



# COMPREHENSIVE ANNUAL BUDGET REPORT

Fiscal Year 2011-2012 | Henderson, NV





## **Comprehensive Annual Budget Report**

Prepared by:

Budget Office - Finance Department

Jill Lynch, Budget Manager

**City of Henderson**  
240 Water Street  
Henderson, NV 89015  
[www.cityofhenderson.com](http://www.cityofhenderson.com)



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**Nevada**

For the Fiscal Year Beginning

**July 1, 2010**

President

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, 2010. 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 GFOA to determine its eligibility for another award.

# Comprehensive Annual Budget Report

## Fiscal Year 2011-2012



Kathleen Vermillion  
Councilwoman Ward III

Andy A. Hafen  
Mayor

Gerri Schroder  
Councilwoman Ward I

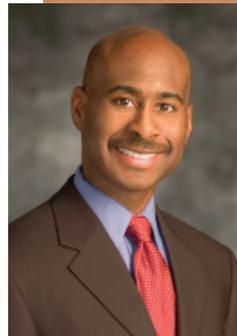
Sam Bateman  
Councilman Ward IV

Debra March  
Councilwoman Ward II

### City Management



Mark T. Calhoun  
City Manager



Bristol Ellington  
Assistant City Manager



*A Place To Call Home*

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*A Place To Call Home*

# Introduction Overview

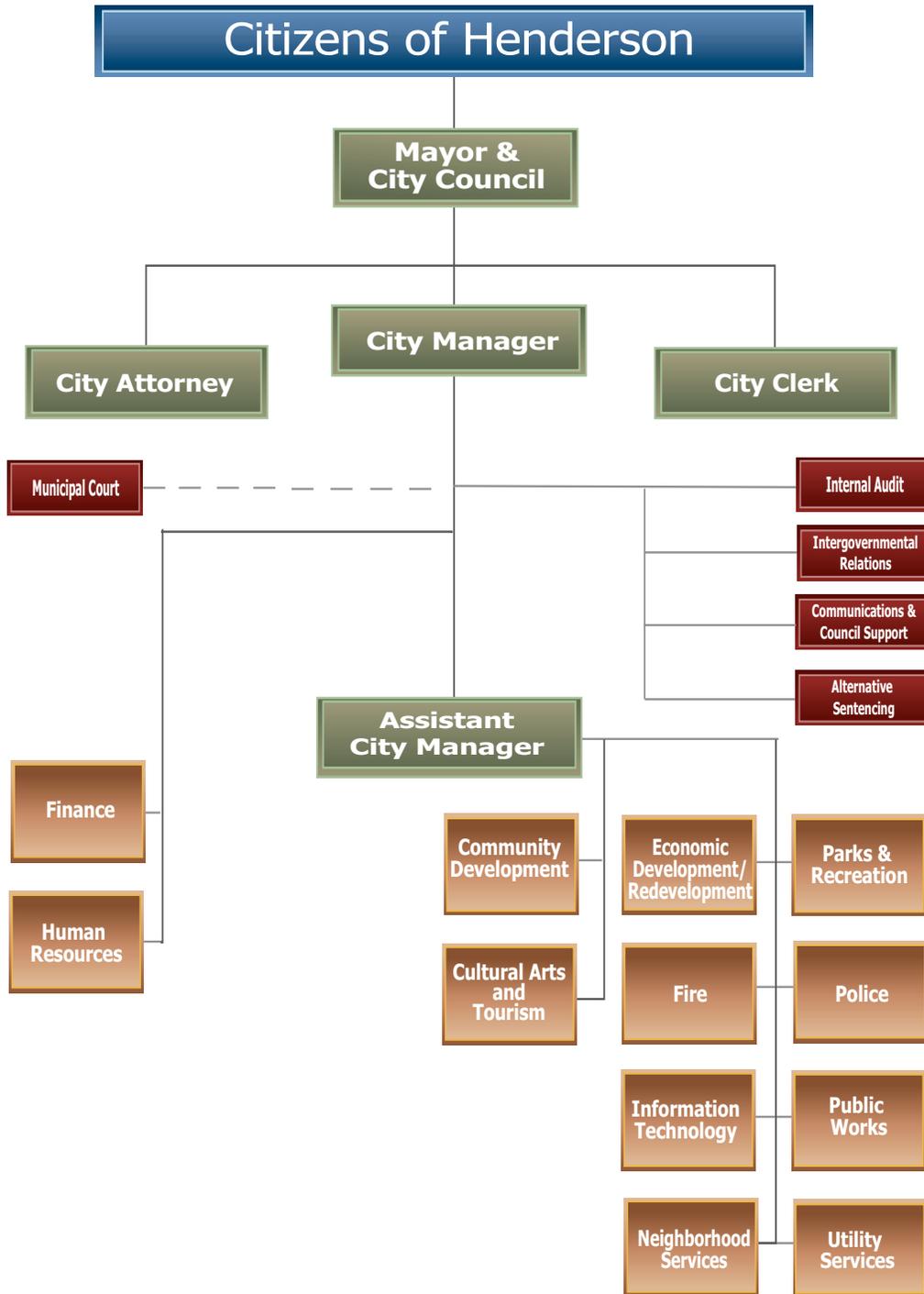
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# City Organization Chart





July 1, 2011

To the Citizens of Henderson:

We are pleased to present the City of Henderson Comprehensive Annual Budget Report (CABR) for Fiscal Year 2012. This document is designed to present the comprehensive financial framework for all City activities over the next twelve months. Strategic Planning plays an important role in the City's ability to meet the needs of our community. As the City continues to face the challenges of a struggling national economy, we must direct resources to those areas most essential to the community's well being. This document not only provides an overview of the City's finances and related budgetary issues, but also highlights the City's Strategic Planning activities. Council priorities, established from citizen input, and departmental goals and objectives, are presented along with the progress on these priorities and initiatives for continued progress in the future.

We will also continue to make the City's priorities and spending plans available to the public by publishing the Budget In Summary booklet and brochures. These informative budget overviews are succinct in presentation and are intended to communicate critical information to our citizens in a "user friendly" format. These publications can also be viewed on the City's website at [www.cityofhenderson.com](http://www.cityofhenderson.com).

The total City budget for the period of July 1, 2011 to June 30, 2012 consists of \$498.4 million in expenditures. As the City of Henderson is a full-service government, these expenditures represent general government services and utilities, as well as our nationally accredited departments of Police, Fire, Parks & Recreation, and Building & Fire Safety.

Henderson is the second largest city in the state of Nevada and has twice been named to MONEY magazine's list of "Best Places to Live" in America. As thousands of residents and businesses make Henderson their home each year, we will continue to maintain our focus on providing the quality service our citizens have come to expect while striving to preserve one of the lowest city property tax levels in the valley.

We have built a reputation as a solid and efficient organization and are proud of the city we've built. We remain committed, as employees and leaders to maintaining the high quality of life for our Henderson community. Together we are building the premier city in America.

Handwritten signature of Andy Hafen in black ink.

Andy Hafen  
*Mayor*

Handwritten signature of Mark Calhoun in black ink.

Mark Calhoun  
*City Manager*

# Budget Message

## Introduction

The Fiscal Year 2012 Annual Budget, which was adopted by the Mayor and Council on May 17, 2011, is a numerical reflection of the Fiscal Year 2012 City-wide Strategic Plan and Departmental Performance Management Plans. By allocating the City’s resources through strategic alignment of citizen input, council goals, and department initiatives, it is believed that this budget will successfully meet today’s challenges and set the stage for continued success.

## Budget in Summary

The City’s financial plan is developed within projected available resources and is presented by function within each fund. The Fiscal Year 2012 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$404.6 million. Total budgeted expenditures, excluding transfers out, amount to \$498.4 million. The budgeted ending balances for all Governmental Funds total \$171.5 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2012 budget is balanced, prudent, and responsive to community needs.

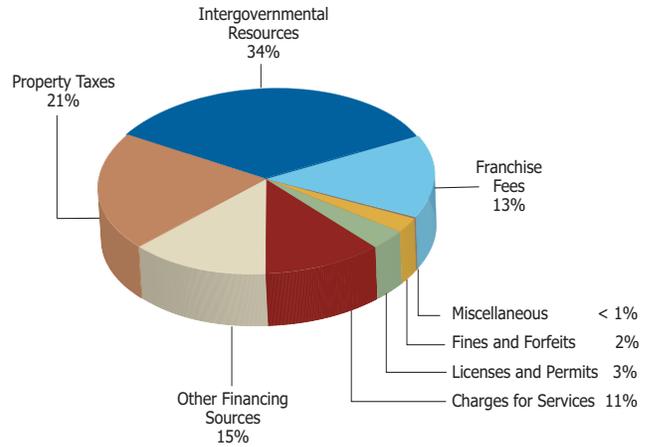
The Redevelopment Agency is a component unit of the City. The total budgeted revenue is \$7.3 million with \$8.0 million in expenditures. The estimated fund balance at the end of Fiscal Year 2012 is \$27.2 million.

## General Fund

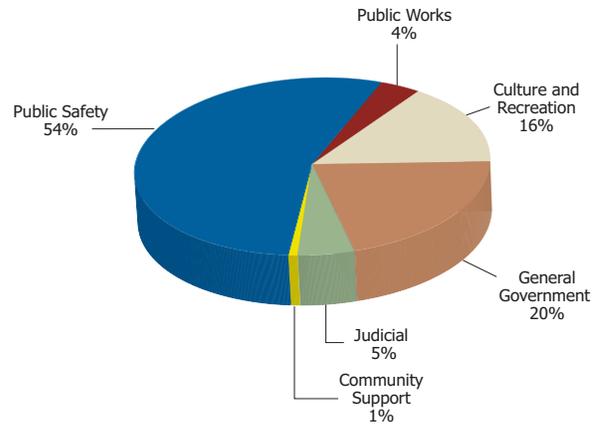
The General Fund is the largest fund and includes the budget necessary to provide most of the City’s core services and day-to-day activities. General Fund revenues including transfers in are projected to be \$229.1 million, a 7.2% increase over Fiscal Year 2011. Total General Fund expenditures including transfers are expected to be \$231.4 million, a 4.2% increase over the previous year. Approximately 54% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$10.0 million, or 5.1% of the General Fund’s budgeted revenue.

General Fund Revenue by Source



General Fund Expenditures by Function



## Other Funds

The City has 20 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 2012, revenue and other financing sources are projected at \$71.5 million and total expenditures and other uses are projected at \$90.4 million. The budgeted ending balance for these funds is \$161.5 million.

The budget also contains 12 Proprietary Funds with estimated revenues and other sources of \$156.5 million and expenditures and other uses of \$229.1 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.

## Strategic Plan

The City's Strategic Plan serves as the foundation for the City's annual performance budgeting process. The strategic goals and strategies contained within the plan are guiding factors in planning and resource allocation decisions.

### City Goals

**Safe Community**

**Strong and Diverse Local Economy**

**Vibrant Community**

**Sustainable Practices and Development**

**Organizational Excellence**

Additional information on the Strategic Plan can be found in the Long-Range Planning and Performance Budget sections of this document.

## Staff Complement

The adopted full-time positions for Fiscal Year 2012 total 2,004. This represents a decrease of 11 positions over the Fiscal Year 2011 staff complement. The budget includes the addition of 2 General Fund positions in the Public Safety departments. The Redevelopment and Grant fund are each adding 1 position during Fiscal Year 2012, while the DSC fund is reducing their staff by 12 positions, Engineering has 2 less positions and the Utilities fund has 1 less position.

Additional details on staff reductions and additions can be found in the Performance Budget and Schedules & Summaries sections of this document.

## Capital Projects

The Governmental Fund capital improvements for Fiscal Year 2012 total \$120.0 million. This amount includes: \$67.9 million from Grants & Contributions, \$13.8 million from the Clark County Regional Flood Control District (CCRFCD), and \$13.5 million from the Regional Transportation Commission. Additional funding sources comprise the other \$24.8 million.

The City continues to partner with developers and other entities, such as CCRFCD and RTC, to fund various projects including flood channels, street projects, and parks. Additionally, the City successfully receives numerous federal grants to support various projects.

The City annually updates the Capital Improvement Plan (CIP), a multi-year planning document that identifies and prioritizes the need for a variety of public improvements and coordinates the City's financing and construction time frames. The document covers a six-year horizon and provides order and continuity to the repair, replacement, construction, and expansion of the City's capital assets. Additional information can be found in the Capital Improvement section of this document.

## Budget Highlights

*Value driven City initiatives which contributed to the development of the Fiscal Year 2012 Budget include:*

- Maintain the City of Henderson's property tax.
- Provide efficient public services while maintaining one of the lowest employee-to-citizen ratios in the Las Vegas Valley.
- Full year of operations for the Heritage Senior Center.
- Opening of the new Southwest Reclamation facility (SWRF).
- Full year operations of the Detention Center expansion.

## Financial Condition

Despite the recession, Henderson's financial condition continues to remain stable as a result of a diverse tax base and strong financial management practices.

To date, the City has avoided layoffs, having success with cost reductions, employee buyout packages, and execution of various contingency plans. The City of Henderson continues to maintain a low employee-to-

resident ratio at 6.6 employees per 1,000 residents. In addition, the City has protected its fiscal stability by focusing on building financial reserves since the last recession in 2001. Combined with conservative budgeting, the City has had the ability to sustain municipal service levels.

The City is highly reliant on the economically-sensitive consolidated tax; a variety of sales taxes collected statewide on liquor, gaming and other items then distributed to municipalities according to a formula based on growth and population. Because of the dependence on consolidated tax, visitor volume is a key leading indicator for the local economy. Visitor volume is expected to increase slightly (3.8% and 3.6% for 2011 and 2012 respectively, according to CBER) as the outlook for the U.S. and western State's economy appear to be improving. If national employment figures improve and consumer confidence rebounds in 2012, visitor volume, convention attendance, occupancy rates and average daily room rates will all be positively impacted.

The City of Henderson is projected to experience limited population and revenue growth in the coming years, unlike the dramatic growth and rapid increases experienced through 2008. However, even though population and revenue growth is expected to stabilize, Henderson's population is expected to remain affluent as the median household income in Henderson continues to outpace the county and the state averages. The high quality of life continues to attract new citizens.

## Financial Reserves

Another indicator of a City's financial strength is the level of its financial reserves. The City of Henderson continues to maintain reserves in fund balances and net assets of the various operating funds at levels sufficient to protect the City's credit worthiness, as well as its financial position from unforeseeable emergencies. The current status of reserves includes:

- The General Fund undesignated fund balance at the end of Fiscal Year 2012 is estimated to be \$10.0 million, or 5.1% of the projected revenue.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$16.2 million at the end of Fiscal Year 2012, or 8.3% of General Fund revenue.

- All Enterprise Funds are projected to have adequate cash balances to maintain operations and provide sufficient reserves for emergencies and revenue shortfalls.
- Insurance Reserves are reviewed annually by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed sufficient when combined with purchased insurance policies to adequately indemnify the City's capital assets.

## Revenues

Revenue levels are stabilizing in the State of Nevada, along with our population levels in the Henderson area. Management continues to monitor revenue changes to ensure that City finances are responsibly managed. Major assumptions impacting the Fiscal Year 2012 budget include:

- Maintaining the City of Henderson property tax rate at \$.7108 per \$100 in assessed valuation. This property tax rate continues to be one of the lowest rates in the State of Nevada.
- A very modest recovery in the Southern Nevada economy.
- Improving conditions in construction and development.

## Bond Ratings

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 City of Henderson has the highest bond rating of any city in the state of Nevada. On June 21, 2011 Moody's Investors Service changed the City's general obligation bond rating from Aa1 to Aa2. Their report cited the following positive financial attributes: healthy financial reserves, conservative budgeting practices, timely response to the effects of the recession, and a limited level of debt. However, despite referencing the City's favorable long-term credit characteristics, their decision "reflects the expectation that additional budgetary pressures will remain through at least Fiscal Year 2012." During June 2010, Standard & Poor's affirmed our Bond Rating of AA+, also referencing the

## Nevada's Highest "AA+" Rated City

**STANDARD  
& POOR'S**

Standard & Poor's  
AA+



Moody's Investors Services  
Aa2

City Management's good response to the recession and overall low debt burden.

### Challenges

An ongoing challenge for the public entities in Nevada has been the economic impact of the housing slowdown and the effect it has had on sales tax revenues. Total sales tax collection for all 17 counties in Nevada for the 12 month period ending April 2011 increased 4.1% compared to the same 12 month period from the prior year.

Whereas in the past population growth has been a key driver of the Southern Nevada economy, it will probably play less of a role in the current economic environment. With projections calling for slight increases in population, it is not expected to be a driver of economic growth as it was throughout much of Southern Nevada's history. Instead, it will be economic growth that will drive population growth for the next few years.

As of the summer of 2011, Southern Nevada real estate prices continue to remain under pressure. Although residential sales have shown some strength, most analysts point to a substantial overhang of supply in both the residential and commercial real estate segments. In addition, according to the Case-Shiller index, housing prices in the Las Vegas Metropolitan Statistical Area are still falling, although at a decreasing rate. The City continues to monitor the Southern Nevada housing market and the impact it will have on future property tax revenues.





## OUR VISION

To be America's  
Premier Community

## LIVING OUR VALUES

### Service

We are dedicated to providing effective and timely customer service with courtesy and respect

### Teamwork

We collaborate on common goals for the greater good of our community

### Accountability

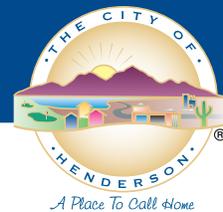
We take ownership of our decisions and responsibility for our actions

### Communication

We share information and ideas in a clear, open and timely manner

### Integrity

We are honest and trustworthy and committed to doing the right thing



## OUR MISSION

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



## OUR GOALS

### Safe Community

Deliver programs and services that foster a safe community



### Strong & Diverse Local Economy

Strengthen and diversify the economy of the City



### Vibrant Community

Support and enhance a vibrant community to enrich the lives of our citizens



### Sustainable Practices & Development

Promote and incorporate practices, policies, and procedures that support sustainability



### Organizational Excellence

Attain the highest levels of organizational excellence

# Property Tax Overview

## Population & Assessed Valuation

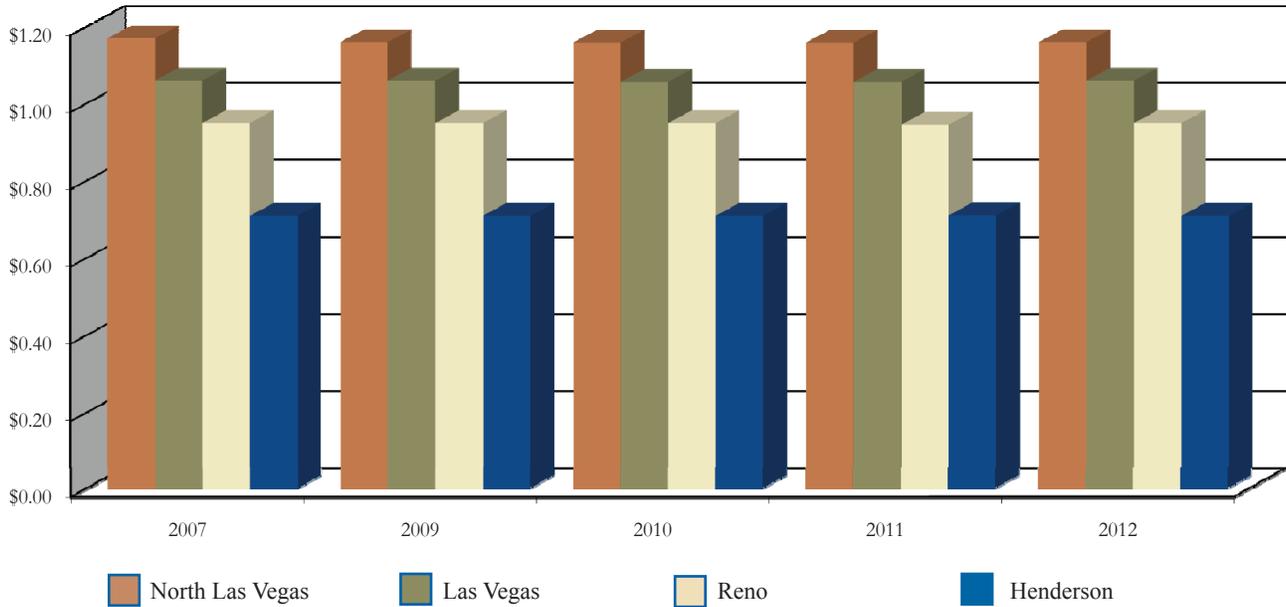
	FY 2010 Actual	FY 2011 Estimate	% Change	FY 2012 Budget	% Change
<b>Population</b>					
Henderson	267,687	267,270	-0.15 %	266,738	-0.2 %
Clark County	1,968,831	2,051,765	4.21 %	2,075,900	1.2 %
Las Vegas	591,422	586,536	-0.83 %	586,536	0.0 %
North Las Vegas	214,661	215,022	0.17 %	217,482	1.1 %
Boulder City	16,684	16,064	-3.86 %	15,359	-4.6 %
Mesquite	19,754	20,677	4.67 %	20,440	-1.1 %
<b>Assessed Valuation</b>					
Henderson	\$ 12,969,946,316	\$ 9,784,715,277	-24.56 %	\$ 8,941,510,959	-8.6 %
Clark County	89,981,571,327	63,926,261,627	-28.96 %	57,878,335,897	-9.5 %
Las Vegas	18,289,314,192	13,718,834,481	-24.99 %	12,958,012,131	-5.6 %
North Las Vegas	6,660,944,839	4,719,007,066	-29.15 %	4,434,688,599	-6.0 %
Boulder City	675,629,306	564,973,634	-16.38 %	525,806,003	-6.9 %
Mesquite	809,678,379	636,455,142	-21.40 %	560,975,540	-11.9 %

## Overlapping Property Tax Rate Breakdown

	FY 2010	FY 2011	FY2012
<b>State</b>	\$ 0.1700	\$ 0.1700	\$ 0.1700
<b>County</b>			
Operating	0.6412	0.6412	0.6412
Debt	0.0129	0.0129	0.0129
Subtotal County	0.6541	0.6541	0.6541
<b>School District</b>			
Operating	0.7500	0.7500	0.7500
Debt	0.5534	0.5534	0.5534
Subtotal School District	1.3034	1.3034	1.3034
<b>City of Henderson</b>			
Operating	0.1488	0.3298	0.3198
Voter Approved Overrides	0.2310	0.2310	0.2310
Debt	0.3310	0.1500	0.1600
Subtotal City	0.7108	0.7108	0.7108
<b>Special Districts</b>			
Henderson Library District	0.0581	0.0577	0.0575
County/L.V. Library Debt	0.0100	0.0070	-
Las Vegas Artesian Basin	0.0011	0.0015	-
Subtotal Special Districts	0.0692	0.0662	0.0575
<b>Total Property Tax Rate</b>	<b>\$ 2.9075</b>	<b>\$ 2.9045</b>	<b>\$ 2.8958</b>

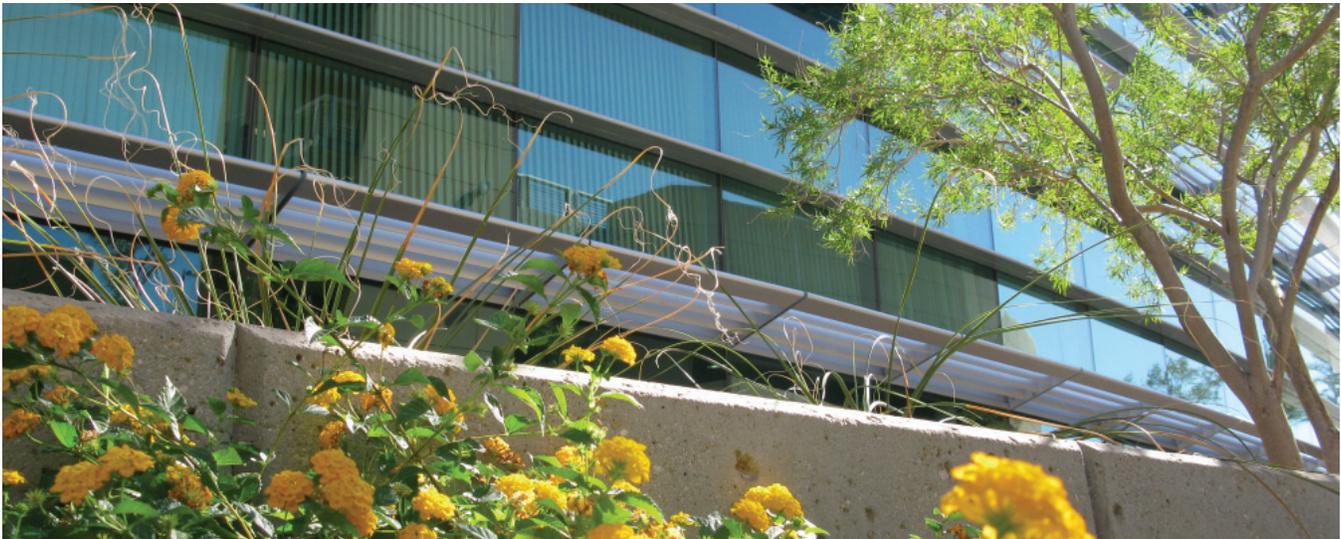
Source: Nevada Department of Taxation Property Tax Rates for Nevada Local Governments Report.  
Note: Rates per \$100 of assessed valuation.

## Property Tax Rates Nevada Cities of Comparable Size



	Fiscal Year				
	2008	2009	2010	2011	2012
North Las Vegas	\$1.16	\$1.16	\$1.16	\$1.16	\$1.16
Las Vegas*	1.06	1.06	1.06	1.06	1.06
Reno	0.95	0.95	0.95	0.95	0.95
<b>Henderson</b>	<b>0.71</b>	<b>0.71</b>	<b>0.71</b>	<b>0.71</b>	<b>0.71</b>

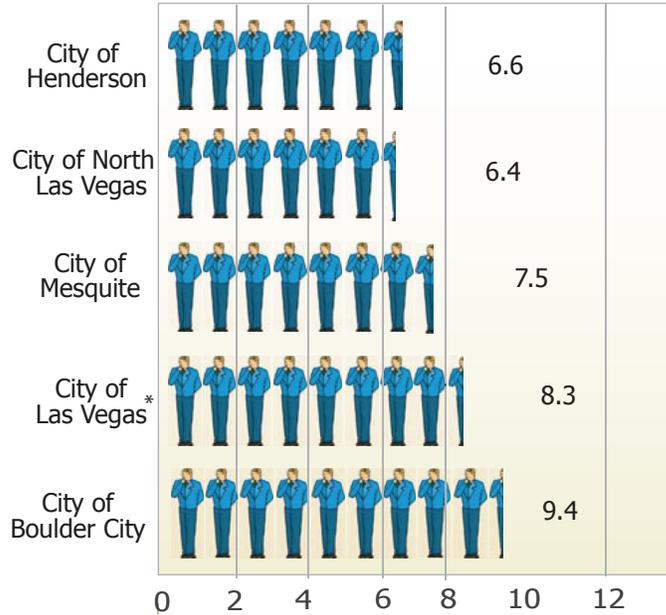
\* Includes Las Vegas portion of the Las Vegas Metropolitan Police Department.  
 Note: Rates per \$100 of assessed valuation.



# Employee Productivity

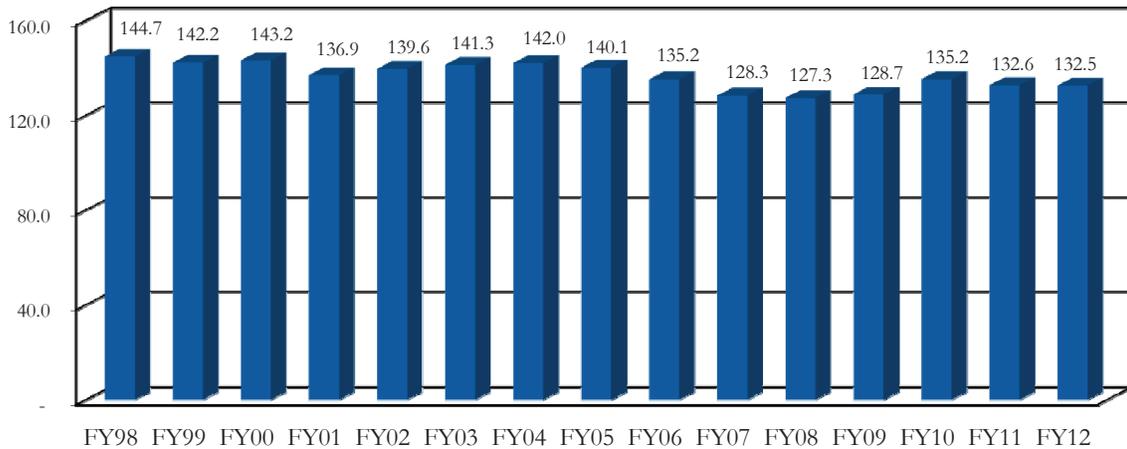
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

## Number of Full-Time Employees Per One Thousand Residents



\* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District. Information compiled by: City of Henderson Community Development Department May 2011.

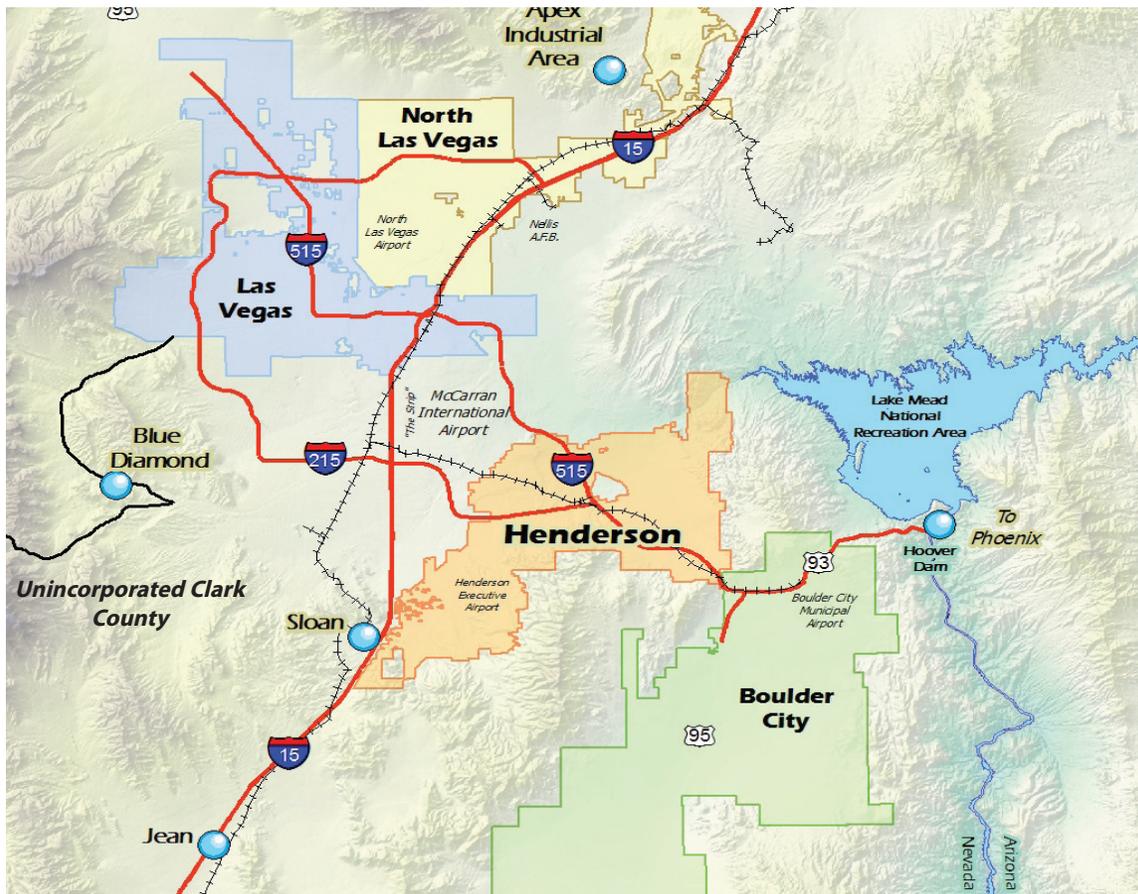
## Henderson Population per Full-Time City Employee



The changes in the ratio from Fiscal Year 2009 to Fiscal Year 2010 represent a reduction in staffing levels as a result of the local economic recession. More specifically, staff levels were reduced in the DSC fund during Fiscal Year 2010 and 2012. During Fiscal Year 2011, additional employees were hired to staff the new Jail expansion. We anticipate the ratio of citizens per employee will increase as the City continues to look for efficiencies in providing services to its citizenry.

# Community Profile

## Map of Henderson and Surrounding Area



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

The Mayor and four City Council members are elected at large on a nonpartisan basis, although no two council members can be from the same ward of the City's four wards. The Council appoints a City Manager, City Attorney, and City Clerk who directly report to the Council. All other City department heads, including the Police Chief and the Fire Chief, are hired by the City Manager.

**Fiscal Year 2012  
Assessed Taxable Property Valuation:**  
\$ 8,941,510,959

### Bond Ratings:

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

### Fiscal Year 2012 Budgeted Expenditures:

General Government	\$498,427,017
Redevelopment Agency	7,963,978
<b>City Total</b>	<b>\$506,390,995</b>

### City of Henderson Property Tax Rate:

Operating	.3198
Voter Approved Overrides	.2310
Debt	.1600
<b>Total</b>	<b>.7108</b>



Population as of July 1st of each fiscal year.

Information for 2011 and prior provided by the Nevada State Demographer.  
 Information for 2012 provided by the City of Henderson Community Development Department.

FY 1994	93,955
FY 1995	105,027
FY 1996	115,412
FY 1997	128,481
FY 1998	143,721
FY 1999	155,859
FY 2000	171,217
FY 2001	179,144
FY 2002	196,780
FY 2003	209,486
FY 2004	217,448
FY 2005	229,984
FY 2006	241,134
FY 2007	251,321
FY 2008	260,161
FY 2009	269,538
FY 2010	267,687
FY 2011	267,270
FY 2012 Estimate	266,738

**Median Age**

39.7

**Median Household Income**

\$73,723

**Number of Households**

113,994

**Elevation**

1,940 ft.

**Hospitals**

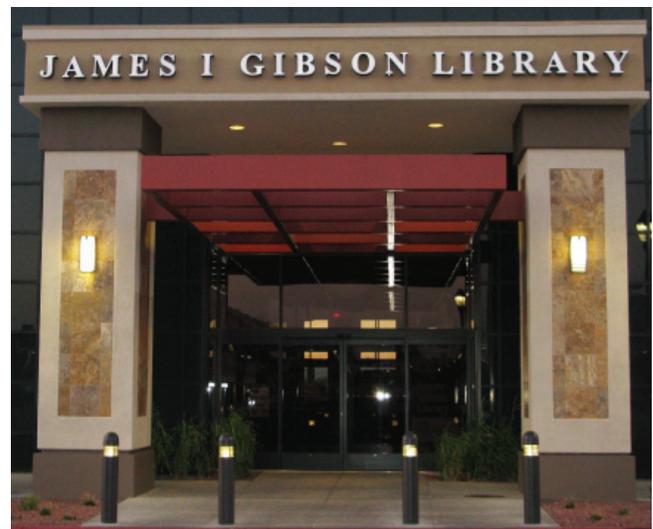
3

**Schools**

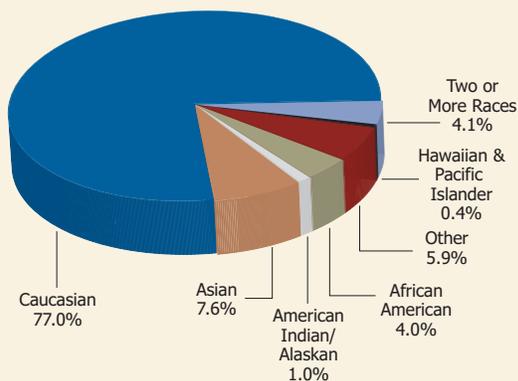
Elementary 24  
 Middle 7  
 Senior High 6  
 Colleges 5

**Public Libraries**

6



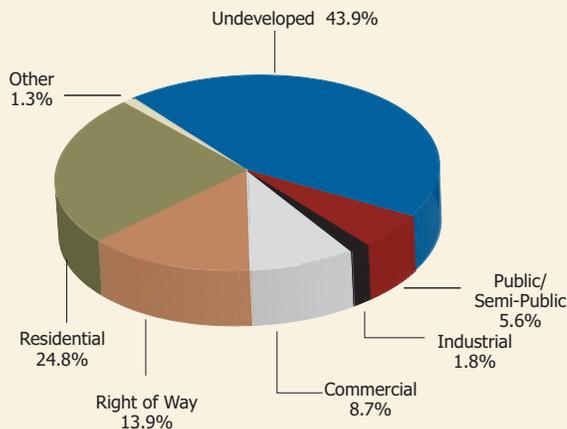
### Racial Composition



Racial Composition	% of Total
Caucasian	77.0%
Black or African American	4.0%
Asian	7.6%
Native Hawaiian & Other Pacific Islander	0.4%
American Indian / Alaskan Native	1.0%
Other	5.9%
Two or more races	4.1%
<b>Total</b>	<b>100.0%</b>

Source: U.S. Census Bureau, American Community Survey 2009.

### Land Use



Land Area	76,357 Acres
Land Use	% of Total
Residential	24.8%
Right of Way	13.9%
Commercial	8.7%
Public/Semi-Public	5.6%
Industrial	1.8%
Other	1.3%
Undeveloped	43.9%
<b>Total</b>	<b>100.0%</b>

Source: Henderson Community Development Department Jan, 2011.

### Hispanic or Latino - Culture\*

Non Hispanic or Latino	87.0%
Hispanic or Latino (of any race)	13.0%

Source: U.S. Census Bureau, American Community Survey 2009.

\* 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](http://www.census.gov).

### Land Use

	Square Footage
Industrial Space	11,800,000
Retail Space	12,841,000
Office Space	12,657,000

Source: Applied Analysis

### Henderson Major Industrial Parks

Facility	# of Acres
Black Mountain Industrial Center	1,500
Henderson Executive Airport	720
Gibson Business Park	260
Black Mountain Business Park	140
Conestoga Industrial Area	153
Green Valley Business Park	112
Sunpac	56
Pacific Business Center	48

Source: Las Vegas Perspective 2011

## Major Private Employers In Henderson

Employer	Product/Service	Employees
1 St. Rose Dominican Hospitals	General Medical and Surgical Hospitals	2,500 to 4,999
2 Green Valley Ranch Gaming LLC	Casino Hotel	1,000 to 1,499
3 M Resort LLC	Casino Hotel	1,000 to 1,499
4 Sunset Station Hotel & Casino	Casino Hotel	1,000 to 1,499
5 Medco Health LLC	Mail-Order Houses	700 to 799
6 Wal-mart Stores	Discount Department Stores	700 to 799
7 Fiesta Lake Mead Stations	Casino Hotel	500 to 599
8 Good Humor Breyers	Ice Cream & Frozen Dessert Manufacturing	400 to 499
9 Poly-West, Inc.	Unsupported Plastics / Bag Manufacturing	400 to 499
10 Titanium Metals Corporation	Primary Nonferrous Metal ex. copper/ALg	400 to 499
11. Zappos.com	Electronic Shopping	400 to 499
12 Costco Wholesale Corp.	Warehouse Clubs and Supercenters	300 to 399
13 Levi Straus & Co.	Mens/Boys Clothing Merchant Wholesalers	300 to 399
14. Loews Lake Las Vegas Hotel	Casino Hotel	300 to 399

Source: State of Nevada Department of Employment, Training, & Rehabilitation - Fourth Quarter 2010.

## Twelve Largest Taxpayers in Henderson

Taxpayer	Type of Business	Taxable Assessed Value	% of Total Assessed Value*
1 Basic Management Incorporated	Developer	\$186,432,844	1.91%
2 Greenspun Corporation	Real Estate	135,721,423	1.39%
3 Station Casinos Incorporated	Hotel/Casino	98,714,706	1.00%
4 Green Valley Ranch Gaming, LLC	Hotel/Casino	89,791,490	0.92%
5 Lake at Las Vegas Joint Venture	Hotel/Casino	76,093,407	0.77%
6 Marnell Corrao Associates Inc.	Hotel/Casino	66,158,451	0.67%
7 W.L. Nevada Incorporated	Developer	51,122,530	0.52%
8 Focus Property Group	Real Estate	43,429,062	0.44%
9 Harsch Investment Properties	Real Estate	34,174,547	0.35%
10 Ranch Center Associates Limited Part.	Real Estate	33,438,926	0.34%
11 Richard C. MacDonald Properties	Real Estate	23,555,522	0.24%
12 Cashman Equipment Company	Real Estate	22,672,398	0.23%
<b>TOTAL</b>		<b>\$861,305,306</b>	<b>8.78%</b>

Source: Clark County Assessor's Office. October 2010.

\* Based on a Fiscal Year 2011 total assessed valuation for the City of \$9,784,715,277.

# Recreation & Attractions

The City of Henderson has been named a Playful City USA for the third consecutive year by KaBOOM!, a national nonprofit dedicated to bringing play back into children's lives. Henderson is the only community in Nevada to receive the Playful City USA recognition. City of Henderson has also earned national recognition for its parks and recreation system, winning the Gold Medal of Excellence and achieving national accreditation. Residents enjoy having parks within a mile of almost every home. Residents and visitors alike enjoy internationally famous resorts, world famous dining and shopping.

## Recreation Centers: 7

Including the Heritage Senior Center and the largest multigenerational recreation center in the state

## City Parks: 52

Including the Henderson Bird Viewing Preserve and the Skate Park at Anthem Hills

## Ball Fields: 80

(many lighted)

Including one of the largest sports complexes in the state

## Tennis Courts: 43

(many lighted)

## Public Pools: 11

Includes 3 aquatic centers

## Golf Courses: 10

7 Public

1 Municipal

2 Private

## Performing Arts Center: 1

The Pavilion at Liberty Pointe, the largest outdoor amphitheater in the state

## Cultural Events:

Many Cultural Events including Southern Nevada's longest running event—Shakespeare in the Park

## Trails:

Over 55 developed off-street linear miles and nearly 40 on-street linear miles of bike lanes

## Hotels & Resorts:

Offering gaming, shows, concerts, fine dining, day spas, and luxury accommodations



## Water Street District:

Cultural arts, special events, art galleries, shopping, and dining

## Major Shopping:

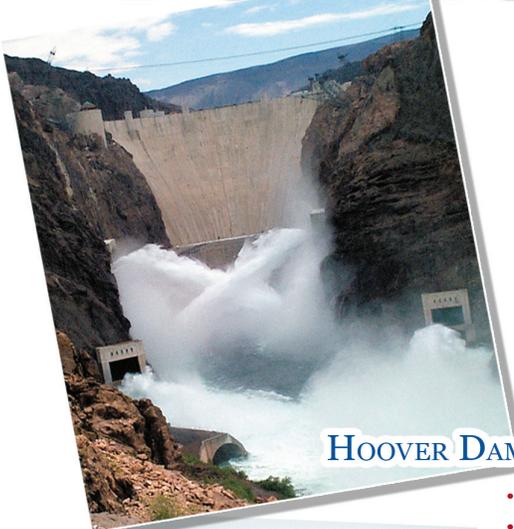
Galleria at Sunset Mall

Largest commercial corridor in the state (Sunset & Stephanie area)

Monte Lago Village at Lake Las Vegas Resort

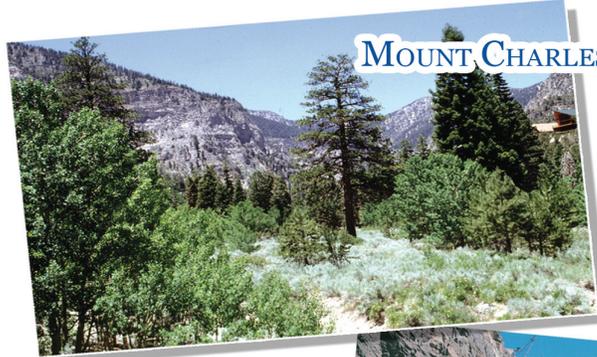
The District at Green Valley Ranch

# POINTS OF INTEREST



**HOOVER DAM 14 miles**

- Tours
- Sight-seeing

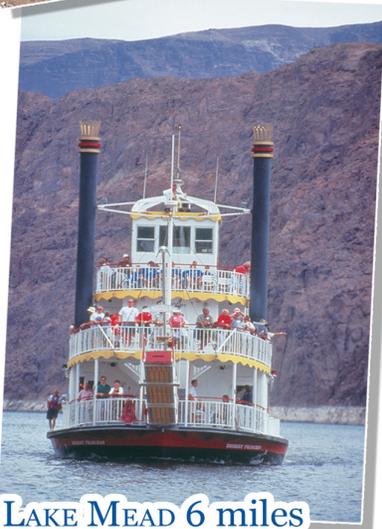


**MOUNT CHARLESTON 45 miles**

- Hiking
- Snow Skiing
- Horseback Riding

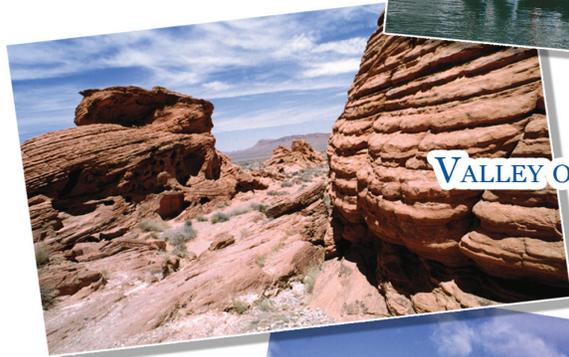
**COLORADO RIVER 14 miles**

- Fishing
- Rafting
- Canoeing



**LAKE MEAD 6 miles**

- Fishing • Swimming
- Paddle Boat Cruises



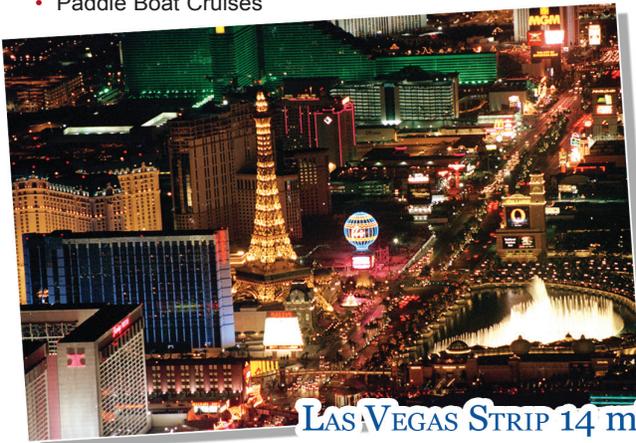
**VALLEY OF FIRE 49 miles**

- 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.*

# A Brief History

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

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

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

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



these tenants to generate income tax and free the state from managerial duties. BMI managed and acquired the facility’s “residual assets”, the several thousand acres of undeveloped land and utilities common to the complex. BMI purchased the property from the state in 1952. Henderson was saved from destruction as war surplus property.

Incorporated in 1953, Henderson was named for Charles P. Henderson, a former U.S. senator from the State of Nevada, who was instrumental in the financing and building of the magnesium plant. On May 27, Doctor 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 27 master-planned communities, many national corporations, and a defined gaming district. Some of the businesses operating in Henderson are: Medco Health, Ford Motor Credit, Good Humor-Breyers Ice Cream, Walmart, Ethel M. Chocolates, Levi Strauss & Company, Station Casinos, Ravella at Lake Las Vegas, Loews Lake Las Vegas Resort, Montelago Village Resort and the M Resort Casino. In addition, the Redevelopment Agency has several major redevelopment projects underway.

While keeping up with a growing community, we have been able to attain national accreditation for the Henderson Police Department, Fire Department, Parks and Recreation Department, and Building & Fire Safety.

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



Henderson Neighborhood

# Contact Information

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

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 Finance Department, Budget Office  
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 Henderson, NV 89015

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 Kellyanne Taylor, Financial Analyst I  
 Jerry Trotter, Technical Analyst II

The Fiscal Year 2012 Budget in Summary and the Fiscal Year 2012 Comprehensive Annual Budget Report will be available on our website.

### A BIG Thank You!

Special thanks go to the following individuals who assisted in the production of this document; Mike Cathcart, Kelley Malmedal, Maureen Miller, Teri Jones, and Tom Madsen. Each of the City’s departments and offices are also to be commended for their invaluable input and support. The coordination of this document could not be completed without the cooperation of everyone involved.

## City Departments

City Attorney’s Office .....	Christine Guerci-Nyhus, Acting City Attorney
City Clerk’s Office .....	Sabrina Mercadante, City Clerk
Community Development .....	Stephanie Garcia-Vause, Director
Finance .....	Richard A. Derrick, Director
Fire.....	Douglas Stevens, Chief
Human Resources .....	Fred Horvath, Director
Information Technology.....	Chris Wilding, Chief Information Officer
Municipal Court .....	David J. Hayward, Court Administrator
Parks and Recreation.....	Mary Ellen Donner, Director
Police .....	Jutta Chambers, Chief
Public Works.....	Robert A. Murnane, Director
Utility Services .....	Dennis B. Porter, Director
Cultural Arts & Tourism.....	Andrea Primo, Director
Office of Development Services Center.....	Mohammad Jadid, City Building Official
Office of Economic Development.....	Bob A. Cooper, Manager
Office of Neighborhood Services.....	Barbara Geach, Manager

## Related Websites

- <http://www.hendersonlive.com/>
- <http://www.visithenderson.com/>
- <http://www.hendersonmeansbusiness.com/>



*A Place To Call Home*

# Budget Overview

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# Financial & Budget Policies

## Operating Budget Policies

### Basis of Presentation

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

### Accounting Basis

Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures during the fiscal period. Expenditures are recognized when the fund liability is incurred. The exception is unmaturing 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, Cultural Arts & Tourism, Municipal Golf Course, and Development Services Center) and Internal Service Funds (Citywide, Engineering, LID Revolving Loan, City Shop, Self-Insurance, Health Insurance, and Workmen’s 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). 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 re-authorized in the subsequent year.

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.

### 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.*

## Balanced Budget Definition

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

## Financial Management Policy Statements

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

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

A brief overview of each of the Financial Management Policy Statements follows.

### 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 on tactics

#### Key Fact

***The City of Henderson updated its Financial Management Policies in March 2011 revising Fund Balance Classification, Unrestricted General Fund Balance Requirements, Returned Check Collection Fees, and some other minor policy updates.***

and actions; 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 the City Manager, Assistant City Manager(s), Department Directors, and Division Managers within the City Manager's Office. The Budget Team is responsible for preparation of materials and meeting facilitation. Based on departmental business plans and Council priorities, the Budget Committee will make funding decisions which best promote the overall priority goals 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 and expenditure reduction strategies.***

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

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

These documents are prepared with different audiences in mind in order to provide information to all interested parties. The Comprehensive Annual Budget Report 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 17, 2011. Both the Budget In Summary and Comprehensive Annual Budget Report (CABR) have been completed.*

**Key Fact**

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

**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 shall establish a carryover policy. The policy has been developed to require 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, requires 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, requires 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. Because 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 Finance Director regarding 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 2010 to Fiscal Year 2011.*

**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.

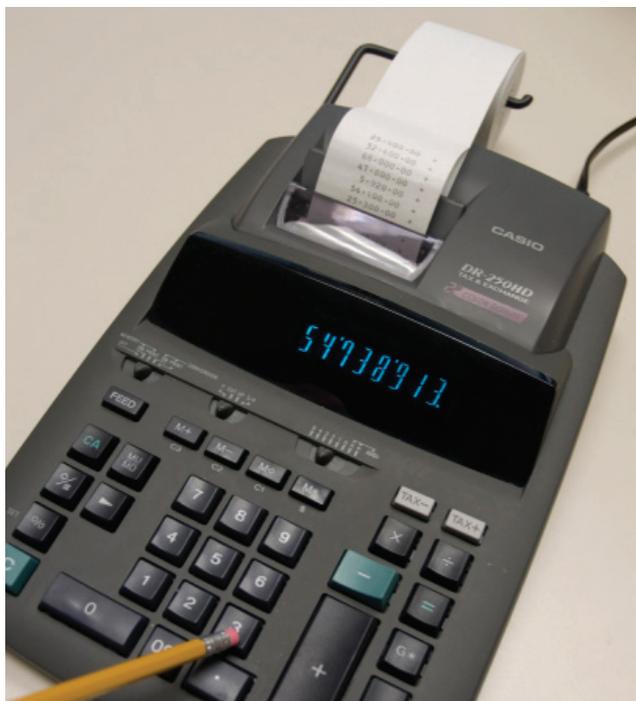
*Status: In compliance. Appropriation transfers were made throughout the year and approved by the City Council.*

**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 performance budget 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 their 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.*



### Key Fact

*The City of Henderson continues to have one of the lowest tax rates in the Las Vegas metropolitan area, as well as the State of Nevada.*

## Revenues

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

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

*Status: In compliance.*

**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.*

*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 every two years and amended when necessary.

*Status: In compliance. A utility rate adjustment was completed during Fiscal Year 2011.*

*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 state law,

all delinquent taxpayers and others 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 Assets Policy Statements.)

*Status: Not in compliance. The Fiscal Year 2012 General Operating Fund was balanced with the use of transfers in from other funds. The 5-year plan committee is working to identify recurring and non-recurring expenditure reductions that can be made during this fiscal year. This will significantly reduce our reliance on one time funding to balance the budget.*

*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 Assets 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: Not in compliance. The Fiscal Year 2012 General Operating Fund was balanced with the use of transfers in from other funds. The 5-year plan committee is working to identify recurring and non-recurring expenditure reductions that can be made during this fiscal year. This will significantly reduce our reliance on one time funding to balance the budget.*

*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. The City has adopted an Infrastructure Reinvestment program. During Fiscal Year 2012, \$750,000 will be invested toward facility maintenance and \$725,000 toward technology refresh and repair.*

*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. Surveys are conducted on a periodic basis.*

*Purchasing*—The City shall follow state and federal purchasing laws and make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services. All City departments will adhere to the purchasing guidelines and comply with the City Purchasing Procedures, and the Environmentally Preferable Purchasing Program.

*Status: In compliance.*

## Fund Balance/Net Assets

*To maintain the fund balance and net assets 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 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. The General Fund Unrestricted Ending Fund Balance, less outstanding encumbrances, will be maintained at not less than 8.3% of General Fund revenue. A corrective action plan will be developed in the ensuing fiscal year should the ending balance fall below this minimum.

*Status: Not in compliance. The General Fund undesignated fund balance at the end of Fiscal Year 2012 is estimated to be \$10.0 million, or 5.1% of the projected revenue. The City has a corrective action plan in place to address this shortfall.*

*Financial Stabilization Special Revenue Fund Balance*—In conjunction with NRS 354.6115, the City will continue to increase its reserve for economic uncertainty to maintain a minimum balance of 8.3% of General Fund revenue. Any balances in the Financial Stabilization Special Revenue Fund may be made available to the General Fund to compensate for shortfalls in actual revenues as compared to projected revenues.

*Status: In compliance. The Financial Stabilization Special Revenue ending fund balance is projected to be \$16.2 million at the end of Fiscal Year 2012, or 8.3% of General Fund revenue.*



## 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 would allow the City to continue providing critical services to its citizens during unforeseen events.*

*Net Assets of Operating Funds*—In enterprise operating funds, the City shall strive to maintain positive net asset positions 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 Assets*—Fund balance/net assets 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. The reductions in ending fund balances in certain funds has been addressed in the City's 5-year economic plan.*

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

*Status: In compliance. Insurance Reserves are annually reviewed by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed adequate.*

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

*Status: In compliance. Projected balances are sufficient to meet bond ordinances.*

*Contingency Policy*—The City has established a contingency fund that equals one-quarter of one percent (0.25) of General Fund revenue. This fund will be

used to bridge any gap that would occur as a result of unforeseen fiscal events and circumstances. The funds would be used to supplement the existing available funds on a provisional basis in an effort to sustain existing service levels.

*Status: In compliance. During Fiscal Year 2012, the budgeted amount of contingency is \$0.5 million.*



## 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 assets as allowed by the Fund Balance/Net Assets 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. During Fiscal Year 2012, \$750,000 will be invested toward facility maintenance and \$725,000 toward technology refresh and repair.*

*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 priorities. 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 assets 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).*

## 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:

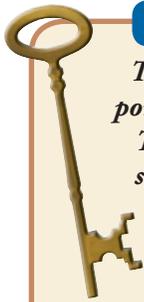
- 1) Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) Operating within appropriately established administrative and procedural parameters, the City shall aggressively 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 \$465 million. The City's cash management program seeks to achieve three objectives in this order of priority: safety of principal, adequate liquidity to meet daily cash needs, and finally, a reasonable yield commensurate with the preservation of principal and liquidity.***

## Intergovernmental Relations

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

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

*Status: In compliance.*

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

*Status: In compliance.*

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

*Status: In compliance.*

## Grants

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

*Grant Guidelines*—The City shall apply and facilitate the application by others for only those grants that are consistent with the objectives and high priority needs previously identified by Council. Grant applications shall follow procedures as outlined in the Neighborhood Services Grants Manual, which encompasses the grant clearinghouse and direction on seeking, applying for, and administering grants. The potential for incurring ongoing costs, to include the assumption of support for grant-funded positions from local revenues, will be considered prior to applying for a grant.

Any City employee seeking grants shall attend the grant clearinghouse quarterly workshops hosted by Neighborhood Services, Grant Programs Section. This workshop will help grant seekers focus on application priorities and will provide a forum for sharing their information.

*Status: In compliance.*

*Grant Indirect Costs*—The City shall recover full indirect costs unless the funding agency does not permit it. The City may waive or reduce indirect costs if doing so will significantly increase the effectiveness of the grant.

*Status: In compliance.*

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

*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.*



## 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 and Performance Reports*—Monthly reports shall be prepared for review by all City departments and are available to the citizens of Henderson by request:

- 1) Comparing year-to-date expenditures and revenues to current budget
- 2) Noting the status of fund balances to include dollar amounts and percentages

These reports are sent to all City departments and are available to the citizens of Henderson by request.

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

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

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

*Compliance with Council Policy Statements*—The Financial Management Policy Statements will be reviewed annually and updated, revised, or refined as deemed necessary. Policy statements adopted by the Council are guidelines, and occasionally, exceptions may be appropriate and required; however, exceptions to stated policies will be specifically identified and the need for the exception will be documented and fully explained.

*Status: In compliance. The City's Financial Management Policies are approved by Council. During Fiscal Year 2011, the Fund Balance classification was updated in addition to updates for Unrestricted General Fund Balances and Returned Check Collection Fees.*

## Financial Consultants

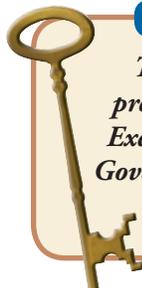
*To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact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

*Financial Consultants*—With available resources, the City shall seek out 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.*

### Key Fact

*The City of Henderson has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officer's Association for the last 29 consecutive years.*



## 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 from these proposals one 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 & 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 Finance Director). 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. This is a new policy added during Fiscal Year 2011.*

***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 Government Finance Officers Association (GFOA) awards programs as well as implementation of best practice strategies.

*Status: In compliance. The City has implemented an enterprise-wide fully integrated PeopleSoft financial and human resource system. This implementation has enhanced the City's financial reporting ability and sophistication.*

## 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, change orders, agreements and other documents having fiscal impact shall be determined by the fiscal impact amount reflected in the documents as follows: up to \$25,000.00—Department Directors, \$25,000.01-\$50,000.00—City Manager, \$50,000.00 and above—requires City Council approval and signature by authorized representative (City Manager). Contractual documents with a fiscal impact over \$10,000 must be reviewed and approved by the City Attorney's Office and attested to by the City Clerk with a copy maintained. Damage Settlements shall be authorized by the City Manager subject to limitations set forth in Nevada Revised Statutes 41.035.

*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 communicated to the responsible management team for corrective action. Policies, procedures and internal controls are subject to independent audit (internal and external).

*Status: In compliance.*

*Returned Check Policy*—The City has adopted a process for handling returned checks. These procedures include updates to 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. Note policy was updated during Fiscal Year 2011.*

*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.*



# Budget Process

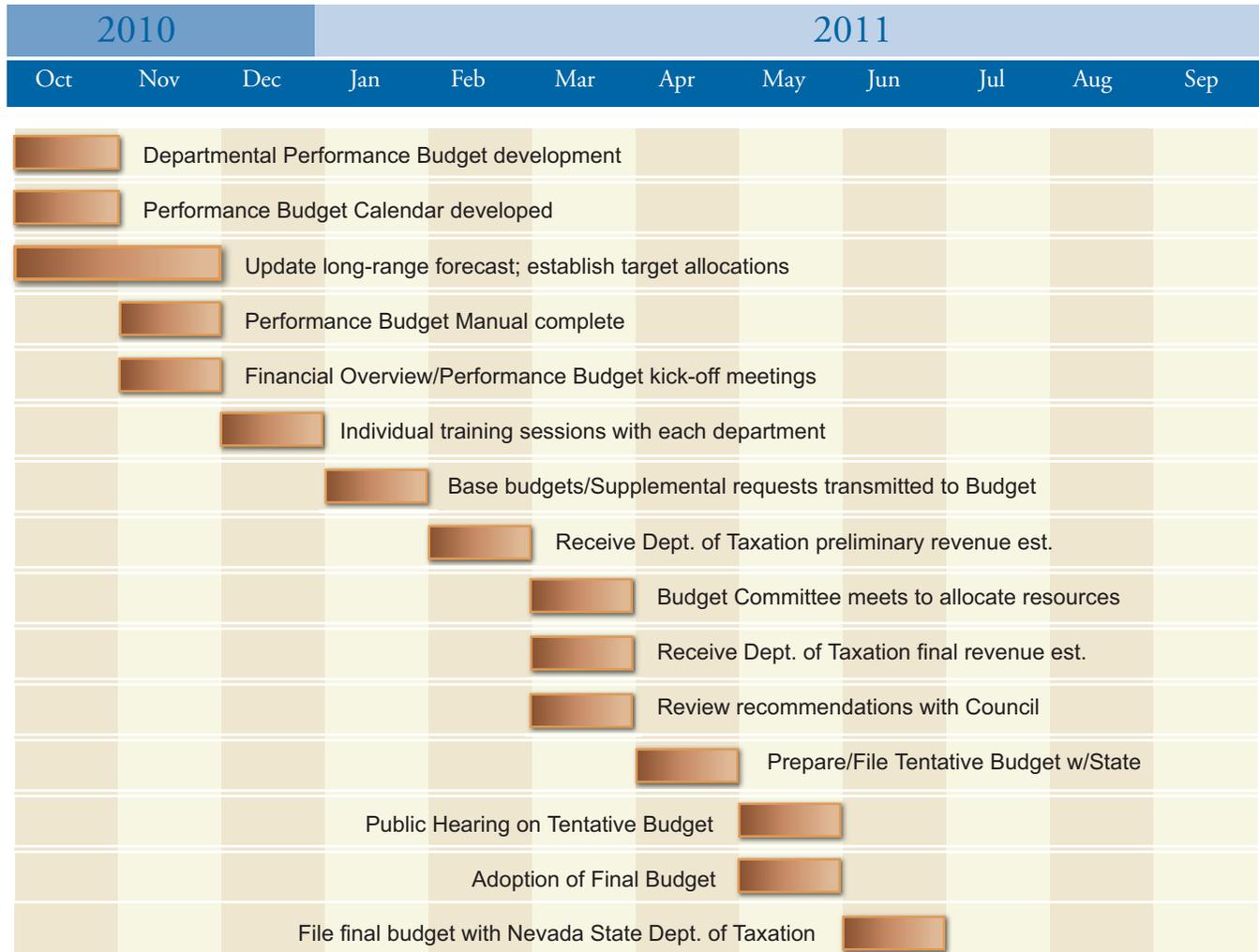
The City's Performance Budget is developed over a nine-month period, beginning in October, with the development of the Budget Calendar and an update of long-range forecasts, and ending in June, with submission to the Nevada Department of Taxation. The City's Budget Committee works diligently to evaluate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

Key Fact



*The Budget Committee is made up of the City Manager, Assistant City Manager, Department Directors, and Division Managers within the City Managers Office.*

## 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 goals identified by the citizens, Mayor and Council, and City management. By creating this linkage, any additional resources the City receives may be directly channeled to help meet the City's strategies in a systematic approach.

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

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

## Citywide Goals

### Performance Management Plans

With the 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 goals, 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 tactics of 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 2012 operating budget, departments analyzed existing and potential services with consideration to the Strategic Goals. 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 goals, but also incorporated internal departmental tactics and actions to maintain and enhance services and contribute to the long-term financial stability of the City.

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

## Performance Budget Methodology

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

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

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

*Organization Chart* - outline of program structure within the department.

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

*Performance Tactics* - new services or the enhancement and/or removal of existing services as they relate to the department's Performance Budget.

*Category/Program Expenditure Summary* - the budget for the department, summarized by category, program, and by funding source. The categories include:

*Salaries and Wages* - includes salaries, overtime and other pay including holiday, part-time and shift differential.

*Employee Benefits* - retirement contributions, FICA, health insurance, and other benefits.

*Services and Supplies* - supplies, repairs, utilities, services, and other costs.

*Capital Outlay* - buildings, improvements, infrastructure, machinery and equipment over \$10,000.

