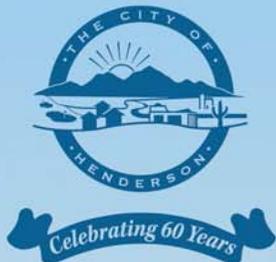


# COMPREHENSIVE ANNUAL BUDGET REPORT

Fiscal Year 2013-2014 | Henderson, Nevada





## **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)



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
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**City of Henderson**

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For the Fiscal Year Beginning

**July 1, 2012**

*Christopher P. Morill*

President

*Jeffrey R. Egan*

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, 2012. 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 2013-2014



Debra March  
Councilwoman Ward II

Andy Hafen  
Mayor

John F. Marz  
Councilman Ward III

Sam Bateman  
Councilman Ward IV

Gerri Schroder  
Councilwoman Ward I

### City Management



Jacob L. Snow  
City Manager



Bristol Ellington  
Assistant City Manager



*A Place To Call Home*

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*A Place To Call Home*

# Introduction Overview

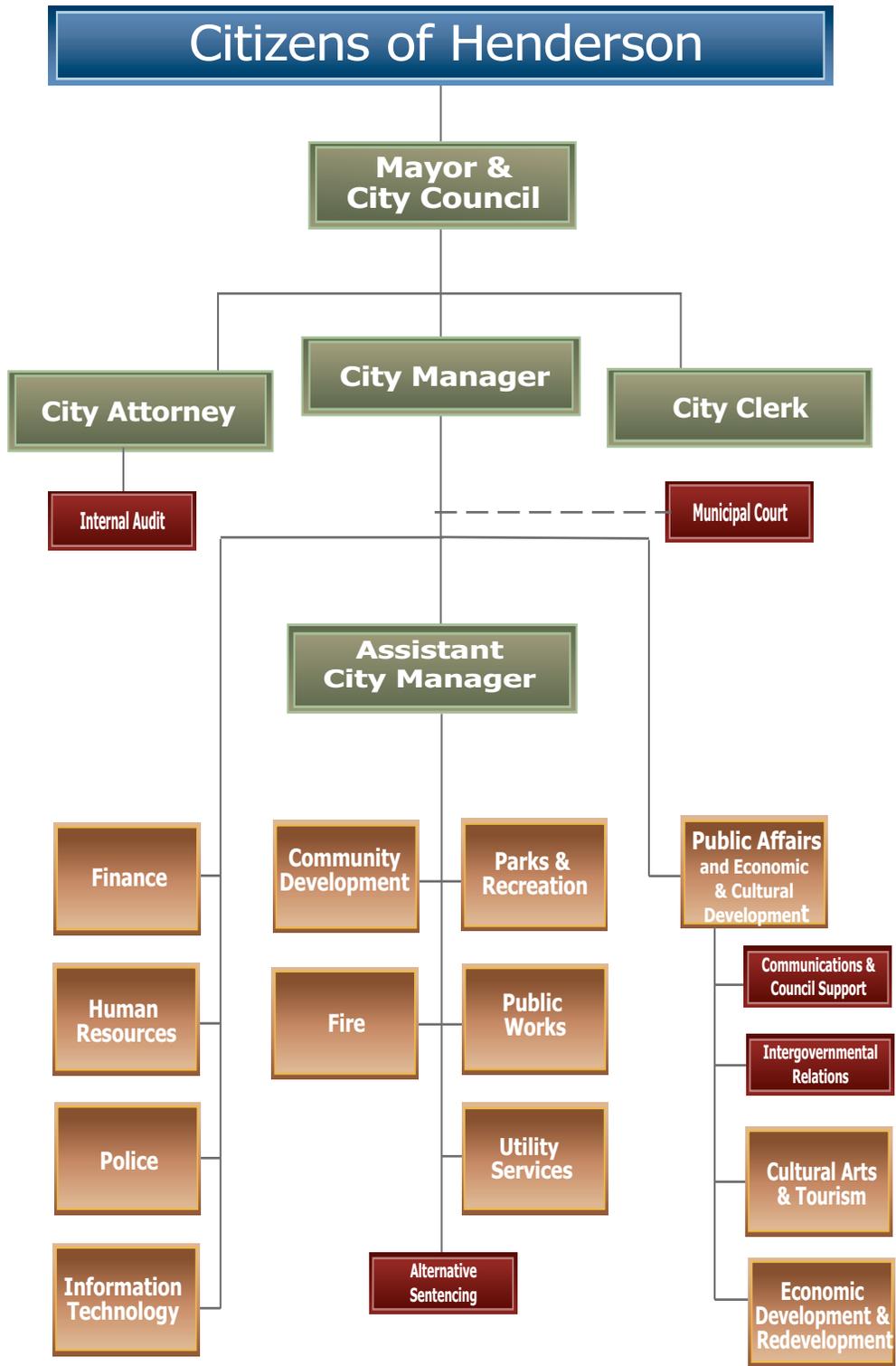
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# City Organization Chart





