

# STATISTICAL SECTION

This part of the City of Henderson's comprehensive annual financial report presents detailed information as a context for understanding what information in the financial statements, note disclosures, and required supplementary information indicates about the City's overall financial health.

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# HENDERSON™

## Annual Comprehensive Financial Report

City of Henderson, Nevada | For Fiscal Year Ended June 30, 2023

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City of Henderson, Nevada  
Table 1 – Net Position by Component  
(Unaudited)  
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental activities</b>										
Net investment in capital assets	\$ 1,327,111,404	\$ 1,365,423,723	\$ 1,476,900,561	\$ 1,535,572,974	\$ 1,571,088,765	\$ 1,603,799,207	\$ 1,599,479,735	\$ 1,682,426,162	\$ 1,804,554,611	\$ 1,875,894,507
Restricted	179,220,120	173,216,725	154,848,468	150,368,722	142,073,654	178,123,014	235,164,250	211,507,733	255,344,130	262,578,051
Unrestricted	<u>81,948,297</u>	<u>(215,965,382) *</u>	<u>(199,668,677) *</u>	<u>(275,016,720) *</u>	<u>(257,057,994) *</u>	<u>(245,069,012) *</u>	<u>(298,805,643) *</u>	<u>(266,244,718) *</u>	<u>(199,366,095) *</u>	<u>(122,992,370) *</u>
<b>Total governmental activities</b>	<u>1,588,279,821</u>	<u>1,322,675,066</u>	<u>1,432,080,352</u>	<u>1,410,924,976</u>	<u>1,456,104,425</u>	<u>1,536,853,209</u>	<u>1,535,838,342</u>	<u>1,627,689,177</u>	<u>1,860,532,646</u>	<u>2,015,480,188</u>
<b>Business-type activities</b>										
Net investment in capital assets	831,640,345	835,080,514	856,794,239	878,228,166	905,555,423	919,833,177	937,997,632	949,960,187	984,863,898	1,015,524,907
Restricted	11,182,393	6,941,323	2,498,955	2,646,316	6,465,320	16,349,684	10,330,257	5,697,756	6,284,594	5,552,256
Unrestricted	<u>115,597,495</u>	<u>81,096,813</u>	<u>100,289,094</u>	<u>94,894,149</u>	<u>94,403,642</u>	<u>110,919,928</u>	<u>112,889,321</u>	<u>128,169,885</u>	<u>150,504,694</u>	<u>161,504,717</u>
<b>Total business-type activities</b>	<u>958,420,233</u>	<u>923,118,650</u>	<u>959,582,288</u>	<u>975,768,631</u>	<u>1,006,424,385</u>	<u>1,047,102,789</u>	<u>1,061,217,210</u>	<u>1,083,827,828</u>	<u>1,141,653,186</u>	<u>1,182,581,880</u>
<b>Primary government</b>										
Net investment in capital assets	2,158,751,749	2,200,504,237	2,333,694,800	2,413,801,140	2,476,644,188	2,523,632,384	2,537,477,367	2,632,386,349	2,789,418,509	2,891,419,414
Restricted	190,402,513	180,158,048	157,347,423	153,015,038	148,538,974	194,472,698	245,494,507	217,205,489	261,628,724	268,130,307
Unrestricted	<u>197,545,792</u>	<u>(134,868,569) *</u>	<u>(99,379,583) *</u>	<u>(180,122,571) *</u>	<u>(162,654,352) *</u>	<u>(134,149,084) *</u>	<u>(185,916,322) *</u>	<u>(138,074,833) *</u>	<u>(48,861,401) *</u>	<u>38,512,347</u>
<b>Total primary government</b>	<u>\$ 2,546,700,054</u>	<u>\$ 2,245,793,716</u>	<u>\$ 2,391,662,640</u>	<u>\$ 2,386,693,607</u>	<u>\$ 2,462,528,810</u>	<u>\$ 2,583,955,998</u>	<u>\$ 2,597,055,552</u>	<u>\$ 2,711,517,005</u>	<u>\$ 3,002,185,832</u>	<u>\$ 3,198,062,068</u>

\*Due to Governmental Accounting Standards Board (GASB) 68, *Accounting and Financial Reporting for Pensions* and GASB 75, *Accounting and Financial Reporting for Postemployment Benefits other than Pensions*. Adoption of these standards resulted in a negative unrestricted net position in governmental activities and the total unrestricted net position and significantly reduced the unrestricted net position for business-type activities.

City of Henderson, Nevada  
Table 2 – Changes in Net Position  
(Unaudited)  
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Expenses</b>										
<b>Governmental activities</b>										
General government	\$ 47,826,017 <sup>10</sup>	\$ 51,514,550	\$ 49,590,212	\$ 51,926,527	\$ 59,933,998	\$ 62,997,651	\$ 98,478,110	\$ 81,359,866	\$ 68,607,650	\$ 87,663,801
Judicial	13,089,666	12,639,795	12,589,050	13,357,418	11,613,257	11,176,164	12,873,164	12,596,221	11,189,513	14,419,554
Public safety	138,652,346	136,718,517	146,672,330	161,673,077	173,233,070	163,724,635	190,601,343	199,321,791	185,383,883	239,362,200
Public works	104,652,659 <sup>11</sup>	29,181,216 <sup>7</sup>	31,107,461	37,656,505	35,668,455	34,616,021	39,100,865	38,432,486	40,390,120	47,962,064
Culture and recreation	44,259,523	45,399,004	47,766,606	50,969,703	50,566,579	50,752,764	56,901,997	62,643,695	55,767,854	64,831,471
Community support	7,686,894 <sup>9</sup>	4,601,580	5,482,324	4,229,302	4,983,380	3,098,245	4,271,665	16,566,311	5,286,896	7,736,032
Interest on long-term debt	6,206,019	6,564,502	5,355,076	5,327,171	5,203,461	4,966,704	4,910,377	6,141,897	6,008,356	5,785,310
<b>Total governmental activities</b>	<b>362,373,124</b>	<b>286,619,164</b>	<b>298,563,059</b>	<b>325,139,703</b>	<b>341,202,200</b>	<b>331,332,184</b>	<b>407,137,521</b>	<b>417,062,267</b>	<b>372,634,272</b>	<b>467,760,432</b>
<b>Business-type activities</b>										
Water	83,097,653	74,573,926 <sup>7</sup>	72,092,583	74,717,817	77,037,042	78,149,917	83,590,931	93,774,071	87,625,630	108,543,537
Sewer	58,692,077	46,919,969 <sup>7</sup>	46,729,422	49,348,476	50,641,990	51,560,957	54,114,028	53,797,600	53,356,034	61,629,443
Other	19,458,866	22,739,006	20,734,070	23,889,845	25,397,480	27,778,624	28,680,227	29,436,668	24,452,700	30,035,902
<b>Total business-type activities</b>	<b>161,248,596</b>	<b>144,232,901</b>	<b>139,556,075</b>	<b>147,956,138</b>	<b>153,076,512</b>	<b>157,489,498</b>	<b>166,385,186</b>	<b>177,008,339</b>	<b>165,434,364</b>	<b>200,208,882</b>
<b>Total primary government expenses</b>	<b>523,621,720</b>	<b>430,852,065</b>	<b>438,119,134</b>	<b>473,095,841</b>	<b>494,278,712</b>	<b>488,821,682</b>	<b>573,522,707</b>	<b>594,070,606</b>	<b>538,068,636</b>	<b>667,969,314</b>
<b>Program Revenues</b>										
<b>Governmental activities</b>										
Charges for services										
General government	11,044,740	13,292,167	13,757,049	14,436,435	18,853,199	19,730,688	21,249,067	21,434,491	23,591,312	25,612,724
Public safety	20,964,266	24,610,026	25,340,791	22,031,787	29,740,829	28,816,964	24,531,017	26,119,447	22,382,720	25,846,020
Culture and recreation	7,409,742	7,722,084	8,527,581	8,611,809	8,923,064	9,308,707	6,200,502	3,603,453	7,002,648	8,104,765
Other	2,414,590	2,734,632	3,412,951	3,579,496	2,254,358	2,824,426	3,212,905	2,565,593	2,861,706	12,578,439
Operating grants and contributions	12,891,586	9,081,006	9,395,210	8,053,316	8,130,952	6,514,970	9,272,182	47,122,554	31,996,027	25,090,187
Capital grants and contributions	39,008,389 <sup>8</sup>	61,258,310 <sup>3</sup>	116,030,640 <sup>6</sup>	72,920,117	55,362,844	54,182,748	44,216,932	98,852,031	150,350,840	103,890,018
<b>Total governmental activities</b>	<b>93,733,313</b>	<b>118,698,225</b>	<b>176,464,222</b>	<b>129,632,960</b>	<b>123,265,246</b>	<b>121,378,503</b>	<b>108,682,605</b>	<b>199,697,569</b>	<b>238,185,253</b>	<b>201,122,153</b>
<b>Business-type activities</b>										
Charges for services										
Water	65,174,318	68,588,979	69,553,882	73,838,739	77,090,283	79,252,277	78,983,996	88,458,788	90,930,454	91,565,220
Sewer	40,083,332	43,019,179	45,196,126	45,975,977	47,305,300	48,619,555	48,755,921	50,029,272	51,854,765	53,626,118
Other	16,328,422	18,933,819	23,017,454	21,567,461	20,606,084	22,817,895	21,051,617	21,556,010	27,062,649	26,094,990
Capital grants and contributions	19,717,458 <sup>6</sup>	15,058,529	30,019,342 <sup>6</sup>	21,326,556	30,349,483	27,595,157	26,100,088	33,141,932	54,897,595	66,302,423
<b>Total business-type activities</b>	<b>141,303,530</b>	<b>145,600,506</b>	<b>167,786,804</b>	<b>162,708,733</b>	<b>175,351,150</b>	<b>178,284,884</b>	<b>174,891,622</b>	<b>193,186,002</b>	<b>224,745,463</b>	<b>237,588,751</b>
<b>Total primary government program revenues</b>	<b>235,036,843</b>	<b>264,298,731</b>	<b>344,251,026</b>	<b>292,341,693</b>	<b>298,616,396</b>	<b>299,663,387</b>	<b>283,574,227</b>	<b>392,883,571</b>	<b>462,930,716</b>	<b>438,710,904</b>
<b>Net (Expenses) Program Revenues</b>										
Governmental activities	(268,639,811)	(167,920,939)	(122,098,837)	(195,506,743)	(217,936,954)	(209,953,681)	(298,454,916)	(217,364,698)	(134,449,019)	(266,638,279)
Business-type activities	(19,945,066)	1,367,605	28,230,729	14,752,595	22,274,638	20,795,386	8,506,436	16,177,663	59,311,099	37,379,869
<b>Primary government</b>	<b>(288,584,877)</b>	<b>(166,553,334)</b>	<b>(93,868,108)</b>	<b>(180,754,148)</b>	<b>(195,662,316)</b>	<b>(189,158,295)</b>	<b>(289,948,480)</b>	<b>(201,187,035)</b>	<b>(75,137,920)</b>	<b>(229,258,410)</b>