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

## Performance Budget Format

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

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

Together, these budget elements define what the City of Henderson 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 tactics 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 2012 Comprehensive Annual Budget Report includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Schedules and Summaries, and Appendix.

## Performance Budget Process

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

## Financial Forecast

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

## Policy/Strategy Phase

The Council and City Manager's goals and directives set the tone for the development of the budget. As a result of continuous citizen input, Citywide goals are identified that provide the direction and framework of

the budget. These goals are addressed in Departmental Performance Management Plan to enhance service provided to residents. It is within this general framework that departments' supplemental requests are formulated. In addition to the Council and City Manager's goals, the department heads also identify and discuss their own operational issues.

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

### Needs Assessment Phase

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

### Review/Development Phase

Within the framework of the City's financial forecast, Council and City Manager goals, and departmental



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

### Adoption/Implementation Phase

Prior to April 15, 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 on the third Tuesday in May. Any changes made during the public hearing may be incorporated in the final budget, which must be adopted by the City Council and forwarded to the Nevada State Department of Taxation by June 1.

### Budget Monitoring Process

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

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

## Amending the Budget

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



# Fund Balance Overview & Tables

Fund balance is the difference between resources and uses. The beginning fund balance represents the residual funds brought forward from the previous year (ending fund balance).

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

FY 2012 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
<b>Beginning Fund Balances</b>	\$ 12,395,740	\$ 26,340,710	\$ 3,830,069	\$ 150,302,376		\$ 192,868,895	\$ 27,814,889
<b>Beginning Net Assets</b>					\$ 1,091,002,524	\$ 1,091,002,524	
Revenues							
Property & Other Taxes	\$47,567,658	\$20,282	\$ 13,823,658	\$ 732,943	\$ 4,500,000	\$66,644,541	\$6,445,130
Franchise Fees	30,958,209	-	-	-	-	30,958,209	-
Licenses and Permits	7,639,629	-	-	-	2,811,798	10,451,427	-
Intergovernmental Resources	78,029,873	21,789,532	-	2,000,000	-	101,819,405	-
Charges for Services	25,113,082	20,000	-	1,986,163	134,804,312	161,923,557	-
Developer Contributions	-	-	-	-	65,287	65,287	-
Fines and Forfeits	5,761,938	1,042,334	-	-	-	6,804,272	-
Special Assessments	-	-	120,000	-	-	120,000	-
Miscellaneous	649,598	417,420	303,142	2,849,900	7,091,771	11,311,831	870,000
<b>Total Revenues</b>	<b>\$195,719,987</b>	<b>\$23,289,568</b>	<b>\$14,246,800</b>	<b>\$7,569,006</b>	<b>\$149,273,168</b>	<b>\$ 390,098,529</b>	<b>\$7,315,130</b>
<b>Capital Contributions</b>	-	-	-	-	2,400,000	2,400,000	-
<b>Land Sales</b>	-	-	-	12,058,835	-	12,058,835	-
<b>Proceeds of Long Term Debt</b>	-	-	-	-	-	-	-
<b>Other Financing Sources</b>	-	-	-	-	-	-	-
<b>Operating Transfers In</b>	33,367,744	-	12,950,487	1,340,600	4,861,804	52,520,635	-
<b>Total Rev/Other Sources</b>	<b>\$229,087,731</b>	<b>\$23,289,568</b>	<b>\$27,197,287</b>	<b>\$ 20,968,441</b>	<b>\$ 156,534,972</b>	<b>\$ 457,077,999</b>	<b>\$ 7,315,130</b>
<b>Total Resources</b>	<b>\$241,483,471</b>	<b>\$49,630,278</b>	<b>\$31,027,356</b>	<b>\$171,270,817</b>	<b>\$1,247,537,496</b>	<b>\$1,740,949,418</b>	<b>\$35,130,019</b>
Expenditures by Function							
General Government	45,938,160	-	-	4,802,746	31,538,427	82,279,333	6,613,850
Judicial	11,404,346	675,000	-	-	-	12,079,346	-
Public Safety	121,606,170	11,850,133	-	1,978	8,051,462	141,509,743	-
Public Works	8,187,229	2,531,400	-	10,175,955	23,786,226	44,680,810	-
Culture & Recreation	34,702,896	-	-	3,358,356	8,329,412	46,390,664	-
Community Support	1,741,384	7,426,351	-	-	-	9,167,735	-
Utility Enterprises	-	-	-	-	136,018,250	136,018,250	-
Debt Service	-	-	18,127,088	-	8,174,048	26,301,136	1,350,128
<b>Total Expenditures</b>	<b>\$223,580,185</b>	<b>\$22,482,884</b>	<b>\$18,127,088</b>	<b>\$18,339,035</b>	<b>\$215,897,825</b>	<b>\$498,427,017</b>	<b>\$7,963,978</b>
<b>Operating Transfers Out</b>	7,869,720	1,190,000	10,633,344	19,649,569	13,178,002	52,520,635	-
<b>Total Expend./Other Uses</b>	<b>\$231,449,905</b>	<b>\$23,672,884</b>	<b>\$28,760,432</b>	<b>\$37,988,604</b>	<b>\$229,075,827</b>	<b>\$550,947,652</b>	<b>\$7,963,978</b>
<b>Ending Fund Balance</b>	<b>\$10,033,566</b>	<b>\$25,957,394</b>	<b>\$2,266,924</b>	<b>\$133,282,213</b>	-	<b>\$171,540,097</b>	<b>\$27,166,041</b>
<b>Ending Net Assets*</b>					\$ 1,018,461,669	\$ 1,018,461,669	
<b>Total Applications</b>	<b>\$241,483,471</b>	<b>\$ 49,630,278</b>	<b>\$31,027,356</b>	<b>\$171,270,817</b>	<b>\$1,247,537,496</b>	<b>\$1,740,949,418</b>	<b>\$35,130,019</b>

\* Net Assets reflect accumulated balances in Proprietary Funds. Net Assets includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Assets conforms to GASB 34 reporting standards.

# General Fund

	FY 09 Actuals	FY 10 Actuals	FY 11 Estimate	FY 12 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$31,170,506</b>	<b>\$24,988,638</b>	<b>\$ 20,819,668</b>	<b>\$12,395,740</b>	<b>-40.46%</b>
Revenues					
Property & Other Taxes	\$ 44,779,299	\$43,870,612	\$52,443,158	\$47,567,658	-9.30%
Franchise Fees	30,586,471	30,110,422	30,259,353	30,958,209	2.31%
Licenses and Permits	8,137,847	7,501,281	7,703,897	7,639,629	-0.83%
Intergovernmental Resources	82,978,973	75,462,855	78,351,270	78,029,873	-0.41%
Charges for Services	15,163,228	16,879,141	18,280,886	25,113,082	37.37%
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	5,748,134	6,059,997	5,897,785	5,761,938	-2.30%
Special Assessments	-	-	-	-	N/A
Miscellaneous	1,351,177	1,176,157	1,161,319	649,598	-44.06%
<b>Total Revenues</b>	<b>\$ 188,745,129</b>	<b>\$181,060,465</b>	<b>\$194,097,668</b>	<b>\$195,719,987</b>	<b>0.84%</b>
<b>Capital Contributions</b>	-	-	-	-	N/A
<b>Land Sales</b>	-	-	-	-	N/A
<b>Proceeds of Long Term Debt</b>	-	-	-	-	N/A
<b>Other Financing Sources</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	29,544,032	34,723,861	19,516,340	33,367,744	70.97%
<b>Total Revenue/Other Sources</b>	<b>\$ 218,289,161</b>	<b>\$215,784,326</b>	<b>\$213,614,008</b>	<b>\$229,087,731</b>	<b>7.24%</b>
<b>Total Resources</b>	<b>\$ 249,459,667</b>	<b>\$ 240,772,964</b>	<b>\$234,433,676</b>	<b>\$241,483,471</b>	<b>3.01%</b>
Expenditures by Function					
General Government	43,732,337	40,812,879	45,244,841	45,938,160	1.53%
Judicial	10,666,651	10,673,401	11,065,323	11,404,346	3.06%
Public Safety	110,650,948	109,832,744	113,392,395	121,606,170	7.24%
Public Works	11,541,120	10,347,289	8,177,884	8,187,229	0.11%
Culture & Recreation	33,261,415	31,440,829	33,687,387	34,702,896	3.01%
Community Support	1,722,170	1,571,009	1,643,590	1,741,384	5.95%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 211,574,641</b>	<b>\$204,678,151</b>	<b>\$213,211,420</b>	<b>\$223,580,185</b>	<b>4.86%</b>
<b>Operating Transfers Out</b>	12,896,388	15,275,145	8,826,516	7,869,720	-10.84%
<b>Total Expenditures/Other Uses</b>	<b>\$ 224,471,029</b>	<b>\$219,953,296</b>	<b>\$222,037,936</b>	<b>\$231,449,905</b>	<b>4.24%</b>
<b>Ending Fund Balance*</b>	<b>\$ 24,988,638</b>	<b>\$20,819,668</b>	<b>\$12,395,740</b>	<b>\$10,033,566</b>	<b>-19.06%</b>
<b>Total Applications</b>	<b>\$ 249,459,667</b>	<b>\$240,772,964</b>	<b>\$234,433,676</b>	<b>\$241,483,471</b>	<b>3.01%</b>

\* The General Fund decrease in Ending Fund Balance is due to the current economic conditions. Revenues and expenditures are monitored on a monthly basis to ensure that the General Fund remains stable.

# Special Revenue Funds

	FY 09 Actuals	FY 10 Actuals	FY 11 Estimate	FY 12 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 48,443,612	\$ 44,111,436	\$ 45,607,043	\$ 26,340,710	-42.24%
Revenues					
Property & Other Taxes	\$ -	\$ -	\$ 31,697	\$ 20,282	-36.01%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources*	41,152,973	39,503,551	41,739,785	21,789,532	-47.80%
Charges for Services	615,728	628,764	12,000	20,000	66.67%
Developer Contributions	2,024,601	2,956,906	-	-	N/A
Fines and Forfeits	1,084,388	1,189,525	1,088,706	1,042,334	-4.26%
Special Assessments	-	-	-	-	N/A
Miscellaneous	3,728,391	1,905,580	526,706	417,420	-20.75%
<b>Total Revenues</b>	<b>\$ 48,606,081</b>	<b>\$ 46,184,326</b>	<b>\$ 43,398,894</b>	<b>\$ 23,289,568</b>	<b>-46.34%</b>
<b>Capital Contributions</b>	-	-	-	-	N/A
<b>Land Sales</b>	-	-	-	-	N/A
<b>Proceeds of Long Term Debt</b>	-	-	-	-	N/A
<b>Other Financing Sources</b>	-	446,894	-	-	N/A
<b>Operating Transfers In</b>	2,950,000	2,240,063	9,354,245	-	-100.00%
<b>Total Revenue/Other Sources</b>	<b>\$ 51,556,081</b>	<b>\$ 48,871,283</b>	<b>\$ 52,753,139</b>	<b>\$ 23,289,568</b>	<b>-55.85%</b>
<b>Total Resources</b>	<b>\$ 99,999,693</b>	<b>\$ 92,982,719</b>	<b>\$ 98,360,182</b>	<b>\$ 49,630,278</b>	<b>-49.54%</b>
Expenditures by Function					
General Government	2,722,488	2,560,352	-	-	N/A
Judicial	700,787	552,049	755,430	675,000	-10.65%
Public Safety	14,644,980	13,412,997	16,391,557	11,850,133	-27.71%
Public Works	4,038,765	8,135,672	11,057,794	2,531,400	-77.11%
Culture & Recreation	22,214,608	14,827,911	15,059,493	-	-100.00%
Community Support	5,836,723	6,326,324	7,577,551	7,426,351	-2.00%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 50,158,351</b>	<b>\$ 45,815,305</b>	<b>\$ 50,841,825</b>	<b>\$ 22,482,884</b>	<b>-55.78%</b>
<b>Operating Transfers Out</b>	5,729,906	1,560,371	21,177,647	1,190,000	-94.38%
<b>Total Expenditures/Other Uses</b>	<b>\$ 55,888,257</b>	<b>\$ 47,375,676</b>	<b>\$ 72,019,472</b>	<b>\$ 23,672,884</b>	<b>-67.13%</b>
<b>Ending Fund Balance**</b>	<b>\$ 44,111,436</b>	<b>\$ 45,607,043</b>	<b>\$ 26,340,710</b>	<b>\$ 25,957,394</b>	<b>-1.46%</b>
<b>Total Applications</b>	<b>\$ 99,999,693</b>	<b>\$ 92,982,719</b>	<b>\$ 98,360,182</b>	<b>\$ 49,630,278</b>	<b>-49.54%</b>

\* Intergovernmental resources includes revenue from grants. At the time of filing the final budget, not all anticipated grants had been approved and therefore were not included in the Fiscal Year 2012 revenue or expenditure projections.

\*\* The decrease in Ending Fund Balance is due to planned use of Special Revenue funds received in prior years.

# Debt Service Funds

	FY 09 Actuals	FY 10 Actuals	FY 11 Estimate	FY 12 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$6,954,257</b>	<b>\$10,673,540</b>	<b>\$7,997,659</b>	<b>\$3,830,069</b>	<b>-52.11%</b>
Revenues					
Property & Other Taxes	\$26,074,756	\$17,522,654	\$14,035,714	\$13,823,658	-1.51%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	-	-	-	-	N/A
Charges for Services	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	341,924	190,674	199,638	120,000	-39.89%
Miscellaneous	775,224	478,920	382,499	303,142	-20.75%
<b>Total Revenues</b>	<b>\$27,191,904</b>	<b>\$18,192,248</b>	<b>\$14,617,851</b>	<b>\$14,246,800</b>	<b>-2.54%</b>
<b>Capital Contributions</b>	-	-	-	-	N/A
<b>Land Sales</b>	-	-	-	-	N/A
<b>Proceeds of Long Term Debt</b>	-	-	-	-	N/A
<b>Other Financing Sources</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	11,103,948	13,032,897	12,523,359	12,950,487	3.41%
<b>Total Revenue/Other Sources</b>	<b>\$38,295,852</b>	<b>\$31,225,145</b>	<b>\$27,141,210</b>	<b>\$27,197,287</b>	<b>0.21%</b>
<b>Total Resources</b>	<b>\$45,250,109</b>	<b>\$41,898,685</b>	<b>\$35,138,869</b>	<b>\$31,027,356</b>	<b>-11.70%</b>
Expenditures by Function					
General Government	-	-	-	-	N/A
Judicial	-	-	-	-	N/A
Public Safety	-	-	-	-	N/A
Public Works	-	-	-	-	N/A
Culture & Recreation	-	-	-	-	N/A
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	19,215,379	19,760,912	19,770,472	18,127,088	-8.31%
<b>Total Expenditures</b>	<b>\$19,215,379</b>	<b>\$19,760,912</b>	<b>\$19,770,472</b>	<b>\$18,127,088</b>	<b>-8.31%</b>
<b>Operating Transfers Out</b>	15,361,190	14,140,114	11,538,328	10,633,344	-7.84%
<b>Total Expenditures/Other Uses</b>	<b>\$34,576,569</b>	<b>\$33,901,026</b>	<b>\$31,308,800</b>	<b>\$28,760,432</b>	<b>-8.14%</b>
<b>Ending Fund Balance*</b>	<b>\$10,673,540</b>	<b>\$7,997,659</b>	<b>\$3,830,069</b>	<b>\$2,266,924</b>	<b>-40.81%</b>
<b>Total Applications</b>	<b>\$45,250,109</b>	<b>\$41,898,685</b>	<b>\$35,138,869</b>	<b>\$31,027,356</b>	<b>-11.70%</b>

\* The decrease in Ending Fund Balance complies with statutory requirements.

# Capital Projects Funds

	FY 09 Actuals	FY 10 Actuals	FY 11 Estimate	FY 12 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$286,804,165</b>	<b>\$ 266,939,841</b>	<b>\$235,711,845</b>	<b>\$ 150,302,376</b>	<b>-36.23%</b>
Revenues					
Property & Other Taxes	\$14,801,647	\$20,932,382	\$76,275	\$732,943	860.92%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	16,490,194	3,937,587	4,099,711	2,000,000	-51.22%
Charges for Services	226,617	344,355	1,098,133	1,986,163	80.87%
Developer Contributions	653,793	-	120,000	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	8,574,792	4,346,953	4,404,076	2,849,900	-35.29%
<b>Total Revenues</b>	<b>\$40,747,043</b>	<b>\$ 29,561,277</b>	<b>\$9,798,195</b>	<b>\$7,569,006</b>	<b>-22.75%</b>
<b>Capital Contributions</b>	-	-	-	-	N/A
<b>Land Sales</b>	326,968	546,145	4,246,581	12,058,835	183.97%
<b>Proceeds of Long Term Debt</b>	17,960,000	-	-	-	N/A
<b>Other Financing Sources</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	8,063,217	9,937,010	19,320,426	1,340,600	-93.06%
<b>Total Revenue/Other Sources</b>	<b>\$67,097,228</b>	<b>\$40,044,432</b>	<b>\$33,365,202</b>	<b>\$20,968,441</b>	<b>-37.15%</b>
<b>Total Resources</b>	<b>\$353,901,393</b>	<b>\$306,984,273</b>	<b>\$269,077,047</b>	<b>\$171,270,817</b>	<b>-36.35%</b>
Expenditures by Function					
General Government	3,504,919	43,720	27,956,807	4,802,746	-82.82%
Judicial	-	-	-	-	N/A
Public Safety	1,135,815	12,862,005	24,146,290	1,978	-99.99%
Public Works	46,564,907	19,167,144	45,450,893	10,175,955	-77.61%
Culture & Recreation	12,837,598	8,815,622	10,911,981	3,358,356	-69.22%
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$64,043,239</b>	<b>\$40,888,491</b>	<b>\$108,465,971</b>	<b>\$18,339,035</b>	<b>-83.09%</b>
<b>Operating Transfers Out</b>	22,918,313	30,383,937	10,308,700	19,649,569	90.61%
<b>Total Expenditures/Other Uses</b>	<b>\$86,961,552</b>	<b>\$71,272,428</b>	<b>\$118,774,671</b>	<b>\$37,988,604</b>	<b>-68.02%</b>
<b>Ending Fund Balance*</b>	<b>\$266,939,841</b>	<b>\$235,711,845</b>	<b>\$150,302,376</b>	<b>\$133,282,213</b>	<b>-11.32%</b>
<b>Total Applications</b>	<b>\$353,901,393</b>	<b>\$306,984,273</b>	<b>\$269,077,047</b>	<b>\$171,270,817</b>	<b>-36.35%</b>

\* Capital project Ending Fund Balances vary year-to-year dependent upon current projects.

# Proprietary Funds

	FY 09 Actuals	FY 10 Actuals	FY 11 Estimate	FY 12 Budget	% Increase
<b>Beginning Net Assets*</b>	<b>\$1,129,794,704</b>	<b>\$1,156,671,656</b>	<b>\$ 1,164,449,921</b>	<b>\$1,091,002,524</b>	<b>-6.31%</b>
Revenues					
Property & Other Taxes	\$6,062,248	\$5,250,092	\$4,400,000	\$4,500,000	2.27%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	4,277,651	3,271,821	2,477,239	2,811,798	13.51%
Intergovernmental Resources	-	-	3,009	-	-100.00%
Charges for Services	139,059,508	131,304,481	132,076,028	134,804,312	2.07%
Developer Contributions	-	-	-	65,287	100.00%
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	19,504,743	11,124,450	9,094,142	7,091,771	-22.02%
<b>Total Revenues</b>	<b>\$168,904,150</b>	<b>\$150,950,844</b>	<b>\$ 148,050,418</b>	<b>\$ 149,273,168</b>	<b>0.83%</b>
<b>Capital Contributions</b>	<b>51,872,026</b>	<b>46,201,063</b>	<b>5,483,000</b>	<b>2,400,000</b>	<b>-56.23%</b>
<b>Land Sales</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Proceeds of Long Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Other Financing Sources</b>	<b>941,556</b>	<b>289,029</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Operating Transfers In</b>	<b>12,067,568</b>	<b>7,014,027</b>	<b>5,015,031</b>	<b>4,861,804</b>	<b>-3.06%</b>
<b>Total Revenue/Other Sources</b>	<b>\$233,785,300</b>	<b>\$204,454,963</b>	<b>\$158,548,449</b>	<b>\$156,534,972</b>	<b>-1.27%</b>
<b>Total Resources</b>	<b>\$1,363,580,004</b>	<b>\$1,361,126,619</b>	<b>\$1,322,998,370</b>	<b>\$1,247,537,496</b>	<b>-5.70%</b>
Expenditures by Function					
General Government	23,437,816	23,197,985	29,457,543	31,538,427	7.06%
Judicial	-	-	-	-	N/A
Public Safety	19,069,728	10,359,004	10,281,340	8,051,462	-21.69%
Public Works	20,322,405	20,771,456	23,258,338	23,786,226	2.27%
Culture & Recreation	9,427,424	8,464,536	9,132,814	8,329,412	-8.80%
Community Support	-	-	-	-	N/A
Utility Enterprises	120,158,303	123,176,697	137,175,988	136,018,250	-0.84%
Debt Service	7,675,128	5,120,287	8,811,613	8,174,048	-7.24%
<b>Total Expenditures</b>	<b>\$200,090,804</b>	<b>\$191,089,965</b>	<b>\$218,117,636</b>	<b>\$215,897,825</b>	<b>-1.02%</b>
<b>Operating Transfers Out</b>	<b>6,817,544</b>	<b>5,586,733</b>	<b>13,878,210</b>	<b>13,178,002</b>	<b>-5.05%</b>
<b>Total Expenditures/Other Uses</b>	<b>\$206,908,348</b>	<b>\$196,676,698</b>	<b>\$231,995,846</b>	<b>\$ 229,075,827</b>	<b>-1.26%</b>
<b>Ending Net Assets*</b>	<b>\$1,156,671,656</b>	<b>\$1,164,449,921</b>	<b>\$ 1,091,002,524</b>	<b>\$1,018,461,669</b>	<b>-6.65%</b>
Prior Period Adjustment	-	-	-	-	N/A
<b>Total Applications</b>	<b>\$1,363,580,004</b>	<b>\$1,361,126,619</b>	<b>\$1,322,998,370</b>	<b>\$1,247,537,496</b>	<b>-5.70%</b>

\* Net Assets reflect accumulated balances in Proprietary Funds. Net Assets includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Assets conforms to GASB 34 reporting standards.

# Total All City Funds

	FY 09 Actuals	FY 10 Actuals	FY 11 Estimate	FY 12 Budget	% Increase
<b>Beginning Fund Balances</b>	\$373,372,540	\$346,713,455	\$310,136,215	\$ 192,868,895	-37.81%
<b>Beginning Net Assets*</b>	\$1,129,794,704	\$1,156,671,656	\$1,164,449,921	\$1,091,992,524	-6.31%
<b>Revenues</b>					
Property & Other Taxes	\$91,717,950	\$87,575,740	\$70,986,844	\$66,644,541	-6.12%
Franchise Fees	30,586,471	30,110,422	30,259,353	30,958,209	2.31%
Licenses and Permits	12,415,498	10,773,102	10,181,136	10,451,427	2.65%
Intergovernmental Resources	140,622,140	118,903,993	124,193,775	101,819,405	-18.02%
Charges for Services	155,065,081	149,156,741	151,467,047	161,923,557	6.90%
Developer Contributions	2,678,394	2,956,906	120,000	65,287	-45.59%
Fines and Forfeits	6,832,522	7,249,522	6,986,491	6,804,272	-2.61%
Special Assessments	341,924	190,674	199,638	120,000	-39.89%
Miscellaneous	33,934,327	19,032,060	15,568,742	11,311,831	-27.34%
<b>Total Revenues</b>	<b>\$474,194,307</b>	<b>\$425,949,160</b>	<b>\$409,963,026</b>	<b>\$390,098,529</b>	<b>-4.85%</b>
<b>Capital Contributions</b>	51,872,026	46,201,063	5,483,000	2,400,000	-56.23%
<b>Land Sales</b>	326,968	546,145	4,246,581	12,058,835	183.97%
<b>Proceeds of Long Term Debt</b>	17,960,000	-	-	-	N/A
<b>Other Financing Sources</b>	946,980	735,923	-	-	N/A
<b>Operating Transfers In</b>	63,723,341	66,947,858	65,729,401	52,520,635	-20.10%
<b>Total Revenue/Other Sources</b>	<b>\$609,023,622</b>	<b>\$540,380,149</b>	<b>\$485,422,008</b>	<b>\$ 457,077,999</b>	<b>-5.84%</b>
<b>Total Resources</b>	<b>\$2,112,190,866</b>	<b>\$2,043,765,260</b>	<b>\$1,960,008,144</b>	<b>\$1,740,949,418</b>	<b>-11.18%</b>
<b>Expenditures by Function</b>					
General Government	73,397,560	66,614,936	102,659,191	82,279,333	-19.85%
Judicial	11,367,438	11,225,450	11,820,753	12,079,346	2.19%
Public Safety	145,501,471	146,466,750	164,211,582	141,509,743	-13.82%
Public Works	82,467,197	58,421,561	87,944,909	44,680,810	-49.19%
Culture & Recreation	77,741,045	63,548,898	68,791,675	46,390,664	-32.56%
Community Support	7,558,893	7,897,333	9,221,141	9,167,735	-0.58%
Utility Enterprises	120,158,303	123,176,697	137,175,988	136,018,250	-0.84%
Debt Service	26,890,507	24,881,199	28,582,085	26,301,136	-7.98%
<b>Total Expenditures</b>	<b>\$545,082,414</b>	<b>\$502,232,824</b>	<b>\$610,407,324</b>	<b>\$498,427,017</b>	<b>-18.35%</b>
<b>Debt Refunding</b>	-	-	-	-	N/A
<b>Operating Transfers Out</b>	63,723,341	66,946,300	65,729,401	52,520,635	-20.10%
<b>Total Expenditures/Other Uses</b>	<b>\$608,805,755</b>	<b>\$569,179,124</b>	<b>\$676,136,725</b>	<b>\$550,947,652</b>	<b>-18.52%</b>
<b>Ending Fund Balance**</b>	<b>\$346,713,455</b>	<b>\$310,136,215</b>	<b>\$192,868,895</b>	<b>\$171,540,097</b>	<b>-11.06%</b>
<b>Ending Net Assets*</b>	<b>\$1,156,671,656</b>	<b>\$1,164,449,921</b>	<b>\$1,091,002,524</b>	<b>\$1,018,461,669</b>	<b>-6.65%</b>
<b>Total Applications</b>	<b>\$2,112,190,866</b>	<b>\$2,043,765,260</b>	<b>\$1,960,008,144</b>	<b>\$1,740,949,418</b>	<b>-11.18%</b>

\* Net Assets reflect accumulated balances in Proprietary Funds. Net Assets includes the assets purchased by or donated to Proprietary Funds less accumulated depreciation. Presentation of Proprietary Funds in terms of changes in Net Assets conforms to GASB 34 reporting standards.

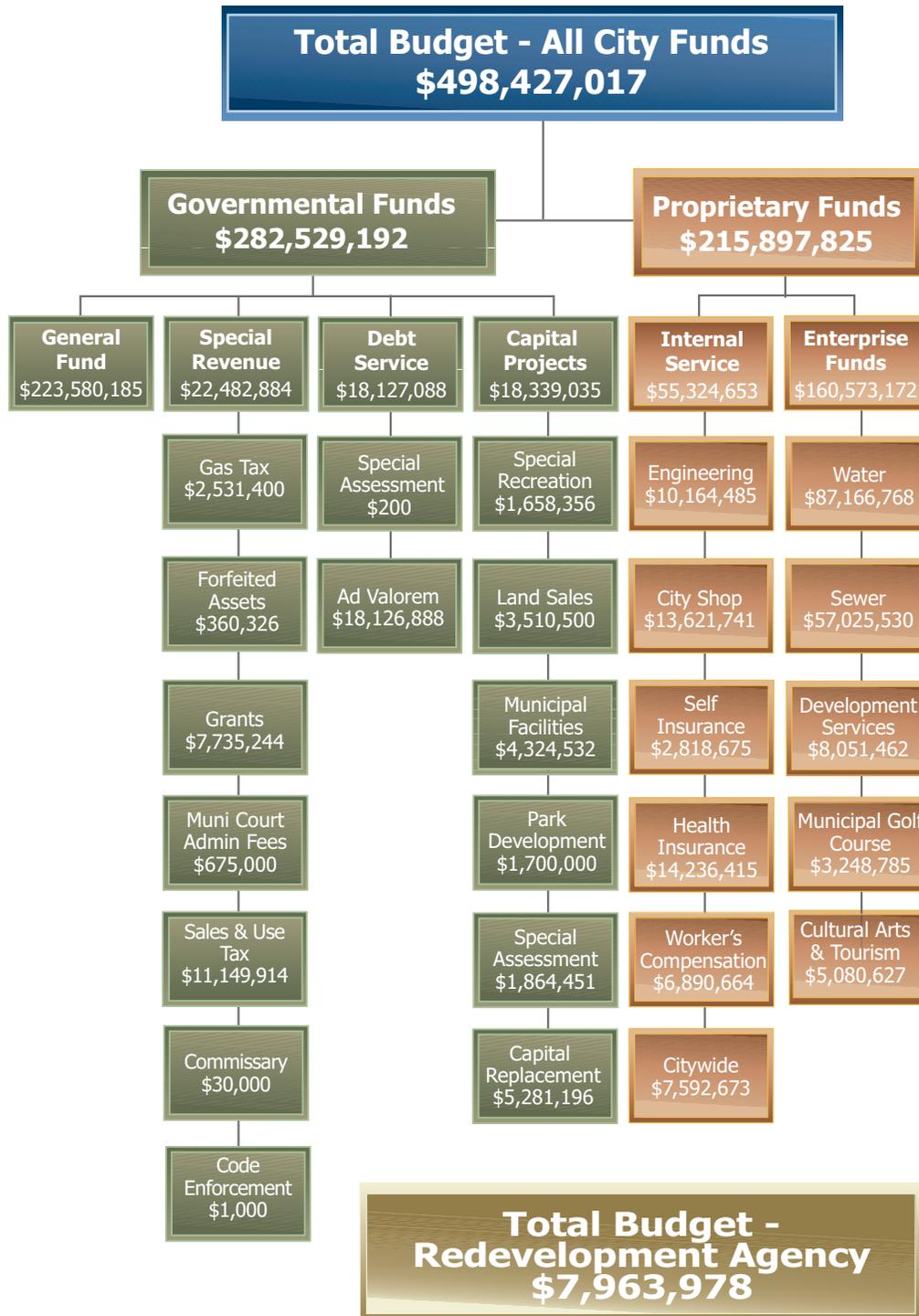
\*\* See footnotes on individual Fund groups.

# Redevelopment Agency

	FY 09 Actuals	FY 10 Actuals	FY 11 Estimate	FY 12 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$28,617,520</b>	<b>\$37,954,767</b>	<b>\$32,408,932</b>	<b>\$27,814,889</b>	<b>-14.18%</b>
Prior Period Adjustment	-	(9,130,848)	-	-	N/A
<b>Revenues</b>					
Property & Other Taxes	\$13,623,262	\$12,934,879	\$9,585,256	\$6,445,130	-32.76%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	385,276	67,850	-	-	N/A
Charges for Services	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	1,226,736	753,314	264,900	870,000	228.43%
<b>Total Revenues</b>	<b>\$15,235,274</b>	<b>\$13,756,043</b>	<b>\$9,850,156</b>	<b>\$7,315,130</b>	<b>-25.74%</b>
<b>Capital Contributions-</b>	-	-	-	-	N/A
<b>Land Sales</b>	-	-	-	-	N/A
<b>Proceeds of Long Term Debt</b>	-	-	-	-	N/A
<b>Gain on Disposal of Asset</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	-	-	-	-	N/A
<b>Total Revenue/Other Sources</b>	<b>\$15,235,274</b>	<b>\$13,756,043</b>	<b>\$9,850,156</b>	<b>\$7,315,130</b>	<b>-25.74%</b>
<b>Total Resources</b>	<b>\$43,852,794</b>	<b>\$42,579,962</b>	<b>\$42,259,088</b>	<b>\$35,130,019</b>	<b>-16.87%</b>
<b>Expenditures by Function</b>					
General Government	4,492,713	8,812,854	13,088,527	6,613,850	-49.47%
Judicial	-	-	-	-	N/A
Public Safety	-	-	-	-	N/A
Public Works	-	-	-	-	N/A
Culture & Recreation	-	-	-	-	N/A
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	1,405,314	1,358,176	1,355,672	1,350,128	-0.41%
<b>Total Expenditures</b>	<b>\$5,898,027</b>	<b>\$10,171,030</b>	<b>\$14,444,199</b>	<b>\$7,963,978</b>	<b>-44.86%</b>
<b>Debt Refunding</b>	-	-	-	-	N/A
<b>Operating Transfers Out</b>	-	-	-	-	N/A
<b>Total Expenditures/Other Uses</b>	<b>\$5,898,027</b>	<b>\$10,171,030</b>	<b>\$14,444,199</b>	<b>\$7,963,978</b>	<b>-44.86%</b>
<b>Ending Fund Balance*</b>	<b>\$37,954,767</b>	<b>\$32,408,932</b>	<b>\$ 27,814,889</b>	<b>\$27,166,041</b>	<b>-2.33%</b>
<b>Total Applications</b>	<b>\$43,852,794</b>	<b>\$42,579,962</b>	<b>\$ 42,259,088</b>	<b>\$35,130,019</b>	<b>-16.87%</b>

\* Reserves are being accumulated in anticipation of future projects.

# Fund Overview



# Capital Replacement

The Capital Replacement Capital Project Fund uses an allocation of bond proceeds, as well as allocations from other funds for the maintenance, repair, or improvement of assets/infrastructure. These funds were previously recorded in the Equipment Repair and Maintenance Special Revenue Fund. They were moved for Fiscal Year 2011 in compliance with GASB 54.

Fiscal Year 2012 funding includes infrastructure repair and replacement. Also, 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.



Roof Coatings

Resources	FY 2012 Budget
Charges for Services	\$ 1,736,163
Interest Earned	213,500
<b>Total Revenue</b>	<b>\$ 1,949,663</b>
Operating Transfers In	1,075,000
<b>Total Resources</b>	<b>\$ 3,024,663</b>

Applications	FY 2012 Budget
<b>General Government</b>	
Salaries and Wages	\$ 76,303
Employee Benefits	26,759
Services and Supplies	195,184
Capital Outlay	1,504,500
<b>Public Works</b>	
Capital Outlay	3,478,450
<b>Total Expenditures</b>	<b>\$ 5,281,196</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 5,281,196</b>



### Key Fact

*Approximately \$2.6 million was allocated for infrastructure repairs in Fiscal Year 2012. Some of these projects include: Data Center Server Replacement, Core Switch Network Equipment Upgrades, Streets, Sidewalks and Street Light Replacement, Police Facility HVAC and Roofing Repairs, and Park Facility Equipment replacement.*

# City Shop

The City Shop is an Internal Service Fund that is responsible for the acquisition, maintenance, and replacement of all City vehicles. All of the operating costs, including fuel and repair costs, are billed to the applicable departments on a cost-reimbursement basis. These costs include replacement charges. The City Shop is a division of the Public Works Department.

The City currently has a fleet of over 1,200 vehicles and pieces of equipment. Each vehicle is maintained annually and evaluated for continued performance to comply with safety standards and functional usage for the department. The majority of the maintenance for City vehicles and equipment is completed in-house by City Shop staff.

Due to budget constraints, the City has deferred scheduled replacement of vehicles. Fiscal Year 2011 and Fiscal Year 2012 maintenance expense increases reflect the costs of maintaining an aging fleet.

During Fiscal Year 2011 several emergency service vehicles were ordered (expected to arrive in Fiscal Year 2012) for replacement of existing apparatuses.



City Fleet Facility

Resources	FY 2012 Budget
Charges for Services	\$ 3,103,141
Interest Earned	600,000
Gain on Disposition of Assets	-
<b>Total Revenue</b>	<b>\$ 3,703,141</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 3,703,141</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 1,428,532
Employee Benefits	559,605
Services and Supplies	5,856,057
Depreciation	5,777,547
<b>Total Expenses</b>	<b>\$ 13,621,741</b>
Operating Transfers Out	10,000,000
<b>Total Applications</b>	<b>\$ 23,621,741</b>

## Key Fact

*New fuel security equipment and software will be installed during Fiscal Year 2012 to increase accountability and security of fuel inventories.*



# Citywide

The Citywide Internal Service Fund was established in Fiscal Year 2004 to account for technology services that are provided to all City departments. The revenues in this fund stem from software licensing, radio communication, and telephone charges.

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

During Fiscal Year 2012, the Department of Information Technology will continue with the third year of a four-year project to replace the existing PBX system with Voice-Over Internet Protocol (VOIP).



Information Systems Network Panel

### Key Fact

*The City of Henderson Information Technology Department maintains an information management structure that includes: 377 database and application servers, 1,880 desktop workstations, 838 laptops for the mobile workforce (including 480 for Public Safety), 2,300 PBX and VoIP telephone sets, 371 networking devices, and over 700 miles of network wiring and fiber connections.*

Resources	FY 2012 Budget
Charges for Services	\$ 7,459,973
Interest Earned	30,000
<b>Total Revenue</b>	<b>\$ 7,489,973</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 7,489,973</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 326,849
Employee Benefits	107,257
Services and Supplies	6,978,263
Depreciation	180,304
<b>Total Expenses</b>	<b>\$ 7,592,673</b>
Operating Transfers Out	148,967
<b>Total Applications</b>	<b>\$ 7,741,640</b>

# Code Enforcement

The Code Enforcement Special Revenue Fund was established in Fiscal Year 2011 in compliance with GASB 54, to account for revenues received from penalties and fines. The revenues are used by Code Enforcement to assist in the abatement of violations of HMC 15.12.

The purpose of this code is to promote the life, health, safety, aesthetic, economic, and general welfare of the citizens of the city and protect neighborhoods against nuisances, blight, and deterioration by establishing minimum requirements for the occupancy and maintenance of all residential and nonresidential buildings, whether vacant or occupied, and the maintenance of all land, whether improved or unimproved.



Substandard House - Before Roof Repairs

Resources	FY 2012 Budget
Fines & Forfeits	\$ 800
Interest Earned	20
<b>Total Revenue</b>	<b>\$ 820</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 820</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ -
Employee Benefits	-
Services and Supplies	1,000
Capital Outlay	-
<b>Total Expenditures</b>	<b>\$ 1,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 1,000</b>



After Roof Repairs

# Commissary

The Commissary Special Revenue Fund was established in Fiscal Year 2011 in accordance with NRS 211.360. This fund is used to account for commissary operations in the Henderson Detention Center.

Inmates are permitted to purchase food, beverages, toiletries and other items as approved by the Chief of Police.

Any profits realized from operations of this fund will be expended only for the welfare of the inmates housed in the Henderson Detention Center and will go toward the purchase of tangible items for the facility.

The Commissary Fund can also be utilized to administer various inmate programs such as GED courses and Life Skills classes.



New Henderson Detention Facility

Resources	FY 2012 Budget
Charges for Services	\$ 20,000
Interest Earned	400
<b>Total Revenue</b>	<b>\$ 20,400</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 20,400</b>

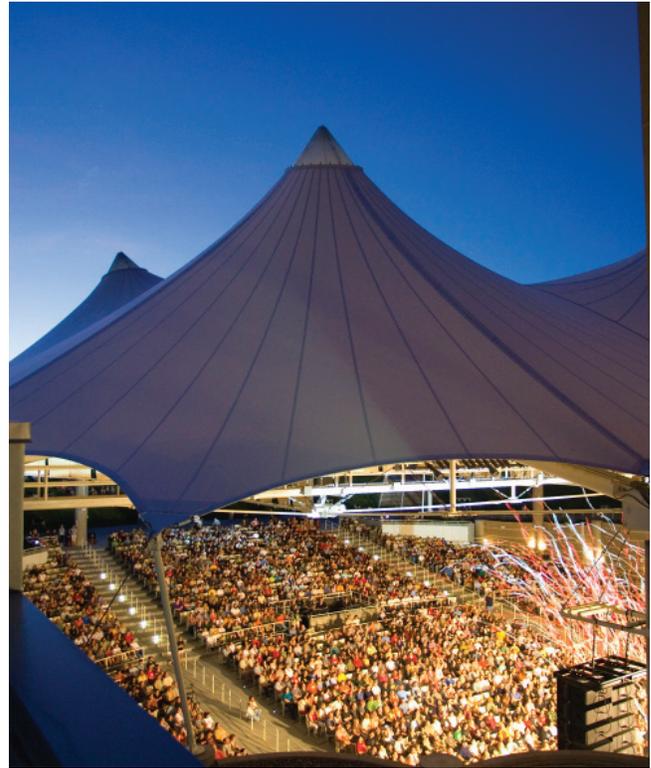
Applications	FY 2012 Budget
Salaries and Wages	\$ -
Employee Benefits	-
Services and Supplies	30,000
Capital Outlay	-
<b>Total Expenditures</b>	<b>\$ 30,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 30,000</b>

# Cultural Arts & Tourism

The Department of Cultural Arts & Tourism Fund (CAT) encompasses the business activities of the Henderson Convention Center, the Henderson Events Plaza, and the Henderson Pavilion, as well as the revenues and expenditures related to the promotion of tourism within the City. The primary source of revenue for this fund is from Transient Lodging Tax, as authorized under Nevada Revised Statute (NRS) 268.096. This revenue consists of a tax imposed upon the rental of rooms and lodging within the City limits, and is designated for use in promoting tourism and special events within Henderson. City Gaming License Revenue is the second largest funding source for this fund. This represents a percentage of the total Gaming License Revenue received by the City which is designated for the support of the convention center and the promotion of tourism.

The CAT Department provides cultural arts, and citywide special events previously provided to the community through the Parks & Recreation department. Funding for these events is transferred to the CAT Department on an annual basis.

Other funding sources consist of rental fees and charges for services related to the operations of the convention center facilities and the services provided.



Concert at Henderson Pavilion



Resources	FY 2012 Budget
Room Tax	\$ 1,500,000
City Gaming License	630,000
Rental Fees	444,100
Interest Earned	25,000
Miscellaneous	134,000
Charges for Services	276,000
<b>Total Revenue</b>	<b>\$ 3,009,100</b>
Operating Transfers In	2,000,000
<b>Total Resources</b>	<b>\$ 5,009,100</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 2,410,689
Employee Benefits	917,904
Services and Supplies	1,618,050
Depreciation	133,984
<b>Total Expenses</b>	<b>\$ 5,080,627</b>
Operating Transfers Out	527
<b>Total Applications</b>	<b>\$ 5,081,154</b>

## Henderson Visitor Statistics

- In 2010, Henderson hotels generated more than 880,000 room nights, representing an increase of 4.9% over the previous year.
- There were a total of 521,047 visitors who stayed in Henderson during 2010. Visitors to Henderson generated over \$227,200,000 in economic impact to the local economy.
- The average daily room rate during 2010 was \$85.38.
- The average citywide occupancy increased from 59.9% in 2009 to 62.7% in 2010.
- The current room inventory is nearly 4,300 rooms.
- Visitors to Henderson stayed an average of 3.8 nights.



St. Patrick's Day at the Henderson Events Plaza



Jesse Cook Concert at Henderson Amphitheater

# Debt Service

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

During periods of rapid growth like the City of Henderson experienced up through 2008, the City was challenged to meet the service demands of residents. This was due to the lag time between growth and the corresponding increases in revenue collected from taxes, fees, etc.

Therefore, Capital projects were required to be financed in order to keep up with the needed community services in a timely manner. Financing capital projects also allows the cost to be more evenly distributed over the lifetime of the project.



## Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/11	Current Year Principal & Interest Pmts	Final Payment Date
<b>General Obligation Bonds</b>					
<b>Debt Service Fund</b>					
Building & Parks Refunding	09/01/2001	\$12,940,000	\$2,790,000	\$1,488,844	06/01/2013
Parks & Recreation Refunding - Series A	03/01/2004	34,505,000	23,360,000	4,417,500	06/01/2018
Various Purpose Refunding - Series B	03/01/2004	43,355,000	32,425,000	6,457,150	04/01/2020
Various Purpose Series 2005D	12/22/2005	56,000,000	50,510,000	3,636,949	06/01/2035
Medium Term Various Purpose Bonds	09/26/2006	2,065,000	1,331,000	247,652	09/01/2016
Medium Term Bonds, Series 2008	03/20/2008	1,162,000	695,000	188,518	06/30/2015
Installment Purchase Agreement	03/04/2009	17,960,000	16,807,000	1,506,308	02/01/2024
Lease Purchase/Medium Term	01/01/2010	446,894	148,967	148,967	01/01/2012
		<u>\$168,433,894</u>	<u>\$128,066,967</u>	<u>\$18,091,888</u>	

## General Obligation Bonds

General Obligation Bonds are backed by the full faith, credit, and taxing power of the government. This means that the City of Henderson is obligated to use its resources to make principal and interest payments on these debts. The revenues in this fund are Ad Valorem Taxes (property taxes) and Interest Income.

Resources	FY 2012 Budget
Ad Valorem	\$ 13,823,658
Interest Income	150,000
<b>Total Revenue</b>	<b>\$ 13,973,658</b>
Operating Transfers In	12,950,487
<b>Total Resources</b>	<b>\$ 26,924,145</b>

Applications	FY 2012 Budget
Principal	\$ 11,896,967
Interest	6,194,921
Administrative Costs	35,000
<b>Total Expenditures</b>	<b>\$ 18,126,888</b>
Operating Transfers Out	10,367,744
<b>Total Applications</b>	<b>\$ 28,494,632</b>

General Obligation Bonds Payment Requirements			
Fiscal Year	Principal	Interest	Total
2012	\$ 11,896,967	\$ 6,194,921	\$ 18,091,888
2013	10,127,000	5,633,803	15,760,803
2014	9,176,000	5,153,037	14,329,037
2015-2019	44,783,000	18,675,280	63,458,280
2020-2024	22,229,000	10,143,162	32,372,162
2025-2029	11,705,000	6,102,187	17,807,187
2030-2035	18,150,000	3,271,790	21,421,790
<b>Total</b>	<b>\$ 128,066,967</b>	<b>\$ 55,174,180</b>	<b>\$ 183,241,147</b>

## Revenue Supported Bonds

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

The City of Henderson requires developers to fund their own infrastructure. In some instances, the City establishes assessment districts under NRS 271. These districts encompass developments benefitting from the construction of streets, water, wastewater, stormwater, and other improvements. Assessments are then imposed upon the property owners in these districts to repay the city for the improvement project. These assessments usually span a 10 to 20 year period.

The revenue bonds issued in this fund were paid off during Fiscal Year 2011. Assessments received in this fund are being transferred to the Special Assessment Capital Projects fund to reimburse for projects funded from this fund.

Resources	FY 2012 Budget
Special Assessments	\$ 120,000
Interest Income	153,142
Miscellaneous	-
<b>Total Revenue</b>	<b>\$ 273,142</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 273,142</b>

Applications	FY 2012 Budget
Principal	\$ -
Interest	-
Administrative Costs	200
<b>Total Expenditures</b>	<b>\$ 200</b>
Operating Transfers Out	265,600
<b>Total Applications</b>	<b>\$ 265,800</b>

# Development Services

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

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

Oversight of the DSC fund is provided by the Public Works management team. DSC Staff includes personnel from the following departments: City Clerk's Office, Community Development, 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 2012 Budget
Licenses & Permits	\$ 2,181,798
Charges for Services	2,924,944
Developer Contributions	65,287
Interest Earned	111,870
Miscellaneous	16,101
<b>Total Revenue</b>	<b>\$ 5,300,000</b>
Operating Transfers In	1,264,288
<b>Total Resources</b>	<b>\$ 6,564,288</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 3,602,054
Employee Benefits	1,377,078
Services and Supplies	2,894,330
Depreciation	178,000
<b>Total Expenses</b>	<b>\$ 8,051,462</b>
Operating Transfers Out	2,371
<b>Total Applications</b>	<b>\$ 8,053,833</b>

# Engineering Services

The Engineering Services Fund is an Internal Service Fund that was established to provide the function of engineering services for the City. The fund provides these services to City funded capital projects, as well as providing the services for City projects paid for by other governmental agencies such as the Clark County Regional Flood Control District and the Regional Transportation Commission. The fund is to account for the cost equivalent of the charges incurred and to recover those applicable charges on a cost-reimbursement basis.

This fund contains part of the Public Works Department including Engineering Services, Quality Control, Design and Construction Management.

A significant portion of the Engineering funded work is related to Regional Transportation Commission of Southern Nevada (RTC) roadway projects and Clark County Regional Flood Control District (CCRFCD) projects. These projects are developed and administered within the City of Henderson by Engineering staff. Labor costs associated with these projects are billed to these agencies and reimbursed to this fund.



Public Works Crew at Project Site

The Engineering Services Fund employees are currently involved in over 113 projects. This involvement includes design, inspection, project management, and construction management. These projects include roads, flood control, traffic control, parks, trails, City facilities, and utility projects.

Engineering Services staff review all construction drawings submitted to the City for conformance with City standards and sound engineering practice. Engineering and design services are provided for City projects. Design, project management, and inspections play an integral role in the Engineering Services Fund.

Resources	FY 2012 Budget
Charges for Services	\$ 5,635,000
Interest Earned	80,000
<b>Total Revenue</b>	<b>\$ 5,715,000</b>
Operating Transfers In	1,597,516
<b>Total Resources</b>	<b>\$ 7,312,516</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 5,640,823
Employee Benefits	2,074,046
Services and Supplies	2,449,616
Depreciation	-
<b>Total Expenses</b>	<b>\$ 10,164,485</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 10,164,485</b>

### Key Fact

*The City has completed several projects using federal grant funds. These projects include: street rehabilitation of Green Valley Pkwy, American Pacific, Volunteer Blvd, and Stephanie St; and installation of energy generating equipment at the North Police Sub Station.*

## Engineering Services Projects

### Completed Projects

Burkholder Blvd - Lake Mead to Racetrack  
 Rehabilitation of Green Valley Pkwy, American Pacific, Volunteer Ave, and Stephanie St  
 Victory Sidewalk Ramps  
 Triangle Area Improvements  
 Racetrack Rd Trail Crossing  
 River Mountain Loop Trail Sections 13 and 14  
 Equestrian Park and Armagosa Trailheads  
 Bird Viewing Preserve Access and Onsite Improvements  
 El Dorado Valley Regional Training Phase 1  
 Traffic Signals at Scotts Valley/Sun City Anthem, Coronado Center/Sunridge Heights, Burkholder/Racetrack,  
 Horizon Ridge/Mission, Horizon Ridge/Jeffreys, Galleria/Boulder Hwy, Galleria/Marks, Galleria/Gibson  
 and Galleria/I-515 ramps (2)  
 Detention Center Expansion  
 Re-Roofing of City Hall  
 City-Wide Energy Efficiency Performance Contract  
 Heritage Park Phase 1 - Bark Park  
 Tenant Improvements at the Water Reclamation Facility and Field Office  
 Demolition of Texas Ave Senior Center  
 Security Improvements

### Fiscal Year 2012

I-515 Landscaping at Sunset Rd Ramps  
 I-515/Galleria - site preparation  
 Equestrian Tributary Phase I and II  
 Crabtree Street Repairs  
 Pueblo - Boulder Hwy to Newport  
 Anthem Flood Channel  
 Horizon/Palm Hills Flood Control  
 Racetrack Flood  
 Stephanie St - Galleria to Patrick  
 Windmill - City Limit to Green Valley Pkwy  
 Marks - Sunset Rd to Galleria  
 Greenway Trail  
 Armagosa Pedestrian Bridge over St. Rose Pkwy  
 Reunion Trail Park  
 Bus Turnout at Green Valley  
 Eastern Ave Widening at Candelaria  
 Traffic Signals at St Rose/Bermuda, St Rose/Maryland Pkwy, Lake Mead and Mohawk  
 Silver Springs Park Renovation  
 Hidden Falls Park  
 Detention Center Expansion - Renovation of existing facility  
 Justice Facility - Clark County Courtroom Renovation  
 City Hall Annex - 280 Water Street Construction and Tenant Improvements  
 Pacific Pines 4 Housing Complex and COH Downtown Senior Center project  
 Parkline Lofts Site Demolition  
 WRF SCADA Room fire suppression system upgrades  
 Heritage Park Maintenance Building

# 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 any purpose deemed appropriate by the Henderson Chief of Police. This fund accounts for both state and federal forfeitures.



**Key Fact**

*Forfeited Assets funds are utilized to acquire necessary equipment to assist officers in safeguarding the community.*

During the 71st State Legislative Session in 2001, Senate Bill 36 introduced additional language to this NRS. Under this amendment, 70% of any remaining funds over \$100,000 at the end of each fiscal year are to be released to the school district. This applied 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. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2012.

Budgeted expenditures in Fiscal Year 2012 mainly represent funding received in Fiscal Year 2011 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.

Resources	FY 2012 Budget
Forfeitures— State	\$ 360,000
Interest— State	7,000
<b>Total Revenue</b>	<b>\$ 367,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 367,000</b>

Applications	FY 2012 Budget
Services and Supplies	\$ 360,326
<b>Total Expenditures</b>	<b>\$ 360,326</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 360,326</b>

# Gas Tax

The Gas Tax Funds are special revenue funds. They are comprised of various revenue sources that are to be used for street repair and maintenance. During Fiscal Year 2012, the City anticipates spending over \$1 million dollars to complete periodic street maintenance such as crack sealing, and an additional \$700,000 for daily maintenance activities such as sweeping streets and pothole repairs.

Gas Tax revenues are governed by various Nevada Revised Statutes (NRS), each of which have different restrictions on expenditures.

Resources	FY 2012 Budget
Intergovernmental	\$ 2,694,051
Interest Income	190,000
<b>Total Revenue</b>	<b>\$ 2,884,051</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,884,051</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 545,704
Benefits	205,696
Services and Supplies	-
Capital Outlay	1,780,000
<b>Total Expenditures</b>	<b>\$ 2,531,400</b>
Operating Transfers Out	190,000
<b>Total Applications</b>	<b>\$ 2,721,400</b>

## Gas Tax Nevada Revised Statutes

- 1 Cent Gas Tax (NRS 365.192, NRS 365.196)**  
 Repair or restore existing City paved roads, streets, and alleys by resurfacing, overlaying, resealing or other customary methods. May include design and construction inspection.
- 2.35/3.60 Cent Gas Tax (NRS 365.550, NRS 365.180)**  
 May be used for construction, maintenance, and repair of existing or new City streets and appurtenances (including crosswalks, sidewalks, culverts, lighting, traffic control devices, etc.) for the safe and efficient use of that road. May not include design or construction inspection.
- 1 Percent Room Tax (NRS 244.3351, NRS 244.33512, NRS 244A.053)**  
 May be used for construction and maintenance of existing or new City street and appurtenances (including paving, sewers, curbs, gutters, drains, lighting, traffic control devices, etc.) for the safe and efficient use of that road. May include design and construction inspection.



Stephanie Street Rehabilitation

# 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 or by sound financial management practices.

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 may have additional funds supporting their operations.

Resources	FY 2012 Budget
Intergovernmental Resources	\$ 78,029,873
Property Tax	47,567,658
Franchise Fees	30,958,209
Charges For Services	25,113,082
Licenses and Permits	7,639,629
Fines and Forfeits	5,761,938
Miscellaneous	649,598
<b>Total Revenue</b>	<b>\$ 195,719,987</b>
Operating Transfers In	33,367,744
<b>Total Resources</b>	<b>\$ 229,087,731</b>



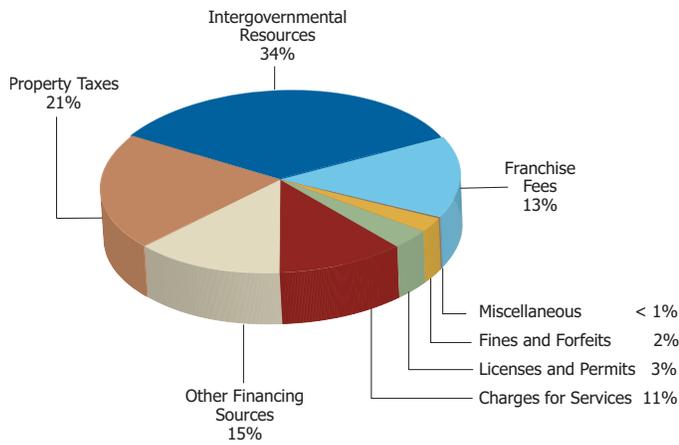
The General Fund Revenue comes from many sources, the largest of which is Intergovernmental Resources. Intergovernmental Resources are revenues received from other governmental entities. These include Consolidated Tax, County Gaming License Fees, and a Motor Vehicle Fuel Tax.

Consolidated Tax comprises \$73.1 million or 94% 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

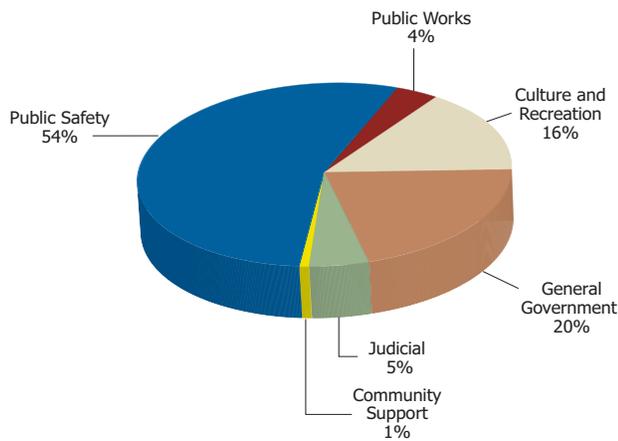
Property Taxes represent the second largest revenue source for the General Fund. The City of Henderson has one of the lowest city property tax rates in Nevada. The City rate of \$.7108 per \$100 of assessed valuation has remained consistently steady.

## General Fund Revenue by Source



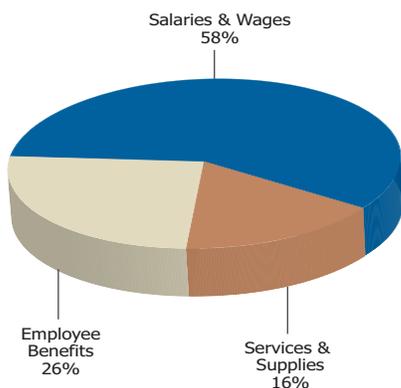
Expenditures by Function	FY 2012 Budget
General Government	\$ 45,938,160
Judicial	11,404,346
Public Safety	121,606,170
Public Works	8,187,229
Culture and Recreation	34,702,896
Community Support	1,741,384
<b>Total Expenditures</b>	<b>\$ 223,580,185</b>

**General Fund Expenditures by Function**



Expenditures by Category	FY 2012 Budget
Salaries & Wages	\$ 129,451,498
Employee Benefits	57,958,040
Services & Supplies	36,170,647
Capital Outlay	-
<b>Total Expenditures</b>	<b>\$ 223,580,185</b>

**General Fund Expenditures by Category**



General Fund Expenditure Summary by Function	FY 2012 Budget	%
<b>General Government</b>		
Building Maintenance	\$ 8,615,389	
City Attorney's Office	4,984,109	
City Clerk's Office	1,933,939	
City Manager's Office	3,797,996	
Community Development	4,347,639	
Finance	5,284,069	
Human Resources	3,080,301	
Information Technology	8,212,805	
Mayor & City Council	745,368	
Miscellaneous	4,936,545	
	<u>\$ 45,938,160</u>	20.5%
<b>Judicial</b>		
Municipal Court	\$ 7,221,709	
Attorney - Criminal	2,242,155	
City Mgr - Ct. Programs	1,940,482	
	<u>\$ 11,404,346</u>	5.1%
<b>Public Safety</b>		
Fire	\$ 39,872,565	
Police	80,522,523	
Neighbor Srv - Code Enf	1,211,082	
	<u>\$ 121,606,170</u>	54.4%
<b>Public Works</b>		
Paved Streets	\$ 949,225	
Street Lighting	3,527,097	
Flood Control	886,092	
Public Works - General	2,824,815	
	<u>\$ 8,187,229</u>	3.7%
<b>Culture &amp; Recreation</b>		
Parks	\$ 14,169,315	
Recreation	20,553,581	
	<u>\$ 34,702,896</u>	15.5%
<b>Community Support</b>		
Economic Development	\$ 842,928	
Neighborhood Services	898,456	
	<u>\$ 1,741,384</u>	0.8%
<b>Total All Departments</b>	<u><u>\$223,580,185</u></u>	<u>100.0%</u>

# 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 2011, some departments received grant funds that will be carried-forward into Fiscal Year 2012. These departments and their associated grants include but are not limited to: Neighborhood Services—CDBG, LIHTF Projects and HOME Entitlement Grants; Fire and Police Department—Cops Tech AFIS; and Parks and Recreation—SNPLMA.

Resources	FY 2012 Budget
Intergovernmental	\$ 9,120,481
<b>Total Revenue</b>	<b>\$ 9,120,481</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 9,120,481</b>

Applications	FY 2012 Budget
<b>Community Support</b>	
Salaries and Wages	\$ 703,005
Employee Benefits	294,611
Services and Supplies	6,008,735
Capital Outlay	420,000
<b>Public Safety</b>	
Salaries and Wages	219,838
Employee Benefits	89,055
Services and Supplies	-
Capital Outlay	-
<b>Total Expenditures</b>	<b>\$ 7,735,244</b>
Operating Transfers Out	1,000,000
<b>Total Applications</b>	<b>\$ 8,735,244</b>

## Grant Awards Summary

Grant Type	FY 2011 Estimate
Community Development Block Grants	\$1,230,644
Neighborhood Services - HOME	523,613
Neighborhood Stabilization Program	3,901,144
Neighborhood Services ARRA	2,118,371
Neighborhood Services - Other	685,848
Public Safety	1,444,358
Public Works	2,085,100
Parks & Recreation	538,286
Municipal Court	154,500
Cultural Arts	53,039
<b>Total Grants</b>	<b>\$12,734,903</b>

# 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 Municipal Code 2.230 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.



### Key Fact

*The City of Henderson owns over 4,900 acres of land.*

Resources	FY 2012 Budget
Interest Income	\$ 500,000
Other	511,056
<b>Total Revenue</b>	<b>\$ 1,011,056</b>
Land Sales	12,058,835
<b>Total Resources</b>	<b>\$ 13,069,891</b>

Applications	FY 2012 Budget
<b>General Government</b>	
Capital Outlay	\$ 3,000,000
<b>Public Works</b>	
Services and Supplies	510,500
<b>Total Expenditures</b>	<b>\$ 3,510,500</b>
Operating Transfers Out	527
<b>Total Applications</b>	<b>\$ 3,511,027</b>

# 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.



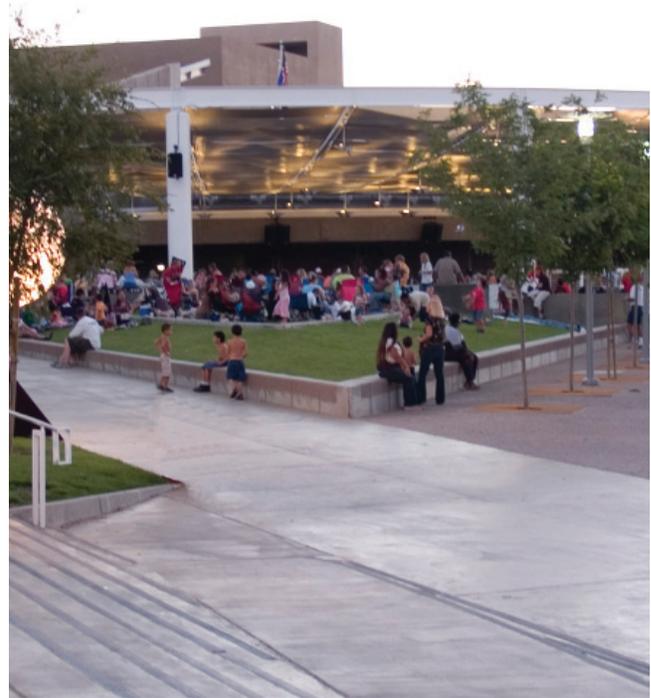
Resources	FY 2012 Budget
Fines and Forfeits	\$ 681,534
<b>Total Revenue</b>	<b>\$ 681,534</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 681,534</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 30,000
Employee Benefits	-
Services and Supplies	645,000
<b>Total Expenditures</b>	<b>\$ 675,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 675,000</b>

# 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. The largest projects currently funded are the remodel of 280 Water St. and El Dorado Valley Police Training Center.

Projects housed in this fund are citywide projects. Some of the recent completed projects funded through this fund include the Jail Expansion, Heritage Park Senior Center and Justice Facility Expansion.



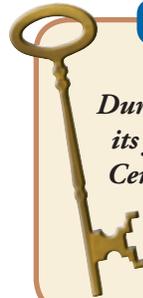
Henderson Events Plaza

Resources	FY 2012 Budget
Interest Income	\$ 750,000
Impact Fees	500,000
<b>Total Revenue</b>	<b>\$ 1,250,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 1,250,000</b>

Applications	FY 2012 Budget
<b>Public Safety</b>	
Services and Supplies	\$ 1,978
<b>Public Works</b>	
Capital Outlay	4,322,554
<b>Total Expenditures</b>	<b>\$ 4,324,532</b>
Operating Transfers Out	18,609,305
<b>Total Applications</b>	<b>\$ 22,933,837</b>

### Key Fact

*During Fiscal Year 2011, the City completed its first design/build project, the Detention Center Expansion. This 80,000 square foot building increased jail capacity by 89%.*



# Municipal Golf Course

The Municipal Golf Course Enterprise Fund was established in October 2004 to account for the user charges received and operating expenses associated with the City’s first municipal golf course. The “Wildhorse Golf Course” was acquired by the City through a property exchange with Wildhorse Enterprises. This fund was established under NRS 354.612.