July 1, 2013

To the Residents of Henderson,

As responsible government leaders we are focused on maintaining a balanced budget even as we continue to feel the effects of a slowly recovering economy. Our revenues have gone down significantly over recent years, while demands for service have continued to go up. This has presented us with unique opportunities to look for ways to be more efficient and effective in the ways we do business.

The Fiscal Year 2014 budget is a numerical reflection of our commitment to fiscal sustainability. The total Final Budget for the period of July 1, 2013 to June 30, 2014 consists of \$480 million in expenditures. These numbers represent costs for general government operations including utilities and public works, as well as services for our nationally accredited police, fire, parks and recreation, and building and fire safety.

As the second largest city in the state of Nevada, Henderson is known for having small town values with big city efficiencies. We are proud of the city we've built and the people and businesses who call our city home. Together we are building the premier city in America.

We have built a reputation as a solid and efficient organization. Although we continue to do more with less, we remain committed as employees and leaders to maintain the highest quality of life for our Henderson community.

A handwritten signature in black ink, appearing to read 'Andy Hafen'.

Andy Hafen  
*Mayor*

# Budget Message

## Introduction

The Fiscal Year 2014 Annual Budget, which was adopted by the Mayor and Council on May 21, 2013, is a numerical reflection of the Fiscal Year 2014 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 Highlights

*Value driven City initiatives which contributed to the development of the Fiscal Year 2014 Budget include:*

- Maintain the City of Henderson's property tax at the same low rate.
- Provide efficient public services while maintaining one of the lowest employee-to-citizen ratios in the Las Vegas Valley.
- Legislative changes to the Consolidated Tax Formula.
- Concessions for all employee groups equivalent to 2% of compensation.

## 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 2014 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$414.9 million. Total budgeted expenditures, excluding transfers out, amount to \$479.8 million. The budgeted ending balances for all Governmental Funds total \$193.9 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2014 budget is balanced, prudent, and responsive to community needs.

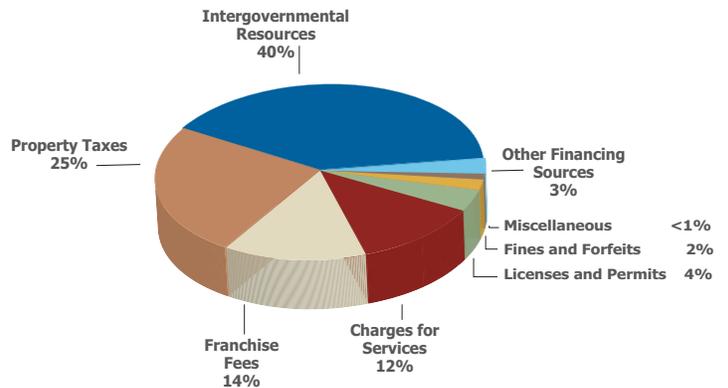
The Redevelopment Agency is a component unit of the City. The total budgeted revenue is \$4.1 million with \$5.0 million in expenditures. The estimated fund balance at the end of Fiscal Year 2014 is \$28.5 million.

## General Fund

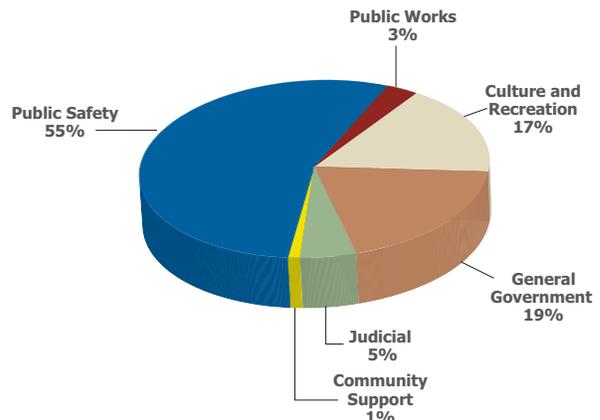
The General Fund is the largest fund and includes the budget necessary to provide most of the City's core services and day-to-day activities. General Fund revenues including transfers in are projected to be \$223.0 million, a 2.4% increase over Fiscal Year 2013. Total General Fund expenditures including transfers are expected to be \$223.3 million, a 3.2% increase over the previous year. Approximately 55% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$17.9 million, or 8.3% of the General Fund's budgeted revenue.

