2,739	2,806	2,500

Past Accomplishments:

- Obtained grant funding including the Department of Justice and Law Enforcement Mental Health and Wellness Act (LEMHWA).
- Provided in person, individualized mental health check-ins by licensed third party clinicians for over 70% of the Peace Officer Standards Training (POST) certified officers.
- Secured contract with Public Safety application to begin to connect data from Computer-Aided Dispatch with Lifeline.
- Over 60% of city employees are trained in suicide alertness.



- Over 90% of public safety employees are trained in suicide alertness.

Objectives:

- 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 and fully develop 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 an 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.

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Wellness Center Ratio of Visits	60%	N/A*	93%	97%	97%
Managed Care Savings	N/A**	\$6.89M	\$10.21M	\$9.21M	N/A**

* Not available for this period.

**A Target and Fiscal Year 2026 Projected have not been established for this KPI due to Fiscal Year 2026 legislative changes that impact program costs.

Past Accomplishments:

- Recipient of the National Comp Theo Award that honors employers showcasing diverse best practices in injury prevention and workers' compensation innovations.
- Implemented a Citywide enhanced modified duty training and management program.



Financial Overview:

Fiscal Year 2026 budget appropriations are projected to rise by 15%, primarily due to an anticipated increase in Workers' Compensation claims. This stems from expanded benefits for police officers and firefighters, including eligibility for permanent total disability, higher partial disability awards, and broader stress-related coverage. While full-time staffing remains unchanged in the department, growth in Salaries and Wages can be attributed to contractually obligated increases for represented employees and annual adjustments for non-represented employees and the increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.

Emergency Management Expenditures by Category/Program

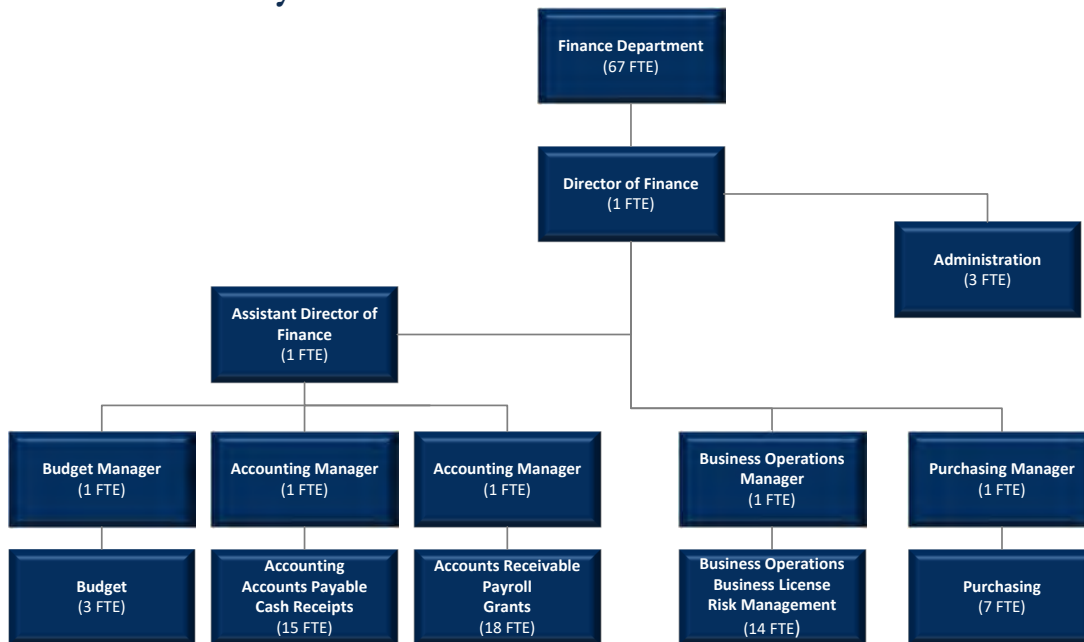
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 1,556,156	\$ 1,802,964	\$ 2,103,044	\$ 2,277,909	\$ 174,865	8%
Employee Benefits	(1,041,960)	1,079,618	1,082,465	1,220,177	137,712	13%
Services and Supplies	2,667,694	3,710,861	5,069,974	4,650,538	(419,436)	-8%
Claims	12,860,103	29,529,674	15,379,544	19,370,000	3,990,456	26%
Capital Outlay	111,715	317,521	283,000	-	(283,000)	-
Depreciation	50,553	86,636	86,663	86,663	0	0%
Leases	32,742	57,007	40,623	38,974	(1,649)	-4%
Total	\$ 16,237,005	\$ 36,584,283	\$ 24,045,313	\$ 27,644,262	\$ 3,598,949	15%
Program						
General Fund						
Emergency Management Admin	\$ 1,266,381	\$ 1,601,413	\$ 1,668,415	\$ 1,616,016	\$ (52,399)	-3%
Emergency Management	630,473	405,138	561,639	738,278	176,639	31%
Health & Safety	432,371	606,423	737,927	683,557	(54,370)	-7%
Wellness Program	213,727	251,390	427,492	361,402	(66,090)	-15%
Subtotal General Fund	\$ 2,542,952	\$ 2,864,364	\$ 3,395,473	\$ 3,399,254	\$ 3,781	0%
Capital Replacement Fund	\$ -	\$ -	\$ 225,000	\$ -	\$ (225,000)	-
Grant Fund	\$ 638,479	\$ 612,867	\$ 1,237,844	\$ 978,817	\$ (259,027)	-21%
Workers' Comp Fund	\$ 13,055,574	\$ 33,107,051	\$ 19,186,996	\$ 23,266,192	\$ 4,079,196	21%
Total	\$ 16,237,005	\$ 36,584,283	\$ 24,045,313	\$ 27,644,262	\$ 3,598,949	15%
Full-Time Employees						
General Fund	15	17	18	18	-	0%
Workers' Comp Fund	2	2	2	2	-	0%
Total	17	19	20	20	-	0%

Finance

Department Purpose Statement

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

Department Hierarchy:



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 and Services:

- Accounts Payable
- Accounts Receivable
- Cash Receipts
- Cash Flow and Investment Management
- Debt, Lease, and Software Subscription 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 eCivis Grants Management Software
- Implementation of DebtBook debt management software



[Annual Comprehensive Financial Report](#)

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Fines and Forfeitures Revenue	\$2,556,100	\$2,835,426	\$2,617,358	\$3,121,443	\$2,556,100
Consolidated Tax Revenue	\$166,604,847	\$166,345,146	\$172,054,519	\$163,981,149	\$166,604,847
Revenues: Actual vs. Budget	Greater than 0%	2%	1%	1%	0%
Investment Income: Actual vs. Budget	Greater than 0%	46%	-5%	58%	0%

Past Accomplishments:

- Distinguished Budget Presentation Award from the Government Finance Officers Association (GFOA) for the Comprehensive Annual Budget Report (CABR) for 2025.

Objectives:

- 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) 2026 Governmental Funds budgeted expenditures of \$914 million.
- FY 2026 General Fund budgeted expenditures of \$409 million.
- Commitment to Public Safety with approximately 59% 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).

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 and Services:

- 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:

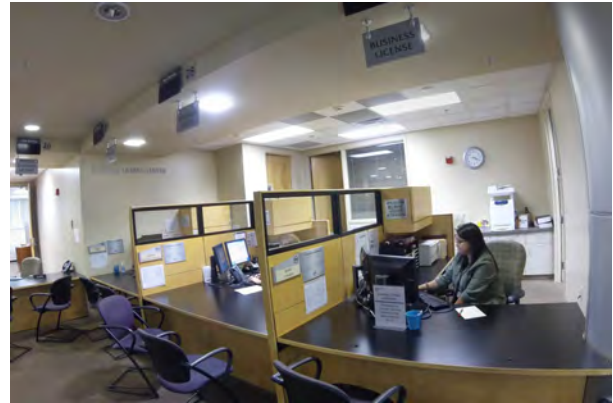
- Economic Vitality



Key Fact
<i>Since implementation of new BizSense business licensing software, online payments have increased by 44%.</i>

Past Accomplishments:

- Completed the implementation of a new software module to integrate business license enforcement case tracking into existing business licenses, streamlining business communication and resolution efforts.



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 and Services:

- Processing Purchase Orders
- Formal Solicitations (Bids and Proposals)
- Surplus Inventory Disposition
- Contract Development and Management
- Credit Card Administration



Key Fact
<i>Purchasing processes over 2,000 purchase orders annually, totaling more than \$275 million in FY25.</i>

Standards & Benchmarks:

- NRS 332 and NRS 338
- CFR 200.317 through 200.326

Anticipated Community Outcomes:

- Economic Vitality



Financial Overview:

The approved Fiscal Year 2026 budget is comparable to the prior year estimates. The increase to Benefits results from the increased cost of maintaining employee benefits at current levels. The increase in Salaries and Wages can be attributed to contractually obligated increases for represented employees and annual adjustments for non-represented employees offset to some extent by wages eliminated in a reduction of full-time employees. The reduction in Services and Supplies is a result of decreased insurance policy costs, offset to some extent by an increase in self-insurance claims expense.



Finance Expenditures by Category/Program

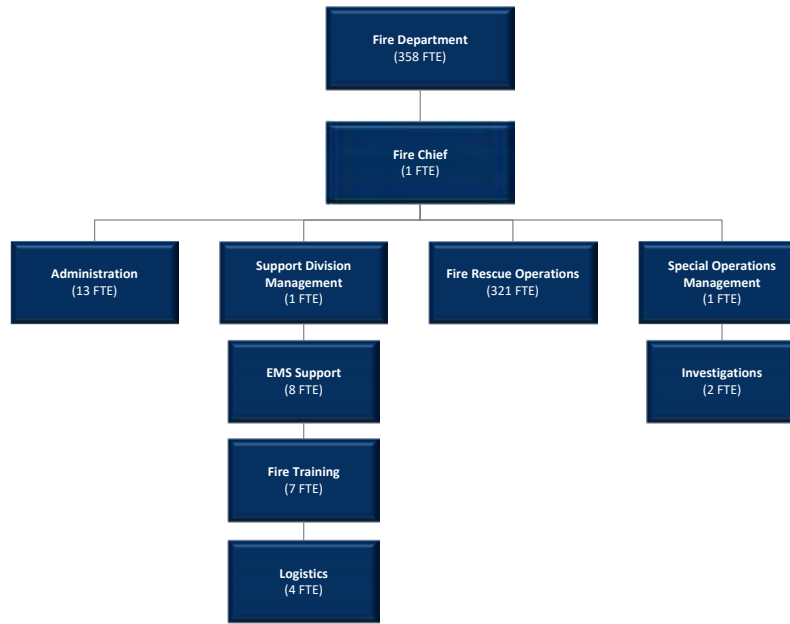
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,751,008	\$ 4,700,022	\$ 5,429,183	\$ 5,476,405	\$ 47,222	1%
Employee Benefits	2,574,337	2,121,304	2,865,462	3,205,691	340,229	12%
Services and Supplies	26,617,728	17,764,142	23,207,929	21,449,513	(1,758,416)	-8%
Claims	-	15,925,972	13,176,200	14,628,900	1,452,700	11%
Capital Outlay	-	84,861	54,000	-	(54,000)	-
Subscription-Based Information Technology Arrangements	-	13,452	-	-	-	-
Total	\$ 33,943,073	\$ 40,609,753	\$ 44,732,774	\$ 44,760,508	\$ 27,734	0%
Program						
General Fund						
General	\$ 4,586,708	\$ 4,927,658	\$ 5,868,807	\$ 5,930,264	\$ 61,457	1%
Business Operations	2,042,626	1,968,234	2,223,596	2,108,952	(114,644)	-5%
Special Assessments	174,996	245,246	343,803	345,601	1,798	1%
Accounts Receivable	827,925	1,023,289	1,343,409	1,760,427	417,018	31%
Budget	615,780	667,752	797,257	826,273	29,016	4%
Purchasing	968,424	1,019,225	1,132,402	1,228,818	96,416	9%
Admin/Attrition Adjustment	(2,193,438)	(2,444,984)	(2,455,148)	(2,907,281)	(452,133)	18%
Total General Fund	\$ 7,023,021	\$ 7,406,420	\$ 9,254,126	\$ 9,293,053	\$ 38,927	0%
Development Serv. Fund	\$ 149,063	\$ 103,377	\$ 105,935	\$ -	\$ (105,935)	-
Health-Insurance (liability)	\$ 21,860,754	\$ 25,214,765	\$ 25,326,922	\$ 27,287,338	\$ 1,960,416	8%
Self-Insurance (liability)	\$ 4,907,778	\$ 6,864,291	\$ 8,561,288	\$ 6,838,583	\$ (1,722,705)	-20%
Grant Fund	\$ 2,456	\$ 1,020,899	\$ 1,484,503	\$ 1,341,534	\$ (142,969)	-10%
Total	\$ 33,943,072	\$ 40,609,752	\$ 44,732,774	\$ 44,760,508	\$ 27,734	0%
Full-Time Employees						
General Fund	65	63	63	61	(2)	-3%
Health Insurance (liability) Fund	4	4	4	4	-	0%
Self-Insurance (liability) Fund	2	2	2	2	-	0%
Total	71	69	69	67	(2)	-3%

Fire

Department Purpose Statement

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

Department Hierarchy:



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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Structure Fires Confined to the Area of Origin	90%	98%	98%	98%	98%
Fire Total Response Time	9 min 0 sec	9 min 14 sec	9 min 20 sec	9 min 18 sec	9 min 16 sec

Past Accomplishments:

- For the sixth consecutive time, HFD has attained accreditation with the Commission on Fire Accreditation International (CFAI) and maintained HFD’s “Legacy” status among CFAI accredited organizations. The Henderson Fire Department is currently one of only six fire departments in the world to be accredited six times.
- Accomplished a 94% performance rating for incident response to structure fires.
- Twelve full-time firefighters graduated Cadet Academy Class 54 to fill vacancies and provide additional response capability.
- Thirty-three full-time firefighters from Cadet Academy Class 55 were sworn in to fill positions in the new Station 92 located in West Henderson. This was the department’s largest academy to date.
- Deployed the HAAS Pre-Alert Safety Cloud system fleetwide. The system sends out notifications to nearby vehicles through on-board vehicle systems such as Waze, Apple Carplay, and others. The notifications to nearby drivers are designed to reduce the potential for collisions into HFD apparatus responding to emergency incidents.



Key Fact

The department began operation of Station 92 from a temporary location at the Debra March Center of Excellence and includes an engine company and a full-time rescue. The permanent location is under construction and is slated to open mid-2025.

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Medical and Non-Medical Call Volume	N/A*	42,184	43,603	46,023	48,300
EMS Total Response Time	8 min 39 sec	9 min 13 sec	9 min 12 sec	9 min 10 sec	9 min 8 sec

* A target is not established for this data type

Past Accomplishments:

- Achieved a cardiac survival rate of 40% or 16 out of 40 cardiac patients determined to be bystander-witnessed, provided bystander CPR, and found in a shockable rhythm.
- For the sixth year in a row, HFD received the Mission Lifeline EMS Gold with Target: Heart Attack Honor Roll 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 two 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 2024, emergency crews responded to 32,285 emergency medical responses, accounting for 74% of the department's call volume.

Technical Rescue

Provide technical rescue in accordance with NFPA 2500: Standard on Operations and Training for Technical Search and Rescue Incidents and Life Safety Rope and Equipment for Emergency Services 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 and Services:

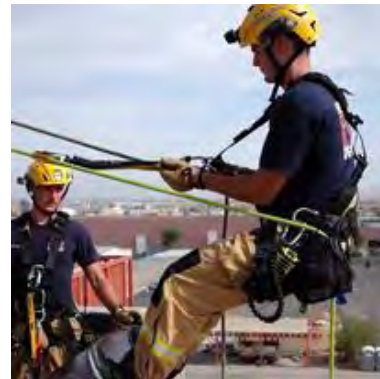
- Specialized Technical Rescue
- Emergency and Non-Emergency Assistance
- Mutual Assistance to Neighboring Jurisdictions

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 2024, members of the Technical Rescue Team participated in familiarization drills at the LINQ High Roller. The team reviewed emergency procedures, pod and hub rigging, and new equipment at the facility. The Technical Rescue Team responded to 68 incidents in 2024.

Objectives:

- 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.

Hazardous Materials Response

Provide hazardous materials response in accordance with NFPA 470: Hazardous Materials/Weapons of Mass Destruction Standard for Responders. The Hazmat Response Team is certified at the technician level.

Key Programs and Services:

- 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

Key Fact

Every member of Henderson's Fire Department Hazardous Materials Response Team holds a technician level certification from the Nevada State Fire Marshal.

Past Accomplishments:

- In 2024, the HFD Hazardous Materials Rescue Team and Las Vegas Fire Rescue (LVFR) Hazmat Team participated in a Community Awareness and Emergency Response exercise sponsored by Wells Enterprises/Blue Bunny. The teams practiced rescuing an injured victim in an area with a simulated ammonia release. The teams also conducted exercises to stop aqueous ammonia leaks and executed decontamination procedures.
- The Hazardous Materials Rescue Team responded to 94 incidents in 2024.

Objectives:

- 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.

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 and Services:

- Fire Investigations
- Community Events and Education
- Youth Fire-Setting Fire Prevention Programs
- Intervention Programs
- Station Tours and School Visits
- Partner with associations and groups for effective interventions.

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, 91, 95, 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 3,530 people attended these events in 2024.
- Achieved 98.3% overall customer service approval rating. Of the 2,379 survey responses received this year, 97% agreed that fire department personnel met or exceeded their overall expectation of service.
- Hosted the Camp 9-1-1 program at the Fire Training Center in partnership with the Henderson Police Department. A total of approximately 30 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.

Objectives:

- HFD will continue to perform a community risk assessment for the purpose of developing public education programs.

Key Fact

The Henderson Fire Department published 540 posts across various social media platforms in 2024. Through these communications, the department reached a total audience of 351,591.

Training

Provide continuing education and training to personnel to mitigate fire, medical emergencies, technical rescue, and hazardous materials emergencies effectively and safely.

Key Programs and Services:

- 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

Objectives:

- 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.

Financial Overview:

In Fiscal Year 2026, the overall budget remains relatively flat with just a 2% overall increase and unchanged full-time employee counts. The increase in Benefits is attributable to increased workers compensation costs and substantially increased public safety contribution rates in the Public Employee Retirement System. The reduction in Services and Supplies can be attributed to reduced Capital Replacement Fund expenditures.



Key Fact

HFD completed construction on a Class A burn prop and trained multiple officers as instructors for the Live Burn Cadre. The department conducted more than 30 Class A burns in 2024.