(continued)

City of Henderson, Nevada  
Table 2 – Changes in Net Position  
(Unaudited)  
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Revenues and Other Changes in Net Position										
Governmental activities										
Property taxes	\$ 63,982,175	\$ 67,332,544	\$ 72,832,645	\$ 75,820,135	\$ 82,592,579	\$ 91,134,869	\$ 99,987,792	\$ 111,303,141	\$ 123,640,567	\$ 137,193,235
Intergovernmental revenues - consolidated tax	88,013,859	94,093,208	97,764,145	103,694,983	110,094,368	118,869,105	114,624,938	126,166,464	159,631,041	166,345,146
Other taxes	47,983,783	50,837,097	53,270,190	56,379,672	62,149,029	64,178,120	65,648,905	66,151,297	78,742,082	88,932,572
Unrestricted investment income (loss)	3,115,696 <sup>1</sup>	2,942,486	3,598,318	658,995 <sup>5</sup>	1,804,414 <sup>5</sup>	8,377,585 <sup>5</sup>	7,811,589 <sup>5</sup>	236,445 <sup>5</sup>	(9,421,147) <sup>5</sup>	6,401,590 <sup>5</sup>
Gain on disposal of capital assets	185,299	205,287	341,836	6,257,270 <sup>2</sup>	4,402,727	8,106,733 <sup>4</sup>	1,359,393	965,010	4,582,005	2,544,802
Miscellaneous	812,423	1,183,010	1,437,835	1,490,441	1,799,429	1,819,297	897,226	3,041,392	4,079,719	40,424,588
Transfers	2,536,991	1,985,265	2,259,154	(94,253)	2,855,358	(1,783,244)	7,110,206	1,351,784	3,199,883	6,945,858
Total governmental activities	206,630,226	218,578,897	231,504,123	244,207,243	265,697,904	290,702,465	297,440,049	309,215,533	364,454,150	448,787,791
Business-type activities										
Other taxes	6,160,172	6,720,073	7,152,053	7,537,348	7,841,058	8,265,505	5,666,777	6,154,189	8,163,986	8,798,299
Unrestricted investment income (loss)	2,271,148 <sup>1</sup>	1,973,790	2,695,143	26,858 <sup>5</sup>	1,171,910 <sup>5</sup>	6,978,694 <sup>5</sup>	6,250,221 <sup>5</sup>	202,681 <sup>5</sup>	(7,247,037) <sup>5</sup>	5,047,629 <sup>5</sup>
Gain on disposal of capital assets	1,995	-	-	-	-	3,420	-	1,830	-	35,079
Miscellaneous	484,042	486,825	644,867	999,487	2,223,506	2,852,155	801,193	1,426,039	797,193	1,129,728
Transfers	(2,536,991)	(1,985,265)	(2,259,154)	94,253	(2,855,358)	1,783,244	(7,110,206)	(1,351,784)	(3,199,883)	(6,945,858)
Total business-type activities	6,380,366	7,195,423	8,232,909	8,657,946	8,381,116	19,883,018	5,607,985	6,432,955	(1,485,741)	8,064,877
Total primary government general revenues and other changes in net position	213,010,592	225,774,320	239,737,032	252,865,189	274,079,020	310,585,483	303,048,034	315,648,488	362,968,409	456,852,668
Change in Net Position										
Governmental activities	(62,009,585)	50,657,958	109,405,286	48,700,500	47,760,950	80,748,784	(1,014,867)	91,850,835	230,005,131	182,149,512
Business-type activities	(13,564,700)	8,563,028	36,463,638	23,410,541	30,655,754	40,678,404	14,114,421	22,610,618	57,825,358	45,444,746
Primary government	\$ (75,574,285)	\$ 59,220,986	\$ 145,868,924	\$ 72,111,041	\$ 78,416,704	\$ 121,427,188	\$ 13,099,554	\$ 114,461,453	\$ 287,830,489	\$ 227,594,258

<sup>1</sup> Increase due to higher cash and investment balances, higher interest rates, and market value increases.

<sup>2</sup> Due to a significant land sale to Fontanesi LLC.

<sup>3</sup> Increase due to contribution of three parks.

<sup>4</sup> Increase primarily due to land sales of 8.15 acres.

<sup>5</sup> Due to adjustment for GASB 31 which requires investments to be adjusted to fair value.

<sup>6</sup> Increase due to developer infrastructure and utility contributed assets.

<sup>7</sup> Decrease due to change in useful lives for capital assets, which greatly decreased depreciation expense.