### General Fund Revenue by Source



### General Fund Expenditures by Function



## General Fund

	FY 2013 Estimate	FY 2014 Budget	Percent Change
<b>Beginning Fund Balances</b>	<b>\$ 16,851,962</b>	<b>\$ 18,172,109</b>	<b>7.8%</b>
Revenues			
Property & Other Taxes	54,897,557	55,620,183	1.3%
Franchise Fees	30,381,045	31,000,000	2.0%
Licenses and Permits	8,014,935	8,078,000	0.8%
Intergovernmental Resources	84,544,304	89,621,584	6.0%
Charges for Services	25,845,614	25,749,558	-0.4%
Fines and Forfeits	5,614,157	5,005,464	-10.8%
Miscellaneous	758,646	656,871	-13.4%
<b>Total Revenues</b>	<b>\$210,056,258</b>	<b>\$215,731,660</b>	<b>2.7%</b>
Operating Transfers In	7,700,000	7,300,000	-5.2%
<b>Total Revenue/Other Sources</b>	<b>\$217,756,258</b>	<b>\$223,031,660</b>	<b>2.4%</b>
Expenditures by Function			
General Government	41,280,624	42,135,681	2.1%
Judicial	11,047,386	11,881,932	7.6%
Public Safety	116,785,421	119,984,207	2.7%
Public Works	6,721,846	6,549,907	-2.6%
Culture & Recreation	34,358,367	36,637,020	6.6%
Community Support	1,837,766	1,897,224	3.2%
<b>Total Expenditures</b>	<b>\$212,031,410</b>	<b>\$219,085,971</b>	<b>3.3%</b>
Operating Transfers Out	4,404,701	4,193,272	-4.8%
<b>Total Expenditures/Other Uses</b>	<b>\$216,436,111</b>	<b>\$223,279,243</b>	<b>3.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 18,172,109</b>	<b>\$ 17,924,526</b>	<b>-1.4%</b>

## 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 2014, revenue and other financing sources are projected at \$39.3 million and total expenditures and other uses are projected at \$106.2 million. The budgeted ending balance for these funds is \$176.0 million.

The budget also contains 12 Proprietary Funds with estimated revenues and other sources of \$169.9 million and expenditures and other uses of \$221.6 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 2014 total 1,972. This represents a net increase of 21 positions over the Fiscal Year 2013 staff complement. Most of the added positions in the General Fund are to support Code Enforcement, the Henderson Quality Initiative (HQI), and reorganization efforts to promote efficiency. The majority of the other positions support increased service demands in proprietary funds.

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 2014 total \$84.9 million. This amount includes: \$18.4 million from Grants & Contributions, \$17.1 million from the Clark County Regional Flood Control District (CCRFCD), and \$12.1 million from the Regional Transportation Commission. Additional funding sources comprise the other \$37.3 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 for 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.

## 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 6.8 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, 0.9% and 1.4% for 2013 and 2014 respectively, according to UNLV's Center for Business and Economic Research (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 2013 and 2014, 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 2014 is estimated to be \$17.9 million, or 8.3% of the projected revenue.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$17.9 million at the end of Fiscal Year 2014, 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 2014 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.
- Assessed Values beginning to show very slight increases.

## 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 one of the highest bond ratings of any city in the state of Nevada. On February 28, 2013 Moody's Investors Service affirmed the City's general obligation bond rating of Aa2. In addition Standard and Poor's affirmed a bond rating of AA while changing their outlook from negative to stable.

In S&P's words: "Standard & Poor's considers Henderson's financial management practices "strong" under its Financial Management Assessment methodology, indicating practices are strong, well embedded, and likely sustainable".



They cited specific credit strengths that include:

- Diverse and largely residential property tax base
- Strong wealth and income
- Strong general fund reserves, supported by revenue-raising flexibility and cash reserves outside the general fund
- Strong financial management policies and practices maintained by an experienced management team that has helped mitigate the recession's effects on the city

They also cited credit concerns that include:

- Significant real estate value declines
- Recent operating deficits that have reduced general fund reserves and liquidity
- Concentration in the economically sensitive tourism, gaming, and hospitality sectors

## Challenges

An ongoing challenge for the public entities in Nevada has been the slow economic recovery from the recession. Sales tax revenue continued to recover in Fiscal Year 2013. Total sales tax collections for all 17 counties in Nevada for the 12 month period ending June 2013 increased 5.2% compared to the same 12 month period from the prior year.