Fire Expenditures by Category/Program

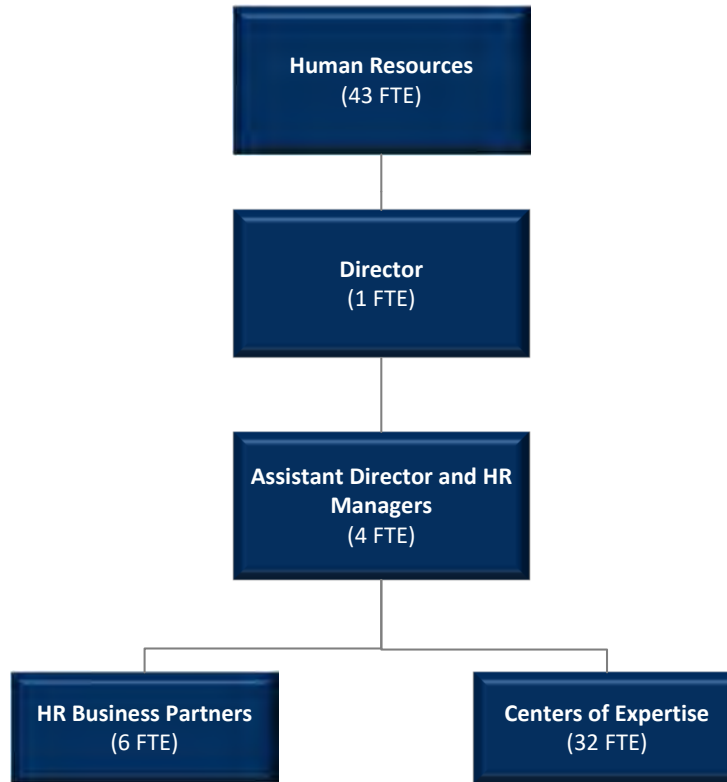
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 40,881,133	\$ 44,136,343	\$ 50,777,494	\$ 50,765,862	\$ (11,632)	0%
Employee Benefits	22,429,677	25,173,838	29,283,761	33,288,494	4,004,733	14%
Services and Supplies	9,730,479	11,334,585	13,777,970	12,335,028	(1,442,942)	-10%
Capital Outlay	1,024,116	6,495,472	590,754	-	(590,754)	-100%
Subscription-Based Information Technology Arrangements	18,708	28,917	-	-	-	-
Total	\$ 74,084,112	\$ 87,169,154	\$ 94,429,979	\$ 96,389,384	\$ 1,959,405	2%
Program						
General Fund						
General	\$ 2,924,570	\$ 2,541,992	\$ 3,100,388	\$ 3,154,119	\$ 53,731	2%
EMS	4,564,909	4,926,867	5,625,340	6,291,542	666,202	12%
Fire Suppression	61,721,608	69,154,070	79,482,446	83,557,843	4,075,397	5%
Training	670,125	831,463	863,597	855,493	(8,104)	-1%
Fire Prevention	615,536	622,731	745,428	616,468	(128,960)	-17%
Special Operations	1,081,517	1,149,272	970,152	1,107,963	137,811	14%
Logistics	699,369	796,387	790,940	785,458	(5,482)	-1%
Subtotal General Fund	\$ 72,277,635	\$ 80,022,782	\$ 91,578,291	\$ 96,368,886	\$ 4,790,595	5%
Grant Fund	\$ 116,375	\$ 61,798	\$ 257,622	\$ 498	\$ (257,124)	-100%
Capital Replacement Fund	\$ 1,648,308	\$ 7,043,570	\$ 2,574,066	\$ -	\$ (2,574,066)	-
Workers' Comp Fund	\$ 41,794	\$ 41,004	\$ 20,000	\$ 20,000	\$ -	0%
Total	\$ 74,084,112	\$ 87,169,154	\$ 94,429,979	\$ 96,389,384	\$ 1,959,405	2%
Full-Time Employees						
General Fund	317	353	357	358	1	0%
Capital Repair & Replacement Funds	-	1	1	-	(1)	-
Total	317	354	358	358	-	0%

Human Resources

Department Purpose Statement

The Human Resources Department is committed to serving every City employee with a collaborative, consultative approach to problem solving, improving work culture, championing inclusion and making data-driven decisions to build an elite workforce that helps make the City of Henderson an employer of choice.

Department Hierarchy:



Integrated Human Resources Business Partnerships

Synergized Human Resource (HR) professionals partner with City departments to deliver fresh, forward-thinking, and unbiased HR resources to City management, employees, and prospective employees to meet organizational, operational, and strategic goals.

Key Programs and Services:

- Business Operations Resource Partnership
- Talent Acquisition Management
- Employee Engagement and Support Services
- Employee and Labor Relations
- Recruiting and Retention Strategies
- Counseling, Coaching, Conflict Resolution, and Guidance Support
- Compliance Guidance
- Training and Organizational Development
- HR and Operational Data Analysis
- Organizational Design and Workforce Planning



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.

Standards & Benchmarks:

- Society for Human Resource Management (SHRM)
- Local Municipalities and Private Markets
- The Public Sector HR Association (PSHRA)
- National Public Employer Labor Relations Association (NPELRA)

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Average Time to Fill (FT)	65 days	69 days	76 days	70 days	67 days
Position Movement (Non-Public Safety)	20.0%	23.3%	20.7%	19.0%	19.7%

Past Accomplishments:

- Launched the Career Development Program in January 2025 to support professional growth of full-time City employees.
- Collaborated with the Communications department and a consultant to develop a new City-branded marketing campaign for recruitment functions.
- Executed 394 recruitments in FY 2025, a 29% increase over the previous five years.
- Received and reviewed 24,019 applications in FY 2025, a 29% increase over the previous five years.
- Collaborated with Police, Municipal Court, and City Attorney departments to improve pre-employment fingerprinting processes and services.
- Completed 3 Job Analysis Questionnaires and reviewed 51 equity requests, executing on 17 requests.
- Employee Relations (ER)/Labor Relations (LR) completed 13 investigations, processed 50 unemployment claims, and addressed 140+ workforce related issues in FY 2025.
- ER/LR processed 360 Americans with Disabilities Act/Family and Medical Leave Act (ADA/FMLA) cases, 16 donation requests, and handled 54 post-accident tests in FY 2025.

- Processed 434 job description changes, including 231 that were part of the Teamsters Market Study project.

Objectives:

- 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 Fact

In FY 2025, 264 employees, their families and friends gifted 979 hours towards 20 events supporting 19 community organizations.



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, Benefits and Wellbeing, Customer Service, and Citywide HR programs and inclusion initiatives that support employee engagement.

Key Programs and Services:

- City-wide Employee Recognition and Incentives
- Class and Compensation Philosophy, Wage Scales and Practices
- Benefits and Wellbeing
- Maintain City and Employee Files/Data
- Recruitment and Talent Acquisition
- Peoplesoft Human Capital Management (HCM)
- Employee and Labor Relations Management
- HRIS Administration
- Training and Organizational Effectiveness
- Administrative Support
- Henderson Belongs Initiative Support

Standards & Benchmarks:

- Society for Human Resource Management (SHRM)
- Local Municipalities and Private Markets Compensation and Practices
- The Public Sector HR Association (PSHRA)
- National Public Employer Labor Relations Association (NPELRA)
- Bureau of Labor Statistics

Anticipated Community Outcomes:

- High-Performing Public Service

Past Accomplishments:

- Facilitated planning for the Henderson Belongs Coalition identifying new employee initiatives to enhance inclusion and belonging within the City.
- 57 graduates of the Premiere Leadership Academy (PLA) in January and July 2024 cohorts.
- Welcomed 60 Teamster employees to Nevada State University on July 31, 2024, for the Teamsters Road to Success conference.
- Deployed no-cost on-going financial literacy and wellness education seminars and made available no-cost one-on-one financial counseling benefits for all City employees and their family members.
- 2,754 employees recognized by their peers through the High Fives employee recognition program.
- Reviewed 50 healthcare and benefits related bills from the Nevada legislature for impacts to the City of Henderson.
- Reconstructed and optimized background screenings, compliance protocols, processes and candidate communications to enhance efficiency, ensure legal adherence, elevate the candidate experience and create new training materials.
- Scored 91 out of 100 on the Human Rights Campaigns Municipal Equality Index (MEI).
- Received 2025 Best Place for Working Parents® recognition from the Children's Cabinet.
- Implemented background screen process with new vendor to decrease expenses, improve accuracy and timeliness and improve administrative efficiency.
- Collaborated with Information Technology department to implement the LaborSoft case management system, providing enhanced accurate record keeping and data metrics for City employee relations/labor relations cases.



Objectives:

- HR expertise and administrative support for Recruitment and Talent Acquisition, Classification and Compensation, Labor and Employee Relations, HRIS, Training and Organizational Effectiveness, Customer Service, and Citywide HR programs and inclusion initiatives that support the employee experience.

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Turnover Rate (FT)	10%	8.7%	8.7%	5.9%	8%
Employee Engagement Score	90%	81%	83%	N/A*	90%

*Data is currently unavailable for inclusion in this report.

Financial Overview

For Fiscal Year 2026, a 6% reduction is estimated in overall costs. Full-time employee staffing remains unchanged and the increase in Salaries and Wages can be attributed to annual adjustments for non-represented employees while the increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels. Decreases in Services and Supplies can be attributed to the removal of one-time carryforward funds.



Key Fact

Since January 2018, premium rates for the City Self-Funded Health Plan have remained unchanged. The employee and employer premium have been able to remain flat despite healthcare trend of approximately 4-8% increases per year.

Human Resources Expenditures by Category/Program

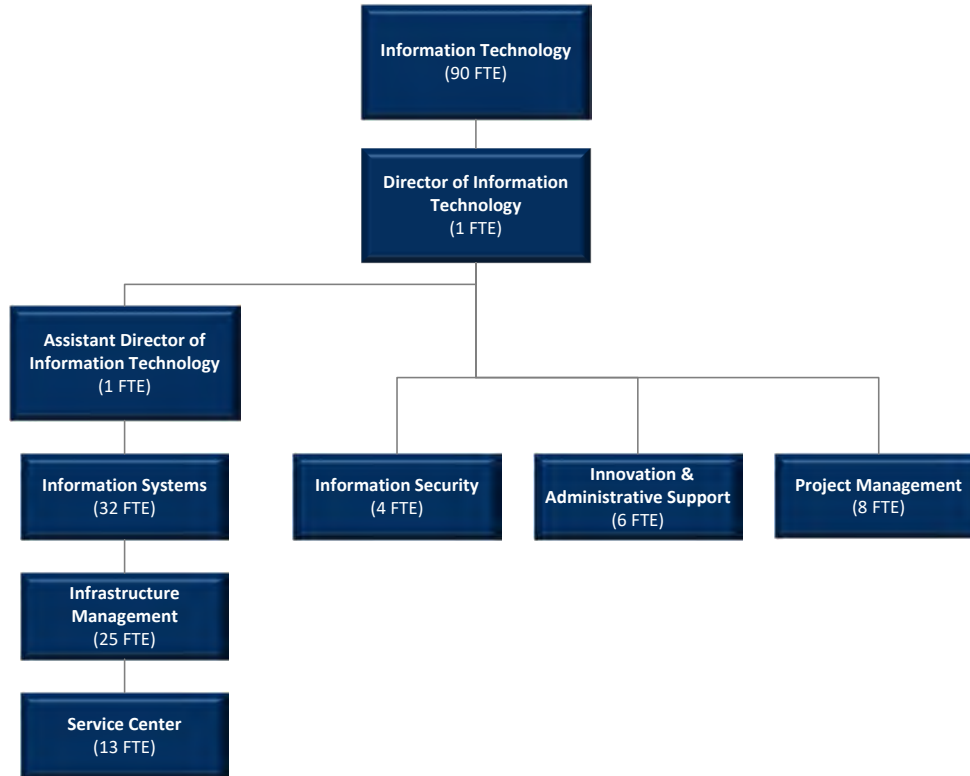
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 2,408,410	\$ 2,654,661	\$ 3,486,724	\$ 3,532,817	\$ 46,093	1%
Employee Benefits	1,119,183	1,323,796	1,848,574	2,044,395	195,821	11%
Services and Supplies	893,973	1,002,513	1,860,356	1,162,789	(697,567)	-37%
Capital	475	1,247	-	-	-	-
Total	\$ 4,422,041	\$ 4,982,217	\$ 7,195,654	\$ 6,740,001	\$ (455,653)	-6%
Program						
General Fund						
General	\$ 4,067,922	\$ 4,742,511	\$ 6,823,811	\$ 6,671,485	\$ (152,326)	-2%
Org Development & Training	1,364,717	1,416,518	1,660,859	1,612,998	(47,861)	-3%
Union Liaison Program	403,328	412,052	441,097	437,125	(3,972)	-1%
Admin/Attrition Adjustment	(1,431,762)	(1,588,864)	(1,730,113)	(1,981,608)	(251,495)	15%
Subtotal General Fund	\$ 4,404,205	\$ 4,982,217	\$ 7,195,654	\$ 6,740,001	\$ (455,653)	-6%
Grant Fund	\$ 17,836	\$ -	\$ -	\$ -	\$ -	-
Total	\$ 4,422,041	\$ 4,982,217	\$ 7,195,654	\$ 6,740,001	\$ (455,653)	-6%
Full-Time Employees						
General Fund	37	37	43	43	-	0%
Total	37	37	43	43	-	0%

Information Technology

Department Purpose Statement:

To provide leadership in the effective use of information technology.

Department Hierarchy:



Service Center

The Service Center focuses on providing customer support and continual process improvement to enhance service delivery to the employees and citizens of Henderson.

Key Programs and Services:

- Customer Support - Provides helpdesk and desktop support services, receives and responds to customer incidents and service requests, tracking requests through the service request system with service level reporting, managing all customer requests to the best possible outcome.
- Customer Computing Standards, Configurations 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

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
On-Time Service Requests within Service Level Agreement	90% Compliance	92%	91%	90%	90%
On-Time Incident Requests within Service Level Agreement	90% Compliance	93%	88%	90%	90%

Past Accomplishments:

- High level of customer satisfaction with an average rating of 3.94 out of 4.
- Total number of calls to the Help Desk was 15,553, for an average of 75 calls per day.
- Set up or refreshed 10 conference rooms.
- Refreshed 957 workstations and laptops.
- Configured and implemented the new Automatic License Plate Recognition (ALPR) in 4 police vehicles.
- Provisioned and deployed 19 Chromeboxes for Marketing.
- Upgraded 83% of City’s Windows 10 devices to Windows 11.
- Installed T-Mobile SIMS in 270 Police Department vehicles.

Key Fact

In 2024, approximately 14,000 IT Service Requests were completed.

Project Management Office:

The Project Management Office (PMO) employs consistent business analysis and project management methodology to deliver technology projects that meet the business objectives of City departments and increase organizational value through innovative technology.

Key Programs and Services:

- 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):

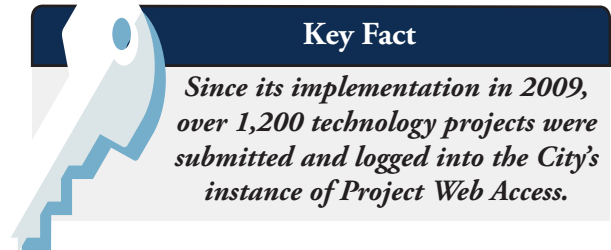
Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Success with Technology Project Outcomes	75%	78%	93%	90%	90%

Past Accomplishments:

- Developed simplified business analysis approach to improve project requirements gathering.
- Re-organized PMO staffing to help manage the Public Safety Project portfolio in a more consistent manner.

Objectives:

- Elicit clear business requirements early in the project intake process.
- Deliver technology projects on time and within budget.



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 and Geographic Information Systems (GIS).

Key Programs and Services:

- Line of Business Applications
- Intranet Services
- Application Support & Maintenance
- Custom Application Development & Maintenance
- Geographic Information Systems

Standards & Benchmarks:

- Info-Tech
- State and Federal Criminal Justice Information Services (CJIS) Regulations

Anticipated Community Outcomes:

- High-Performing Public Service

Past Accomplishments:

- Animal Control Online Payments implemented.
- Event Live Streaming implemented.
- Inmate Commissary replaced.
- iNovah Over-the-Counter Credit and Debit Card Service Fee implementation completed.
- Mobile Data Terminal and Docking Station Replacement project completed.
- Maximo Environment and Spatial Update completed.
- Onbase Currency Upgrade completed.
- Power Automate Flow Creation – Lead Detection completed.
- Facility Security implementation completed.
- MorphoTrack AFIS Upgrade completed.
- Azure DevOps currency upgrade completed.
- Major GIS Software Upgrade completed.
- Electronic Communications Pilot for Police Department.





Key Fact

Information Systems supports 180 applications Citywide and collaborates with all 20+ departments.

- Objectives:
- 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 & Engagement – meet SLA goals and provide customer satisfaction.

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 and Services:

- Data Center
- Network Services
- Database Services
- Unified Communication Services
- Public Safety Radio Services

Standards & Benchmarks:

- State and Federal Criminal Justice Information Services (CJIS) Regulations
- Payment Card Industry Security Standards Council

Anticipated Community Outcomes:

- High-Performing Public Service

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Critical System Availability	99% Service Availability	99.87%	99.87%	99.50%	99.50%

Past Accomplishments:

- Implemented City-wide security camera initiative and 1100+ cameras.
- Provide infrastructure at multiple new City facilities, including Via Inspirada Police Station.
- Implemented redundant power solutions to enhance the reliability of critical IT infrastructure.
- Staged encryption and updated Public Safety radios.
- Refreshed our Microsoft database environment to maintain currency and performance.
- Enhanced and streamlined our backup solution providing greater storage efficiency.



Key Fact

The infrastructure division manages and secures core IT systems and networks across the City.

Objectives:

- Enhance telephony offerings for the City.
- Replace critical remote access technologies.

Information Security

The Information Security division 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 and Services:

- Security Analysis
- Compliance and Risk Assessment
- Security Monitoring and Response

Standards & Benchmarks:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Payment Card Industry (PCI) SSC Compliance	100%	100%	100%	100%	100%
Nationwide Cyber Security Review (NCSR) Score	5.0	5.7	5.7	5.7	5.7
Compliance with Health Insurance Portability and Accountability Act (HIPAA)	100%	78%	82%	90%	100%

Past Accomplishments:

- Achieved 100% PCI 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, and web application firewalls.
- Implemented a Citywide technology Governance, Risk, and Compliance platform.

Objectives:

- Detect and respond to cyber incidents.
- Develop and implement cyber policies and procedures to reduce Citywide cyber risk.
- Develop and implement Citywide cyber training awareness programs, including regular phish testing of employees.
- 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

In fourth quarter 2024, approximately 22.1 billion events were tracked by the Information Security team.

Financial Overview:

The Fiscal Year 2026 budget decreased 9% over the prior year. This decrease can primarily be attributed to the completion of one-time capital projects in Fiscal Year 2025. Full-time employee staffing remains unchanged and the increase in Salaries and Wages can be attributed to contractually obligated increases for represented employees and annual adjustments for non-represented employees while the increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.



Information Technology Expenditures by Category/Program

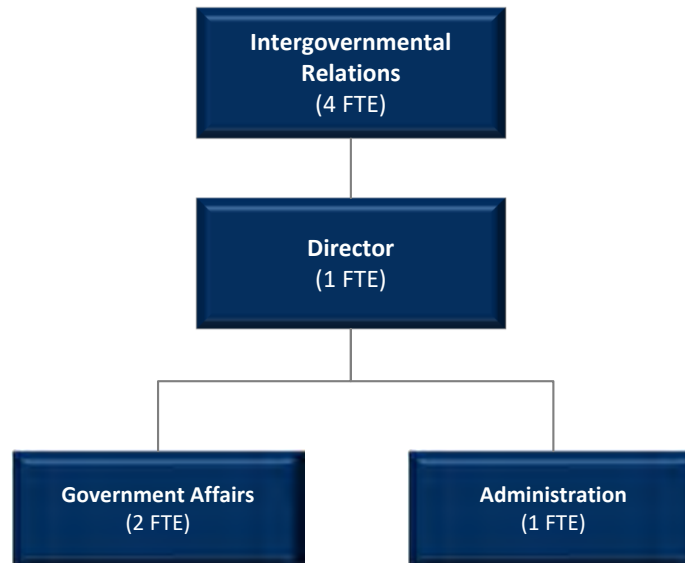
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 6,220,266	\$ 6,795,359	\$ 7,950,206	\$ 8,284,161	\$ 333,955	4%
Employee Benefits	2,033,853	3,311,277	3,946,760	4,637,807	691,047	18%
Services and Supplies	11,069,513	21,697,394	24,982,827	23,183,921	(1,798,906)	-7%
Capital Outlay	5,722,420	394,916	3,346,518	275,000	(3,071,518)	-92%
Depreciation	960,464	942,982	884,238	884,237	(1)	0%
Leases	52,178	(2,970)	15,225	6,186	(9,039)	-59%
Loss on Disposal of Assets	10,318	-	-	-	-	-
Subscription-Based Information Technology Arrangements	56,922	269,027	-	-	-	-
Total	\$ 26,125,933	\$ 33,407,986	\$ 41,125,774	\$ 37,271,312	\$ (3,854,462)	-9%
Program - General Fund						
General	\$ 2,115,309	\$ 2,927,085	\$ 3,709,156	\$ 3,261,546	\$ (447,610)	-12%
Information Security	991,867	797,588	884,565	961,401	76,836	9%
Project Mgmt Office	1,441,238	1,503,763	1,551,500	1,612,281	60,781	4%
Infrastructure	3,095,913	3,162,406	3,725,921	4,187,729	461,808	12%
Service Center	1,359,228	1,657,615	1,928,651	1,954,652	26,001	1%
Information Systems	4,291,527	5,067,504	5,784,531	6,456,066	671,535	12%
Admin Cost Reimbursement	(2,970,291)	(3,358,047)	(3,509,785)	(4,081,274)	(571,489)	16%
Subtotal General Fund	\$ 10,324,791	\$ 11,757,914	\$ 14,074,539	\$ 14,352,402	\$ 277,863	2%
Development Services Fund	\$ 115,625	\$ 32,067	\$ 33,164	\$ -	\$ (33,164)	-
Capital Replacement Fund	\$ 1,385,320	\$ 828,704	\$ 3,639,377	\$ 475,000	\$ (3,164,377)	-87%
Citywide Internal Service Fund	\$ 14,300,198	\$ 20,789,301	\$ 23,378,694	\$ 22,443,910	\$ (934,784)	-4%
Total	\$ 26,125,933	\$ 33,407,986	\$ 41,125,774	\$ 37,271,312	\$ (3,854,462)	-9%
Full-Time Employees						
General Fund	77	81	86	86	-	0%
Citywide Internal Service Fund	4	4	4	4	-	0%
DSC- Software Support	1	1	-	-	-	-
Total	82	86	90	90	-	0%

Intergovernmental Relations

Department Purpose Statement

Serves as the central source of contact for other governments and agencies at the local, regional, state and national levels, providing counsel and promoting public engagement through strong relationships with community leaders, to advance the strategic initiatives and goals of the city.