In Fiscal Year 2012, Wildhorse Golf Course will maintain some of the lowest public golf fees in the Las Vegas Valley while continuing to balance revenues and operating expenses (not including depreciation).

Resources	FY 2012 Budget
Charges for Services	\$ 2,718,270
Interest Income	30,000
<b>Total Revenue</b>	<b>\$ 2,748,270</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,748,270</b>

Applications	FY 2012 Budget
Services and Supplies	\$ 2,378,646
Depreciation	870,139
<b>Total Expenses</b>	<b>\$ 3,248,785</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 3,248,785</b>



# Other Funds

*This section will briefly describe the funds of the City not presented in their own section. These funds have no budgeted expenditures for Fiscal Year 2012.*

## RTC Capital Project Fund



Auto Show Drive Bridge

The RTC Capital Projects Fund is used to improve street projects within the City of Henderson that are funded through the Regional Transportation Commission of Southern Nevada (RTC) and Clark County grants. One of the tasks assigned to the RTC is to direct the expenditures of funds that are generated from the Motor Vehicle Fuel Tax for regional street and highway construction. Beginning in Fiscal Year 2008, the RTC reimbursed the City for some of the costs related to maintenance on the City's trail system.

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

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

## Lake Las Vegas Capital Project Fund

The Lake Las Vegas Capital Project Fund was established as a contingency fund to be used solely to cover the costs of storm water treatment and/or conveyance in the event that Federal and/or State agencies determine that more stringent treatment standards are required as a result of the creation of Lake Las Vegas. The revenues in this fund come from developer contributions, interest income, and transfers in.

Per an agreement reached between the City and the Lake Las Vegas developer, this fund was established in 1989 to be maintained for a period of 30 years. Total contributions to this fund were estimated to be up to \$30 million. The City's portion of this comes from the increase in property tax revenue as a result of the commercial and residential properties at Lake Las Vegas. After the 30-year period, any funds not utilized for the above purpose will be available for use on other municipal projects deemed appropriate. At the end of Fiscal Year 2012, the fund balance is estimated to be \$5.7 million.

## Financial Stabilization Special Revenue Fund

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

The City established this fund in Fiscal Year 1996. The maintenance of such a fund is crucial to ensure the financial health of the City and to maintain a high bond rating. The ending fund balance for Fiscal Year 2012 is anticipated to be approximately \$16.2 million.

## LID Revolving Loan Internal Service Fund

This fund, established under NRS 271.536, provides funding on a loan basis, for costs of special assessment districts such as construction and engineering. These costs are repaid from the bond proceeds, if special assessment bonds are issued, or directly from special assessments collected from property owners. The Fiscal Year 2012 Charges for Service is budgeted at \$135,000, while Interest Income is estimated at \$20,000, with no budgeted expenditures for this fund.

## Flood Control Fund

This fund was established to account for the flood control projects that are primarily funded by the Clark County Regional Flood Control District “the District”. The District was established under NRS 543. Henderson assists in projects undertaken by the District that affect the City. The money received by the District to fund such projects are then allocated to cover the costs incurred. Most of the projects previously reflected in this fund are now billed directly to the District.

## Special Ad Valorem Transportation

The Special Ad Valorem Transportation Capital Projects Fund was established under NRS 354.59815. This statute allows for the Board of County Commissioners to levy an Ad Valorem tax on all taxable property in the county to be used to alleviate critical transportation needs within the county.



# Park Development



Stephanie Lynn Craig 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 districts within the City. The funds collected must be used within three years of the district reaching 75% build-out. This is a transaction privilege tax adopted by the City of Henderson through the enactment of state legislation and the current rate of collection is \$.36 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.

### Key Fact

*The City of Henderson is in the process of pre-design, design, and construction of Paradise Point Park, a 5.65 acre park at Archer Glen Avenue and Horizon Ridge Parkway funded with \$2.0 million from the Park Development fund.*

## RCT Completed Projects

### 2009

- Burkholder Park Netting
- Mountain View Park Lights
- Road Runner Park Improvements

### 2010

- Amador Vista Park
- Morrell Park Improvements
- Stephanie Lynn Craig Playground Shade Shelter

### 2011

- Morrell Park Swings Resurfacing
- Restroom Partition Doors at Various Sites
- Stephanie Lynn Craig Retaining Wall Construction

Resources	FY 2012 Budget
Charges for Services	\$ 135,000
Interest Income	71,200
<b>Total Revenue</b>	<b>\$ 206,200</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 206,200</b>

Applications	FY 2012 Budget
Capital Outlay	\$ 1,700,000
<b>Total Expenditures</b>	<b>\$ 1,700,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 1,700,000</b>

# Redevelopment Agency

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

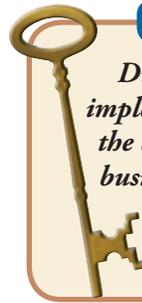
The Agency uses tax increment financing funds to construct public improvements (provided no other means are available), acquire or lease land, repay bonds, provide assistance through various programs for rehabilitation, facade improvements, signage, and tenant improvements, to name a few. In addition,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



The photo above is the former office of Dr. Shurtleff.



Dr. Shurtleff opened her new offices depicted above within the Water Street District during 2011. This new building provides 7,175 square feet of mixed use availability for Dr. Shurtleff's medical practice, expansion and lease opportunities.



## Key Fact

*During 2011, the Redevelopment Agency implemented a marketing strategy to promote the downtown redevelopment area to attract businesses, developers, residents, and visitors to the downtown Water Street District area "Just add Water Street!"*

Resources	FY 2012 Budget
Property Tax	\$ 6,445,130
Miscellaneous	870,000
<b>Total Revenue</b>	<b>\$ 7,315,130</b>
Proceeds of Long Term Debt	-
<b>Total Resources</b>	<b>\$ 7,315,130</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 1,151,732
Employee Benefits	440,973
Services and Supplies	5,021,145
Capital Outlay	-
Principal Retirement	615,000
Interest Expense	735,128
Administrative and Other Costs	-
<b>Total Expenses</b>	<b>\$ 7,963,978</b>
Payment to Refunding Escrow Agent	-
<b>Total Applications</b>	<b>\$ 7,963,978</b>



Ground-breaking festivities were held on March 31, 2011 to start construction on improvements to the Wells Park in Pittman. The new Wells Park is designed to stimulate park-goers imaginations and incorporate amenities based on resident feedback. Park improvements are expected to be complete in late summer/early fall 2011.

## Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2012	\$ 615,000	\$ 735,128	\$ 1,350,128
2013	650,000	702,789	1,352,789
2014	680,000	669,121	1,349,121
2015 - 2019	3,975,000	2,761,069	6,736,069
2020 - 2024	5,190,000	1,505,892	6,695,892
2025 - 2029	2,515,000	148,534	2,663,534
	\$ 13,625,000	\$ 6,522,533	\$ 20,147,533

## Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2011	Current Year Principal & Interest	Final Payment Date
Bond Payable	6/26/2002	\$ 12,045,000	\$ 9,965,000	\$ 955,024	10/1/2025
Bond Payable	6/26/2002	4,295,000	3,660,000	395,104	10/1/2025
		\$ 16,340,000	\$ 13,625,000	\$ 1,350,128	

## Redevelopment Agency Future Projects

The Agency will continue its efforts to increase business recruitments, development opportunities, and residential opportunities, through programs and incentives, including:

- Create new programs for residents of the Downtown and Eastside redevelopment areas offering incentives to homeowners for aesthetic improvements to their homes.
- Update and implement a plan of action for the Eastside Investment Strategy with a focus on business recruitment and business investment/reinvestment.
- Continue the development and implementation of a business recruitment incentive packages to attract residential and commercial developers.
- Increase focus on business recruitment efforts in the Downtown and Eastside areas.
- Promote the newly developed marketing strategy to attract business, developers, residents, and visitors to the downtown area.

- Develop and market a Development Opportunity Site Plan for various vacant opportunity sites throughout the Downtown and Eastside redevelopment areas including available sites at Pacific & Basic Rd, S. Water St., and N. Water St.
- Continue the development and promotion of live/work opportunities in the Water Street District.

Additionally, the Agency will continue funding and coordination with the City's Public Works and Parks & Recreation Departments to complete infrastructure and improvement projects, such as:

- Phase III of the Water Street Improvements and Amenities Upgrades - adding landscaping, street furniture, pedestrian and vehicular lighting, and widened sidewalks along Water Street, from approximately Pacific Avenue to Lake Mead Parkway.
- Wells Park Improvements - new recreational options and improvements to an existing park within the Pittman neighborhood. Scheduled completion late summer/early fall 2011.

# 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. 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 State has not dedicated the increase to the More Cops program.



Resources	FY 2012 Budget
Sales Tax	\$ 9,975,000
Interest Income	70,000
<b>Total Revenue</b>	<b>\$ 10,045,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 10,045,000</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 6,369,155
Employee Benefits	3,678,257
Services & Supplies	1,102,502
<b>Total Expenditures</b>	<b>\$ 11,149,914</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 11,149,914</b>



# Self-Insurance

This section will address the three City Self-Insurance Internal Service Funds. Each of these funds receives their 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 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 for this fund are made in the subsequent fiscal year.



Resources	FY 2012 Budget
Charges for Services	\$ 2,610,743
Interest Income	95,000
<b>Total Revenue</b>	<b>\$ 2,705,743</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,705,743</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 431,173
Employee Benefits	165,660
Services and Supplies	1,115,909
Claims	900,000
Legal Fees	203,000
Depreciation/Amortization	2,933
<b>Total Expenses</b>	<b>\$ 2,818,675</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 2,818,675</b>

## 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 2012 Budget
Charges for Services	\$ 5,101,141
Interest Income	400,000
<b>Total Revenue</b>	<b>\$ 5,501,141</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 5,501,141</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 313,431
Employee Benefits	121,327
Services and Supplies	1,452,814
Claims	4,982,692
Legal Fees	20,400
Depreciation/Amortization	-
Interest Expense	-
<b>Total Expenses</b>	<b>\$ 6,890,664</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 6,890,664</b>

## Health Insurance

The Health Insurance Self-Insurance Fund covers the cost of providing insurance benefits to non-Teamster City full-time employees including medical, dental, 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 2012 Budget
Insurance Premiums	\$ 10,670,000
Interest Income	150,000
<b>Total Revenue</b>	<b>\$ 10,820,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 10,820,000</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 80,850
Employee Benefits	30,236
Services and Supplies	2,010,918
Claims	12,114,411
<b>Total Expenses</b>	<b>\$ 14,236,415</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 14,236,415</b>

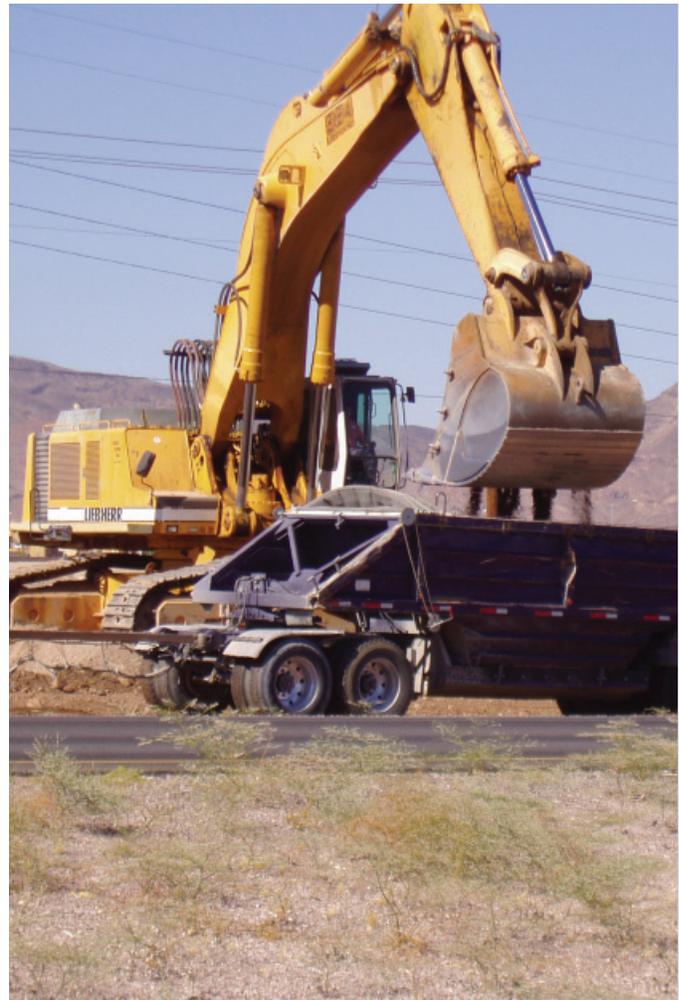
# Special Assessment Districts

The Special Assessment Districts Capital Projects Fund is to account for infrastructure that the City of Henderson requires developers to fund. In some instances, the City establishes assessment districts under NRS 271, which encompass developments benefitting from the construction of improvements such as streets, water, wastewater, stormwater, 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 10-20 year period.

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

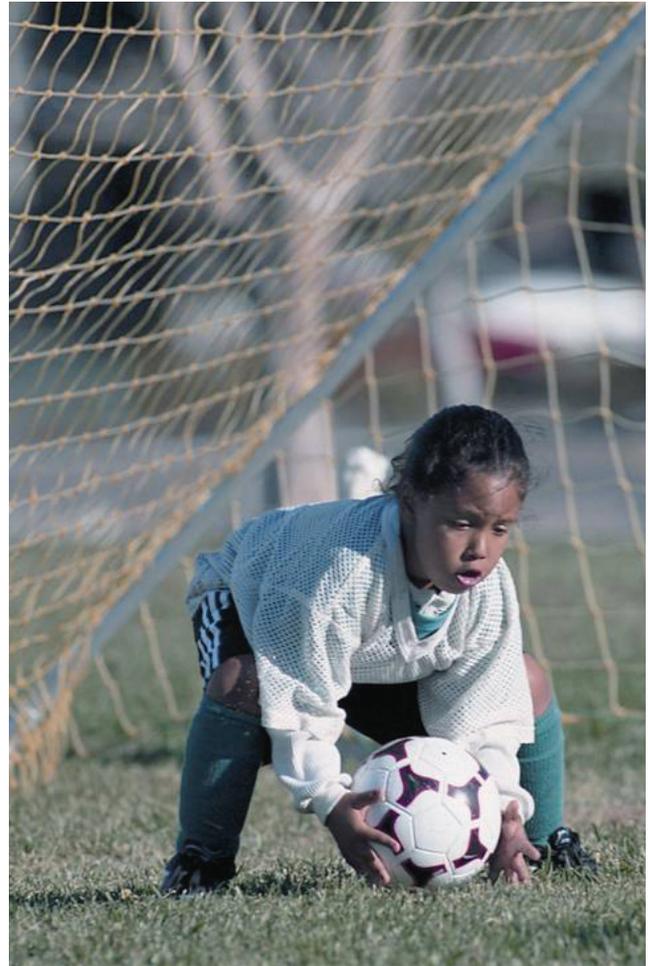
Resources	FY 2012 Budget
Interest Income	\$ 34,144
<b>Total Revenue</b>	<b>\$ 34,144</b>
Operating Transfers In	265,600
<b>Total Resources</b>	<b>\$ 299,744</b>

Applications	FY 2012 Budget
Services and Supplies	\$ 1,864,451
<b>Total Expenditures</b>	<b>\$ 1,864,451</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 1,864,451</b>



# Special Recreation

The Special Recreation Capital Projects Fund is used to account for revenue received from the Las Vegas Convention and Visitors Authority from Room Tax. These funds are used to support recreational purposes, primarily to purchase equipment, supplement park and aquatic improvements, acquire property, and fund the furnishings, fixtures, and equipment (FFE) for the recreation centers under construction. Two of the statutes that distribute and limit the usage of the room tax funds designated for recreation purposes are NRS 244A.637 and 268.0195.



### Key Fact

*In Fiscal Year 2011, the Special Recreation Fund provided monies for park furniture, slide repairs, playground shade structures, fitness room equipment, and other upgrades and repairs.*

Resources	FY 2012 Budget
Intergovernmental	\$ 2,000,000
Charges for Service	250,000
Interest Income	32,000
<b>Total Revenue</b>	<b>\$ 2,282,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$2,282,000</b>

Applications	FY 2012 Budget
Services and Supplies	\$ 1,383,606
Capital Outlay	274,750
<b>Total Expenditures</b>	<b>\$ 1,658,356</b>
Operating Transfers Out	306,794
<b>Total Applications</b>	<b>\$ 1,965,150</b>

# 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 a biennial financial assessment of the water and sewer funds. This is an in-depth analysis of the financial condition of the utility funds based on current trends, projections for future operating costs and revenues, capital improvement projects, and customer demand. The analysis covers all aspects of the water and sewer funds. Adjustments are recommended to the rate and fee structure in accordance with the financial assessment analysis.

Potable (drinking) water rates consist of a flat monthly service charge, plus a volume charge based on a four-tier rate structure. The City moved from a three-tier to a four-tier rate structure in 2003 to encourage water conservation. As a customer's water consumption increases, there is a proportionally larger increase in their rates as they cross the threshold between tiers. Customers who use less water are rewarded with a lower water rate. The average single family residence consumes 15,000 gallons or less per month, and falls within the first two rate tiers. A rate adjustment increase of 4.4% was enacted January 1, 2011. Projected revenue from potable water sales for Fiscal Year 2012 is \$57,200,000.

## Key Fact

*As a result of conservation efforts, the City's potable water consumption has decreased significantly. The City's gallons per capita per day (gpcd) consumption have decreased from 302 gpcd in 2003 to 241 in 2011, a decrease of over 20 percent.*

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. A rate adjustment increase of 4.7% was enacted January 1, 2011. Projected revenue for wastewater treatment in Fiscal Year 2012 is \$30,200,000.

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



The Southwest Water Reclamation Facility was completed in 2011 and added approximately 8 million gallons per day capacity to existing treatment.

is used to irrigate nine Henderson golf courses, a cemetery, and Boulder Highway medians. The use of reclaimed water aligns with the City's strategic goal to preserve our natural resources. Projected revenue from reclaimed water sales for Fiscal Year 2012 is \$2,500,000.

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 2012 are projected at \$900,000 and sewer system development fees are projected at \$1,500,000.

In order to adequately project anticipated infrastructure needs for the water and sewer systems, the City has adopted a standard Equivalent Dwelling Unit (EDU) for use in projections related to water and Equivalent Residential Unit (ERU) for use in projections related to sewer. Both the EDU and the ERU are used to calculate the system development charges as they relate to expected demand in the future. The formula used includes population projections, current and future demand, current and future capacity needs, as well as projected operating costs and other components of rate projections. The anticipated need is translated to current and future infrastructure system costs to calculate the customers' proportionate share of the water and sewer systems.

## Water Fund

The primary source for Henderson’s drinking water is the Colorado River via Lake Mead. During the past eight years, this resource has been threatened due to below average rain and snowfall in the Colorado Rockies, the source of the Colorado River. To ensure that Southern Nevada has an adequate water supply now and into the future, the Southern Nevada Water Authority (SNWA), the wholesale water supplier to Henderson, is developing a portfolio of resources to reduce reliance on the Colorado River.



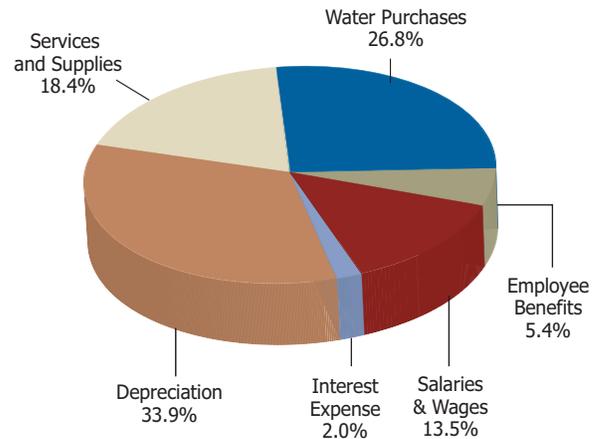
Department of Interior "Partners in Conservation" Award 2010 in Recognition of Outstanding Conservation Achievements.

Resources	FY 2012 Budget
Utility Fees	\$ 60,400,000
Late Charges	1,300,000
Miscellaneous	680,716
Connection Fees	400,000
Interest Income	1,563,000
<b>Total Revenue</b>	<b>\$ 64,343,716</b>
System Development Fees	900,000
<b>Total Resources</b>	<b>\$ 65,243,716</b>



Turf Reduction in Residential Neighborhoods is part of the City’s Water Conservation Efforts.

### Fiscal Year 2012 Water Expenses



Applications	FY 2012 Budget
Salaries and Wages	\$ 11,752,649
Employee Benefits	4,657,128
Water Purchases	23,370,500
Services and Supplies	16,066,475
Depreciation	29,578,343
Interest Expense	1,741,673
<b>Total Expenses</b>	<b>\$ 87,166,768</b>
Operating Transfers Out	1,503,012
<b>Total Applications</b>	<b>\$ 88,669,780</b>

## Sewer Fund

The wastewater is cleaned and treated to a high standard which 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 Bird Viewing Preserve. Water released to the 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.

## Sewer Fund

Resources	FY 2012 Budget
Utility Fees	\$ 32,900,000
Late Charges	665,000
Miscellaneous	446,084
Connection Fees	26,000
Sales Tax	3,000,000
Interest Income	745,000
<b>Total Revenue</b>	<b>\$ 37,782,084</b>
System Development Fees	1,500,000
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 39,282,084</b>

Applications	FY 2012 Budget
Salaries and Wages	\$ 9,040,746
Employee Benefits	3,546,369
Services and Supplies	15,157,260
Depreciation	22,848,780
Interest Expense	6,432,375
<b>Total Expenses</b>	<b>\$ 57,025,530</b>
Operating Transfers Out	1,503,125
<b>Total Applications</b>	<b>\$ 58,528,655</b>

### UTILITY RATE STRUCTURE

#### Water Rates (effective Jan 2011)

Residential Monthly Service Charge	
3/4 inch or less	\$11.45
1 inch	\$23.50

#### Volume Charge (per 1,000 gallons)

First Rate Tier	\$1.46
Second Rate Tier	\$1.90
Third Rate Tier	\$2.47
Fourth Rate Tier	\$3.46

#### Sewer Rates (effective Jan 2011)

Residential Monthly Service Charge	
Single Family	\$20.42
Senior Citizen	\$16.58
Commercial Monthly Service Charge	\$3.84
Commercial Volume Charge	\$1.87
(per 1,000 gallons)	

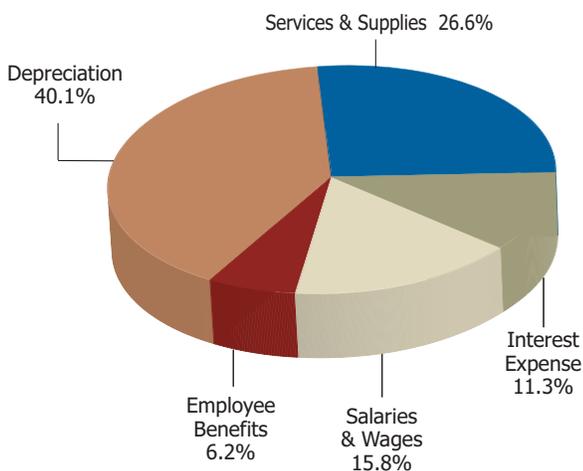
#### Reclaimed Water (effective Nov 2006)

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

Per 1,000 gallons	\$1.41
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### Fiscal Year 2012 Sewer Expenses



Water Treatment Facility

### Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2012	\$ 14,148,317	\$ 8,174,048	\$ 22,322,365
2013	13,955,163	7,760,800	21,715,963
2014	14,135,252	7,075,969	21,211,221
2015	14,318,529	6,415,762	20,734,291
2016 - 2020	49,559,108	23,691,392	73,250,500
2021 - 2025	21,870,090	15,945,653	37,815,743
2026 - 2030	26,051,680	10,223,250	36,274,930
2031 - 2035	25,285,000	3,238,000	28,523,000
<b>Total</b>	<b>\$ 179,323,139</b>	<b>\$ 82,524,874</b>	<b>\$ 261,848,013</b>

### Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2011	Current Principal Interest	Final Payment Date
<b>Water Enterprise Fund</b>					
Municipal Utility Bonds - B - Water	01/01/1993	\$ 987,525	\$ 657,729	\$ 43,436	12/01/2012
State Revolving Loan Bond	09/15/2000	5,500,000	3,761,180	385,224	01/01/2021
Water Refunding Bonds	03/01/2005	22,618,000	18,926,000	2,848,633	09/01/2018
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	19,275,000	4,163,277	09/01/2017
		<b>\$ 56,325,525</b>	<b>\$ 42,619,909</b>	<b>\$ 7,440,570</b>	
<b>Sewer Enterprise Funds</b>					
State Revolving Loan Bond	10/01/1991	\$ 7,221,110	\$ 288,976	\$ 288,976	07/01/2011
State Revolving Loan Bond	10/01/1992	12,300,000	1,343,283	911,874	01/01/2012
State Revolving Loan Bond	07/01/1994	12,410,431	2,917,856	885,831	07/01/2014
State Revolving Loan Bond	09/01/1995	9,504,950	2,814,719	675,634	07/01/2015
Municipal Utility Bonds - Sewer	11/01/2004	110,000,000	97,495,000	7,284,654	06/01/2034
Sewer Refunding Bonds	03/01/2005	33,927,000	28,389,000	4,271,450	09/01/2018
Sewer Refunding Bonds Series 2007	08/21/2007	2,595,000	1,795,000	476,039	09/01/2014
Sewer Revenue Bonds Series 2010*	01/08/2010	1,815,447	1,659,396	87,337	See *NOTE
		<b>\$ 189,773,938</b>	<b>\$ 136,703,230</b>	<b>\$ 14,881,795</b>	

\* Note: The first payment on the \$1,815,447 Sewer Revenue bonds does not occur until project completion, the full disbursement of principal, or the expiration of three years from the date of the initial disbursement of loan funds, whichever occurs first. In turn, this will effect the final payment date, which is unknown at this time.

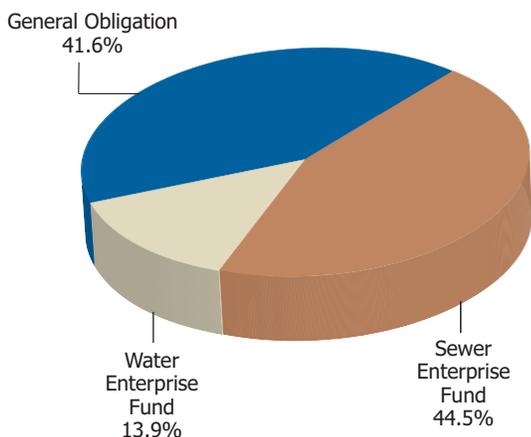
# Debt Management

## Debt Overview

As of July 1, 2011 the City of Henderson’s combined outstanding debt totals \$ 307.4 million, consisting of:

- General Obligation Bonds \$ 128.1 million
- Water Revenue Supported Bonds \$ 42.6 million
- Sewer Revenue Supported Bonds \$ 136.7 million

**Composition of Outstanding Debt  
As of 07/01/11**



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

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

## General Obligation Bonds

**General Obligation  
Bonds Payment Requirements**

Fiscal Year	Principal	Interest	Total
2012	\$ 11,896,967	\$ 6,194,921	\$ 18,091,888
2013	10,127,000	5,633,803	15,760,803
2014	9,176,000	5,153,037	14,329,037
2015-2019	44,783,000	18,675,280	63,458,280
2020-2024	22,229,000	10,143,162	32,372,162
2025-2029	11,705,000	6,102,187	17,807,187
2030-2035	18,150,000	3,271,790	21,421,790
<b>Total</b>	<b>\$ 128,066,967</b>	<b>\$ 55,174,180</b>	<b>\$ 183,241,147</b>

The City’s \$ 128.1 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness \$ 26.2 million
- General Obligation Medium-Term Bonds \$ 18.3 million
- General Obligation/Revenue Bonds Secured by Consolidated \$ 83.6 million

A description of each category, a detail of the current outstanding issues, as well as a debt service projection for each category follows:

## General Obligation Bond Indebtedness

The City has authority pursuant to Nevada State Statutes and its City Charter to issue general obligation bonds. Ad Valorem (property tax) 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 on the bonds.

The following table sets forth the City’s outstanding general obligation bonded indebtedness supported by property taxes as of July 1, 2011.

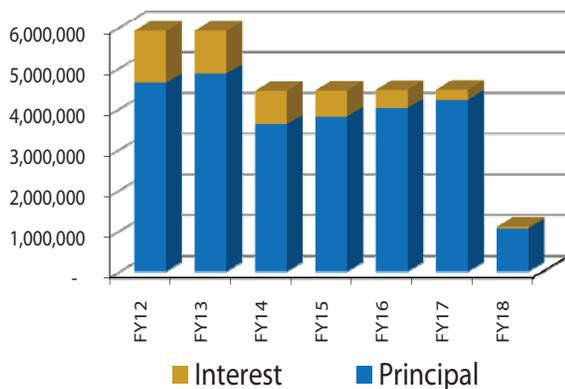
### General Obligation Indebtedness Supported by Property Taxes

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2011
Building/Parks Ref	9/5/2001	\$ 12,940	\$ 2,790
Parks & Rec Ref	3/1/2004	34,505	23,360
<b>Total Outstanding</b>			<b>\$ 26,150</b>

The chart below illustrates the debt service to maturity on the \$26.2 million in outstanding general obligation bonds secured with property taxes.

### Existing Debt Service General Obligation Bonds



## General Obligation Medium-Term Bonds

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 2012 is \$.5508, which includes \$.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.

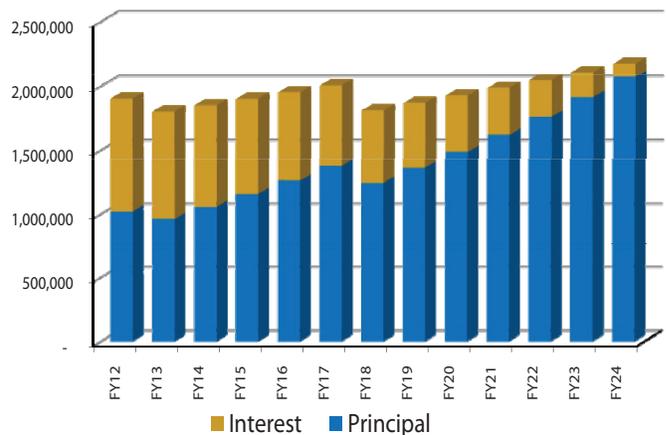
### General Obligation Medium-Term Bonds

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2011
Various Purpose Bonds	9/26/2006	\$ 2,065	\$ 1,331
Purchase Agreement	3/4/2009	17,960	16,807
Lease Purchase	1/1/2010	447	149
<b>Total Outstanding</b>			<b>\$ 18,287</b>

Provision for the payment of principal and interest requirements on the Medium-Term Bonds as provided in NRS 350.093 through 350.095. The table above sets forth the City’s outstanding Medium-Term Bonds.

### Existing Debt Service General Obligation Medium-Term Bonds



## General Obligation / Revenue Bonds

The Consolidated Tax Bonds are general obligation bonds additionally secured with revenues derived from a 15% portion of the City’s Consolidated Tax Revenue.

Pursuant to NRS 377.080, counties and cities can pledge up to 15% of their Supplemental City/County Relief Tax (SCCRT) revenues to support general obligation bonds. Senate Bill 254 of the 1997 Legislature amended this section of law by authorizing local governments to pledge up to 15% of revenue from the newly created Local Government Tax Distribution Fund.

This amendment became effective for Fiscal Year 1999. The Local Government Distribution Fund consists of local government revenues from six sources now referred to as "Consolidated Tax": Supplemental City/County Relief Tax (SCCRT), Basic City/County Relief Tax, Cigarette Tax, Liquor Tax, Government Services Tax, and Real Property Transfer Tax. The amended law allows for up to 15% of the combination of these six revenues to be pledged as security for debt. Additionally, pledges of SCCRT made prior to July 1, 1998 were replaced by a pledge of the combined revenue on the effective date of the amendment.

The table below sets forth the City’s outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2011.

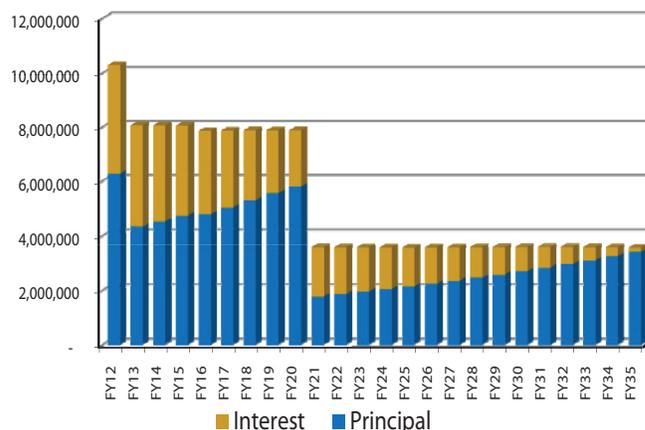
### General Obligation Indebtedness Supported by Consolidated Tax Revenues

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2011
Various Refund Bds	3/01/2004	\$43,355	\$32,425
Various Purpose Bds	12/22/2005	56,000	50,510
Medium Term	3/20/2008	1,162	695
<b>Total Outstanding</b>			<b>\$ 83,630</b>

The graph below illustrates the debt service to maturity on the City’s outstanding general obligation bonds secured by Consolidated Tax revenues.

**Existing Debt Service General Obligation Bonds Secured by Consolidated Tax Revenue**



**Consolidated Tax Pledged Revenues**

	FY 2010 Actual	FY 2011 Estimated	FY 2012 Budget
Consolidated Tax	\$70,110,772	\$73,415,278	\$73,064,254
Pledged Revenue Limitation (15%)	10,516,616	11,012,292	10,959,638
Existing Debt Service	7,582,149	10,082,499	10,094,099
Coverage	1.39	1.09	1.09

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

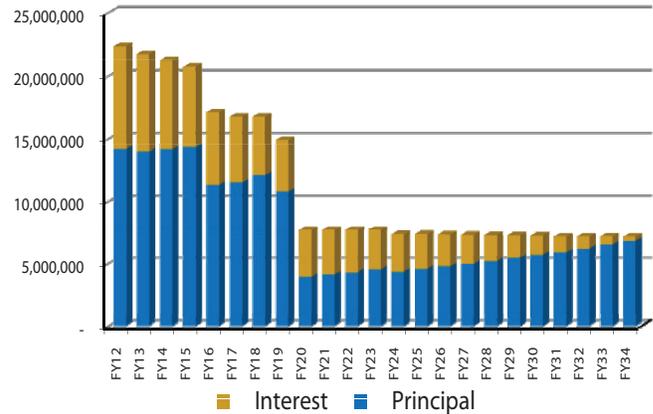
## Water / Sewer Revenue Supported Bonds

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

The 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.

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

## Existing Debt Service Supported by Water and Sewer Revenues



The table below sets forth the City’s bonded indebtedness for its existing and authorized general obligation bonds supported by utility revenues as of July 1, 2011.

## Water / Sewer Revenue Supported Bonds

	Issuance Date	Original Amount	Outstanding Balance 7/1/2011	Current Principal & Interest Pmts	Final Payment Date
<b>Water Enterprise Fund</b>					
Municipal Utility Bonds - B - Water	1/01/93	\$ 987,525	\$ 657,729	\$ 43,436	12/01/12
State Revolving Loan Bond	09/15/00	5,500,000	3,761,180	385,224	01/01/21
Water Refunding Bonds	03/01/05	22,618,000	18,926,000	2,848,633	09/01/18
Water Refunding Bonds Series 2007	08/21/07	27,220,000	19,275,000	4,163,277	09/01/17
		<b>\$ 56,325,525</b>	<b>\$ 42,619,909</b>	<b>\$ 7,440,570</b>	
<b>Sewer Enterprise Fund</b>					
State Revolving Loan Bond	10/01/91	\$ 7,221,110	\$ 288,976	\$ 288,976	07/01/11
State Revolving Loan Bond	10/01/92	12,300,000	1,343,283	911,874	01/01/12
State Revolving Loan Bond	07/01/94	12,410,431	2,917,856	885,831	07/01/14
State Revolving Loan Bond	09/01/95	9,504,950	2,814,719	675,634	07/01/15
Municipal Utility Bonds - Sewer	11/01/04	110,000,000	97,495,000	7,284,654	06/01/34
Sewer Refunding Bonds	03/01/05	33,927,000	28,389,000	4,271,450	09/01/18
Sewer Refunding Bonds Series 2007	08/21/07	2,595,000	1,795,000	476,039	09/01/14
Sewer Revenue Bonds Series 2010	01/08/10	1,815,447	1,659,396	87,337	See Note
		<b>\$ 189,773,938</b>	<b>\$ 136,703,230</b>	<b>\$ 14,881,795</b>	

Note: The first payment on the \$1,815,447 Sewer Revenue bonds does not occur until project completion, the full disbursement of principal, or the expiration of three years from the date of the initial disbursement of loan funds, whichever occurs first. In turn, this will effect the final payment date, which is unknown at this time.

### Water/Sewer Revenue Supported Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2012	\$ 14,148,317	\$ 8,174,048	\$ 22,322,365
2013	13,955,163	7,760,800	21,715,963
2014	14,135,252	7,075,969	21,211,221
2015	14,318,529	6,415,762	20,734,291
2016 - 2020	49,559,108	23,691,392	73,250,500
2021 - 2025	21,870,090	15,945,653	37,815,743
2026 - 2030	26,051,680	10,223,250	36,274,930
2031 - 2034	25,285,000	3,238,000	28,523,000
<b>Total</b>	<b>\$179,323,139</b>	<b>\$82,524,874</b>	<b>\$261,848,013</b>

### 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 with such debt of other municipalities in the state.

The City of Henderson has a debt ratio of 3.22%. 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 which experienced strong growth requiring capital improvements and infrastructure expansion. However in the last three years, our growth has leveled out while assessed valuation has decreased by over 58%. This decrease in assessed valuation has subsequently resulted in Henderson having a higher debt ratio than we experienced in previous years, even though our total debt has been reduced considerably.

The City does not currently expect to issue additional general obligation bonds; however, the City reserves the privilege of issuing the bonds or other securities at any time legal requirements are satisfied.

### Debt Ratio Comparison

	Total General Obligation Debt	Estimate Fiscal Year 2011 Population	Fiscal Year 2012 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 140,645,605	225,221	\$ 6,046,671,279	\$ 624.48	2.33%
Las Vegas	340,635,000	583,756	12,958,012,131	583.52	2.63%
<b>Henderson*</b>	<b>288,318,801</b>	<b>257,729</b>	<b>8,941,510,959</b>	<b>1,118.69</b>	<b>3.22%</b>
North Las Vegas	453,058,000	216,961	4,434,688,599	2,088.20	10.22%
			<b>Average:</b>	<b>\$ 952.47</b>	<b>3.78%</b>

Source: Compiled by Nevada State Bank Public Finance

\* Note: Excludes revenue bonds, lease/purchase agreements, assessment bonds, or proposed bonds.

## Debt Capacity

The Charter of the City of Henderson 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 2012 of \$9.3 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$311 million), the City’s debt limit for general obligations is \$1.4 billion. The Chart at the above right illustrates the City’s general obligation statutory debt limitation.

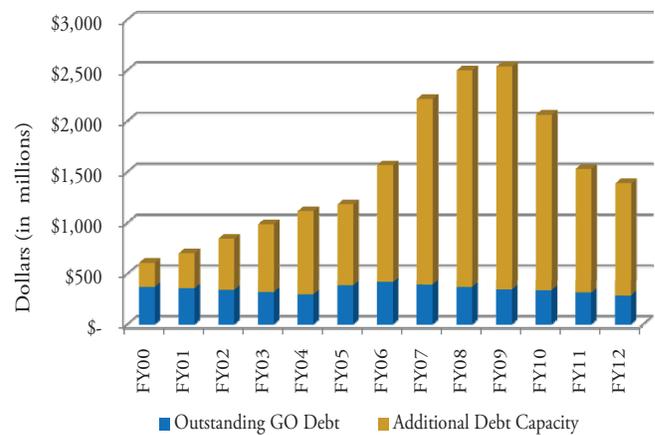
In addition to the City’s legal debt limit as a percentage of its total assessed value, the City’s ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

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

### Statutory Debt Limitation

Statutory Debt Limitation for Fiscal Year 2012	\$ 1,387,818,461
Outstanding General Obligation Indebtedness (as of June 30, 2011)	\$ 281,344,822
<b>Additional Statutory Debt Limitation</b>	<b>\$ 1,106,473,639</b>

### Historical Statutory Debt Limitation



#### Key Fact

*On June 11, 2010 Standard and Poor’s Rating Service affirmed the City’s general obligation bond rating of AA+.*

*Higher rated bonds indicate less risk to prospective bond buyers, which translates to lower costs to the City.*



# Capital Improvement Plan Overview

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# Capital Improvement Overview



Southwest Water Reclamation Facility

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 the City's resources to meet the timing expectations of the projects.

The City annually completes and maintains a CIP in accordance with NRS 354.5945. This statute requires the City to reconcile the first year of the six-year capital improvement plan to the City's final budget. The City of Henderson's six-year CIP includes water and sewer utilities, transportation, flood control, municipal facilities, parks and recreation, and general government projects. The plan currently totals more than \$785 million dollars over the six-year horizon.

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 \$50,000 or more, which relates directly to the City's goals and tactics and has a useful life of at least three (3) 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. The CIP process is designed to help plan for anticipated capital needs and to incorporate them into the financial projections for future services.

The process for publishing the annual CIP document begins in August as part of the annual Performance 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 requesting new funding over one million dollars from the City's Municipal Facilities Acquisition and Construction Fund must submit

a Capital Investment Proposal Form, along with a detailed justification, to the City's CIP Coordinator. Project requests are then reviewed, scored, and ranked by a Capital Review Committee in September. After a Finance Department review of available funding, a prioritized list of projects recommended for funding in the upcoming budget year is forwarded to the City Manager's Office in October. A list of capital projects contending for City funding in the upcoming plan years is maintained by the City's CIP Coordinator. Throughout the current budget year this list is updated, reviewed, and re-prioritized by the Capital Review Committee. If funding for a project is not secured within the budget year, the project is then deferred to a later year in the plan.

Projects funded from other sources are prioritized by the departments responsible for administering the programs. For example, 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. Some open parks and trail projects are prioritized and subsequently approved by the Bureau of Land Management (BLM) as grant funds from the Southern Nevada Public Land Management Act (SNPLMA) are utilized.

In mid-December, an interdepartmental meeting is held to review all of the projects listed in the database and to coordinate city services required where capital projects cross functions.

Those projects requesting new City funds under one million dollars are forwarded to the City's Budget Committee for review with each Department's Performance Plan in February.

In March, the final prioritized CIP is transmitted to the Finance Department for inclusion in the Final Budget that is reported to the State of Nevada. The stand-alone CIP document is then submitted for review and acceptance to the City Council in June.

## CIP and Operating Costs

Once a project has been completed, the City's maintenance and operation of the infrastructure will begin. The availability of funding for the complete project's operation and maintenance is considered early

in the process, during ranking and prioritization. The project costs relating to operation and maintenance are identified, along with a funding source. In addition, any debt service costs are calculated and absorbed into the operating budget. This assures that the capital plan is integrated with the financial projections for future services.



City Plaza

## Capital Projects Completed in Fiscal Year 2011

### Parks and Recreation

Amargosa Mountain Bike Trail and Trailheads  
Bird Viewing Preserve Improvements  
Morrell Park Skate Park

### Flood Control

Pittman Railroad East Conveyance  
Equestrian Detention Basin Levee Reconstruction

### Utility Services

Pittman Pecos Sewer Flood Protection  
Wigwam/US 95 24-Inch 2120 PZ Main & PRV

### Transportation

Galleria Interchange  
Lake Mead Parkway Widening  
Transportation Rehabilitation Stimulus Projects:  
Green Valley Pkwy., American Pacific, Stephanie St.

### Municipal Facilities

Detention Center Expansion and Remodel  
Energy Efficient Retrofits of City Buildings

## Capital Improvement Plan Detail

The detail of the Capital Improvement Plan is broken down into two sections. The first section provides details on the projects that are Capital Fund projects and the second section provides the detail on the Enterprise Fund projects. Projects labeled as Tier Two Projects are smaller, independent projects that total under \$1,000,000 in Fiscal Year 2012 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 include 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: NDOT funds, Federal funds, and projects funded by developers.

Funding in this section includes anticipated carryovers from Fiscal Year 2011. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.



### Key Fact

*The Southwest Reclamation Facility (SWRF) is located on a 20 acre site and has a capacity of treating up to 8 million gallons of wastewater per day.*



Southwest Water Reclamation Facility

# Capital Project Funds

## FY 2012 Project Summary

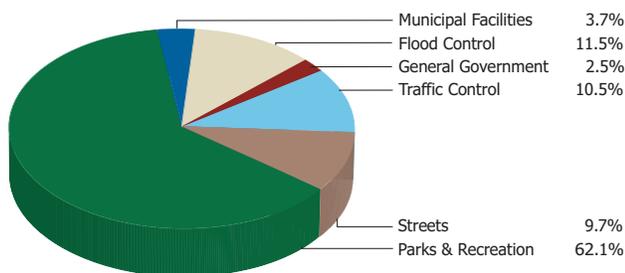
### By Category

Category	Project Costs	Operating Costs
General Government	\$2,972,298	\$161,372
Flood Control	13,826,429	-
Municipal Facilities	4,398,436	-
Parks & Recreation	74,515,000	708,860
Streets / Streetlights	11,731,000	-
Traffic Control	12,598,100	-
<b>Total</b>	<b>\$120,041,263</b>	<b>\$870,232</b>

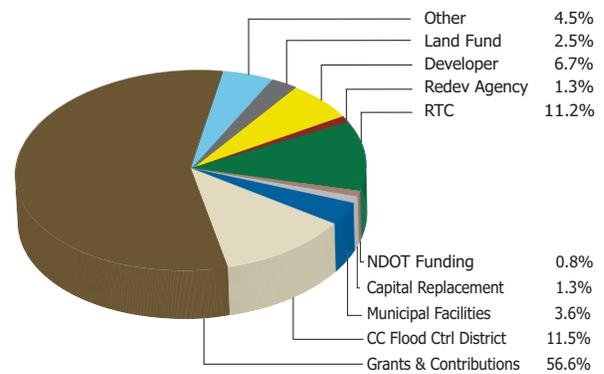
### By Funding Source

Funding Source	Project Costs
Capital Replacement - IT Repairs	\$1,504,500
Clark County Flood Control District	13,826,429
Developer	8,080,320
Grants & Contributions	67,963,000
Land Fund	3,000,000
Municipal Fac Acquisition & Construction	4,322,554
Nevada Department of Transportation	1,000,000
Redevelopment Agency	1,475,000
Regional Transportation Commission	13,469,780
Other	5,399,680
<b>Total</b>	<b>\$120,041,263</b>

### Percentage By Category



### Percentage By Funding Source



# General Government Overview

## FY 2012 CIP

### Uses and Sources of Funds

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Tier 2 Projects	\$2,972,298	\$4,167,695	\$3,697,659	\$4,252,398	\$3,810,538	\$4,360,251	\$23,260,839
<b>Total General Government</b>	<b>\$2,972,298</b>	<b>\$4,167,695</b>	<b>\$3,697,659</b>	<b>\$4,252,398</b>	<b>\$3,810,538</b>	<b>\$4,360,251</b>	<b>\$23,260,839</b>
<b>Funding Sources:</b>							
General Fund	\$ 354,680	\$ 182,400	\$ 184,872	\$ 190,041	\$ 192,724	\$ 195,524	\$ 1,300,241
Capital Replacement - IT Repairs	1,504,500	3,356,509	3,136,509	3,674,791	3,218,622	3,753,560	18,644,491
Citywide Services	365,000	375,950	376,278	387,566	399,192	411,167	2,315,153
Municipal Fac Acquisition & Const	298,118	252,836	-	-	-	-	550,954
Redevelopment Agency - Eastside	200,000	-	-	-	-	-	200,000
Redevelopment Agency - Downtn	250,000	-	-	-	-	-	250,000
<b>Total Funding Sources</b>	<b>\$2,972,298</b>	<b>\$4,167,695</b>	<b>\$3,697,659</b>	<b>\$4,252,398</b>	<b>\$3,810,538</b>	<b>\$4,360,251</b>	<b>\$23,260,839</b>

### Operating Budget Impact

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Tier 2 Projects	\$161,372	\$204,199	\$214,805	\$230,808	\$238,357	\$251,376	\$1,300,917
<b>Total Operating Impact</b>	<b>\$161,372</b>	<b>\$204,199</b>	<b>\$214,805</b>	<b>\$230,808</b>	<b>\$238,357</b>	<b>\$251,376</b>	<b>\$1,300,917</b>



Henderson Detention Center

# General Government Profiles

## Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2012.

Scheduling: Varies

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Core Switch Refresh (GC-012)	\$ 169,000	\$ 275,000	\$ 275,000	\$ 286,110	\$ 291,832	\$ 297,668	\$ 1,594,610
Closet Refresh (GC-013)	320,000	519,841	519,841	535,463	551,526	568,071	3,014,742
Supervisor Refresh (GC-015)	193,000	320,000	320,000	320,000	320,000	320,000	1,793,000
Data Center Server Refresh (GC-017)	339,000	551,668	551,668	568,218	585,264	602,821	3,198,639
Voice Infrastructure Expansion (GC-042)	365,000	375,950	376,278	387,566	399,192	411,167	2,315,153
Asset Management Program (GC-044)	298,118	252,836	-	-	-	-	550,954
EVA Storage (GC-052)	65,000	600,000	105,000	600,000	105,000	600,000	2,075,000
External Encryption (GC-067)	80,000	82,400	84,872	90,041	92,724	95,524	525,561
Workstation Replacement (GC-075)	185,000	450,000	450,000	450,000	450,000	450,000	2,435,000
Routers (GC-076)	64,500	90,000	90,000	90,000	90,000	90,000	514,500
Toughbook Replacement (GC-082)	169,000	550,000	825,000	825,000	825,000	825,000	4,019,000
Fire Personal Protective Equip (GC-095)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Two-Factor Authentication (GC-107)	174,680	-	-	-	-	-	174,680
Downtown Home Prog (GC-R20)	100,000	-	-	-	-	-	100,000
Eastside Home Program (GC-R21)	200,000	-	-	-	-	-	200,000
Downtown Tenant Improvement (GC-R31)	150,000	-	-	-	-	-	150,000
<b>Total Project Costs</b>	<b>\$2,972,298</b>	<b>\$4,167,695</b>	<b>\$3,697,659</b>	<b>\$4,252,398</b>	<b>\$3,810,538</b>	<b>\$4,360,251</b>	<b>\$23,260,839</b>
<b>Funding Sources:</b>							
General Fund	\$354,680	\$182,400	\$184,872	\$190,041	\$192,724	\$195,524	\$1,300,241
Capital Replacement - IT Repairs	1,504,500	3,356,509	3,136,509	3,674,791	3,218,622	3,753,560	18,644,491
Citywide Services	365,000	375,950	376,278	387,566	399,192	411,167	2,315,153
Municipal Fac Acquisition & Const	298,118	252,836	-	-	-	-	550,954
Redevelopment Agency - Eastside	200,000	-	-	-	-	-	200,000
Redevelopment Agency - Downtown	250,000	-	-	-	-	-	250,000
<b>Operating Costs</b>	<b>\$2,972,298</b>	<b>\$4,167,695</b>	<b>\$3,697,659</b>	<b>\$4,252,398</b>	<b>\$3,810,538</b>	<b>\$4,360,251</b>	<b>\$23,260,839</b>

# Flood Control Overview

## FY 2012 CIP

### Uses and Sources of Funds

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Pittman Wash - UPRR (FC-084)	\$ 3,132,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,132,346
Pittman Burns - Sunset (FC-085)	4,339,661	-	-	-	-	-	4,339,661
Equestrian Tributary (FC-130)	2,705,828	-	-	-	-	-	2,705,828
Tier 2 Projects	3,648,594	540,000	540,000	540,000	540,000	540,000	6,348,594
<b>Total Flood Control</b>	<b>\$13,826,429</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$16,526,429</b>
<b>Funding Sources:</b>							
CC Flood Control District	\$13,826,429	\$540,000	\$540,000	\$540,000	\$540,000	\$540,000	\$16,526,429
<b>Total Funding Sources</b>	<b>\$13,826,429</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$16,526,429</b>

### Operating Budget Impact

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Pittman Wash - UPRR (FC-084)	\$ -	\$ 2,293	\$ 2,373	\$ 2,456	\$ 2,542	\$ 2,631	\$ 12,295
Pittman Burns - Sunset (FC-085)	-	3,241	3,354	3,472	3,593	3,719	17,379
Equestrian Tributary (FC-130)	-	2,894	2,995	3,100	3,208	3,321	15,518
Tier 2 Projects	-	8,501	8,800	9,106	9,426	9,755	45,588
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$16,929</b>	<b>\$17,522</b>	<b>\$18,134</b>	<b>\$18,769</b>	<b>\$19,426</b>	<b>\$90,780</b>



Flood Channel

# Flood Control Profiles

## Pittman Wash UPRR-Santiago (Project# FC-084)

Description: The project (PTWA 056 & 0092) consists of replacing the natural wash with approx. 1,729 linear feet of concrete channel 60 feet wide by 6 feet deep.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
CC Flood Control District	\$3,132,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,132,346
Total Project Costs	\$3,132,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,132,346
Operating Costs	\$ -	\$ 2,293	\$ 2,373	\$ 2,456	\$ 2,542	\$ 2,631	\$ 12,295

## Pittman Burns PTSU 0000-0034 (Project# FC-085)

Description: The project consists of (2) 10' x 8' reinforced concrete boxes and a concrete lined channel to intercept and convey storm flows of 2,522 cfs from the intersection of Boulder Highway and Sunset Road to the existing Pittman Burns Channel.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
CC Flood Control District	\$4,339,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,339,661
Total Project Costs	\$4,339,661	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,339,661
Operating Costs	\$ -	\$ 3,241	\$ 3,354	\$ 3,472	\$ 3,593	\$ 3,719	\$ 17,379

## Equestrian Tributary Phase II (Project# FC-130)

Description: The project consists of 2,230 linear feet of 12' x 4' reinforced concrete box culvert with drop inlets and connecting laterals within the Appaloosa Right-of-Way.

Scheduling: Project to be completed in February 2012

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
CC Flood Control District	\$2,705,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,705,828
Total Project Costs	\$2,705,828	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,705,828
Operating Costs	\$ -	\$ 2,894	\$ 2,995	\$ 3,100	\$ 3,208	\$ 3,321	\$ 15,518

## Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2012.  
 Scheduling: Varies

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Flood Control Maint Projects (FC-054)	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$3,240,000
Pittman Beltway Channel (FC-092)	700,345	-	-	-	-	-	700,345
Lower Pittman PTMR (FC-093)	849,955	-	-	-	-	-	849,955
Pittman Burns Detention Basin (FC-095)	663,961	-	-	-	-	-	663,961
C-1 Equestrian Detention Basin (FC-100)	561,646	-	-	-	-	-	561,646
Lower Pittman WWDC (FC-122)	332,687	-	-	-	-	-	332,687
<b>Total Project Costs</b>	<b>\$3,648,594</b>	<b>\$ 540,000</b>	<b>\$6,348,594</b>				
<b>Funding Sources:</b>							
Clark County Flood Control District	\$3,648,594	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$6,348,594
Operating Costs	\$ -	\$ 8,501	\$ 8,800	\$ 9,106	\$ 9,426	\$ 9,755	\$ 45,588



Flood Channel

# Municipal Facilities Overview

## FY 2012 CIP

### Uses and Sources of Funds

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
COH Detention Center Exp (MF-058)	\$2,474,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,474,436
Energy Performance Contract (MF-145)	1,030,000	-	-	-	-	-	1,030,000
Tier 2 Projects	894,000	318,000	341,000	120,000	195,500	368,000	2,236,500
<b>Total Municipal Facilities</b>	<b>\$4,398,436</b>	<b>\$ 318,000</b>	<b>\$ 341,000</b>	<b>\$ 120,000</b>	<b>\$ 195,500</b>	<b>\$ 368,000</b>	<b>\$5,740,936</b>
<b>Funding Sources:</b>							
Capital Replacement - PW Mtce	\$ 279,000	\$318,000	\$341,000	\$120,000	\$195,500	\$368,000	\$1,621,500
Muni Fac Acquisition & Const	4,024,436	-	-	-	-	-	4,024,436
Grants and Contributions	30,000	-	-	-	-	-	30,000
Other Reimbursed	65,000	-	-	-	-	-	65,000
<b>Total Funding Sources</b>	<b>\$4,398,436</b>	<b>\$318,000</b>	<b>\$341,000</b>	<b>\$120,000</b>	<b>\$195,500</b>	<b>\$368,000</b>	<b>\$5,740,936</b>

### Operating Budget Impact

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Detention Center Expansion (MF-058)	\$ -	\$376,650	\$389,137	\$402,041	\$415,374	\$429,152	\$2,012,354
Tier 2 Projects	-	22,015	22,725	23,460	24,220	25,000	117,420
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$398,665</b>	<b>\$411,862</b>	<b>\$425,501</b>	<b>\$439,594</b>	<b>\$454,152</b>	<b>\$2,129,774</b>



# Municipal Facilities Project Profiles

## Detention Center Expansion (Project# MF-058)

Description: Addition of a third housing unit (200 cells or approximately 40,000 square feet) to the existing Detention Center, including miscellaneous work areas and office space. Remodel the intake, release, administrative offices, kitchen, laundry, and medical areas.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Muni Fac Acquisition & Const	\$2,474,436	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,474,436
<b>Total Project Costs</b>	<b>\$2,474,436</b>	<b>\$ -</b>	<b>\$2,474,436</b>				
Operating Costs	\$ -	\$376,650	\$389,137	\$402,041	\$415,374	\$429,152	\$2,012,354

## Energy Performance Contract (Project# MF-145)

Description: Energy performance upgrades to various City facilities to include Recreation Centers, Emergency Services Facility, Moser Facility, Gibson Facility, and Fire Facilities. Funding for this project will be provided in the form of an installment agreement which will be paid over a 15-year term from General Fund revenues. Some initial capital funds are provided by a federal ARRA grant from the Department of Energy's Energy Efficiency and Conservation Block Grant (EECBG) program.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Muni Fac Acquisition & Const	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Grants and Contributions	30,000	-	-	-	-	-	30,000
<b>Total Project Costs</b>	<b>\$1,030,000</b>	<b>\$ -</b>	<b>\$1,030,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2012.

Scheduling: Varies

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Wildhorse Golf Course (MF-069)	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$95,000
Fire Facility Maintenance - Misc Projects (MF-141)	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Misc Facility Equipment Repair (MF-161)	300,000	300,000	200,000	400,000	300,000	300,000	1,800,000
Misc Planned Maint at Park & Rec Fac (MF-162)	200,000	200,000	300,000	200,000	400,000	200,000	1,500,000
Police Facility Repairs and Rehab (MF-168)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Repair & Maint Council Chambers A/V (MF-169)	230,000	-	-	-	-	-	230,000
<b>Total Project Costs</b>	<b>\$975,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$750,000</b>	<b>\$850,000</b>	<b>\$650,000</b>	<b>\$4,525,000</b>
<b>Funding Sources:</b>							
General Fund	\$230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$230,000
Capital Replacement - PW Maintenance	650,000	650,000	650,000	750,000	850,000	650,000	4,200,000
Municipal Golf Course	95,000	-	-	-	-	-	95,000
<b>Total Funding Sources</b>	<b>\$975,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$750,000</b>	<b>\$850,000</b>	<b>\$650,000</b>	<b>\$4,525,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Parks & Recreation Overview

## FY 2012 CIP

### Uses and Sources of Funds

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Mission View Park (PR-038)	\$1,862,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,862,000
Cornerstone Lake Park (PR-046)	5,600,000	6,661,000	-	-	-	-	12,261,000
Reunion Trails Park (PR-134)	2,824,000	-	-	-	-	-	2,824,000
Heritage Park - Phase II (PR-135)	15,000,000	7,643,000	-	-	-	-	22,643,000
Paradise Pointe Park (PR-143)	1,500,000	1,500,000	-	-	-	-	3,000,000
St. Rose Pkwy Trail - Phase II (PR-149)	3,855,000	-	-	-	-	-	3,855,000
Union Pacific Trail - Phase III (PR-157)	12,500,000	14,000,000	-	-	-	-	26,500,000
Project Green (PR-166)	4,000,000	1,770,000	-	-	-	-	5,770,000
Wetlands Trail Connection (PR-167)	2,000,000	-	-	-	-	-	2,000,000
Whitney Springs Park (PR-168)	3,000,000	8,781,240	-	-	-	-	11,781,240
Lake Mead Parkway Trail (PR-172)	4,000,000	2,300,000	-	-	-	-	6,300,000
McCullough Vista Park (PR-176)	4,000,000	1,068,700	-	-	-	-	5,068,700
Amargosa Trail & Connections (PR-179)	1,446,000	-	-	-	-	-	1,446,000
Wetlands - Lake Las Vegas (PR-226)	2,000,000	-	-	-	-	-	2,000,000
Lake Las Vegas Park "A" (PR-284)	2,551,000	-	-	-	-	-	2,551,000
Lake Las Vegas Park "B-2" (PR-285)	2,551,000	-	-	-	-	-	2,551,000
Flood Control (PR-292)	1,490,000	-	-	-	-	-	1,490,000
Whitney Mesa Nature Presrv (PR-332)	1,000,000	2,136,000	-	-	-	-	3,136,000
Tier 2 Projects	3,336,000	490,215	125,000	125,000	-	-	4,076,215
<b>Total Parks and Recreation</b>	<b>\$74,515,000</b>	<b>\$46,350,155</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$121,115,155</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$67,513,000	\$45,725,155	\$ -	\$ -	\$ -	\$ -	\$113,238,155
Park Tax - Henderson East	25,000	25,000	25,000	25,000	-	-	100,000
Park Tax - Henderson Southwest	25,000	25,000	25,000	25,000	-	-	100,000
Park Tax - Henderson South	1,600,000	525,000	25,000	25,000	-	-	2,175,000
Park Tax - Henderson Northwest	25,000	25,000	25,000	25,000	-	-	100,000
Park Tax - Henderson West	25,000	25,000	25,000	25,000	-	-	100,000
Developer - Parks & Trails	5,302,000	-	-	-	-	-	5,302,000
<b>Total Funding Sources</b>	<b>\$74,515,000</b>	<b>\$46,350,155</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$121,115,155</b>

## Parks & Recreation Overview (continued)

### Operating Budget Impact

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Mission View Park (PR-038)	\$ -	\$192,800	\$101,325	\$104,670	\$172,845	\$111,705	\$683,345
Cornerstone Lake Park (PR-046)	-	-	38,990	50,170	51,825	82,685	223,670
Reunion Trails Park (PR-134)	-	172,255	177,950	183,830	189,905	196,180	920,120
Heritage Park - Phase II (PR-135)	-	637,830	588,970	961,880	629,500	650,800	3,468,980
Paradise Pointe Park (PR-143)	-	50,000	50,000	50,000	50,000	50,000	250,000
St. Rose Pkwy Trail - Phase II (PR-149)	71,610	74,000	100,590	79,140	81,780	108,505	515,625
Union Pacific Trail - Phase III (PR-157)	-	-	80,025	121,270	146,645	129,475	477,415
Project Green (PR-166)	-	-	135,160	139,300	143,575	147,980	566,015
Wetlands Trail Connection (PR-167)	26,140	27,010	27,905	28,835	29,895	30,785	170,570
Whitney Mesa Recreation Area (PR-168)	-	-	327,005	216,260	223,405	348,755	1,115,425
Lake Mead Parkway Trail (PR-172)	-	-	166,920	151,770	176,785	161,965	657,440
McCullough Vista Park (PR-176)	-	-	47,475	49,045	50,660	52,330	199,510
Amargosa Trail & Connections (PR-179)	-	3,650	8,030	8,295	8,565	8,845	37,385
Wetlands - Lake Las Vegas (PR-226)	-	408,760	270,330	279,265	435,575	298,030	1,691,960
Lake Las Vegas Park "A" (PR-284)	-	78,455	50,665	52,340	54,070	55,855	291,385
Lake Las Vegas Park "B-2" (PR-285)	-	80,080	52,340	54,070	55,855	57,700	300,045
Tier 2 Projects	611,110	1,291,610	1,008,404	1,098,197	1,430,099	1,113,238	6,552,658
<b>Total Operating Impact</b>	<b>\$708,860</b>	<b>\$3,016,450</b>	<b>\$3,232,084</b>	<b>\$3,628,337</b>	<b>\$3,930,984</b>	<b>\$3,604,833</b>	<b>\$18,121,548</b>



# Parks & Recreation Project Profiles

## Mission View Park (Project# PR-038)

Description: Design and construction of an approximately 10 acre neighborhood park at a Southern Nevada Water Authority (SNWA) storage facility at Annet and Horizon Ridge Parkway.