<sup>8</sup> Decrease due to decreased grant revenues from the Southern Nevada Public Land Management Act.

<sup>9</sup> Increase due primarily to increase in grants from HUD.

<sup>10</sup> Decrease due to losses on three significant land sales in fiscal year 2013 and lower salary expenses, including severance pay.

<sup>11</sup> Increase due in large part to money used to call bonds as part of the Inspirada special assessment district restructure.

City of Henderson, Nevada  
Table 3 – Fund Balances – Governmental Funds  
(Unaudited)  
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
General Fund										
Nonspendable	\$ -	\$ -	\$ 79	\$ -	\$ 33,723	\$ 42,283	\$ 34,310	\$ 85,357	\$ 178,573	\$ 86,420
Restricted	-	-	-	-	-	223,753	219,374	231,935	921,922	743,567
Committed	-	-	-	-	-	3,024,516	3,701,011	4,408,924	5,097,394	6,414,029
Assigned	644,394	1,235,676	1,274,063	1,189,951	3,569,975	2,574,903	3,104,518	3,123,118	4,268,615	7,883,534
Unassigned	17,606,056	21,505,080	23,617,842	25,212,708	26,659,209	28,116,220	20,106,447	22,366,139	30,289,708	51,654,114
Total general fund	<u>\$ 18,250,450</u>	<u>\$ 22,740,756</u>	<u>\$ 24,891,984</u>	<u>\$ 26,402,659</u>	<u>\$ 30,262,907</u>	<u>\$ 33,981,675</u>	<u>\$ 27,165,660</u>	<u>\$ 30,215,473</u>	<u>\$ 40,756,212</u>	<u>\$ 66,781,664</u>
Other governmental funds										
Nonspendable	\$ -	\$ 31,314	\$ -	\$ -	\$ -	\$ 239,705	\$ -	\$ -	\$ 11,559	\$ 787
Restricted	160,194,848	157,563,176	140,437,027	141,553,152	132,510,627	167,509,089	235,606,260	211,895,477	255,053,499	256,625,344
Committed	-	-	-	-	-	-	32,020,055	27,584,713	26,328,711	24,518,936
Assigned	27,215,621	33,727,701	42,864,188	42,147,669	59,041,787	62,286,446	45,017,885	52,374,681	75,278,994	130,784,800
Total other governmental funds	<u>\$ 187,410,469</u>	<u>\$ 191,322,191</u>	<u>\$ 183,301,215</u>	<u>\$ 183,700,821</u>	<u>\$ 191,552,414</u>	<u>\$ 230,035,240</u>	<u>\$ 312,644,200</u>	<u>\$ 291,854,871</u>	<u>\$ 356,672,763</u>	<u>\$ 411,929,867</u>



City of Henderson, Nevada

Table 4 – Changes in Fund Balances – Governmental Funds  
(Unaudited)  
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Revenues</b>										
Property taxes	\$ 63,971,517	\$ 67,552,659	\$ 72,798,983	\$ 75,776,363	\$ 82,598,765	\$ 91,044,482	\$ 99,826,025	\$ 111,720,780	\$ 123,607,883	\$ 136,699,821
Franchise fees	31,481,739	32,677,892	32,656,108	32,323,065	33,662,964	33,766,078	33,741,224	31,865,215	35,020,585	42,119,689
Licenses and permits	8,079,773	9,469,188	9,536,717	10,194,059	11,573,588	13,007,880	12,806,382	14,588,735	15,748,441	16,052,886
Intergovernmental	127,032,094	137,490,840	130,520,784	140,150,676	154,225,791	159,969,525	163,594,535	221,655,993	239,337,853	284,793,308
Charges for services	23,393,130	28,562,698	31,159,845	30,198,902	34,685,944	33,786,536	27,245,566	22,794,123	24,855,538	38,119,207
Fines and forfeitures	5,658,992	5,550,637	5,859,243	6,234,757	6,072,479	7,104,638	4,500,781	4,354,813	4,191,648	3,591,764
Impact fees	1,390,696	1,895,401	2,116,467	2,127,249	2,437,240	2,353,777	1,831,958	2,204,865	2,348,633	2,540,251
Special assessments	130,820	130,274	150,382	90,145	111,957	139,347	242,966	117,207	134,458	180,024
Investment income (loss)	2,014,255	2,407,753	3,082,242	1,042,645	2,037,931	7,256,725	6,503,137	205,244	(6,703,849)	7,149,396
Room taxes	-	--	-	-	-	-	-	-	-	5,409,185
Developer contributions	3,865,035	4,430,009	9,664,234	2,282,571 <sup>7</sup>	1,829,523	16,235,632 <sup>10</sup>	1,560,220	3,991,395	16,665,032	19,202,670
Rental fees	547,580	493,311	531,613	523,060	35,117	19,801	4,000	787	1,059	1,273
Residential construction tax	1,346,321	1,597,104	1,692,050	1,906,805	2,942,486	3,361,437	817,894	1,649,294	2,084,754	1,238,477
Miscellaneous	-	--	-	-	-	-	6,085,483	3,176,490	8,206,897	4,688,551
<b>Total revenues</b>	<b>268,911,952</b>	<b>292,257,766</b>	<b>299,768,668</b>	<b>302,850,297</b>	<b>332,213,785</b>	<b>368,045,858</b>	<b>358,760,171</b>	<b>418,324,941</b>	<b>465,498,932</b>	<b>561,786,502</b>
<b>Expenditures</b>										
<b>Current</b>										
General government	42,863,764	48,539,745	48,194,160	50,870,932	59,869,631	63,433,175	70,644,681	71,816,125	71,431,174	78,905,876
Judicial	12,058,955	12,325,268	12,673,082	13,012,612	11,254,836	11,843,895	12,011,682	12,075,700	12,253,283	13,684,778
Public safety	130,708,646	135,919,848	146,671,365	153,381,052	165,444,855	173,532,488	179,406,698	191,671,637	204,809,893	221,703,137
Public works	33,509,200 <sup>5</sup>	9,706,622	12,498,653	14,833,880	12,001,015	12,058,080	13,481,743	12,783,066	13,351,820	17,027,792
Culture and recreation	38,923,601	36,623,298	38,024,671	38,891,372	39,858,356	41,432,476	42,990,045	50,954,899	49,044,108	52,907,935
Community support	7,604,154	4,720,684	5,762,377	4,845,323	5,072,265	3,719,877	4,518,814	17,230,872	6,238,938	9,770,300
<b>Total current</b>	<b>265,668,320</b>	<b>247,835,465</b>	<b>263,824,308</b>	<b>275,835,171</b>	<b>293,500,958</b>	<b>306,019,991</b>	<b>323,053,663</b>	<b>356,532,299</b>	<b>357,129,216</b>	<b>393,999,818</b>
<b>Capital outlay</b>										
General government	713,262	239,526	923,225	1,971,632	718,839	2,636,184	2,230,984	5,321,168	2,391,867	15,298,285
Judicial	-	-	381,627	1,388	10,235-	-	-	521,642	29,014	
Public safety	928,040	1,837,871	1,319,331	5,317,882	6,038,538	4,683,542	13,443,393	3,672,316	14,754,261	36,556,288
Public works	19,538,892	13,826,060	29,670,888 <sup>2</sup>	19,733,205	12,420,923	12,102,195	5,039,537	12,340,208	6,464,212	22,005,118
Culture and recreation	5,382,403 <sup>3</sup>	11,709,733	1,418,344	1,945,370	2,893,393	1,827,947	9,955,593	46,386,049	28,119,425	7,580,342
Community support	-	-	65,000-	-	-	16,247-	-	2,342,596	7,999,793	
<b>Total capital outlay</b>	<b>26,562,597</b>	<b>27,613,190</b>	<b>33,778,415</b>	<b>28,969,477</b>	<b>22,081,928</b>	<b>21,266,115</b>	<b>30,669,507</b>	<b>67,719,741</b>	<b>54,594,003</b>	<b>89,468,840</b>
<b>Debt service</b>										
Principal payments	4,208,565	4,243,000	6,011,000	5,676,000	6,087,867	6,409,310	8,376,058	8,690,771	8,793,601	10,309,218
Payment to current bond refunding agent	-	27,209,998 <sup>6</sup>	10,288,415 <sup>6</sup>	9,786,906 <sup>6</sup>	--	-	-	-	-	
Interest charges	5,323,451	5,207,223	5,190,128	5,093,808	5,191,215	4,818,162	4,554,754	5,285,870	5,569,595	5,759,020
Administrative and other costs	21,363	306,322-	--	-	-	392,961-	--	--	--	
<b>Total debt service</b>	<b>9,553,379</b>	<b>36,966,543</b>	<b>21,489,543</b>	<b>20,556,714</b>	<b>11,279,082</b>	<b>11,227,472</b>	<b>13,323,773</b>	<b>13,976,641</b>	<b>14,363,196</b>	<b>16,068,238</b>
<b>Total expenditures</b>	<b>301,784,296</b>	<b>312,415,198</b>	<b>319,092,266</b>	<b>325,361,362</b>	<b>326,861,968</b>	<b>338,513,578</b>	<b>367,046,943</b>	<b>438,228,681</b>	<b>426,086,415</b>	<b>499,536,896</b>