Department Hierarchy:



Government Affairs

Government Affairs serves as the principal linkage between the City and other governmental and non-governmental agencies at the local, regional, state, and national levels. The team identifies and assists in the implementation of beneficial community partnerships, public policies, and organizational efforts.

Key Programs and Services:

- Legislative Education and Advocacy
- Public Policy Development and Analysis
- Community and Organizational Partnerships
- Bill Draft and Appropriation Support

Standards & Benchmarks:

- Nevada Revised Statutes
- Constitution of the United States

Anticipated Community Outcomes:

- High-Performing Public Service

Key Fact

Government Affairs monitors more than 500 bills during the biennial session of the Nevada Legislature and actively participates in the legislative process to advocate for key City priorities and policies.

Financial Overview:

In Fiscal Year 2026, the budget decreased 20% over the prior year primarily due to a decrease in Services and Supplies. Fiscal Year 2026 is not a legislative year for the State of Nevada, so there are decreased travel and lobbyist expenses anticipated for the year. Staffing remains unchanged from the prior year. Increases in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.



Intergovernmental Relations Expenditures by Category/Program

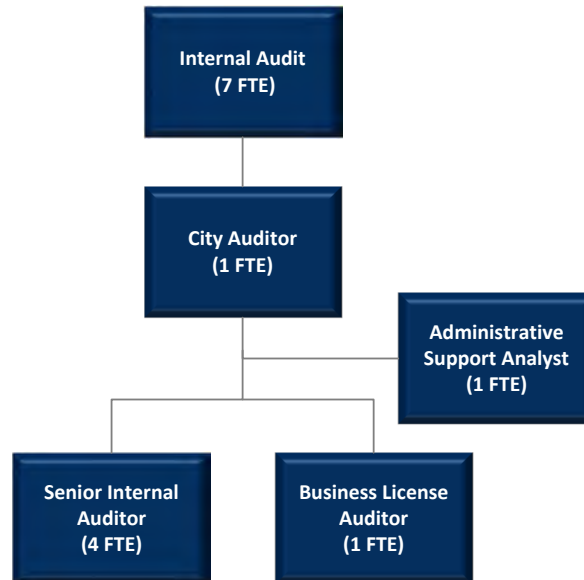
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 742,549	\$ 764,230	\$ 847,812	\$ 801,924	\$ (45,888)	-5%
Employee Benefits	301,214	342,469	407,881	441,714	33,833	8%
Services and Supplies	435,189	465,593	652,142	291,799	(360,343)	-55%
Leases	-	7,408	-	-	-	-
Total	\$ 1,478,952	\$ 1,579,700	\$ 1,907,835	\$ 1,535,437	\$ (372,398)	-20%
Program						
General Fund						
Administration	\$ 430,780	\$ 476,157	\$ 510,555	\$ 477,757	\$ (32,798)	-6%
Council Support	386,442	518,133	694,152	705,161	11,009	2%
Intergovernmental Relations	826,334	749,301	920,727	701,137	(219,590)	-24%
Communications	293,954	303,545	273,272	208,566	(64,706)	-24%
Admin/Attrition Adjustments	(458,558)	(467,437)	(490,871)	(557,183)	(66,312)	14%
Total	\$ 1,478,952	\$ 1,579,700	\$ 1,907,835	\$ 1,535,437	\$ (372,398)	-20%
Full-Time Employees						
General Fund	8	7	4	4	-	0%
Total	8	7	4	4	-	0%

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:



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 and Services:

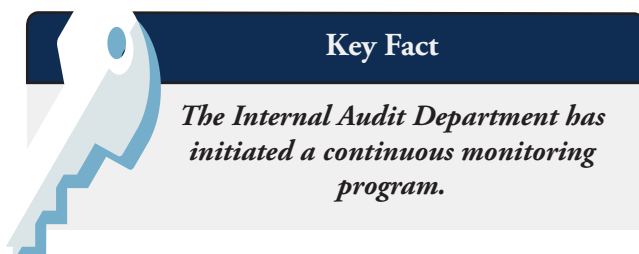
- Performance Audits
- Regulatory Compliance
- Risk Management
- Fraud Investigations
- Business License Audits

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



Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Higher Risk Audit Areas	80% of Audit Hours	84%	76%	90%	90%
Fraud Investigation Initiation	Within 2 Business Days	100%	100%	100%	100%
Timely Follow-up Audit Reports*	90% within 12 to 18 Months Post Audit	25%	20%	100%	100%
Timely Draft Audit Reports	30 Days After Conclusion of Field Work	100%	100%	100%	100%
Recommended and Corrective Actions Implemented	100%	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 2025 Internal Audit Annual Performance Report.
- Initiated a Continuous Monitoring Program, using Purchasing Cards as the pilot subject for this program.
- Reviewed 43 audit recommendations from prior audit engagement and all were implemented.
- Fraud investigations for the past year have yielded no instances of verified fraud activity, with one resulting in employee disciplinary action.

Objectives:

- 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.
- Ensure 100% recommendation implementation.

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 and Services:

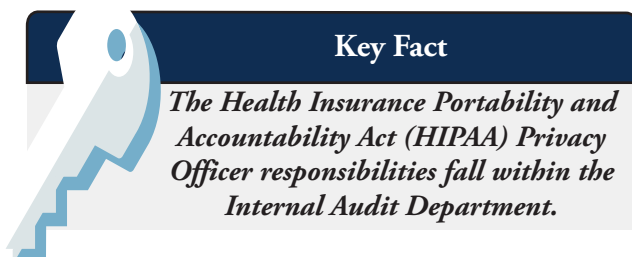
- Management Consultation
- Organizational Governance Improvement
- Control Processes Evaluation and Improvement

Anticipated Community Outcomes:

- High-Performing Public Service
- Economic Vitality

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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Consulting Engagement Results (% of time project initiated on time)	90 days	75%	50%	67%	100%

Past Accomplishments:

- Completed 100% of accepted consulting engagements for the past year.

Objectives:

- Complete all consulting engagements for the year within 90 days of acceptance.

Financial Overview:

In Fiscal Year 2026, the overall budget remains relatively flat with just a 1% overall decrease and unchanged staffing. The increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels. This is offset by an expected increase in administrative cost reimbursements.

Internal Audit Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 442,043	\$ 531,243	\$ 696,735	\$ 683,854	\$ (12,881)	-2%
Employee Benefits	186,084	259,750	353,873	382,263	28,390	8%
Services and Supplies	48,216	40,565	120,109	92,158	(27,951)	-23%
Total	\$ 676,343	\$ 831,558	\$ 1,170,717	\$ 1,158,275	\$ (12,442)	-1%
Program						
General Fund						
Audit Administration	\$ 863,460	\$ 1,076,478	\$ 1,474,271	\$ 1,482,819	\$ 8,548	1%
Admin/Attrition Adjustment	(187,117)	(244,919)	(303,554)	(324,544)	(20,990)	7%
Total	\$ 676,343	\$ 831,559	\$ 1,170,717	\$ 1,158,275	\$ (12,442)	-1%
Full Time Employees						
General Fund	5	7	7	7	-	0%
Total	5	7	7	7	-	0%

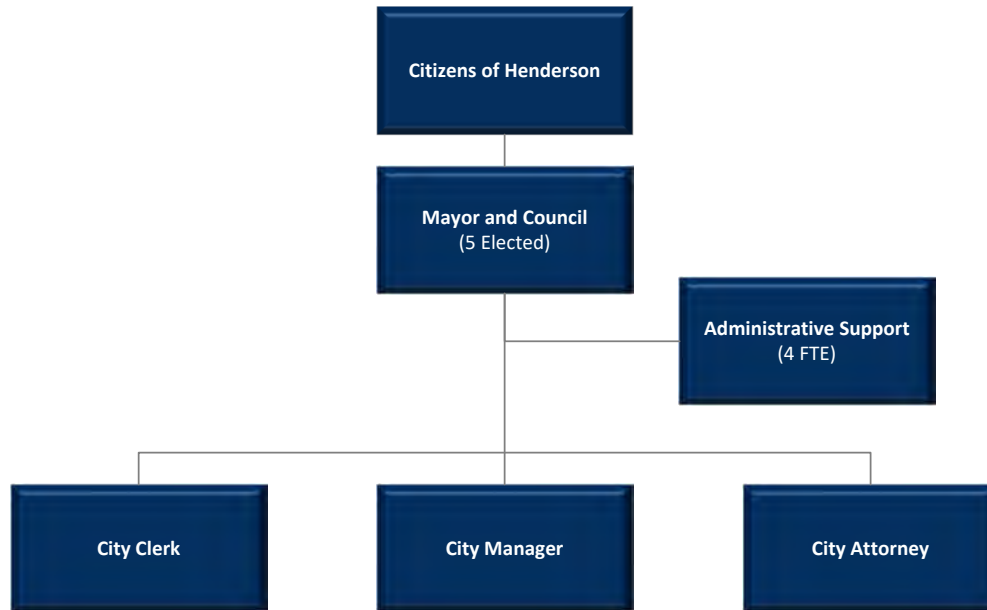


Mayor and Council

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):
Monica Larson, Councilwoman Ward II
Jim Seebock, Councilman Ward I
Michelle Romero, Mayor
Dan H. Stewart, Councilman Ward IV
Carrie Cox, Councilwoman Ward III

Mayor and Council

The City Charter established a Council/Manager form of government in 1965 and gives the Mayor and Council legislative power of the City. The Mayor is elected at large and the Councilmembers are elected by Ward on a nonpartisan basis. The Council appoints the City Manager, City Attorney, and City Clerk who are directly responsible to the Council. The Mayor serves as a member of the City Council and presides over its meetings. The Mayor is the recognized head of the city government for ceremonial purposes and performs emergency duties necessary for the general health, welfare, and safety of the city. The Mayor Pro Tempore is elected by members of the City Council and performs the duties of the Mayor during the Mayor's absence. The Mayor and City Council decide, by majority vote, on all land use issues, business licenses, City ordinances, City operating budget and expenditures of City funds over \$100,000.

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 2026 budget decreased by 8% compared to the prior year estimates, primarily due to a reduction in Services and Supplies related to carryovers in Fiscal Year 2025 for a community assessment survey and membership dues/fees. The increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.



Move with the Mayor

Mayor & Council Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 492,378	\$ 465,183	\$ 564,170	\$ 564,491	\$ 321	0%
Employee Benefits	241,774	241,787	320,739	370,932	50,193	16%
Services and Supplies	128,959	257,784	337,304	190,876	(146,428)	-43%
Total	\$ 863,111	\$ 964,754	\$ 1,222,213	\$ 1,126,299	\$ (95,914)	-8%
Program						
General Fund						
General	\$ 1,154,005	\$ 1,312,707	\$ 1,520,985	\$ 1,440,552	\$ (80,433)	-5%
Admin/Attrition Adjustment	(290,894)	(347,953)	(298,772)	(314,253)	(15,481)	5%
Total	\$ 863,111	\$ 964,754	\$ 1,222,213	\$ 1,126,299	\$ (95,914)	-8%
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%



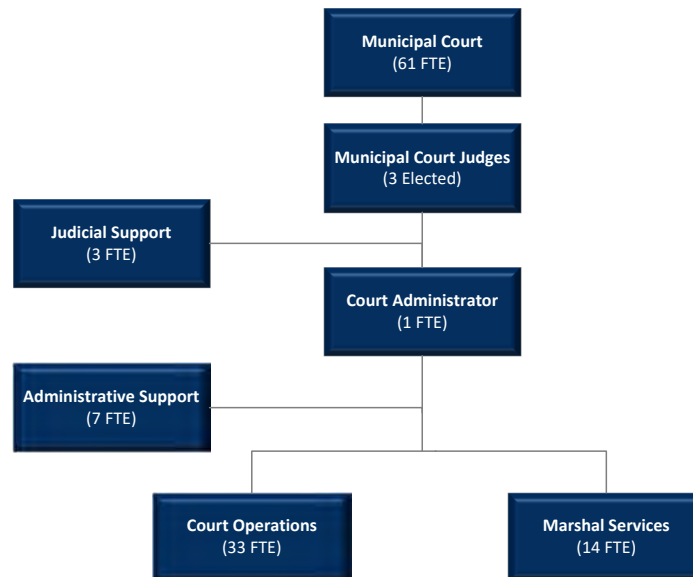
Mayor for the Day

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:



Court Operations

Court Operations at Henderson Municipal Court handles the processing of misdemeanor criminal cases, 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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Criminal Action Codes Collective Measures*	80%	80%	84%	85%	85%
Criminal Misdemeanors Time to Disposition	80%	92%	92%	92%	92%

*Cases disposed resolved within 180 days

Past Accomplishments:

- The customer service team fulfilled approximately 1,800 records requests and assisted 10,700 court users at the customer service windows during Fiscal Year 2025.
- The Court resolved over 3,900 warrants in Fiscal Year 2025.
- The Court expunged a backlog of 435,983 cases from the case management system in compliance with the retention schedule set by the Nevada Supreme Court.
- Assistance in Breaking the Cycle (ABC) Court has graduated 91 participants since 2008. Veteran's Treatment Court, in partnership with the U.S. Department of Veterans Affairs, graduated 234 since Fiscal Year 2011.
- The Court secured a grant which allowed the purchase of two television screens for visual enhancement of court proceedings.
- In Fiscal Year 2025, the Court developed a customized electronic sentencing order for Juvenile Court sessions to enhance compliance and ensure better understanding of court documents.
- ABC Court added a Specialty Court Coordinator to assist with the specific needs of program participants.

Objectives:

- The average phone wait time is 0.44 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 2026.
- 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.



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 and Services:

- Entry Screening
- Courtroom Security
- Compliance Enforcement
- Offender Transport
- Service of Summons and Notices

Standards & Benchmarks:

- National Center for State Courts (NCSC)
- Nevada Continuity (C.O.O.P)

Anticipated Community Outcomes:

- Community Safety

Key Fact

In Fiscal Year 2025, Marshals screened approximately 105,000 persons entering the Justice Facility.

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Access & Fairness Survey Results "I felt safe in the courthouse."	4 out of 5	N/A*	N/A*	3.84	N/A*

*Survey not conducted every year

Past Accomplishments:

- Promoted a Sergeant to Field Services and re-instituted the Municipal Court Marshal field team to provide warrant service and transports.

Objectives:

- 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 2026 budget appropriations remained relatively flat over the prior year. A decrease in Municipal Court Services and Supplies expense related to reduced grant expenses was offset by an increase in Salaries and Wages and Benefits. The increase in Salaries and Wages can be attributed to contractually obligated increases for represented employees and annual adjustments for non-represented employees while the increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.



Municipal Court Expenditures by Category/Program

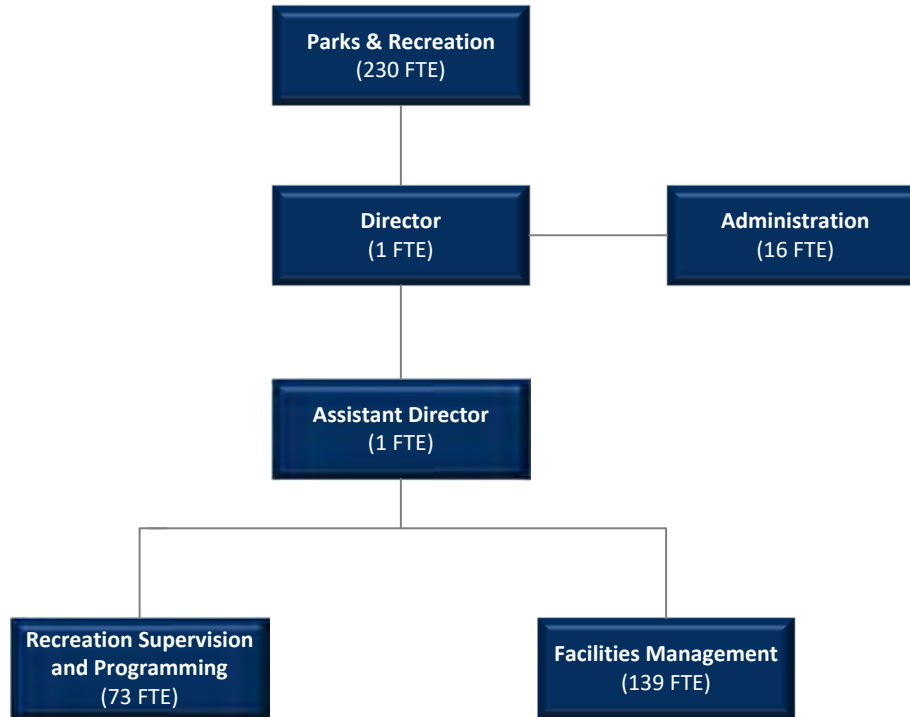
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 4,808,183	\$ 4,929,710	\$ 5,657,842	\$ 5,826,027	\$ 168,185	3%
Employee Benefits	2,558,936	2,810,570	3,182,634	3,384,241	201,607	6%
Services and Supplies	2,001,231	2,078,657	3,248,114	2,548,476	(699,638)	-22%
Capital Outlay	29,014	-	100,182	300,000	199,818	199%
Subscription-Based Information Technology Arrangements	7,260	7,623	-	-	-	-
Total	\$ 9,404,625	\$ 9,826,560	\$ 12,188,772	\$ 12,058,743	\$ (130,029)	-1%
Program						
General Fund						
General	\$ 8,747,465	\$ 9,233,917	\$ 10,331,758	\$ 10,700,979	\$ 369,221	4%
Subtotal General Fund	\$ 8,747,465	\$ 9,233,917	\$ 10,331,758	\$ 10,700,979	\$ 369,221	4%
Muni Court Fund	\$ 449,713	\$ 283,103	\$ 846,765	\$ 796,221	\$ (50,544)	-6%
Grant Fund	\$ 207,447	\$ 309,539	\$ 1,010,249	\$ 561,543	\$ (448,706)	-44%
Total	\$ 9,404,625	\$ 9,826,560	\$ 12,188,772	\$ 12,058,743	\$ (130,029)	-1%
Full-Time Employees						
General Fund	62	62	62	60	(2)	-3%
Muni Court Special Revenue	1	1	1	1	-	0%
Total	63	63	63	61	(2)	-3%

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:



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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Parks and Recreation Cost Recovery	44%	31%	31%	31%	31%

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Park Irrigation Water Usage Gallons per Acre (Annual Average)	620,000	589,842	599,955	580,000	605,000



Pumpkin Park

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 and Services:

- 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



Art Mural at Dos Escuelas Park

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Customer Satisfaction Rating (Community Survey)	95%	93%	96%	93%	95%

Past Accomplishments:

- Only city in Nevada accredited by CAPRA for 24 consecutive years.
- Trust for Public Land Park Score ranked 23rd Park and Recreation Department in the nation.
- 1.8 million square feet of non-functional turf has been converted (1.4 million square feet) or removed (440,000 square feet).
- Designated as a Tree City USA for 35 consecutive years.
- The Whitney Mesa BMX Track is ranked as the world's fastest BMX track and ranked as the #1 track in Nevada.

Financial Overview:

The Fiscal Year 2026 budget decreased by 8% compared to the prior year, primarily due to a reduction in non-recurring capital expenditures and services and supplies (in both the Special Recreation Fund and the Capital Replacement Fund). Additionally, Salaries decreased due to one-time Grant funded payroll in Fiscal Year 2025 to complete renovation projects. This decrease is offset by an increase in Benefits as a result of the increased cost of maintaining employee benefits at current levels.