Scheduling: Project to be completed in May 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$1,862,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,862,000
Total Project Costs	\$1,862,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,862,000
Operating Costs	\$ -	\$ 192,800	\$ 101,325	\$ 104,670	\$ 172,845	\$ 111,705	\$ 683,345

## Cornerstone Lake Community Park (Project# PR-046)

Description: Design and construct a 6 acre community park at Pittman South Detention Basin as part of the Cornerstone redevelopment at Stephanie between American Pacific and Wigwam.

Scheduling: Project to be completed in December 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$5,600,000	\$6,661,000	\$ -	\$ -	\$ -	\$ -	\$12,261,000
Total Project Costs	\$5,600,000	\$6,661,000	\$ -	\$ -	\$ -	\$ -	\$12,261,000
Operating Costs	\$ -	\$ -	\$ 38,990	\$ 50,170	\$ 51,825	\$ 82,685	\$ 223,670

## Reunion Trails Park (Project# PR-134)

Description: Design and construction of a 17 acre neighborhood park located in the Champion Village subdivision at Stephanie Street adjacent to the I-215.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$2,824,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,824,000
Total Project Costs	\$2,824,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,824,000
Operating Costs	\$ -	\$172,255	\$177,950	\$183,830	\$189,905	\$196,180	\$ 920,120

## Heritage Community Park - Phase II (Project# PR-135)

Description: Develop a 100 acre multi-use sports field complex and standard park amenities.

Scheduling: Project to be completed in December 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$15,00,000	\$7,643,000	\$ -	\$ -	\$ -	\$ -	\$22,643,000
Total Project Costs	\$15,00,000	\$7,643,000	\$ -	\$ -	\$ -	\$ -	\$22,643,000
Operating Costs	\$ -	\$ 637,830	\$ 588,970	\$ 961,880	\$ 629,500	\$650,800	\$ 3,468,980

### Paradise Pointe Park (Project# PR-143)

Description: Design and construct a 5 acre neighborhood park near Horizon Ridge Parkway and Paradise Hills Drive.

Scheduling: Project to be completed in January 2013

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$ -	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Park Tax - Henderson South	1,500,000	500,000	-	-	-	-	2,000,000
<b>Total Project Costs</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$3,000,000</b>
Operating Costs	\$ -	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 50,000	\$ 250,000

### St. Rose Parkway Trail - Phase II (Project# PR-149)

Description: To design and construct Phase II of the St. Rose Trail, adjacent to St. Rose Parkway from Eastern Avenue to Las Vegas Blvd (approximately 6 lineal miles).

Scheduling: Project to be completed in February 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$3,855,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,855,000
<b>Total Project Costs</b>	<b>\$3,855,000</b>	<b>\$ -</b>	<b>\$3,855,000</b>				
Operating Costs	\$ 71,610	\$ 74,000	\$100,590	\$ 79,140	\$ 81,780	\$108,505	\$ 515,625

### Union Pacific Railroad Trail - Phase III & Row (Project# PR-157)

Description: Completion of Stephanie to Pecos Road with necessary Right of Way (approximately 10.67 lineal miles).

Scheduling: Project to be completed in March 2013

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$12,500,000	\$14,000,000	\$ -	\$ -	\$ -	\$ -	\$26,500,000
<b>Total Project Costs</b>	<b>\$12,500,000</b>	<b>\$14,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$26,500,000</b>
Operating Costs	\$ -	\$ -	\$ 80,025	\$121,270	\$146,645	\$129,475	\$477,415

### Project Green (Project# PR-166)

Description: A multi-agency, multi-disciplinary project whose goal is to restore Pittman Wash to a natural habitat, construct trails for public use and benefit, and to provide safety and needed improvements to Arroyo Grande Park.

Scheduling: Project to be completed in October 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$4,000,000	\$1,770,000	\$ -	\$ -	\$ -	\$ -	\$5,770,000
<b>Total Project Costs</b>	<b>\$4,000,000</b>	<b>\$1,770,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$5,770,000</b>
Operating Costs	\$ -	\$ -	\$135,160	\$139,300	\$143,575	\$147,980	\$566,015

### Wetlands Trail Connection (Project# PR-167)

Description: This project will provide the vital and final link between the Wetlands Trail Phase I, the River Mountains Loop Trail, and the Clark County Wetlands Park. This will provide two trailheads, a pedestrian/bicyclist bridge, and restroom facility for users of the north end of the River Mountains Loop trail to reach Lake Mead Recreation Area and the Clark County Wetlands Park and the BLM land beyond (approximately 2.3 lineal miles).

Scheduling: Project to be completed in December 2011

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Total Project Costs	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Operating Costs	\$ 26,140	\$27,010	\$27,905	\$28,835	\$29,895	\$30,785	\$ 170,570

### Whitney Mesa Recreation Area (Project# PR-168)

Description: This project will incorporate over 20 acres of park and 2 miles of natural trails, trail connections, picnic areas, restroom facility, and trailhead sites that will connect the Whitney Mesa Nature Preserve (approved in SNPLMA Round 4 negotiations) to the Arroyo Grande/Pittman Wash trailheads, adjacent to neighborhoods and three school sites.

Scheduling: Project to be completed in June 2013

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$3,000,000	\$8,781,240	\$ -	\$ -	\$ -	\$ -	\$11,781,240
Total Project Costs	\$3,000,000	\$8,781,240	\$ -	\$ -	\$ -	\$ -	\$11,781,240
Operating Costs	\$ -	\$ -	\$327,005	\$216,260	\$223,405	\$348,755	\$ 1,115,425

### Lake Mead Parkway Trail (Project# PR-172)

Description: A multi-modal trail that completes the existing 10 mile trail and enhancements which includes construction of additional trail, amenities such as benches, kiosks, water fountains, bicycle safety features, and renovation of existing lighting to bring it to national trail light standards.

Scheduling: Project to be completed in June 2013

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$4,000,000	\$2,300,000	\$ -	\$ -	\$ -	\$ -	\$6,300,000
Total Project Costs	\$4,000,000	\$2,300,000	\$ -	\$ -	\$ -	\$ -	\$6,300,000
Operating Costs	\$ -	\$ -	\$166,920	\$151,770	\$176,785	\$161,965	\$657,440

### McCullough Vista Park (Project# PR-176)

Description: A 5 acre park located near Greenway and Mission Roads, located in an established area of Henderson.

Scheduling: Project to be completed in June 2013

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$4,000,000	\$1,068,700	\$ -	\$ -	\$ -	\$ -	\$5,068,700
Total Project Costs	\$4,000,000	\$1,068,700	\$ -	\$ -	\$ -	\$ -	\$5,068,700
Operating Costs	\$ -	\$ -	\$ 47,475	\$ 49,045	\$ 50,660	\$ 52,330	\$ 199,510

## Amargosa Trail and Connections (Project# PR-179)

Description: To provide connections along Amargosa power lines to connect the developer built trail (approximately 1 lineal mile).

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$1,446,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,446,000
<b>Total Project Costs</b>	<b>\$1,446,000</b>	<b>\$ -</b>	<b>\$1,446,000</b>				
Operating Costs	\$ -	\$3,650	\$8,030	\$8,295	\$8,565	\$8,845	\$37,385

## Wetlands - Lake Las Vegas (Project# PR-226)

Description: 25 acre natural park in Lake Las Vegas.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Developer - Parks & Trails	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
<b>Total Project Costs</b>	<b>\$2,000,000</b>	<b>\$ -</b>	<b>\$2,000,000</b>				
Operating Costs	\$ -	\$408,760	\$270,330	\$279,265	\$435,575	\$298,030	\$1,691,960

## Lake Las Vegas Park "A" (Project# PR-284)

Description: 5 acre Developer provided park in Lake Las Vegas. This project will be constructed in conjunction with the SNPLMA Wetlands Trail Connections - Phase II project (PR-167) and may be partially funded by SNPLMA.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Developer - Parks and Trails	1,651,000	-	-	-	-	-	1,651,000
<b>Total Project Costs</b>	<b>\$2,551,000</b>	<b>\$ -</b>	<b>\$2,551,000</b>				
Operating Costs	\$ -	\$78,455	\$50,665	\$52,340	\$54,070	\$55,855	\$ 291,385

## Lake Las Vegas Park "B-2" (Project# PR-285)

Description: 5 acre Developer provided park in Lake Las Vegas. This project will be constructed in conjunction with the SNPLMA Wetlands Trail Connections - Phase II project (PR-167) and may be partially funded by SNPLMA.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Developer - Parks and Trails	1,651,000	-	-	-	-	-	1,651,000
<b>Total Project Costs</b>	<b>\$2,551,000</b>	<b>\$ -</b>	<b>\$2,551,000</b>				
Operating Costs	\$ -	\$80,080	\$52,340	\$54,070	\$55,855	\$57,700	\$ 300,045

## Green Valley Flood Control Channel (Project# PR-292)

Description: This project will restore approximately 1/2 mile of an existing channel including re-vegetation and restoration of an existing maintenance road.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$1,490,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,490,000
<b>Total Project Costs</b>	<b>\$1,490,000</b>	<b>\$ -</b>	<b>\$1,490,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Whitney Mesa Nature Preserve (Project# PR-332)

Description: The Whitney Mesa Nature Preserve, a 22 acre site, will include approximately 5 acres of passive recreation and trails areas, and the remaining sections will be preserved as open space. The preserve will protect naturally-occurring springs and associated habitats located at the base of Whitney Mesa. The area has been subject to dumping, vandalism, and other illicit activities which could destroy this natural resource. This project will provide funding to continue work begun in Phase I of the project, which was approved in SNPLMA Round 4.

Scheduling: Project to be completed in June 2013

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Grants & Contributions	\$1,000,000	\$2,136,000	\$ -	\$ -	\$ -	\$ -	\$3,136,000
<b>Total Project Costs</b>	<b>\$1,000,000</b>	<b>\$2,136,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$3,136,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Mission Hills Park

## Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2012.

Scheduling: Varies

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Mission Hills Park Playground (PR-076)	\$75,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 75,000
Arroyo Grande Shade Structures (PR-096)	350,000	-	-	-	-	-	350,000
Union Pacific Railroad Trail - Phase II (PR-125)	892,000	-	-	-	-	-	892,000
McCullough Hills Trail Connection (PR-126)	512,000	-	-	-	-	-	512,000
Hidden Falls Park (PR-137)	400,000	-	-	-	-	-	400,000
River Mtn Loop Trail Sect 13 & 14 (PR-145)	932,000	-	-	-	-	-	932,000
Playground Improvements (PR-279)	125,000	125,000	125,000	125,000	-	-	500,000
River Mtn Loop Trail Safety & Edu (PR-333)	50,000	365,215	-	-	-	-	415,215
<b>Total Project Costs</b>	<b>\$3,336,000</b>	<b>\$490,215</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$4,076,215</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$3,136,000	\$365,215	\$ -	\$ -	\$ -	\$ -	\$3,501,215
Park Tax - Henderson East	25,000	25,000	25,000	25,000	-	-	100,000
Park Tax - Henderson Southwest	25,000	25,000	25,000	25,000	-	-	100,000
Park Tax - Henderson South	100,000	25,000	25,000	25,000	-	-	175,000
Park Tax - Henderson Northwest	25,000	25,000	25,000	25,000	-	-	100,000
Park Tax - Henderson West	25,000	25,000	25,000	25,000	-	-	100,000
<b>Total Funding Sources</b>	<b>\$3,336,000</b>	<b>\$490,215</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$4,076,215</b>
Operating Costs	\$611,110	\$1,291,610	\$1,008,404	\$1,098,197	\$1,430,099	\$1,113,238	\$6,552,658



Heritage Aquatic Complex

# Streets/Streetlights Overview

## FY 2012 CIP

### Uses and Sources of Funds

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Starr/Executive Airport (ST-139)	\$3,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,750,000
Street Rehabilitation (ST-146)	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000	1,500,000	8,800,000
Water Street Improv - Phase III (ST-153)	1,025,000	-	-	-	-	-	1,025,000
I-515 / Sunset Landscaping (ST-186)	1,000,000	-	-	-	-	-	1,000,000
I-515 / Galleria Site Preparation (ST-187)	3,000,000	-	-	-	-	-	3,000,000
Tier 2 Projects	1,556,000	1,871,000	1,857,000	1,950,000	1,805,000	1,718,000	10,757,000
<b>Total Streets</b>	<b>\$11,731,000</b>	<b>\$3,271,000</b>	<b>\$3,357,000</b>	<b>\$3,450,000</b>	<b>\$3,305,000</b>	<b>\$3,218,000</b>	<b>\$28,332,000</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$3,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,750,000
Gas Tax - 1 Cent	520,000	520,000	520,000	520,000	520,000	520,000	3,120,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Gas Tax - 2.35 Cents	685,000	685,000	785,000	885,000	885,000	885,000	4,810,000
Redevelopment Agency - Downtown	1,025,000	-	-	-	-	-	1,025,000
NDOT Funding	1,000,000	-	-	-	-	-	1,000,000
Land Fund	3,000,000	-	-	-	-	-	3,000,000
Grants & Contributions	420,000	420,000	420,000	420,000	420,000	420,000	2,520,000
Capital Replacement - PW Mtce	31,000	31,000	32,000	25,000	30,000	28,000	177,000
Capital Replacement - PW Streets	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Capital Replacement - PW Traffic	550,000	635,000	593,000	623,000	700,000	550,000	3,651,000
To Be Determined	-	230,000	257,000	227,000	-	65,000	779,000
<b>Total Funding Sources</b>	<b>\$11,731,000</b>	<b>\$3,271,000</b>	<b>\$3,357,000</b>	<b>\$3,450,000</b>	<b>\$3,305,000</b>	<b>\$3,218,000</b>	<b>\$28,332,000</b>

### Operating Budget Impact

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Starr/Executive Airport (ST-139)	\$ -	\$3,155	\$3,165	\$3,175	\$3,290	\$3,300	\$16,085
Tier 2 Projects	-	-	-	-	-	-	-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$3,155</b>	<b>\$3,165</b>	<b>\$3,175</b>	<b>\$3,290</b>	<b>\$3,300</b>	<b>\$16,085</b>

# Streets/Streetlights Project Profiles

## Starr/Executive Airport - LV Blvd to Bicentennial (Project# ST-139)

Description: Construction of four-lane roadway with traffic and drainage appurtenances per RTC standards.

Scheduling: Project to be completed in June 2020

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
RTC	\$3,750,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,750,000
<b>Total Project Costs</b>	<b>\$3,750,000</b>	<b>\$ -</b>	<b>\$3,750,000</b>				
Operating Costs	\$ -	\$ 3,155	\$ 3,165	\$ 3,175	\$ 3,290	\$ 3,300	\$ 16,085

## Street Rehabilitation (Project# ST-146)

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

Scheduling: Project to be completed in January 2020

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Gas Tax - 1 Cent	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000
Gas Tax - 2.35 Cents	400,000	400,000	500,000	500,000	500,000	500,000	2,800,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
<b>Total Project Costs</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$8,800,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Water Street Improvements, Phase III (Project# ST-153)

Description: Water Street Improvements from Victory to Lake Mead Parkway including streetscape, water main and storm drain. Phase 4 described in project GG-R24.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Redev Agency - Downtown	\$1,025,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,025,000
<b>Total Project Costs</b>	<b>\$1,025,000</b>	<b>\$ -</b>	<b>\$1,025,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## I515 - Sunset Interchange Landscaping (Project# ST-186)

Description: Landscaping within NDOT ROW at I-515 and Sunset Road Interchange.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
NDOT Funding	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
<b>Total Project Costs</b>	<b>\$1,000,000</b>	<b>\$ -</b>	<b>\$1,000,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## I-515 / Galleria Site Preparation (Project# ST-187)

Description: Galleria Drive/I-515 Phase I core area project site (the "Project") preparation. The proposed museum site is approximately 30 acres in size and is located just north of Galleria Drive, east of I-515 and west of Gibson Road. The site preparation is anticipated to require up to 1 million cubic yards of imported fill to reach design grades and must have a certified grading report in compliance with the International Building Code (IBC). Once the fill material is placed, the site will ultimately be improved with underground utilities, on-site roadways and parking lot paving.

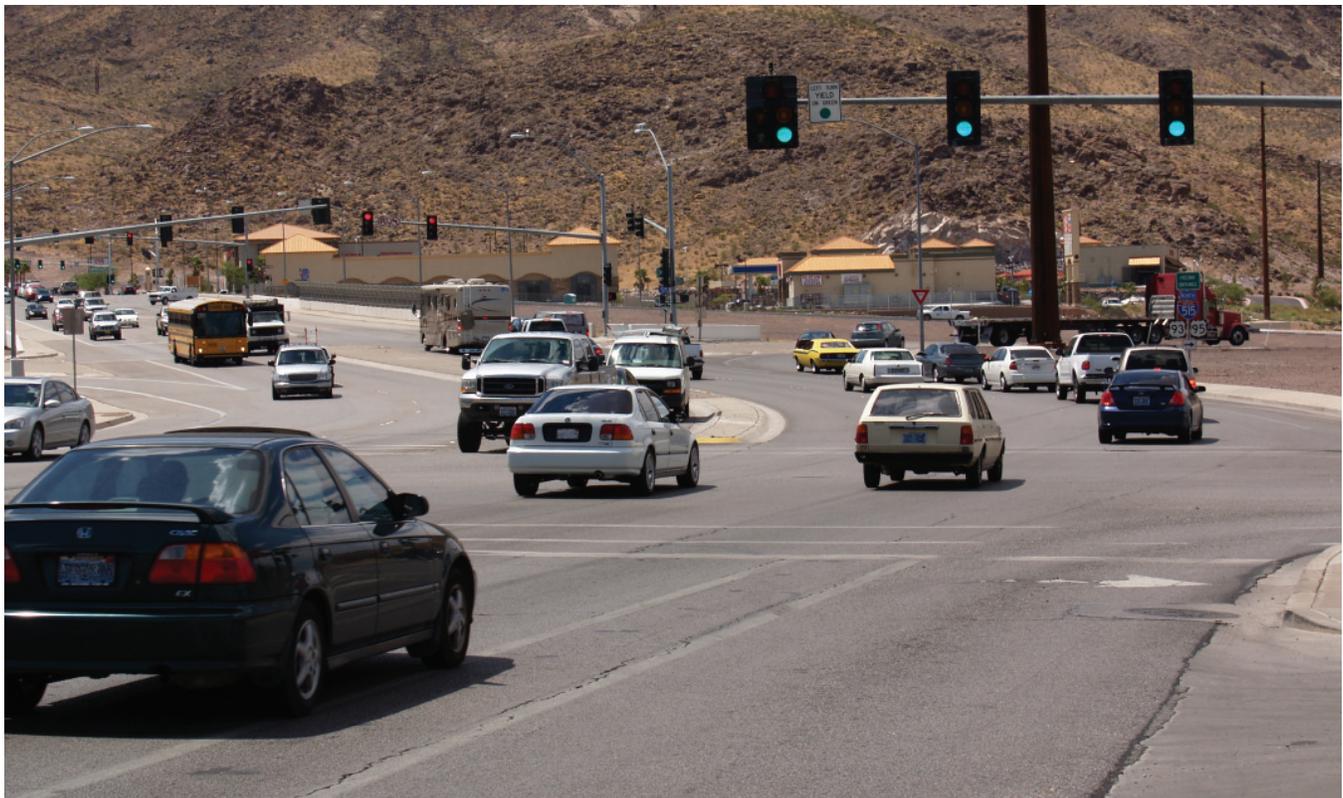
Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Land Fund	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,000,000
<b>Total Project Costs</b>	<b>\$3,000,000</b>	<b>\$ -</b>	<b>\$3,000,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 Streets

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2012.  
 Scheduling: Varies

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Streetlight Pole Replacement Prog (SL-025)	\$ 550,000	\$ 850,000	\$ 850,000	\$ 850,000	\$ 700,000	\$ 600,000	\$ 4,400,000
Infrastructure Imprv to low income (SL-164)	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Misc Street & Appurtance Imprv (SL-165)	285,000	285,000	285,000	385,000	385,000	385,000	2,010,000
Parking Lot Maintenance Program (SL-166)	31,000	46,000	32,000	25,000	30,000	43,000	207,000
On Call Service for Short Rdwy Mtce (SL-190)	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
<b>Total Project Costs</b>	<b>\$1,556,000</b>	<b>\$1,871,000</b>	<b>\$1,857,000</b>	<b>\$1,950,000</b>	<b>\$1,805,000</b>	<b>\$1,718,000</b>	<b>\$10,757,000</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$420,000	\$2,520,000
Gas Tax - 1 Cent	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Gas Tax - 2.35 Cents	285,000	285,000	285,000	385,000	385,000	385,000	2,010,000
Capital Replacement - PW Mtce	31,000	31,000	32,000	25,000	30,000	28,000	177,000
Capital Replacement - PW Streets	250,000	250,000	250,000	250,000	250,000	250,000	1,500,000
Capital Replacement - PW Traffic	550,000	635,000	593,000	623,000	700,000	550,000	3,651,000
To Be Determined	-	230,000	257,000	227,000	-	65,000	779,000
<b>Total Funding Sources</b>	<b>\$1,556,000</b>	<b>\$1,871,000</b>	<b>\$1,857,000</b>	<b>\$1,950,000</b>	<b>\$1,805,000</b>	<b>\$1,718,000</b>	<b>\$10,757,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Horizon Dr. & Pacific Ave. near the U.S. 95

# Traffic Control Overview

## FY 2012 CIP

### Uses and Sources of Funds

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Horizon Dr/Horizon Rdg Imprv (TC-185)	\$ 3,722,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 3,722,000
Tier 2 Projects	8,876,100	3,988,900	2,965,000	100,000	100,000	100,000	16,130,000
<b>Total Traffic Control</b>	<b>\$12,598,100</b>	<b>\$3,988,900</b>	<b>\$2,965,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$19,852,000</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$9,719,780	\$3,888,900	\$2,861,800	\$ -	\$ -	\$ -	\$16,470,480
Developer - Traffic Control	434,870	-	-	-	-	-	434,870
Capital Imprv - PW Traffic Developer	2,343,450	-	3,200	-	-	-	2,346,650
Capital Improvement - PW Traffic	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
<b>Total Funding Sources</b>	<b>\$12,598,100</b>	<b>\$3,988,900</b>	<b>\$2,965,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$19,852,000</b>

### Operating Budget Impact

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Tier 2 Projects	\$ -	\$53,560	\$63,476	\$65,570	\$67,665	\$69,845	\$320,116
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$53,560</b>	<b>\$63,476</b>	<b>\$65,570</b>	<b>\$67,665</b>	<b>\$69,845</b>	<b>\$320,116</b>



# Traffic Control Project Profiles

## Horizon Drive / Horizon Ridge Improvements (Project# TC-185)

Description: Initial project to include traffic operational analysis on long and short term alternatives for improving traffic flow. May result in request of change in control of access to construct additional turn lanes and/or right of way acquisition.

Scheduling: Project to be completed in December 2011

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Developer - Traffic Control	\$ 434,870	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 434,870
RTC	3,287,130	-	-	-	-	-	3,287,130
<b>Total Project Costs</b>	<b>\$3,722,000</b>	<b>\$ -</b>	<b>\$3,722,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2012.

Scheduling: Varies

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Valle Verde Dr/Windmill Pkwy Signals (TC-027)	\$75,000	\$2,510,300	\$ -	\$ -	\$ -	\$ -	\$2,585,300
Arroyo Grande / Paseo Verde Signals (TC-038)	530,000	-	-	-	-	-	530,000
Arroyo Grande/Wigwam Signalization (TC-043)	750,000	-	-	-	-	-	750,000
Maryland /St. Rose Signalization (TC-045)	750,000	-	-	-	-	-	750,000
Boulder Hwy/Magic Way Signalization (TC-062)	50,000	900,000	-	-	-	-	950,000
Bermuda/St. Rose Signalization (TC-079)	760,000	-	-	-	-	-	760,000
Lake Mead/Mohawk Signalization (TC-104)	760,000	-	-	-	-	-	760,000
Warm Springs / Eastgate Signalization (TC-116)	458,500	-	-	-	-	-	458,500
Racetrack/Newport Signalization (TC-119)	550,000	-	-	-	-	-	550,000
N Gibson / Mary Crest Signalization (TC-125)	500,000	-	-	-	-	-	500,000
College Dr / Mission Dr Signalization (TC-138)	530,000	-	-	-	-	-	530,000
Auto Show / Eastgate Signalization (TC-151)	530,000	-	-	-	-	-	530,000
Anthem Highlands/Bicent Signalization (TC-155)	530,000	-	-	-	-	-	530,000
Gilespie / St. Rose Pkwy Signalization (TC-156)	750,000	-	-	-	-	-	750,000
Traffic Sign Replacement Program (TC-183)	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Misc Striping Contract (TC-184)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
2009 Misc Traffic Control Devices (TC-187)	700,000	-	-	-	-	-	700,000
Pecos CMAQ ITS I-215 to Sunset Rd (TC-189)	235,000	-	2,865,000	-	-	-	3,100,000
ITS Fiber Optic - Sunset Rd To Athenian (TC-190)	53,200	478,600	-	-	-	-	531,800
Executive Airport & Volunteer Signal (TC-191)	264,400	-	-	-	-	-	264,400
<b>Total Project Costs</b>	<b>\$8,876,100</b>	<b>\$3,988,900</b>	<b>\$2,965,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$16,130,000</b>
<b>Funding Sources:</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>
Regional Trans Commission	\$6,432,650	\$3,888,900	\$2,861,800	-	-	-	13,183,350
Capital Replacement - PW Traffic Developer	2,343,450	-	3,200	-	-	-	2,346,650
Capital Improvement - PW Traffic	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
<b>Total Funding Sources</b>	<b>\$8,876,100</b>	<b>\$3,988,900</b>	<b>\$2,965,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$16,130,000</b>
Operating Costs	\$ -	\$ 53,560	\$ 63,476	\$ 65,570	\$ 67,665	\$ 69,845	\$ 320,116

# Enterprise Funds

## FY 2012 Project Summary

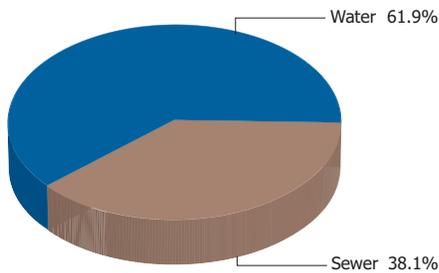
### By Category

Category	Project Costs	Operating Costs
Water	\$ 14,617,388	\$21,380
Sewer	8,984,289	103,309
<b>Total</b>	<b>\$23,601,677</b>	<b>\$124,689</b>

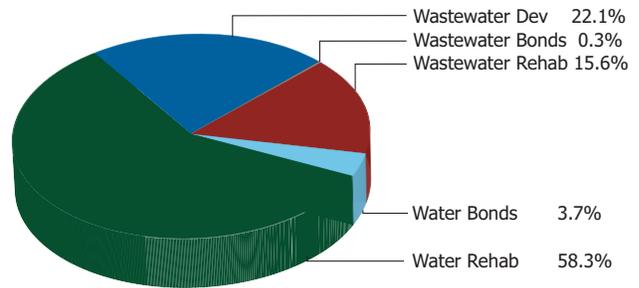
### By Funding Source

Funding Source	Project Costs
Water - Improvement Bonds	\$ 842,333
Water - Rehab & Replacement	13,775,055
Wastewater - Development Enterprise	5,230,506
Wastewater - Rehab & Replacement	3,980,937
Wastewater Improvement Bonds	62,846
<b>Total</b>	<b>\$23,891,677</b>

### Percentage By Category



### Percentage By Funding Source



Water Treatment Plant Facility

# Water Overview

## FY 2012 CIP

### Uses and Sources of Funds

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Hydroelectric Flow Ctrl Stn (U0001)	\$1,439,998	\$1,439,998	\$ -	\$ -	\$ -	\$ -	\$2,879,996
Site 17 & 18 Pump Stn Upg (U0007)	4,627,114	4,569,383	-	-	-	-	9,196,497
SCADA Master Plan Implement (U0009)*	2,498,128	1,984,599	1,984,599	1,984,599	1,984,599	330,767	10,767,291
2007 Press Zone 16-Inch (W-295)	1,036,904	-	-	-	-	-	1,036,904
Tier 2 Projects	5,015,244	7,233,119	1,555,640	-	-	-	13,804,003
<b>Total Water</b>	<b>\$14,617,388</b>	<b>\$15,227,099</b>	<b>\$3,540,239</b>	<b>\$1,984,599</b>	<b>\$1,984,599</b>	<b>\$330,767</b>	<b>\$37,684,691</b>
<b>Funding Sources:</b>							
Water - Rehab & Replacement	\$13,775,055	\$13,053,101	\$3,406,298	\$1,984,599	\$1,984,599	\$330,767	\$34,534,419
Water Improvement Bonds	842,333	2,173,998	133,941	-	-	-	3,150,272
<b>Total Funding Sources</b>	<b>\$14,617,388</b>	<b>\$15,227,099</b>	<b>\$3,540,239</b>	<b>\$1,984,599</b>	<b>\$1,984,599</b>	<b>\$330,767</b>	<b>\$37,684,691</b>

\* Project shared between Water & Sewer

### Operating Budget Impact

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Hydroelectric Flow Control Station 17	\$ -	\$ 18,910	\$ 45,384	\$ 46,517	\$ 47,681	\$ 48,875	\$ 207,367
Site 17 & 18 Pump Station Upgrades	-	53,039	127,290	130,261	133,303	136,419	580,312
SCADA Master Plan Implementation	-	-	-	-	-	44,156	44,156
2007 Pressure Zone 16-Inch Main Ph 2	12,961	15,554	15,916	16,288	16,669	17,059	94,447
Tier 2 Projects	8,419	46,026	91,670	99,412	101,744	104,139	451,410
<b>Total Operating Impact</b>	<b>\$21,380</b>	<b>\$133,529</b>	<b>\$280,260</b>	<b>\$292,478</b>	<b>\$299,397</b>	<b>\$350,648</b>	<b>\$1,377,692</b>



Water Treatment Facility

# Water Project Profiles

## Hydroelectric Flow Control Station 17 (Project# U-0001)

Description: Design and construction of hydroelectric energy generation at Flow Control Structure 17 (FCS-17) within the City's potable water distribution system.

Scheduling: Project to be completed in November 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Water - Rehab & Replacement	\$1,439,998	\$1,439,998	\$ -	\$ -	\$ -	\$ -	\$2,879,996
Total Project Costs	\$1,439,998	\$1,439,998	\$ -	\$ -	\$ -	\$ -	\$2,879,996
Operating Costs	\$ -	\$ 18,910	\$ 45,384	\$ 46,517	\$ 47,681	\$ 48,875	\$ 207,367

## Sites 17 & 18 Pump Station & Reservoir Upgrades (Project# U-0007)

Description: System reliability upgrades: 2 pumps, 36-inch yard piping, electric and miscellaneous Site 17 improvements to provide an additional 7,500 gpm (11mgd) of capacity from R-17 to R-18 via P-17; and three pumps, 36-inch yard piping, electrical and miscellaneous Site 18 improvements to provide an additional 19,500 pgm (28 mgd) of capacity to pump from R-18 to R-19 via P-18.

Scheduling: Project to be completed in January 2013

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Water - Rehab & Replacement	\$4,627,114	\$4,569,383	\$ -	\$ -	\$ -	\$ -	\$9,196,497
Total Project Costs	\$4,627,114	\$4,569,383	\$ -	\$ -	\$ -	\$ -	\$9,196,497
Operating Costs	\$ -	\$ 53,039	\$127,290	\$130,261	\$133,303	\$136,419	\$ 580,312

## SCADA Master Plan Program Implementation (Project# U-0009)

Description: System upgrade of the 1990's SCADA which monitors and controls water, reclaimed water and wastewater systems, using instrumentation, programmable logic controllers, computer workstation human machine interface (HMI), historical data storage and reporting and various communications technologies.

Scheduling: Project to be completed in August 2016

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Water - Rehab & Replacement	\$2,498,128	\$1,984,599	\$1,984,599	\$1,984,599	\$1,984,599	\$330,767	\$10,767,291
Total Project Costs	\$2,498,128	\$1,984,599	\$1,984,599	\$1,984,599	\$1,984,599	\$330,767	\$10,767,291
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 44,156	\$ 44,156

## 2007 Pressure Zone, 16-inch Water Main Phase II (Project# W-295)

Description: Construct 2,500 lf of 16-inch water main; install two 16-inch gate valves and two fire hydrants and landscaping modifications/revegetation to convert 1988 PZ customers to 2007 PZ by supplying water from Black Mountain Reservoir via a series of PRVs.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Water - Rehab & Replacement	\$1,036,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,036,904
Total Project Costs	\$1,036,904	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,036,904
Operating Costs	\$ 12,961	\$ 15,554	\$ 15,916	\$ 16,288	\$ 16,669	\$ 17,059	\$ 94,447

## Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2012.

Scheduling: Varies

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Reservoir Overflow Upgrades For R-11	\$589,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 589,414
Tropicana Square Pres Zone Conversion	454,926	-	-	-	-	-	454,926
P-2 Reliability Improvements	6,667	243,253	-	-	-	-	249,920
2120 North Green Valley Improvements	33,333	979,254	133,941	-	-	-	1,146,528
Pittman/Boulder Hwy WL Replacement	144,433	3,858,760	1,262,181	-	-	-	5,265,374
Pebble Creek PZ Conversion	528,624	-	-	-	-	-	528,624
Indian Ridge Pressure Zone Conversion	364,050	-	-	-	-	-	364,050
Paradise Hill Pressure Zone Conversion	638,827	-	-	-	-	-	638,827
LV Blvd/Volunteer LVVWD Interconnect	272,000	-	-	-	-	-	272,000
St Rose/Amigo St LVVWD Interconnect	382,000	-	-	-	-	-	382,000
P-19A Surge Mitigation	488,862	-	-	-	-	-	488,862
LLV Falls Meter & FCV SCADA Controls	15,000	112,524	-	-	-	-	127,524
LLV Raw Lake Water SCADA Improve	60,000	450,093	-	-	-	-	510,093
LLV Southshore Water PS Improvements (U0068)	50,000	395,079	-	-	-	-	445,079
LLV Southshore Water Meter & Vaults (U0069)	30,000	237,048	-	-	-	-	267,048
US93 Boulder City Bypass Utility (W-301)	957,108	957,108	159,518	-	-	-	2,073,734
<b>Total Tier 2 Project Costs</b>	<b>\$5,015,244</b>	<b>\$7,233,119</b>	<b>\$1,555,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$13,804,003</b>
<b>Funding Sources:</b>							
Water - Rehab & Replacement	\$4,172,911	\$5,059,121	\$1,421,699	\$ -	\$ -	\$ -	\$10,653,731
Water Improvement Bonds	842,333	2,173,998	133,941	-	-	-	3,150,272
<b>Total Funding Sources</b>	<b>\$5,015,244</b>	<b>\$7,233,119</b>	<b>\$1,555,640</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$13,804,003</b>
Operating Costs	\$ 8,419	\$ 46,026	\$ 91,670	\$ 9,412	\$101,744	\$104,139	\$ 451,410



Water Reclamation Facility

# Sewer Overview

## FY 2012 CIP

### Uses and Sources of Funds

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Offsite Imprv - SW Reclamation (S-213)	\$5,230,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,230,506
Tier 2 Projects	3,753,783	2,157,117	1,069,623	661,533	661,533	110,255	8,413,844
<b>Total Sewer</b>	<b>\$8,984,289</b>	<b>\$2,157,117</b>	<b>\$1,069,623</b>	<b>\$661,533</b>	<b>\$661,533</b>	<b>\$110,255</b>	<b>\$13,644,350</b>
<b>Funding Sources:</b>							
Wastewater - Rehab & Replacement	\$13,775,055	\$13,053,101	\$3,406,298	\$1,984,599	\$1,984,599	\$330,767	\$34,534,419
Wastewater Improvement Bonds	842,333	2,173,998	133,941	-	-	-	3,150,272
<b>Total Funding Sources</b>	<b>\$14,617,388</b>	<b>\$15,227,099</b>	<b>\$3,540,239</b>	<b>\$1,984,599</b>	<b>\$1,984,599</b>	<b>\$330,767</b>	<b>\$37,684,691</b>

### Operating Budget Impact

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Offsite Imprv - SW Reclamation (S-213)	\$101,810	\$203,624	\$208,373	\$213,242	\$218,226	\$223,333	\$1,168,608
Tier 2 Projects	1,499	6,256	33,647	39,011	39,923	55,575	175,911
<b>Total Operating Impact</b>	<b>\$103,309</b>	<b>\$209,880</b>	<b>\$242,020</b>	<b>\$252,253</b>	<b>\$258,149</b>	<b>\$278,908</b>	<b>\$1,344,519</b>



Backflow Recover Basin Maintenance

# Sewer Project Profiles

## Offsite Improvements For SW Water Reclamation Facility (Project# S-213)

Description: Construct new reclaimed water pipeline/fiber optic cable/conduit between the SWRF effluent pipeline & Res Site 16; potable water pipeline connect adjacent to St. Rose Pkwy; new ROFC; rehab existing 8-MG res; new 4-MG res, yard mods, security sys; new bypass valve vault at GVIPS; new ROFC at GVPS; and mods to air release/vacuum relief valves.

Scheduling: Project to be completed in November 2011

Project Costs by Funding Source:	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Wastewater - Dev Enterprise	\$5,230,506	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,230,506
<b>Total Project Costs</b>	<b>\$5,230,506</b>	<b>\$ -</b>	<b>\$5,230,506</b>				
Operating Costs	\$ 101,810	\$ 203,624	\$ 208,373	\$ 213,242	\$ 218,226	\$ 223,333	\$1,168,608

## Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2012.

Scheduling: Varies

Project	Budget FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Total
Boulder City Bypass Utility Relocation	\$ 957,108	\$ 957,108	\$ 159,518	\$ -	\$ -	\$ -	\$2,073,734
Paradise Hills Interceptor Sewer	399,447	-	-	-	-	-	399,447
WRF Influent Flow Metering	50,000	348,572	248,572	-	-	-	647,144
SCADA Master Plan Implement (U0009)*	832,710	661,533	661,533	661,533	661,533	110,255	3,589,097
RR20 8-Inch Sewer Line Connections	4,600	110,848	-	-	-	-	115,448
WRF West Solids Bldg Pump Replace	299,056	79,056	-	-	-	-	378,112
Plant 3 Asphalt Replacement	268,545	-	-	-	-	-	268,545
HVAC Update at Reclaimed PS MCC	391,069	-	-	-	-	-	391,069
ION Chromatograph Replacement	58,246	-	-	-	-	-	58,246
Pittman Wash Sewer Assess Pilot Proj	493,002	-	-	-	-	-	493,002
<b>Total Tier 2 Project Costs</b>	<b>\$3,753,783</b>	<b>\$2,157,117</b>	<b>\$1,069,623</b>	<b>\$ 661,533</b>	<b>\$661,533</b>	<b>\$110,255</b>	<b>\$8,413,844</b>
<b>Funding Sources:</b>							
Wastewater - Rehab & Replacement	\$3,690,937	\$2,046,269	\$1,069,623	\$661,533	\$661,533	\$110,255	\$8,240,150
Wastewater Improvement Bonds	62,846	110,848	-	-	-	-	173,694
<b>Total Funding Sources</b>	<b>\$3,753,783</b>	<b>\$2,157,117</b>	<b>\$1,069,623</b>	<b>\$661,533</b>	<b>\$661,533</b>	<b>\$110,255</b>	<b>\$8,413,844</b>
Operating Costs	\$ 1,499	\$ 6,256	\$ 33,647	\$ 39,011	\$ 39,923	\$ 55,575	\$ 175,911

\* Project shared between Water & Sewer

# Long-Range Planning Overview

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## Letter from the Mayor



It is with great pleasure that I present to you the City of Henderson Strategic Plan for 2011 – 2013.

As the previous Strategic Plan draws to a close, I am very proud of our accomplishments in fulfilling our objectives. Our new plan enables us to continue to move the city forward in a strategic direction to become America's Premier Community, while focusing on the new opportunities Henderson faces as a result of our changing economic and financial circumstances.

We will build on our achievements and continue to foster a thriving and sustainable community. With input from our citizens, elected officials and city staff, we've identified goals to continue to meet the needs of our community while operating at the highest levels of efficiency. We are establishing measures for success that will keep us on track for the future and focused on our goals.

Henderson is known for having small town values with big city efficiencies. With a population that has grown to over 275,000 people, we have built a community that is nationally renowned for our outstanding quality of life. We continue to be recognized for our excellent parks and recreational amenities, master-planned communities, economic and educational opportunities, public safety, and outstanding levels of customer service.

We've grown to be Nevada's second largest city and we are proud that our residents choose to live, work, learn and play here. This new Strategic Plan builds on our great past and will guide us to even greater levels of success in our vision To Be America's Premier Community.

  
 Andy Hafen  
 City of Henderson Mayor



## Introduction



### Did You **KNOW...**

Henderson was one of only 92 communities nationwide, and the only one in Nevada, to have twice received recognition as **Playful City USA** by a nationwide non-profit organization.

### A Premier Community

Created as a small industrial town to produce magnesium during World War II, Henderson officially incorporated in 1953 and has since gained national recognition as one of America's premier communities. Twice named one of the top American cities in MONEY Magazine's annual "Best Places to Live" profile, the City continues to be recognized for premier parks and trails, public safety, infrastructure, master planned communities and economic opportunities. In a recent community survey, 95 percent of residents reported they are satisfied with the quality of life in Henderson, and 9 out of 10 residents responding to the same survey feel the strong sense of community the city has worked hard to create and maintain.

As the second largest city in Nevada, Henderson is known for excellence. The city of Henderson has become the largest full-service city in the state, providing residents with fire, police, paramedic, ambulance, sewer and water services. Henderson also maintains the lowest employee-to-resident ratio in Southern Nevada, along with one of the lowest city property tax rates.

As part of our commitment to providing outstanding quality of life for our residents, the City's Police, Fire and Ambulance Services, Parks and Recreation, and Building and Fire Safety Departments are all nationally accredited. Our well-designed communities are recognized nationally as family, kid and senior friendly. Senior facilities, recreation centers, parks, ball fields, trails, outdoor amphitheaters and other state-of-the-art venues dot the city and provide outstanding opportunities for residents and visitors alike to recreate and enjoy the beauty and diversity of the Henderson landscape.

With a business climate attractive as any in the nation, the city continues to bring world renowned business and economic centers to the community. In difficult economic times the city still maintains the highest bond rating of any municipality in the state and moving to Henderson was even listed as one of the "100 best money moves you can make" by MONEY Magazine.

The City continues a tradition of firsts, being home to the first municipal building in Nevada to earn the Leadership in Energy and Environmental Design (LEED) Gold certification – the North Community Police Station - with efficiencies including a renewable energy system that will offset approximately 30% of the facility's energy use. Henderson is committed to continuing that effort through the implementation of our Sustainability Action Plan to competitively position the City for future growth while preserving our quality of life for future generations.

We are a city committed to pursuing the highest levels of efficiency and customer service to create and sustain a premier quality of life for those residents and businesses that choose to call Henderson home.

## Background to the Plan

### Plan Objective

Henderson faces multiple, complex challenges, chief among them the parallel trends of rising population and service demands coupled with limited or even reduced financial resources. As our region continues to change and experience economic challenges, the City must chart a course and create a vision for our future that will ensure our financial viability as well as the incomparable quality of life that our citizens have come to expect.

This strategic plan is designed to chart that course, provide direction and focus, and serve as a means to assess and measure the City's operational performance against current and future service offerings. As the City advances, the plan will be continually assessed and adjusted to suit our changing environment and the needs of our citizens as well as aligning with economic reality.

### Planning Process

Our new plan is clear and simple. It builds on the strengths of the City and encompasses our new Vision, a more explicit Mission, a set of refined Values and our new strategic goals. These goals, which are describing the "what" we will be doing, are underpinned with a cohesive set of business strategies to describe the "how" we will accomplish the goals.

The planning process started at the end of 2009. The Mayor, City Council, Appointed Officials and Department Heads collaborated through a highly participatory process designed to:

- Build on the City's successes and best practices from the previous strategic plan.
- Evaluate internal strengths and weaknesses and external opportunities and threats.
- Bring clarity and focus to the long term vision and core mission of the City.
- Re-establish a core set of organizational values and supporting behaviors to drive the actions of the employees.
- Determine the most important key results areas and core goals associated with achieving the City's mission.
- Develop the key business strategies for the organization to achieve the stated core goals.
- Develop tools and tactics to implement and communicate the key business strategies throughout the organization.

### Participants

This strategic planning effort was led by the City Council and Appointed Officials. An executive sub-committee of senior staff was formed by the City Manager to spearhead and direct the effort of bringing all the components together. The department heads as well as key management staff were involved in developing a rich set of tools and tactics to support the key business strategies. Employee focus groups were established where a cross representation of the City's employees (some 200) were solicited for feedback at all levels of the plan. Special attention was focused on factors that would help or hinder implementation. In addition, residents gave input and suggestions via feedback cards submitted during the Mayor's State of the City address, online and at neighborhood meetings.



### Did You KNOW...

In 2009, City staff responded to over 21,000 citizen inquiries through Contact Henderson, our online customer relationship management program.

## Vision/Mission/Values/Goals

Strategic Planning is a cornerstone of effective public management. Our Strategic Plan serves as a foundation to achieve the City's vision and includes the following key elements:

### Vision

**To be America's premier community**

### Mission

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

### Values

- **Service**
- **Teamwork**
- **Accountability**
- **Communication**
- **Integrity**

### Goals

- **Safe Community**
- **Strong & Diverse Local Economy**
- **Vibrant Community**
- **Sustainable Practice & Development**
- **Organizational Excellence**

## Living Our Values

Dedicated to public service, our employees are the foundation for our quality organization. As we strive to become America's premier community, we hold firm to these values:

**We are dedicated to providing effective and timely customer service with courtesy and respect.**

Service

**We collaborate on common goals for the greater good of our community.**

Teamwork

**We take ownership of our decisions and responsibility for our actions.**

Accountability

**We share information and ideas in a clear, open and timely manner.**

Communication

**We are honest and trustworthy and committed to doing the right thing.**

Integrity

## Safe Community



**Did You  
KNOW...**

Henderson Police  
Volunteer program  
logged more than  
10,000 hours of  
service to the  
community in 2009.

### **GOAL: Deliver programs and services that foster a safe community**

The City is committed to providing the best public safety services and programs in partnership with our residents and businesses. This includes efficient emergency response, innovative technology, prevention programs, and coordination with other public safety agencies to ensure a safe, secure, and well-informed community.

#### **Strategies**

- Ensure emergency responses are timely and effective.
- Promote crime prevention and safety through programs and services.
- Prepare for disasters and public health threats or emergencies.
- Provide and maintain safe infrastructure (transportation, utilities, etc.).
- Ensure building safety and code compliance.
- Collaborate within the City, other organizations, and key stakeholders to develop and improve programs and services.

#### **Highlights**

- Streamlining dispatch communications for improved emergency response.
- Conducting state-wide emergency and disaster response exercises.
- Using cost recovery initiatives to staff new jail facility.
- Enhancing video surveillance capabilities to deter criminal activities.
- Pursuing Federal funding for neighborhood safety.

## Strong & Diverse Local Economy

### **GOAL: Strengthen and diversify the economy of the City**

The City is promoted as a destination for new residents, visitors and relocating businesses. Our local economy is enhanced through the pursuit of businesses that leverage local resources, improve intellectual advancement, and provide opportunities and stability for our citizens.

#### **Strategies**

- Foster local business expansions and start-up companies.
- Aggressively pursue international businesses.
- Maximize the economic potential of conventions and tourism.
- Develop educational partnerships.
- Execute a proactive business recruitment and job creation strategy with targeted industries.
- Pursue investment and development opportunities in our redevelopment areas.

#### **Highlights**

- Leveraging our federal land transition agreement with BLM to recruit targeted business and industry.
- Creating innovative incentives to promote redevelopment programs and assistance.
- Positioning Henderson as a national and international special events destination.
- Creating foreign company educational exchanges and programs to showcase our city's business climate.
- Assisting in creation of a new education collaborative with public and private colleges/universities.



#### **Did You KNOW...**

**In 2009, 20 industrial and business service companies opened new or expanded existing operations, creating nearly 450 jobs and occupying over 410,000 square feet of business space; resulting in an estimated annual economic impact of over \$55 million.**

## Vibrant Community



### Did You KNOW...

Over 30,000 residents participated in more than 50 performing arts and educational programs in 2009.

### **GOAL: Support and enhance a vibrant community to enrich the lives of our citizens**

Our residents experience a vibrant and rewarding sense of community. Our well-designed city offers recreation, cultural arts, open space, and healthy lifestyle opportunities which are critical components to preserving our community fabric and exceptional quality of life.

#### Strategies

- Support and expand diverse recreational activities, park amenities, and learning opportunities.
- Partner with service providers to promote healthy living and activities.
- Strengthen and provide accessibility to art and cultural programs.
- Collaborate with community partners to better serve our residents.
- Promote and increase opportunities for citizen engagement.
- Support neighborhood enhancement efforts.
- Promote balanced land-use design, development and investments.

#### Highlights

- Identifying alternative funding to enhance parks and recreational amenities.
- Enhancing access to arts, culture, and educational opportunities (i.e. Space & Science Center, Museums).
- Developing neighborhood leaders through programs and partnerships.
- Expanding educational program opportunities (i.e. APPLE reading program).
- Enhancing transportation access along Boulder Highway (i.e. ACE transit line).

## Sustainable Practices & Development

### **GOAL: Promote and incorporate practices, policies, & procedures that support sustainability**

The City takes a progressive approach to environmental issues as it looks to promote a more sustainable future. We are committed to the protection of our natural resources and lead by example in the sustainable operation of our facilities and services. The City fosters an ethic of conservation and stewardship throughout our community.

#### **Strategies**

- Foster sustainable communities.
- Exhibit leadership in sustainable practices in City operations and services.
- Protect water and air quality.
- Promote responsible stewardship of our diverse habitats and open space.
- Ensure the development of environmentally friendly urban design.

#### **Highlights**

- Supporting programs to increase residential and commercial energy efficiency.
- Partnering with the local waste provider to implement a single container system for recycling.
- Providing incentives to encourage the use of renewable energy (i.e. sun, wind, and geothermal).
- Adopting green building standards for all new and renovated city facilities.



#### **Did You KNOW...**

The street light retrofit program replaced over **25,000** street lights with energy efficient lights using **30-60** percent less energy and saving the city more than **\$800,000** annually in energy costs.

## Organizational Excellence



### Did You KNOW...

For 27 years, the city has earned the Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officers Association for its financial reporting.

### GOAL: Attain the highest levels of organizational excellence

The City ensures the public trust by providing the most effective and efficient services. Excellence in public service is achieved through our commitment to citizen involvement, innovation, continual improvement and achieving meaningful results. To be the premier community we commit to delivering exceptional service to the community we serve.

#### Strategies

- Exhibit leadership in government effectiveness and collaboration.
- Demonstrate exemplary and sustainable financial performance.
- Sustain a culture of continuous improvement.
- Build and maintain essential infrastructure.
- Execute innovative workforce initiatives.
- Ensure accountability and transparency in our actions.
- Increase citizen satisfaction and strengthen our citizen involvement initiatives.
- Leverage technology to improve and enhance performance.
- Improve our occupational safety practices.
- Continue to refine and enhance the content and implementation of the City's strategic plan.

#### Highlights

- Integrating a financial recovery plan into the 5-year financial plan.
- Establishing city-wide customer service standards for consistent delivery of services.
- Implementing a strategically aligned employee performance program.
- Enhancing customer access to online information and services by leveraging new advancements and social media outreach tools.
- Increasing number of nationally accredited departments.

## Where We Go From Here...

### Plan Implementation

- Communicate the plan with employees, stakeholders and the public.
- Revise and complete departmental plans to align with our Strategic Plan.

### Managing for Results

- Quarterly progress review by our executive management team.
- Semi-annual report to the city council and as well as our top managers.
- Annual progress report to our citizens.
- Survey our residents to assess our progress.
- Align employee evaluation process with the strategic plan to support the new goals and values.



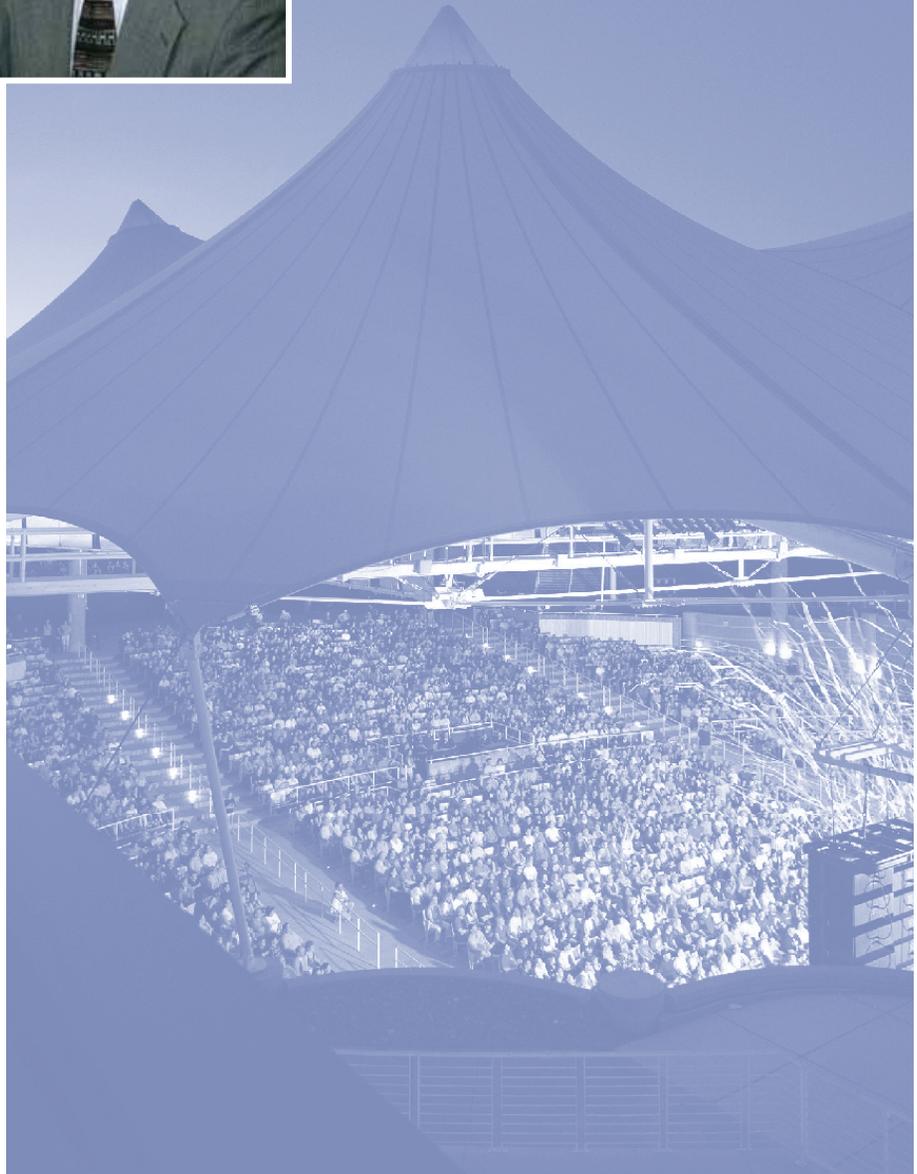
#### Contact Information:

**City of Henderson  
City Manager's Office  
240 S. Water Street  
PO Box 95050  
Henderson, NV 89009  
(702) 267-2080**

**[www.cityofhenderson.com](http://www.cityofhenderson.com)**

**“We will build on our achievements and continue to foster a thriving and sustainable community. This new Strategic Plan builds on our great past and will guide us to even greater levels of success in our vision To Be America’s Premier Community.”**

Andy A. Hafen  
*City of Henderson Mayor*



# Market Environment

## Economic Analysis

According to the National Bureau of Economic Research, the U.S. recession that began in December 2007 ended in June 2009. In retrospect, the recession lasted 18 months, making it the longest of any recession since World War II. Bolstered by two rounds of a quantitative easing (monetary) policy initiated by the Federal Reserve, known as “QE1” and “QE2” respectively, it appears that the U.S. economy and U.S. stock markets responded positively as shown by increases in Gross Domestic Product (“GDP”) and overall stock market returns. Specifically, through the first part of 2011, U.S. GDP has shown seven quarters of consecutive growth and stock market returns for the S&P 500 were up 11.0% and 3.6% for 2010 and YTD 2011 respectively.

## Gross Domestic Product

According to the Bureau of Economic Analysis, Real GDP (the output of goods and services produced by labor and property located in the United States) increased at an annual rate of 1.8% in the first quarter of 2011. The positive increase in GDP for the first quarter of 2011 extends the trend of consecutive quarters of GDP growth to seven (from the third quarter 2009 to the first quarter of 2011). The increase in real GDP in the first quarter primarily reflected positive contributions from personal consumption expenditures, private inventory investment, exports, and nonresidential fixed investment that were partly offset by negative contributions from federal government spending and state and local government spending. Imports, which are a subtraction in the calculation of GDP, increased.

## Employment

National unemployment, which was at 9.9% in April, 2010, decreased to 9.0% in April 2011, thereby reflecting an improving U.S. job market.

The local employment market also showed signs of strength during the first quarter of 2011 with Nevada’s unemployment rate dropping to 12.5% in April, down from 13.2% in March and down from 14.9% in the same period in the prior year. The Nevada Department

of Employment Training and Rehabilitation (DETR) reported that unemployment rates were down in each of Nevada’s three metropolitan statistical areas from prior year levels. Although improving, unemployment rates remain relatively high ranging from 12.1% in Las Vegas to 11.7% in both Carson City and Reno-Sparks. On the downside, the labor force continues to drop. Southern Nevada continued to shed jobs in the first quarter of 2011, with total employment dropping by 18,500 jobs. Between January 2010 and January 2011, the employment sectors that showed growth were Professional and Business Services, Education and Health Services, Leisure and Hospitality, and Other Services. So, while job losses continue to mount, increased hiring in the Leisure and Hospitality sector, the cornerstone of the Southern Nevada economy, continues to be a bright spot.

## Consumer Confidence

The Conference Board’s Consumer Confidence Index registered a reading of 60.8 in May 2011, compared to a reading of 66.0 in April 2011, and a reading of 62.7 in May 2010. On May 31, 2011, Lynn Franco, Director of the Conference Board Consumer Research Center stated: “A more pessimistic outlook is the primary reason for this month’s decline in consumer confidence. Consumers are considerably more apprehensive about future business and labor market conditions as well as their income prospects.”

## Consumer Confidence Index



## Inflation

The Consumer Price Index (CPI) is probably the most widely recognized and used measure of price level changes for consumer goods and services. 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 these price levels is generally beneficial and, coupled with continued low rates of inflation, indicate a positive trend.

The CPI increased 0.4% in April 2011 on a seasonally adjusted basis. Over the last 12 months, the index increased 3.2% before seasonal adjustment. The energy index posted another increase in April as the gasoline index continued to rise, the latter accounting for almost half of the seasonally adjusted all items increase. The index for all items less food and energy rose 0.2% in April, the third increase of that size in the last four months. Indexes making major contributions to that increase included those for new vehicles, used cars and trucks, medical care, and shelter.

The Producer Price Index (PPI) for finished goods rose 0.8% in April. The increase follows a 0.7% increase in March and a 1.6% increase in February.

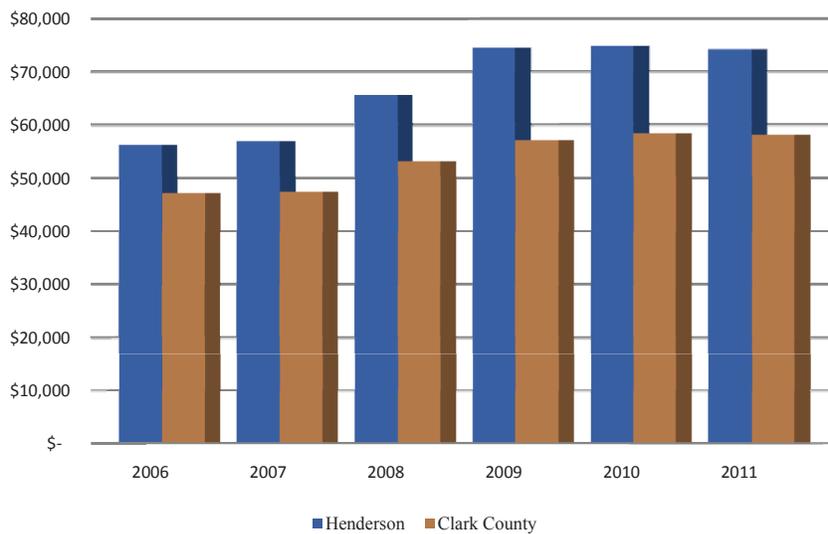
## Interest Rates

At its April 2011 meeting, the Federal Reserve, via the Federal Open Market Committee (“FOMC”), maintained a target range for the federal funds rate of 0.00% to 0.25% throughout the second half of 2010 and into 2011. In addition, in its March 2011 policy report to Congress, the FOMC reiterated its expectation that economic conditions were likely to warrant exceptionally low levels of the federal funds rate for an extended period. So, although the FOMC anticipates low levels in the federal funds rate in the near term, at some point the Federal Reserve recognizes that it will need to begin to tighten monetary conditions in order to prevent the development of inflationary pressures as the U.S. economy recovers.

## Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. According to the 2011 Las Vegas Perspective, the Median Household Income for Henderson is \$74,074 compared to \$57,943 for the rest of Clark County.

**Median Household Income**



Source: Las Vegas Perspective, Nevada Development Authority. Henderson statistics are derived from the Perspective Zip Code profiles. Note: Zip Codes with too few housing units are not reported.

## Population

Throughout the past two decades, economic migration had been the main driver of population growth in Southern Nevada. Due to expanding hospitality and construction sectors, the inflow of economic migrants kept the Clark County population growth rate above the national population growth rate. In the last three years, however, the trend has begun to reverse. The Las Vegas economy was among one of the nation’s metropolitan areas hit the hardest by the economic recession. As a result, the Clark county population growth rate fell below the national population growth rate for the first time in recent history. Changes in population can have a direct effect on the City revenues because many taxes are collected on a per capita basis and many intergovernmental revenues are distributed according to population. For these reasons, a gradually declining population trend is considered unfavorable. The local economy is currently going through a correction in which growth rates for population, jobs, and real estate assets are adjusting and will eventually settle and resume at a more normal rate of growth.

Henderson’s population is estimated at 266,738 for July 1, 2011, a 0.2% decrease over July 2010. Due to the continued economic challenges facing the region, population is expected to follow a more normal pattern somewhere between flat and the U.S. average growth rate of 1%.



**Total Population**



## Gaming & Tourism Indicators

The Southern Nevada tourism sector is experiencing what might be the beginning of a recovery, although key indicators suggest that tourists are gambling less. Clark County visitor volume during the first quarter of 2011 was up 5.6% over the same period in 2010. In addition, total passengers through McCarran Airport and average daily traffic counts on major highways for the first quarter in 2011 increased by 3.1% and 17.7% respectively over the same period in 2010. Despite the increased visitor volume, gaming win for the Las Vegas Strip \$72 million and above segment (representing 22 properties) was down 3.4% during the first quarter of 2011 compared to the first quarter of 2010. But the more important story is that visitors wagered 5.5% less (based on table game drop and slot handle figures) during the first quarter in 2011 than during the first quarter of 2010, thereby indicating that visitors are gambling less.

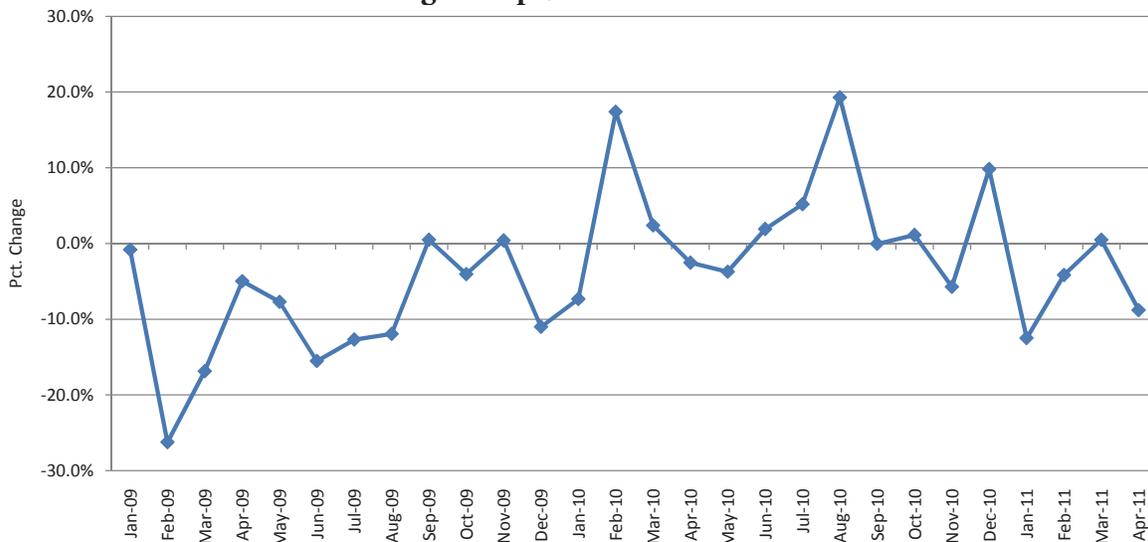
For Henderson, the lodging sector remained relatively weak through the first quarter of 2011 as reflected by occupancy and average daily room rates. Henderson citywide occupancy rates for the first three months of 2011 averaged 61%, down slightly from the 2010 average rate of 63%. The average daily room rate averaged \$78 in the first three months of 2011, which is down compared to the 2010 average rate of \$91. Although the data suggests a less than robust picture of tourism during the first part of 2011 in Henderson, there is good news. In 2011, the Lake Las Vegas resort corridor re-emerged from a lengthy hiatus caused by the local housing slump and overall economic deterioration

in Southern Nevada. Specifically, in February 2011, the Ravella hotel re-opened the newly-branded 349 room luxury property located at the Monte Lago Village of Lake Las Vegas and on May 26th, the Casino Monte Lago re-opened the casino located at the same site. The re-opening of these properties will be a key to the future success of Henderson’s leisure and tourism industry and could act as a catalyst for increased economic activity in the Lake Las Vegas corridor.