(continued)

City of Henderson, Nevada  
**Table 4 – Changes in Fund Balances – Governmental Funds**  
 (Unaudited)  
 Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Excess (Deficiency) of Revenues over Under Expenditures	\$ (32,872,344)	\$ (20,157,432)	\$ (19,323,598)	\$ (22,511,065)	\$ 5,351,817	\$ 29,532,280	\$ (8,286,772)	\$ (19,903,740)	\$ 39,412,517	\$ 62,249,606
Other Financing Sources (Uses)										
Proceeds from land sales	3,444,629	1,118,024	2,696,014	9,242,809 <sup>9</sup>	6,859,417	15,724,314 <sup>4</sup>	3,367,490	200,623	3,388,028	1,943,700
Developer contributions	-	-	-	-	-	-	-	-	-	-
Capital leases	-	-	-	-	-	-	151,556	459,153	-	-
Issuance of refunding bonds	-	24,305,000 <sup>6</sup>	9,365,000 <sup>6</sup>	8,345,000 <sup>6</sup>	684,108	-	68,702,106	-	-	-
Issuance of bonds	-	-	-	4,355,000 <sup>8</sup>	-	-	74,512,894	-	25,000,000	10,000,000
Debt proceeds	-	-	-	-	-	-	-	-	-	1,574,827
SBITA proceeds	-	-	-	-	-	-	-	-	-	472,567
Premium on bonds issued	-	3,208,334	475,559	2,426,713	-	-	5,675,415	-	2,418,877	-
Payment to advance refunding bond agent	-	-	-	-	-	-	(68,340,655)	-	-	-
Proceeds from sales of capital assets	-	-	-	-	-	103,037	-	22,231	-	-
Transfers in	8,036,323	16,673,879	12,597,062	16,876,307	37,169,566	31,044,100	24,292,313	31,908,793	54,880,576	48,367,141
Transfers out	(8,436,379)	(16,745,777)	(11,679,785)	(16,824,483)	(35,771,566)	(34,202,137)	(24,281,402)	(30,426,576)	(52,585,463)	(42,141,506)
Total other financing sources	3,044,573	28,559,460	13,453,850	24,421,346	8,941,525	12,669,314	84,079,717	2,164,224	33,102,018	20,216,729
Change in Fund Balance	\$ (29,827,771)	\$ 8,402,028	\$ (5,869,748)	\$ 1,910,281	\$ 14,293,342	\$ 42,201,594	\$ 75,792,945	\$ (17,739,516)	\$ 72,514,535	\$ 82,466,335
Debt service as a percentage of noncapital expenditures <sup>1</sup>	3.5 %	3.3 %	3.9 %	3.6 %	3.7 %	3.6 %	3.8 %	3.8 %	3.9 %	3.9 %

<sup>1</sup> This ratio is computed by dividing principal and interest by total expenditures less amounts that are capitalized on the accrual basis government-wide statement of net position. This amount can be found on the reconciliation between the statement of revenues, expenditures, and changes in fund balance to the statement of activities for governmental funds.

<sup>2</sup> Increase due mainly to construction of special assessment infrastructure.

<sup>3</sup> Decrease due to decreased grant revenues from the Southern Nevada Public Land Management Act.

<sup>4</sup> Increase primarily due to land sales of 8.15 acres.

<sup>5</sup> Increase due in large part to funds used to call bonds as part of the Inspirada special assessment district restructure.

<sup>6</sup> Issue of bonds to refund City debt in order to better align the City's resources with its obligations.

<sup>7</sup> Decrease due mainly to lower contributions for traffic control of \$5.6 million. Fiscal year 2016 was a historic high.

<sup>8</sup> Issue of bonds for purchase, upgrade and replacement of City police communication system and other equipment.

<sup>9</sup> Increase due to the land sales to Fontanesi LLC and Union Village.

<sup>10</sup> Increase due to the creation of Local Improvement District T-20 (Rainbow Canyon) at Lake Las Vegas.



City of Henderson, Nevada  
 Table 5 – Assessed and Estimated Actual Value of Taxable Property  
 (Unaudited)  
 Last Ten Fiscal Years

For the Year Ended June 30,	Real Property		Personal Property		Total		Ratio of Total Assessed to Total Estimated Actual Value	
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Direct Tax Rate		
2014	\$ 8,020,000,967	\$ 22,914,288,477	\$ 353,015,606	\$ 1,008,616,017	\$ 8,373,016,573	0.7108	\$ 23,922,904,494	35.0%
2015	9,287,875,627	26,536,787,506	357,836,109	1,022,388,883	9,645,711,736	0.7108	27,559,176,389	35.0%
2016	10,374,179,331	29,640,512,374	583,414,483	1,666,898,523	10,957,593,814	0.7108	31,307,410,897	35.0%
2017	11,363,112,300	32,466,035,143	616,081,682	1,760,233,377	11,979,193,982	0.7108	34,226,268,520	35.0%
2018	12,182,829,161	34,808,083,317	730,923,906	2,088,354,017	12,913,753,067	0.7108	36,896,437,334	35.0%
2019	12,894,918,627	36,842,624,649	817,719,128	2,336,340,366	13,712,637,755	0.7108	39,178,965,015	35.0%
2020	14,343,170,205	40,980,486,300	814,559,063	2,327,311,609	15,157,729,268	0.7108	43,307,797,909	35.0%
2021	15,446,670,989	44,133,345,683	994,280,813	2,840,802,323	16,440,951,802	0.7408	46,974,148,006	35.0%
2022	16,309,351,080	46,598,145,943	958,721,841	2,739,205,260	17,268,072,921	0.7708	49,337,351,203	35.0%
2023	18,358,054,144	52,451,583,269	959,938,283	2,742,680,809	19,317,992,427	0.7708	55,194,264,078	35.0%

Source - Clark County Assessor's Office.