Parks and Recreation Expenditures by Category/Program

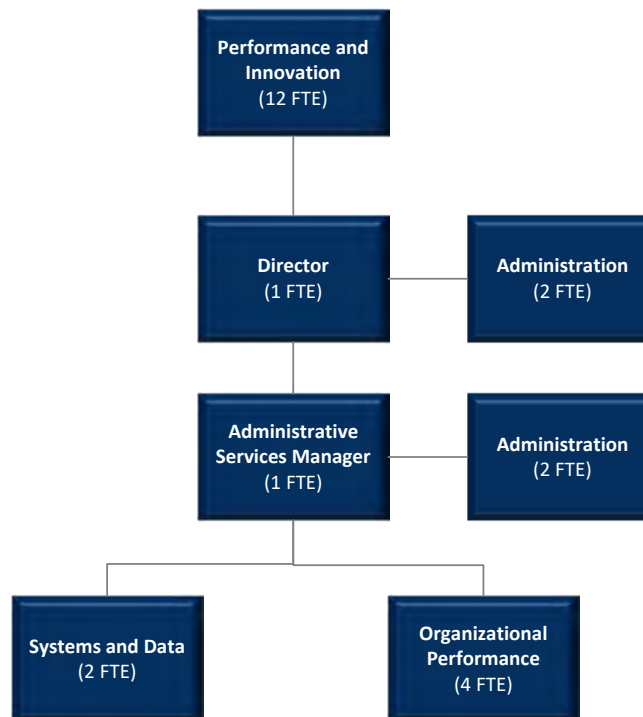
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 24,492,319	\$ 26,356,057	\$ 31,011,720	\$ 29,551,155	\$ (1,460,565)	-5%
Employee Benefits	9,686,607	11,159,204	13,705,900	15,152,980	1,447,080	11%
Services and Supplies	17,525,593	19,443,359	24,369,457	22,042,112	(2,327,345)	-10%
Capital Outlay	2,587,463	4,069,271	52,277,551	44,321,853	(7,955,698)	-15%
Total	\$ 54,291,982	\$ 61,027,892	\$ 121,364,628	\$ 111,068,100	\$ (10,296,528)	-8%
Program						
General Fund						
Parks						
General	\$ 11,172,437	\$ 11,802,721	\$ 14,652,802	\$ 14,367,465	\$ (285,337)	-2%
Planning/Resource Development	546,905	575,415	663,736	724,169	60,433	9%
Maintenance General	10,834,418	12,174,681	13,208,799	13,346,431	137,632	1%
Subtotal Parks	\$ 22,553,760	\$ 24,552,817	\$ 28,525,337	\$ 28,438,065	\$ (87,272)	0%
Recreation						
General	\$ 4,422,962	\$ 4,641,959	\$ 4,502,617	\$ 5,804,469	\$ 1,301,852	29%
Communication	50,943	69,687	58,886	44,959	(13,927)	-24%
Bird Viewing Preserve	96,685	97,090	135,550	123,817	(11,733)	-9%
Recreation-Inclusion	611,611	681,865	735,011	792,221	57,210	8%
Sports	1,336,291	1,502,387	1,488,945	1,495,743	6,798	0%
Technical Services	811,181	964,106	1,128,730	1,192,255	63,525	6%
Recreation Centers	7,359,723	8,379,501	8,873,637	9,944,234	1,070,597	12%
Adult Sr Services	2,256,584	2,553,836	2,711,162	2,512,233	(198,929)	-7%
Swimming Pools	6,215,895	6,863,706	7,081,996	6,973,813	(108,183)	-2%
Public Affairs	88,404	22,980	443	404	(39)	-9%
Subtotal Recreation	\$ 23,250,279	\$ 25,777,117	\$ 26,716,977	\$ 28,884,149	\$ 2,167,172	8%
Subtotal General Fund	\$ 45,804,039	\$ 50,329,934	\$ 55,242,314	\$ 57,322,214	\$ 2,079,900	4%
Special Recreation Fund	\$ 1,058,518	\$ 1,378,963	\$ 7,189,253	\$ 1,000,000	\$ (6,189,253)	-86%
Development Services Fund	\$ 49,798	\$ 45,005	\$ 34,131	\$ -	\$ (34,131)	-100%
Capital Replacement Fund	\$ 1,215,455	\$ 2,972,527	\$ 5,922,002	\$ 3,030,000	\$ (2,892,002)	-49%
Recreation, Cultural Events, & Tourism	\$ 3,794,849	\$ 4,030,428	\$ 6,123,271	\$ 4,836,773	\$ (1,286,498)	-21%
Grant Fund	\$ 2,369,323	\$ 2,271,035	\$ 46,853,657	\$ 44,879,113	\$ (1,974,544)	-4%
Total	\$ 54,291,982	\$ 61,027,892	\$ 121,364,628	\$ 111,068,100	\$ (10,296,528)	-8%
Full-Time Employees						
General Fund	218	221	220	220	-	0%
Recreation, Cultural Events, & Tourism	10	10	10	10	-	0%
Total	228	231	230	230	-	0%

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:



Organizational Performance

Organizational performance is furthered through collaborative programs, projects, and processes closely aligned to citywide goals and customer needs. Performance is closely tracked and improved via robust performance indicators, service level targets, and benchmarking.

Key Programs and Services:

- Strategic Planning and Implementation
- Operational Planning
- Continuous Improvement (CI) and Innovation
- Data Strategy and Analytics
- Customer Service

Standards & Benchmarks:

- National Baldrige Performance Excellence Criteria
- Bloomberg What Works Cities Criteria
- Lean Six Sigma

Anticipated Community Outcomes:

- High-Performing Public Service



PATH to PREMIER

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
% Strategic KPIs Meeting Target	100% at end of 4-year planning period	53%	N/A**	35%	50%
Call Center Wait Time/Volume	5 minutes or less	2:00/253,90	2:51/267,998	2:55/283,869	2:58/298,000
Walk In Wait Time/Volume	6 minutes or less*** (low volume (LV)), 20 minutes or less (high volume (HV))	5:13 LV 32:00 HV	4:17 LV 15:42 HV	4:18 LV 18:34 HV	4:20 LV 11:15 HV
Customer Service Satisfaction – Customer Comment Cards****	90% or better	92.06%	95.43%	85.00%***	88%
Customer Service Satisfaction – Citizen Survey: Interactions with City Employees	90% or better	91%	N/A*	92%	N/A*
Complaint Rate – Comment Cards and Contact Henderson	5% or less	0.77%	2.19%**	2.32%	2.40%
Contact Henderson Average Response Time / Close Time	72 hours or less / 480 hours or less	32 / 474	32 / 433	24 / 226	23 / 250

* Survey not performed every year

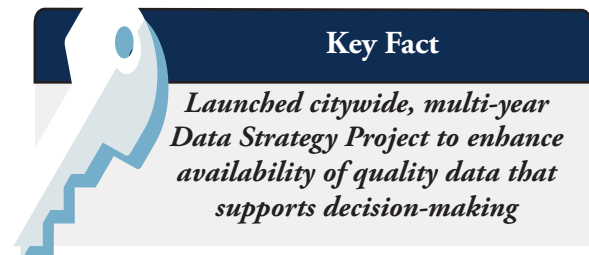
**Launch of new Strategic Plan

***Target was decreased in November 2024

****"Happy or Not" included beginning calendar year 2025.

Past Accomplishments:

- Distributed 2024-2027 Strategic Plan and associated progress reports to over 12,000 residents, businesses and stakeholders.
- Trained over 70 Lean Six Sigma Yellow and White Belts in-house.
- Support departments in maintaining a 91% citizen satisfaction with interactions with city employees via the city's PREMIER customer service program.

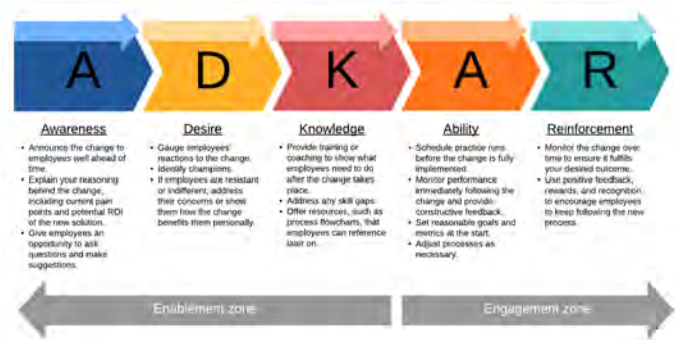


Policy and Project Support

Organization-wide performance via the following citywide programs: change management processes, project management approaches, and defined outcomes that are the focus of every engagement. In addition to citywide support, the department provides administrative support to the City Manager's Office through the review and/or implementation of citywide policies, creation and administration of contracts and agenda items, and business assessments and accreditations.

Key Programs and Services:

- Change Management and Coordination
- Special Projects
- Assessment and Accreditation Consultations and Support
- City Manager's Office (CMO) Contract and Agenda Item Management
- CMO Policy Analysis, Development and Implementation



Standards & Benchmarks:

- National Baldrige Performance Excellence Criteria
- Bloomberg What Works Cities Criteria
- ADKAR Change Management Methodology

Anticipated Community Outcomes:

- High-Performing Public Service

Financial Overview:

In Fiscal Year 2026, budget appropriations decreased by 4% overall. This decrease is primarily due to an anticipated reduction in certification costs in Services and Supplies as well as benefits from increased cost reimbursements in the Admin/Attrition Adjustments. These cost decreases are offset to some extent by increases in Salaries and Wages attributable to contractually obligated increases for represented employees and annual adjustments for non-represented employees while the increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.

Past Accomplishments:

- 2024 Malcolm Baldrige National Award Winner
- What Works Cities Silver Certification
- What Works Cities Gold Certification



Performance and Innovation Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ -	\$ 892,126	\$ 993,764	\$ 1,031,275	\$ 37,511	4%
Employee Benefits	-	449,261	521,166	585,056	63,890	12%
Services and Supplies	-	28,541	375,507	201,977	(173,530)	-46%
Total	\$ -	\$ 1,369,928	\$ 1,890,437	\$ 1,818,308	\$ (72,129)	-4%
Program						
General Fund ⁽¹⁾						
General	\$ -	\$ 1,680,718	\$ 2,330,740	\$ 2,326,635	\$ (4,105)	0%
Admin/Attrition Adjustment	-	(310,790)	(440,303)	(508,327)	(68,024)	15%
Total	\$ -	\$ 1,369,928	\$ 1,890,437	\$ 1,818,308	\$ (72,129)	-4%
Full-Time Employees						
General Fund	-	12	12	12	-	0%
Total	-	12	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 the FY 2024.



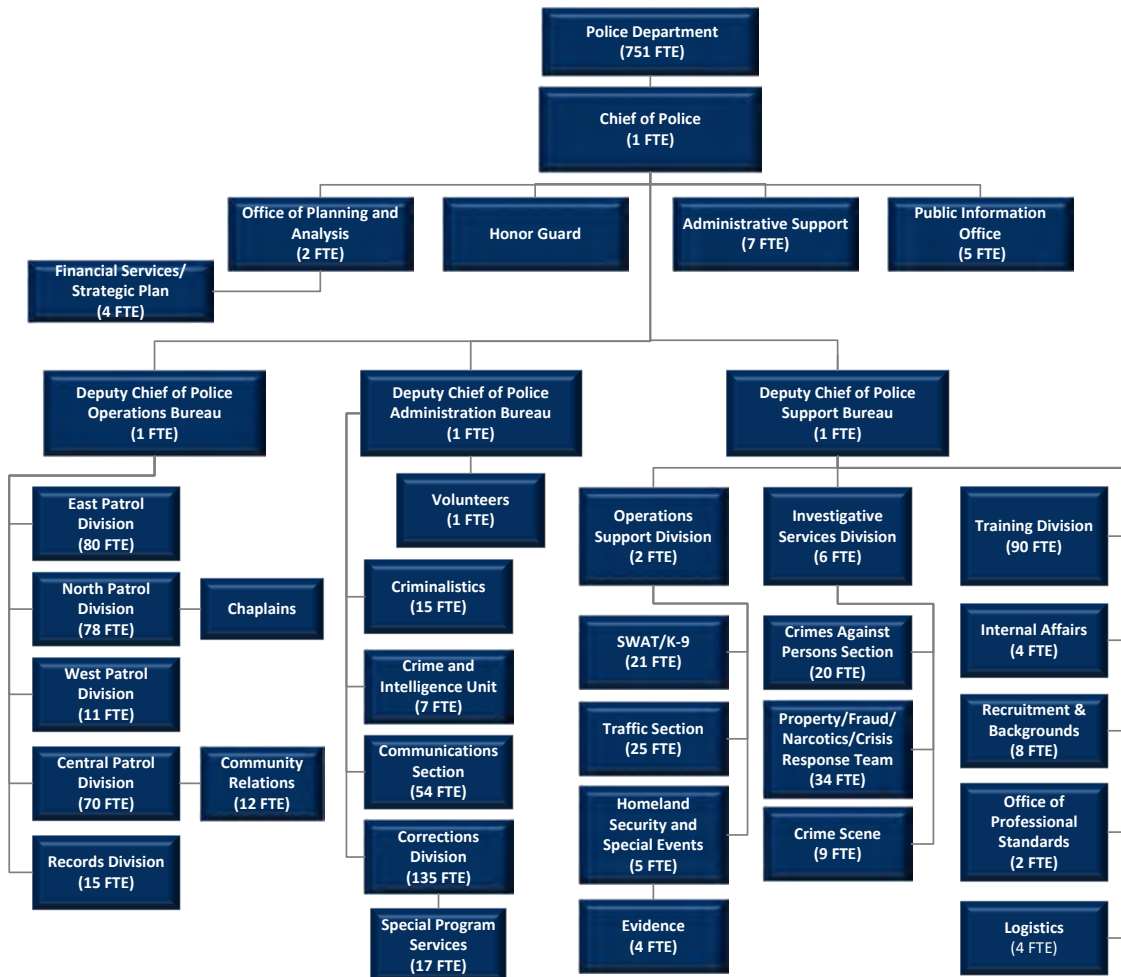
Performance and Innovation staff with
Malcolm Baldrige National Quality Award

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:



Response and Investigations

Enforces the laws and statutes of the State of Nevada and the ordinances of the City of Henderson, protects life and property, and responds to the quality-of-life needs of the community and its over 350,000 residents.

Key Programs and Services:

- 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)
- National Incident-Based Reporting System (NIBRS)

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated*	FY 2026 Projected
Benchmark Cities – Crimes against Persons Comparison	7.5 per 1000 Residents	13.10	13.05	10.24	8.87
Benchmark Cities – Crimes against Property Comparison	18 per 1000 Residents	28.90	30.76	23.39	20.70
YTD vs. PYTD NIBRS Overall Crime Offenses	2% Reduction	2.39	5.59	-14.33**	-14.33
Priority 1 Response Time Average*	6 Minutes 49 Seconds	7 Minutes 6 Seconds	7 Minutes 18 Seconds	8 Minutes 16 Seconds	8 Minutes 10 Seconds

*FY 2025 Estimate is based on July 2024 – February 28, 2025

**An average was used for the four months of FY2025 available for reporting

Source: P1RMS IBRXML Table, P1CAD, NIBRS data includes all null beats

Past Accomplishments:

- To deter crime and reduce crashes, officers have been tasked with increasing their high-visibility, self-initiated activity throughout their shifts and during double squad operations. In the first two quarters of 2025, self-initiated activity decreased by 2.85%. During the same period, patrol traffic stops rose by 33%, and the citation rate increased by 40%. As a result, person crimes decreased by 7.7%, and property crimes declined by 16.95% compared to the last two quarters of 2024.



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.

Corrections

The Henderson Detention Center (HDC) provides housing, custody, and care for all pre-trial and post-convicted misdemeanor and felony inmates within its 540-bed, 127,200-square-foot detention facility. As the primary receiving facility, HDC manages housing, booking, processing, and detention services including Central Booking, Intake and Housing Operations, Inmate Property, Inmate Records and Classification, and the Special Programs and Services Unit, which encompasses House Arrest, Inmate Treatment, Intervention Services, and Misdemeanor Probation.

Key Programs and Services:

- Facility Security and Operations
- Inmate Services and Transport
- Medical Services
- Meal Services
- Visitation
- Inmate Programs
- Inmate Records and Classification
- Special Programs and Services
- Community Resource/Inmate Discharge Program is in development to provide inmates with essential resources and medication upon release, with projected completion in fiscal year 2026.

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

Objectives:

- Provide an ethical, humane, sanitary, and cost-effective environment for pre-trial and post-conviction misdemeanor and felony inmates.
- Deliver correctional programs and inmate services, including meals, medical care, visitation, law library access, and wellness initiatives for detainees.



Past Accomplishments:

- A second Corrections/Intel position was created to assist the Police Department in identifying and documenting gang members housed at the Detention Center, while also providing an additional officer to collaborate with the Las Vegas Valley Fusion Center.
- The first corrections-specific training schedule was developed; previously, training was conducted alongside patrol officers. This new schedule allows for more efficient use of training time, with a greater focus on correctional safety for both inmates and officers, while reinforcing best practices in inmate management.
- Additional food flaps were installed to enhance officer and inmate safety.
- Facility camera upgrades were completed, adding 200 new camera views.
- A court/transport team was implemented to coordinate the upcoming community resource program while ensuring consistency in court and transport tasks.
- Hosted the second annual “Warming the Community” event, where Corrections Officers distributed coats to children at Robert Taylor Elementary School.
- Partnered with medical provider NaphCare to host a “Shop with a Corrections Officer” event during the holiday season at a local Target.
- An additional bathroom was constructed in Booking to better accommodate arrestees awaiting transfer to housing, while improving inmate management and safety.

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Operational Cost per Inmate per Day	N/A*	\$263.78	\$275.95	\$267.48	\$288.00

**The department is working on establishing an industry benchmark by collecting data, analyzing trends, and consulting with experts.*



Key Fact

Henderson Detention Center average daily population increased from 276 to 295 inmates in Fiscal Year 2025, reflecting a 7% rise from the previous fiscal year.



Communications

The Henderson 9-1-1 Communications Center remains the primary Public Safety Answering Point (PSAP) for the City of Henderson. The Communications Center provides dispatch services for police, medical, and fire responses, operating 24/7/365. Communications answers calls-for-service from the public, public safety employees (police and fire), residents, businesses, and City employees. Communications also handles both emergency and nonemergency calls-for-service and coordinates appropriate dispatch responses.

Key Programs and Services:

- Receives and Processes Emergency and Non-emergency Calls for Service.
- Monitors Police and Fire Radio Channels
- Provide Pre-Arrival Instructions to Callers
- 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

Key Fact

The Dispatch Center received 286,284 calls in 2024, with 118,057 incoming calls received on the 9-1-1 phones lines. The center also received 496 texts to 9-1-1 during the same year.

Standards & Benchmarks:

- National Emergency Number Association
- Commission on Fire Accreditation International

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
9-1-1 Calls Answered within 15 seconds	90%	79.36%	79.52%	82.00%	83.00%
9-1-1 Calls Answered within 20 seconds	95%	83.58%	83.03%	85.00%	86.00%

Past Accomplishments:

- Successfully completed an on-site CALEA assessment -including file reviews, interviews, facility tours, and observations- resulting in the re-accreditation of the dispatch center.
- Opened new dispatch center in FY 2025.
- Installed 16 grant-approved consoles for the new dispatch center, with eight placed in the new training room area.
- Improved compliance numbers on medical calls for service with the implementation of the quality assurance team.
- Secured grant funding to purchase an additional radio recorder, providing redundancy in radio transmission recordings.
- Expanded contingency plans and finalized memorandums of agreement with Metro and North Las Vegas dispatch centers for emergency situations.

Objectives:

- Provide excellent customer service by following national standards for call answer, entry, and dispatch times.
- Ensure quick and efficient response by first responders (Communications, Fire, and Police personnel), contributing to a safer and more secure community.



9-1-1 Communication Center

Backgrounds, Recruitment, and Training

Recruitment and Backgrounds provides all aspects of the hiring process for new Police Officers and Corrections Officers, including recruitment activities, applicant selection and testing, and background investigations. It also conducts 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, equipping them with the knowledge, skills, and abilities needed to safely and effectively respond to and mitigate criminal activity, while performing proactive policing in accordance with 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 instruction.