Henderson gaming activity remained flat during the first quarter of 2011. Using the Boulder Strip sub-market (representing 33 properties) as a surrogate for Henderson gaming activity, gaming win was actually up 2.2% during the first quarter of 2011 compared to the first quarter of 2010. However, the total amount wagered, based on table game drop and slot handle, was down 1.0%. On a comparative basis, gaming win and gaming volume figures for the Boulder Strip have been stronger than the Las Vegas Strip for the first quarter of 2011. These figures indicate that gaming activity in the Henderson locals market is recovering at a slightly faster pace than the Las Vegas Strip.

Currently, construction activity in the Southern Nevada tourism industry remains weak as the stoppage from major casino/hotel projects located on the Las Vegas Strip (Echelon and Fontainebleu) continues to place a drag on local construction activity. In fact, for the first time in recent history, the Las Vegas Convention and Visitors Authority estimates that future hotel/casino development in the Las Vegas Valley will be absent through 2012 as Las Vegas continues to absorb the recent additions to room inventories.

**Gaming Volume**  
**Las Vegas Strip \$72 million and above**



## Residential Construction Activity

Residential construction activity continues to be hampered by the overhang in the Southern Nevada housing market (see section below). Specifically, there were 861 new home permits pulled in Clark County during the first three months of 2011 compared to 1,563 permits during the same period in 2010, representing a 45% decline. According to Home Builders Research Inc., local home builders are expected to complete approximately 4,000 new homes in Southern Nevada by the end of 2011.

### 2010 Clark County Nevada Housing Market

Estimate	Total Units	Occupied	Vacant	% Vacant
MLS/CBER	767,580	735,530	32,050	4.2%
Clark County	814,868	749,269	65,599	8.1%
Census	840,343	715,365	124,978	14.9%

Source: UNLV Center for Business and Economic Research

Based on data from the Las Vegas Multiple Listing Service (MLS) and UNLV's Center for Business and Economic Research ("CBER"), the Las Vegas metropolitan area had 767,580 housing units in 2010; 735,530 were occupied and 32,050 were vacant in the fourth quarter equating to a 4.2% vacancy. In addition, recent Las Vegas MLS data show houses selling at a monthly rate of about 3,000 per month, with 1,500 of those houses currently vacant. If those 1,500 units represent new occupancies, Clark County would be seeing a 2.4% annual absorption rate in housing, which would translate into elimination of the excess capacity in less than a year according to the MLS/CBER data, about 2.5 years according to the Clark County data and about 6 years according to the Census data. Therefore, the current excess supply in the housing market continues to displace new housing units that would have been built, which in turn lowers demand for residential construction services.



Lake Las Vegas

## Conclusion

Based on local economic indexes and an assessment of national and regional trends, economists from CBER are forecasting a moderate recovery over the next two years for the Southern Nevada economy.

According to CBER, visitor volume and gaming revenue is expected to increase in 2011 and 2012, although gaming revenue is expected to rise at a slower rate than visitor volume in 2011 as visitors continue to show up with less money to spend. In 2012, the gains in gaming revenue are expected to be closer to those in visitor volume.

In terms of population growth, it is expected to be moderate over the next few years and is not expected to be a driver of economic growth as it was throughout much of Las Vegas' history.

Although the early part of 2011 showed relatively strong employment growth, CBER is forecasting a fairly slow employment growth over the next few years. As a consequence, the unemployment rate will be slow to fall.

Local economists are anticipating that Southern Nevada real estate prices will see a later recovery. Residential sales have begun rising, but the real estate market has a substantial overhang of residential and commercial property that will place additional pressures on the Southern Nevada real estate market in the near term.

### Southern Nevada Economic Indicators

Indicator	2011 Estimate	2012 Estimate
Employment	804,478	814,131
Housing unit permits	5,304	5,385
Gross gaming revenue (millions)	9,042	9,305
Total personal income	73,844	76,355
Population	1,978,675	1,998,462
Visitor volume	38,754,172	40,149,322
Number of hotel rooms	149,935	149,485

Source: UNLV Center for Business and Economic Research



City of Henderson

# Local Demographics

Henderson Zip Code								
	<u>89002</u>	<u>89011</u>	<u>89012</u>	<u>89014</u>	<u>89015</u>	<u>89044</u>	<u>89052</u>	<u>89074</u>
Population	32,165	24,291	28,829	40,985	40,876	16,655	52,743	50,569
Household Income								
Under \$15,000	4.3%	5.7%	4.3%	4.9%	9.4%	4.0%	3.9%	3.9%
\$15,000 - \$24,999	4.1%	6.0%	3.9%	6.6%	8.5%	2.3%	2.7%	5.0%
\$25,000 - \$34,999	5.6%	8.8%	8.0%	11.2%	8.2%	4.6%	5.3%	6.5%
\$35,000 - \$49,999	11.0%	14.7%	12.1%	17.9%	14.1%	10.0%	10.8%	12.2%
\$50,000 - \$74,999	25.0%	29.0%	23.6%	24.6%	23.5%	14.0%	18.6%	20.7%
\$75,000 - \$99,999	23.1%	15.8%	17.9%	15.0%	17.8%	15.9%	18.2%	18.1%
\$100,000 - \$149,999	19.8%	12.1%	19.9%	12.4%	13.4%	23.2%	22.7%	19.3%
\$150,000 - \$249,999	5.6%	5.0%	6.4%	4.9%	3.8%	14.1%	11.0%	8.6%
\$250,000 and Over	1.6%	2.9%	3.8%	2.5%	1.4%	12.0%	6.8%	5.6%
Median Household Income	\$75,050	\$61,649	\$72,759	\$59,284	\$60,364	\$99,760	\$86,318	\$77,410
Age of Adults								
Under 18	27.4%	25.5%	23.3%	22.9%	27.2%	16.1%	22.2%	23.5%
18 to 24	8.2%	7.5%	7.0%	10.1%	8.8%	3.6%	6.1%	8.4%
25 to 34	12.2%	13.6%	14.0%	17.3%	13.6%	5.9%	12.7%	14.0%
35 to 44	14.9%	14.9%	16.3%	14.5%	13.6%	11.7%	16.1%	14.5%
45 to 54	14.9%	13.5%	12.8%	14.5%	13.8%	13.9%	14.1%	16.1%
55 to 64	12.0%	12.6%	11.5%	11.1%	10.7%	23.2%	14.6%	12.1%
65 and Over	10.3%	12.5%	15.1%	9.5%	12.2%	25.7%	14.3%	11.4%
Housing Units								
Occupied	11,432	9,138	12,115	16,215	14,518	7,265	21,528	19,179
Total	12,184	9,948	12,785	16,898	15,429	7,511	22,586	20,199
Type of Dwelling								
Single Family	81.9%	57.1%	71.1%	42.9%	70.9%	94.4%	75.6%	66.6%
Condominium	6.4%	18.1%	6.5%	14.7%	2.9%	0.2%	9.2%	9.5%
Townhouses	6.2%	12.9%	7.3%	8.4%	3.3%	4.2%	2.9%	8.5%
Plexes (2-4 units)	0.0%	1.0%	0.0%	0.5%	2.3%	0.0%	0.4%	0.0%
Mobile Homes	2.6%	2.0%	0.0%	0.1%	4.5%	1.3%	0.0%	1.8%
Apartments	2.9%	8.9%	15.2%	33.3%	16.1%	0.0%	11.8%	13.7%

Source: 2011 Las Vegas Perspective

# Financial Trends

## Introduction

The City of Henderson maintains a forecast of the financial condition of the City's major operating funds over a five-year horizon. It is an invaluable tool used to assist the City Council, City Manager, and department heads in developing long-range strategies & tactics to be included in their Performance Budget 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 the City's future vitality and economic stability.

## Forecast Methodology

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

The City's forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population, changes in assessed valuation, and inflation.

Specifically, for the revenue forecasts, we begin with models that include prior year actual collections and project the balance of the current fiscal year based on prior year patterns. For the remaining years of the revenue forecast, consensus forecasts are used for an indication of the expected trends in key economic and demographic indicators. Typically, these forecasts cover the state or the metropolitan Las Vegas area as a whole, so adjustments to reflect unique conditions in Henderson are sometimes necessary.

In general, forecasting methodologies try to match revenue sources with the economic and/or demographic variables that most directly affect year-to-date changes in those revenues. For example, a revenue such as the Consolidated Tax (sales tax) will reflect consensus forecasts related to taxable sales. In contrast, revenue from building permits and plan review are tied to the expected trends in development. Other revenues, such as those from recreation services, are linked to Henderson's expected population changes and economic factors. By identifying and utilizing as many revenue-related variables as possible in our forecast, we hope to minimize the risks of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources. For expenditures, the City is estimating the maintenance of existing services in the current 5-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, creating new taxing sources, and/or service reductions.

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

in the form of voter led ballot initiatives. Municipal tax rates and bonding (borrowing) capacity are also limited by state law and require citizen support and/or voter approval. Revenues generated from funds such as water and sewer must be used only for legally specified purposes. Therefore, most of the City's operating costs are paid for from General Fund revenues. Many City departments rely exclusively on General Fund revenues to finance their operating costs, and most departments 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 nor 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.



# 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 almost half of the City's General Fund revenue.

### Charges for Services

Charges for services include emergency response service fees (ambulance), contract prisoner revenue, and 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:

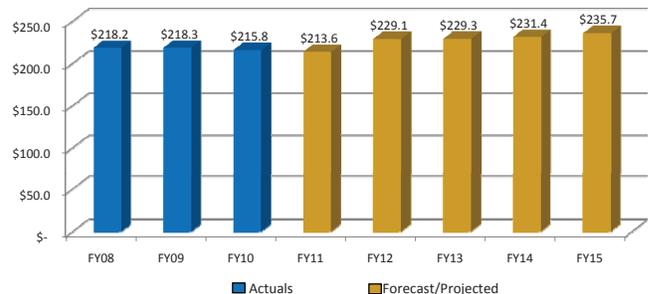
### Proceeds of Capital Lease

This source represents the reporting of a capital lease as required by Generally Accepted Accounting Principals (GAAP). This amount is offset by an expenditure of the same amount for the purchase of equipment.

### Operating Transfers In

Operating transfers include funds provided from various other City Funds.

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



## Operating Revenues

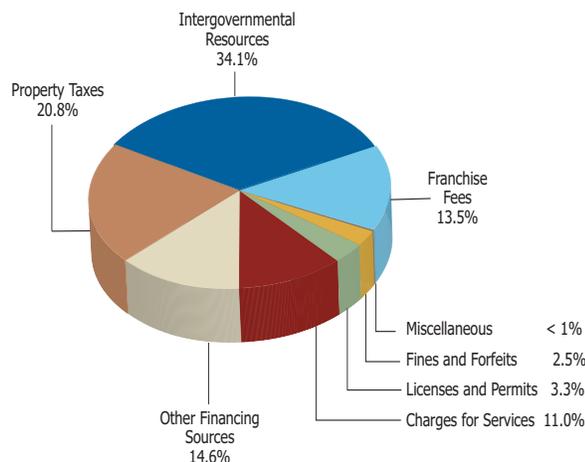
Broadly speaking, the General Fund accounts for the City's unrestricted resources. General Fund revenues, with a few exceptions, can be used for any appropriate public purpose and, as a result, requests for General Fund resources typically far exceed the amount available. The City's financial stability,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

The graph on the previous page shows the historical trends and projections for General Fund resources. Since Fiscal Year 2008, revenues have declined in many categories of the General Fund.

By Fiscal Year 2012, General Fund revenues and Other Financing Sources are estimated to reach \$229.1 million, a \$15.5 million increase over Fiscal Year 2011 revenues. 2012 Revenues include revenue generated from a full year of operation of the Detention Center expansion. Also included in Fiscal Year 2012 and beyond are transfers in from other City operating funds. It is anticipated that underexpenditures, and the implementation of cost saving measures along with other revenue changes will make these transfers unnecessary.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2012 include: Intergovernmental Resources (34.1%), Property Taxes (20.8%), Franchise Fees (13.5%), Charges for Services (11.0%), Licenses and Permits (3.3%), Fines and Forfeits (2.5%), Misc. (0.2%), and Other Financing Sources (14.6%).

### FY 2012 General Fund Resources by Source

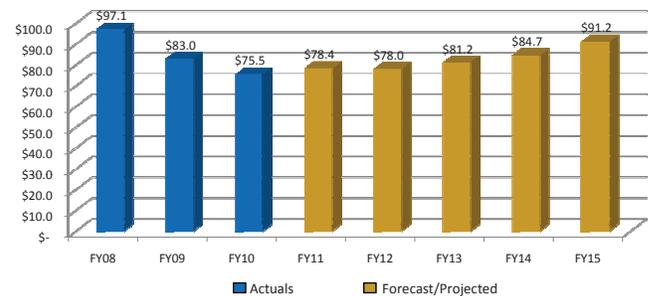


A description of each source as well as a discussion of the outlook over the next five years follows.

## Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2012 are expected to total \$78.0 million, or 34.1% of the total General Fund revenue and Other Financing Sources. As such, it represents a significant source of the City's revenue base. Revenues in this category are derived from state and county revenue sharing that includes a Consolidated Tax (\$73.1 million), County Gaming License Fees (\$2.2 million), a Motor Vehicle Fuel Tax (\$2.0 million), and Payment in lieu of taxes (\$0.7 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and a Motor Vehicle Privilege Tax.

### Intergovernmental Resources (in millions)



## Property Taxes

Property tax revenue for Fiscal Year 2012 is expected to total \$47.6 million, or 20.8% of the total General Fund revenue and Other Financing Sources. Property tax revenue has experienced a decrease due to the continued declines of assessed valuation.

For Fiscal Year 2012, the General Fund portion of the tax rate is made up of two components, an operating rate of .3198 and a .231 voter approved public safety tax override. The City of Henderson property tax rate continues to be one of the lowest rates in the State of Nevada.

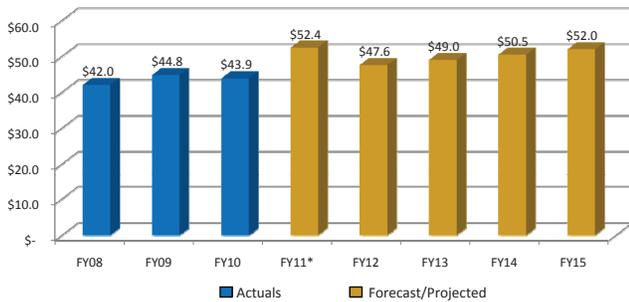
The entire Las Vegas Valley has experienced a drop in assessed valuation in the past three consecutive fiscal years. At this time we are projecting modest growth for the next several years. Legislation currently in place limits the growth on the tax bills of residents and businesses.

Assembly Bill 489, signed into law on April 6, 2005, provides a partial abatement of taxes by applying a 3% cap on the tax bill of the owner's primary residence. Some rental dwellings that meet the low-income rent limits may also qualify for a 3% cap on the tax bill.

An 8% cap on the tax bill will be applied to residences that are not owner occupied. The 8% cap would also apply to land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of use (zoning change or manufactured home conversion) will not qualify for any cap for that fiscal year but will receive the 3% or 8% cap starting the following year.

Due to the decreases in assessed valuation, the abatement is nearly zeroed out. The law will affect future growth in revenue as assessed values start to increase.

### Property Taxes (in millions)



\* Starting in FY2011, General Fund Property Tax includes SCCRT loss previously recorded in the Municipal Facilities Fund.

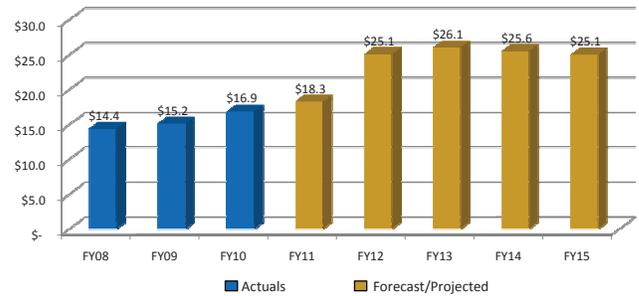
### Charges for Services

Charges for Services for Fiscal Year 2012 are expected to total \$25.1 million, or 11.0% of the total General Fund revenue and Other Financing Sources. This revenue source includes a variety of City fees, including

emergency medical transport services, prison detention fees to house inmates from other jurisdictions and cultural and recreation charges.

Wherever practical, charges for services provided are used to support the delivery of the specific services rendered. Charges for services has risen mainly as a result of the opening of the Detention Center expansion which allows the city to increase the population of contract prisoners from other jurisdictions.

### Charges for Services (in millions)

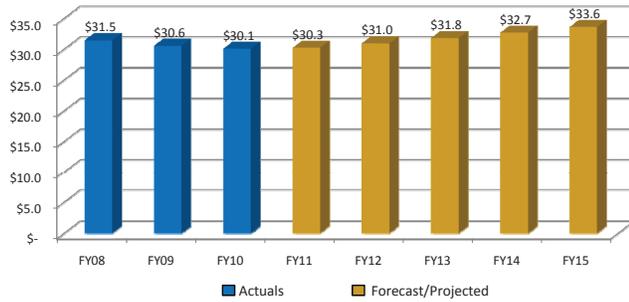


### Franchise Fees

Franchise fees for Fiscal Year 2012 are expected to total \$31.0 million, or 13.5% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm's respective franchise agreement. City Franchise fees have experienced slight declines over the past years and are expected to remain relatively steady.

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

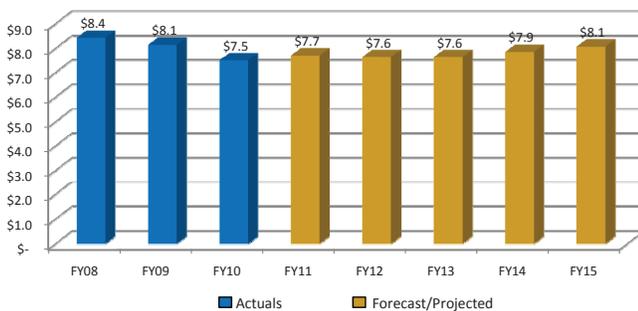
### Franchise Fees (in millions)



### Licenses and Permits

Licenses and permits for this fiscal year are expected to total \$7.6 million, or 3.3% of the total General Fund revenue. This category includes such revenue sources as business, gaming, liquor, and animal licenses. A business license fee is charged to persons engaged in any trade, business, or profession, or maintaining offices within the City limits. The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. Permits are expected to remain flat with modest growth over the next three years.

### Licenses and Permits (in millions)

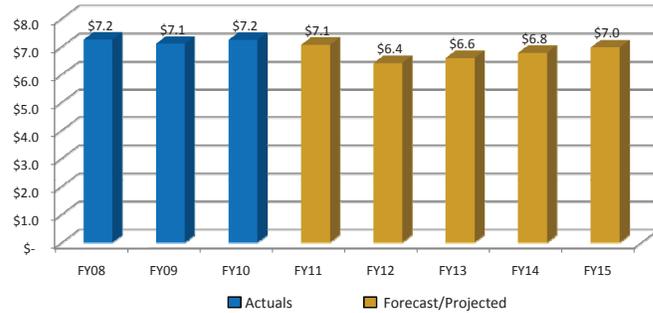


### Fine, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous for Fiscal Year 2012 are expected to be \$6.4 million, or 2.7% of the total General Fund revenue and Other Financing Sources. 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 varies between years due

to the fact that the reimbursements are not included in the budget. The revenues are expected to increase by approximately 3% over the next four years.

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

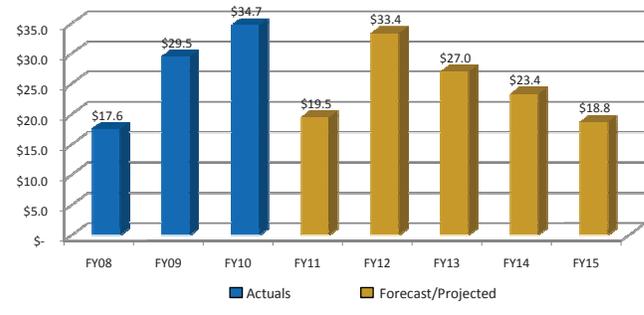


### Other Financing Sources

Other Financing Sources for Fiscal Year 2012 are expected to total \$33.4 million, or 14.6% of the total General Fund revenue & Other Financing Sources. Approximately \$10 million of this revenue source is a transfer from the Debt Service Fund, representing proceeds from a voter approved property tax measure that encompassed operating expenses along with the construction costs of several recreation facilities and parks.

Other Financing Sources also includes transfers in from the Municipal Facilities Fund and City Shop Fund. This represents the use of capital funds redirected to City operations. It is anticipated that under-expenditures and the implementation of other cost saving measures will decrease the need for such transfers.

### Other Financing Sources (in millions)

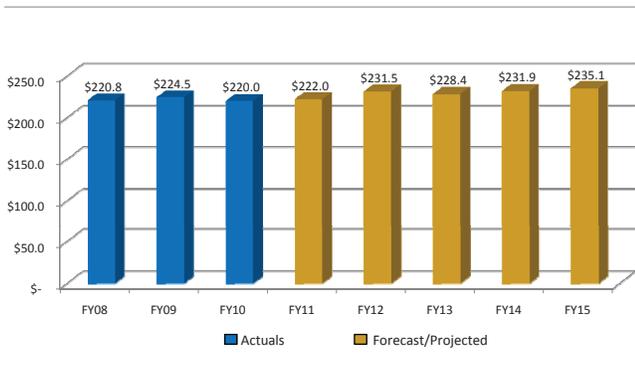


## Operating Expenditures

The City’s future will be shaped by the continued refinement of citywide goals & strategies of the citizens, Mayor and Council, and management identified through their planning process. The identification of these priorities and concerns will affect the overall cost of providing 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. The city has implemented measures to mitigate future cost increases. These are partially offset by expenditure increases in Fiscal Year 2012. Increases include the full year of operation of the Detention Center expansion, as well as an increase in rates for the Public Employees Retirement System contribution.

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



Expenditures are broken down by category and function as follows:

### Categories

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

### Functions

#### General Government

- Mayor and City Council
- City Manager’s Office
- Intergovernmental Relations
- City Attorney’s Office
- City Clerk’s Office
- Building Maintenance
- Community Development
- Finance
- Human Resources
- Information Technology

#### Judicial

- Municipal Court
- City Attorney-Criminal
- City Manager-Court Programs



**Public Safety**

- Fire
- Police
- Code Enforcement & Fire Safety

**Public Works**

- Paved Streets
- Street Lighting
- Flood Control
- Public Works General

**Culture and Recreation**

- Parks Maintenance
- Recreation

**Community Support**

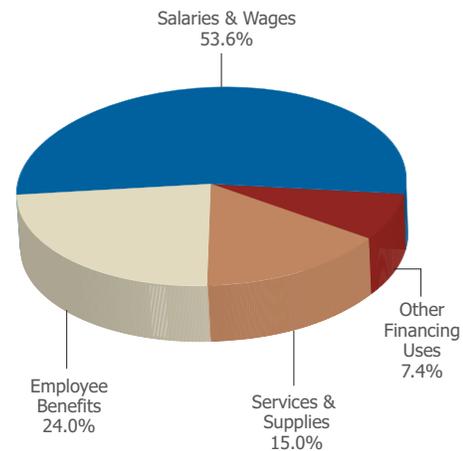
- Economic Development
- Neighborhood Services

The scope of this analysis examines the operational impacts of economic changes and capital improvements the City currently has underway, as well as those on the horizon. As the City constructs new facilities to enhance the services provided to Henderson residents, the City must assess its ability to support the operations of these new facilities.

**General Fund Expenditures by Category**

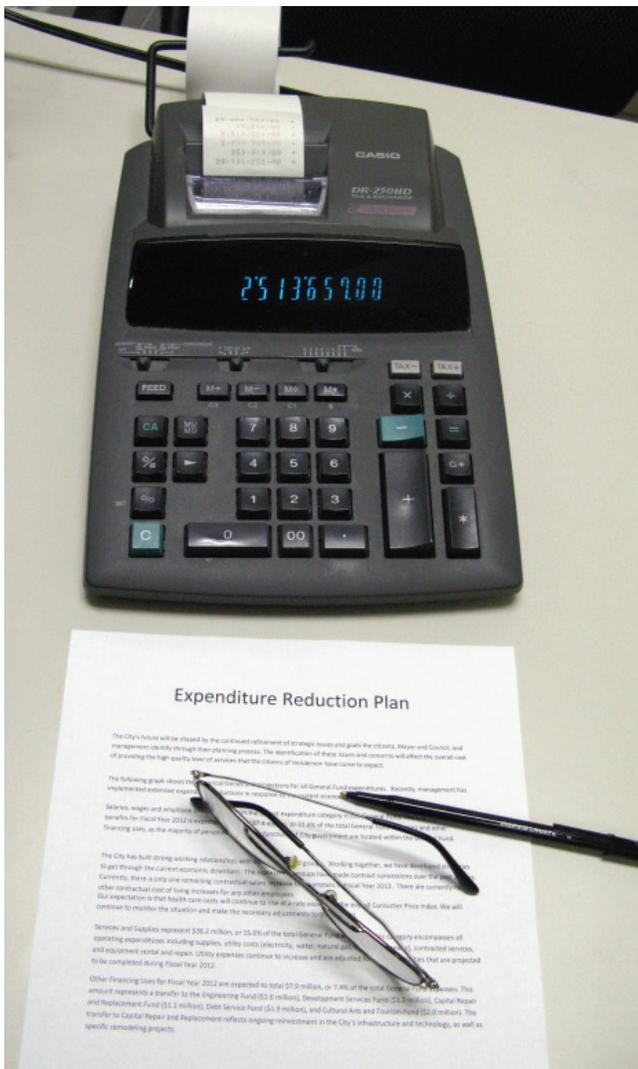
The major expenditures that make up the General Fund for Fiscal Year 2012 include Salaries and Wages (53.6%), Employee Benefits (24.0%), Services and Supplies (15.0%), Capital Outlay (0.0%), and Other Financing Uses (7.4%). A description of each expenditure category, as well as a discussion of the outlook over the next five years follows.

**General Fund Expenditures by Category**



**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 2012 is expected to total \$187.4 million, or 77.6% of the total General Fund expenses and other financing uses, as the majority of personnel and major functions of City government are located within the General Fund.



The City has built strong working relationships with our represented groups. Working together, we have developed strategies to get through the current economic downturn. The represented groups have made contract concessions over the past 2 years. Currently, there is only one remaining contractual salary increase for Teamsters in Fiscal Year 2013. There are currently no other contractual cost of living increases for any other employees.

Our expectation is that health care costs will continue to rise at a rate exceeding 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 \$36.2 million, or 15.0% of the total General Fund expenses. 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 the new facilities that are projected to be completed during Fiscal Year 2012.

## Capital Outlay

Capital Outlay is not budgeted in the General Fund during Fiscal Year 2012. This category represents new and replacement equipment for General Fund operations. Any expenditures in Fiscal Year 2012 would be from Budget Authority carried over from Fiscal Year 2011.

## Other Financing Uses

Other Financing Uses for Fiscal Year 2012 are expected to total \$7.9 million, or 7.4% of the total General Fund expenses. This amount represents a transfer to the Engineering Fund (\$1.6 million), Development Services Fund (\$1.3 million), Capital Repair and Replacement Fund (\$1.1 million), Debt Service Fund (\$1.9 million), and Cultural Arts and Tourism Fund (\$2.0 million). The transfer to Capital Repair and Replacement reflects ongoing reinvestment in the City's infrastructure and technology, as well as specific remodeling projects.

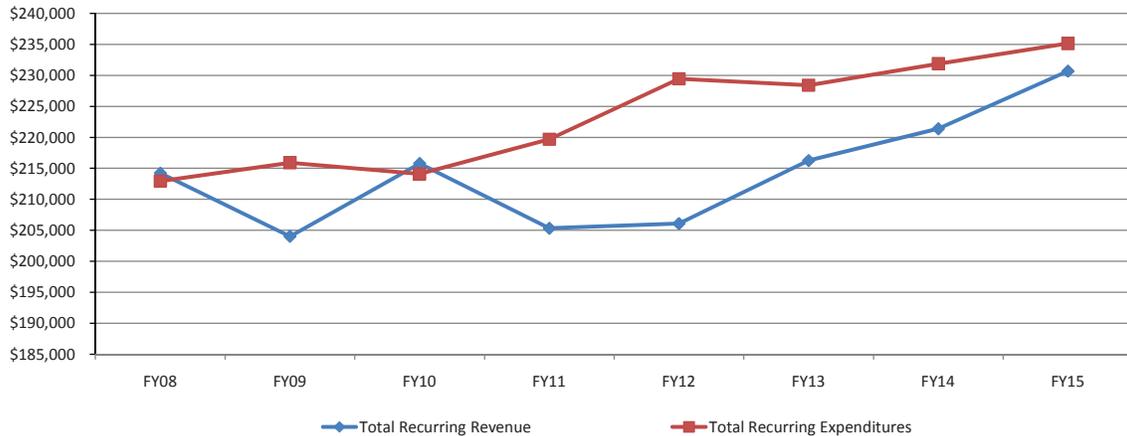
## Capital Improvement Program Impacts

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 (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 growth-related services. Salaries and wages are projected at current levels. Due to the hiring freeze, savings from employee attrition will occur throughout the year. This conservative method of budgeting allows the City to maximize its resources for service delivery and maintain a healthy financial position.

## General Fund Recurring Revenue vs Recurring Expenditures



	FY08 Actual	FY09 Actual	FY10 Actual	FY11 Forecast	FY12 Budget	FY13 Projected	FY14 Projected	FY15 Projected
<b>Recurring Revenue (\$000)</b>								
Property Taxes	\$42,015	\$44,779	\$43,870	\$52,443	\$47,567	\$48,994	\$50,464	\$51,978
Franchise Fees	31,468	30,586	30,110	30,259	30,958	31,825	32,716	33,632
Licenses & Permits	8,426	8,138	7,501	7,704	7,640	7,640	7,854	8,074
Intergovernmental	97,105	82,979	75,463	78,351	78,030	81,151	84,658	91,221
Charges for Services	14,397	15,163	16,879	18,281	25,113	26,065	25,565	25,065
Fines, Forfeits, & Misc	7,244	7,099	7,236	7,059	6,412	6,592	6,776	6,966
Other Financing Sources	13,558	15,285	34,723	11,229	10,368	13,995	13,363	13,764
<b>Total Recurring Revenue</b>	<b>\$214,213</b>	<b>\$204,029</b>	<b>\$215,782</b>	<b>\$205,326</b>	<b>\$206,088</b>	<b>\$216,262</b>	<b>\$221,396</b>	<b>\$230,699</b>
<b>Recurring Expenditures (\$000)</b>								
Salaries and Wages	\$115,131	\$124,369	\$122,118	\$124,995	\$129,451	\$129,409	\$131,336	\$132,618
Employee Benefits	46,282	46,492	50,281	54,513	57,958	58,206	58,999	59,490
Services & Supplies	37,308	32,150	30,068	31,353	34,171	32,921	33,671	35,171
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	14,212	12,896	11,623	8,827	7,870	7,870	7,870	7,870
<b>Total Recurring Expenditures</b>	<b>\$212,933</b>	<b>\$215,907</b>	<b>\$214,090</b>	<b>\$219,688</b>	<b>\$229,450</b>	<b>\$228,406</b>	<b>\$231,876</b>	<b>\$235,149</b>
<b>Current Surplus/(Deficit)</b>	<b>\$1,280</b>	<b>\$(11,878)</b>	<b>\$1,692</b>	<b>\$(14,362)</b>	<b>\$(23,362)</b>	<b>\$(12,144)</b>	<b>\$(10,480)</b>	<b>\$(4,450)</b>
<b>Non-Recurring Revenue (\$000)</b>								
Proceeds of Capital Lease	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Sale of Fixed Assets	-	-	2	-	-	-	-	-
One-Time Transfers	4,000	14,260	-	8,288	23,000	13,000	10,000	5,000
<b>Non-Recurring Expenditures (\$000)</b>								
Salaries & Wages (Attrition)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Other Financing Uses	-	-	-	-	-	-	-	-
Services & Supplies	6,363	6,287	1,205	2,000	2,000	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	-	-	3,652	-	-	-	-	-
Capital Outlay	1,473	2,277	1,006	350	-	-	-	-
<b>Total All Revenue</b>	<b>\$218,213</b>	<b>\$218,289</b>	<b>\$215,784</b>	<b>\$213,614</b>	<b>\$229,088</b>	<b>\$229,262</b>	<b>\$231,396</b>	<b>\$235,699</b>
<b>Total All Expenditures</b>	<b>\$220,769</b>	<b>\$224,471</b>	<b>\$219,953</b>	<b>\$222,038</b>	<b>\$231,450</b>	<b>\$228,406</b>	<b>\$231,876</b>	<b>\$235,149</b>
<b>Total Surplus / (Deficit)</b>	<b>\$(2,556)</b>	<b>\$(6,182)</b>	<b>\$(4,169)</b>	<b>\$(8,424)</b>	<b>\$(2,362)</b>	<b>\$856</b>	<b>\$(480)</b>	<b>\$550</b>
Fund Balance - Beginning	\$33,726	\$31,170	\$24,988	\$20,819	\$12,395	\$10,033	\$10,889	\$10,409
Fund Balance - End	\$31,170	\$24,988	\$20,819	\$12,395	\$10,033	\$10,889	\$10,409	\$10,959

# Water & Sewer Forecast

*The City of Henderson provides water and sewer services to approximately 277,502 residents. The City has designated both water and sewer as separate Enterprise Funds for the tracking of all resources and expenditures related to these utility services.*

Utility funds are comprised of four major components:

- **Operating Funds**
- **System Development Charge (SDC) Funds**
- **Capital Projects Funds**
- **Rehabilitation and Replacement Funds**

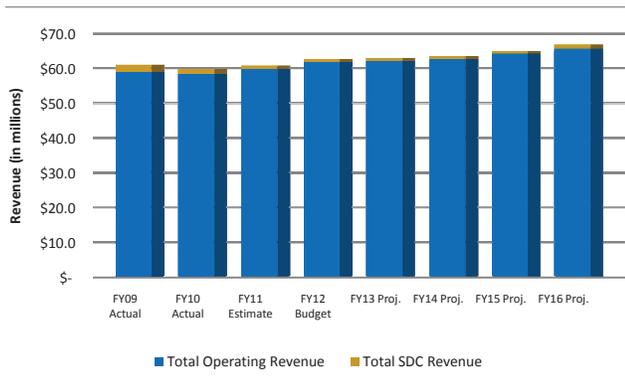
## Operating Funds

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

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

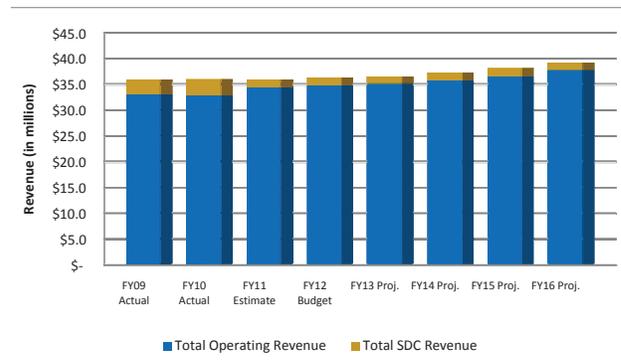
Based on growth projections, total operating revenue is forecasted to increase from \$61.7 million in Fiscal Year 2012 to \$65.9 million in Fiscal Year 2016.

### Water Operating Revenue



The sources of revenue for the Sewer Operating Fund comes from the following areas: 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 87% of the total operating fund revenue. Total operating revenues are expected to increase from \$34.8 million in Fiscal Year 2012 to \$37.7 million in Fiscal Year 2016.

### Sewer Operating Revenue



The wastewater utility sells reclaimed water to golf courses, developers who use it for construction, and commercial customers that use it for irrigation. The sewer operating fund also receives a portion of sales tax receipts, which is then used for wastewater system improvements. 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 (SDC)

The System Development Charge Fund tracks financial activities associated with annual SDC revenues. The existing water and sewer utility SDC's have been in effect since 1999 and were developed using the system buy-in method. The funding sources include SDC revenues and interest income.

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 System Development Charge using the system buy-in method results in new customers paying their proportionate share of facility costs incurred to serve them.

Water System Development Charges for Fiscal Year 2012 are \$1,600 per equivalent dwelling unit (EDU). Sewer System Development Charges for Fiscal Year 2012 are \$1,800 per Equivalent Residential Unit (ERU).

## Capital Project Funds

The capital project fund tracks financial activities associated with the major water and sewer Capital Improvement Projects (CIP). Capital projects funding sources include: bond proceeds, operating and SDC fund transfers and interest income. Additional information related to ongoing Water and Sewer capital projects can be found in the Capital Improvement Plan section of this document.

## Rehabilitation and Replacement Funds

The Rehabilitation and Replacement Funds (R&R) were created in Fiscal Year 2008. The purpose of the R&R funds 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 capital project funds, to pay for R&R related projects.

## Expenditures

Water and Sewer operating fund 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 \$56.4 million in Fiscal Year 2012 to \$62.9 million in Fiscal Year 2016.

Approximately one third of the operation and maintenance expenses are related to purchasing water from external sources. Raw water is purchased from Basic Management Incorporated for resale to Lake Las Vegas and for a raw water source to the City's water treatment plant. Additionally, the utility purchases treated water from the Southern Nevada Water System to disperse directly to the distribution system.

Projected Sewer operation and maintenance expenditures consist of the costs for personnel, materials, supplies and contractual services to collect, treat and dispose of wastewater on a routine basis. Future operation and maintenance expenses are expected to increase from \$27.6 million in Fiscal Year 2012 to \$29.3 million in Fiscal Year 2016.

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

# Development Services Center Forecast

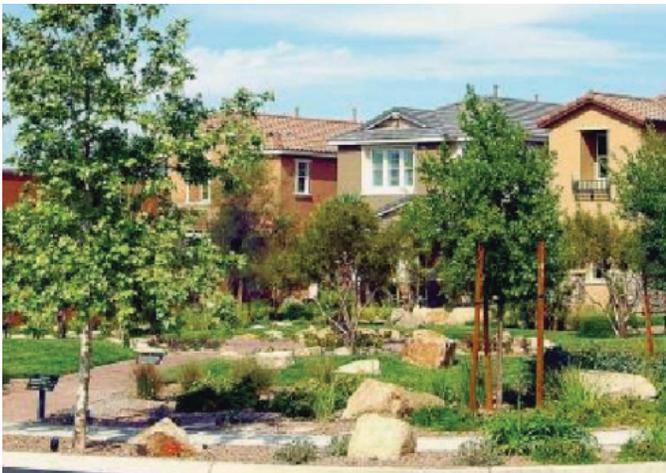
*The Development Services Center (DSC) Fund was created as an Enterprise Fund in February 2000. This fund is used to recover costs related to the provision of services to City development related customers.*

The DSC includes staff from the following departments: City Clerk’s Office, Community Development and Public Works.

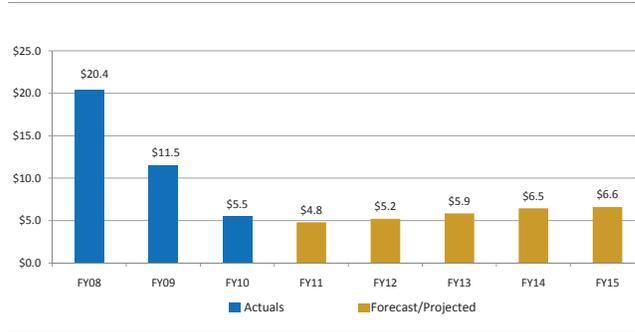
## Revenue Trends

The sources of revenue for the Development Services Center Fund can be divided into four distinct categories: licenses & permits, charges for services, developer contributions and miscellaneous revenues. The fees are reviewed by the DSC Steering Committee, the DSC Advisory Committee, 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. Approximately seven years ago, an extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. A new fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is now 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 an Industry Advisory Committee to ensure an on-time rate of 90% or better for plan review and inspection services.



**DSC Operating Revenue  
(in millions)**



DSC revenues have declined over the past several years, from \$20.4 million in Fiscal Year 2008 to \$5.5 million in Fiscal Year 2010. Estimates for Fiscal Year 2011 continue this trend, to a low of \$4.8 million. Decreased revenues are due to the economic slowdown being experienced in southern Nevada.

DSC operating revenue projections for Fiscal Year 2012 through Fiscal Year 2015 include projections for projects that are currently under construction. Revenues for Fiscal Year 2012 are expected to be \$5.2 million. The DSC is dedicated to frequent review and adjustment of forecasted revenues.

## Expenditures

The Fiscal Year 2012 budgeted expenditures are \$8.1 million, representing a 21.7% decrease over Fiscal Year 2011.

During Fiscal Year 2012, the DSC will evaluate its Industry Report Card that provides a snapshot of the DSC’s 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.

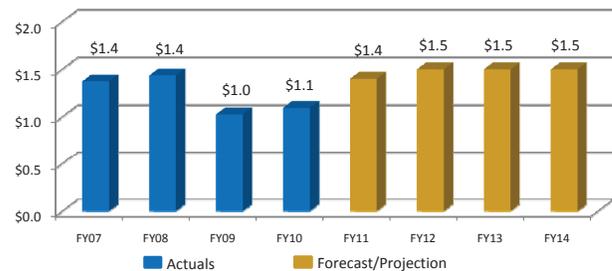
# Cultural Arts & Tourism Forecast

*The Department of Cultural Arts & Tourism Fund tracks all financial activities related to the Henderson Convention Center, the Henderson Events Plaza, the Henderson Pavilion, as well as the revenues and expenditures related to the promotion of tourism within the City.*

## Operating Revenues

Operating Revenues for Cultural Arts & Tourism are generated from ticket sales for programs held at the Henderson Pavilion, and associated space and equipment rentals at the Convention Center and Events Plaza, as well as gaming license fees. The Convention Center and Events Plaza revenue forecast for Fiscal Year 2012 reflects an increase of 20.6% compared to prior year. Pavilion ticket sales and rental revenues are projected to increase by over 3.2% as compared to Fiscal Year 2011.

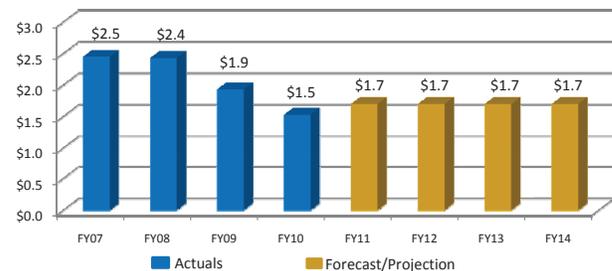
**Cultural Arts & Tourism  
Operating Revenue  
(in millions)**



## Non-Operating Revenues

Non-operating revenues are generated from earned interest and Room Taxes, which are directly related to hotel occupancy rates. Tourism in Nevada has experienced a decline over the past three years due to the national recession and other geopolitical events. Room Tax revenues for Fiscal Year 2012 are anticipated to remain consistent with the prior year.

**Cultural Arts & Tourism  
Non-Operating Revenue  
(in millions)**



## Expenditures

The Cultural Arts & Tourism Fund's expenditures are comprised of 65.5% salaries and benefits, 31.8% services and supplies, and 2.6% depreciation. Despite the marginal decline in profitability over the projection period, the cash position of the Cultural Arts & Tourism Fund is expected to remain strong over the next several years.



*A Place To Call Home*

# Performance Budget Overview

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# Performance Budget Introduction

The current Department Performance Management Plans were developed for Fiscal Year 2012. They are prepared including short-term and long-term goals. The Performance Measurement aspect of the Performance Budget has been refined and developed to assist each department in providing beneficial data to enable them to evaluate their current business processes in a more

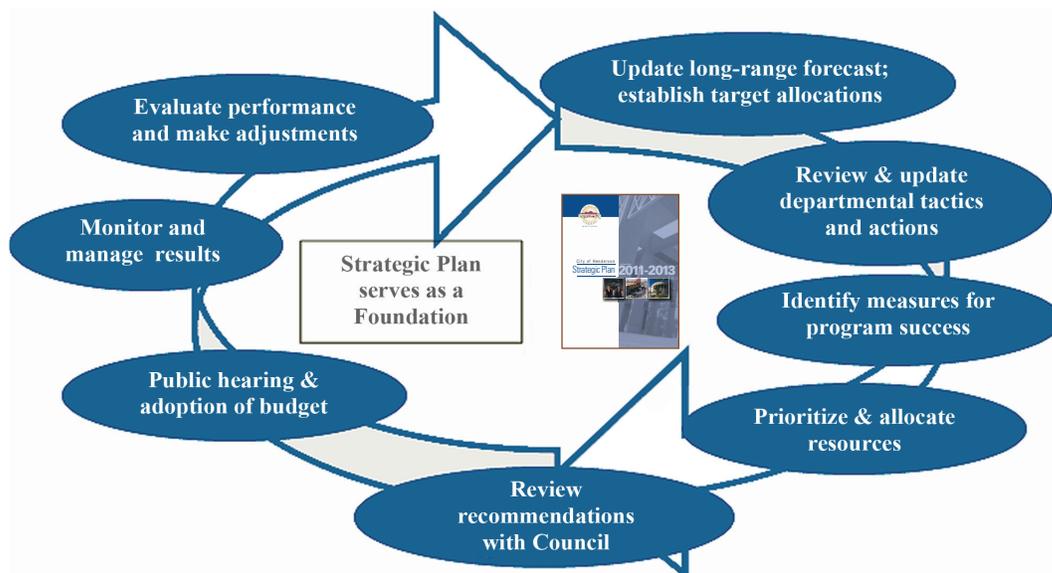
effective manner. The current performance measures are updated annually by each department.

The Strategic Plan was updated in the spring of 2010 for implementation for Fiscal Year 2011. For additional information on the Strategic Plan, refer to the Long-Range Planning Section of this document.

## Process Overview



## Annual Performance Budget Cycle



# Departments/Funding Sources

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 2012 Budget By Fund

<b>General Fund</b>	\$ 223,580,185
<b>Special Revenue Funds</b>	
Forfeited Assets Rev Fund	360,326
Grants	7,735,244
Commissary	30,000
Code Enforcement	1,000
Muni Court Admin. Fee	675,000
Sales & Use Tax	11,149,914
<b>Capital Projects Funds</b>	
Capital Replacement	5,281,196
Special Recreation	1,658,356
<b>Internal Service Funds</b>	
City Shop	13,621,741
Citywide	7,592,673
Engineering	10,164,485
Health Insurance	14,236,415
Self Insurance-Liability	2,818,675
Workmen's Compensation	6,890,664
<b>Enterprise Funds</b>	
Cultural Arts & Tourism	5,080,627
Development Services	8,051,462
Sewer	57,025,530
Water	87,166,768
<b>Redevelopment Agency</b>	7,963,978
<b>Total</b>	<b>\$471,084,239</b>
<i>Funds Not Included In This Section</i>	
Debt Service Funds	18,127,088
Gas Tax	2,531,400
Land Sales	3,510,500
Municipal Facilities	4,324,532
Park Development	1,700,000
Municipal Golf Course	3,248,785
Special Assessment Districts	1,864,451
	<b>\$35,306,756</b>
<b>Total All Funds*</b>	<b>\$506,390,995</b>

\* This total includes City funds of \$498,427,017 and Redevelopment Agency funds of \$7,963,978.

## FY 2012 Budget By Department

City Attorney's Office	\$7,226,266
City Clerk's Office	2,410,987
City Manager's Office	5,738,478
Community Development	4,708,368
Cultural Arts & Tourism	5,440,627
Economic Development	8,806,906
Finance	5,284,069
Fire	39,872,565
Human Resources	27,026,055
Information Technology	17,608,224
Mayor & City Council	745,368
Miscellaneous**	4,936,545
Municipal Court	7,896,709
Neighborhood Services	8,974,050
Parks and Recreation	36,001,252
Police	92,371,656
Public Works	51,843,816
Utilities- Water & Sewer	144,192,298
<b>Total</b>	<b>\$471,084,239</b>

\*\* These costs represent City-Wide 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 2012 Budget

## Departments & Funding Sources

Department	Fund																				
	General Fund	Forfeited Assets	Grants	Municipal Court Admin. Fee	Sales and Use Tax	Commissary Fund	Code Enforcement	Capital Replacement	Special Recreation	City Shop	Citywide	Engineering	Health Insurance	Self-Insurance Liability	Workmen's Compensation	Cultural Arts & Tourism	Development Service Center	Sewer	Water	Redevelopment	
City Attorney's Office	✓																				
City Clerk's Office	✓																✓				
City Manager's Office	✓																				
Community Development	✓																✓				
Cultural Arts & Tourism	✓								✓							✓					
Economic Development	✓																				✓
Finance	✓																				
Fire	✓																				
Human Resources	✓												✓	✓	✓						
Information Technology	✓							✓			✓										
Mayor & City Council	✓																				
Miscellaneous	✓																				
Municipal Court	✓			✓																	
Neighborhood Services	✓		✓																		
Parks and Recreation	✓								✓												
Police	✓	✓	✓		✓	✓															
Public Works	✓							✓		✓	✓						✓				
Utilities - Water & Sewer																		✓	✓		

- General Fund
- Capital Projects Funds
- Enterprise Funds
- Special Revenue Funds
- Internal Service Funds
- Redevelopment Fund

# Departmental Performance Budgets

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

## What You Will Find on Each of the Departments' Pages

- 1) **Title of Department**
- 2) **Purpose Statement**

Developed by the Department to identify the overall purpose of the department's functions as a City unit.
- 3) **Core Services**

A list and an explanatory paragraph about each of the department's cornerstone services that formulate the essence of the department.
- 4) **Organizational Chart (not titled)**

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

### Municipal Court

Purpose Statement

Our mission is to administer justice under the law, equally, impartially, and efficiently in a safe, professional environment with dignity and respect for all, to promote public safety, trust and confidence.

**Core Services**

The Henderson Municipal Court hears adjudicates and misdemeanor criminal cases that originate within the City of Henderson. Three judges preside over the Municipal Court. These judges are elected to serve for a term of six years. The core services include:

- Case Management
- Safety and Security
- Enforcement

**Case Management** is the primary service of the Court Operations Division. This division provides courtroom support to the judges and is responsible for maintaining the official records of the Court. The staff in this division coordinate public access to the Court using a variety of technologies. The staff process, manage, and distribute all monies collected by the Court.

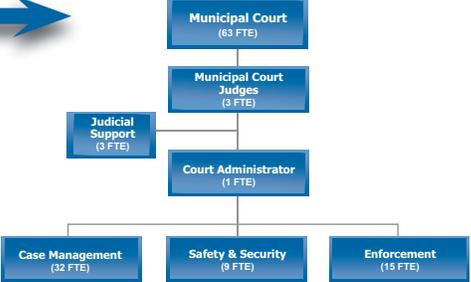
**Safety and Security** is achieved through the use of uniformed personnel throughout the Justice Facility. The Marshal Service is responsible to ensure appropriate separation of victims, witnesses, defendants, Judges, court personnel, and the public during Court proceedings and at the counter. Environmental security is maintained by the physical screenings and monitoring of all persons entering the facility.



**Enforcement** encompasses field enforcement and fine enforcement of all judicial orders. Enforcement is crucial in maintaining the integrity of Court Orders.

Key Fact

The Municipal Court began providing internet access to case information in October, 2010.



```

graph TD
    MC["Municipal Court  
(63 FTE)"] --> MJ["Municipal Court  
Judges  
(3 FTE)"]
    MC --> JS["Judicial  
Support  
(3 FTE)"]
    MJ --> CA["Court Administrator  
(1 FTE)"]
    CA --> CM["Case Management  
(32 FTE)"]
    CA --> SS["Safety & Security  
(9 FTE)"]
    CA --> EN["Enforcement  
(15 FTE)"]
            
```

City of Henderson, Nevada

5) **Past Accomplishments**

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

6) **Performance Tactics**

Key areas noted in the Performance Budgets that will be given particular attention in an effort to better serve the citizens of Henderson.

7) **Expenditures by Category/Program**

Detailed information relating to actual expenditures from Fiscal Year 2008 through Projections for Fiscal Year 2011. Includes information relating to the number of full-time employees within the departments.

8) **Financial Overview**

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

9) **Performance Measures**

Information pertaining to past and projected performance measures the department.

10) **Key Facts**

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

PERFORMANCE BUDGET

Past Accomplishments

- Implemented process improvements to provide public access to court records.
- Kicked off e-Pay project, which will allow the public to pay electronically.
- Implemented process improvements such as improved collection and enforcement efforts.
- Utilized SharePoint to improve processes for better use by other departments and green efforts by using less paper.

Performance Tactics

- Complete/implement e-Pay project, which will allow the public to pay fines online.
- Develop 5 year court technology plan.
- Implement process improvements to minimize the time a case is in the enforcement process.
- Continue to utilize opportunities in SharePoint to maximize efficiencies.

Municipal Court Expenditures by Category/Program

Category	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$4,566,269	\$4,543,418	\$4,425,948	\$4,651,900	\$225,952	5%
Employee Benefits	1,833,984	1,909,348	1,931,163	1,917,932	(13,231)	-1%
Services and Supplies	1,149,911	1,057,348	1,298,218	1,326,877	28,659	2%
Capital Outlay	106,517	19,693	49,450	-	(49,450)	-100%
<b>Total</b>	<b>\$7,656,681</b>	<b>\$7,529,807</b>	<b>\$7,704,779</b>	<b>\$7,896,709</b>	<b>\$191,930</b>	<b>2%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$6,961,157	\$6,977,758	\$6,949,349	\$7,221,709	\$272,360	4%
<b>Sub-Total General Fund</b>	<b>\$6,961,157</b>	<b>\$6,977,758</b>	<b>\$6,949,349</b>	<b>\$7,221,709</b>	<b>\$272,360</b>	<b>4%</b>
<b>Muni Court Special Revenue</b>	<b>\$695,524</b>	<b>\$552,049</b>	<b>\$755,430</b>	<b>\$675,000</b>	<b>\$(80,430)</b>	<b>-11%</b>
<b>Total</b>	<b>\$7,656,681</b>	<b>\$7,529,807</b>	<b>\$7,704,779</b>	<b>\$7,896,709</b>	<b>\$191,930</b>	<b>2%</b>
<b>Full Time Employees</b>						
General Fund	65	63	63	63	-	0%
Muni-Court Special Revenue Fund	-	-	-	-	-	N/A
<b>Total</b>	<b>65</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>-</b>	<b>0%</b>

Financial Overview

The Court has developed a 5-year technology plan to provide efficiencies for the processing of cases. This technology plan will also provide efficiencies for the City Attorney's office and Alternative Sentencing. The Court will review available funding sources to accomplish the plan's goals without using general fund support.

Key Fact

The Henderson process improvements in judicial enforcement have significantly increased the number of cases in warrant that were closed during Fiscal Year 2011.

Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Average Cost Per Case	\$149.00	\$166.00	\$165.00	\$164.00
Cost Per Capita (City of Henderson)	\$27.19	\$28.17	\$28.28	\$28.99

214 City of Henderson, Nevada

# City Attorney's Office

## Purpose Statement

*To protect the City by providing legal counsel and representation in all civil and criminal matters.*

## Core Services

- Civil
- Criminal
- Legal Administration and Support

The **Civil** division provides legal guidance and support for elected City 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 and interprets law.

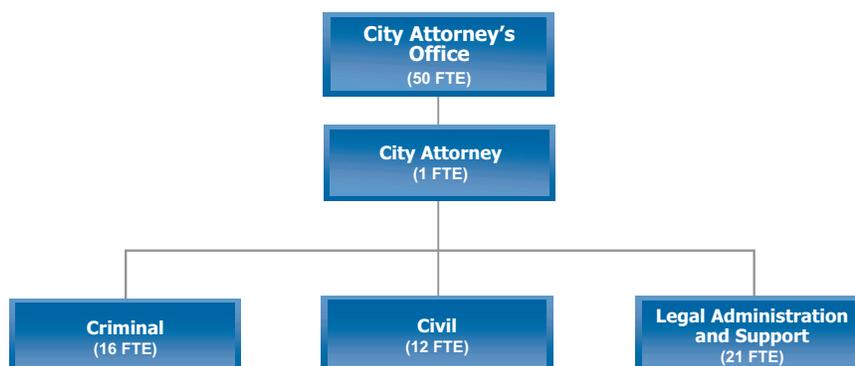
The **Criminal** division prosecutes DUIs, domestic batteries, traffic infractions, and all other adult misdemeanor crimes occurring in the City of Henderson. This office handles the forfeiture legal proceedings with regard to drug and felony cases. The Victim Advocate program is also part of the Criminal Division.

**Legal Administration and Support** enhances the quality of legal services provided to the City through para-professional support, legal secretarial support, specialized clerical work in criminal justice, and administrative management.



### Key Fact

*The Police Liaison from the City Attorney's Office provides ongoing legal updates training for Police and Animal Control.*



## Past Accomplishments

- Hosted a nationally recognized training program on testimony of police drug recognition experts at trial. This program was grant-funded and presented to all law enforcement agencies in Southern Nevada.
- Successfully resolved a number of civil litigation cases, including Sec. 1983 claims; and various land use issues, resulting in significant savings to the City of Henderson.
- Continued to offer assistance and support to victims of domestic violence through the agencies of the Henderson Coordinated Community Response (HCCR) network. HCCR was established and is managed by the Henderson City Attorney's Office – Criminal Division.
- In 2010, the City Attorney's Office generated \$467,064 both federally and locally due to prosecution of Asset Forfeiture and property seizure cases. The litigation of these cases generates substantial benefits for the HPD programs that are supported by the cash and vehicles and other property forfeited or seized.
- Prosecutors in the Criminal Division participated in several proactive crime prevention events held by the Henderson Police Department including the Annual Henderson Night Out and the Every 15 Minutes Program.
- Successfully completed over 10 years of internship and externship programs with UNLV and the Clark County Summer Business Internship. These interns and externs assisted in many ways, including the trying of traffic cases by UNLV third year law students and the assistance of victims' advocates by high school interns. This program is all done at no cost to the City.
- Assisted with remapping certain parcels at Lake Las Vegas; finding a resolution of the bonded, but uncompleted improvements; and assisted with efforts to amend the T-16 LID in a manner as to not impair the bondholder's rights.
- Negotiated with multiple parties in finalizing the Lake Las Vegas Water Agreements. Key issues included accommodation and adherence to conditions imposed by federal permits, balancing the interest of competing parties while preserving lake quality.



## Performance Tactics

- Maintain maximum prosecution efficiency in the interest of justice, and maintain the highest standard of professional legal representation.
- Coordinate with Alternative Sentencing Division to offer quality programs to reduce repeat offenses and ensure victim safety as well as defendant compliance with Court orders.
- Provide ongoing legal updates training for Police and Animal Control using the current Police Liaison position.
- Bring Continuing Legal Education in-house to train and improve attorney courtroom performance and meet CLE annual requirements, as well as improve police officer case preparation.
- Develop a system with the Police Department to effectively and efficiently handle the forfeitures in a timely manner.
- Influence legislation, participate and/or sponsor issues of legal significance at local, state, and federal levels.
- Work with local cities, counties, and other public agencies and the private and non-profit sectors to develop cooperative solutions to public needs and public safety.

## City Attorney's Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$5,417,993	\$5,024,578	\$4,746,974	\$3,998,307	\$(748,667)	-16%
Employee Benefits	1,926,648	1,783,265	2,146,377	1,469,169	(677,208)	-32%
Services and Supplies	1,720,000	1,520,663	1,936,233	1,758,790	(177,443)	-9%
Capital Outlay	-	2,644	22,356	-	(22,356)	-100%
<b>Total</b>	<b>\$9,064,641</b>	<b>\$8,331,150</b>	<b>\$8,851,940</b>	<b>\$7,226,266</b>	<b>\$(1,625,674)</b>	<b>-18%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$4,042,783	\$3,246,261	\$3,527,817	\$3,508,175	\$(19,642)	-1%
Grant Funded	182,388	186,445	193,293	205,154	11,861	6%
Alternative Sentencing	1,160,029	1,553,506	1,853,492	-	(1,853,492)	-100%
Legal Administration	2,067,518	1,948,079	1,961,703	1,927,571	(34,134)	-2%
Environmental Management	1,137,059	1,142,922	859,716	855,863	(3,853)	0%
Criminal	2,363,077	1,955,694	2,064,189	2,037,001	(27,188)	-1%
Admin Cost Reimbursement	(1,893,476)	(1,701,757)	(1,608,270)	(1,307,498)	300,772	-19%
<b>Subtotal - General Fund</b>	<b>\$9,059,378</b>	<b>\$8,331,150</b>	<b>\$8,851,940</b>	<b>\$7,226,266</b>	<b>\$(1,625,674)</b>	<b>-18%</b>
<b>Grant Fund</b>	<b>\$5,263</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Total</b>	<b>\$9,064,641</b>	<b>\$8,331,150</b>	<b>\$8,851,940</b>	<b>\$7,226,266</b>	<b>\$(1,625,674)</b>	<b>-18%</b>
<b>Full Time Employees</b>						
General Fund	69	68	66	50	(16)	-24%
<b>Total</b>	<b>69</b>	<b>68</b>	<b>66</b>	<b>50</b>	<b>(16)</b>	<b>-24%</b>

## Financial Overview

During Fiscal Year 2011, the City Attorney's office underwent organizational changes transferring an Environmental Program manager to the Utilities department and transferring a Real Estate Portfolio manager to Economic Development.

For Fiscal Year 2012, the Alternative Sentencing department (16 FTE's) was moved to the City Manager's Office, reducing the City Attorney's overall budget by approximately \$1.6 million.

### Key Fact

*Through coordination efforts of Criminal Division and Alternative Sentencing Division, of the City Manager's Office, the City offers quality programs designed to reduce repeat offenses and promote victim safety as well as defendant compliance with Court orders.*

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
% increase in misdemeanor cases opened	4.3%	5.4%	6.1%	0.2%
% increase in traffic cases opened	0.3%	-4.3%	11.0%	6.6%
Subpoenas/Summons Served	4,859	4,930	4,987	5,037
Forfeiture Cases	65	95	95	95
Contracts Reviewed or Drafted	841	N/A	N/A	N/A
Victim Advocate Contacts	4,582	4,966	4,664	4,700

# City Clerk's Office

## Purpose Statement

*To ensure the integrity of municipal governance through the administration of the electoral, legislative, and record keeping processes.*

### Core Services

- **Communications and Council Support**
- **Election Administration and Voter Services**
- **Records Management & Archive Services**
- **U.S. Passport and Public Information Resources**

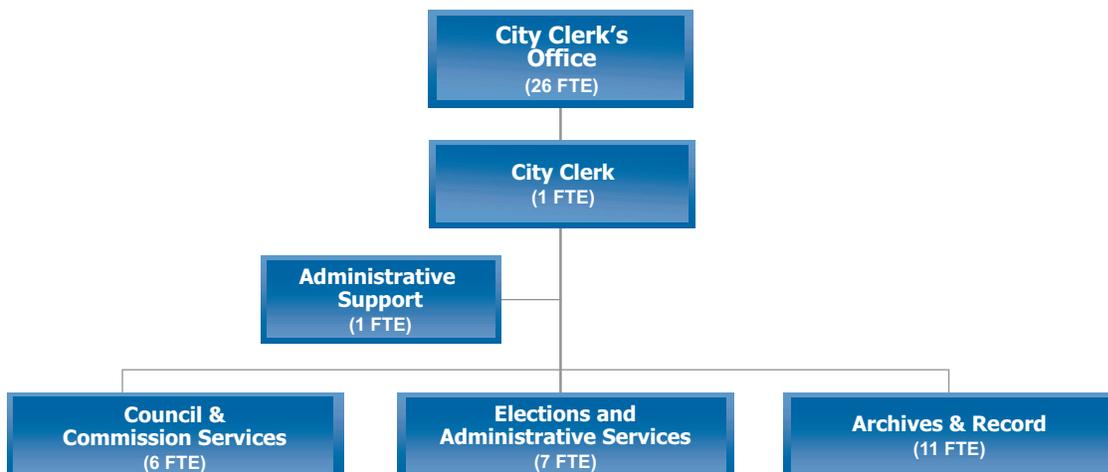
The City Clerk is appointed by the Mayor and City Council and is responsible for administration and facilitation of City Council meetings, municipal elections, City Archives, Development Services Records Center, and lobby information services in accordance with local, state, and federal regulations. The City Clerk's Office also administers a full-service passport acceptance program on behalf of the U.S. Department of State and serves as the City's municipal corporate secretary and official custodian of records.

**Communication and Council Support** facilitates the municipal legislative process through compliance with the Nevada Open Meeting Law, Henderson Municipal Code, and City Charter. Direct support to the City Council, staff, and public is provided through management of the agenda, public notice, ordinance, resolution, and municipal codification processes for the City Council and Redevelopment Agency. Administrative support is also provided to



all Citizen Advisory Boards and Commissions established by the City Council. Ongoing civic education programs are also offered through various public outreach opportunities.