City of Henderson, Nevada

Table 6 – Property Tax Rates<sup>1</sup> – Direct and Overlapping Governments<sup>2</sup>  
 (Per \$100 of Assessed Value<sup>3</sup>)  
 (Unaudited)  
 Last Ten Fiscal Years

For the Year Ended June 30,	City of Henderson, Nevada			Overlapping Rates				Total Direct and Overlapping Rates	
	Total Tax Levy	Debt Service Fund	Total City Tax Rate	State of Nevada	Clark County School District	Clark County	Special District		Total Overlapping Rates
2014	0.5554	0.1554	0.7108	0.1700	1.3034	0.6541	0.0585	2.1860	2.8968
2015	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0593	2.1868	2.8976
2016	0.5533	0.1575	0.7108	0.1700	1.3034	0.6541	0.0594	2.1869	2.8977
2017	0.5508	0.1600	0.7108	0.1700	1.3034	0.6541	0.0602	2.1877	2.8985
2018	0.5508	0.1600	0.7108	0.1700	1.3034	0.6541	0.0604	2.1879	2.8987
2019	0.5483	0.1625	0.7108	0.1700	1.3034	0.6541	0.0606	2.1881	2.8989
2020	0.5483	0.1625	0.7108	0.1700	1.3034	0.6541	0.0607	2.1882	2.8990
2021	0.6208	0.1200	0.7408	0.1700	1.3034	0.6541	0.0608	2.1883	2.9291
2022	0.6508	0.1200	0.7708	0.1700	1.3034	0.6541	0.0620	2.1895	2.9603
2023	0.6508	0.1200	0.7708	0.1700	1.3034	0.6541	0.0607	2.1882	2.9590

<sup>1</sup> Source - State of Nevada, Department of Taxation's "Local Government Finance Redbook."

<sup>2</sup> Overlapping rates are those of local and county governments that apply to property owners within the City of Henderson. Not all overlapping rates apply to all City of Henderson property owners (e.g., the rates for special districts apply only to the proportion of the government's property owners whose property is located within the geographic boundaries of the special district).

<sup>3</sup> The State of Nevada Constitution caps the property tax rate at \$5 per \$100 assessed value. The Nevada Revised Statutes further capped the rate at \$3.64 per \$100 of assessed value.

City of Henderson, Nevada  
Table 7 – Principal Property Taxpayers  
(Unaudited)  
Current and Nine Years Ago

Taxpayer	2023			2014		
	Taxable Assessed Value <sup>1</sup>	Rank	Approximate Percentage of Taxable Assessed Valuation <sup>2</sup>	Taxable Assessed Value <sup>1</sup>	Rank	Approximate Percentage of Taxable Assessed Valuation <sup>2</sup>
Stations Casinos LLC	\$ 194,813,020	1	1.01%			
Lennar Corporation	115,683,130	2	0.60%			
Google	112,339,485	3	0.58%			
Universal Health Services Inc	83,909,993	4	0.43%			
Gaming And Leisure Properties	81,266,537	5	0.42%			
Harsch Investment Properties	76,846,820	6	0.40%	\$ 30,742,381	8	0.37%
KB Home Nevada Inc	66,153,819	7	0.34%			
Ovation Development Corp	64,942,220	8	0.34%			
Invitation Homes	53,052,417	9	0.27%			
Picerne Real Estate Group	51,343,887	10	0.27%	33,544,366	7	0.40%
Green Valley Ranch Gaming L.L.C.				92,985,073	1	1.11%
Station Casinos Incorporated				90,676,461	2	1.08%
Basic Management Incorporated				60,312,094	3	0.72%
W.L. Nevada Incorporated				48,401,640	4	0.58%
Greenspun Corporation				43,735,991	5	0.52%
M Resort				42,007,197	6	0.50%
Ranch Center Associates Limited Partnership				29,949,663	9	0.36%
KB Home				26,503,140	10	0.32%
	<u>\$ 900,351,328</u>		<u>4.66%</u>	<u>\$ 498,858,006</u>		<u>5.96%</u>

Source - Clark County Assessor's Office.

<sup>1</sup> Taxable assessed value is 35% of appraised value.

<sup>2</sup> See the "Assessed and Estimated Actual Value of Taxable Property" table for assessed property value data

City of Henderson, Nevada  
 Table 8 – Property Tax Levies and Collections  
 (Unaudited)  
 Last Ten Fiscal Years

<u>For the Year Ended June 30,</u>	<u>Tax Levy</u>	<u>Current Tax Levy Collections</u>	<u>Percent of Tax Levy Collected</u>	<u>Delinquent Tax Levy Collections</u>	<u>Total Tax Levy Collected</u>	<u>Percent of Total Tax Levy Collected to Tax Levy</u>
2014	\$ 58,812,626	\$ 58,410,072	99.32%	\$ 399,101	\$ 58,809,173	99.99%
2015	62,378,711	62,085,849	99.53%	289,293	62,375,142	99.99%
2016	66,756,325	66,377,824	99.43%	374,838	66,752,662	99.99%
2017	69,808,477	69,427,671	99.45%	377,119	69,804,790	99.99%
2018	75,961,752	75,554,625	99.46%	403,326	75,957,951	99.99%
2019	83,486,244	83,035,950	99.46%	445,167	83,481,117	99.99%
2020	91,931,525	91,455,104	99.48%	469,727	91,924,831	99.99%
2021	102,413,247	101,983,701	99.58%	417,366	102,401,067	99.99%
2022	113,567,027	113,515,092	99.95%	(22,268)	113,492,824	99.93%
2023	127,385,981	126,717,315	99.48%	n/a	126,717,315	99.48%

City of Henderson, Nevada  
Table 9 – Ratios of Outstanding Debt<sup>1</sup> by Type  
(Unaudited)  
Last Ten Fiscal Years

Year Ended June 30,	Governmental Activities						Business-Type Activities			Total Primary Government	Percentage of Personal Income <sup>2</sup>	Per Capita <sup>2</sup>
	General Obligation	Tax Allocation	Notes and Loans	Leases	SBITA	Total	Revenue Bonds	SBITA	Total			
	Bonds	Bonds										
2014	\$ 109,823,861	\$ 11,680,000	\$ 14,546,000	\$ -	\$ -	\$ 136,049,861	\$ 147,525,741	\$ -	\$ 147,525,741	\$ 283,575,602	3.14 %	\$ 1,009
2015	107,398,145	10,965,000	13,616,000	-	-	131,979,145	132,406,583	-	132,406,583	264,385,728	3.16 %	919
2016	102,722,448	9,829,000	12,680,000	-	-	125,231,448	120,020,578	-	120,020,578	245,252,026	2.79 %	833
2017	112,886,076	9,584,185	2,648,500	-	-	125,118,761	107,947,542	-	107,947,542	233,066,303	2.41 %	775
2018	107,676,546	9,334,370	1,954,241	-	-	118,965,157	95,416,756	-	95,416,756	214,381,913	2.04 %	691
2019	102,332,016	9,074,555	444,931	-	-	111,851,502	84,289,654	-	84,289,654	196,141,156	1.69 %	617
2020	177,690,467	8,804,740	296,621	138,808	-	186,930,636	222,152,439	-	222,152,439	409,083,075	3.21 %	1,267
2021	168,443,770	8,504,933	148,311	1,125,511	-	178,222,525	216,065,093	-	216,065,093	394,287,618	2.93 %	1,193
2022	186,585,154	8,196,448	-	1,328,288	-	196,109,890	209,906,617	-	209,906,617	406,016,507	2.67 %	1,213
2023	186,215,992	7,874,347	1,240,097	2,742,457	4,766,229 <sup>3</sup>	202,839,122	203,657,007	45,460 <sup>3</sup>	203,702,467	406,541,589	2.63 %	1,208

<sup>1</sup> Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

<sup>2</sup> See Table 14 "Demographic and Economic Statistics" for personal income and population data.

<sup>3</sup> The City implemented GASB Statement No. 96 *Subscription-Based Information Technology Arrangements*.