Key Programs and Services:

- 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:

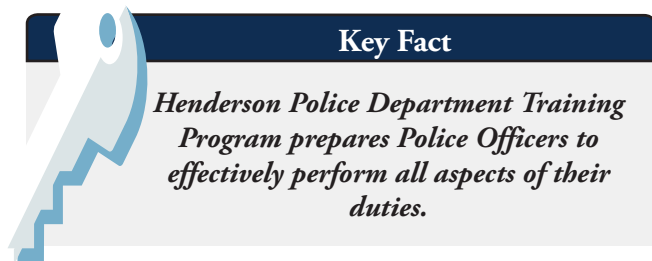
- Community Safety

Past Accomplishments:

- The Backgrounds Unit conducted 493 investigations for both sworn and non-sworn positions during the fiscal year - an increase of 119 investigations compared to the previous year.
- The Recruitment and Backgrounds Unit participated in 33 recruitment events in FY2025 and processed 1,210 Corrections Officer (CO) applications and 1,380 Police Officer (PO) applications.
- Henderson Police Academies 10 and 11 graduated during this fiscal year, with a combined total of 44 officers who have either completed or are currently undergoing Field Training. The current academy, HPA 12, includes 23 recruits (18 POs and 5 COs) and is scheduled to graduate on September 11, 2025.
- The U.S. Army's Partnership for Your Success (PAYS) program, which we plan to join, is currently awaiting final signoffs. Once approved, we expect to launch our participation with the next Police Academy cohort beginning in September 2025.

Objectives:

- Hire, develop, and retain an outstanding and diverse workforce.
- Build and maintain a strong, sustainable, and high performing culture.
- Continuously improve organizational capabilities.



Traffic Safety and Special Operations

The Traffic Unit focuses on improving roadway safety through a combination of engineering, education, and enforcement, and is tasked with investigating all serious injury and fatal collisions within the City of Henderson. Special Operations is responsible for managing critical incidents, enhancing community safety, and conducting search-and-locate operations that require advanced training and expertise. This includes oversight of the Special Weapons and Tactics (SWAT) team and the K-9 Unit. Homeland Security and Special Events ensures the safety of residents and visitors during medium to large-scale events in Henderson, as well as select events throughout Clark County, through comprehensive planning, coordination, and execution of detailed safety protocols.

Key Programs and Services:

- High-Risk Warrant Service
- Criminal and Hostage Situations
- Dignitary Protection/Escorts
- Search and Locate Operations
- Special Event Planning and Staffing
- Traffic Enforcements and Accident Investigations
- Commercial Vehicle Safety



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.

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
- Northwestern Police Motorcycle Training

Anticipated Community Outcomes:

- Community Safety

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Traffic Crashes per 1,000 Residents	8	10.48	11.41	10.87	10.87
Traffic Crashes with Injury per 1,000 Residents	3	2.51	2.76	2.39	2.85
Bicycle Injury Crash Percentage of Total Injury Crashes	3%	6.6%	5.6%	8.1%	8.1%
Pedestrian Injury Crashes Percentage of Total Injury Crashes	6%	8.2%	8.8%	10.7%	10.7%

Past Accomplishments:

- In 2024, SWAT responded to 11 criminal barricades, conducted one hostage rescue, served 84 search warrants, and had no active assailant incidents.
- In 2024, the K-9 Unit added two new canines, and one officer successfully completed a three-week SWAT school. The unit saw a 57% increase in patrol assistance, a 29% increase in SWAT support, a 179% rise in requests for narcotic searches, and a 20% increase in community outreach efforts.
- The Special Events unit manages an average of 62 extra-duty postings each month, filling those assignments with approximately 261 officers. Each event is supported by a detailed Event Action Plan to ensure proper guidelines are followed for overtime personnel and that all instructions are clearly communicated.
- The Special Events unit oversees the deployment of approximately 100 Meridian Barriers, which are strategically utilized at select events – typically once a month – to help prevent mass casualty incidents involving vehicles used as weapons.



Objectives:

- SWAT/K-9/CNT (Crisis Negotiation Team) provides premier high-risk search warrant service, crisis negotiation and patrol support. The unit utilizes nationally recognized standards to perform these critical operations safely and effectively.
- The Special Events Unit's goal is to provide a safe environment for the residents and visitors of Henderson to enjoy planned events within the city.
- The Traffic Unit is dedicated to ensuring traffic and pedestrian safety in the City of Henderson. This unit works closely with the patrol division of the Henderson Police Department. The unit's approach is centered around the three "E"s of traffic safety: Education – informing the public about safe driving practices; Engineering – providing data and insights to traffic engineers to support safer roadway design; Enforcement – upholding traffic laws to enhance safety for all road users.

Community Outreach

The Community Relations Unit (CRU) provides community-based police services throughout the City of Henderson. CRU supports the Henderson community through a variety of projects and programs, including educational initiatives, victim assistance, and serving as a liaison between community members and the Henderson Police Department (HPD). Key programs delivered by CRU include Crime Free Multi-Housing, Crime Prevention Through Environmental Design, Neighborhood Watch, DREAM (Decision, Responsibility, Education, Achievement, and Motivation), Every Fifteen Minutes, and National Night Out. CRU also participates in various community events such as Senior Safety Presentations, Station Tours, Homeless Counts, HOA Meetings, Planning Commission, Coffee with a Cop, Nevada Reading Week, Stranger Danger/Child Safety, and numerous community and business events (e.g., fraud protection, personal safety, prescription pill collections, Boys and Girls Club, career days, and back-to-school events).

Key Programs and Services:

- Crime Prevention and Education Programs
- Community Engagement
- Public Education Initiatives

Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- Increased number of participants in the HPD Explorer Program from FY 2023 to FY 2025. Currently, there are 36 Explorers.
- Three participants from the 2024 explorer program are now Henderson Police Officers.



National Night Out

Objectives:

- Community Relations Unit is tasked with providing positive relationships with citizens and establishing partnerships with the community through various crime-prevention programs, services and classes.
- Foster trust, enhance public safety, and build positive relationships between law enforcement and the communities they serve.
- Active collaboration between the Community Relations Unit and community members to identify and solve problems. Unit officers should be accessible and visible in the community, particularly in neighborhoods with high levels of engagement and focus on proactive, preventative measures to build relationships, rather than merely responding to incidents.

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.

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Community Engagement Interactions	N/A*	4,027	1,772	1,442	1,500

*The department is working on establishing an industry benchmark by collecting data, analyzing trends, and consulting with experts.

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 and Services:

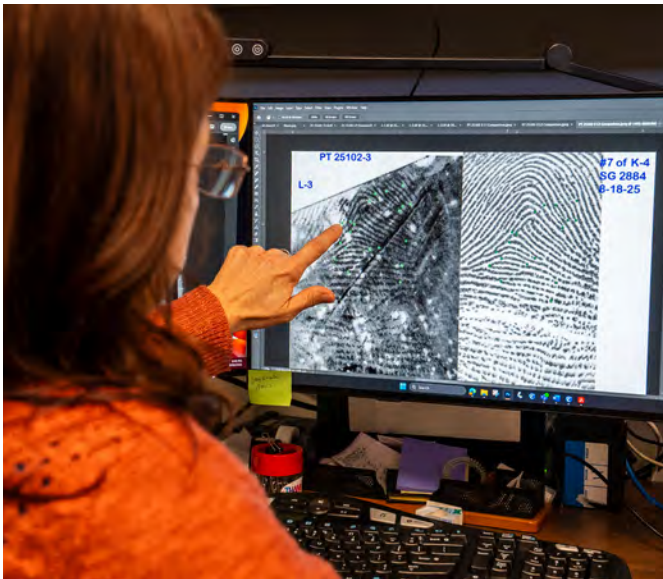
- Forensics Testing and Analysis
- Impression Evidence Analysis
- Toxicology and Drug Analysis
- Crime Series Identification and Linkage
- Findings, Conclusions, and Expert Testimony
- Evidence Collection (DNA, Trace)
- Chain of Custody

Standards & Benchmarks:

- ANSI National Accreditation Board (ANAB)
- ISO/IEC 17025 and ANB AR3125 Accreditation Standards
- Organization of Scientific Area Communities for Forensic Science (OSAC) Standards
- American Society of Crime Laboratory Directors (ASCLD) Standards
- International Certification Standards

Anticipated Community Outcomes:

- Community Safety



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 employs 2 of the 63 certified examiners worldwide that are internationally certified footwear examiners. The Henderson Forensic Laboratory also employs the only internationally certified 10-print examiner in the state of Nevada.

Past Accomplishments:

- Awarded full ISO/IEC 17025 reaccreditation, with zero non-conformities, in September 2024.
- Completed construction of a new 20,221-square-foot Forensic Laboratory featuring state-of-the-art facilities, including administrative space, evidence vaults, and secured parking. The new facility is anticipated to be fully operational by the end of year 2025.
- Secured a \$250,000 grant to replace the Laboratory Information Management System (LIMS) at the Henderson Forensic Laboratory. This paperless system went live in April 2024, and a paperless lab request system will be implemented in 2025.
- In 2024, purchased redundancy instruments for Toxicology Section, including new GC-FIDs (gas chromatography with flame ionization detection for blood alcohol testing), new ELISAs (enzyme-linked immunosorbent assays for blood drug screening), new LC/MSs (liquid chromatography/mass spectrometry for blood drug confirmation), and associated generators and peripheral equipment to help mitigate DUI testing backlog due to equipment downtime/failure.
- Procured over \$1 million worth of equipment and instrumentation for the new facility through grants and bond purchases in 2024.
- Relocated the Evidence Vault and Crime Scene Unit to separate entities within the Investigative Services Division in accordance with City Audit recommendations.

Objectives:

- 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 processes evidence and analyzes latent prints, footwear and tire tracks, and 10-prints. The Chemistry Section analyzes seized drugs and controlled substances, blood alcohol, and blood toxicology. Both sections provided expert testimony of results to assist the trier of fact.



Forensics Staff

Support

Support plays a vital role in assisting the entire department by providing leadership, developing policy, conducting research analyzing crime statistics and trends, managing finances and assets, maintaining records, and ensuring compliance with NCIC and NCJIS. It also oversees internal investigations and essential support functions such as crossing guards and volunteer coordination. This service area includes administration, public information, planning and analysis, crime and intelligence, financial services, records management, accreditation, and internal affairs.

Key Programs and Services:

- Leadership and Vision Development
- Analytics and Data-Driven Strategies
- Fiscal Responsibility
- Records and Policies Management
- Internal Investigations
- Reporting and Registration



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 (CALEA)

Anticipated Community Outcomes:

- Community Safety

Past Accomplishments:

- The Office of Professional Standards completed the fourth and final cycle of the four-year accreditation process, sponsored by CALEA, paving the way for the Commission Hearing in March 2025.
- Collaboration with the state on NCJIS Modernization Project to ensure compliance with State and FBI requirements.
- Upgraded AFIS software to cloud-based system, improving security, efficiency, and compliance with CJIS standards.
- The Henderson Police Department engages with the community through a strong social media presence, including Facebook (27,452 followers), X (18,499), Instagram (11,363), YouTube, and the HPD App. Additionally, 87,810 Henderson residents connect with the department via Nextdoor. In 2024, the department's social media audience grew by 10.9%, expanding its reach and engagement.
- HPD hosted the second annual Chief's Coats for Kids event, offering hot chocolate, snacks, and a screening of the movie Elf. Officers engaged with residents who donated coats and warm clothing. Despite the cold weather, the community contributed 360 jackets, 20+ blankets, and 75 toys.
- The Henderson Police Department hosted its inaugural Autism Allies event attended by 200 residents on April 25, 2024, at Water Street Plaza, successfully connecting the community with valuable resources. Organized by the HPD Crisis Response Team, the event brought together autism-focused businesses and nonprofits to raise awareness.
- The Henderson Police Department introduced a new tool to support victims of domestic violence by equipping every patrol car with strangulation resource kits (192 kits total).
- HPD Volunteers helped unpack, prep, sort, and setup donated school supplies – benefiting nearly 3,000 children with items including lunch totes and backpacks.
- To enhance community outreach, the Henderson Police Department launched “Pan Dulce por La Policia” at La Bonita Supermarket in 2024, fostering connections with the Hispanic community in a relaxed setting. Residents engaged in one-on-one conversations with officers, asked questions, and enjoyed traditional conchas. The event successfully strengthened relationships and reinforced the department's commitment to serving and protecting all residents.



Key Fact

Henderson Police Department has been accredited since 2002, and the Communications Center since 2015. The department is currently working on having the Police Academy accredited, which would make Henderson PD one of the few Tri-Arc CALEA accredited agencies in the country.



Key Fact

In 2024, ninety-eight (98) members of the Henderson Police Volunteers contributed 18,875 hours of service.

Objectives:

- Obtain and retain CALEA accreditation via continual and comprehensive self-assessment, reviewing policies, procedures, and operations against internationally recognized public safety standards.

Financial Overview:

The Fiscal Year 2026 budget decreased 6% over the prior year. The Animal Control program moved to the Community Development & Services department, resulting in a reduction of 22 employees and \$3.6 million in related costs. Capital outlay and grant funded expenditures accounted for additional decreases. The decreases were partially offset by Benefits increases in workers compensation costs and substantially increased public safety contribution rates in the Public Employee Retirement System.



Police Expenditures by Category/Program

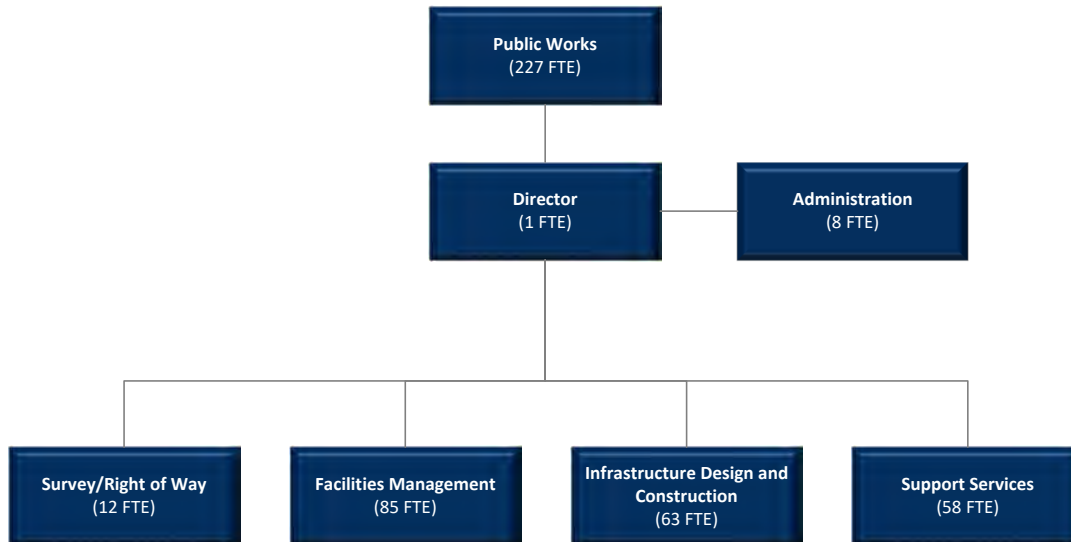
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 74,054,876	\$ 80,019,824	\$ 86,336,883	\$ 85,688,691	\$ (648,192)	-1%
Employee Benefits	44,161,722	48,791,058	56,069,084	62,338,067	6,268,983	11%
Services and Supplies	23,587,064	23,988,174	37,510,518	30,335,389	(7,175,129)	-19%
Capital Outlay	11,993,787	6,954,020	11,109,557	1,143,133	(9,966,424)	-90%
Leases	5,551	5,445	-	-	-	-
Subscription-Based Information Technology Arrangements	10,000	675,252	-	-	-	-
Total	\$ 153,812,999	\$ 160,433,773	\$ 191,026,042	\$ 179,505,281	\$ (11,520,761)	-6%
Program						
General Fund						
General	\$ 8,972,887	\$ 7,978,855	\$ 9,804,735	\$ 7,992,837	\$ (1,811,898)	-18%
Support Services	1,707,309	2,610,652	3,165,941	3,460,465	294,524	9%
Animal Control	2,382,734	2,932,865	3,580,713	-	(3,580,713)	-100%
Jail	26,766,142	29,794,645	30,929,057	33,022,787	2,093,729	7%
Crossing Guards	1,354,755	1,411,484	1,885,360	2,020,007	134,647	7%
Patrol-East Command	6,237,525	6,864,720	7,523,357	7,550,407	27,050	0%
Patrol-West Command	6,790,594	6,962,790	7,292,407	7,588,824	296,417	4%
Patrol-North Command	6,638,551	6,949,522	7,072,945	7,237,453	164,508	2%
K-9, Narc, Traffic	8,815,972	10,047,886	9,633,390	10,033,762	400,372	4%
Investigations	10,333,895	11,668,730	12,450,896	12,642,735	191,839	2%
Information Services	7,571,870	8,463,596	9,461,520	8,973,776	(487,744)	-5%
Police Training	5,203,544	5,625,317	6,202,899	7,234,175	1,031,276	17%
Records	1,852,774	1,870,538	2,077,878	2,265,653	187,775	9%
Special Operations	3,571,212	4,085,816	4,237,322	4,022,544	(214,778)	-5%
Community Relations	2,917,867	3,071,767	3,124,074	3,473,045	348,971	11%
Professional Standards	1,515,499	1,898,194	2,007,962	2,006,240	(1,722)	0%
Criminalistics	4,130,562	5,275,886	5,374,521	5,620,393	245,872	5%
Homeland Security	1,464,871	1,559,922	1,319,926	1,624,882	304,956	23%
Problem Solving Unit	1,443,209	1,598,315	1,742,961	2,669,364	926,403	53%
Taskforce MOU	207,022	341,763	385,641	-	(385,641)	-100%
West Patrol	131,081	50,235	734,440	1,239,724	505,284	69%
Patrol Central	1,615,922	-	-	-	-	-
Internal Affairs	1,855,727	1,181,288	1,066,616	1,154,825	88,209	8%
Special Services	-	-	-	33,571	33,571	100%
Special Pgms and Svcs Bureau	2,667,257	3,025,168	3,329,705	3,489,624	159,919	5%
Total General Fund	\$ 116,148,781	\$ 125,269,954	\$ 134,404,266	\$ 135,357,093	\$ 952,827	1%
Forfeited Assets Fund	\$ 361,793	\$ 226,929	\$ 371,794	\$ 1,000	\$ (370,794)	-100%
Grant Fund	\$ 2,603,863	\$ 2,166,438	\$ 6,747,920	\$ 2,825,453	\$ (3,922,467)	-58%
Capital Replacement Fund	\$ 8,120,848	\$ 4,207,493	\$ 8,635,248	\$ 1,143,133	\$ (7,492,115)	-87%
Commissary Fund	\$ 15,330	\$ 96,639	\$ 617,826	\$ 64,000	\$ (553,826)	-90%
Eldorado Valley Fund	\$ 115,223	\$ 110,795	\$ 656,722	\$ 123,000	\$ (533,722)	-81%
Sales & Use Tax Fund	\$ 21,483,822	\$ 23,820,421	\$ 29,960,305	\$ 31,015,985	\$ 1,055,680	4%
Crime Prevention Fund	\$ 4,963,338	\$ 4,535,104	\$ 9,631,961	\$ 8,975,616	\$ (656,345)	-7%
Total	\$ 153,812,999	\$ 160,433,774	\$ 191,026,042	\$ 179,505,281	\$ (11,520,761)	-6%
Full-Time Employees						
General Fund	581	592	589	567	(22)	-4%
Crime Prevention Fund	38	46	43	43	-	0%
Sales & Use Tax Fund	122	129	141	141	-	0%
Total	741	767	773	751	(22)	-3%

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:



Capital Improvement

Planning, design, financial management, project management, construction management, inspection, materials testing, and coordination of capital improvement projects.

Key Programs and Services:

- 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



ASSOCIATION OF ENERGY ENGINEERS

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



LEED



Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Capital Projects Completion	N/A*	38%	23%	38%	26%

*The department is working on establishing an industry benchmark by collecting data, analyzing trends, and consulting with experts

Facilities Management

Supports all city departments by providing maintenance, improvements, and custodial services for buildings, furnishings, and amenities.

Key Programs and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Facilities Preventive vs Corrective Maintenance	75% of maintenance hours are preventive	37%	54%	33%	30%

Fleet Management

Procurement, maintenance, repair, compliance, and replacement of the City’s vehicles and equipment, as well as fuel management.

Key Programs and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Fleet Preventive vs Corrective Maintenance	75% of maintenance hours are preventive	27%	31%	31%	32%
Fleet Downtime - Light Duty	3 Days	9 Days	9 Days	9 Days	8 Days

Floodplain Management

Flood control, street sweeping, environmental compliance, and emergency preparedness and response.