**Election Administration and Voter Services** ensures municipal elections are administered in accordance with local, state, and federal regulations (NRS Chapter 293, The Voter Rights Act, and The Help America Vote Act). Civic education programs and convenient voting opportunities are provided throughout the community promoting voter education and participation while preserving the integrity of the election process.

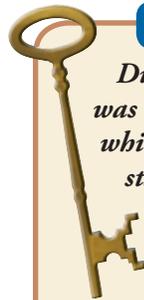


Records Management and Archive Services ensures that public records are managed and made accessible to the public in accordance with federal, state, and City regulations. Policies and procedures have been developed and implemented for the effective and efficient management of municipal records, including

### Past Accomplishments

- The Council Chambers audio/visual hardware underwent a substantial upgrade to improve meeting transparency by enhancing the presentation and recording reliability. The upgrades include new high-definition cameras, monitors, and microphones enabling a robust and reliable framework for future web streaming of meetings.
- The Office of the City Clerk hosted the 64th Annual International Institute of Municipal Clerks' Conference. Attendees had the opportunity to participate in 42 concurrent sessions, 12 academy sessions, four general sessions, and two Athenian dialogues. The acclaimed four-day educational retreat attracted 773 clerks, speakers and vendors including 131 first-timers and 54 international guests – a highly impressive feat during the current economic downturn. One hundred percent of attendees found the conference beneficial; and 97 percent found the conference well designed.
- The 1,422 page Henderson Municipal Code (HMC) was reformatted to enhance a user-friendly format. Additionally, the hard copy distribution was decreased from 100 to 33 supporting the City's sustainability efforts, drastically reducing print and mailing costs for the City Clerk's office.
- The Office of the City Clerk passport acceptance program scored "outstanding with no recommendations," when the U.S. Department of State conducted an official quality assurance inspection. This is the highest achievable rating and is rarely awarded.
- Implemented interim records storage solution utilizing existing space in the basement of city hall adjacent to the current city records center, accommodating over 2,000 boxes and fulfilling city storage needs for approximately 8-10 years.

### Key Fact



*During the 2011 election cycle, \$140,000 was saved in an effort to reduce election costs while continuing to comply with federal and state laws by decreasing Vote Center sites from 15 to 12, conservatively adjusting staffing and equipment levels, and reducing printing costs. The elections administration has carefully scrutinized each election budget since 2007.*

archives services for the preservation of historical and permanent records, microfilming services, digital imaging, and records storage for inactive records and reference resources.

U.S. Passport and Public Information Resources ensures optimal customer service through coordination of standardized citywide lobby information. Full-service United States passport acceptance is also provided along with various official services, including: lobbyist registration, public bid openings, lien releases, certification services, oath administration, and public notary services. Marriage services, fictitious firm name filing, and notary bond filing are offered in the City Clerk's office in partnership with the Clark County Clerk's office.

### Performance Tactics

- Revise the City charter to reflect all bills passed during the 2011 legislative session.
- Establish citywide Vital Records Plan in conjunction with update to the City's All-Hazard Emergency Operations Plan.
- Implement agenda management software to streamline agenda item routing and support the new audio/visual hardware, enabling future webcasts of future Council Meetings.
- Develop and implement electronic campaign report filing for elected officials.
- Create single point of public access to current and historical records including contracts, agreements, ordinances, resolutions, permits, etc.
- Develop and implement a plan for a long-term records storage solution.

## City Clerk's Office Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$1,509,575	\$1,607,510	\$1,310,636	\$1,398,348	\$87,712	7%
Employee Benefits	550,326	554,190	542,744	571,031	28,287	5%
Services and Supplies	825,356	257,540	530,804	441,608	(89,196)	-17%
Capital Outlay	-	7,500	-	-	-	N/A
<b>Total</b>	<b>\$2,885,257</b>	<b>\$2,426,740</b>	<b>\$2,384,184</b>	<b>\$2,410,987</b>	<b>\$26,803</b>	<b>1%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$2,580,509	\$2,571,297	\$2,130,900	\$2,425,458	\$294,558	14%
Elections	397,847	119	362,673	7,673	(355,000)	-98%
Passports	13,227	6,357	6,405	-	(6,405)	-100%
Admin Cost Reimbursement	(813,780)	(652,107)	(652,894)	(499,192)	153,702	-24%
<b>Subtotal General Fund</b>	<b>\$2,177,803</b>	<b>\$1,925,666</b>	<b>\$1,847,084</b>	<b>\$1,933,939</b>	<b>\$86,855</b>	<b>5%</b>
<b>Development Services Fund</b>	<b>\$707,454</b>	<b>\$501,074</b>	<b>\$537,100</b>	<b>\$477,048</b>	<b>(\$60,052)</b>	<b>-11%</b>
<b>Total</b>	<b>\$2,885,257</b>	<b>\$2,426,740</b>	<b>\$2,384,184</b>	<b>\$2,410,987</b>	<b>\$26,803</b>	<b>1%</b>
<b>Full Time Employees</b>						
General Fund	22	22	22	22	-	0%
DSC - City Clerk	7	4	4	4	-	0%
<b>Total</b>	<b>29</b>	<b>26</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The City Clerk's election budget fluctuates significantly between years due to Municipal, Primary and General Elections. Fiscal Year 2012 will not be an election year. The Fiscal Year 2012 budget includes funds for the implementation of a new agenda management system that will assist in improving and streamlining the City Council agenda process.

### Key Fact

*The Henderson Libraries' Digital Collection webpage received more than 700 hits in its first month, April 2011. Henderson's founding documents, historical records, archived editions of the Henderson Home News and 5,000 associated photographs are viewable at: [mypubliclibrary.com](http://mypubliclibrary.com). The site was created in partnership with the Henderson District Public Library, UNLV Special Collections, Clark County Heritage Museum, and Office of the City Clerk.*

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Total number of registered voters vs. voter turnout (municipal)	14.65%	N/A	12.24%	N/A
# of lobby information interactions	50,021	49,388	45,802	41,221
# of passport applications processed	1,669	1,438	1,046	941
# of records requests	3,152	2,731	2,767	2,800
# of hours transcribing minutes	897.65	664.50	672.50	668.00
# of agenda items heard by council	1,690	1,334	1,246	1,290
# of plans processed by the DSC	4,765	2,795	2,838	3,100

# City Manager's Office

## Purpose Statement

*To provide strategic leadership to the City of Henderson organization and promote the vision and priorities of the City Council.*

### Core Services

- City Management Services
- Internal Audit
- Intergovernmental Relations
- Communications and Council Support
  - Public Information Office
  - Graphics
  - Printing
  - Messenger Services
- Alternative Sentencing
- Economic Development / Redevelopment\*
- Neighborhood Services\*

*\*These areas report to the City Manager's Office. Additional information provided in this section of the document.*

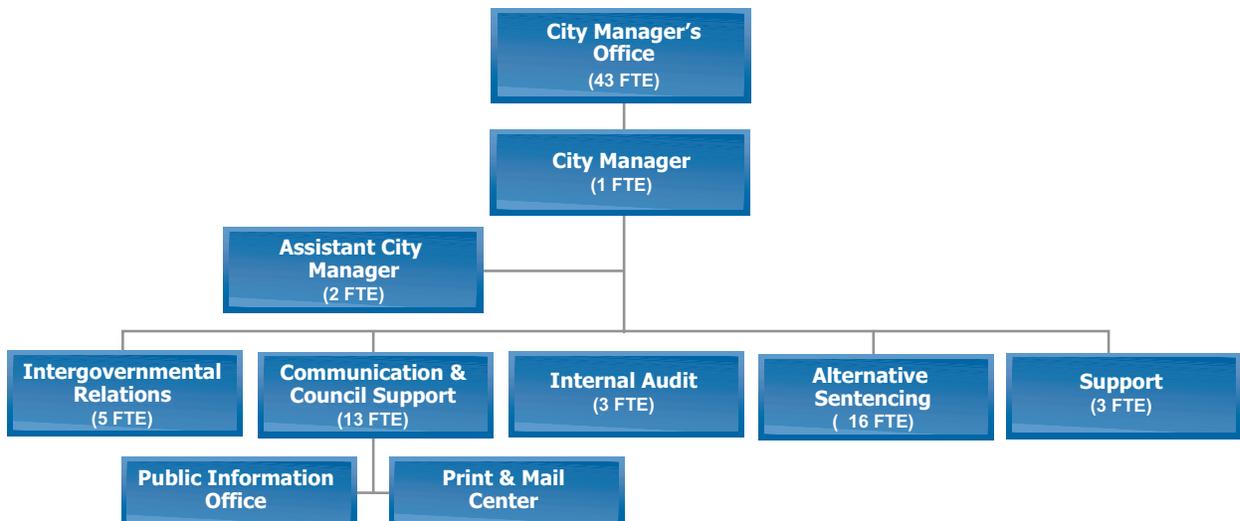


Henderson City Hall

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

**City Management Services** incorporates both organizational leadership and organizational advocacy. Organizational leadership involves the direction of internal management and oversight for the implementation of policies, goals and strategies established by the Mayor and City Council. The City

Manager's Office works to ensure interdepartmental coordination; increase the capacity of the organization to meet the growing needs of the community; and coordinates and prioritizes departmental business tactics. Organizational advocacy is directing and supporting external management issues. The City Manager's Office supports the Mayor and Council as they serve on regional boards (such as the Southern Nevada Regional Planning Coalition, Regional Flood Control, Regional Transportation Commission, etc.) and in negotiations with other governmental agencies.



**Internal Audit** is responsible for planning and conducting financial and operational audits, as well as providing management support/non-audit services. Internal audits are independent, objective assurance and consulting activities designed to add value and improve City operations.

**Intergovernmental Relations** serves as the City's chief lobbyist and is responsible for representing the City's interests with other governmental and non-governmental agencies at the local, regional, state and national levels.

**Communications and Council Support** serves as spokesperson for the City Manager's Office and City organization. The office is responsible for communication during emergencies, media relations, graphic arts, printing and messenger services, community research and analysis, community outreach, and professional communications support to City departments. Additionally, the office provides administrative and clerical support to the Mayor and Council offices.

**Alternative Sentencing** concentrates on the supervision of offenders ordered to specific sentencing conditions by the Henderson Municipal Court. Alternative Sentencing staff use various methods to supervise these offenders. The program focuses on victim safety, immediate accountability and the opportunity to rehabilitate every offender. This division offers a number of educational/instructional programs including a state licensed DUI program, traffic safety classes, anger management classes, substance abuse counseling, in addition to conducting chemical dependency assessments as ordered by the court.

## Resident Survey Efforts

The City of Henderson continues to conduct resident surveys as part of the City's ongoing commitment to citizen input. We participate in the ICMA National Citizens Survey and conduct Community Assessment Surveys (CAS). These surveys allow the City to analyze trends in residents' quality of life as well as needs. They also gauge the levels of satisfaction of services and programs offered to Henderson citizens.

CAS surveys were conducted in November and December 2010. Random samples of 3,000 households were selected to participate and 1,028 surveys were completed. This survey asked residents to rate how

various community and City services are meeting citizens' needs.

The trends show that 96% of residents rated their quality of life as being somewhat satisfied or very satisfied, with 8 out of 10 residents believing the quality of life in Henderson will be better in the future or stay about the same. Residents rated City satisfaction levels consistently high in the surveys. Nine out of 10 residents gauged their satisfaction levels as somewhat satisfied or very satisfied when rating the quality levels of City of Henderson services.

## City Services That Ranked High In Importance & Satisfaction

- *Fire services*
- *Quality of life*
- *Ambulance or emergency medical services*
- *Quality of City parks/recreation program services*
- *Election & voter registration process*
- *Quality of services provided by City*
- *Water and wastewater services*
- *Opportunities to attend cultural activities*
- *Police Services*
- *Planning and layout of the City*

## Customer Service

In the citizen survey, City employees were also graded on various aspects of customer service contacts. Among residents who interacted with the City, 9 out of 10 respondents rated their overall impression of City employees as good or excellent.

## Resident's Top Issues

Residents identified the management of city government finances as the top issue confronting Henderson.

## Ongoing Survey Efforts

The City will conduct a comprehensive community survey in 2012 to continue to gauge levels of satisfaction among our residents.

## Past Accomplishments

- Established the financial strategy team to regularly monitor and recommend changes in the City's financial plan.
- Successfully reduced the city workforce by 15% in non-public safety positions.
- Conducted strategic planning workshop with mid-level managers from across the organization. Participation included city council and senior leadership team.
- Developed Strategic Planning and Living the Values web pages that allows for citywide communication of information and updates on the progress of the city's strategic plan.
- Implemented social media communication tools including YouTube, Twitter and Facebook, and mobile communication iPhone application for Contact Henderson.
- Conducted 2009 Community Assessment Survey to trend resident satisfaction and needs with City services, providing a policy-making tool to aid in decisions on possible service cuts.
- Helped complete final conveyance of the 502-acre Limited Transition Area from the Bureau of Land Management. The City can now proceed with attracting industrial and other large employers in need of campus-sized parcels for business expansions.
- Completed and submitted the AB 494 consolidation report to the Legislative Counsel Bureau. This is a 189-page joint report with our sister jurisdictions informing the Legislature of southern Nevada local government consolidation efforts. The report may be acted upon in the 2011 Nevada State Legislature.
- Developed a House Arrest program to provide an alternative to offenders in serving their court ordered sentence.

## Performance Tactics

- Ongoing review and enhancement of the city's Strategic Plan to include briefing of new councilperson, quarterly and semi-annual progress reviews, and integration into the annual budget development process and employee performance review process.
- Enhance the city's safety program by incorporating a citywide program.
- Expand the number of community partners and work locations for offenders to complete community service.
- Implement fee statement process for offenders in the alternative sentencing programs.
- Enhance and improve existing programs and resources for offenders in alternative sentencing programs.
- Develop citizen outreach initiatives.
- Research and develop new electronic options of communication including social media.
- Increase constituent communications and customer service offered through Contact Henderson.
- Work to strategically promote City service and essential public information.
- Enhance communication strategies to support effective internal employee communication.
- Develop quality assurance plan for the internal audit function.
- Review and analyze citywide policies and procedures relating to accountability and transparency.
- Pursue funding for traveling art and cultural exhibits in order to strengthen and provide accessibility to art and cultural programs.
- Facilitate meetings and communications between local, city and state business and our Congressional delegation to entice local business growth and expansion.
- Work to strategically promote City service and essential public information.

## City Manager's Office Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$1,521,109	\$1,370,630	\$1,891,611	\$3,204,805	\$1,313,194	69%
Employee Benefits	520,683	517,932	671,101	1,219,071	547,970	82%
Services and Supplies	681,208	498,789	863,508	1,314,602	451,094	52%
Capital Outlay	-	-	-	-	-	N/A
<b>Total</b>	<b>\$2,723,000</b>	<b>\$2,387,351</b>	<b>\$3,426,220</b>	<b>\$5,738,478</b>	<b>\$2,312,258</b>	<b>67%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,527,572	\$1,019,964	\$1,172,973	\$1,278,896	\$105,923	9%
PIO/Research	1,252,115	943,756	1,281,185	1,393,164	111,979	9%
Intergovernmental	1,009,646	900,730	869,130	933,960	64,830	7%
Print & Mail Center	-	368,449	902,834	977,230	74,396	8%
Internal Audit	-	62,289	172,516	177,608	5,092	3%
Alternative Sentencing	-	-	-	1,940,482	1,940,482	100%
Admin Cost Reimbursement	(1,066,333)	(907,837)	(972,418)	(962,862)	9,556	-1%
<b>Total</b>	<b>\$2,723,000</b>	<b>\$2,387,351</b>	<b>\$3,426,220</b>	<b>\$5,738,478</b>	<b>\$2,312,258</b>	<b>67%</b>
<b>Full Time Employees</b>						
General Fund	19	26	27	43	16	59%
<b>Total</b>	<b>19</b>	<b>26</b>	<b>27</b>	<b>43</b>	<b>16</b>	<b>59%</b>

## Financial Overview

The city successfully implemented more than \$105 million dollars in cost cutting strategies including the implementation of first and second tier efficiency cuts. A 5-year financial plan has been developed and implemented in order to stabilize the General fund and Development Services Center fund as a result of the continued economic downturn. The plan is monitored and updated based on changing economic conditions.

Beginning in Fiscal Year 2012, Alternative Sentencing now reports to the City Manager's Office. Alternative Sentencing includes the addition of 16 employees that formerly reported to the City Attorney's office.

### Key Fact

*Henderson continues to have one of the lowest property tax rates in the Las Vegas metropolitan area, as well as the State of Nevada.*

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
% of residents that rate the overall quality of life in Henderson as good or excellent	95%	96%	92%	94%
% of residents that rate Henderson as a good or excellent place to live	N/A	97%	90%	92%
% of residents that rate overall quality of City services as good or excellent	90%	93%	88%	90%
% of residents that rate the overall impression of their most recent contact with City employees as good or excellent	80%	88%	82%	84%

# Community Development

## Purpose Statement

*To partner with the community to plan and promote a vibrant, balanced and cohesive city for today and tomorrow.*

### Core Services

- Entitlements
- Development Services
- Long Range Planning
- Regional Collaboration
- Demographic Services
- GIS

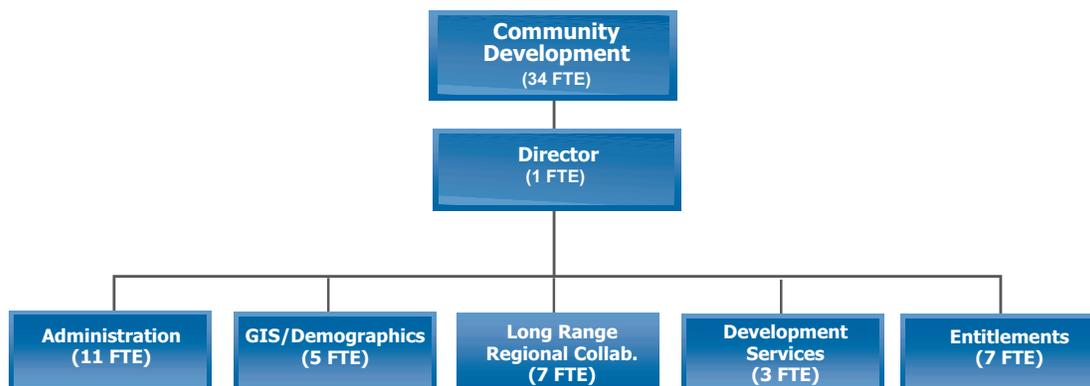
**Entitlements** Oversees all stages of development applications from the concept plan through final entitlement approval. Current Planning coordinates the Development Review Committee which works with internal and external departments, applicants and customers on their entitlement projects. This group works with the development community, residents, and property owners to collaborate and provide recommendations to the Planning Commission and City Council. The team is responsible for the coordination of Planning Commission meetings, Development Agreements, public meetings and workshops. Staff performs analysis of future projects and negotiates with developers to ensure the highest quality of development for the City. They answer customer inquiries with regards to zoning information, development applications, and development code compliance.

**Development Services** The team is responsible for reviewing building permits, sign permits, wall permits, accessory permits and civil improvement permit



review for compliance with the Development Code and Entitlement applications. They are the lead group for reviewing map applications, address parcels and commercial/industrial developments. As part of the final process in development of property, they are involved with inspections for compliance with city codes, including commercial, industrial and multifamily developments, cell tower facilities, landscaping and certificate of occupancy permits.

**Long-Range Planning** Staff works with our community stakeholders, including residents, developers, city department, elected and appointed officials to create and implement a vision for the community's future. To implement this future vision, staff works with all





impacted stakeholders to create the policies and plans to address current and future community needs.

**Regional Collaboration** Requires leadership in working with other local entities to address issues that cross jurisdictional boundaries and have impacts across the Las Vegas valley. City staff coordinates much of this work under the auspices of the Southern Nevada Regional Planning Coalition (SNRPC).

**Demographic Services** Prepares population estimates and forecasts, conducts analyses in support of a wide range of projects, and maintains demographic data from a variety of sources.

**GIS** Supports the activities and decision making of City departments through spatial analysis, maintaining numerous data sets, and preparing a variety of standard and custom exhibits. They also support outreach and communication with the public by producing a wide array of products.



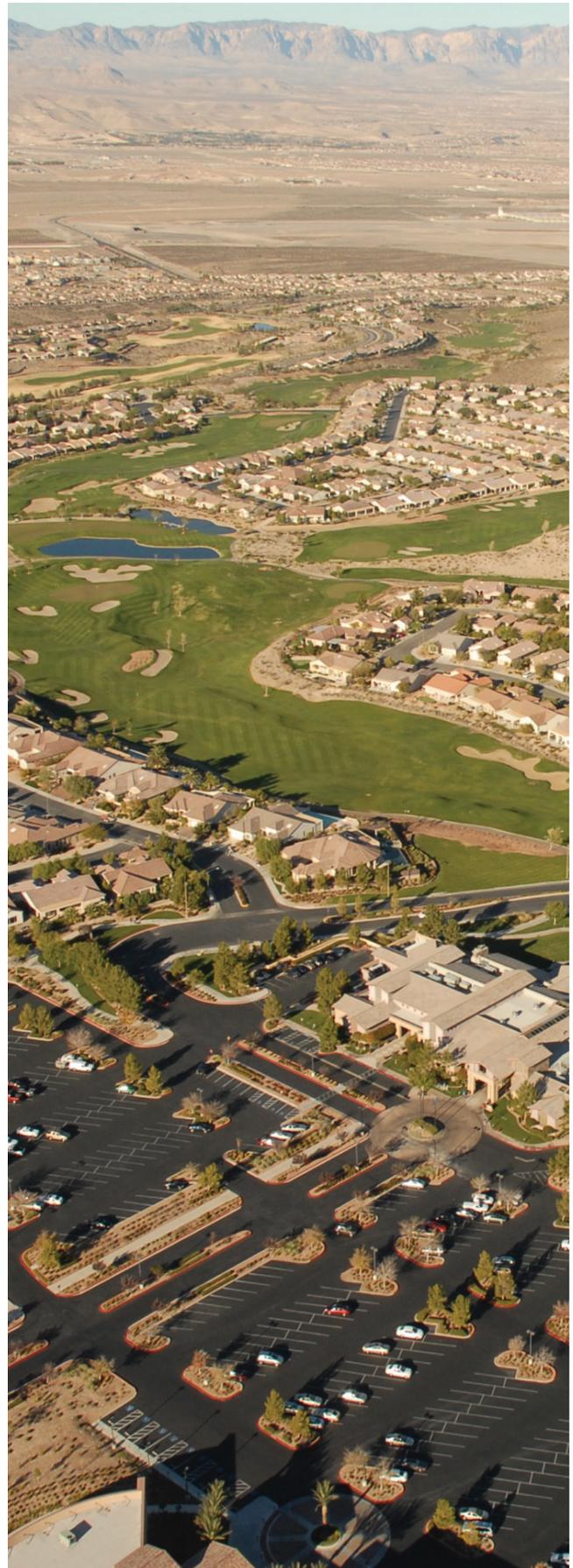
Open House

## Past Accomplishments

- Received highly sought after “HUD Preferred Status”, granted to a select group of cities nationwide. This status significantly increases our ability to leverage federal grant opportunities.
- Created online submittal process for various entitlement applications.
- Completed the 2010 Census data collection and analysis.
- Completed the Master Plan Overlay and Design Guidelines for the Limited Transition Area (LTA).
- Completed the Nevada State College Campus Master Plan.
- Created Development Agreement process to ensure transparency and interdepartmental coordination.
- Implemented Enhanced Residential Recycling pilot program for 25,000 homes and increased recycling rate from 6% to 25%.
- Created the region’s first Council approved Baseline Inventory of gas emissions from the community and municipal operations.
- Reactivated the Citizen’s Advisory Committee to address sustainability issues for the Mayor and Council and facilitated their 2011 work plan.
- Lead development of regional Urban-Wildlife Interface Design Guidelines to establish a minimum standard for new development to ensure protection of adjacent undisturbed land.
- Lead the regional efforts to add Sustainability and School elements and update Conservation and Infill elements for SNRPC’s Regional Policy Plan.
- Amended the SNPLMA selection criteria to ensure fair competition between traditional parks projects in urbanized areas and open space preservation in rural areas.
- Coordinated the SNPLMA round 12 internal nomination processes and received #1 ranking for funding I-215 Trail to complete gaps and improve connectivity.

## Performance Tactics

- Implement the premier Community Development Department initiative.
- Promote Healthy Communities and leverage “Preferred Status” HUD designation through land-use and transportation initiatives.
- Amend the Multiple Species Habitat Committee Permit to ensure balancing city’s future growth needs and protection of natural habitat.
- Evaluation and update Desert Edge Design Guidelines.
- Evaluate and update the West Henderson Plan to ensure regional compatibility and address changes in future growth trends.
- Complete analysis of Comprehensive Plan implementation and identify future long range plans.
- Facilitate an interdepartmental development agreement review process for Union Village.
- Facilitate Green Team and Executive Steering Committee’s review and update of the Sustainability Action Plan.
- Continue to facilitate the Citizen’s Advisory Committee and support their Sustainability outreach and engagement efforts.
- Partner with solid waste provider to implement single stream residential recycling.
- Identify programs that foster a conservation and stewardship ethic throughout our community.
- Increase the use of renewable energy throughout our community.
- Establish Henderson as a leader in regional planning collaboration and initiatives.
- Evaluate opportunities to streamline customer access to on-line information and applications.



## Community Development Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$4,305,795	\$2,933,036	\$2,772,026	\$2,998,891	\$226,865	8%
Employee Benefits	1,584,813	1,043,248	1,026,605	1,148,136	121,531	12%
Services and Supplies	5,178,072	575,004	417,570	561,341	143,771	34%
Interest Expense	865,314	-	-	-	-	N/A
Principal Retirement	540,000	-	-	-	-	N/A
<b>Total</b>	<b>\$12,473,994</b>	<b>\$4,551,288</b>	<b>\$4,216,201</b>	<b>\$4,708,368</b>	<b>\$492,167</b>	<b>12%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,556,340	\$1,337,678	\$1,451,853	\$1,724,750	\$272,897	19%
Regional Planning	30,656	-	51,000	51,000	-	0%
Property Management	575,050	184,060	-	-	-	N/A
Club Ride	1,142	38	38	38	-	0%
Planning Commission	17,204	12,456	19,173	19,173	-	0%
Current Planning	1,444,123	1,236,803	1,161,264	1,246,896	85,632	7%
Long Range Planning	1,405,426	1,371,832	1,176,080	1,305,782	129,702	11%
<b>Subtotal General Fund</b>	<b>\$5,029,941</b>	<b>\$4,142,867</b>	<b>\$3,859,408</b>	<b>\$4,347,639</b>	<b>\$488,231</b>	<b>13%</b>
<b>Development Services Fund</b>	<b>\$636,542</b>	<b>\$408,421</b>	<b>\$356,793</b>	<b>\$360,729</b>	<b>\$3,936</b>	<b>1%</b>
<b>Grants Special Revenue Fund</b>	<b>\$909,484</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Redevelopment</b>	<b>\$5,898,027</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Total</b>	<b>\$12,473,994</b>	<b>\$4,551,288</b>	<b>\$4,216,201</b>	<b>\$4,708,368</b>	<b>\$492,167</b>	<b>12%</b>
<b>Full Time Employees</b>						
General Fund	38	33	31	31	-	0%
DSC - Community Development	7	3	3	3	-	0%
Redevelopment	10	-	-	-	-	0%
<b>Total</b>	<b>55</b>	<b>36</b>	<b>34</b>	<b>34</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The Community Development department reduced their staff complement by 2 employees during Fiscal Year 2011, and anticipates services to remain steady during Fiscal Year 2012.

### Key Fact

*In 2010, the City of Henderson received the DeBoer State Award for the Development Code.*

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Entitlements	4,130	3,811	3,625	N/A
DSC Permits	3,809	3,663	3,898	N/A
DSC Inspections	982	631	322	N/A
DSC Front Counter	3,764	2,592	2,529	N/A

# Cultural Arts & Tourism

## Purpose Statement

*The City of Henderson Department of Cultural Arts and Tourism is dedicated to creating and promoting innovative events, entertainment, programming and venues that celebrate diverse cultural arts, enhance tourism, involve and serve the community, and enrich the economic and cultural fabric of Henderson.*

## Core Services

- **Convention Center**
- **Cultural Arts**
- **Special Events**
- **Pavilion**
- **Tourism**

The City of Henderson Department of Cultural Arts & Tourism provides high quality cultural arts programs including performing arts, traveling exhibitions, arts education programs, public art, as well as produce several cultural publications. The Department also hosts over 11 signature annual events including the Silverman Triathlon, St. Patrick's Day Celebration, Super Run Classic Car Show, Shakespeare in the Park, and the Fourth of July Celebration.

The Department manages several venues for a wide range of programs and events. These venues include:

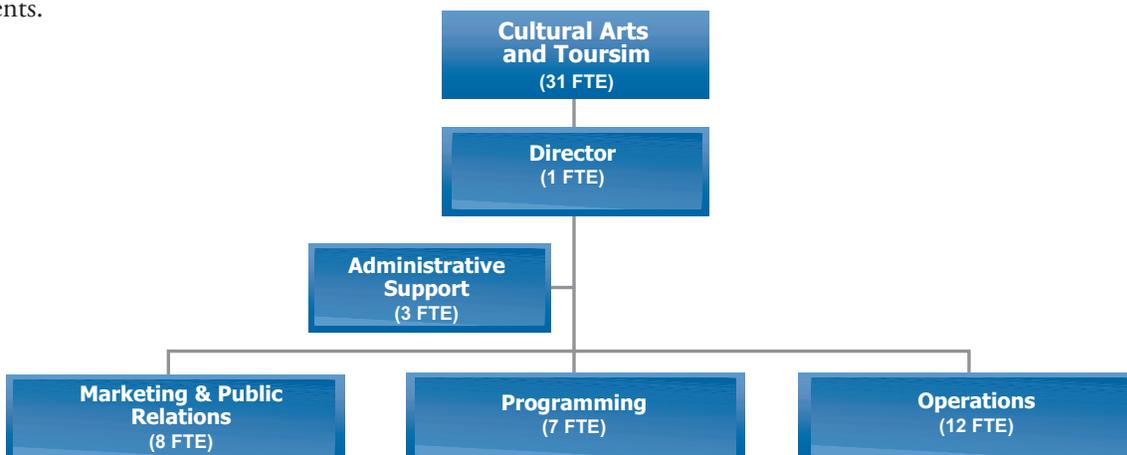
- Henderson Convention Center - 13,800 square-foot of meeting space and hosts nearly 500 events annually.
- Henderson Events Plaza - 60,000 square-foot of programmable space. Houses citywide signature events and is also rented for public and private events.



The Henderson Pavilion

- Henderson Amphitheater - outdoor intimate performing arts venue with seating up to 400.
- Henderson Pavilion - 2,500 seat state-of-the-art venue for visual and performing arts and hosts nearly 50 events annually.

The Department also promotes Henderson as a world-class leisure and meetings destination. Henderson has over 4,000 rooms citywide, several challenging golf courses and excellent visitor attractions.



In 2010, Henderson hotels generated more than 880,000 room nights citywide. Additionally, there were a total of over 521,000 visitors who stayed in Henderson, collectively generating over \$227 million in non-gaming economic impact to the local economy. World class resorts such as Loews at Lake Las Vegas, Ravella at Lake Las Vegas, Green Valley Ranch Resort and the M Resort all call Henderson home.

The websites: HendersonLive.com and VisitHenderson.com are both managed by the Department of Cultural Arts & Tourism. All of the exciting programs and events are listed on HendersonLive.com in addition to information on the cultural offerings of Henderson. VisitHenderson.com provides all the visitor information on Destination Henderson. Hotel and golf reservations can be made on the site as well as contact information for all hotels and visitor attractions.



#### Key Fact

*Henderson was chosen over Abu Dhabi (AUE) and Munich (Germany) by the World Tenpin Bowling Association to host the 2013 WTBA World Championships. The event will attract more than 2,000 bowlers, spectators and staff to Henderson.*



Henderson Pavilion: Lee Greenwood concert



Henderson Events Plaza

### Past Accomplishments

- Hosted 35 performing arts and arts education programs, with over 18,600 attendees.
- The Ends of Earth: From Polar Bears to Penguins, in conjunction with the Henderson Space & Science Center & Science North, was featured at the Galleria at Sunset. There were over 25,000 attendees to the exhibit.
- Partnered with Target to produce ArtBeat, a seasonal performing arts series at the Henderson Events Plaza, attracting over 6,200 attendees.
- Hosted 11 signature/annual events with over 342,000 attendees and garnering over \$10 million in economic impact.
- Henderson hotels generated more than 880,000 room nights with an average daily room rate of \$85.38. There were over 521,000 visitors who stayed in Henderson, collectively generating over \$220 million in economic impact for the local economy.
- Henderson was chosen as the host destination for several widely recognized events. Some of which include the 2011 Ironman World Championship 70.3, the 2011 International Triathlon Union World Championship, and the 2012 US Open Synchronized Swimming competition.
- The Convention Center hosted over 500 functions, with nearly 130,000 people in attendance and generated over \$300,000 in revenues.
- The Pavilion hosted 42 events, with nearly 75,000 attendees and generated over \$157,000 in revenues.



Ballet

### Performance Tactics

- Continue to work with Henderson Space and Science Center Board of Directors to develop the Henderson Space and Science Center.
- Present diverse and innovative City-programmed concerts and events, and pursue public/private partnership opportunities to increase utilization of all Cultural Arts & Tourism facilities.
- Develop arts residency programs in collaboration with progressive artists to provide arts education at local schools.
- Host unique and high-quality traveling art exhibits.
- Target the following niche markets: (1) Develop eco-tourism programs to attract the adventure tourism market. (2) Target national event promoters to heighten utilization of Henderson Events Plaza. (3) Attract space and science themed conventions and conferences. (4) Leverage Henderson sport amenities by attracting national sporting groups/teams to Henderson.

## Cultural Arts & Tourism Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$2,406,384	\$2,157,927	\$2,299,429	\$2,410,689	\$111,260	5%
Employee Benefits	828,962	714,726	772,016	917,904	145,888	19%
Services and Supplies	2,138,729	1,932,451	2,470,978	1,978,050	(492,928)	-20%
Depreciation	134,733	133,984	150,000	133,984	(16,016)	-11%
<b>Total</b>	<b>\$5,508,808</b>	<b>\$4,939,088</b>	<b>\$5,692,423</b>	<b>\$5,440,627</b>	<b>\$(251,796)</b>	<b>-4%</b>
<b>Program</b>						
<b>Cultural Arts &amp; Tourism Fund</b>						
Administration	\$1,182,322	\$911,133	\$914,810	\$1,140,627	\$ 225,817	25%
Sales & Marketing	1,239,737	1,132,742	1,188,452	1,162,179	(26,273)	-2%
Downtown	-	29,984	290,000	-	(290,000)	-100%
Grants	66,899	36,539	33,039	-	(33,039)	-100%
Tourism	75,947	85,835	90,680	90,600	(80)	0%
Cultural Arts & Special Events	963,841	944,557	1,192,083	1,133,302	(58,781)	-5%
Facilities	1,286,488	1,226,408	1,184,586	1,222,714	38,128	3%
Pavilion	240,337	203,677	320,773	331,205	10,432	3%
<b>Subtotal Cultural Arts Fund</b>	<b>\$5,055,571</b>	<b>\$4,570,875</b>	<b>\$5,214,423</b>	<b>\$5,080,627</b>	<b>(\$133,796)</b>	<b>-3%</b>
<b>Special Recreation Fund</b>	<b>\$ 453,237</b>	<b>\$368,213</b>	<b>\$478,000</b>	<b>\$360,000</b>	<b>(\$118,000)</b>	<b>-25%</b>
<b>Total</b>	<b>\$5,508,808</b>	<b>\$4,939,088</b>	<b>\$5,692,423</b>	<b>\$5,440,627</b>	<b>\$(251,796)</b>	<b>-4%</b>
<b>Full Time Employees</b>						
Cultural Arts & Tourism	35	31	31	31	-	0%
<b>Total</b>	<b>35</b>	<b>31</b>	<b>31</b>	<b>31</b>	<b>-</b>	<b>0%</b>

## Financial Overview

Through successful outreach of grants and sponsorships with community partners, the Department of Cultural Arts & Tourism continues to provide the same level of quality programs, events & outreach it has historically.



Salsa Tasting

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Convention Center Functions	470	500	530	N/A
City-wide visitor volume	496,733	521,047	546,000	N/A
City-wide occupancy	59.9%	62.7%	65.6%	N/A
City-wide room nights	845,369	886,747	546,000	N/A
City-wide Average Daily Rate (ADR)	\$99.87	\$85.38	\$85.00	N/A

# Development Services Center

## Purpose Statement

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

### Core Services

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

*The Development Services Center (DSC) is no longer a stand-alone department; it is comprised of personnel from several departments. It is shown in this section to provide consolidated information on this important City function.*

The Development Services Center (DSC) is a centralized, one-stop location to coordinate the development process for the City of Henderson customers. The budget information in this section reflects operating revenues and expenses. NRS 354.59891 provides for the creation and operating guidelines for this Enterprise Fund.

The types of revenues collected in the DSC include: building permit fees, plan check fees, certificate of



DSC Lobby

occupancy fees, hydrology study review fees, plan review charges, civil engineering fees, traffic study review fees, grading permit fees, inspection fees, fire prevention fees, and records management fees.

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



**Permit Intake and Issuance** begins with accepting customer applications and submitted plans to start the permitting process. Applications are then pre-screened to assure they are complete and ready for review. Once the plan review process is complete, Permit Technicians calculate fees and issue the permit.

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

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

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



## Development Services Center Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$8,872,290	\$4,955,914	\$897,998	\$499,039	\$(398,959)	-44%
Employee Benefits	3,080,785	1,807,233	332,755	194,327	(138,428)	-42%
Services and Supplies	6,942,491	3,395,493	1,620,045	1,336,434	(283,611)	-18%
Depreciation	174,162	177,218	190,189	178,000	(12,189)	-6%
<b>Total</b>	<b>\$19,069,728</b>	<b>\$10,335,858</b>	<b>\$3,040,987</b>	<b>\$2,207,800</b>	<b>\$(833,187)</b>	<b>-27%</b>
<b>Program</b>						
<b>DSC Enterprise Fund</b>						
DSC - Administration	\$78,040	\$228,147	\$ -	\$ -	\$ -	N/A
DSC - Enterprise Wide	711,499	558,273	-	-	-	N/A
Building & Fire Safety						
Administration	1,271,070	1,130,176	-	-	-	N/A
Plans Check	1,586,390	1,041,058	-	-	-	N/A
Building Permits	1,086,355	545,866	-	-	-	N/A
Fire Safety Inspections	1,285,656	691,022	-	-	-	N/A
Fire Safety Plans Exam	847,136	612,954	-	-	-	N/A
Building Inspection	6,478,728	3,286,041	-	-	-	N/A
Community Development						
General	636,542	408,421	356,793	360,729	3,936	1%
City Clerk						
Administration	707,454	501,074	537,100	477,048	(60,052)	-11%
Public Works						
DSC - Administration	-	-	239,958	226,532	(13,426)	-6%
DSC - Enterprise Wide	-	-	551,806	223,965	(327,841)	-59%
DSC - Traffic	207,974	63,064	58,000	68,000	10,000	17%
DSC - Engineering						N/A
New Development	878,169	344,411	348,551	169,823	(178,728)	-51%
Construction Management	-	107,123	-	-	-	N/A
Quality Control	2,670,632	775,411	897,200	647,200	(250,000)	-28%
Flood Control	302,255	35,975	50,003	34,503	(15,500)	-31%
Parks & Recreation	74,954	1,368	1,576	-	(1,576)	-100%
Information Technology	246,874	5,474	-	-	-	N/A
<b>Total</b>	<b>\$19,069,728</b>	<b>\$10,335,858</b>	<b>\$3,040,987</b>	<b>\$2,207,800</b>	<b>\$(833,187)</b>	<b>-27%</b>
<b>Full Time Employees</b>						
Administration	5	3	3	1	(2)	-67%
Other Departments	145	51	52	42	(10)	-19%
<b>Total</b>	<b>150</b>	<b>54</b>	<b>55</b>	<b>43</b>	<b>(12)</b>	<b>-22%</b>

### Accomplishments & Tactics

- Past Accomplishments and Performance Tactics for the DSC are being reported by the individual departments that comprise the DSC.

### Financial Overview

In Fiscal Year 2011, the Development Services Center underwent a series of organizational changes. Specifically, the Building and Fire Safety Department and DSC Administration were realigned to the Public Works department and Code Enforcement was realigned to Neighborhood Services. These changes were necessary given the current economic recession impacting the City of Henderson, and the State of Nevada.

# Economic Development

## Purpose Statement

*To enhance the well-being of the community by creating a healthy economy through: boosting the economy via the attraction, retention and expansion of businesses, by the revitalization of the most mature areas in the City and through the strategic management of the key city-owned real estate assets.*

## Core Services

- Economic Development
- Redevelopment
- Real Estate Portfolio Management

The purpose of these core services is to create new job opportunities for the local residents and to generate balanced sources of tax revenues from businesses which support public services provided by the City of Henderson.

**Economic Development** provides professional and business services to the public, private development companies, local and out-of-state businesses, Henderson Chamber of Commerce, the Mayor, Council and City Management.

Attraction of new businesses to Henderson is accomplished through marketing and customer service activities which favor the recruitment of out-of-state companies that fit into selective 'targeted' industries. Business Retention & Expansion is approached through outreach and communications efforts including personal assistance, educational services, online resources and referrals to strategic business development partners.

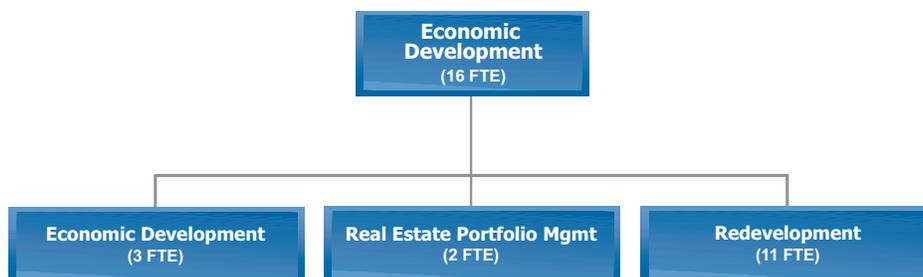
**Redevelopment** was established to revitalize specific areas of the community. Revenues and expenditures for this core service are accounted for in the Redevelopment Agency Special Revenue Fund. Redevelopment



Henderson Executive Airport

continues to look for opportunities to re-energize and invigorate older communities within the city through programs and assistance designed to improve existing homes and storefronts; attract new businesses, residents, developers, and investment to those communities.

**Real Estate Portfolio Management** is responsible for the strategic planning, management and coordination of programs related to the purchase, sale, and lease of City and Redevelopment Agency real estate assets. In order to maximize the return on real estate and provide a high degree of public benefit, the division is continually seeking opportunities to develop new programs, including public-private partnerships.



## Past Accomplishments

- Provided information, assistance and outreach to over 400 local companies in the past year.
- Developed and produced regular marketing initiatives targeting out-of-state companies for relocation or expansion.
- Through the various Redevelopment business incentive programs, including Tenant Improvement Grant Program and Facade Improvement Loan to Grant Program.
- Provided information, assistance and incentives to 14 new and existing businesses providing more than \$300,000 in grants and grant to loans, added to the \$387,000 in owner equity - investment through these programs and incentives totaled more than \$724,000 to the Downtown and Eastside redevelopment areas.
- Completed the design approval and installation of three sign kiosks located throughout various key points in the Water Street District. The kiosks include maps of the downtown businesses, upcoming area events information, and other information pertinent to the Water Street District.
- Assisted through an Owner Participation Agreement, in the completion and opening of a brand new, 3-story, mixed use, 7,175 square foot medical office building.
- A ground-breaking event for the Wells Park Improvement Project was held in March. Improvement and renovations include a new splash pad, shade and seating areas, skate features, a pool slide and resurfaced deck, exercise circuit, game plaza, and new tot lot. Anticipated completion date: late summer 2011.
- Developed and promoted a business branding and marketing campaign for the Water Street area businesses, integrating social media plug-ins; integrated calendars to aid in attracting visitors, businesses and developers.
- Led an interdepartmental team to process land conveyance from BLM and develop a land use plan for the Limited Transition Area.

## Performance Tactics

- Foster local business expansions and start-up companies by providing information, assistance and outreach services.
- Maintain communications with locally-based international business organizations and Nevada's international trade representatives.
- Develop and maintain educational partnerships focused on private and public colleges/universities in Henderson.
- Execute marketing and customer service initiatives primarily focused on employers which may create primary jobs.
- Continue momentum in the completion of action steps identified for the Water Street District (WSD), including creating new opportunities for residential development; increasing curb appeal throughout the WSD; utilization of the recently developed business recruitment incentive package; promotion and utilization of the recently developed comprehensive marketing plan.
- Continue funding and/or administering various programs offered within identified redevelopment areas, including funding of Cultural Arts and Tourism coordinated events and programming within the WSD; funding and administering the Facade Improvement Program, Sign Grant Program, and Tenant Improvement Program.
- Increase efforts to attract new businesses, developers and residents to the redevelopment areas, including the implementation of a proactive Business Recruitment Plan; Development Opportunity Sites Plan; and researching and identifying opportunities for targeted business sectors/employment generators within redevelopment areas.
- Increase efforts to develop opportunities for the creation of new housing products in the Downtown and Eastside redevelopment areas, including live/work spaces through the update of the Downtown and Eastside Investment Strategies.

## Economic Development Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$343,237	\$1,430,205	\$1,488,024	\$1,622,955	\$134,931	9%
Employee Benefits	131,327	460,728	504,526	612,643	108,117	21%
Services and Supplies	251,387	7,610,840	11,890,030	5,221,180	(6,668,850)	-56%
Capital Outlay	-	-	-	-	-	N/A
Interest Expense	-	793,176	765,672	735,128	(30,544)	-4%
Principal Retirement	-	565,000	590,000	615,000	25,000	4%
<b>Total</b>	<b>\$725,951</b>	<b>\$10,859,949</b>	<b>\$15,238,252</b>	<b>\$8,806,906</b>	<b>(6,431,346)</b>	<b>-42%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$725,951	\$ 688,919	\$ 794,053	\$ 842,928	\$ 48,875	6%
<b>Redevelopment Fund</b>	\$ -	\$10,171,030	\$14,444,199	\$7,963,978	\$(6,480,221)	-45%
<b>Total</b>	<b>\$725,951</b>	<b>\$10,859,949</b>	<b>\$15,238,252</b>	<b>\$8,806,906</b>	<b>\$(6,431,346)</b>	<b>-42%</b>
<b>Full Time Employees</b>						
General Fund	3	4	5	5	-	0%
Redevelopment	-	10	10	11	1	10%
<b>Total</b>	<b>3</b>	<b>14</b>	<b>15</b>	<b>16</b>	<b>1</b>	<b>7%</b>

## Financial Overview

A Communications Specialist is being added to the Economic Development department during the Fiscal Year 2012 reorganization. This position is funded from the Redevelopment fund, and results in an increase to salaries and benefits during Fiscal Year 2012.

### Key Fact

*The Economic Development Division and Redevelopment Agency utilize over 300 volunteers to help with business programs and activities.*

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
# of requests for information on business relocation/expansion opportunities.	129	160	150	150
Average response time (in days)	1.12	1.00	1.00	1.00
Local business requests for information/assistance/outreach	659	746	500	560
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction)	\$50,940,500	\$48,873,500	\$50,000,000	\$50,000,000
# of jobs created	425	411	500	500

# Finance

## Purpose Statement

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

### Core Services

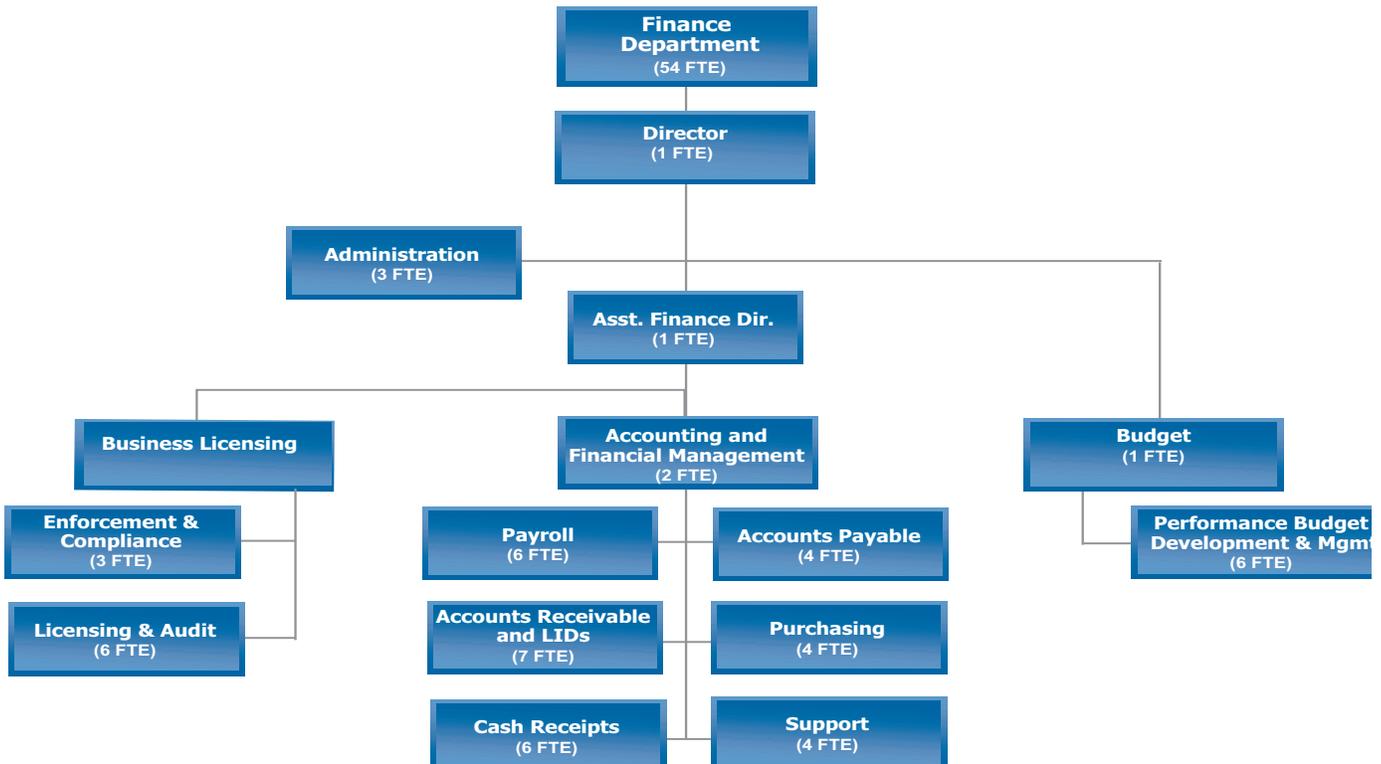
- Accounting and Financial Management
- Budget
- Business Licensing

The Finance Department provides financial management services to the public, state agencies, bondholders, grantors, auditors, the Mayor, Council, and City management. As a support department, Finance provides leadership and skills to assist in the delivery of services by the line departments in a manner that promotes and balances both the immediate and long-term financial health of the City of Henderson.

Accounting and Financial Management includes accounts payable, accounts receivable, cash receipts, grant accounting, local improvement district administration, payroll, purchasing, and treasury management. Financial reporting is an important



service provided by this division and includes the preparation of the City's Comprehensive Annual Financial Report (CAFR). Internal Controls are maintained through the administration of financial policies and procedures, which helps ensure the



### Key Fact

*For the 8th time the City received the “Distinguished Budget Presentation Award” for its 2011 Comprehensive Annual Budget Report submission.*

availability of accurate and up-to-date financial data. Treasury management involves managing the City’s debt, cash investments, and projecting cash flows to ensure liquidity while earning a market yield on City funds. The City’s bond rating from Standard & Poor’s remains AA+, which is the highest of any city in the state and the same as the State of Nevada. Maintaining a high bond rating contributes directly to the ability to secure lower rates on bond debt.

**Budget** provides long-term financial planning and financial analysis as they assist the City Council, City Manager’s Office, department heads and senior management establish the City annual budget. The budget process includes establishing a framework for budget preparation and adoption that emphasizes performance management, and encourages that decisions be made based on the efficiency and effectiveness of service delivery to the community. Long-range planning is one of the most powerful tools the City has available to help make the kind of informed decisions that will ensure the City’s financial stability.

The **Business Licensing** Division provides service to the general public, business license applicants and existing licensees, ensuring compliance with Nevada Revised Statutes (NRS) and the City’s business license ordinances. Complaint investigation and license inspections are components of the Business Licensing Division, and are an integral part of conducting business within the City of Henderson. Business license audits are performed mainly on gross revenue businesses, but may also include audits of telecommunication fees, room tax, or franchise fees. These audits are designed to ensure that fee payments comply with applicable laws and regulations.

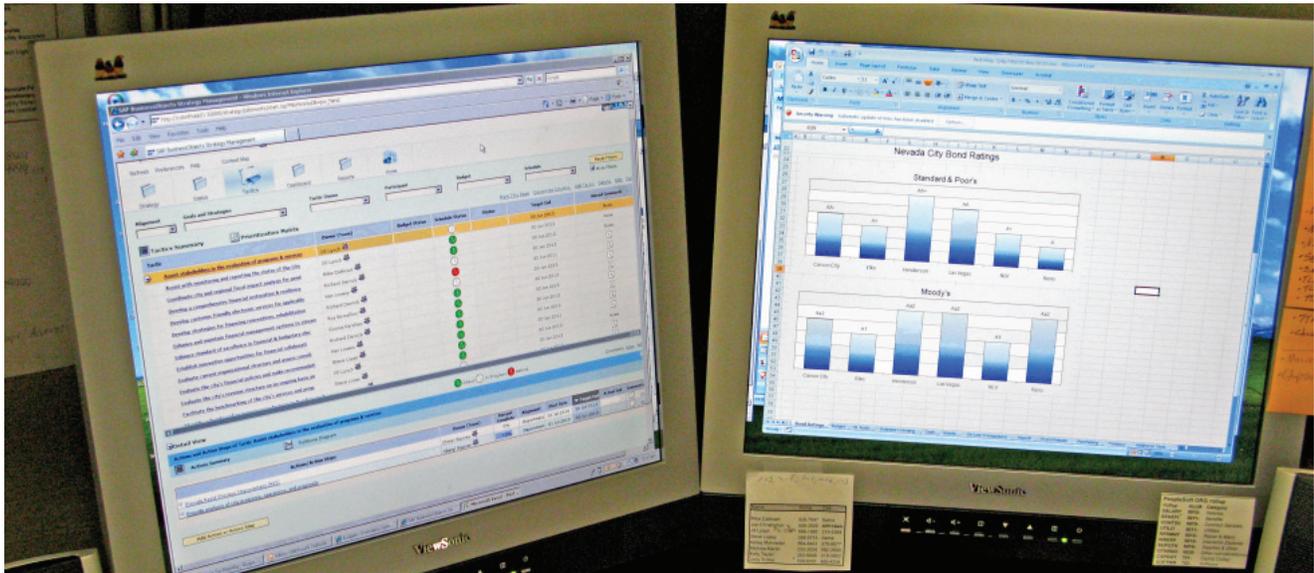


### Past Accomplishments

- Maintained AA+ bond rating from Standard and Poor’s, which is the highest possible rating and the highest of any city within the state of Nevada.
- Maintained a comprehensive 5 Year Financial Plan to help the City navigate the financial downturn and avoid layoffs.
- Received the “Certificate of Achievement for Excellence in Financial Reporting” for the 29th consecutive year.
- Awarded “Distinguished Budget Presentation Award” for 2011 Comprehensive Annual Budget Report submission.
- Modernized systems in accounts receivable, business license, cash collections, payroll, and purchasing.
- Updated Financial Management Policies.
- Developed Citywide Purchasing Policy and procedures including Environmentally Preferable Purchasing (EPP) program.
- Customer satisfaction survey in Business License resulted in 98.5% positive response rate.
- STARS Performance Management Software program implements in Finance.
- Implemented electronic records program in Business License Division.
- Enhanced online services, including downloadable business license application packets.

## Performance Tactics

- Establish innovative opportunities for financial collaboration.
- Enhance standard of excellence in financial & budgetary reporting.
- Enhance and maintain financial management systems to streamline processes and maximize efficiencies.
- Preserve a quality level bond rating for the City.
- Provide financial leadership and transparency through continuous communication.
- Develop a comprehensive financial restoration and resiliency plan.
- Maintain a standard of excellence in financial and budgetary performance and internal controls.
- Assist stakeholders in the evaluation of programs and services.
- Coordinate city and regional fiscal impact analysis for pending legislation in support of IGR.
- Develop customer friendly electronic services for applicable business license areas.
- Develop strategies for financing renovations, rehabilitation, and maintenance of existing infrastructure.
- Evaluate current organizational structure and assess consolidation alternatives.
- Evaluate the city's financial policies and make recommendations accordingly.
- Evaluate the city's revenue structure on an ongoing basis and make recommendations accordingly.
- Facilitate the benchmarking of the city's services and programs with best practices.
- Identify, educate and encourage ways to manage and reduce costs.



### Key Fact

*Henderson has received the Certificate of Achievement for Excellence in Financial Reporting for the last twenty-nine consecutive years.*

## Finance Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$3,226,255	\$3,596,090	\$3,057,217	\$ 3,373,860	\$316,643	10%
Employee Benefits	1,212,455	1,298,498	1,232,124	1,336,216	104,092	8%
Services and Supplies	490,110	287,336	318,644	573,993	255,349	80%
<b>Total</b>	<b>\$4,928,820</b>	<b>\$5,181,924</b>	<b>\$4,607,985</b>	<b>\$ 5,284,069</b>	<b>\$676,084</b>	<b>15%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$4,045,903	\$4,365,632	\$4,114,100	\$4,392,126	\$278,026	7%
Licensing/Purchasing	912,614	888,932	791,353	847,263	55,910	7%
Special Assessments	134,866	193,620	266,958	301,263	34,305	13%
Support Services	921,910	519,502	-	-	-	N/A
Budget	-	985,891	941,596	1,096,995	155,399	17%
Purchasing	315,341	2,259	-	-	-	N/A
Audit	387,432	104,531	-	-	-	N/A
Admin Cost Reimbursement	(1,789,246)	(1,878,443)	(1,506,022)	(1,353,578)	152,444	-10%
<b>Total</b>	<b>\$4,928,820</b>	<b>\$5,181,924</b>	<b>\$ 4,607,985</b>	<b>\$5,284,069</b>	<b>\$676,084</b>	<b>15%</b>
<b>Full Time Employees</b>						
General Fund	56	54	54	54	-	0%
<b>Total</b>	<b>56</b>	<b>54</b>	<b>54</b>	<b>54</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The Internal Audit and Print and Messenger Service divisions were transferred from the Finance Department to the City Manager's Office, and for a majority of the 2011 fiscal year, six of the 54 remaining Council approved positions have been vacant.

### Key Fact

*As of May 1, 2011 there were 12,459 active business licenses in the City of Henderson.*

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Business Licenses issued per FTE (annual)	646	645	695	697
Average number of days to process business invoices (from the time received in finance)	1.19	1.27	1.50	1.45
Maintain or improve bond ratings (outside objective measure of the City's economic & financial status)				
Moody's Investor Service	Aa2	Aa2	Aa2	Aa2
Standard & Poors Rating Group	AA+	AA+	AA+	AA+
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	27	28	29	30
Credit Card Receipt volume (millions)	\$17.1	\$19.6	\$20.6	\$22.2
Number of Credit Card Receipt transactions	177,061	215,903	226,698	260,800
AP check payments processed (millions)	\$305	\$217	\$156	\$145
AP check payment transactions processed (thousands)	22	19	18	16
AP electronic payments processed (millions)	\$29.2	\$53.0	\$98.0	\$100.0
AP electronic transactions processed (thousands)	26	22	22	24

# Fire

## Purpose Statement

*To provide rapid mitigation of fire, rescue and medical emergencies with compassion, integrity, and respect towards our customers. We will maintain a safe community with quality public education and fire prevention.*

## Core Services

- **Emergency Medical Services**
- **Fire and Rescue Services**
- **Community Outreach**

The City of Henderson Fire Department is a full service department providing fire and rescue operations, emergency medical services, and public fire safety and prevention education. The department delivers service utilizing nine engine companies, seven transport-capable paramedic rescue units, two ladder trucks, and one fire boat strategically located to provide rapid response. The department maintains dual accreditation through the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services (CAAS).

**Emergency Medical Services** are provided by firefighter paramedics trained to provide advanced life support treatments such as defibrillation, advanced airway



procedures, and medication administration. All fire department units are staffed with at least one firefighter paramedic and are equipped with sophisticated tools to allow the department to provide the highest level of service to the community. The department is one of



the largest fire departments in Southern Nevada that provides complete EMS services from first response, to treatment and primary transport of the sick and injured to area hospitals.

The EMS Division is responsible for managing the delivery of emergency medical services including the training of all personnel certified at the EMT and EMT Paramedic levels. This division also coordinates quality improvement processes and initiatives, which are used to evaluate and improve emergency medical services provided to our customers.

**Fire and Rescue Operations** include fire suppression and the treatment of the sick and injured. The fire department staffs a technical rescue team providing expertise in swift water, confined-space, high angle, vehicle and heavy machinery extrication, and trench rescues. In addition, a water rescue team provides surface water, swift water, and rope rescue at Lake Las Vegas and the surrounding area. All fire and rescue personnel are trained to provide operations level first response to hazardous material incidents.

Non-emergency duties of fire rescue personnel include pre-planning target hazards for local businesses, fire and emergency exit drills for local schools, and public education.

**Fire Investigations** is responsible for researching all fires to determine origin and cause. Upon determination of suspicious or incendiary fires (arson fires), follow-up investigations are conducted to gather evidence to prosecute suspected arsonists. The Fire Investigators collaborate with police, federal, state and other fire agencies to aggressively enforce arson related statutes.

The Training Division's mission is to facilitate, coordinate, support, and provide the department's current and projected training initiatives. Training initiatives are outlined in the department's training plan which is updated annually.

The Training Division provides training to the entire fire department according to federal, state, county, and city mandates. In addition, National Fire Protection Association (NFPA) standards and certification programs are supported. Training Division personnel also assist in providing training to other city departments and agencies throughout the county.

In addition to supporting the initiatives of the training plan, the Training Division staff assists in the

development and implementation of new or updated policies and procedures. Other responsibilities include cadet academy training, tactics and strategies, subject matter experts for promotional testing, construction of training props, and the review and training of target hazards. The Training Division, as the liaison to the Department of Human Resources, also assists with new hire recruitment and testing including pre-test orientation and physical agility testing.

**Community Outreach** is a vital ingredient to the community and all city departments. The Public Safety and Education function of the fire department provides effective, community-related educational and informational programs with the emphasis on risk reduction and life safety. Each year, thousands of people receive important safety information through school visits, station tours, intervention programs, community presentations and events. The programs provided are enhanced through partnerships with other city departments, local police and fire departments, and state agencies. Each department brings a unique knowledge base that increases the opportunity to educate and serve the public.

Logistics is responsible for the purchasing of all supplies, protective clothing, communications equipment, and vehicles. This division also oversees the maintenance and repair of all apparatus and fire department facilities.

Emergency Management coordinates all components of the emergency management system in the City of Henderson. These components consist of fire, police, public works, utilities, parks and recreation, emergency medical service, public information, volunteers, and

#### Key Fact



*The City of Henderson Fire Department is one of the few fire departments in the nation to have received and maintained accreditation from both the Commission on Fire Accreditation and the Commission on Accreditation of Ambulance Services.*

other groups contributing to the management of major emergencies or disasters. The Emergency Management Coordinator (EMC) facilitates homeland security issues for the city. The EMC position is appointed by the City Manager and is subject to the direction and control of the Fire Chief. The EMC performs and exercises other functions as necessary to promote and secure public safety and protection within the territorial limits of the City.

Special Operations is responsible for implementing computer information and communications systems, maintaining the department's fire service accreditation, and providing data analysis. This division provides the

ability to evaluate the department's services, needs, and accomplishments, and consequently determine future goals through effective information management.

Key Fact



*The City of Henderson Fire Department, in partnership with the American Red Cross, conducted a door-to-door, “walk and knock” outreach campaign, providing drowning prevention education and awareness to residents of over 5,000 homes with pools.*

Past Accomplishments

- Reduced emergency response times through process improvements in crew alerting procedures and technology.
- Conducted a door-to-door, “walk and knock” outreach campaign, providing drowning prevention education and awareness to residents of over 5,000 homes with pools.
- Customer service satisfaction rated as outstanding or excellent 97% of the time by City of Henderson residents and visitors having contact with the fire department.
- Adopted the International Residential Code including a provision mandating the installation of fire protection systems (sprinklers) in all newly built homes.
- Implemented two new treatment strategies for adults who suffer sudden cardiac arrest; cardio-cerebral-resuscitation for adults and induced hypothermia.
- Participated in a regional, disaster preparedness table-top exercise involving a simulated chemical release.
- Enhanced the fire department’s Driver Safety program through the addition of a hands-on emergency vehicle operators course for all fire department personnel.
- Maintained the fire department’s Near Miss Safety program which includes a detailed analysis on every reported potential accident or injury in an effort to identify methods of protecting all employees based on lessons learned.
- Acquired and issued a second set of protective clothing for firefighting operations reducing employee exposure to carcinogens and toxic chemicals.
- Implemented an Emergency Fire Dispatching program which provides for consistency in processing 911 calls for fire related emergencies.
- Enhanced Emergency Fire Dispatch training by certifying an in-house trainer resulting in reduced training costs and improved consistency and availability.
- Successfully maintained fire department accreditation in accordance with the Commission on Fire Accreditation International (CFAI).
- Successfully maintained ambulance service accreditation in accordance with the Commission on Accreditation of Ambulance Services (CAAS).
- Implemented an employee recognition program to recognize and reinforce outstanding employee performance relative to customer service and safety.
- Received private grant funding to purchase firefighter exposure monitoring equipment and computer software to support pre-fire incident planning.