City of Henderson, Nevada  
 Table 10 – Ratios of General Bonded Debt<sup>1</sup> Outstanding  
 (Unaudited)  
 Last Ten Fiscal Years

Year Ended June 30,	General Obligation Bonds	Less Amounts Available in Debt Service Funds	Net General Obligation Bonds	Percentage of Estimated Actual Taxable Property Value <sup>2</sup>	Per Capita <sup>3</sup>
2014	\$ 109,823,861	\$ 3,514,253	\$ 106,309,608	0.44 %	\$ 378
2015	107,398,145	6,704,648	100,693,497	0.37 %	350
2016	102,722,448	5,606,693	97,115,755	0.31 %	330
2017	112,886,076	5,538,075	107,348,001	0.31 %	357
2018	107,676,546	6,149,127	101,527,419	0.28 %	327
2019	102,332,016	7,585,563	94,746,453	0.24 %	298
2020	177,690,467	7,032,776	170,657,691	0.39 %	529
2021	168,443,770	5,669,799	162,773,971	0.35 %	492
2022	186,585,154	5,404,739	181,180,415	0.37 %	541
2023	186,215,992	8,579,860	177,636,132	0.32 %	528

<sup>1</sup> Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

<sup>2</sup> See Table 5 "Assessed and Estimated Actual Value of Taxable Property" for estimated actual property value data.

<sup>3</sup> Table 14 "Demographic and Economic Statistics" for population data.

City of Henderson, Nevada

Table 11 – Direct and Overlapping Governmental Activities Debt<sup>1,2</sup>

(Unaudited)

June 30, 2023

	<u>Total Governmental Activities Debt</u>	<u>Percent Applicable</u>	<u>Applicable Net Governmental Activities Debt</u>
City of Henderson, Nevada	\$ 202,839,122	100.00 %	<u>\$ 202,839,122</u>
Overlapping governments			
Clark County	775,268,864	15.41 %	119,468,932
Clark County School District	3,310,923,960	15.41 %	510,213,382
Henderson District Public Libraries	672,333	100.00 %	<u>672,333</u>
Total overlapping governments			<u>630,354,647</u>
Total direct and overlapping debt			<u><u>\$ 833,193,769</u></u>

<sup>1</sup> Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

<sup>2</sup> Overlapping governments are those that coincide, at least in part, with the geographic boundaries of the City of Henderson. This schedule estimates the portion of the outstanding debt of those overlapping governments that is borne by the residents and businesses of the City of Henderson. This process recognizes that, when considering the government's ability to issue and repay long-term debt, the entire debt burden borne by the residents and businesses should be taken into account. However, this does not imply that every taxpayer is a resident; and therefore, responsible for repaying the debt, of each overlapping government. Total general obligation debt balances obtained from the respective organizations' finance departments. Percentages applicable are derived from the State of Nevada, Department of Taxation's "Local Government Finance Redbook."



City of Henderson, Nevada  
Table 12 – Legal Debt Margin Information  
(Unaudited)  
Last Ten Fiscal Years

	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Assessed value	<u>\$ 8,373,016,573</u>	<u>\$ 9,645,711,736</u>	<u>\$ 10,957,593,814</u>	<u>\$ 11,979,193,982</u>	<u>\$ 12,913,753,067</u>	<u>\$ 13,712,637,755</u>	<u>\$ 15,157,729,268</u>	<u>\$ 16,440,951,802</u>	<u>\$ 17,268,072,921</u>	<u>\$ 19,317,992,427</u>
Legal debt margin										
Legal debt limit (15% of assessed value)	<u>1,255,952,486</u>	<u>1,446,856,760</u>	<u>1,643,639,072</u>	<u>1,796,879,097</u>	<u>1,937,062,960</u>	<u>2,056,895,663</u>	<u>2,273,659,390</u>	<u>2,466,142,770</u>	<u>2,590,210,938</u>	<u>2,897,698,864</u>
Debt applicable to debt limit										
Total bonded debt, including special assessment bonds	269,029,602	250,769,728	232,572,026	230,417,803	212,427,672	195,696,224	408,647,646	393,013,796	404,688,219	397,747,346
Less tax allocation bonds	<u>(11,680,000)</u>	<u>(10,965,000)</u>	<u>(9,829,000)</u>	<u>(9,584,185)</u>	<u>(9,334,370)</u>	<u>(9,074,555)</u>	<u>(8,804,740)</u>	<u>(8,504,933)</u>	<u>(8,196,448)</u>	<u>(7,874,347)</u>
Total bonded debt, applicable to debt limit	<u>257,349,602</u>	<u>239,804,728</u>	<u>222,743,026</u>	<u>220,833,618</u>	<u>203,093,302</u>	<u>186,621,669</u>	<u>399,842,906</u>	<u>384,508,863</u>	<u>396,491,771</u>	<u>389,872,999</u>
Legal debt margin	<u>\$ 998,602,884</u>	<u>\$ 1,207,052,032</u>	<u>\$ 1,420,896,046</u>	<u>\$ 1,576,045,479</u>	<u>\$ 1,733,969,658</u>	<u>\$ 1,870,273,994</u>	<u>\$ 1,873,816,484</u>	<u>\$ 2,081,633,907</u>	<u>\$ 2,193,719,167</u>	<u>\$ 2,507,825,865</u>
Total bonded debt applicable to limit as a percentage of debt limit	<u>20.49%</u>	<u>16.57%</u>	<u>13.55%</u>	<u>12.29%</u>	<u>10.48%</u>	<u>9.07%</u>	<u>17.59%</u>	<u>15.59%</u>	<u>15.31%</u>	<u>13.45%</u>

Tax allocation bonds issued by the City of Henderson Redevelopment Agency do not constitute indebtedness within the meaning of the statutory debt limitations.

City of Henderson, Nevada  
Table 13 – Pledge Revenue Bond<sup>1</sup> Coverage  
(Unaudited)  
Last Ten Fiscal Years

Year Ended June 30,	Water and Sewer Bonds						Tax Allocation Bonds			
	Pledged Revenues <sup>4</sup>	Operating Expenses <sup>2</sup>	Net Available Revenue	Debt Service		Coverage	Pledged Tax Increment <sup>4</sup>	Debt Service		Coverage
				Principal	Interest			Principal	Interest	
2014	\$ 114,398,686	\$ 83,587,025	\$ 30,811,661	\$ 14,135,252	\$ 6,700,933	147.88%	\$ 1,905,484	\$ 680,000	\$ 669,121	141.24%
2015	123,882,025	85,701,388	38,180,637	14,598,529	5,950,793	185.80%	2,159,817	715,000	633,882	160.12%
2016	129,540,025	87,601,625	41,938,400	11,428,878	5,304,838	250.62%	2,274,254	755,000	453,930	188.12%
2017	133,655,172	93,965,966	39,689,206	11,142,765	4,947,841	246.66%	2,373,097	225,000	393,300	383.81%
2018	143,372,678	99,957,723	43,414,955	11,644,014	4,437,604	269.97%	2,459,638	230,000	387,600	398.26%
2019	149,358,947	101,173,526	48,185,421	10,290,679	3,914,402	339.21%	2,632,877	240,000	379,350	425.10%
2020	142,468,871	108,279,104	34,189,767	4,027,772	3,408,558	459.77%	2,822,744	250,000	368,300	456.53%
2021	155,759,956	116,196,923	39,563,033	4,900,311	6,966,368	333.40%	3,126,405	265,000	355,425	503.91%
2022	163,642,121	111,018,551 <sup>3</sup>	52,623,570	5,078,311	6,887,052	439.80%	3,511,959	275,000	341,925	569.27%
2023	172,088,564	137,914,308 <sup>3</sup>	34,174,256	5,296,794	6,666,627	285.66%	3,731,892	290,000	327,800	604.06%

<sup>1</sup> Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.

<sup>2</sup> Total operating expenses, excluding depreciation and amortization.

<sup>3</sup> Amount was updated to reflect final operating expenses.

<sup>4</sup> Data from prior years was revised to reflect appropriate pledged revenues.