Key Programs and Services:

- Storm Preparedness, Response, Recovery and Mitigation
- FEMA Mapping and Management
- Regional Collaboration
- Stormwater Channel, Street and Drop Inlet Maintenance
- Street Sweeping

Standards & Benchmarks:

- Uniform Standard Drawings and Specifications, Clark County Area – industry standards for design and construction of infrastructure
- Clark County Regional Flood Control District (CCRFC) Hydrologic Criteria and Drainage Design Manual
- Nevada Department of Transportation Municipal Separate Storm Sewer System permit
- CCRFC Uniform Regulation for the Control of Drainage
- FEMA Community Rating System Coordination Manual

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City



Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Public Streets Swept	100% monthly	100%	100%	100%	100%
Drop Inlets Inspected	20% of all maintained annually/100% over 5 years	20%	21%	20%	20%
Channel/Basins Inspected	25% quarterly	25%	25%	25%	25%

New Development

Review, inspection, and regulatory compliance services for new and existing development projects.

Key Programs and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of Civil Plan Set Reviews	90% of plan sets complete within 3 reviews	52%	60%	71%	65%

Street Management

Maintenance, repair, and improvement of roadways, sidewalks, curbs, gutters, medians, and public right-of-way.

Key Programs and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Pavement Condition Index (PCI) Rating	Every street receives “good” or “excellent” rating (77%)	80%	69%	77%	87%

Traffic Management

Planning, evaluation, operation, and maintenance of the City’s traffic control network, including signals, signs, and streetlights.

Key Programs and Services:

- 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

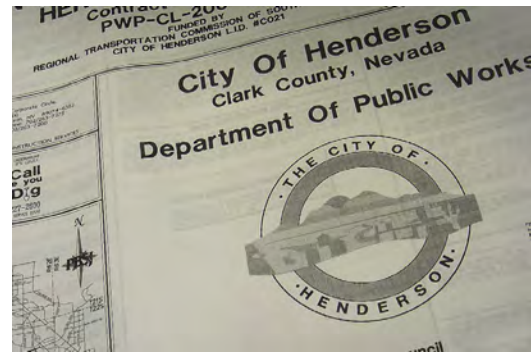
Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Traffic Management Preventive vs Corrective Maintenance	75% of maintenance hours are preventive	5%	5%	1%	3%



Financial Overview:

The Fiscal Year 2026 budget decreased 4% over prior year. This decrease is primarily due to reduced engineering and professional services expenditures associated with the grant funded Reimagine Boulder Highway project. These decreases are somewhat offset by net increases in capital outlay. Employee counts are slightly reduced in Fiscal Year 2026 leading to a reduction in Salaries wages while Benefits increased due to the increased cost of maintaining employee benefits at current levels.



Public Works Expenditures by Category/Program

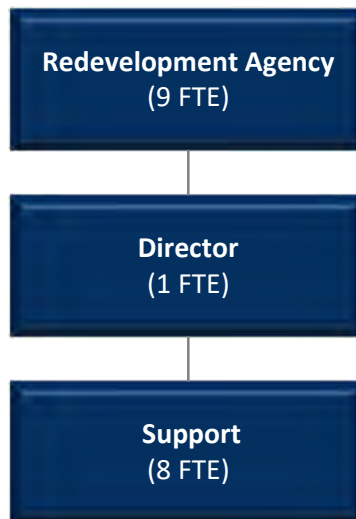
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 17,858,917	\$ 19,204,469	\$ 21,436,919	\$ 21,031,707	\$ (405,212)	-2%
Employee Benefits	9,596,631	10,205,579	11,093,383	12,047,647	954,264	9%
Services and Supplies	32,192,665	36,075,756	52,682,774	31,334,605	(21,348,169)	-41%
Capital Outlay	5,068,427	4,673,468	323,987,589	329,377,018	5,389,429	2%
Depreciation	5,851,918	6,342,433	7,421,889	7,410,091	(11,798)	0%
Leases	862	522	389	-	(389)	-
Total	\$ 70,569,420	\$ 76,502,227	\$ 416,622,943	\$ 401,201,067	\$ (15,421,876)	-4%
Program						
General Fund						
Building Maintenance	\$ 13,235,350	\$ 14,614,089	\$ 14,997,019	\$ 15,580,620	\$ 583,601	4%
Traffic	2,628,459	2,215,557	2,413,070	2,154,666	(258,404)	-11%
Support Services	5,212,468	6,172,458	7,517,401	7,745,579	228,178	3%
Subtotal General Fund	\$ 21,076,277	\$ 23,002,104	\$ 24,927,490	\$ 25,480,865	\$ 553,375	2%
Engineering Fund						
Administration	\$ 1,783,627	\$ 1,857,362	\$ 2,248,185	\$ 2,055,174	\$ (193,011)	-9%
Drafting/Design	2,220,995	2,249,859	2,393,426	2,421,228	27,802	1%
Quality Control	5,312,644	5,679,338	5,657,334	6,115,977	458,643	8%
Construction Mgmt	778,791	969,348	1,016,257	1,054,498	38,241	4%
Right of Way	141,384	143,440	152,303	161,236	8,933	6%
Survey Geospatial	294,041	380,056	466,293	490,126	23,833	5%
Traffic Clerical	40,638	28,527	73,600	56,885	(16,715)	-23%
	463,422	505,849	538,034	553,632	15,598	3%
Subtotal Engineering Fund	\$ 11,035,541	\$ 11,813,778	\$ 12,545,432	\$ 12,908,756	\$ 363,324	3%
Development Services Fund						
DSC -Traffic Design	\$ 317,883	\$ 345,739	\$ 442,560	\$ 251,000	\$ (191,560)	-43%
DSC -Traffic	229,847	215,585	131,636	241,597	109,961	84%
DSC -New Development	2,377,929	2,348,130	2,868,189	2,922,719	54,530	2%
DSC -Quality Control	4,171,651	5,521,374	4,764,754	4,605,002	(159,752)	-3%
DSC -Flood Control	215,271	255,130	195,000	102,000	(93,000)	-48%
Subtotal Dev Services Fund	\$ 7,312,581	\$ 8,685,958	\$ 8,402,139	\$ 8,122,319	\$ (279,820)	-3%
City Shop Fund	\$ 16,491,649	\$ 16,405,226	\$ 19,223,752	\$ 17,169,767	\$ (2,053,985)	-11%
Grant Fund	\$ 1,224,423	\$ 2,318,300	\$ 270,541,168	\$ 178,408,935	\$ (92,132,233)	-34%
Gas Tax Fund	\$ 7,962,865	\$ 8,192,986	\$ 21,698,516	\$ 19,373,353	\$ (2,325,163)	-11%
Capital Replacement Fund	\$ 5,466,084	\$ 5,048,822	\$ 47,473,511	\$ 6,705,000	\$ (40,768,511)	-86%
Flood Control Capital Projects Fund	\$ -	\$ 1,035,052	\$ 11,810,935	\$ 37,239,573	\$ 25,428,638	215%
RTC/County Fund	\$ -	\$ -	\$ -	\$ 95,792,500	\$ 95,792,500	100%
Total	\$ 70,569,420	\$ 76,502,227	\$ 416,622,943	\$ 401,201,067	\$ (15,421,876)	-4%
Full-Time Employees						
General Fund	104	108	111	109	(2)	-2%
Gas Tax	24	26	26	26	-	0%
Land Fund	1	1	1	1	-	0%
Engineering Fund	55	58	57	56	(1)	-2%
Municipal Facility Fund	1	-	-	-	-	-
DSC-Public Works	11	11	11	11	-	0%
City Shop Fund	22	22	24	24	-	0%
Total	218	226	230	227	(3)	-1%

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:



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 and Services:

- 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



Key Fact

Environmental remediation at Lakemoor Canyon project area is complete, opening the path for residential construction to commence for a 3,000 home master-planned residential community.



Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Assessed Value in Redevelopment Areas	3% Increase annually	30%	25%	15%	10%
Redevelopment Area Tax Increment Revenue	3% Increase annually	21%	22%	17%	18%

Past Accomplishments:

- RDA has successfully upgraded to the Affiliate Level of the Main Street America program and is working with the Water Street District Business Association (WSDBA) to transition this effort for their administration. The Affiliate Level puts Henderson on the national map of Main Street cities which is an attractor for increased tourism and private investment.
- Agency staff have commenced a comprehensive update to the Downtown Investment Strategy (DTIS), which will identify strategies to attract businesses that will bring living wages and greater employment opportunities and a variety of market-rate housing options. The update will also focus on strategies to revitalize vacant and underutilized space along the Boulder Highway corridor.
- Public art is a powerful tool for transformation that revitalizes spaces, removes physical blight and serves as an economic driver. In support of this, the Agency has approved a grant to the City of Henderson Parks and Recreation Department to help with the costs of increasing public art installations and cultural opportunities in the Downtown and Eastside Redevelopment areas in the amount of \$255,000. A portion of the grant funds will be used to add a large mural to the No. 1 Boba Tea Social building and to cover the Wells Fargo utility box with a mural during Art Festival of Henderson in May.
- The Watermark – Agency staff worked with the City Attorney’s Office, developer, and general contractor in an effort to find a path forward to see the project completed after a year-long stall in construction. In March, construction efforts resumed, and RDA facilitated weekly meetings with multiple stakeholders to keep the project on track for completion of the residential units by the end of May. RDA funded 50% of the renewed permit fees to continue development of this project.
- Fiesta Opportunity Site – After an extensive RFQ process, the Agency entered into a 6-month Exclusive Negotiation Agreement (ENA) with the Woodbury Corporation. Through a series of extensive negotiations, the parties involved were unable to come to agreeable terms to move forward with the project. After the expiration of the ENA, Agency staff coordinated messaging and next steps for the project, fielded numerous developer inquiries on the site, and is moving forward with a new plan of action. Staff also completed a Tax Increment Financing (TIF) analysis for the site as well as an economic impact analysis for a potential fieldhouse.
- The Redevelopment Agency partnered with Public Works on improvements to Galleria Drive between Moser Drive and Pabco Road. Fuel Revenue Indexing (FRI) dollars provided funding for road improvements, but would not pay for aesthetic enhancement. Through the coordinated efforts of both departments and the Agency contribution of over \$665,000, streetscape enhancements that included a decorative wall and landscaping have now enhanced this highly travelled corridor. Total project cost was \$1,845,970.



The Watermark

Key Fact

The RDA successfully negotiated an Owner Participation Agreement (OPA) with KB Homes for a 110-acre, 994 home master-planned community in Eastside RDA called Merida.

Objectives:

- Attract a diversity of investment projects in the Redevelopment areas to stimulate economic vitality.

Upcoming Projects	
Downtown Projects	Eastside Projects
Fiesta Fieldhouse/Project	Early Education Center
Park Project	Fire Station 84
Annex Renovation	
Parking Structure	



Central Park Phase 2

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Number of Businesses Contacted/ Assisted	120 direct contacts 400 event contacts	283 1,035	298 510	256 681	277 595
New Business Visits (Eastside and Downtown RDAs)	50% quarterly average	N/A*	44%	51%	50%

**Data is not available for this period.*



Water Street District in the Downtown Redevelopment Area

Past Accomplishments:

- The RDA leased and made improvements to three parcels of land downtown to address parking issues, bringing approximately 70 additional parking spaces to the Water Street District.
- Two businesses were recruited to lease existing office space in the Downtown RDA, providing approximately 250 jobs.
- RDA is using Invest Health grant funds and partnerships with PBS Las Vegas' Economic Development arm, SBDC, and Workforce Connections to establish a Workforce Development Program to upskill residents and make the workforce more attractive for businesses interested in locating here.
- Ribbon cutting/Grand Opening/Anniversary Celebration Events coordinated this year by the Agency:
 - Groundbreaking Ceremonies: Better Buzz Coffee; Raising Cane's Chicken.
 - Grand Opening/Ribbon Cuttings: Adler Apartments; Atwell Suites at The Pass; Azzurra Wine Bar; Bajamar Seafood & Tacos; Coo Coo's Café; Galaxy Garage; Raising Cane's; Rejuven Health; Wine on Water at Atwell Suites; World of Scoopz.
 - Anniversary Celebrations: Archer + Jane-12 Year; Gold Mine Tavern-60 Year.
- The Water Street Business Association (WSDBA), is functioning at its highest membership rates since inception, has several active sub-committees, and holds regular events to assist with business attraction, retention, and workforce training.
- The Atwell Suites, an IHG Hotel, was completed with a \$26M investment into downtown Henderson. The project was recognized as the Redevelopment Project of the year at the Annual Economic Development Awards. The RDA facilitated the issuance of an Urban Lounge license to a new wine bar in Atwell Suites called Wine on Water Street.
- Raising Cane's broke ground on a new restaurant at the north-east corner of Water Street and Lake Mead Parkway. This restaurant was completed and opened in April 2025. This is their 3rd Henderson location and #890 company-wide.
- Redevelopment staff continue to work closely with the owners of Lake Mead Crossing to attract new businesses. In addition to the Olive Garden, this past year Chick-fil-A, FiiZ Soda, and Starbucks have completed construction.
- The Redevelopment Agency leveraged a developer grant in the amount of \$50,000, to attract Olive Garden to the Downtown Redevelopment Area. This attraction effort resulted in a \$5.2M capital investment and will create 60 new full-time jobs when construction is completed in summer 2025.
- Boyd Gaming is preparing to begin construction of a new 70,000 sq ft casino building and approximately 114-room hotel on the site of the existing Joker's Wild. They held a groundbreaking event in March for phase I which will include a new 50,000 sq ft casino, with phase 2 to include an additional 20,000 sq ft of casino floor space and the hotel rooms. The new casino will be called Cadence Crossing.

Objectives:

- Provide optimal support to the business community in Downtown and Eastside Redevelopment areas.



Key Fact

An estimated number of 25 new businesses have moved into the Eastside Boulder Highway corridor to date.



Atwell Suites at The Pass an IHG hotel and Wine on Water opened in FY2025 on Water Street. This \$26M investment into downtown Henderson resulted in the project being recognized as the Redevelopment Project of the year at the Annual Economic Development Awards.

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 and Services:

- 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

Objectives:

- Create alliances with community partners to promote the development of various housing choices in the Downtown and Eastside Redevelopment areas.

Past Accomplishments:

- Coo Coo's Café Relocation - RDA assisted Coo Coo's Café when a search for a new location became necessary and provided grant funds to make necessary improvements.
- Johnny Mac's grant and expansion – RDA provided financial assistance when unforeseen issues arose with outdated infrastructure to ensure this business could open and operate successfully.
- Aqua by Lennar completed construction of 25 townhomes in December 2024. All units have been sold and are occupied.

Key Fact

RDA issued approximately \$30M of bond funds to pay for construction of the additional shade structures in the Water Street Plaza, renovations of Fire Station 81 and 82, necessary upgrades to the Henderson Animal Shelter, a complete renovation to the Downtown Park, improvements and additions to the City Hall Annex, and parking improvements downtown.

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 and Services:

- Administration of Scholarships and Funding for Early Childhood Education
- City Educational Initiatives Collaboration

Objectives:

- Create opportunity and access to early childhood learning for families residing in Downtown and Eastside Redevelopment areas.

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 \$19,927, in scholarships were provided for 8 students and Redevelopment has provided an estimated \$115,354, of scholarships to 70 students since the program started in 2021.
- Construction of the Early Education Center in Cadence is set to be completed by FY26.

Key Fact

Construction design documents have been created for the future early education center in Cadence. The project cost is approximately \$20M to be paid for by the 18% Set-Aside funds and is slated for completion in 2026.

Financial Overview:

The Fiscal Year 2026 year-over-year increase in expenditures of 35% is due to anticipated partial funding of \$60 million for various capital projects including a new recreation center, and other mixed-use developments located in the Eastside Redevelopment Area as well as interest on recently issued bonds. Staffing remains unchanged and increases in Salaries

and Wages can be attributed annual adjustments for non-represented employees while the increase in Benefits can be attributed to the increased cost of maintaining employee benefits at current levels.

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

Redevelopment Expenditures by Category/Program

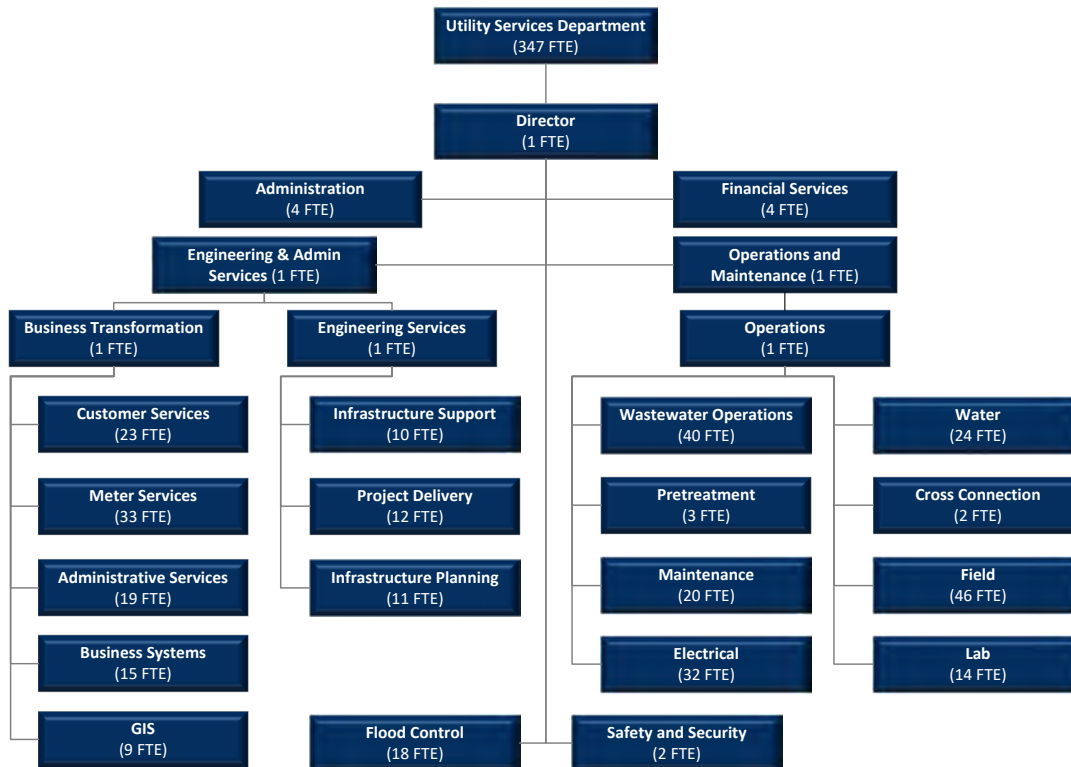
	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 790,904	\$ 804,283	\$ 1,051,488	\$ 1,082,254	\$ 30,766	3%
Employee Benefits	354,469	401,654	\$ 551,670	607,351	55,681	10%
Services and Supplies	17,397,118	21,409,795	\$ 76,375,716	105,128,510	28,752,794	38%
Capital Outlay*	11,358,468	-	\$ 3,750,000	-	(3,750,000)	-100%
Interest Expense	290,000	795,093	\$ 1,155,000	5,529,732	4,374,732	379%
Principal Retirement	327,800	7,856,952	\$ 1,898,325	2,183,000	284,675	15%
Total	\$ 30,518,759	\$ 31,267,777	\$ 84,782,199	\$ 114,530,847	\$ 29,748,648	35%
Program						
Redevelopment Agency Fund	\$ 30,518,759	\$ 31,267,777	\$ 84,782,199	\$ 114,530,847	\$ 29,748,648	35%
Total	\$ 30,518,759	\$ 31,267,777	\$ 84,782,199	\$ 114,530,847	\$ 29,748,648	35%
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:



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). The Department of Utility Services (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 8.8 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 and Services:

- Water Treatment and Distribution
- Cross-Connection Control
- Wastewater Collection and Treatment
- Reclaimed Water Distribution
- Pretreatment

Standards & Benchmarks:

- American Water Works Association (AWWA) Benchmarking Program
- U.S. Environmental Protection Agency (EPA)
- National Pollutant Discharge Elimination System (NPDES)

Anticipated Community Outcomes:

- Healthy, Livable, Sustainable City

Tier 3 Key Performance Indicators (KPIs):

Operational KPIs	Target	FY 2023 Actual	FY 2024 Actual	FY 2025 Estimated	FY 2026 Projected
Permit Compliance - Potable Water	100%	100%	100%	100%	100%
Permit Compliance - Wastewater	100%	100%	100%	100%	100%

Past Accomplishments:

- The Water Facilities delivered 29.5 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 20 consecutive years. The City is one of 41 municipalities in the country to earn this award and maintain 100% compliance for over 20 years.
- The Water Reclamation Facilities discharged over 6.5 billion gallons of high-quality wastewater to the Las Vegas Wash for return flow credits.



Laboratory testing per the Safe Drinking Water Act

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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Debt Service Coverage Ratio	1.25	2.69	4.81	4.17	3.61
DUS Services Affordability	=/ < 10%	5.04%	4.65%	5.09%	5.49%

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 21,868 global positioning system (GPS) points on newly installed utility infrastructure and miscellaneous assets for improved asset management.