## Performance Tactics

- Reduce response times to all emergency calls for service through process improvements, quality assurance and training.
- Maintain community outreach programs and services to promote fire safety and crime prevention.
- Maintain customer service satisfaction ratings of 95% or greater in all aspects of service delivery.
- Ensure a safe community through effective and timely response to disasters and major incidents with a risk-based emergency response plan.
- Increase the safety, health, and wellness of fire department members through education, training and other programs.
- Ensure organizational excellence by maintaining annual compliance with accreditation requirements of the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services.
- Improve reporting efficiencies, data consistency, public health trends and quality assurance of Emergency Medical Services documentation.
- Implement a hazard assessment and pre-fire incident planning program to be used by emergency responders.
- Improve fire dispatching through the use of a regimented fire dispatching system, including quality assurance.
- Continue to identify and acquire grant funding to aid in achieving goals outlined in the Fire Department Strategic Plan.

## Fire Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$25,023,591	\$24,794,063	\$25,357,805	\$26,227,352	\$869,547	3%
Employee Benefits	9,195,511	10,856,201	11,691,526	11,993,327	301,801	3%
Services and Supplies	4,043,439	1,965,742	1,610,516	1,651,886	41,370	3%
Capital Outlay	1,783,154	77,232	-	-	-	0%
<b>Total</b>	<b>\$40,045,695</b>	<b>\$37,693,238</b>	<b>\$38,659,847</b>	<b>\$39,872,565</b>	<b>\$1,212,718</b>	<b>3%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,298,602	\$1,227,373	\$1,164,250	\$1,199,317	\$35,067	3%
EMS	2,176,077	1,218,271	1,149,465	1,174,804	25,339	2%
Fire Suppression	33,532,252	32,921,204	34,186,626	35,405,699	1,219,073	4%
Training	580,480	529,568	533,013	518,464	(14,549)	-3%
Fire Prevention	525,680	437,847	299,429	304,251	4,822	2%
Emergency Management*	123,163	194,456	201,552	205,046	3,494	2%
Special Operations	558,445	710,945	701,233	721,876	20,643	3%
Logistics	325,319	301,299	329,042	343,108	14,066	4%
<b>Subtotal General Fund</b>	<b>\$39,120,018</b>	<b>\$37,540,963</b>	<b>\$38,564,610</b>	<b>\$39,872,565</b>	<b>\$1,307,955</b>	<b>3%</b>
<b>Grants Special Revenue Fund</b>	<b>\$664,820</b>	<b>\$152,275</b>	<b>\$95,237</b>	<b>-</b>	<b>\$(95,237)</b>	<b>-100%</b>
<b>Extraordinary Repairs</b>	<b>\$260,857</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Total</b>	<b>\$40,045,695</b>	<b>\$37,693,238</b>	<b>\$38,659,847</b>	<b>\$39,872,565</b>	<b>\$1,212,718</b>	<b>3%</b>
<b>Full Time Employees</b>						
General Fund	219	219	219	220	1	0%
<b>Total</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>220</b>	<b>1</b>	<b>0%</b>

## Financial Overview

The Fire Department added an Administrative Assistant to their staff complement for Fiscal Year 2012.



## Performance Measures - Fire Department

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
<b>Incidents</b>				
Total Incidents	20,886	21,565	22,675	23,400
EMS Incidents	15,446	16,075	16,989	17,600
Transports	10,594	11,332	11,856	12,600
Fire Incidents	606	553	580	600
Other Incidents	4,834	4,937	5,106	5,200
<b>Customer Service</b>				
Respiratory Customer Service Survey				
Outstanding and Excellent Overall Ratings	96.9%	96.0%	98.1%	98.5%
Cardiac Customer Service Survey				
Outstanding and Excellent Overall Ratings	98.6%	97.3%	97.2%	97.7%
Orthopedic Customer Service Survey				
Outstanding and Excellent Overall Ratings	94.8%	97.4%	94.8%	95.0%
General Fire & Rescue Customer Service Survey				
Outstanding and Excellent Overall Ratings	98.0%	97.6%	98.5%	98.7%
Non-Transport Customer Service Survey				
Outstanding and Excellent Overall Ratings	95.6%	96.5%	97.2%	97.7%
<b>Ambulance Billing</b>				
Collection Rate	65.0%	65.0%	65.0%	65.0%



# Human Resources

## Purpose Statement

*Through our strategic partnerships, we function as a catalyst to create a positive work environment that attracts, develops, and fosters a workforce committed to the City's mission and vision.*

### Core Services

- Compensation and Administration
- Employment
- Employee Relations
- Organization Development and Training
- Risk Management and Employee Benefits

The Human Resources Department collaborates with City departments to hire, compensate, develop, and retain a highly skilled workforce who share a commitment to professionalism and team fortitude, while providing the highest quality of service to our citizens.

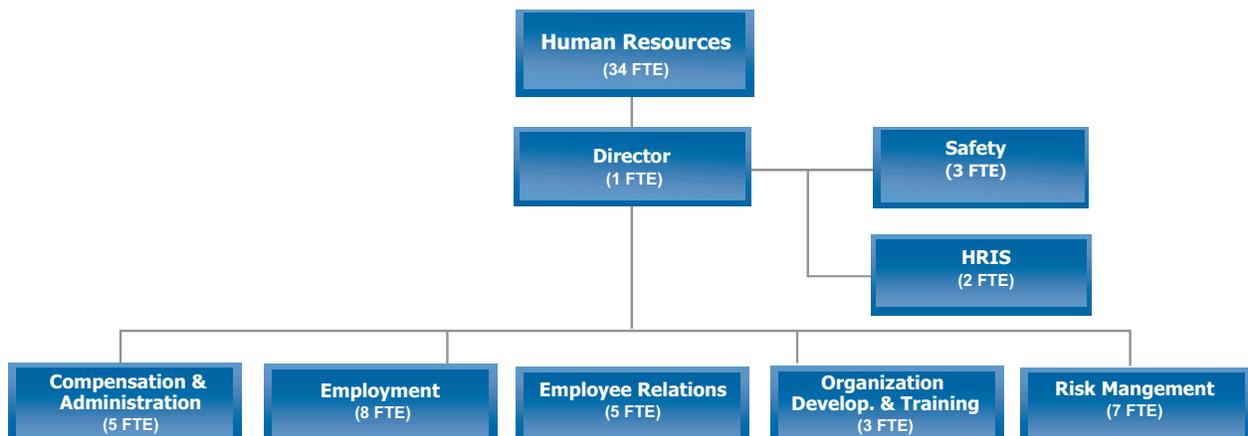
Our role in this progressive, values-driven organization, is to optimize organizational effectiveness by attracting, developing, and retaining a talented and diverse workforce, encouraging life-long learning, inspiring loyalty and commitment to the organization's values, and providing a safe and productive work environment.

The Employment, Compensation, and Administration responsibilities include employee recruitment, assessment, selection, job classification, compensation development and administration, job analysis, workforce analysis, organizational structure development, affirmative action, and coordination of employment actions. Candidate selection is administered through



innovative assessment strategies and programs, which includes a broad range of screening, examination, and interviewing techniques. Responsible for developing policies and procedures, Human Resources partners with City departments to provide a comprehensive total rewards package for employees and external candidates.

The competitive and attractive wage and employment package offered enables the City of Henderson to recruit and retain highly qualified employees who embrace the City's values, and that, in turn, provides exceptional service to customers and residents.





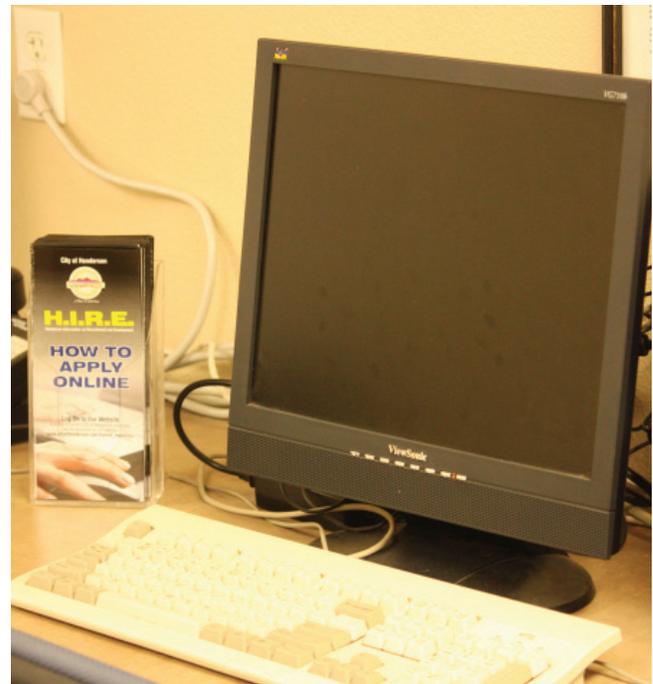
for organization development and training continues to be on learning and applying process improvement methodologies to increase organizational effectiveness.

**Risk and Employee Benefits** coordinates the City’s property, liability, workers’ compensation, and employee health insurance programs. The division focuses on loss control and prevention through ongoing safety consultation, promotion of employee health and wellness, and active claims management. The City’s assets are protected through a blend of self-insurance and risk transfer, including the selected purchase of commercial insurance. Risk financing is managed through three Internal Service Funds established for this purpose.

**Employee Relations** fosters a positive workplace through effective communication and problem-solving across the organization. Collaborative relationships with each local union and the employees represented by these unions are cultivated through regular labor/management meetings that facilitate the timely resolution of operational and personal issues.

Employee reward and recognition programs are in place to facilitate effective employee relations and to encourage employees to make a full commitment to the City’s strategies and tactics. As the City’s workforce grows and becomes more diverse, constructively addressing employee concerns is becoming more complex and challenging.

**Organization Development and Training** provides a broad range of learning and developmental opportunities for employee performance, career, team, and leadership development. The learning and development architecture is based on success factors across three levels: technical/professional, supervisory/management, and executive. The organization development programs, including consulting and coaching services, have been shown to have a significant savings and cost avoidance related to ineffective and dysfunctional behaviors and teamwork. The emphasis



## Past Accomplishments

- Continued Voluntary Employee Severance Plan (VESP) resulting in a total inception-to-date salary and benefits savings of \$19,913,000 (through May 15, 2011).
- Implemented the Fire and Police Departments functionality on the new, on-line Performance Appraisal Process used to develop and execute new, integrated performance-driven processes that align and drive City values-based behavior, improve business planning, and facilitate performance improvement.
- Facilitated several departmental reorganizations resulting in cost savings and efficiencies City-wide.
- Initiated the revision, consolidation, and creation of numerous job descriptions to more accurately reflect current functions and operations.
- Created an Executive Compensation Committee chaired by the Assistant City Manager.

## Performance Tactics

- Complete a comprehensive restructuring of the City's Compensation Plan and practices.
- Create an Executive Safety Committee chaired by the Assistant City Manager.
- Lead the effort to create a long-term partnership/collaboration with other local government agencies.
- Complete the required due diligence to understand, implement, and wherever possible mitigate the City's increased cost for providing health and welfare benefits emanating from the Patient Protection and Affordable Care Act.
- Create a nexus between the City's liability losses and departmental and employee performance standards.
- Complete a comprehensive review of HR/Risk Management related legal, policy, and procedural requirements to mitigate potential systemic risk within the City's operations.
- Complete a comprehensive restructuring of the City's compensation practices for non-represented employees, with a foundation in rewarding performance on an annual basis; based on satisfying personal goals aligned to the City's strategic plan.
- Continue with the implementation of the Halogen Performance Management System across all departments.
- Continue to ensure that the City's labor unions are intimately knowledgeable of the elements of the five-year financial plan.
- Continue to develop the functionality of the City's H.I.R.E. system.
- Continue to develop the HR PeopleSoft modules, creating efficiencies in HRIS deliverables.



## Human Resources Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$3,031,170	\$2,461,513	\$2,513,603	\$ 2,741,807	\$228,204	9%
Employee Benefits	1,324,597	907,215	943,447	1,072,100	128,653	14%
Services and Supplies	16,781,149	15,951,932	21,415,819	23,209,215	1,793,396	8%
Depreciation	16,840	16,840	16,840	2,933	(13,907)	-83%
Interest Expense	2,610	11,059	10,000	-	(10,000)	-100%
<b>Total</b>	<b>\$21,156,366</b>	<b>\$19,348,559</b>	<b>\$24,899,709</b>	<b>\$27,026,055</b>	<b>\$2,126,346</b>	<b>9%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,650,690	\$1,033,214	\$ 975,389	\$ 969,971	\$ (5,418)	-1%
Extra Help	4,434	47,750	73,128	75,123	1,995	3%
Employment & Compensation	1,347,316	1,173,954	1,177,994	1,273,682	95,688	8%
Admin & Labor Relations	193,476	373,004	420,812	519,301	98,489	23%
Org Development & Training	862,163	814,079	597,885	719,814	121,929	20%
Union Liaison	363,160	257,246	312,171	320,157	7,986	3%
Admin Cost Reimbursement	(1,141,163)	(1,000,829)	(896,796)	(797,747)	99,049	-11%
<b>Subtotal General Fund</b>	<b>\$3,280,076</b>	<b>\$2,698,418</b>	<b>\$2,660,583</b>	<b>\$3,080,301</b>	<b>\$419,718</b>	<b>16%</b>
<b>Health Insurance Self Funded</b>	<b>\$9,684,919</b>	<b>\$10,435,718</b>	<b>\$12,966,308</b>	<b>\$14,236,415</b>	<b>\$1,270,107</b>	<b>10%</b>
<b>Self-Insurance (Liability)</b>	<b>\$3,087,068</b>	<b>\$2,288,424</b>	<b>\$3,437,927</b>	<b>\$2,818,675</b>	<b>\$(619,252)</b>	<b>-18%</b>
<b>Worker's Compensation</b>	<b>\$5,104,303</b>	<b>\$3,925,999</b>	<b>\$5,834,891</b>	<b>\$6,890,664</b>	<b>\$1,055,773</b>	<b>18%</b>
<b>Total</b>	<b>\$21,156,366</b>	<b>\$19,348,559</b>	<b>\$24,899,709</b>	<b>\$27,026,055</b>	<b>\$2,126,346</b>	<b>9%</b>
<b>Full Time Employees</b>						
General Fund	29	27	27	24	(3)	-11%
Health Insurance Self-Funded	1	1	1	1	-	0%
Self-Insurance (Liability) Fund	4	4	5	5	-	0%
Workers' Compensation Fund	4	4	4	4	-	0%
<b>Total</b>	<b>38</b>	<b>36</b>	<b>37</b>	<b>34</b>	<b>(3)</b>	<b>-8%</b>

### Financial Overview

Fiscal Year 2012 will be the first complete budget year impacted by the health insurance reforms mandated under the federal Patient Protection and Affordable Care Act (PPACA). Despite the additional costs associated with the mandated changes, including expanding child coverage to age 26 and restricting lifetime and annual plan dollar limits, the Self-Funded Health Insurance Fund continues to remain financially stable.

The Plan continues to manage costs through a regular evaluation of its contracted plan partners and a willingness to move to more cost effective service providers.

### Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Medical Costs per Employee	\$527	\$558	\$605	\$650
COH Course Satisfaction Rating (on 5 point scale)	4.85	4.85	4.80	4.85

# Information Technology

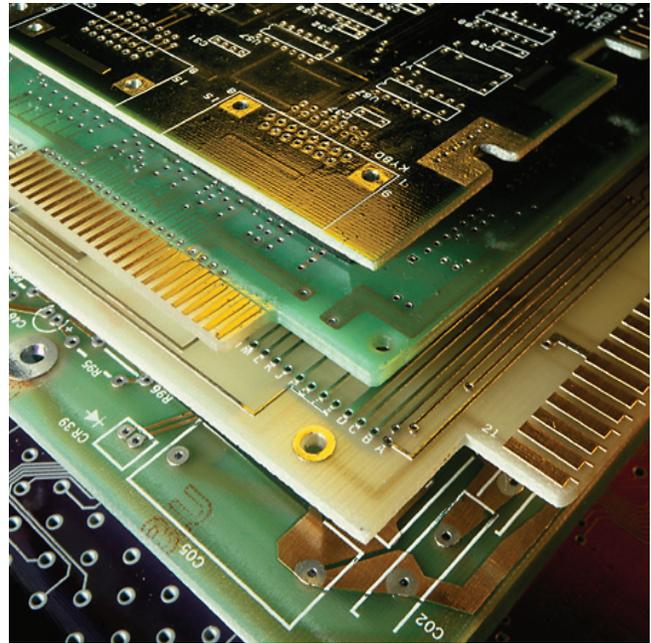
## Purpose Statement

*To be a critical business partner and premier service provider within the highest performing government entity in the nation.*

## Core Services

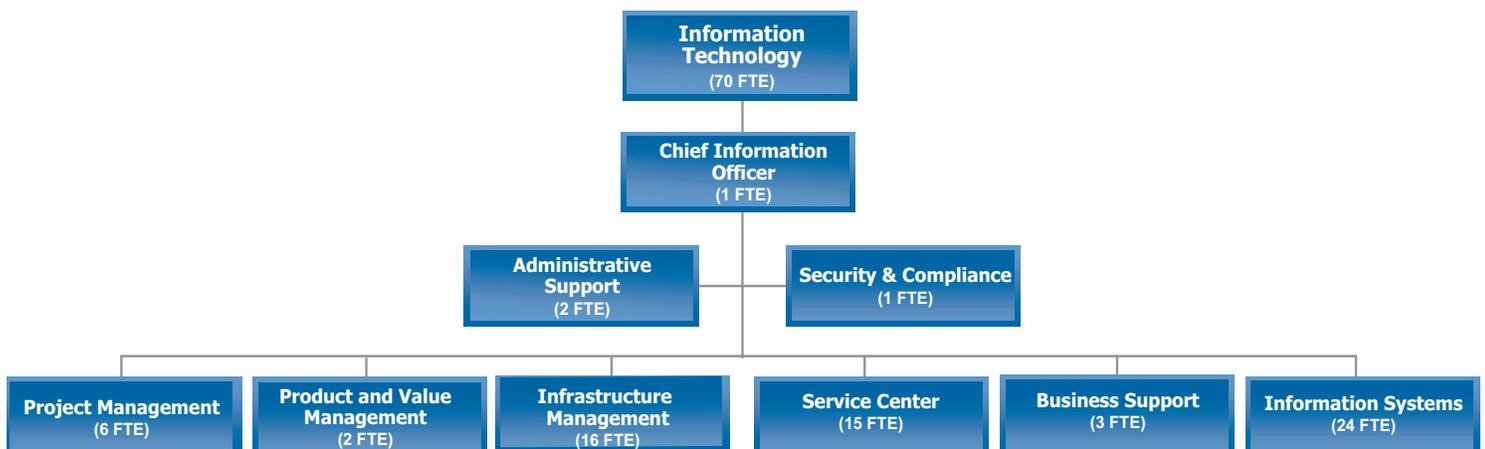
- Computer user technical support and Helpdesk services
- Software development and implementation
- Database management
- Project management
- Managed print services
- Information security and compliance
- Technology acquisition and asset management
- Data Center management (server, storage, backup, and e-mail services)
- Infrastructure management (network, telecommunication, and cellular services)
- Web development and hosting

The Department of Information Technology (DoIT) is committed to enabling the goals and performance objectives of City departments by understanding their business processes, implementing appropriate technology to meet their objectives, and providing the highest quality cost-effective information technology services and support. In addition, DoIT is also committed to improving government/citizen interaction through e-government initiatives that enhance access to City services.



## Organizational Components:

Information Systems (IS) - Building, implementing and supporting effective, reliable, secure software applications to help City employees and residents conduct business and obtain information. To accomplish this, IS incorporates several broad-reaching, functional responsibilities. These include: enterprise applications, software development, public safety automation, web and collaborative systems, and database management.



**Service Center** - A centralized resource for tracking and resolving some 20,000 computer end user service requests annually, this division operates in a support model that provides 24x7 response. Associated deskside technical support manages the deployment and maintenance of some 1,800+ desktop computers and 900+ laptops with mobile connectivity. Tier 1 & 2 level support for the standard desktop computing environment is also provided.

**Security & Compliance** - Protecting the City’s information assets and computing environment, mitigating liability risks and the associated costs of security incidents, and ensuring compliance with regulatory and statutory requirements.

**Infrastructure Operations** - Provision and management of crucial network and telecommunications infrastructure and the 5,000 sq. ft. Data Center containing nearly 500 physical and virtual servers and over 300 TB of data storage. This infrastructure enables voice and data connectivity across all City facilities.

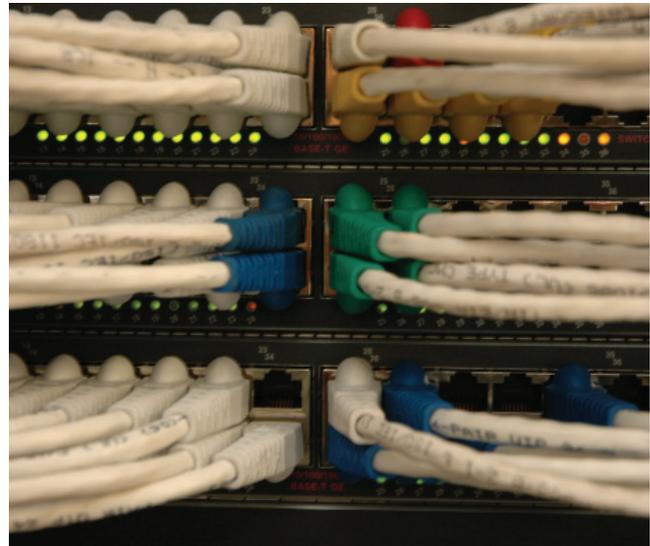
**Project Management Office (PMO)** - Employing consistent business analysis and project management methodology to deliver technology projects that meet the business objectives of City departments and increase organizational value.

**Product & Value Management (PVM)** - Optimizing the value of information technology products and services by implementing industry best practices, standards and methodologies to maximize operational performance.

**Business Support** - Providing essential administrative support for the smooth running of the department, such as financial and budget controls, strategic planning, procurement, asset management and contract management.

**Key Fact**

*The City of Henderson sends/receives 357,000 e-mails, blocks 684,000 pieces of SPAM, and blocks over 500 viruses every month.*



## Performance Measures

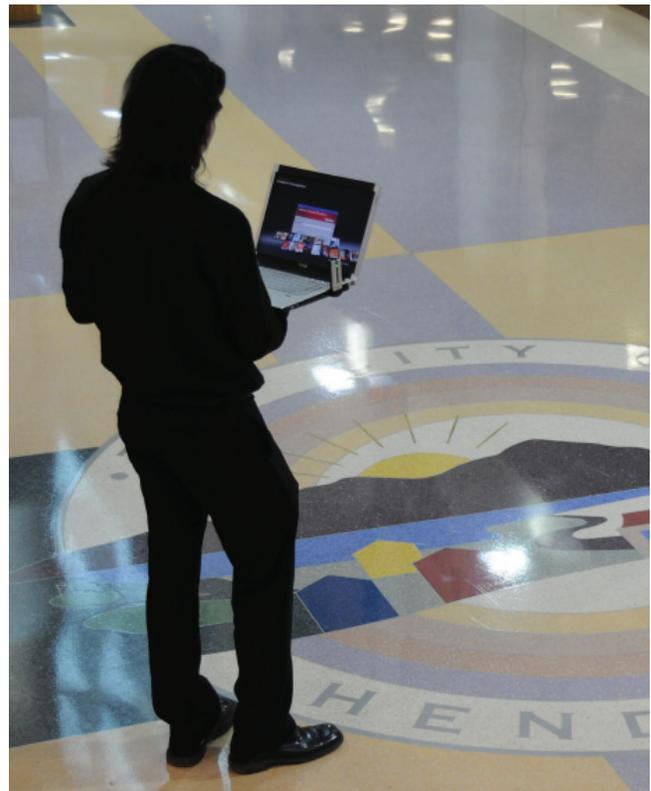
	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Percentage of tickets closed by Service Center	69%	71%	65%	64%
Percentage of Service Center tickets closed on initial contact	50%	42%	55%	60%
Average time to close by Service Center (days)	9.4	9.2	6.4	7.5
Service Center average time to close detail (days):				
Applications Support	7.5	8.8	N/A	N/A
Audio/Visual Services	N/A	10.2	11.5	13.0
Computer Services	15.2	16.9	13.0	12.0
Help Desk	4.3	3.3	3.0	3.0
In-House IT training:				
IT training courses conducted	160	152	145	138
Number of participants	621	667	650	635

## Past Accomplishments

- Working with other key departments, DoIT recently implemented a new Computerized Maintenance Management System (CMMS) based on IBM's Maximo product. Its purpose is to manage and monitor maintenance and operation workflow, schedule resources, manage inventory, and collect work history in an asset-centric format.
- DoIT transformed the City's information and document management paradigm and intranet portal by streamlining document and content management through the deployment of Microsoft's SharePoint. SharePoint provides information sharing and collaboration features, document libraries, enterprise search functionality, enhanced content management, and more.
- Implemented encryption capabilities for e-mail, tapes, and laptops, supporting compliance with NRS603A.
- Implemented data loss prevention on e-mail and network traffic. This provides the ability to detect (and, in some cases, prevent) confidential information such as credit card numbers or employee SSN's leaving the City network unencrypted.
- Continued with the upgrades of infrastructure components and the migration to Voice-over-IP (VoIP) across the City.
- Enacted inter-agency coordination with College of Southern Nevada (CSN) and Clark County School District (CCSD) for consolidation of Computer-Aided Dispatch (CAD) services. This enables these agencies to utilize the Henderson Police Department's CAD system to more effectively dispatch and track 911 events.
- Developed Fire QA custom application and dashboard. This new application provides the Fire department with real-time response and incident information for quality assurance purposes.
- Deployed all handhelds (80 total) for the Police department's eCitation system. This new hardware/software allows officers to create tickets and run "wants and warrants" in the field on

handhelds versus mobile data terminals (rugged laptops).

- Implemented a mobile friendly version of the City's website, [cityofhenderson.com](http://cityofhenderson.com). This is the first step in moving into the "mobile applications" realm and this mobile-optimized site provides contacts and phone numbers for City departments, locations and driving directions to City facilities, inspection scheduling, and more.
- Implemented the Public Wi-Fi pilot in most meeting rooms in City Hall, Council Chambers, and the Multigenerational Center. Guests at these locations will be able to freely access the Internet at broadband speeds over Wi-Fi.
- Implemented the CourtView Public Access module. This new module allows citizens access to information on court dates, court fines, etc., from [cityofhenderson.com](http://cityofhenderson.com).
- Developed City Maps custom mapping application that provides access to zoning, HOA's, land use, parks and recreation, council ward maps, and data from [cityofhenderson.com](http://cityofhenderson.com).





## Information Technology Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$5,202,660	\$5,664,759	\$5,688,014	\$5,791,172	\$103,158	2%
Employee Benefits	1,929,460	1,974,872	2,000,258	2,103,447	103,189	5%
Services and Supplies	6,761,216	8,142,147	9,015,167	8,028,801	(986,366)	-11%
Capital Outlay	2,360,859	232,598	1,328,775	1,504,500	175,725	13%
Interest Expense	11,250	-	-	-	-	N/A
Depreciation	170,431	174,022	177,231	180,304	3,073	2%
<b>Total</b>	<b>\$16,435,876</b>	<b>\$16,188,398</b>	<b>\$18,209,445</b>	<b>\$17,608,224</b>	<b>\$(601,221)</b>	<b>-3%</b>
<b>Program - General Fund</b>						
General	\$1,510,482	\$1,790,737	\$1,754,725	\$1,698,276	\$(56,449)	-3%
Computer Services	905,662	1,439,500	1,500,231	1,571,861	71,630	5%
Citywide Communication	8,582	5,633	26,796	36,796	10,000	37%
Information Security	755	153,670	475,587	273,633	(201,954)	-42%
Infrastructure	681,189	487,819	513,019	638,411	125,392	24%
Public Safety	986,806	5,553	-	-	-	N/A
Network	746,085	1,690,038	1,823,626	1,783,942	(39,684)	-2%
Database	1,322,895	1,421,706	1,326,551	1,211,033	(115,518)	-9%
Customer Support	1,158,582	1,483,597	1,543,958	1,627,728	83,770	5%
GIS	328,986	273,343	266,842	271,583	4,741	2%
Product & Value Management	691,652	726,377	592,603	501,581	(91,022)	-15%
Web	567,598	770,322	765,139	707,045	(58,094)	-8%
Citywide Recurring	1,872,605	8,399	-	-	-	N/A
Admin Cost Reimbursement	(2,723,290)	(2,400,447)	(2,237,742)	(2,109,084)	128,658	-6%
<b>Subtotal General Fund</b>	<b>\$8,058,589</b>	<b>\$7,856,247</b>	<b>\$8,351,335</b>	<b>\$8,212,805</b>	<b>\$(138,530)</b>	<b>-2%</b>
<b>Development Services Fund</b>	<b>\$246,874</b>	<b>\$5,474</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Capital Replacement Fund</b>	<b>\$2,555,028</b>	<b>\$1,804,330</b>	<b>\$2,629,693</b>	<b>\$1,802,746</b>	<b>\$(826,947)</b>	<b>-31%</b>
<b>Citywide Internal Services Fund</b>	<b>\$5,575,385</b>	<b>\$6,522,347</b>	<b>\$7,228,417</b>	<b>\$7,592,673</b>	<b>\$364,256</b>	<b>5%</b>
<b>Total</b>	<b>\$16,435,876</b>	<b>\$16,188,398</b>	<b>\$18,209,445</b>	<b>\$17,608,224</b>	<b>\$(601,221)</b>	<b>-3%</b>
<b>Full Time Employees</b>						
General Fund	70	67	66	66	-	0%
Capital Replacement	1	1	1	1	-	0%
Citywide Internal Service Fund	4	4	3	3	-	0%
<b>Total</b>	<b>75</b>	<b>72</b>	<b>70</b>	<b>70</b>	<b>-</b>	<b>0%</b>

## Financial Overview

There are three primary funds under the discretion of DoIT totaling some \$17.6 million for Fiscal Year 2012.

**General Fund** - This fund supports day-to-day general operations of the department. It totals approximately \$8.2 million. This includes \$7.3 million in labor costs for 66 FTEs that provide all IT services for the City and \$850,000 in department operating expenses.

**Technology Capital Refresh Fund** - Based on standard refresh cycles and the average age of technology assets, investment in refresh would generally require a funding level of approximately \$3 million per year. Due to

current economic conditions, the City was able to allocate \$1.8 million for this fund. Therefore, only the most critical and aged components have been planned for refresh.

**Citywide Service Fund** - This \$7.6 million fund supports telecommunications upgrades and operations, all of the Citywide software and hardware maintenance contracts, the managed print services contract with Xerox, and the agreement for the Southern Nevada Area Communications Council (SNACC) Radio system.

# Mayor and Council

## Purpose Statement

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

## Mayor and Council Goals

- Safe Community
- Strong & Diverse Local Economy
- Vibrant Community
- Sustainable Practice & Development
- Organization Excellence

### Safe Community

Providing for the safety of our community continues to be one of the highest priorities of the City. With the expansion of our population and boundaries, Henderson is committed to providing the best public safety services and programs in partnership with our community. This includes efficient emergency response, state-of-the-art technology, prevention programs, and coordination with other governmental entities on Homeland Security initiatives.

### Strong & Diverse Local Economy

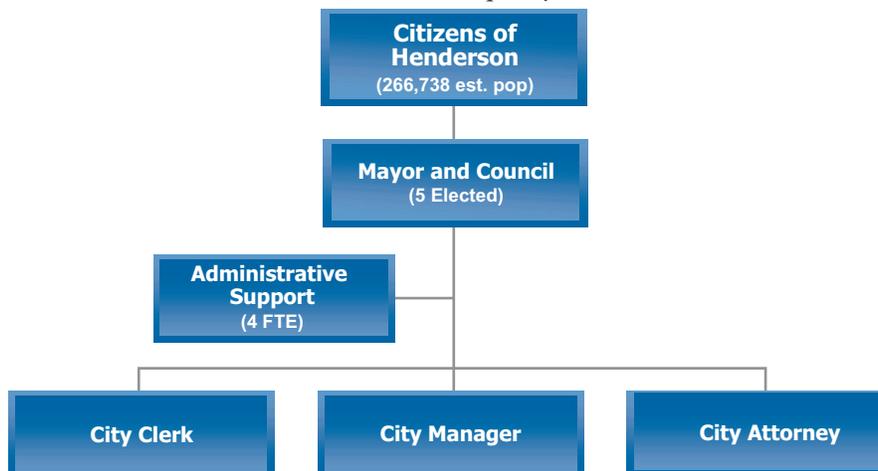
The City continues to promote itself as a destination for new residents, visitors and relocating businesses. Our local economy is enhanced through the pursuit of businesses that leverage local resources, improve intellectual advancement, and provide opportunities and stability for our citizens.



From left to right:  
Kathleen Vermillion, Councilwoman Ward III  
Sam Bateman, Councilman Ward IV  
Andy A. Hafen, Mayor  
Debra March, Councilwoman Ward II  
Gerri Schroder, Councilwoman Ward I

### Vibrant Community

Our residents experience a vibrant and rewarding sense of community. Our well-designed city offers recreation, cultural arts, open space, and healthy lifestyle opportunities which are critical components to preserving our community fabric and exceptional quality of life.



## Sustainable Practice & Development

The City takes a progressive approach to environmental issues as it looks to promote a more sustainable future. We are committed to the protection of our natural resources and lead by example in the sustainable operation of our facilities and services. The City fosters an ethic of conservation and stewardship throughout our community.



## Organizational Excellence

The City ensures the public trust by providing the most effective and efficient services. Excellence in public service is achieved through our commitment to citizen involvement, innovation, continual improvement and achieving meaningful results. To be the premier community we commit to delivering exceptional service to the community we serve.

The Mayor and four city Council members are elected at large on a nonpartisan basis, although no two Council members can be from the same ward of the city's four wards. The Council appoints a City Manager, City Attorney and City Clerk.

The Mayor serves as a member of the City Council and presides over its meetings. The Mayor is the recognized head of the city government for ceremonial purposes, and performs any emergency duties as may be necessary



Mayor and Council members with APPLE author

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 and expenditures of city funds.

Citizen involvement in the decision making process is a priority for the Mayor and Council. Appointments are made to advisory boards and commissions, and public committees are often formed to address specific citywide issues.



### Key Fact

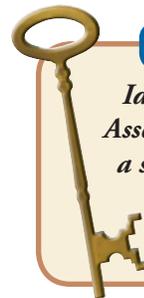
*Identified through the 2010 Community Assessment Survey, 96% of residents reported that they are either very satisfied (59%) or somewhat satisfied (37%) with their quality of life in Henderson.*

## Mayor and Council Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$388,490	\$224,391	\$278,364	\$351,571	\$73,207	26%
Employee Benefits	211,850	93,523	139,325	133,547	(5,778)	-4%
Services and Supplies	192,565	122,608	149,114	260,250	111,136	75%
<b>Total</b>	<b>\$742,905</b>	<b>\$440,522</b>	<b>\$566,803</b>	<b>\$745,368</b>	<b>\$178,565</b>	<b>32%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,044,899	\$713,688	\$795,795	\$939,285	\$143,490	18%
Admin Cost Reimbursement	(301,994)	(273,166)	(228,992)	(193,917)	35,075	-15%
<b>Total</b>	<b>\$742,905</b>	<b>\$440,522</b>	<b>\$566,803</b>	<b>\$745,368</b>	<b>\$178,565</b>	<b>32%</b>
<b>Elected Employees</b>						
General Fund	5	5	5	5	-	0%
<b>Full Time Employees</b>						
General Fund	4	4	4	4	-	0%
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>0%</b>

### Financial Overview

The increase in Salaries and Wages and Employee Benefits are due to a reduction in Administrative cost reimbursement and the addition of a temporary position.



#### Key Fact

*Identified through the 2010 Community Assessment Survey, 9 out of 10 residents feel a sense of community living in Henderson, with 4 out of 5 reporting a very strong or somewhat strong sense of community.*

### Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Residents that feel safe in their neighborhood during the day	92%	92%	92%	92%
Residents who rated the overall quality of services provided by the City as “good” or “excellent”	80%	93%	90%	90%
Residents who rated the quality of land use, planning, and zoning as “good” or “excellent”	55%	85%	83%	83%
Residents satisfied with recreational opportunities	79%	95%	80%	80%
Satisfaction with Quality of Life in Henderson	89%	96%	92%	92%



City of Henderson Council Chambers

# Municipal Court

## Purpose Statement

*Our mission is to administer justice under the law, equally, impartially, and efficiently in a safe, professional environment with dignity and respect for all, to promote public safety, trust and confidence.*

## Core Services

The Henderson Municipal Court hears adjudicates and misdemeanor criminal cases that originate within the City of Henderson. Three judges preside over the Municipal Court. These judges are elected to serve for a term of six years. The core services include:

- **Case Management**
- **Safety and Security**
- **Enforcement**

**Case Management** is the primary service of the Court Operations Division. This division provides courtroom support to the judges and is responsible for maintaining the official records of the Court. The staff in this division coordinate public access to the Court using a variety of technologies. The staff process, manage, and distribute all monies collected by the Court.

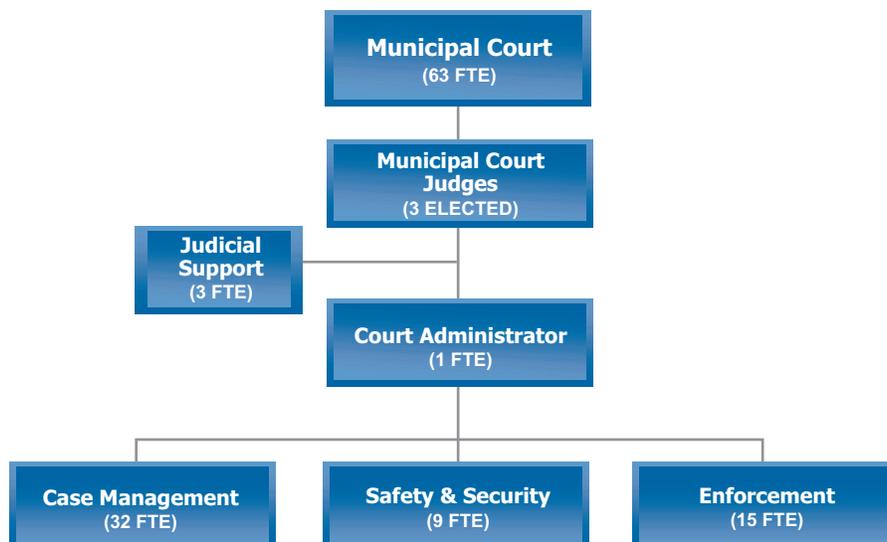
**Safety and Security** is achieved through the use of uniformed personnel throughout the Justice Facility. The Marshal Service is responsible to ensure appropriate separation of victims, witnesses, defendants, Judges, court personnel, and the public during Court proceedings and at the counter. Environmental security is maintained by the physical screenings and monitoring of all persons entering the facility.



**Enforcement** encompasses field enforcement and fine enforcement of all judicial orders. Enforcement is crucial in maintaining the integrity of Court Orders.

### Key Fact

*The Municipal Court began providing internet access to case information in October, 2010.*



### Past Accomplishments

- Implemented electronic public access to court records.
- Kicked off e-Pay project, which will allow the public to pay electronically.
- Implemented process improvements such as improved collection and enforcement efforts.
- Utilized SharePoint to improve processes for better use by other departments and green efforts by using less paper.

### Performance Tactics

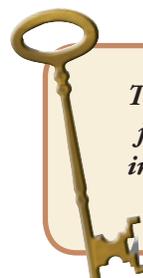
- Complete/implement e-Pay project, which will allow the public to pay fines online.
- Develop 5 year court technology plan.
- Implement process improvements to minimize the time a case is in the enforcement process.
- Continue to utilize opportunities in SharePoint to maximize efficiencies.

## Municipal Court Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$4,566,269	\$4,543,418	\$4,425,948	\$4,651,900	\$225,952	5%
Employee Benefits	1,833,984	1,909,348	1,931,163	1,917,932	(13,231)	-1%
Services and Supplies	1,149,911	1,057,348	1,298,218	1,326,877	28,659	2%
Capital Outlay	106,517	19,693	49,450	-	(49,450)	-100%
<b>Total</b>	<b>\$7,656,681</b>	<b>\$7,529,807</b>	<b>\$7,704,779</b>	<b>\$ 7,896,709</b>	<b>\$191,930</b>	<b>2%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$6,961,157	\$6,977,758	\$6,949,349	\$7,221,709	\$272,360	4%
<b>Sub-Total General Fund</b>	<b>\$6,961,157</b>	<b>\$6,977,758</b>	<b>\$6,949,349</b>	<b>\$7,221,709</b>	<b>\$272,360</b>	<b>4%</b>
<b>Muni Court Special Revenue</b>	<b>\$695,524</b>	<b>\$552,049</b>	<b>\$755,430</b>	<b>\$675,000</b>	<b>\$(80,430)</b>	<b>-11%</b>
<b>Total</b>	<b>\$7,656,681</b>	<b>\$7,529,807</b>	<b>\$7,704,779</b>	<b>\$7,896,709</b>	<b>\$191,930</b>	<b>2%</b>
<b>Full Time Employees</b>						
General Fund	65	63	63	63	-	0%
Muni-Court Special Revenue Fund	-	-	-	-	-	N/A
<b>Total</b>	<b>65</b>	<b>63</b>	<b>63</b>	<b>63</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The Court has developed a 5-year technology plan to provide efficiencies for the processing of cases. This technology plan will also provide efficiencies for the City Attorney’s office and Alternative Sentencing. The Court will review available funding sources to accomplish the plan’s goals without using general fund support.



### Key Fact

*The Henderson process improvements in judicial enforcement have significantly increased the number of cases in warrant that were closed during Fiscal Year 2011.*

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Average Cost Per Case	\$149.00	\$166.00	\$165.00	\$164.00
Cost Per Capita (City of Henderson)	\$27.19	\$28.17	\$28.28	\$28.99

# Neighborhood Services

## Purpose Statement

*To make a difference in the lives of our residents by offering premier services, programs and resources that enhance our neighborhoods and communities.*

## Core Services

Neighborhood Services is a division of the City Manager's Office. The core services are as follows:

- **Neighborhood Stabilization**
- **Citizen Relationship Management**
- **Leverage Resources to Serve Community**

The City of Henderson operates numerous programs focused on **Neighborhood Stabilization** within the community. The purpose of these programs is to provide and maintain safe, decent, affordable housing for all residents of the City of Henderson, as well as enhance and preserve existing homes and neighborhoods.

Through the use of grant funding, Neighborhood Services has developed programs to assist eligible individuals and families with a variety of housing needs. These programs include: interest-free deferred loans, emergency repair grants, low-interest loans, first time homebuyer loans, weatherization grants, and affordable housing production.

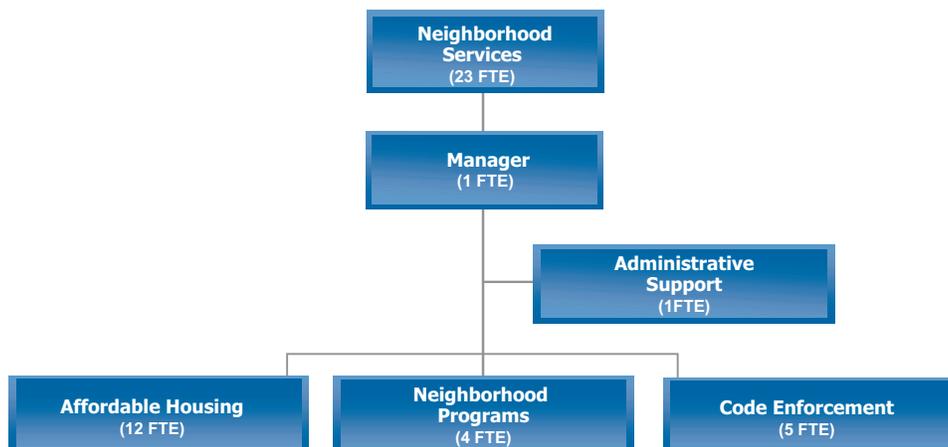
Additionally, utilizing federal Neighborhood Stabilization Program (NSP) funds we assist with the purchase and rehabilitation of foreclosed homes to help stabilize the hardest hit neighborhoods in our



community. We received \$4.1 million in April of 2009 and were awarded an additional \$3.9 million in March 2011.

In an effort to provide energy efficiency to lower income households, the City successfully sought grant funds from the State of Nevada and local utility companies. These funds are used to install energy efficient materials in eligible houses and apartments.

The Code Enforcement section of Neighborhood Services ensures that buildings within the community are safe and property maintained through enforcement of the Property Maintenance Code (PMC). This is achieved by partnering with community agencies,



neighborhood associations and private entities to combat blight and nuisances in our community.

Neighborhood Enhancement programs are designed to provide assistance and resources that enrich and enhance the physical characteristics of Henderson neighborhoods. These include:

- The Neighborhood Cleanup Program assists residents within designated areas with organized clean-up events in their neighborhoods. The focus is to reduce unsightly conditions before they develop into more serious concerns.
- The purpose of the Property Cleanup Assistance program is to help seniors, the disabled and low income residents in cleaning up their properties in order to comply with a code violation.
- Neighborhood Enhancement Grants provide organized neighborhoods with an incentive to work together on projects that will enhance their neighborhoods.

Henderson Shines is a collaboration between Neighborhood Services, Parks and Recreation and Community Development. An extension of the Neighborhood Clean-up Program, it is a community cleanup and educational day where residents can dispose of unwanted items while learning about the importance of sustainability.



CT Sewell Parenting Cottage

**Citizen Relationship Management** programs are designed to help foster positive relationships with citizens, neighborhood groups and the City through a variety of different services, programs and partnerships that promote a sense of community.

Peer Consulting services assist internal departments in developing strategies for neighborhood meetings, issues, projects, and programs. Consulting services include “Your Neighborhood Matters” newsletter publication, meeting design and meeting facilitation.

The Liaison Program’s focus is building relationships with neighbors and neighborhood groups, proactively identifying issues/problems that may exist, and partnering with citizens and neighborhood groups to problem solve.

City Hall at the Mall, the City Speakers Bureau and the Neighborhood Leadership Forum are programs designed to educate and provide information about City services and programs available to the community. Specifically, the Neighborhood Leadership Forum is held three times per year and provides an opportunity for networking and the exchange of information between existing neighborhood groups and the City.

To **leverage resources**, the City uses the Community Development Block Grant Program (CDBG). HUD allocates funds by formula among eligible states and local governments to expand economic opportunities, ensure decent housing and provide a suitable living environment for citizens and low income neighborhoods. Henderson has utilized CDBG funds for such valuable projects as Pittman neighborhood sidewalks, and street paving; shade shelters and trails

in various parks; S.A.F.E. House; Opportunity Village building improvements; St. Rose Helping Hands; and Giving Life Ministries' Emergency Assistance Program.

Major projects include the Headstart, Affordable Childcare Center near Morrell Park, Hopelink Family Resource Center and the CT Sewell Elementary School Parenting Cottage which hosts workshops, computer classes, tax filing assistance and monthly time-slots for onsite visiting social service agencies in fulfillment of its mission as a community resource for parents. CDBG also funded the construction of the Nathan Adelson Hospice & Adult Daycare Center and assisted micro enterprises through the Nevada Small Business Development Program.

Economic Development Initiative Grants provided approximately \$485,000 toward acquiring property in the Water Street District to be utilized for approximately 80 units of affordable senior housing, a parking structure and information kiosks.



Key Fact

*“Through CDBG funds, the St. Rose Dominican Health Foundation purchased a handicapped accessible van which has subsequently provided almost 5000 rides for Henderson seniors.”*



Past Accomplishments

- Provided economic opportunities and services for over 20,000 low income persons.
- Weatherized 550 homes.
- Utilized federal Neighborhood Stabilization Program funds to assist 11 families purchase and rehab a foreclosed home.
- Over 450 residents disposed of hazardous materials at our inaugural Henderson Shines event.
- Brought a City speaker to 157 events which served 13,250 residents.
- Sent 10 E-Informs to 3,922 residents.
- Closed 2,693 Code Enforcement violation cases.
- Assisted 50 residents with physical or financial limitations to bring their property into compliance with the PMC. Removed 45 tons of debris.

Performance Tactics

- Provide enhancement programs that support code compliance in the Henderson community.
- Award CDBG and LIHTF grant funds to non-profit agencies that provide direct services and resources to our citizens.
- Coordinate City events and presentations to better educate and inform citizens about local government.
- Foster opportunities to connect citizens to local government.
- Offer programs that support sustainable practices.

## Neighborhood Services Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$1,103,341	\$1,291,086	\$ 1,487,860	\$1,608,597	\$120,737	8%
Employee Benefits	437,424	411,257	648,787	639,312	(9,475)	-1%
Services and Supplies	4,282,692	5,506,071	6,303,040	6,306,141	3,101	0%
Capital Outlay	100,000	-	763,385	420,000	(343,385)	-45%
<b>Total</b>	<b>\$5,923,457</b>	<b>\$7,208,414</b>	<b>\$9,203,072</b>	<b>\$8,974,050</b>	<b>\$(229,022)</b>	<b>-2%</b>
<b>Program</b>						
<b>General Fund</b>						
Neighborhood Services	\$1,467,917	\$1,298,230	\$1,209,533	\$1,127,890	\$(81,643)	-7%
Code Enforcement	-	-	774,984	648,245	(126,739)	-16%
Admin Cost Reimbursement	(471,698)	(416,140)	(359,996)	(229,436)	\$130,560	-36%
<b>Subtotal General Fund</b>	<b>\$996,219</b>	<b>\$882,090</b>	<b>\$1,624,521</b>	<b>\$1,546,699</b>	<b>\$(77,822)</b>	<b>6%</b>
<b>Code Enforcement Fund</b>	<b>-</b>	<b>-</b>	<b>\$1,000</b>	<b>\$1,000</b>	<b>-</b>	<b>0%</b>
<b>Grant/Multipurpose Special Rev Fund</b>	<b>\$4,927,238</b>	<b>\$6,326,324</b>	<b>\$7,577,551</b>	<b>\$7,426,351</b>	<b>\$(151,200)</b>	<b>-2%</b>
<b>Total</b>	<b>\$5,923,457</b>	<b>\$7,208,414</b>	<b>\$ 9,203,072</b>	<b>\$8,974,050</b>	<b>\$(229,022)</b>	<b>-2%</b>
<b>Full Time Employees</b>						
General Fund	11	8	14	12	(2)	-14%
Grant/Multipurpose Special Revenue Fund	5	10	10	11	1	10%
<b>Total</b>	<b>16</b>	<b>18</b>	<b>24</b>	<b>23</b>	<b>(1)</b>	<b>-4%</b>

## Financial Overview

The Neighborhood Services Fiscal Year 2012 budget contains approximately \$1.1 million in Community Development Block grants which is down from \$1.2 million or 13.7% from Fiscal Year 2011.

In Fiscal Year 2011, Code Enforcement was moved to Neighborhood Services from Building and Fire Safety. During Fiscal Year 2012, a Federal Programs Specialist was moved from the General Fund to the Grant Fund.

**Key Fact**

*“Through the Weatherization Assistance Program we achieved a citywide energy savings of nearly \$325,000.”*



## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
# of homes weatherized	142	312	550	216
# of FOCUS events	77	160	157	160
# of citizens provided community services through CDBG funds	16,014	17,384	17,487	19,680

# Parks and Recreation

## Purpose Statement

*To provide community services through diverse and innovative parks, and natural resource opportunities.*

### Core Services

- Strategic Support
- Community Services
- Parks and Facilities Operations and Management
- Planning
- Recreation Opportunities and Services

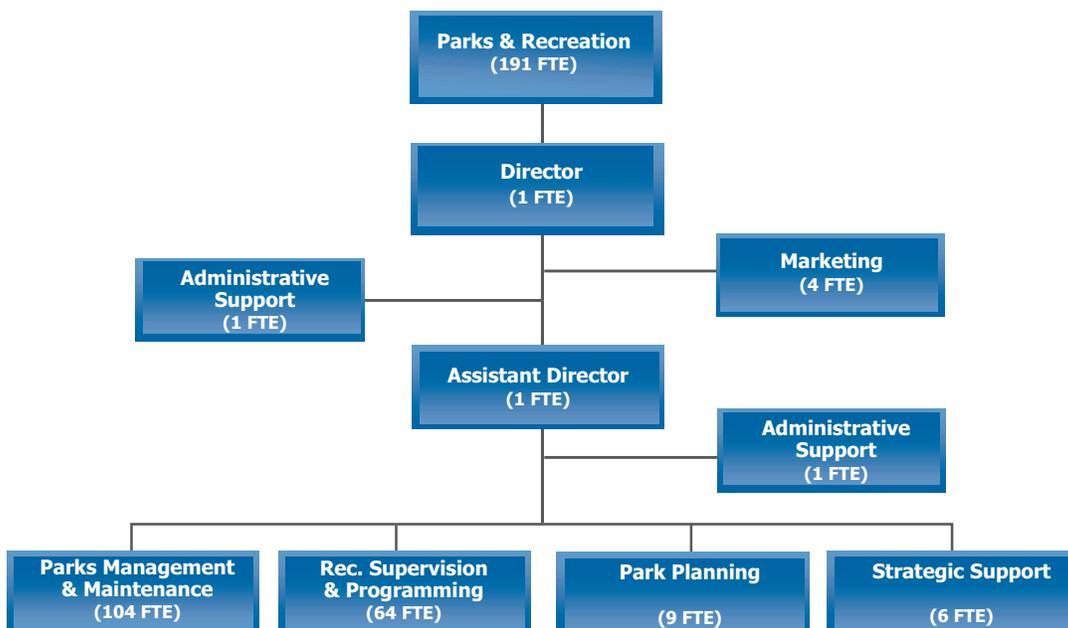
**Strategic Support** includes marketing, resource development, and administrative support functions. This core service supports strategic direction of the department through the comprehensive Master Plan, Five Year Plan, and annual Budget Performance programs in line with overall City strategic objectives. This core service also enables and maximizes delivery of the department's core services.

**Community Services** provides programs that contribute to the overall development of individuals by enhancing their physical, mental, and social well-being. This core service includes a variety of recreation programs focused on addressing the special needs of many Henderson residents. The city's senior adult residents are offered programs such as health screenings, outreach, tax



assistance, volunteer opportunities, and nutrition. For the population with disabilities, a number of adaptive and mainstreaming activities are offered. The younger school-age residents benefit from programs such as Safekey, Kids Zone, Teen Zone, Children at Play, and Teen Choice.

**Park and Facilities Management** provides stewardship and asset management of parks and recreation facilities, city government landscaped facilities, and open space



areas with overall management and maintenance of over 1,249 acres of developed park land, open space, trails, and civic grounds. Henderson’s parks and facility inventory includes 51 parks, trailheads, and facilities including 15 swimming pools, six community centers, and one senior facility. There are a number of streetscapes also maintained as part of this core service area.

There are over 80 lighted and non-lighted sports fields throughout the park system. Park sites offer the community opportunities for both active and passive usage; active use such as sports leagues and passive use such as hiking and picnics.

**Planning** for parks, trails and open spaces to ensure quality development. Services include protection of open spaces; management of capital improvement program; and the oversight of parks, trails, and open space projects.



**Key Fact**

*The Parks and Recreation Department became one of only 99 park and recreation agencies accredited by the Commission for Accreditation of Park and Recreation Agencies (CAPRA) in 2011. The department fully met all 144 standards, which CAPRA board members noted was “quite rare.”*

**Recreation Opportunities and Services** is striving to provide residents with the most admired, value-driven recreation, aquatic, athletic, and special interest programs in Southern Nevada. General recreation programs such as fee classes, fitness, drop-in classes, sports, aquatics, and special events are offered through the department's community centers and special sports facilities. Services are available for all Henderson residents.

**Past Accomplishments**

- The River Mountains Loop Trail was named a National Recreation Trail in 2010 joining only 6 other trails in the state of Nevada to achieve this accomplishment and the first in the Las Vegas Valley.
- The Bark Park at Heritage Park won Project of the Year Awards from both the Nevada Recreation & Park Society and the Nevada Chapter of American Society of Landscape Architects.
- The City of Henderson received the Foundation’s Tree City USA Growth Award in 2011 for demonstrating progress in its community forestry program. The Growth Award honors environmental improvement and higher levels of tree care in Tree City USA communities.
- The Parks and Recreation Department secured \$6,000 in sponsorship money for the Healthy Henderson program in our first year of sponsorships.

**Performance Tactics**

- Pursue partnerships to provide appropriate programs to decrease crime and increase safety for children and teens in the community.
- Evaluate program lifecycles annually. Eliminate programs that are not meeting their target and replace with new and innovative programs.
- Increase the number of volunteer opportunities and volunteer hours.
- Promote awareness and support for the Urban Forestry program.
- Maximize the attendance at leadership courses offered by the COH Human Resources Department.
- Align budget and employee performance measures with the City’s strategic plan and report out quarterly.

## Park and Recreation Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	19,009,562	18,509,744	19,252,657	18,954,289	\$(298,368)	-2%
Employee Benefits	5,653,761	5,717,662	6,623,420	7,149,739	526,319	8%
Services and Supplies	15,832,709	13,127,501	13,987,816	9,622,474	(4,365,342)	-31%
Capital Outlay	16,472,983	10,119,794	13,464,362	274,750	(13,189,612)	-98%
<b>Total</b>	<b>\$56,969,015</b>	<b>\$47,474,701</b>	<b>\$53,328,255</b>	<b>\$36,001,252</b>	<b>\$(17,327,003)</b>	<b>-32%</b>
<b>Program</b>						
<b>General Fund</b>						
Parks						
General	\$2,044,761	\$1,765,739	\$2,220,143	\$2,301,763	\$81,620	4%
Planning/Resource Development	482,950	528,567	507,048	532,222	25,174	5%
Maintenance General	4,472,133	4,273,887	4,314,579	4,335,500	20,921	0%
O & M Bond Funded	7,250,007	6,627,727	6,773,784	6,999,836	226,052	3%
<b>Subtotal Parks</b>	<b>\$14,249,851</b>	<b>\$13,195,960</b>	<b>\$13,815,554</b>	<b>\$14,169,321</b>	<b>\$353,767</b>	<b>3%</b>
Recreation						
General	\$1,562,083	\$1,138,019	\$909,365	\$972,556	\$63,191	7%
Communication	592,934	670,211	727,455	785,770	58,315	8%
Bird Viewing Preserve	82,088	63,674	98,259	105,366	7,107	7%
Recreation - Inclusion	446,212	315,320	363,398	396,512	33,114	9%
Sports	712,210	667,252	734,414	748,394	13,980	2%
Technical Services	315,034	322,666	362,172	382,875	20,703	6%
Recreation Centers	5,718,076	5,206,911	5,821,023	5,927,889	106,866	2%
Adult Senior Services	651,301	879,486	1,411,189	1,561,397	150,208	11%
Swimming Pools	1,751,272	1,579,574	2,029,297	2,192,692	163,395	8%
O & M Bond Funded	7,180,354	7,401,756	7,415,261	7,460,124	44,863	1%
<b>Subtotal Recreation</b>	<b>\$19,011,564</b>	<b>\$18,244,869</b>	<b>\$19,871,833</b>	<b>\$20,533,575</b>	<b>\$661,742</b>	<b>3%</b>
<b>Subtotal General Fund</b>	<b>\$33,261,415</b>	<b>\$31,440,829</b>	<b>\$33,687,387</b>	<b>\$34,702,896</b>	<b>\$1,015,509</b>	<b>3%</b>
<b>Special Recreation Fund</b>	<b>\$1,418,038</b>	<b>\$1,204,593</b>	<b>\$2,608,459</b>	<b>\$1,298,356</b>	<b>\$(1,310,103)</b>	<b>-50%</b>
<b>Development Services Fund</b>	<b>\$74,954</b>	<b>\$1,368</b>	<b>\$1,576</b>	<b>-</b>	<b>\$(1,576)</b>	<b>-100%</b>
<b>Capital Replacement Fund</b>	<b>\$568,714</b>	<b>\$262,707</b>	<b>\$1,971,340</b>	<b>-</b>	<b>\$(1,971,340)</b>	<b>-100%</b>
<b>Grants Special Revenue Fund</b>	<b>\$21,645,894</b>	<b>\$14,565,204</b>	<b>\$15,059,493</b>	<b>-</b>	<b>\$(15,059,493)</b>	<b>-100%</b>
<b>Total</b>	<b>\$56,969,015</b>	<b>\$47,474,701</b>	<b>\$53,328,255</b>	<b>\$36,001,252</b>	<b>\$(17,327,003)</b>	<b>-32%</b>
<b>Full Time Employees</b>						
General Fund	204	189	190	191	1	1%
<b>Total</b>	<b>204</b>	<b>189</b>	<b>190</b>	<b>191</b>	<b>1</b>	<b>1%</b>



Bird Viewing Preserve

## Financial Overview

The Parks and Recreation Department has two main operating funding sources. The General Fund and the 1997 voter-approved tax override to help operate Parks & Recreation facilities. The General Fund is comprised of charges for facility and program use and is a major source of funding for the department. The Parks and Recreation Department also receives funds from room tax distributed into the Special Recreation Operating Fund. The financial data presented in the table depicts expenditures by facilities and programs.

Parks and Recreation also has a considerable capital budget from a variety of sources. The largest source of funds comes from the Southern Nevada Public Lands Management Act (SNPLMA). These funds now are estimated to be in excess of \$238 million, approved as



of May 2011. The developers of Henderson’s residential and commercial developments are expected to provide approximately \$2.5 million in parks and trails projects to be dedicated to the City over the next five years. This enhanced capital program will add to the City’s trails, open space, and park inventory.

## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
# of total park acres constructed	23.0	25.4	25.6	85.5
# of total trail miles constructed	1.4	9.5	12.0	16.7
# of park staff per acre maintained	1:12	1:13	1:14	1:16



# Police

## Purpose Statement

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

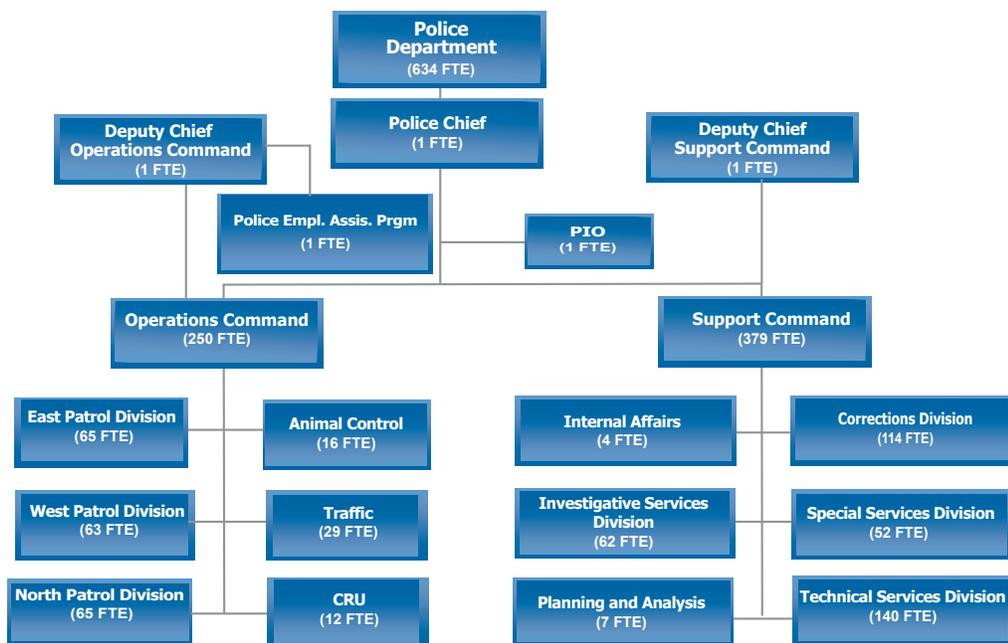
## Core Services

- Response
- Investigations
- Detention Services
- Support

The **Response** function preserves the law, protects life and property, and enforces Federal laws, statutes of the State of Nevada, and ordinances of the City of Henderson. These personnel strive to respond to the emergency and law enforcement needs of the community through response to calls for service in accordance with established priorities, visible police patrols, enforcement of traffic laws, investigation and abatement of crime, and coordination of problem solving units and activities. Animal Control investigates animal cruelty, abuse and neglect calls, and strives to protect the public by responding to complaints of animals running loose. They provide a humane, full-service shelter and animal adoptions. Community relations are enhanced through the department's use of community policing philosophies.