City of Henderson, Nevada  
 Table 14 – Demographic and Economic Statistics  
 (Unaudited)  
 Last Ten Fiscal Years

<u>Year Ended June 30,</u>	<u>Population<sup>1</sup></u>	<u>Personal Income<sup>2</sup></u>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate<sup>3</sup></u>
2014	280,928	\$ 9,039,623,004	\$ 32,178	8.40%
2015	287,828	8,355,722,814	29,030	6.70%
2016	294,359	8,775,373,195	29,812	5.80%
2017	300,709	9,658,153,376	32,118	4.80%
2018	310,244	10,501,006,590	33,848	4.40%
2019	317,661	11,596,051,390	36,504	4.10%
2020	322,800	12,743,720,359	39,479	18.10%
2021	330,561	13,454,895,768	40,703	7.10%
2022	334,640 <sup>4</sup>	15,208,507,314	45,447	5.70%
2023	336,534	15,440,929,056	45,882	5.50%

<sup>1</sup> Source - City of Henderson, Community Development Department.

<sup>2</sup> Source - Personal income data is from Applied Analysis, 6385 S. Rainbow Boulevard, Suite 105, Las Vegas, Nevada 89118 or [www.appliedanalysis.com](http://www.appliedanalysis.com).

<sup>3</sup> Source - Bureau of Labor Statistics - Local Area Unemployment Statistics. Historical values are subject to change as new information becomes available. As such, data may not match previously issued reports.

<sup>4</sup> Data from prior years maybe revised based on new information available.

City of Henderson, Nevada  
Table 15 – Principal Employers  
(Unaudited)  
Current and Nine Years Ago

Employer	2023			2014		
	Employees <sup>1</sup>	Rank	Percentage of Total City of Henderson, Nevada Employment	Employees	Rank	Percentage of Total City of Henderson, Nevada Employment
City of Henderson	3,254	<sup>2</sup> 1	1.99 %	3,138	<sup>2</sup> 1	2.36%
Barclays Services, LLC	1,000-4,999	<sup>3</sup> 2	0.61 - 3.06 %			
Green Valley Ranch Resort, Spa & Casino	1,000-4,999	<sup>3</sup> 3	0.61 - 3.06 %	1,500-1,999	<sup>3</sup> 2	1.13 - 1.50 %
St. Rose Dominican Hospital-Siena	1,000-4,999	<sup>3</sup> 4	0.61 - 3.06 %	1,500-1,999	<sup>3</sup> 3	1.13 - 1.50 %
Sunset Station Hotel & Casino	1,000-4,999	<sup>3</sup> 5	0.61 - 3.06 %	1,000-1,499	<sup>3</sup> 5	0.75 - 1.13 %
Amazon LAS1 Distribution Center	1,000-4,999	<sup>3</sup> 6	0.61 - 3.06 %			
Henderson Hospital	500-999	<sup>3</sup> 7	0.31 - 0.61 %			
St. Rose Dominican Hospital-Rose de Lima	500-999	<sup>3</sup> 8	0.31 - 0.61 %			
M Resort Spa Casino Las Vegas	500-999	<sup>3</sup> 9	0.31 - 0.61 %	1,000-1,499	<sup>3</sup> 4	0.75 - 1.13 %
Las Vegas Raiders	240-499	<sup>3</sup> 10	0.15 - 0.31 %			
St. Rose Dominican Hospital				700-799	<sup>3</sup> 6	0.53 - 0.60 %
Fiesta Henderson Casino Hotel				600-699	<sup>3</sup> 7	0.45 - 0.53 %
Titanium Metals Corp. of America				500-599	<sup>3</sup> 8	0.38 - 0.45 %
Wal-Mart Stores, Inc.				400-499	<sup>3</sup> 9	0.30 - 0.38 %
Unilever Manufacturing, Inc.				400-499	<sup>3</sup> 10	0.30 - 0.38 %

<sup>1</sup> For privacy purposes, exact employment numbers are unavailable.

<sup>2</sup> Source - City of Henderson, Finance Department and is based on headcount.

<sup>3</sup> Source - Applied Analysis, 6385 S. Rainbow Boulevard, Suite 105, Las Vegas, Nevada 89118 or [www.appliedanalysis.com](http://www.appliedanalysis.com).

City of Henderson, Nevada

Table 16 – Full-Time Equivalent City Government Employees by Function/Program<sup>1</sup>  
(Unaudited)  
Last Ten Fiscal Years

Function/program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
<b>Governmental activities</b>										
General government	340	343	353	348	350	368	387	395	410	426
Judicial	108	104	105	103	92	93	94	94	97	98
Public safety	910	877	890	909	985	985	1,025	1,028	1,049	1,110
Public works	113	114	124	123	126	134	131	130	136	135
Culture and recreation	471	438	438	435	443	474	441 <sup>3</sup>	450	452	497
Community support	20	20	18	17	16	14	13	17	17	19
<b>Total governmental activities</b>	<b>1,962</b>	<b>1,896</b>	<b>1,928</b>	<b>1,935</b>	<b>2,012</b>	<b>2,068</b>	<b>2,091</b>	<b>2,114</b>	<b>2,161</b>	<b>2,285</b>
<b>Business-type activities</b>										
Water	147	150	152	158	163	169	174	173	182	188
Sewer	128	129	133	134	136	136	144	143	148	155
Development services	56	65	68	75	86	80	86	86	82	103
Other	44	44	36	30	35	15	- <sup>2</sup>	-	-	-
<b>Total business-type activities</b>	<b>375</b>	<b>388</b>	<b>389</b>	<b>397</b>	<b>420</b>	<b>400</b>	<b>404</b>	<b>402</b>	<b>412</b>	<b>446</b>
<b>Total full-time equivalent employe</b>	<b>2,337</b>	<b>2,284</b>	<b>2,317</b>	<b>2,332</b>	<b>2,432</b>	<b>2,468</b>	<b>2,495</b>	<b>2,516</b>	<b>2,573</b>	<b>2,731</b>

<sup>1</sup> Source - City of Henderson, Finance Department.

<sup>2</sup> All employees from the Cultural Arts & Tourism Enterprise Fund were moved to other funds/functions as a result of the closure of the Convention Center.

<sup>3</sup> Summer season programs were cancelled, therefore requiring less part time staffing.

<sup>4</sup> Increase is due to the additional of public safety personnel as a result of the addition of new stations.

City of Henderson, Nevada  
Table 17 – Operating Indicators by Function/Program<sup>1</sup>  
(Unaudited)  
Last Ten Fiscal Years