Utility Customer Service, Information, and Support

DUS supports more than 115,000 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 and Services:

- 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 2023 Actual	FY 2024 Actual	FY 2025 Estimate	FY 2026 Projected
Water Use Trends Percentage Change	N/A*	-5.85%	8.04%	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 1.31-million-meter readings with an overall accuracy of 99.99%.



Utility Services Customer Care Center

Financial Overview:

The Water and Sewer Funds operate as a business enterprise providing water, wastewater and reclaimed water services to Utility customers.

The budgeted expenditures for the Water and Sewer Funds in Fiscal Year 2026 are anticipated to decrease by 15% and 6%, respectively from the prior year. This is primarily due to carryover funding from Fiscal Year 2024 that is reflected as increases in Fiscal Year 2025 estimated spending. For Fiscal Year 2026 full-time employee staffing remains unchanged. Increases to Benefits can be attributed the increased cost of maintaining employee benefits at current levels.



Water Reclamation Facility

Water Fund Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 16,489,064	\$ 19,044,930	\$ 21,892,498	\$ 21,917,855	\$ 25,357	0%
Employee Benefits	10,672,441	10,865,859	11,081,872	12,073,662	991,790	9%
Services and Supplies	65,899,087	62,939,477	95,686,698	72,901,705	(22,784,993)	-24%
Depreciation	12,003,498	12,107,186	12,559,437	12,507,578	(51,859)	0%
Interest Expense	4,104,273	4,101,011	4,745,800	4,820,047	74,247	2%
Loss on Disposition of Asset	-	2,435,076	-	-	-	-
Total	\$ 109,168,364	\$ 111,493,538	\$ 145,966,305	\$ 124,220,847	\$ (21,745,458)	-15%
Program						
Administration	\$ 41,663,405	\$ 31,716,312	\$ 36,318,706	\$ 38,930,130	\$ 2,611,424	7%
Business Systems	3,904,870	4,617,548	6,259,589	5,196,302	(1,063,287)	-17%
Customer Service	3,664,676	4,247,014	7,008,993	4,304,891	(2,704,102)	-39%
Electrical Services	2,907,962	3,800,582	4,089,570	3,710,691	(378,879)	-9%
Field Operations	7,050,369	8,068,614	11,787,643	6,599,601	(5,188,042)	-44%
GIS	490,968	650,763	997,127	955,975	(41,152)	-4%
Infrastructure Plan	590,177	813,316	1,743,113	1,382,746	(360,367)	-21%
Infrastructure Support	964,227	1,638,695	2,242,529	1,499,585	(742,944)	-33%
Laboratory Services	25,427	105,824	181,790	181,284	(506)	0%
Maintenance Mgmt	4,250,085	4,469,778	6,102,252	6,014,593	(87,659)	-1%
Business Analytics	-	2,555,270	3,646,728	3,246,386	(400,342)	-11%
Meter Services	5,131,352	5,697,780	6,240,027	4,928,422	(1,311,605)	-21%
Project Delivery	770,134	1,083,832	2,009,836	2,032,111	22,275	1%
Regulatory Programs	440,490	510,629	575,130	489,381	(85,749)	-15%
Safety Division	194,218	193,006	179,125	187,839	8,714	5%
Water Capital Projects	1,539,016	304,392	2,490,212	-	(2,490,212)	-100%
Water Operations	35,580,988	41,020,184	54,093,935	44,560,910	(9,533,025)	-18%
Total	\$ 109,168,364	\$ 111,493,538	\$ 145,966,305	\$ 124,220,847	\$ (21,745,458)	-15%
Full-Time Employees						
Water Fund	183	204	203	203	-	0%
Total	183	204	203	203	-	0%



Water Reclamation Facility (WRF) Pond

Sewer Fund Expenditures by Category/Program

	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase / (Decrease)	% Change
Category						
Salaries and Wages	\$ 13,579,619	\$ 13,741,821	\$ 15,022,420	\$ 14,880,924	\$ (141,496)	-1%
Employee Benefits	7,542,211	8,623,520	7,488,906	8,083,654	594,748	8%
Services and Supplies	23,731,886	28,325,019	38,367,178	33,282,937	(5,084,241)	-13%
Depreciation	15,085,019	15,230,883	15,458,844	15,415,402	(43,442)	0%
Interest Expense	2,207,411	2,100,563	1,463,054	1,687,783	224,729	15%
Loss on Disposition of Asset	-	1,491,800	-	-	-	-
Total	\$ 62,146,146	\$ 69,513,606	\$ 77,800,402	\$ 73,350,700	\$ (4,449,702)	-6%
Program						
Administration	\$ 27,834,756	\$ 29,669,183	\$ 34,991,971	\$ 32,541,696	\$ (2,450,275)	-7%
Business Systems	1,128,920	1,535,985	1,542,567	1,775,083	232,516	15%
Customer Service	1,920,413	1,889,510	1,845,964	1,859,247	13,283	1%
Electrical Services	2,528,465	3,023,321	3,083,500	3,037,026	(46,474)	-2%
Field Operations	2,403,932	3,218,945	3,075,156	3,029,638	(45,518)	-1%
Flood Control - General	1,638,883	1,899,457	2,059,869	2,099,966	40,097	2%
Flood Control - Street	1,411,249	1,628,191	2,071,929	1,728,669	(343,260)	-17%
GIS	783,003	860,287	950,073	889,658	(60,415)	-6%
Infrastructure Plan	1,989,070	1,941,054	2,380,344	1,568,626	(811,718)	-34%
Infrastructure Support	1,469,156	1,286,671	2,172,015	1,590,036	(581,979)	-27%
Laboratory Services	2,285,615	2,460,134	2,391,074	2,394,352	3,278	0%
Maintenance Mgmt	2,080,791	1,974,024	3,364,248	3,219,540	(144,708)	-4%
Project Delivery	595,349	653,275	1,399,028	1,283,236	(115,792)	-8%
Business Analytics	-	484,662	333,820	268,028	(65,792)	-20%
Regulatory Programs	455,562	503,530	592,703	632,591	39,888	7%
Sewer Capital Projects	1,009,806	1,826,335	785,485	-	(785,485)	-100%
Wastewater Operations	12,611,178	14,659,040	14,760,656	15,433,308	672,652	5%
Total	\$ 62,146,147	\$ 69,513,606	\$ 77,800,402	\$ 73,350,700	\$ (4,449,702)	-6%
Full-Time Employees						
Sewer Fund	150	142	144	144	-	0%
Total	150	142	144	144	-	0%

Staffing Summaries

Contents

Staff Complement Additions.....282

Staffing Summary 283

Staffing Detail 285

Tables & Illustrations

Staff Complement Additions.....282

Staffing Summary 283

Staffing Detail 285

Staff Complement Additions

Fund/Department	Final Budget ⁽¹⁾
General Fund	
Community & Neighborhood Programs ⁽²⁾	17
Community Development ⁽²⁾	5
Finance ⁽⁴⁾	(2)
Fire ⁽³⁾	1
Municipal Court ⁽⁴⁾	(2)
Police ⁽²⁾	(22)
Public Works ⁽⁴⁾	(2)
General Fund Total	(5)
Other Funds	
Capital Repair & Replacement Funds ⁽³⁾	(1)
Other Funds Total	(1)
Proprietary Funds	
Engineering ⁽⁴⁾	(1)
Proprietary Funds Total	(1)
Total Fiscal Year 2026 Staff Complement Additions	(7)



(1) No changes were made between the Tentative and Final Budget for Fiscal Year 2026.

(2) In Fiscal Year 2026, Animal Protective Services was reported under Community Development, having previously reported within the Police Department. Meanwhile, Neighborhood Services was established as an independent department, separating from its prior placement within Community Development.

(3) In Fiscal Year 2026, one Fire positions were reclassified to the General Fund from the Capital Fund.

(4) In Fiscal Year 2026, other changes stemmed from a departmental efficiency initiative, resulting in the freezing and removal of several positions.

Staffing Summary

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
General Fund							
Building and Fire Safety	-	-	-	5	5	-	-
City Attorney	50	50	50	50	50	-	-
City Clerk	23	23	23	23	23	-	-
City Manager	19	21	12	9	9	-	-
Communications	16	21	23	26	26	-	-
Community & Neighborhood Programs ⁽¹⁾	-	-	-	-	17	17	100%
Community Development and Services ⁽¹⁾	50	59	68	65	70	5	8%
Economic Development	5	5	6	6	6	-	-
Education	-	-	-	6	6	-	-
Emergency Management	14	15	17	18	18	-	-
Finance ⁽²⁾	64	65	63	63	61	(2)	-3%
Fire ⁽³⁾	302	317	353	357	358	1	0%
Intergovernmental Relations	8	8	7	4	4	-	-
Human Resources	33	37	37	43	43	-	-
Information Technology	75	77	81	86	86	-	-
Internal Audit	4	5	7	7	7	-	-
Mayor and Council	9	9	9	9	9	-	-
Municipal Court ⁽²⁾	62	62	62	62	60	(2)	-3%
Parks & Recreation	205	218	221	220	220	-	-
Performance and Innovation	-	-	12	12	12	-	-
Police ⁽¹⁾	558	581	592	589	567	(22)	-4%
Public Works ⁽²⁾	99	104	108	111	109	(2)	-2%
Total General Fund	1,596	1,677	1,751	1,771	1,766	(5)	0%



(1) In Fiscal Year 2026, Animal Protective Services was reported under Community Development, having previously reported within the Police Department. Meanwhile, Neighborhood Services was established as an independent department, separating from its prior placement within Community Development.

(2) In Fiscal Year 2026, changes stemmed from a departmental efficiency initiative, resulting in the freezing and removal of several positions.

(3) In Fiscal Year 2026, one Fire positions were reclassified to the General Fund from the Capital Fund.

Staffing Summary (Cont.)

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
Proprietary Funds							
Sewer	144	150	142	144	144	-	-
Water	173	183	204	203	203	-	-
DSC							
Building and Fire Safety ⁽¹⁾	-	-	-	77	77	-	-
Community Development ⁽¹⁾	75	78	86	9	9	-	-
City Clerk	6	6	-	-	-	-	-
Information Technology	1	1	1	-	-	-	-
Public Works	8	11	11	11	11	-	-
Subtotal DSC	90	96	98	97	97	-	-
Workers' Compensation	2	2	2	2	2	-	-
Self-funded Insurance	3	3	3	3	3	-	-
Health Insurance	3	4	4	4	4	-	-
Engineering ⁽²⁾	55	55	58	57	56	(1)	-2%
Citywide	4	4	4	4	4	-	-
City Shop	22	22	22	24	24	-	-
Total Proprietary Funds	496	519	537	538	537	(1)	0%
Other							
Sales and Use Tax	115	122	129	141	141	-	-
Crime Prevention Fund	30	38	46	43	43	-	-
Gas Tax	24	24	26	26	26	-	-
Grant Fund	5	5	-	-	-	-	-
Land Fund	2	2	2	2	2	-	-
Capital Repair & Replacement Funds ⁽³⁾	-	-	1	1	-	(1)	-100%
Municipal Court Special Revenue	1	1	1	1	1	-	-
Municipal Facilities	1	1	-	-	-	-	-
Recreation, Cultural Events, & Tourism	13	16	17	17	17	-	-
Redevelopment Agency	9	9	9	9	9	-	-
Total Other Funds	200	218	231	240	239	(1)	0%
Total Full-Time Employees	2,292	2,414	2,519	2,549	2,542	(7)	0%



(1) In Fiscal Year 2025, Building and Fire Safety became an independent department within the General Fund and Proprietary Fund. The department had previously been reported within Community Development.

(2) In Fiscal Year 2026, other changes stemmed from a departmental efficiency initiative, resulting in the freezing and removal of several positions.

(3) In Fiscal Year 2026, one Fire position was reclassified to the General Fund from the Capital Fund.

Staffing Detail

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
Building/Fire Safety & Development Services Center ⁽¹⁾							
Business License Inspector	-	-	-	1	1	-	-
Fire Safety - Plans Exam	-	-	-	2	2	-	-
Fire Safety - Inspections	-	-	-	2	2	-	-
DSC - Admin	-	-	-	8	8	-	-
DSC - Bldg. Administration	-	-	-	4	4	-	-
DSC - Plans Check	-	-	-	13	13	-	-
DSC - Building Inspection	-	-	-	25	25	-	-
DSC - Permitting	-	-	-	13	13	-	-
DSC - Fire Plans Exam	-	-	-	5	5	-	-
DSC - Fire Inspections	-	-	-	9	9	-	-
Department Total	-	-	-	82	82	-	-
General Fund	-	-	-	5	5	-	-
DSC Fund	-	-	-	77	77	-	-
Sub Total	-	-	-	82	82	-	-
City Attorney							
Civil	18	18	18	18	18	-	-
Criminal	29	29	29	29	29	-	-
Victim Advocate	3	3	3	3	3	-	-
Land Fund Management	1	1	1	1	1	-	-
Risk Management	1	1	1	1	1	-	-
Department Total	52	52	52	52	52	-	-
General Fund	50	50	50	50	50	-	-
Land Fund	1	1	1	1	1	-	-
Self Insurance Fund	1	1	1	1	1	-	-
Sub Total	52	52	52	52	52	-	-
City Clerk							
City Clerk - General	8	8	9	9	9	-	-
City Clerk - Passports	5	5	3	3	3	-	-
City Clerk-Council & Commissions	4	4	5	5	5	-	-
City Clerk - Records	6	6	6	6	6	-	-
DSC - Clerk Administration	6	6	-	-	-	-	-
Department Total	29	29	23	23	23	-	-
General Fund	23	23	23	23	23	-	-
DSC Fund	6	6	-	-	-	-	-
Sub Total	29	29	23	23	23	-	-



(1) In Fiscal Year 2025, Building and Fire Safety became an independent department within the General Fund and Proprietary Fund. The department had previously been reported within Community Development.

Staffing Detail

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
City Manager							
General Administration	8	7	8	9	9	-	-
Business Management ⁽²⁾	7	10	-	-	-	-	-
Education ⁽³⁾	4	4	4	-	-	-	-
Department Total	19	21	12	9	9	-	-
General Fund	19	21	12	9	9	-	-
Sub Total	19	21	12	9	9	-	-
Communications							
Marketing & Communication	13	18	19	22	22	-	-
Council Support - Print/Mail	3	3	4	4	4	-	-
Marketing - Special Events	3	5	6	6	6	-	-
Department Total	19	26	29	32	32	-	-
General Fund	16	21	23	26	26	-	-
Recreation, Cultural Events, & Tourism	3	5	6	6	6	-	-
Sub Total	19	26	29	32	32	-	-
Community & Neighborhood Programs ⁽¹⁾							
Neighborhood Services	-	-	-	-	17	17	100%
Department Total	-	-	-	-	17	17	100%
General Fund	-	-	-	-	17	17	100%
Sub Total	-	-	-	-	17	17	100%
Community Development and Services ⁽¹⁾							
General Administration	8	9	9	10	10	-	-
Current Planning	10	11	11	10	10	-	-
Long-Range Planning	10	10	10	10	10	-	-
Sustainability	-	-	1	1	1	-	-
Code Enforcement	10	14	15	17	17	-	-
Animal Protection Services	-	-	-	-	22	22	100%
Business License Inspector	1	1	1	-	-	-	-
Fire Safety - Plans Exam	2	2	2	-	-	-	-
Fire Safety - Inspections	2	2	2	-	-	-	-
Neighborhood Services	4	5	9	17	-	(17)	-100%
Neighborhood Services - CDBG - Grants	-	-	1	-	-	-	-
Community Resource & Resiliency Center	3	5	7	-	-	-	-
Neighborhood Services - Grants	4	4	-	-	-	-	-
CDBG - Grants	1	1	-	-	-	-	-
DSC - Comm Dev General	9	9	9	9	9	-	-
DSC - Admin	7	8	8	-	-	-	-
DSC - Bldg. Administration	4	4	4	-	-	-	-
DSC - Plans Check	10	11	13	-	-	-	-
DSC - Building Inspection	25	25	25	-	-	-	-
DSC - Permitting	7	7	13	-	-	-	-
DSC - Fire Plans Exam	4	5	5	-	-	-	-
DSC - Fire Inspections	9	9	9	-	-	-	-
Department Total	130	142	154	74	79	5	7%
General Fund	50	59	68	65	70	5	8%
DSC Fund	75	78	86	9	9	-	-
Grant Fund	5	5	-	-	-	-	-
Sub Total	130	142	154	74	79	5	7%

(1) In Fiscal Year 2026, Animal Protective Services was reported under Community Development, having previously reported within Police. Meanwhile, Neighborhood Services was established as an independent department, separating from its prior placement 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 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
Economic Development & Tourism								
	Economic Development -General	5	5	6	6	6	-	-
	Tourism	1	1	1	1	1	-	-
	Department Total	6	6	7	7	7	-	-
	General Fund	5	5	6	6	6	-	-
	Recreation, Cultural Events, & Tourism	1	1	1	1	1	-	-
Sub Total		6	6	7	7	7	-	-
Education⁽³⁾								
	Education	-	-	-	6	6	-	-
	Department Total	-	-	-	6	6	-	-
	General Fund	-	-	-	6	6	-	-
Sub Total		-	-	-	6	6	-	-
Emergency Management								
	Emergency Management Admin	4	5	3	3	3	-	-
	Emergency Management	3	3	4	4	4	-	-
	Health & Safety	2	2	3	3	3	-	-
	Wellness Program	2	2	4	4	4	-	-
	Environmental	3	3	3	4	4	-	-
	Emergency Management - Grant	-	-	-	-	-	-	-
	Workers Compensation	2	2	2	2	2	-	-
	Department Total	16	17	19	20	20	-	-
	General Fund	14	15	17	18	18	-	-
	Grant Fund	-	-	-	-	-	-	-
	Workers Compensation	2	2	2	2	2	-	-
Sub Total		16	17	19	20	20	-	-



(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 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
Finance ⁽¹⁾							
Accounting and Administration	7	7	6	6	5	(1)	-17%
Business Operations	15	15	13	13	12	(1)	-8%
Improvement Districts	1	1	1	1	1	-	-
Accounts Receivable	6	6	6	6	6	-	-
Budget	4	4	4	4	4	-	-
Accounts Payable	4	4	4	4	4	-	-
Purchasing	6	7	7	7	7	-	-
Cash Receipts	7	6	6	6	6	-	-
Payroll	5	5	5	5	5	-	-
Financial Management	9	6	7	7	7	-	-
Grant	-	4	4	4	4	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Health Insurance Fund	3	4	4	4	4	-	-
Department Total	69	71	69	69	67	(2)	-3%
General Fund	64	65	63	63	61	(2)	-3%
Health Insurance Fund	3	4	4	4	4	-	-
Self Insurance Fund	2	2	2	2	2	-	-
Sub Total	69	71	69	69	67	(2)	-3%
Fire ⁽²⁾							
Administration & Payroll	7	7	7	9	9	-	-
EMS	18	18	19	20	20	-	-
Fire Rescue Operations	262	277	312	314	314	-	-
Training	4	4	4	4	4	-	-
Investigations	2	2	2	2	2	-	-
Special Operations	6	6	6	5	5	-	-
Logistics	3	3	3	3	4	1	33%
Fire - Capital Repair & Replacement - Logistics	-	-	1	1	-	(1)	-100%
Department Total	302	317	354	358	358	-	-
General Fund	302	317	353	357	358	1	0%
Capital Repair & Replacement Funds	-	-	1	1	-	(1)	-100%
Sub Total	302	317	354	358	358	-	-



(1) In Fiscal Year 2026, changes stemmed from a departmental efficiency initiative, resulting in the freezing and removal of two positions.

(2) In Fiscal Year 2026, one Fire position was reclassified to the General Fund from the Capital Fund.