The **Investigations** function investigates all major crimes, conducts follow up on reported crimes, conducts backgrounds on licensing applications, acts as liaison to the District Attorney's office, and conducts forensic investigations. Criminal deterrent activities are performed through the use of specialized task forces, the Narcotics Unit, and intelligence gathering. Investigations uncovers the evidence needed to arrest



offenders and bring them to justice while protecting the rights of the innocent.

**Detention Services** books, incarcerates, houses, releases, classifies and moves inmates. Detention provides transportation to and from medical facilities and municipal and justice courts. A medical contractor provides in-house medical services.

The **Support** function includes Communications, Records, Professional Standards, Planning & Analysis Bureau, Training Bureau, Civil Processing and Crime Prevention. The function of NEPS (Non-Enforcement Police Support) is to support Patrol, Investigations, Detention, and Animal Control through the use of documents, programs, statistics, administrative duties, and other such support functions. Crime statistics and trends are reported and maintained as well.

### Past Accomplishments

- In 2010, the Henderson Police Department completed a reorganization and added the new Special Services Division that now houses the SWAT, K9, Narcotics, Repeat Offender, Intelligence, most Task Force Officers, and Homeland Security in one Division for better operational efficiency.
- HPD received grant funding for the Joining Forces program for Fiscal Year 2010/11. This grant funds multi-jurisdictional traffic enforcement efforts valley wide, which allows HPD to partner with every law enforcement agency in the region to conduct strategically directed enforcement using Federal funding. This enforcement would not take place absent this funding.
- HPD used grant funding to increase the amount of commercial enforcement conducted to decrease the risk to our community. Unsafe commercial vehicles can cause catastrophic accidents on our roadways.
- The City of Henderson adopted a mandatory spay/neuter ordinance to continue the effort to reduce the number of unwanted animals, working in conjunction with Animal Control public education programs.

- In 2010, HPD conducted the ground-breaking of the Eldorado Valley Regional Public Safety Training Facility (EVRPSTF). This partnership with the City of Boulder City will convert BLM land to a regional use for law enforcement training. The training center will benefit our local, state, and Federal partners for decades to come, and has received \$900,000 in equipment grants.
- The City of Henderson completed the new Henderson Detention Center. Estimated contract inmate revenue for FY 2011 is approximately \$5,000,000.
- HPD installed “in-car” video in each police vehicle. Installation is ongoing.
- HPD implemented Automated License Plate Readers. This automated system is another tool on the belt of law enforcement. As our vehicles drive the city streets the ALPR automatically reads and processes all of the license plates it “sees.” This should result in faster detection of stolen vehicles and the collection of criminal intelligence.
- A Cold Case Team was developed to have fresh eyes examine unsolved homicides. This new approach has yielded new perspectives and leads for Investigators to follow. This team also helps us examine and assess our investigative techniques.
- HPD distributed 60 Preliminary Breath Test machines to patrol officers which were purchased with a grant from the Office of Traffic Safety (OTS).
- HPD distributed handheld citation writers to patrol officers increasing connectivity to the courts by electronically transmitting all of the data from the citations directly to the courts. This creates efficiency for both the police department and the courts.
- HPD completed the first Corrections Only Category II/III training academy. We combined our police officer’s academy with corrections so the officers would have identical basic training until which point they would receive training specific to their discipline. This process improvement allows us to run a regional academy for both disciplines at the same time; saving City payroll funds.

## Police Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$49,800,973	\$50,505,578	\$51,790,884	\$54,869,956	\$3,079,072	6%
Employee Benefits	21,702,466	24,547,620	25,949,104	28,201,939	2,252,835	9%
Services and Supplies	11,037,595	8,348,619	9,179,641	9,299,761	120,120	1%
Capital Outlay	953,848	837,985	3,061,311	-	(3,061,311)	-100%
<b>Total</b>	<b>\$83,494,882</b>	<b>\$84,239,802</b>	<b>\$89,980,940</b>	<b>\$92,371,656</b>	<b>\$2,390,716</b>	<b>3%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,927,069	\$1,929,213	\$2,655,916	\$4,131,836	\$1,475,920	56%
Support Services	1,945,573	1,882,101	2,246,340	2,273,602	27,262	1%
Animal Control	1,731,906	1,810,387	1,661,169	1,735,811	74,642	4%
Jail	10,527,114	11,224,470	12,738,450	16,752,048	4,013,598	32%
Patrol Admin	967,568	928,179	1,209,622	1,227,732	18,110	1%
Patrol-East Command	6,398,021	5,788,907	5,718,154	5,972,723	254,569	4%
Patrol-West Command	6,623,728	5,866,813	6,038,213	5,796,485	(241,728)	-4%
Patrol-North Command	6,039,458	6,464,723	5,681,244	5,362,337	(318,907)	-6%
K-9, Narc, Traffic	5,858,612	6,847,274	7,162,643	7,078,639	(84,004)	-1%
Investigations	8,045,069	9,114,312	7,348,428	7,080,494	(267,934)	-4%
Information Services	5,264,444	5,314,032	5,054,871	5,199,648	144,777	3%
Police Training	4,167,615	3,246,653	2,621,150	2,778,081	156,931	6%
Records	1,184,402	1,185,324	1,178,963	1,265,767	86,804	7%
Special Operations	2,588,496	2,566,293	2,150,526	2,204,984	54,458	3%
Crime Prevention	1,756,607	1,889,304	1,888,137	1,966,652	78,515	4%
Professional Standards	1,601,390	2,015,917	2,075,985	2,145,770	69,785	3%
Criminalistics	2,887,475	2,141,711	2,136,234	2,258,373	122,139	6%
Homeland Security	177,562	171,597	104,280	65,579	(38,701)	-37%
Problem Solving Unit	-	-	495,991	1,538,632	1,042,641	210%
Patrol Central	83,468	79,520	164,598	109,057	(55,541)	-34%
Internal Affairs	-	511,611	582,480	819,244	236,764	41%
Special Services	-	-	1,021,185	1,136,681	115,496	11%
ROP/Intelligence	-	-	1,488,484	1,622,348	133,864	9%
<b>Total General Fund</b>	<b>\$69,775,577</b>	<b>\$70,978,341</b>	<b>\$73,423,063</b>	<b>\$80,522,523</b>	<b>\$7,099,460</b>	<b>10%</b>
<b>Forfeited Assets Special Revenue Fund</b>	<b>\$223,749</b>	<b>\$249,139</b>	<b>\$757,927</b>	<b>\$360,326</b>	<b>\$(397,601)</b>	<b>-52%</b>
<b>Grants Special Revenue Fund</b>	<b>\$1,060,390</b>	<b>\$1,324,413</b>	<b>\$4,102,614</b>	<b>\$308,893</b>	<b>\$(3,793,721)</b>	<b>-92%</b>
<b>Capital Replacement Fund</b>	<b>\$310,761</b>	<b>-</b>	<b>\$261,557</b>	<b>-</b>	<b>\$(261,557)</b>	<b>-100%</b>
<b>Commissary Fund</b>	<b>-</b>	<b>\$739</b>	<b>\$12,000</b>	<b>\$30,000</b>	<b>\$18,000</b>	<b>150%</b>
<b>Sales &amp; Use Tax Fund</b>	<b>\$12,124,405</b>	<b>\$11,687,170</b>	<b>\$11,423,779</b>	<b>\$11,149,914</b>	<b>\$(273,865)</b>	<b>-2%</b>
<b>Total</b>	<b>\$83,494,882</b>	<b>\$84,239,802</b>	<b>\$89,980,940</b>	<b>\$92,371,656</b>	<b>\$2,390,716</b>	<b>3%</b>
<b>Full Time Employees</b>						
General Fund	475	480	511	514	3	1%
Grants Special Revenue Fund	-	3	3	3	-	0%
Sales & Use Tax Fund	117	117	117	117	-	0%
<b>Total</b>	<b>592</b>	<b>600</b>	<b>631</b>	<b>634</b>	<b>3</b>	<b>0%</b>

### Performance Tactics

- Identified key performance measures for all divisions to maintain organizational effectiveness.
- Gained department re-accreditation through CALEA.
- Decreased the number of calls for service requiring an officer by 10 percent.
- Increased customer service options by providing PD Records services available at sub-stations, 4 days a week.
- Acquire SCAN chairs to increase security and decrease contraband introduced into the Detention Services.



### Financial Overview

In Fiscal Year 2011, the crime lab began toxicology testing for HPD and outside agencies, expediting cases and providing additional revenue.

The expanded Detention Center, which opened in Fiscal Year 2011, added 31 positions to their staff. Inmate capacity will reach 540 at total operation. An additional 3 positions will be added in Fiscal Year 2012.



#### Key Fact

*In Fiscal Year 2011, selected patrol cars were outfitted with in-car video and license plate recognition technology. Using grant funds, the number of units with these capabilities will likely expand during Fiscal Year 2012.*



### Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Reports	26,761	25,549	24,070	N/A
General Fund OT Expenditures	\$1,153,032	\$828,171	\$764,830	N/A
Detention Center Revenues	\$2,381,740	\$3,359,437	\$5,000,000	\$11,900,000

# Public Works

## Purpose Statement

*To provide safe, integrated public buildings and community infrastructure for existing and future needs.*

## Core Services

- Facility & Property Management
- Fleet Management
- Floodplain Management
- Street Management
- Traffic Management
- Capital Improvement
- New Development

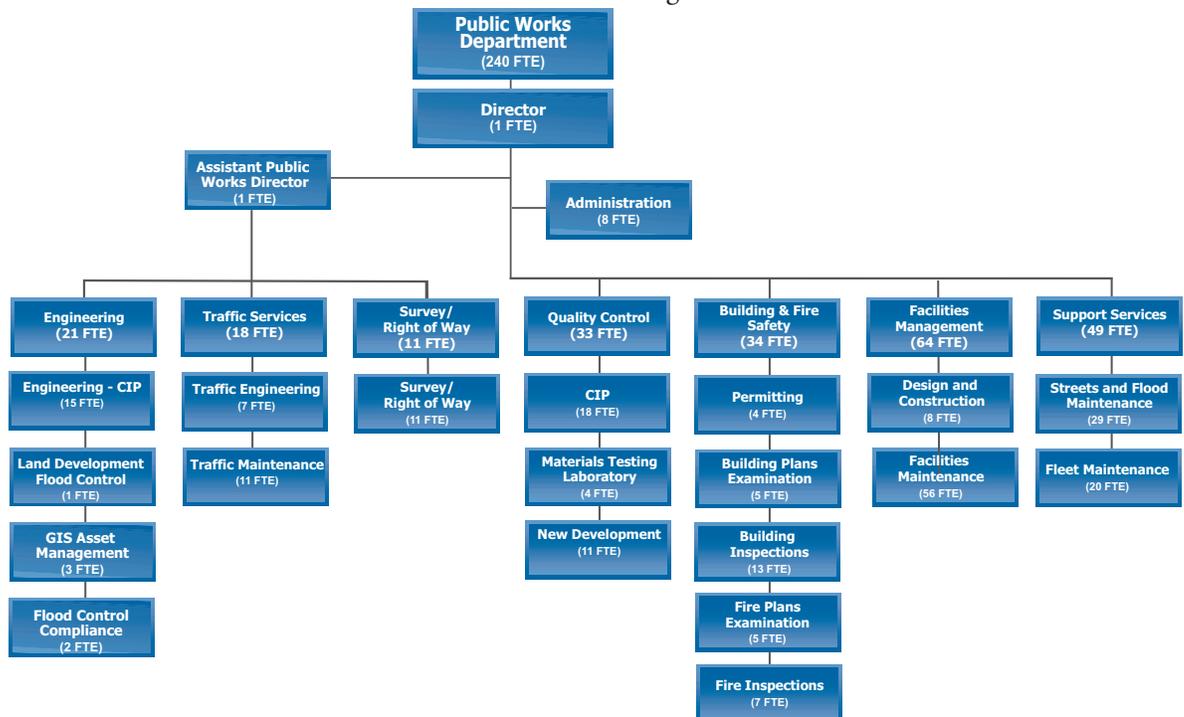


**Facility Management** provides the management, operation, maintenance, and repair services for City facilities. **Property Management** provides management for the purchase, sale and lease of City-owned real property.

**Fleet Management** provides procurement, preventive maintenance, repair, replacement and disposition services of the City's vehicles and equipment.

**Floodplain Management** plans and maintains flood control facilities; provides street sweeping; assures compliance with environmental permits, regulations, and standards; and provides emergency preparedness, response, recovery and mitigation services.

**Street Management** provides pavement management, maintenance and repair services for streets, sidewalks, curbs and gutters.



**Traffic Management** provides planning, design, evaluation, operation, repair and maintenance of the City's transportation network and street light system; temporary traffic control permitting and inspections; special permit issuance; graffiti removal services; and traffic control warrant evaluation.

**Capital Improvement** provides planning, design, project management, construction management, inspection, and testing services for City-owned infrastructure projects.

**New Development** provides plan review, inspection, testing, permitting, and regulatory compliance services from project development through construction for developer projects.



## Past Accomplishments

- The City's fuel dispensing system was upgraded to a web-based fuel management system, which increased security and accountability for fuel acquisition and improves customer service through web access.
- Modified City Hall motor pool to better accommodate customers needs. This program reduced the City's total vehicles, maintained fleet service levels and increased usage of vehicles stationed at City Hall.
- Upgraded and improved the reliability of our fuel system by installing new fuel dispenser pumps at seven Fire Stations. This upgrade provides the ability to increase security and controls consistent with the City's main fueling locations.
- Upgraded fuel monitoring system to increase reliability, improve download time, and provide backup and storage of data required for regulatory reporting.
- Reduced the City's replacement vehicle requirements by adjusting replacement schedules, completing a fleet utilization study and reassigning underutilized vehicles.
- Building & Fire Safety received its Certification of Accreditation awarding national re-accreditation by the International Accreditation Service. An on-site assessment of operations confirmed compliance with accreditation requirements. Unique to the City of Henderson is the inclusion of fire plan review and fire inspection services for accreditation.
- The 2009 editions of the building, residential, mechanical, plumbing, energy, fire and pool codes, as well as the 2008 edition of the electrical code were adopted for use on all permits effective July 5th, 2011.
- Implemented a program to ensure the annual maintenance compliance of all privately owned fire hydrants in the City of Henderson.
- A reorganization of City services realigned Building and Fire Safety and the Development Services Center (DSC) into Public Works. The restructure reduced management and support staffing positions.

## Past Accomplishments (cont)

- Additional budget and staffing reductions within the Development Services Center Fund were completed in response to the economic downturn and decrease in construction activity.
- Completed installation of the City's computerized maintenance management system (cmms) phase 1. This phase includes traffic and facility infrastructure assets and maintenance. Remote technology enables field staff to access and update work orders, asset data, drawings and safety requirements at work sites.
- Worked with NDOT to install pilot of flashing yellow arrows on permissive left turns at 2 City of Henderson intersections. This program will improve driver safety.
- Installed an Emergency Vehicle Traffic Signal Preemption system on Green Valley Parkway, Pebble to Paseo Verde. During preliminary testing, emergency travel times through the wireless GPS corridor improved by 15%.
- Construction Projects Completed: Burkholder Rd – Lake Mead to Racetrack; rehabilitation of Green Valley Parkway, American Pacific, Volunteer Ave and Stephanie St; Victory Sidewalk Ramps; Triangle Area Improvements; Racetrack Rd Trail Crossing; River Mountain Loop Trail Sections 13 and 14; Equestrian Park and Armagosa Trailheads; Bird Viewing Preserve Access and Onsite Improvements; El Dorado Valley Regional Training Phase 1.
- Traffic Signals Constructed: Scotts Valley/Sun City Anthem, Coronado Center/Sunridge Heights, Burkholder/ Racetrack, Horizon Ridge/Mission, Horizon Ridge/Jeffreys, Galleria/Boulder Hwy, Galleria/ Marks, Galleria/Gibson and Galleria/I-515 ramps (2).
- Facilities Construction Projects Completed: Detention Center Expansion, Re-Roofing of City Hall, Citywide Energy Efficiency Performance Contract, Heritage Park Phase 1- Bark Park, Tenant Improvements at the Water Reclamation Facility and Field Office, Demolition of Texas Ave Senior Center, and Security Improvements.

## Performance Tactics

- Minimize emergency response times through traffic control coordination programs.
- Advocate and facilitate the planning and development of integrated, multi-modal transit and transportation networks.
- Foster and advocate by example the use of advanced technologies using the sun, wind, geothermal and other alternative or renewable energy sources.
- Minimize our waste streams through conservation and the use of recyclables.
- Upgrade CIP planning software to include project management tools.
- Increase security of City fuel inventory.
- Continue working with NDOT to convert permissive left turn signals to flashing yellow arrows.
- Maintain safety in school zones.
- Increase usage of the CMMS by installing phase 2 assets.
- Evaluate construction codes related to sustainability and the changing economic landscape.
- Update the Property Maintenance Code to include provisions for the registration of foreclosed properties and abatement of dangerous buildings.



## Public Works Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$14,482,280	\$13,739,210	\$ 17,642,023	\$16,940,566	\$(701,457)	-4%
Employee Benefits	5,196,536	5,028,679	6,732,261	6,676,224	(56,037)	-1%
Services and Supplies	17,342,023	17,655,131	23,525,398	18,793,029	(4,732,369)	-20%
Capital Outlay	1,145,107	4,281,250	5,722,525	3,478,450	(2,244,075)	-39%
Depreciation	5,148,713	5,151,625	5,921,767	5,955,547	33,780	1%
Interest Expense	3	-	-	-	-	N/A
<b>Total</b>	<b>\$43,314,662</b>	<b>\$45,855,895</b>	<b>\$59,543,974</b>	<b>\$51,843,816</b>	<b>\$(7,700,158)</b>	<b>-13%</b>
<b>General Fund</b>						
Building Maintenance	\$5,915,755	\$6,688,373	\$7,585,896	\$8,615,389	\$1,029,493	14%
Building and Fire Safety	-	-	629,738	562,837	(66,901)	-11%
Streets	1,992,979	1,341,685	1,025,523	949,225	(76,298)	-7%
Traffic	4,348,955	4,123,189	3,548,383	3,527,097	(21,286)	-1%
Flood	1,943,899	1,602,461	812,305	886,092	73,787	9%
Support Services	3,255,287	3,279,954	2,791,673	2,824,815	33,142	1%
<b>Subtotal General Fund</b>	<b>\$17,456,875</b>	<b>\$17,035,662</b>	<b>\$16,393,518</b>	<b>\$17,365,455</b>	<b>\$971,937</b>	<b>6%</b>
<b>Engineering Fund</b>						
Administration	\$1,164,531	\$881	\$1,839,626	\$1,506,179	\$(333,447)	-18%
Drafting/Design	1,630,197	1,716,018	2,443,850	2,458,170	14,320	1%
Improvement Districts	165,903	133,144	167	-	(167)	-100%
New Development	415,581	530,648	94,079	101,912	7,833	8%
Quality Control	4,079,661	5,510,785	4,631,707	4,496,931	(134,776)	-3%
Flood Control-Admin	540,830	499,627	1,363	-	(1,363)	-100%
Construction Mgmt	1,301,019	1,156,883	1,235,800	1,230,800	(5,000)	0%
Traffic Clerical	238,986	339,735	379,538	370,493	(9,045)	-2%
QC Pavement Mgmt	134,725	72,850	143	-	(143)	-100%
<b>Subtotal Engineering Fund</b>	<b>\$9,671,433</b>	<b>\$9,960,571</b>	<b>\$10,626,273</b>	<b>\$10,164,485</b>	<b>\$(461,788)</b>	<b>-4%</b>
<b>Development Services Fund</b>						
DSC - Administration	\$ -	\$ -	\$ 791,764	\$ 450,497	\$(341,267)	-43%
DSC - Traffic	207,974	63,064	58,000	68,000	10,000	17%
Building and Fire Safety	-	-	7,240,353	5,843,662	(1,396,691)	-19%
New Development	878,169	344,411	348,551	169,823	(178,728)	-51%
Construction Mgmt	-	107,123	-	-	-	N/A
Quality Control	2,670,632	775,411	897,200	647,200	(250,000)	-28%
Flood Control	302,255	35,975	50,003	34,503	(15,500)	-31%
<b>Subtotal Dev Services Fund</b>	<b>\$4,059,030</b>	<b>\$1,325,984</b>	<b>\$9,385,871</b>	<b>\$7,213,685</b>	<b>\$(2,172,186)</b>	<b>-23%</b>
<b>City Shop Fund</b>	<b>\$10,650,975</b>	<b>\$10,810,885</b>	<b>\$12,632,065</b>	<b>\$13,621,741</b>	<b>\$989,676</b>	<b>8%</b>
<b>Grants Special Revenue Fund</b>	<b>\$5,699</b>	<b>\$3,142,723</b>	<b>\$3,795,243</b>	<b>-</b>	<b>\$(3,795,243)</b>	<b>-100%</b>
<b>Capital Replacement Fund</b>	<b>\$1,470,650</b>	<b>\$3,580,070</b>	<b>\$6,702,404</b>	<b>\$3,478,450</b>	<b>\$(3,223,954)</b>	<b>-48%</b>
<b>Flood Control Capital Projects Fund</b>	<b>-</b>	<b>-</b>	<b>\$8,600</b>	<b>-</b>	<b>\$(8,600)</b>	<b>-100%</b>
<b>Total</b>	<b>\$43,314,662</b>	<b>\$45,855,895</b>	<b>\$59,543,974</b>	<b>\$51,843,816</b>	<b>\$(7,700,158)</b>	<b>-13%</b>
<b>Full Time Employees</b>						
General Fund	119	115	122	124	2	2%
Engineering Fund	35	62	62	60	(2)	-3%
DSC - Public Works	38	2	48	36	(12)	-25%
City Shop Fund	20	20	20	20	-	0%
<b>Total</b>	<b>212</b>	<b>199</b>	<b>252</b>	<b>240</b>	<b>(12)</b>	<b>-5%</b>

## Financial Overview

The Fiscal Year 2012 budget contains funding for 240 positions in the Public Works department. The reductions that occurred in the department are a result of a citywide reorganization.

### Key Fact

*The department completed installation of a new computerized maintenance management system with phase one assets (traffic and facility infrastructure) during Fiscal Year 2011. This new hardware and software will enhance the life cycle management of all Public Works infrastructure. Phase two is scheduled to begin installation during Fiscal Year 2012.*



## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Engineering Service Fund: % of work hours billed	66%	76%	74%	75%
Contact Henderson average # days for a response	1.83	1.65	1.13	2.00
% of time Building Plans Check achieves service level goals	99.9%	99.6%	99.7%	90.0%
% of time Fire Plans Check achieves service level goals	99.7%	100.0%	100.0%	90.0%
% of Fire Inspections completed next business day	99.6%	99.9%	99.6%	90.0%
# of delinquent developer projects	300	236	190	160
Motor pool vehicle mileage	N/A	1,783	3,870	4,000

# Utility Services

## Purpose Statement

*To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.*

## Core Services

- Community Water Supply
- Wastewater Treatment and Reclamation
- Customer Service, Information and Support
- Strategic Planning and Systems Development

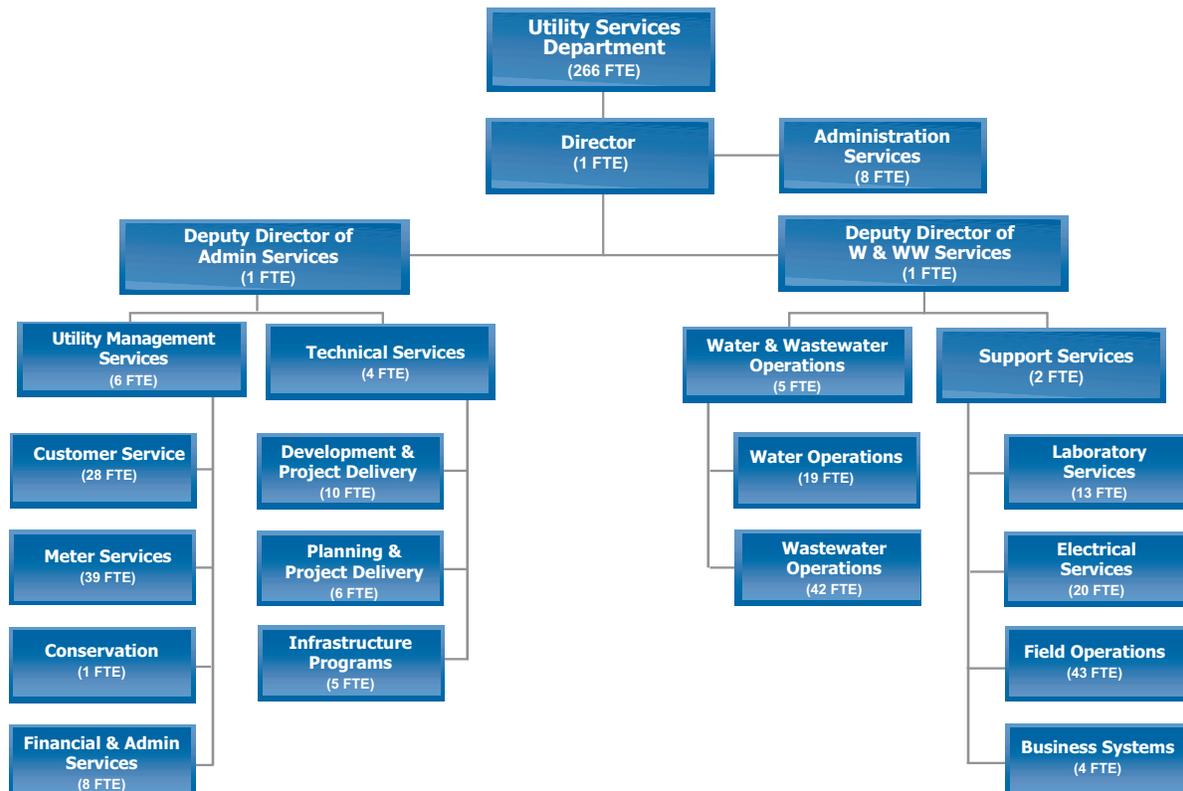
The Department of Utility Services is responsible for all facets of water, wastewater, and reclaimed water services for the Henderson community. The Department provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure planning and management, customer and billing services, as well as conservation and public outreach programs.

The Department is organized into four divisions: Technical Services, Utility Management Services, Utility Support Services, and Water and Wastewater Operations.



Southwest Water Reclamation Facility

These divisions are comprised of thirteen sections, which include: 1) Customer Service, 2) Meter Services, 3) Planning and Project Delivery, 4) Development and Project Delivery, 5) Conservation, 6) Infrastructure Programs, 7) Water Operations, 8) Wastewater Operations, 9) Laboratory Services, 10) Electrical



Services, 11) Field Operations, 12) Business systems, and 13) Financial and Administrative Services.

**Community Water Supply** provides drinking water treatment, water transmission and distribution, and protection of the City's water supply.

**Wastewater Treatment and Reclamation** includes wastewater collection, wastewater treatment and reclaimed water delivery, laboratory services, regulatory involvement and compliance, and technical support.

**Customer Service, Information, and Support** provides billing and collection services, public outreach, metering services, water conservation, and customer relations.



### Key Fact

*The construction of the Southwest Water Reclamation Facility (SWRF) began in 2008 and will be completed in 2011. The facility will add eight million gallons per day (mgd) to our existing 32 mgd wastewater treatment capacity.*

## Past Accomplishments

- Received the Association of Metropolitan Water Agencies 2010 Platinum Award for Utility Excellence, for achievement in the areas of product quality, customer satisfaction, employee and leadership development, operational optimization, financial viability, infrastructure stability, operational resiliency, community sustainability, water resource adequacy, and stakeholder understanding and support.
- Received the National Association of Clean Water Agencies Platinum Peak Performance Award for maintaining a six-year history of zero regulatory violations at the Kurt R. Segler Water Reclamation Facility.
- Received the U.S. Department of the Interior Partners in Conservation Award for outstanding contributions of the Las Vegas Wash Coordination Committee, a partnership of 30 agencies and groups that transformed an environmental blight into an important ecological resource for Southern Nevada.
- Received the Water Fluoridation Quality Award from the Center for Disease Control and Prevention.
- Constructed more than \$42 million worth of water, wastewater and reclaimed water system improvements, providing hundreds of jobs for the Southern Nevada economy.
- Designed the City's first hydro-turbine installation within the water distribution system, which will convert excess water pressure into approximately 177 kilowatts of power. This renewable energy project's design and construction was funded through a \$500,000 Energy Efficiency and Conservation Block Grant.
- Relocated and reinforced the sewer pipeline within Pittman Wash that serves the majority of Henderson, to protect the City's sewer infrastructure against potential flood damage. The \$1.53 million project was funded by the American Recovery and Reinvestment Act.
- Enhanced the City's emergency response capabilities for a major disruption in water service, and conducted two tabletop emergency response exercises across all operational sections of the Utility.
- Achieved over half a million work hours without a lost time accident during construction at the \$120 million Southwest Water Reclamation Facility, scheduled to begin operation in the fall of 2011.
- Implemented a new utility bill design with the ability to print personalized messages to customers directly on the bill, and outsourced the bill printing process, significantly reducing production costs.
- Presented educational classes about the region's water resource challenges and current water conservation measures, attended by 1,450 residents and landscape professionals.
- Signed agreement to transfer electrical service to the Colorado River Commission for five major treatment and pumping facilities, saving the Utility approximately \$8 million over the next five years.

Strategic Planning and Systems Development involves long-range facilities planning, water resource planning, plans review, inspections, technical support, financial planning, regional coordination and engagement, and capital improvement program development and management.

Other vital programs the Department performs include:

- Training and Safety - the Department is committed to keeping all employees up-to-date on technical, operational, maintenance and safety issues through its employee development program.
- Customer Service - a commitment to deliver quality service to customers.
- Water Conservation - the Department is committed to ensuring sufficient water resources by increasing water conservation behaviors of our customers. The Department has added a dedicated Conservation section to increase efficiencies and the effectiveness of heightened water conservation efforts.
- Bird Viewing Preserve - the Department and the Parks and Recreation Department jointly operate the Bird Viewing Preserve, an award winning facility.
- Environmental - the Department is committed to protecting the environment in all of its operations.
- Asset Management - the Department is committed to sound asset management principles and practices that assures reliable service to our customers.

### Performance Tactics

- Ensure water and wastewater system integrity by anticipating and addressing infrastructure needs.
- Evaluate and implement water and wastewater master plan requirements to foster local business expansions and start-up companies.
- Develop renewable energy sources in support of water and wastewater operations.
- Decrease per capita water consumption in the City of Henderson.
- Implement AMWA Effective Utility Management initiatives, which reflect best practices from the Utility industry.
- Integrate the annual operating budget, capital plan, and rate model to sustain a comprehensive financial plan.
- Implement new Supervisory Control and Data Acquisition (SCADA) system in order to ensure safe and reliable water/wastewater operations.
- Increase safety performance through enhanced training, education and work processes.

### Key Fact

*The City of Henderson, Department of Utility Services, received the 2009 Safety Award from the American Water Works Association in recognition of our safety achievements.*



Field Operations

## Water Fund Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$11,234,725	\$10,930,097	\$11,774,006	\$11,752,649	\$(21,357)	0%
Employee Benefits	4,264,940	4,051,805	4,370,064	4,657,128	287,064	7%
Services and Supplies	38,839,848	37,024,135	41,753,451	39,436,975	(2,316,476)	-6%
Depreciation	23,544,577	25,358,662	27,462,395	29,578,343	2,115,948	8%
Interest Expense	2,083,122	1,837,120	1,991,617	1,741,673	(249,944)	-13%
<b>Total</b>	<b>\$79,967,212</b>	<b>\$79,201,819</b>	<b>\$87,351,533</b>	<b>\$87,166,768</b>	<b>\$(184,765)</b>	<b>0%</b>
<b>Program</b>						
<b>Water Fund</b>						
Field Services	\$4,122,439	\$4,032,233	\$4,442,593	\$4,226,121	\$(216,472)	-5%
Water Operations	26,445,198	\$26,826,292	29,283,779	28,873,423	(410,356)	-1%
Customer Service	4,763,119	4,535,261	4,886,182	5,189,710	303,528	6%
Administration/General	31,163,995	33,120,647	35,930,792	36,732,321	801,529	2%
Laboratory Services	11,417	5,731	17,000	17,000	-	0%
Tech Services	2,713,530	1,965,400	2,622,263	2,080,592	(541,671)	-21%
Meter Services	5,951,190	4,975,046	5,061,917	5,676,019	614,102	12%
Electric Services	1,146,013	971,367	1,216,667	1,259,164	42,497	3%
Regulatory Programs	370,820	440,144	392,590	-	(392,590)	-100%
Water Capital Projects	1,713,579	210,751	167,990	-	(167,990)	-100%
Business Systems	-	88,277	828,593	1,699,924	871,331	105%
Conservation	183,062	576,703	947,927	140,743	(807,184)	-85%
Management Service	1,401,850	1,453,967	1,553,240	1,271,751	(281,489)	-18%
<b>Total</b>	<b>\$79,967,212</b>	<b>\$79,201,819</b>	<b>\$87,351,533</b>	<b>\$87,166,768</b>	<b>\$(184,765)</b>	<b>0%</b>
<b>Full Time Employees</b>						
Water Fund	157	147	152	152	-	0%
<b>Total</b>	<b>157</b>	<b>147</b>	<b>152</b>	<b>152</b>	<b>-</b>	<b>0%</b>



## Performance Measures

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Projected
Employee lost time accident ratio (per 200,000 hrs worked)	1.39	0.00	3.27	0.94
Training hours per employee	42	38	35	35
Customer accounts per employee (Water)	537	563	567	571
Customer accounts per employee (Wastewater)	674	697	708	713
Debt to Asset ratio	18.9%	17.5%	16.5%	16.3%
Drinking water compliance rate (% days)	100.0%	100.0%	100.0%	100.0%
Wastewater treatment regulatory compliance	100.0%	100.0%	100.0%	100.0%

## Sewer Fund Expenditures by Category/Program

	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$9,288,108	\$9,265,889	\$9,091,123	\$9,040,746	\$(50,377)	-1%
Employee Benefits	3,336,147	3,408,614	3,244,561	3,546,369	301,808	9%
Services and Supplies	14,908,657	14,254,207	18,967,132	15,157,260	(3,809,872)	-20%
Depreciation	14,732,301	18,883,289	20,513,256	22,848,780	2,335,524	11%
Interest Expense	5,578,146	3,283,167	6,819,996	6,432,375	(387,621)	-6%
<b>Total</b>	<b>\$47,843,359</b>	<b>\$49,095,166</b>	<b>\$58,636,068</b>	<b>\$57,025,530</b>	<b>\$(1,610,538)</b>	<b>-3%</b>
<b>Program</b>						
<b>Sewer Fund</b>						
Field Services	\$2,013,447	\$2,218,747	\$2,315,660	\$2,271,003	\$(44,657)	-2%
Wastewater Operations	24,348,544	26,319,905	31,201,137	32,635,144	1,434,007	5%
Customer Service	2,899,287	2,757,568	2,745,690	2,777,626	31,936	1%
Quality	11,423,636	11,477,069	15,518,229	12,705,434	(2,812,795)	-18%
Laboratory Services	2,018,365	1,732,265	1,853,198	1,753,863	(99,335)	-5%
Tech Services	2,260,840	2,030,055	2,131,493	1,918,024	(213,469)	-10%
Electric Services	840,190	1,404,050	1,243,984	1,618,269	374,285	30%
Regulatory Programs	493,180	575,965	501,836	-	(501,836)	-100%
Management Services	1,274,337	833,197	860,165	840,553	(19,612)	-2%
Sewer Capital Projects	271,533	(253,655)	188,976	-	(188,976)	-100%
Business Systems	-	-	75,700	505,614	429,914	568%
<b>Total</b>	<b>\$47,843,359</b>	<b>\$49,095,166</b>	<b>\$58,636,068</b>	<b>\$ 57,025,530</b>	<b>\$(1,610,538)</b>	<b>-3%</b>
<b>Full Time Employees</b>						
Sewer Fund	122	116	115	114	(1)	-1%
<b>Total</b>	<b>122</b>	<b>116</b>	<b>115</b>	<b>114</b>	<b>(1)</b>	<b>-1%</b>

### Financial Overview

The Department continues to reorganize and seek further efficiencies. Faced with increasing fixed costs for water purchases, power purchases, chemicals, and the addition of the new Southwest Reclamation Facility, the Department has maintained its operating budget at roughly the same level for Fiscal Year 2012 as it was in Fiscal Year 2011. The Department is also refining the Capital Improvement Project process, and faced with the current financial climate, is re-prioritizing projects and initiating only those that are critical to maintaining the integrity of the Utility infrastructure, while meeting the needs of existing and new customers.

A new Section has been added under the Utility Management Services Division, Financial and Administrative Services, consolidating existing financial staff under a new manager. The primary goals of the Section are to focus on and refine long-range financial planning to seek out further efficiencies in operational and capital costs, to further improve budget processes, and to enhance financial reporting to the various Divisions for managing their budgets.

The Conservation section staff has been reorganized into three other Sections - Meter Services, Customer Service, and Administration, to further utilize the expertise of the staff, while maintaining the Department's aggressive conservation efforts and enforcement. Water consumption per capita continues to fall and has already surpassed the 2015 goal of 245 gallons per capita per day (currently at 241 gpcd),

In addition, the Department continues to work toward the long-term goal of 200 gpcd per day. The Department continues to conduct public education sessions with the general public, landscapers, and developers to provide information for more efficient use of water, primarily in outdoor applications.



AMWA 2010 Platinum Award

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# Staff Complement Changes

Department	Full-time Equivalents (FTEs)
<b>General Fund</b>	
Fire - Admin Assistant I	1
Human Resources - Analyst II	(2)
Human Resources - Manager of Training/Org Dev	(1)
Neighborhood Srvs - Federal Programs Specialist	(1)
Neighborhood Srvs - Code Enforce - Admin Asst I	(1)
Parks & Recreation Recruitment Coordinator	1
Police - Cook	1
Police - Corrections Officer	2
Public Works - Facilities Maint. Mgr. & Asst.	2
<b>General Fund Total</b>	<b>2</b>
<b>Proprietary Funds</b>	
Utilities - Utility Services Procurement Specialist	(1)
DSC - Director of Building & Fire Safety	(1)
DSC - Assistant Manager of Inspections	(1)
DSC - Executive Admin Assistant	(2)
DSC - Senior Admin Analyst	(2)
DSC - Building Inspectors	(6)
Engineering - Building Inspector	(2)
<b>Proprietary Funds Total</b>	<b>(15)</b>
<b>Other Funds</b>	
Grant Fund - Federal Programs Specialist	1
Redevelopment - Communications Specialist	1
<b>Other Funds Total</b>	<b>2</b>
<b>Total Fiscal Year 2012 Staff Complement Changes</b>	<b>(11)</b>

# Staffing Summary

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>General Fund</b>						
Budget & Strategic Management *	8	-	-	-	-	0%
Building & Fire Safety †	13	12	-	-	-	0%
City Attorney ‡	69	68	66	50	(16)	-24%
City Clerk	22	22	22	22	-	0%
City Council	9	9	9	9	-	0%
City Manager	19	26	27	43	16	59%
Community Development	38	33	31	31	-	0%
Economic Development	3	4	5	5	-	0%

\* In Fiscal Year 2010 Budget & Strategic Management was realigned to the Finance Department.

† In Fiscal Year 2011 Building and Fire Safety was realigned to the Public Works Department with Code Enforcement realigned to Neighborhood Services.

‡ In Fiscal Year 2012 Alternative Sentencing was realigned to the City Manager's Department.

# Staffing Summary (Cont)

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
Finance	56	54	54	54	-	0%
Fire	219	219	219	220	1	0%
Human Resources	29	27	27	24	(3)	-11%
Information Technology	70	67	66	66	-	0%
Municipal Court	65	63	63	63	-	0%
Neighborhood Services	11	8	14	12	(2)	-14%
Parks & Recreation	204	189	190	191	1	1%
Police	475	480	511	514	3	1%
Public Works	119	115	122	124	2	2%
<b>Total General Fund</b>	1,429	1,396	1,426	1,428	2	0%
<b>Proprietary Funds</b>						
Cultural Arts and Tourism	35	31	31	31	-	0%
Sewer	122	116	115	114	(1)	-1%
Water	157	147	152	152	-	0%
DSC						
Building & Fire Safety	93	42	-	-	-	0%
Community Development	7	3	3	3	-	0%
City Clerk	7	4	4	4	-	0%
Public Works	38	2	48	36	(12)	-25%
DSC-Admin	5	3	-	-	-	0%
Subtotal DSC	150	54	55	43	(12)	-22%
Workmen's Comp	4	4	4	4	-	0%
Self-funded Insurance	4	4	5	5	-	0%
Health Insurance	1	1	1	1	-	0%
Engineering	35	62	62	60	(2)	-3%
Citywide	4	4	3	3	-	0%
City Shop	20	20	20	20	-	0%
<b>Total Proprietary Funds</b>	532	443	448	433	(15)	-3%
<b>Other</b>						
Police Tax Initiative	117	117	117	117	-	0%
Grant Funded	5	13	13	14	1	8%
Redevelopment	10	10	10	11	1	10%
Capital Repair & Replacement	1	1	1	1	-	0%
<b>Total Other Funds</b>	133	141	141	143	2	1%
<b>Total Full Time Employees</b>	2,094	1,980	2,015	2,004	(11)	-1%

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Budget &amp; Strategic Management *</b>						
Performance Budget Dev & Management	4	-	-	-	-	0%
Strategic & Long-term Planning	4	-	-	-	-	0%
<b>Department Total</b>	8	-	-	-	-	0%
<b>General Fund</b>	8	-	-	-	-	0%
<b>Sub Total</b>	8	-	-	-	-	0%
<b>Building &amp; Fire Safety †</b>						
Code Enforcement	6	6	-	-	-	0%
Fire Safety - Admin	3	3	-	-	-	0%
Fire Safety - Inspections	4	3	-	-	-	0%
DSC - Bldg Administration	8	6	-	-	-	0%
DSC - Bldg Plans Check	11	6	-	-	-	0%
DSC - Bldg Inspection	49	19	-	-	-	0%
DSC - Bldg Permitting	9	4	-	-	-	0%
DSC - Fire Safety Plans Exam	4	3	-	-	-	0%
DSC - Fire Safety Inspections	12	4	-	-	-	0%
<b>Department Total</b>	106	54	-	-	-	0%
<b>General Fund</b>	13	12	-	-	-	0%
<b>DSC Fund</b>	93	42	-	-	-	0%
<b>Sub Total</b>	106	54	-	-	-	0%
<b>City Attorney ‡</b>						
Civil	13	12	12	12	-	0%
Victim Advocate	2	2	2	2	-	0%
Alternative Sentencing	12	15	16	-	(16)	-100%
Criminal	17	14	14	14	-	0%
Legal Administration	24	24	22	22	-	0%
Environmental Management	1	1	-	-	-	0%
<b>Department Total</b>	69	68	66	50	(16)	-24%
<b>General Fund</b>	69	68	66	50	(16)	-24%
<b>Sub Total</b>	69	68	66	50	(16)	-24%
<b>City Clerk</b>						
General Administration	22	22	22	22	-	0%
DSC - Clerk Admin	7	4	4	4	-	0%
<b>Department Total</b>	29	26	26	26	-	0%
<b>General Fund</b>	22	22	22	22	-	0%
<b>DSC Fund</b>	7	4	4	4	-	0%
<b>Sub Total</b>	29	26	26	26	-	0%

\* In Fiscal Year 2010 Budget & Strategic Management was realigned to the Finance Department.

† In Fiscal Year 2011 Building and Fire Safety was realigned to the Public Works Department with Code Enforcement realigned to Neighborhood Services.

‡ In Fiscal Year 2012 Alternative Sentencing was realigned to the City Manager's Department.

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>City Council</b>						
General Administration	4	4	4	4	-	0%
Elected	5	5	5	5	-	0%
<b>Department Total</b>	9	9	9	9	-	0%
<b>General Fund</b>	9	9	9	9	-	0%
<b>Sub Total</b>	9	9	9	9	-	0%
<b>City Manager</b>						
General Administration	8	6	6	6	-	0%
Public Information	7	8	8	9	1	13%
Intergovernmental	4	4	4	4	-	0%
Print & Mail Center	-	6	6	5	(1)	-17%
Alternative Sentencing	-	-	-	16	16	100%
Audit & Compliance	-	2	3	3	-	0%
<b>Department Total</b>	19	26	27	43	16	59%
<b>General Fund</b>	19	26	27	43	16	59%
<b>Sub Total</b>	19	26	27	43	16	59%
<b>Community Development</b>						
General Administration	12	13	11	11	-	0%
GIS	11	10	9	9	-	0%
Long Range Planning	11	10	11	11	-	0%
Property Management	4	-	-	-	-	0%
Redevelopment	6	-	-	-	-	0%
Redevelopment - Downtown	2	-	-	-	-	0%
Redevelopment - Eastside	2	-	-	-	-	0%
DSC - Community Dev General	7	3	3	3	-	0%
<b>Department Total</b>	55	36	34	34	-	0%
<b>General Fund</b>	38	33	31	31	-	0%
<b>DSC Fund</b>	7	3	3	3	-	0%
<b>Redevelopment Fund</b>	10	-	-	-	-	0%
<b>Sub Total</b>	55	36	34	34	-	0%

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Cultural Arts &amp; Tourism</b>						
Convention Center	5	3	3	3	-	0%
Visitor's Bureau	9	8	7	7	-	0%
National Sales Manager	-	-	1	1	-	0%
Cultural Arts & Special Events	5	4	4	4	-	0%
Facilities	10	10	10	10	-	0%
Sales, Marketing & Tourism	1	1	1	1	-	0%
Cultural Arts & Special Events	4	4	4	4	-	0%
Pavilion	1	1	1	1	-	0%
<b>Department Total</b>	35	31	31	31	-	0%
<b>Cultural Arts (CAT) Fund</b>	35	31	31	31	-	0%
<b>Sub Total</b>	35	31	31	31	-	0%
<b>DSC-Administration</b>						
General Administration	5	3	-	-	-	0%
<b>Department Total</b>	5	3	-	-	-	0%
<b>DSC Fund</b>	5	3	-	-	-	0%
<b>Sub Total</b>	5	3	-	-	-	0%
<b>Economic Development</b>						
General Administration	3	4	5	5	-	0%
Redevelopment	-	10	10	11	1	10%
<b>Department Total</b>	3	14	15	16	1	7%
<b>General Fund</b>	3	4	5	5	-	0%
<b>Redevelopment</b>	-	10	10	11	1	10%
<b>Sub Total</b>	3	14	15	16	1	7%
<b>Finance</b>						
Accounting and Administration	33	37	37	37	-	0%
Licensing/Purchasing	9	9	9	9	-	0%
Improvement Districts	1	1	1	1	-	0%
Printing & Messenger Services	7	-	-	-	-	0%
Budget	-	7	7	7	-	0%
Purchasing	3	-	-	-	-	0%
Audit	3	-	-	-	-	0%
<b>Department Total</b>	56	54	54	54	-	0%
<b>General Fund</b>	56	54	54	54	-	0%
<b>Sub Total</b>	56	54	54	54	-	0%

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Fire</b>						
Administration & Payroll	5	5	5	5	-	0%
EMS	6	6	6	6	-	0%
Fire Rescue Operations	195	196	196	195	(1)	-1%
Training	4	3	3	3	-	0%
Investigations	2	2	2	2	-	0%
Emergency Management	1	1	1	1	-	0%
Special Operations	4	4	4	5	1	25%
Logistics	2	2	2	3	1	50%
<b>Department Total</b>	219	219	219	220	1	0%
<b>General Fund</b>	219	219	219	220	1	0%
<b>Sub Total</b>	219	219	219	220	1	0%
<b>Human Resources</b>						
General Administration	11	7	7	7	-	0%
Employment & Compensation	11	11	11	9	(2)	-18%
Labor Relations	1	3	3	3	-	0%
Training & Org Dev	4	4	4	3	(1)	-25%
Union Liaison Program	2	2	2	2	-	0%
Self-Funded Workmen's Comp	4	4	4	4	-	0%
Self-Insurance	4	4	5	5	-	0%
Health Insurance	1	1	1	1	-	0%
<b>Department Total</b>	38	36	37	34	(3)	-8%
<b>General Fund</b>	29	27	27	24	(3)	-11%
<b>Workmen's Comp Fund</b>	4	4	4	4	-	0%
<b>Self Insurance Fund</b>	4	4	5	5	-	0%
<b>Health Insurance Fund</b>	1	1	1	1	-	0%
<b>Sub Total</b>	38	36	37	34	(3)	-8%

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Information Technology</b>						
General Administration	7	9	9	9	-	0%
Computer Services	8	12	12	12	-	0%
Citywide Communications	4	4	3	3	-	0%
Information Security	-	1	1	1	-	0%
Infrastructure	4	3	3	3	-	0%
Network	5	11	11	11	-	0%
Database	7	7	7	7	-	0%
Public Safety	7	-	-	-	-	0%
Customer Support	9	12	12	12	-	0%
Gis	4	3	2	2	-	0%
Business Services	6	3	3	3	-	0%
Web	4	6	6	6	-	0%
Citywide Services	9	-	-	-	-	0%
Helpdesk	1	1	1	1	-	0%
<b>Department Total</b>	75	72	70	70	-	0%
<b>General Fund</b>	70	67	66	66	-	0%
<b>Capital Replacement</b>	1	1	1	1	-	0%
<b>Citywide Fund</b>	4	4	3	3	-	0%
<b>Sub Total</b>	75	72	70	70	-	0%

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Municipal Court Services</b>						
General Administration	62	60	60	60	-	0%
General - Elected	3	3	3	3	-	0%
<b>Department Total</b>	65	63	63	63	-	0%
<b>General Fund</b>	65	63	63	63	-	0%
<b>Sub Total</b>	65	63	63	63	-	0%
<b>Neighborhood Services</b>						
Neighborhood Services	11	8	8	7	(1)	-13%
Code Enforcement	-	-	6	5	(1)	-17%
Grant Funded	5	9	9	9	-	0%
CDBG Funded	-	1	1	2	1	100%
<b>Department Total</b>	16	18	24	23	(1)	-4%
<b>General Fund</b>	11	8	14	12	(2)	-14%
<b>Grant Fund</b>	5	10	10	11	1	10%
<b>Sub Total</b>	16	18	24	23	(1)	-4%
<b>Parks &amp; Recreation</b>						
Parks - General	1	1	2	2	-	0%
Parks - Planning	4	5	4	4	-	0%
Parks - Maintenance	42	38	39	39	-	0%
Parks - O & M Bond Funded	70	65	65	65	-	0%
Recreation - Administration	6	6	6	7	1	17%
Recreation - Comm & Mktg	2	2	2	2	-	0%
Recreation - Grant Inclusion	1	-	-	-	-	0%
Recreation - Sports	1	1	1	1	-	0%
Recreation - Technical Services	1	1	1	1	-	0%
Recreation - Centers	13	13	13	13	-	0%
Recreation - Senior Center	3	3	3	3	-	0%
Recreation - Pools	1	1	1	1	-	0%
Recreation - O & M Bond Funded	59	53	53	53	-	0%
<b>Department Total</b>	204	189	190	191	1	1%
<b>General Fund</b>	204	189	190	191	1	1%
<b>Sub Total</b>	204	189	190	191	1	1%

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Police</b>						
General Administration	9	10	8	8	-	0%
Support Services	11	10	12	12	-	0%
Animal Control	16	16	16	16	-	0%
Jail	73	79	111	114	3	3%
Patrol Administration	2	2	2	2	-	0%
Investigations	53	55	41	41	-	0%
Information Services	46	46	46	46	-	0%
Police Training	30	28	17	17	-	0%
Records Division	13	12	11	11	-	0%
Special Operations	14	14	13	13	-	0%
Crime Prevention	13	13	12	12	-	0%
Patrol - East Command	37	37	42	42	-	0%
Patrol - West Command	35	33	36	36	-	0%
Professional Standards	11	12	14	14	-	0%
Criminalistics	20	20	20	20	-	0%
Homeland Security	2	2	-	-	-	0%
Problem Solving Unit	-	-	10	10	-	0%
Mounted Police	3	3	-	-	-	0%
Patrol - North	46	45	39	39	-	0%
K-9	6	6	6	6	-	0%
Narcotics	9	8	8	8	-	0%
Traffic	26	29	29	29	-	0%
Internal Affairs	-	-	4	4	-	0%
Special Services	-	-	7	7	-	0%
ROP / Intel	-	-	10	10	-	0%
Forensics	-	3	-	-	-	0%
Patrol East - Tax Initiative	30	30	26	26	-	0%
Patrol West - Tax Initiative	28	29	28	28	-	0%
Training - Tax Initiative	26	30	36	36	-	0%
Patrol North - Tax Initiative	33	28	27	27	-	0%
<b>Department Total</b>	592	600	631	634	3	0%
<b>General Fund</b>	475	480	511	514	3	1%
<b>Grant Fund</b>	-	3	3	3	-	0%
<b>Police Tax Initiative Fund</b>	117	117	117	117	-	0%
<b>Sub Total</b>	592	600	631	634	3	0%

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Public Works</b>						
Building Maintenance	55	52	53	56	3	6%
Building and Fire Safety	-	-	6	5	(1)	-17%
Streets	13	12	12	12	-	0%
Traffic	15	15	15	15	-	0%
Flood Control	13	13	13	13	-	0%
Support Services	23	23	23	23	-	0%
City Shop - Fund	20	20	20	20	-	0%
Eng - Drafting / Design	11	10	17	17	-	0%
Eng - Improvement Districts	1	1	-	-	-	0%
Engineering - Quality Control	11	11	33	31	(2)	-6%
Engineering - Flood Control Administration	2	2	-	-	-	0%
Engineering - Construction Management	8	8	8	8	-	0%
Traffic - Clerical	1	3	3	3	-	0%
Pavement Management	1	1	-	-	-	0%
New Development	-	3	1	1	-	0%
Quality Control	-	21	-	-	-	0%
Flood Control	-	2	-	-	-	0%
DSC - Administration	-	-	3	1	(2)	-67%
DSC - Bldg Administration	-	-	6	3	(3)	-50%
DSC - Bldg Plans Check	-	-	6	6	-	0%
DSC - Bldg Inspection	-	-	20	13	(7)	-35%
DSC - Bldg Permitting	-	-	4	4	-	0%
DSC - Fire Safety Plans Exam	-	-	3	3	-	0%
DSC - Fire Safety Inspections	-	-	4	4	-	0%
DSC - Traffic Design	2	-	-	-	-	0%
DSC - New Development	8	2	2	2	-	0%
DSC - Quality Control	25	-	-	-	-	0%
DSC - Flood Control	3	-	-	-	-	0%
<b>Department Total</b>	212	199	252	240	(12)	-5%
<b>General Fund</b>	119	115	122	124	2	2%
<b>Engineering Fund</b>	35	62	62	60	(2)	-3%
<b>City Shop Fund</b>	20	20	20	20	-	0%
<b>DSC Fund</b>	38	2	48	36	(12)	-25%
<b>Sub Total</b>	212	199	252	240	(12)	-5%

# Staffing Detail

Department	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
<b>Sewer Department</b>						
Administration	3	3	3	3	-	0%
Field Operations	16	16	15	15	-	0%
Quality Control	39	37	41	44	3	7%
Customer Services	12	12	10	10	-	0%
Laboratory Section	15	14	13	13	-	0%
Technical Services	16	15	13	13	-	0%
Electrical Unit	8	8	11	11	-	0%
Compliance	4	4	3	-	(3)	-100%
Management Services	9	7	6	5	(1)	-17%
<b>Department Total</b>	122	116	115	114	(1)	-1%
<b>Sewer Fund</b>	122	116	115	114	(1)	-1%
<b>Sub Total</b>	122	116	115	114	(1)	-1%
<b>Water Department</b>						
Administration	5	5	6	7	1	17%
Field Operations	28	28	29	28	(1)	-3%
Quality Control	26	23	22	23	1	5%
Customer Services	19	18	17	19	2	12%
Technical Services	17	14	13	15	2	15%
Meter Services	37	31	30	38	8	27%
Electrical	8	8	9	9	-	0%
Compliance	3	3	3	-	(3)	-100%
Management Services	9	9	9	6	(3)	-33%
Conservation	5	8	10	2	(8)	-80%
Business Systems	-	-	4	5	1	25%
<b>Department Total</b>	157	147	152	152	-	0%
<b>Water Fund</b>	157	147	152	152	-	0%
<b>Sub Total</b>	157	147	152	152	-	0%
<b>Total Staffing - By Department</b>	2,094	1,980	2,015	2,006	(9)	0%

# Staffing Detail

Fund	FY 2009 Actual	FY 2010 Actual	FY 2011 Estimate	FY 2012 Budget	Increase/ (Decrease)	% Change
DSC	150	54	55	43	(12)	-22%
General Fund	1,429	1,396	1,426	1,428	2	0%
Police Tax Initiative	117	117	117	117	-	0%
Water	157	147	152	152	-	0%
Sewer	122	116	115	114	(1)	-1%
Grant	5	13	13	14	1	8%
Cultural Arts & Tourism	35	31	31	31	-	0%
Engineering	35	62	62	60	(2)	-3%
City Shop	20	20	20	20	-	0%
Workmens Compensation	4	4	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Capital Replacement	1	1	1	1	-	0%
Self-Funded Insurance	4	4	5	5	-	0%
Citywide	4	4	3	3	-	0%
Redevelopment	10	10	10	11	1	10%
<b>Total Staffing - By Fund</b>	<b>2,094</b>	<b>1,980</b>	<b>2,015</b>	<b>2,004</b>	<b>(11)</b>	<b>-1%</b>



*A Place To Call Home*

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# Appendix Overview

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# Abbreviations & Acronyms

## A

ADA	American Disabilities Act
ADR	Average Daily Rate
AFIS	Automated Fingerprint Identification System
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
AIDR	Agenda Information Development Report
AMWA	Association of Metropolitan Water Agencies
ARRA	American Recovery and Reinvestment Act
AV	Assessed Value
AWCPD	Average Warrants Cleared per Day

## B

B & FS	Building and Fire Safety Department
BCCRT	Basic City - County Relief Tax
BLM	Bureau of Land Management

## C

CAAS	Commission on Accreditation of Ambulance Service
CABR	Comprehensive Annual Budget Report
CAFR	Comprehensive Annual Financial Report
CALEA	Commission of Accreditation for Law Enforcement
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFCDD	Clark County Regional Flood Control District
CDBG	Community Development Block Grant
CFAI	Commission on Fire Accreditation International
CIP	Capital Improvement Project
CJIS	Criminal Justice Information System
CLE	Continuing Legal Education
CMO	City Manager's Office
COLA	Cost of Living Allowance
CPI	Consumer Price Index (Financial Related)
CPI	Continuous Process Improvement
CPTED	Crime Prevention through Environmental Design
CRM	Customer Relationship Management
CSN	Community College of Southern Nevada
CWC	Clean Water Coalition

## D

DARE	Drug Abuse Resistance Education
DETR	Department of Employment, Training & Rehabilitation
DOT	Department of Transportation
DSC	Development Services Center
DUI	Driving Under the Influence

## E

EBI	Effective Buying Income
EDMS	Electronic Document Management System
EDU	Equivalent Dwelling Unit
EECBG	Energy Efficiency and Conservation Block Grant
EMC	Emergency Management Coordinator
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
ePCR	Electronic Patient Care Reporting System
ERMS	Electronic Records Management System
ERU	Equivalent Residential Unit
ESF	Engineering Service Fund
ESF	Emergency Services Facility
EUDL	Enforcing Underage Drinking Laws
EVOC	Emergency Vehicle Operation Course

## F

FED	Federal Reserve Board
FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment
FICA	Federal Insurance Contributions Act
FOMC	Federal Open Market Committee
F/T	Full-Time
FTE	Full-Time Equivalent
FY	Fiscal Year

## G

GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIR	General Information Report
GIS	Geographic Information Systems
GO	General Obligation

## H

HACA	Henderson Allied Community Advocates
HAZ-MAT	Hazardous Materials
HBR	Home Builders Research
HC2	Henderson Campus for Healthcare Collaboration
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
HPD	Henderson Police Department
HPOA	Henderson Police Officers' Association
HR	Human Resources
HRIS	Human Resources Information System
HUD	Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning

## I

IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
IBC	International Building Code
ICMA	International City/County Management Association
IEC	Industrial Emergency Council
ISF	Internal Service Fund
ISP	Internet Service Provider
IT	Information Technology
ITIL	Information Technology Infrastructure Library
IVR	Integrated Voice Response

## L

LEED	Leadership in Energy and Environmental Design
LID	Land Improvement District
LIHTF	Low Income Housing Tax Credit
LTA	Limited Transition Area
LVCVA	Las Vegas Convention & Visitors Authority

## M

MBR	Membrane Bioreactor
MGD	Million Gallons per Day
MVFT	Motor Vehicle Fuel Tax

## N

N/A	Not Available or Not Applicable
-----	---------------------------------

NACWA	National Association of Clean Water Agencies
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NFPA	National Fire Protection Association
NRS	Nevada Revised Statutes
NSP	Neighborhood Stabilization Program

## O

O&M	Operating and Maintenance
OOPS	Office of Professional Standards

## P

PCI	Payment Card Industry
PIO	Public Information Office
PMO	Product Management Office
PPI	Producer Price Index
PT	Part Time
PVM	Product and Value Management
PW	Public Works

## Q

QC	Quality Control
QI	Quality Improvement

## R

R&R	Rehabilitation and Replacement Funds
RCT	Residential Construction Tax
RDA	Redevelopment Agency
REEE	Renewable Energy & Energy Efficiency
ROW	Right of Way
RPTT	Real Property Transfer Tax
RTC	Regional Transportation Commission

## S

SCADA	Supervisory Control & Data Acquisition
SCBA	Self Contained Breathing Apparatus
SCCRT	Supplemental City-County Relief Tax
SCOP	System Conveyance and Operating Program
SDC	System Development Charge
SF	Square Foot
SNACC	So. Nevada Area Communications Council
SNPLMA	So. Nevada Public Lands Management Act
SNRPC	So. Nevada Regional Planning Commission
SNWA	So. Nevada Water Authority
SOS	Strategic Operations Support
SRT	Special Response Team

## S (Continued)

SSSA	Senior Systems Support Analyst
SWOT	Strengths, Weaknesses, Opportunities, and Threats
SWRF	Southern Water Reclamation Facility

## T

TBD	To Be Determined
TRIMS	Truth in Millage Notification

## U

UBC	Uniform Building Code
UCR	Uniform Crime Reports
UMS	Utilities Management Services
USGBC	U.S. Green Building Council

## V

VESP	Voluntary Employee Severance Plan
VOIP	Voice-Over Internet Protocol

## W

WIPL	Work in Progress Liability
WRF	Water Reclamation Facility
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

## Y

YTD	Year to Date
-----	--------------

# Glossary

## A

**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** Resources owned or held by a government which have monetary value.

**Available (Undesignated) Fund Balance** Refers to the funds remaining from the prior year which 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.

**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 Nations' primary bond rating services- Moody's Investors Service and Standard & Poors. 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 which 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 which 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 utilized 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 which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Capital Budget** The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Improvements** Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

**Capital Improvements Plan** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City of Henderson's City Charter requires annual submission of a five-year capital program for City Council acceptance.

**Capital Outlay** Expenditures which 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.

**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.

## 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 which 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

**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 Equivalent** A full-time employee working 38-40 hours per week and receiving benefits.

**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 which provides goods and services to other City entities and charges those entities for the goods and services provided.

**Fund Balance** The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

## G

**Generally Accepted Accounting Principles (GAAP)** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Governmental Revenue** The revenues of a government other than those derived from and retained in an Enterprise Fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

**General Obligation Bonds** Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the “full faith and credit” of the issuing government.

**Goal** A statement of direction based on identified strategic issues. Should be measurable and able to be achieved in 3 to 5 years.

**Grant** A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

## I

**Indirect Cost** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

**Inflation** A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

**Infrastructure** Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the city.

**Interest Income** Revenue associated with the city cash management activities of investing fund balances.

**Intergovernmental Resources** Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Inter-fund Transfer** The movement of monies between funds of the same governmental entity.

**Inter-local Agreement** A contractual agreement between two or more governmental entities.

**Internal Services Charges** The charges to user departments for internal services provided by another government agency, such as data processing, equipment maintenance and communications.

## L

**Levy** To impose taxes for the support of government activities.

**Long-Term Debt** Debt with a maturity of more than one year after the date of issuance.

## M

**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.

## 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 which 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 which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Property Tax** A levy upon the assessed valuation of the property within the City of Henderson upon each \$100 of assessment.

## R

**Retained Earnings** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenue** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Revenue Bonds** Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

**Reserve** An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Resolution** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Risk Management** An organized attempt to protect a government's assets against accidental loss in the most economical method.

## S

**Sales Tax** Tax imposed on the taxable sales of all final goods.

**Source of Revenue** Revenues are classified according to their source or point of origin.

**Special Assessment** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Strategic Plan** A document outlining long term goals, critical issues, and action plans which 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 one hundred dollars 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

**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

**Workload Indicator** A unit of work to be done (e.g., number of permit applications received).

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**Andy Hafen**  
Mayor

**Sam Bateman**  
Councilman

**Kathleen Vermillion**  
Councilwoman

**Debra March**  
Councilwoman

**Gerri Schroder**  
Councilwoman

---

**Mark Calhoun**  
City Manager

**Richard A. Derrick**  
Finance Director

**Jill R. Lynch**  
Budget Manager



**CITY OF HENDERSON**

240 Water Street | Henderson, NV 89015

[www.cityofhenderson.com](http://www.cityofhenderson.com)

On the Cover: Southwest Water Reclamation Facility