Function/program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities <sup>2</sup>										
Judicial										
New cases create (criminal and traffic)	37,741	38,257	40,094	37,728	40,407	52,030	30,649	25,889 <sup>23</sup>	27,087	23,826
Cases closed (criminal and traffic)	34,582	33,562	37,856	37,963	39,093	45,690	31,723	31,653	25,167 <sup>25</sup>	22,582
Scheduled court appearances - defendants	36,608	35,631	39,468	36,298	35,867	46,169	37,189	35,773	30,581 <sup>26</sup>	27,551
Public safety										
Police reports	22,037	20,392	24,611	26,875	29,982	31,278	26,554 <sup>18</sup>	25,732	25,947	23,178
Police calls for service	135,678	145,903	154,751	179,854	198,185	269,662 <sup>16</sup>	214,718 <sup>18</sup>	206,313	205,185	231,907 <sup>29</sup>
Number of emergency medical response incidents	19,227	20,421	21,487	22,718	24,224	25,387	25,421	26,904	30,298	31,072
Number of emergency medical response transports	13,050	13,671	14,790	15,998	17,628	18,672	18,467	19,524	22,051	19,614
Number of fire incidents	555	529	523	655	645	523	587	692	755	695
Public works										
Lane miles of street maintenance	241	54 <sup>8</sup>	68	92	70	66	92	94	106	98
Lane miles of existing street reconstruction	4	120	36	5	8		9	19		
Number of scheduled inspections (off-site improvements)	23,116	30,406	31,165	35,367	33,399	33,846	41,131	41,597	42,414	50,137 <sup>30</sup>
Number of off-site (non-building) projects	43	51	68	36	43	37	33	35	29	30
Culture and recreation										
Parks and recreation class registrations	464,722	430,863	457,965	409,299	433,807	433,752	342,587 <sup>19</sup>	83,312 <sup>19</sup>	380,982	415,432
Community support										
Number of requests for information on business relocations	154	178	165	414 <sup>11</sup>	123 <sup>13</sup>	91	101	90	121	80 <sup>27</sup>
Number of local business requests for information, assistance or outreach	661	444	511	744 <sup>11</sup>	2,408 <sup>14</sup>	- <sup>17</sup>	599 <sup>22</sup>	1,170 <sup>22</sup>	409 <sup>27</sup>	164 <sup>27</sup>
Number of jobs created <sup>3</sup>	1,920 <sup>5</sup>	289	971 <sup>9</sup>	1,223 <sup>12</sup>	1,659 <sup>15</sup>	685	2,335 <sup>20</sup>	1,826	488 <sup>27</sup>	400 <sup>27</sup>
Business-type activities										
Water										
Average daily water consumption (MGD) <sup>4</sup>	67	68	68	70	74	74	73	80 <sup>24</sup>	76	76
Number of requests for line location	52,315	60,681	60,821	73,811 <sup>10</sup>	85,762	85,725	132,709 <sup>10</sup>	115,012	114,934	119,183
Number of hydrant major repairs	139	91 <sup>6</sup>	90	109	155	134	153	115	133	143
Number of line repairs	397	524	633	570	863	862	1,123 <sup>21</sup>	646	696	512
Sewer										
Lines video inspected (feet)	619,118	523,884	495,963	371,572	440,809	447,766	533,427	514,677	500,066	393,420 <sup>28</sup>
Lines cleaned (feet)	2,417,309	1,764,059	1,504,376	706,208	1,061,126	1,309,662	1,253,670	1,102,741	1,303,183	1,284,224
Development services										
Number of plan review activities	14,220	21,957 <sup>7</sup>	25,847	29,433	29,263	31,219	32,036	31,328	28,921	26,551
Building permits issued	12,439	15,999 <sup>7</sup>	16,742	15,721	17,561	19,486	19,049	20,213	20,617	19,201

(continued)

City of Henderson, Nevada  
 Table 17 – Operating Indicators by Function/Program<sup>1</sup>  
 (Unaudited)  
 Last Ten Fiscal Years

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<sup>1</sup> Source Various City of Henderson departments

<sup>2</sup> Indicators are not available for the general government function

<sup>3</sup> Indicates number of jobs anticipated as a result of new business or relocations/expansions of existing businesses

<sup>4</sup> Millions of gallons per day (MPG).

<sup>5</sup> Barclay Card U. S. opened a new customer contact center and announced this will create approximately 1,000 jobs.

<sup>6</sup> Decrease due to steady maintenance, leading to fewer problems. Also, a determination was made to adjust maintenance cycles from 1.5 to 3 years.

<sup>7</sup> Increase due in large part to revitalization of two master planned communities.

<sup>8</sup> The available funding for the maintenance program decreased from the previous year.

<sup>9</sup> CoreMark International, Xtreme Manufacturing, and OnTrac provided 234, 200, and 175 jobs respectively, which accounts for the largest change.

<sup>10</sup> Due to increase in construction activity.

<sup>11</sup> Increase due to rebounding economy in Southern Nevada teamed with businesses seeking refuge from regulations in neighboring states. Additionally, two new Economic Development Officers were hired in late 2016 which has increased the City's capacity to respond.

<sup>12</sup> Henderson Hospital and two Chick-Fil-A locations provided 280 and 300 jobs respectively, which accounts for the large change.

<sup>13</sup> Decrease is due to the realigning of categorical data. All outreach events are now included under Local business requests for information/assistance/outreach.

<sup>14</sup> Increase is due to the realigning of categorical data, as well as an increase in outreach efforts including involvement in large panel discussions, association events, local tradeshow, and other local business events. Additionally, they were fully staffed for the entire year, unlike the previous year.

<sup>15</sup> Raiders Corporate, Xtreme Manufacturing and PRA Group locations provided for 250, 204 and 350 jobs respectively, which accounts for the large change.

<sup>16</sup> Increase due to proactive and geographic policing.

<sup>17</sup> Indicator tracking was discontinued for FY2019 but reinstated for FY2020.

<sup>18</sup> Significant reductions in Officer initiated calls for service, police reports and property crimes due to the COVID-19 pandemic

<sup>19</sup> Significant reduction in class registrations due to the COVID-19 pandemic and related mitigation protocols.

<sup>20</sup> Significant increase primarily due to Amazon (1,000) and Haas Automation (600)

<sup>21</sup> Increase due to predictive repair of aging lines

<sup>22</sup> Increased as businesses who were shut down or operating at reduced capacity reached out for assistance. Connected them with various resources/programs such as the Paycheck Protection Program and Economic Injury Disaster loans, among others. Economic Development also distributed CARES funding as small business grants to over 400 businesses.

<sup>23</sup> Reduction in case filings due to the COVID-19 pandemic and related mitigation protocols

<sup>24</sup> Extreme drought conditions, augmentation of the reclaimed water system, and increased construction water use account for the water consumption increase.

<sup>25</sup> Reduction in closed cases directly correlates to the reduced number of cases filed over the previous two fiscal years, primarily due to the COVID-19 pandemic and related mitigation protocols

<sup>26</sup> The number of scheduled court appearances has decreased as a result of several process improvements which allow a court user to resolve their case without a court appearance.

<sup>27</sup> Reductions primarily due to uncertainty in the market, inflation and economic slowing in terms of growth

<sup>28</sup> Decrease due to a computer crash and transmission issue leading to the camera being non-operational for a period of time, as well as staffing changes resulting in fewer employees able to operate the camera.

<sup>29</sup> The increase is primarily due to officers conducting more self-initiated activities, such as perimeter checks.

<sup>30</sup> Increase due to significant growth in Cadence and West Henderson, extension of some CIP projects which required additional inspections, and a process update allowing inspectors to more accurately track ad-hoc inspections requested by developers in the field.



City of Henderson, Nevada  
 Table 18 – Capital Asset Statistics by Function/Program<sup>1</sup>  
 (Unaudited)  
 Last Ten Fiscal Years

Function/program	2014	2015	2016	2017	2018	2019	2020	2021	2022	2023
Governmental activities <sup>2</sup>										
Public safety										
Number of police stations	3	3	3	3	3	3	3	3	3	4
Number of fire stations	9	9	9	9	10	10	11	11	11	12
Number of patrol units	132	136	136	136	143	143	142	142	142	169
Public works										
Streets (miles)	829	835	851	863	862	873	938	956	950	959
Traffic signals	160	166	174	182	182	188	186	190	196	198
Culture and recreation										
Park acreage	1,263	1,300	1,306	1,306	1,306	1,311	1,315	1,325	1,330	1,336
Number of parks	60	63	64	64	64	65	66	68	69	70
Number of swimming pools	15	13	13	13	13	13	13	13	13	13
Number of tennis courts	62	64	64	58	58	58	58	58	58	58
Number of recreation centers	8	8	8	8	8	8	8	8	8	8
Business-type activities										
Water										
Water mains (miles)	1,222	1,482	1,488	1,505	1,521	1,539	1,555	1,571	1,592	1,623
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Number of water pump stations	32	33	33	33	32	34	32	32	31	31
Sewer										
Number of sewage treatment plants	2	2	2	2	2	2	2	2	2	2
Number of sewer lift stations	16	16	16	15	15	16	15	14	14	13
Miles of sanitary sewer lines	943	947	949	956	968	975	1,129	987	997	1,015

<sup>1</sup> Source - Various City of Henderson departments.

<sup>2</sup> Indicators are not available for the general government, judicial, community support, or development services functions.

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