Staffing Detail

		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
Intergovernmental Relations								
Administration		4	4	4	2	2	-	-
Intergovernmental Relations		2	2	2	2	2	-	-
Communications		2	2	1	-	-	-	-
Department Total		8	8	7	4	4	-	-
	General Fund	8	8	7	4	4	-	-
Sub Total		8	8	7	4	4	-	-
Human Resources								
General Administration		25	29	29	34	34	-	-
Training & Org Development		6	6	6	7	7	-	-
Union Liaison Program		2	2	2	2	2	-	-
Department Total		33	37	37	43	43	-	-
	General Fund	33	37	37	43	43	-	-
Sub Total		33	37	37	43	43	-	-
Information Technology								
General Administration		7	8	8	8	8	-	-
Information Security		3	4	4	4	4	-	-
Project Management Office		8	8	8	8	8	-	-
Infrastructure		3	3	3	3	3	-	-
Network		4	4	5	5	5	-	-
Data Center		9	9	9	9	9	-	-
Database Administrator		3	3	3	3	3	-	-
Radio Communications		-	-	2	2	2	-	-
Service Center		2	1	2	2	2	-	-
Computer Services		6	7	7	7	7	-	-
Helpdesk		3	3	3	3	3	-	-
Information Systems		3	5	5	5	5	-	-
GIS		3	5	5	7	7	-	-
Enterprise Services		21	17	17	20	20	-	-
Telecom		3	3	3	3	3	-	-
DOIT - Computer Services		1	1	1	1	1	-	-
DSC - Enterprise Applications		1	1	1	-	-	-	-
Department Total		80	82	86	90	90	-	-
	General Fund	75	77	81	86	86	-	-
	Citywide Fund	4	4	4	4	4	-	-
	DSC	1	1	1	-	-	-	-
Sub Total		80	82	86	90	90	-	-



Staffing Detail

		FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
Internal Audit								
Internal Audit		4	5	6	6	6	-	-
Business License & Franchise Audits		-	-	1	1	1	-	-
Department Total		4	5	7	7	7	-	-
	General Fund	4	5	7	7	7	-	-
Sub Total		4	5	7	7	7	-	-
Mayor and Council								
General Administration		4	4	4	4	4	-	-
Elected		5	5	5	5	5	-	-
Department Total		9	5	5	5	5	-	-
	General Fund	9	9	9	9	9	-	-
Sub Total		9	9	9	9	9	-	-
Municipal Court ⁽¹⁾								
General Administration		59	59	59	59	57	(2)	-3%
General - Elected		3	3	3	3	3	-	-
Muni - Court Administration		1	1	1	1	1	-	-
Department Total		63	63	63	63	61	(2)	-3%
	General Fund	62	62	62	62	60	(2)	-3%
	Special Revenue Fund	1	1	1	1	1	-	-
Sub Total		63	63	63	63	61	(2)	-3%
Parks & Recreation								
Parks - General		10	31	32	35	35	-	-
Parks - Planning		4	4	4	4	4	-	-
Parks - Maintenance General		105	101	102	100	100	-	-
Recreation - General		16	16	16	13	13	-	-
Recreation - Inclusion		2	2	2	2	2	-	-
Recreation - Sports		5	5	5	5	5	-	-
Recreation - Technical Services		4	4	4	5	5	-	-
Recreation - Administration		7	7	8	8	8	-	-
Recreation - Centers		27	27	27	27	27	-	-
Recreation - Adult Sr. Services		9	9	9	9	9	-	-
Recreation - Swimming Pools		13	12	12	12	12	-	-
PIO & Marketing (Recreation)		1	-	-	-	-	-	-
Recreation - Graphics		2	-	-	-	-	-	-
Recreation - Special Events		8	9	9	9	9	-	-
Recreation - Admin.		-	-	-	1	1	-	-
Recreation - General		1	1	1	-	-	-	-
Department Total		214	228	231	230	230	-	-
	General Fund	205	218	221	220	220	-	-
	Recreation, Cultural Events, & Tourism	9	10	10	10	10	-	-
Sub Total		214	228	231	230	230	-	-
Performance and Innovation ⁽²⁾								
Performance and Innovation		-	-	12	12	12	-	-
Department Total		-	-	12	12	12	-	-
	General Fund	-	-	12	12	12	-	-
Sub Total		-	-	12	12	12	-	-

(1) In Fiscal Year 2026, changes stemmed from a departmental efficiency initiative, resulting in the freezing of two positions.

(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.

Staffing Detail

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
Police							
General Administration	23	17	16	17	17	-	-
Planning & Analysis	1	14	16	15	15	-	-
Animal Control ⁽¹⁾	15	17	21	22	-	(22)	-100%
Special Programs and Services Bureau	17	16	16	17	17	-	-
Jail	128	129	133	135	135	-	-
Investigations	44	44	51	49	49	-	-
Information Services	51	51	52	52	52	-	-
Police Training	43	30	35	34	34	-	-
Records Division	15	15	15	15	15	-	-
Special Operations	12	14	14	13	13	-	-
Community Relations	12	15	12	12	12	-	-
Patrol - East Command	30	33	34	34	34	-	-
Patrol - Central Command	32	33	32	33	33	-	-
Professional Standards	15	9	8	7	7	-	-
Criminalistics	22	27	29	28	28	-	-
Homeland Security	7	6	5	5	5	-	-
Problem Solving Unit-East	7	9	8	9	9	-	-
Problem Solving Unit-West	-	7	5	5	5	-	-
Patrol - North	36	39	35	33	33	-	-
Patrol - West	-	5	3	4	4	-	-
Police - General	2	3	3	3	3	-	-
K-9	6	6	7	7	7	-	-
Narcotics	7	8	9	9	9	-	-
Traffic	23	26	27	25	25	-	-
Internal Affairs	7	6	4	4	4	-	-
Operations Support Division	3	2	2	2	2	-	-
Crime Prevention East Patrol	14	16	10	11	11	-	-
Crime Prevention Training	5	11	24	21	21	-	-
Crime Prevention Central Patrol	5	5	4	3	3	-	-
Crime Prevention North Patrol	6	6	5	5	5	-	-
Crime Prevention Training / Academy	-	-	3	3	3	-	-
Police - General	-	-	-	4	4	-	-
Police - Investigations	-	-	-	1	1	-	-
Police - Special Operations	-	-	-	1	1	-	-
Police - East Patrol	-	-	-	1	1	-	-
Patrol East - Sales and Use Tax	22	27	26	26	26	-	-
Police Tax - Central Patrol	28	31	34	34	34	-	-
Patrol North - Sales and Use Tax	33	37	37	42	42	-	-
Patrol West - Sales and Use Tax	-	4	4	3	3	-	-
Training / Academy - Sales and Use Tax	32	23	28	29	29	-	-
Department Total	703	741	767	773	751	(22)	-3%
General Fund (1)	558	581	592	589	567	(22)	-4%
Crime Prevention Fund	30	38	46	43	43	-	-
Sales and Use Tax Fund	115	122	129	141	141	-	-
Sub Total	703	741	767	773	751	(22)	-3%

(1) In Fiscal Year 2026, Animal Protective Services was reported under Community Development, having previously reported within the Police Department.

Staffing Detail

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 Budget	Increase/ (Decrease)	% Change
Public Works ⁽¹⁾							
Building Maintenance - Administration	9	9	9	9	8	(1)	-11%
Custodial Services	23	23	25	25	25	-	-
Building Maintenance - General	19	20	20	21	21	-	-
Building Maintenance - Electrician	5	6	6	6	6	-	-
Building Maintenance - FLST	2	2	2	3	3	-	-
Building Maintenance - HVAC	8	8	8	9	9	-	-
Building Maintenance - Plumber	5	7	7	7	7	-	-
Streets	13	13	13	13	13	-	-
Traffic - Maintenance	9	9	10	10	10	-	-
Traffic - Design	3	3	3	3	3	-	-
Traffic - Street Lighting	2	2	3	3	3	-	-
Traffic - Graffiti Removal	1	1	-	-	-	-	-
Traffic - Barricades	2	2	2	2	2	-	-
Public Works - Administration	7	7	10	10	9	(1)	-10%
Public Works - Right of Way	7	7	7	4	4	-	-
Public Works - Survey	3	3	3	3	3	-	-
Public Works - Geospatial	-	-	-	3	3	-	-
Public Works - Support Services Admin	5	6	6	6	6	-	-
DSC - Engineering - Traffic	1	1	1	1	1	-	-
DSC - New Development	7	10	10	10	10	-	-
Eng - Drafting/Design	13	13	13	12	11	(1)	-8%
Eng - Quality Control	31	31	33	33	33	-	-
Eng - Survey	2	2	3	2	2	-	-
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 - Land Fund Admin	-	-	-	1	1	-	-
Public Works-Asset Management	1	1	-	-	-	-	-
Public Works - Land Fund Admin	1	1	1	1	1	-	-
City Shop - Fund	22	22	22	24	24	-	-
Department Total	210	218	226	230	227	(3)	-1%
General Fund	99	104	108	111	109	(2)	-2%
Gas Tax	24	24	26	26	26	-	-
Land Fund	1	1	1	1	1	-	-
Engineering Fund	55	55	58	57	56	(1)	-2%
Municipal Facility Fund	1	1	-	-	-	-	-
DSC Fund	8	11	11	11	11	-	-
City Shop Fund	22	22	22	24	24	-	-
Sub Total	210	218	226	230	227	(3)	-1%



(1) In Fiscal Year 2026, changes stemmed from a departmental efficiency initiative, resulting in the freezing or removal of three positions.

Staffing Detail

	FY 2022 Actuals	FY 2023 Actuals	FY 2024 Actuals	FY 2025 Estimated	FY 2026 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	10	12	6	8	8	-	-
Field Operations	14	14	14	14	14	-	-
Quality	38	38	40	40	40	-	-
Customer Services	9	7	7	8	8	-	-
Laboratory Section	13	14	13	13	13	-	-
Electrical Unit	15	16	14	14	14	-	-
Compliance	3	3	3	3	3	-	-
Wastewater - General	1	-	-	-	-	-	-
Maintenance Mgmt.	5	5	4	3	3	-	-
GIS	3	5	5	5	5	-	-
Infrastructure Support	4	6	6	6	6	-	-
Wastewater - Maintenance Mgmt	5	5	4	4	4	-	-
Wastewater - Infrastructure Plan	8	8	6	6	6	-	-
Wastewater - Business Analytics	8	-	2	2	2	-	-
Flood Control - General	9	10	11	11	11	-	-
Flood Control - Street Sweeping	7	7	7	7	7	-	-
Department Total	144	150	142	144	144	-	-
Sewer Fund	144	150	142	144	144	-	-
Sub Total	144	150	142	144	144	-	-
Water Department							
Administration	12	16	9	9	9	-	-
Field Operations	34	35	32	32	32	-	-
Quality Control	17	17	23	24	24	-	-
Customer Services	21	20	21	15	15	-	-
Laboratory	-	-	1	1	1	-	-
Meter Services	31	31	32	33	33	-	-
Electrical	16	16	19	18	18	-	-
Compliance	3	3	3	2	2	-	-
Business Systems	9	13	13	15	15	-	-
Maintenance Management	14	15	17	17	17	-	-
GIS	3	3	4	4	4	-	-
Infrastructure Support	3	4	4	4	4	-	-
Water - General	6	6	8	8	8	-	-
Water - Infrastructure Plan	3	3	6	5	5	-	-
Water - Business Analytics	3	-	11	15	15	-	-
Safety Division	1	1	1	1	1	-	-
Department Total	173	183	204	203	203	-	-
Water Fund	173	183	204	203	203	-	-
Sub Total	173	183	204	203	203	-	-
Total Staffing - By Department	2,292	2,414	2,519	2,549	2,542	(7)	0%



Appendix Overview

Contents

Abbreviations & Acronyms 296

Glossary 300

Index.....306

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
ANAB	ANSI National Accreditation Board
ANSI	American National Standards Institute
ARRA	American Recovery and Reinvestment Act
ASCLD	American Society of Crime Laboratory Directors
ASQ	American Society for Quality
AV	Assessed Value
AWCPD	Average Warrants Cleared Per Day

B

BAC	Blood Alcohol Concentration
BCCRT	Basic City-County Relief Tax
BDR	Bill Draft Request
BLM	Bureau of Land Management

C

CAAS	Commission on Accreditation of Ambulance Services
CABR	Comprehensive Annual Budget Report
CALEA	Commission of Accreditation for Law Enforcement Act
CAT(S)	Criminal Apprehension Team(s)
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFGD	Clark County Regional Flood Control District
CCSD	Clark County School District
CDBG	Community Development Block Grant
CEAB	Community Education Advisory Board
CFAI	Commission on Fire Accreditation International
CFO	Chief Financial Officer
CIO	Chief Infrastructure Officer
CIP	Capital Improvement Project
CJIS	Criminal Justice Information System
CMO	City Manager's Office
CNT	Crisis Negotiation Team
CO	Corrections Officer

COLA	Cost of Living Allowance
COOP	Continuity of Operations
COTS	Commercial Off the Shelf
CPI	Consumer Price Index (Financial Related)
CRM	Customer Relationship Management
CRT	Crisis Response Team
CRU	Community Relations Unit
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
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
HPSA	Henderson Police Supervisors' Association
HQM	Henderson Quality Management
HR	Human Resources
HRBP	Human Resources Business Partnerships
HRIS	Human Resources Information System
HSA	Health Savings Account
HUD	Housing and Urban Development
HUVR	Henderson Unmanned Vehicle Range
HVAC	Heating, Ventilation, and Air Conditioning

I

IAEM	International Association of Emergency Managers
IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
IAS	International Accreditation Service
IBC	International Building Code
ICMA	International City/County Management Association
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
NCJIS	National Criminal Justice Information Services
NDC	National Development Council
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NERC	Nevada Equal Rights Commission

N (continued)

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
OSAC	Organization of Scientific Area Communities
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
PO	Police Officer
PPI	Producer Price Index
PSAP	Public Safety Answering Point
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
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)
STEM	Science, Technology, Engineering, and Mathematics
STEAM	Science, Technology, Engineering, Arts, and Mathematics
STVR	Short Term Vacation Rentals
SWAE	Southwest Alliance for Excellence
SWAT	Special Weapons and Tactics team
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		WSD	Water Street District
VFD	Variable Frequency Drive	WTP	Water Treatment Plant
VIPER	Vehicle Investigations Project for Enforcement and Recovery Task Force	WWIP	Warrant Walk in Program
VOIP	Voice-Over Internet Protocol	WWTP	Wastewater Treatment Plant
W		Y	
WIPL	Work in Progress Liability	YTD	Year to Date
WRF	Water Reclamation Facility		



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.

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).

Index

A

Abbreviations & Acronyms 296
Accounting Basis 24
Assessed Taxable Property Valuation 12

B

Bonds 7, 31, 52, 53, 60–61, 75, 79, 80, 146–150
Budgetary Basis 24
Budget Highlights 3
Budget Process 37–41
Budget Timeline 37
Building and Fire Safety 176–178

C

Capital Improvement Plan 30, 94–122
Capital Projects Funds 42, 46, 52, 94–122, 172–173
Capital Replacement Fund 52, 54, 110, 111, 55
City Attorney's Office 179–181, 285
City Clerk's Office 182–185, 283, 284–285, 285
City Manager's Office 186–189, 283, 286
City Shop Enterprise Fund 52, 56, 97, 100, 101, 102, 172–173, 284, 292
Citywide Internal Service Fund 52, 57, 172–173, 284, 289
Commissary Fund 52, 58, 172–173
Communications 190–192
Community Development 282, 283, 286
Community Development and Services 197–201
Community & Neighborhood Programs 194–196, 283, 286
Community Profile 12–18
Community Safety 6, 155–157
Contact Information 19
Crime Prevention Act 52, 59, 172–173, 284, 291

D

Debt Capacity 150
Debt Obligations 60–61, 80, 146–149, 91
Debt Ratio 150
Debt Service Funds 30, 42, 45, 52, 60–61
Demographics 133
Development Services Center 62, 145, 172–173, 284–286, 289, 292

E

Economic Development and Tourism 194–197, 204–207
Economic Development & Tourism 283, 284, 286, 287, 290
Economic Vitality 161–162
Economy 128–132
Education Initiatives 209–210
Eldorado Valley Special Revenue Funds 52, 63, 172–173
Emergency Management 211–216, 283, 284, 287
Employee Productivity 11
Engineering Services Internal Service Fund 52, 64, 172–173, 284, 290
Enterprise (Proprietary) Funds 42, 47, 52, 116–122, 172–173

F

Finance 217–221, 283, 284, 288
Financial & Budget Policies 24–36
Financial Forecast 40, 136–142
Financial Reserves 75
Financial Stabilization Special Revenue Fund 29, 75
Fire 221–226, 282, 283, 284, 288
Flood Control 97, 98–99
Forfeited Assets Special Revenue Fund 52, 65, 66, 172–173
Fund Balance 42–51
Fund Overview 42–52, 172–173

G

Gas Tax 52, 67, 290
General Fund 3–4, 42–43, 50, 52, 68–69, 136–142, 172–173, 282, 283, 285–292
Governmental Funds 4, 42–52, 172–173
Grant Special Revenue Fund 52, 70, 172–173, 284

H

Health Insurance Fund 52, 84, 172, 284, 288
Healthy, Livable, Sustainable City 7, 158–160
High-Performing Public Service 8, 167–168
History 17–18
Human Resources 227–230, 283, 289

I

Information Technology 231–236, 283, 289
 Intergovernmental Relations 237–239, 283, 289
 Internal Audit 239–241, 283, 290

L

Land Sales Capital Projects Fund 52, 71, 172, 284, 285, 290
 Land Use 14

M

Major Opportunities Areas 154
 Mayor and Council 242–244
 Mayor & City Council III, 2, 283, 288
 Municipal Court 245–247
 Municipal Court Special Revenue Fund 52, 72, 172–173, 284, 290
 Municipal Facilities Capital Projects Fund 52, 73, 97, 103–105, 172–173
 Municipal Golf Course Enterprise Fund 52, 74, 81

N

Net Position 29, 42, 47–48, 51

O

Organization Chart, City 2

P

Park Development Capital Projects Fund 52, 76
 Parks and Recreation 76, 106–108, 248–250, 283, 284, 285, 288
 Performance and Innovation 251–253
 Police 59, 63, 65, 66, 82, 254–262, 282, 283, 284, 291
 Population 9, 11, 130, 133
 Property Tax 9–10, 27, 42–51, 68, 137–138, 142
 Proprietary (Enterprise) Funds 42, 47, 52, 172–173, 282, 284, 293
 Public Works 265–269, 282, 283–284, 292
 Flood Control 98–99
 Streets 110–112
 Traffic Control 115

Q

Quality Education 8, 164–166

R

Recreation & Attractions 16
 Recreation, Cultural Events & Tourism 52, 78, 172–173, 284, 286, 290
 Redevelopment Agency 270–275
 Redevelopment Agency Fund 42, 79–80, 284, 293
 RTC Capital Projects Fund 75

S

Sales & Use Tax Special Revenue Fund 52, 82, 172–173, 284, 291
 Self-Insurance Internal Service Fund 52, 83–84, 172–173, 284, 293
 Special Ad Valorem Transportation 75
 Special Assessment Districts Capital Projects Fund 52, 85, 86
 Special Recreation Capital Projects Fund 52, 87, 172–173
 Special Revenue Funds 42, 44, 52, 172–173
 Strategic Plan 6, 125, 153, 154

U

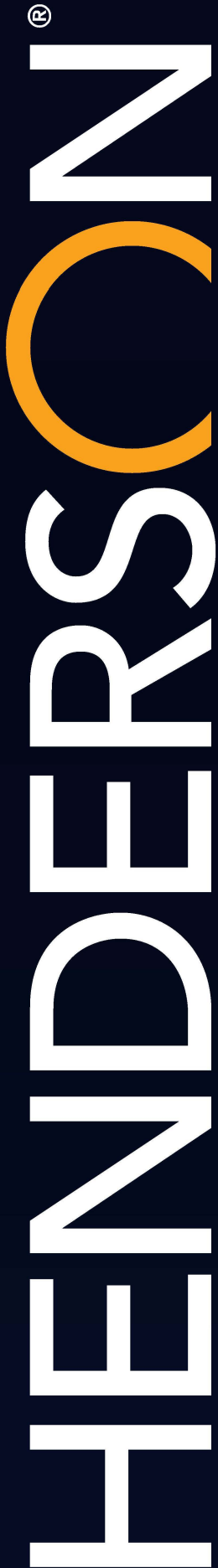
Utility Rates 90
 Utility Services 52, 88–92, 116–122, 143–144, 276–280, 284, 293

W

Water. *See* Utility Services
 Workers' Compensation Fund 52, 172–173, 284, 287







Michelle Romero
Mayor

Jim Seebock
Ward I - Councilman

Monica Larson
Ward II - Councilwoman

Carrie Cox
Ward III - Councilwoman

Dan H. Stewart
Ward IV - Councilman

Stephanie Garcia-Vause
City Manager/CEO

Maria Gamboa
Director of Finance

David Weiser
Assistant Director of Finance

CITY OF HENDERSON
240 S. Water St. | Henderson, NV 89015
cityofhenderson.com