In the past, population growth had 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.

According to the Case-Shiller index, housing prices in the Las Vegas metropolitan statistical area have risen by 21.2 percent since January 2012. For comparison purposes, U.S. housing prices have risen by 10.3 percent during that same period. However, despite the recent increase in Southern Nevada real estate prices, concerns about a shadow inventory continue to place pressure on the Las Vegas housing market.

Despite rising home prices, construction activity remains low in Clark County. According to UNLV's Center for Business and Economic Research (CBER), housing permits for Clark County peaked in mid-2006 and bottomed out in mid-2011. Since the trough, Clark County housing permits have increased 57.4 percent. Although these figures are encouraging, the market is still far below its pre-recession peak.

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

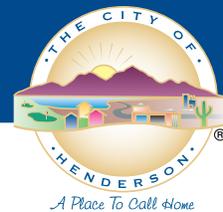
We take ownership of our decisions and responsibility for our actions

### 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 2012 Actual	FY 2013 Estimate	% Change	FY 2014 Budget	% Change
<b>Population</b>					
Henderson	264,839	266,929	0.8 %	270,861	1.5 %
Clark County	1,968,195	2,032,818	3.3 %	2,087,747	2.7 %
Las Vegas	588,274	589,156	0.1 %	589,156	0.0 %
North Las Vegas	217,482	223,873	2.9 %	222,009	-0.8 %
Boulder City	15,359	15,335	-0.2 %	15,759	2.8 %
Mesquite	20,440	17,038	-16.6 %	16,778	-1.5 %
<b>Assessed Valuation</b>					
Henderson	\$ 8,941,510,959	\$ 8,255,600,100	-7.7 %	\$ 8,514,933,298	3.1 %
Clark County *	57,876,696,265	54,193,378,125	-6.4 %	55,218,017,749	1.9 %
Las Vegas	12,958,012,1	11,926,888,555	-8.0 %	12,251,484,406	2.7 %
North Las Vegas	4,434,688,599	3,987,869,401	-10.1 %	4,068,384,524	2.0 %
Boulder City	525,806,003	510,495,001	-2.9 %	528,726,970	3.6 %
Mesquite	560,975,540	518,585,360	-7.6 %	538,961,318	3.8 %

\* Less net proceeds from mining  
Source: S-2 Form from State Budget Forms

## Overlapping Property Tax Rate Breakdown

	FY 2012	FY 2013	FY 2014
<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	0.3198	0.3298	0.3244
Voter Approved Overrides	0.2310	0.2310	0.2310
Debt	0.1600	0.1500	0.1554
Subtotal City	0.7108	0.7108	0.7108
<b>Special Districts</b>			
Henderson Library District	0.0577	0.0586	0.0585
Subtotal Special Districts	0.0577	0.0586	0.0585
<b>Total Property Tax Rate</b>	<b>\$ 2.8958</b>	<b>\$ 2.8969</b>	<b>\$ 2.8968</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				
	2010	2011	2012	2013	2014
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	0.96	0.96
<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.

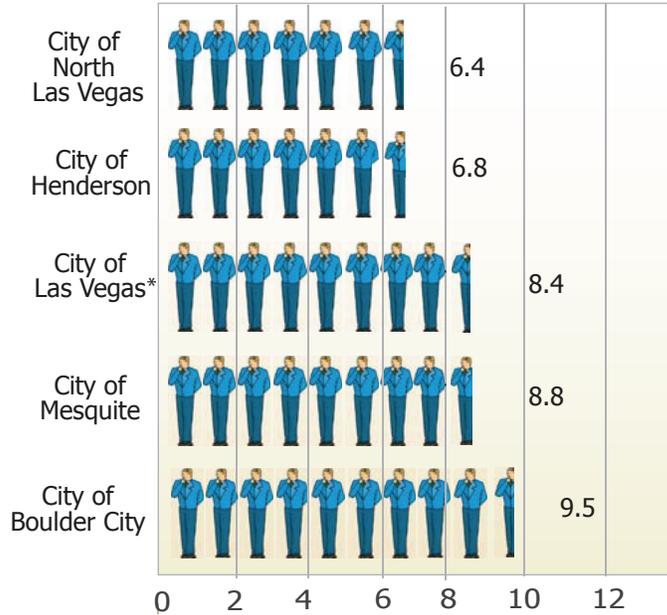


Acacia Park

# Employee Productivity

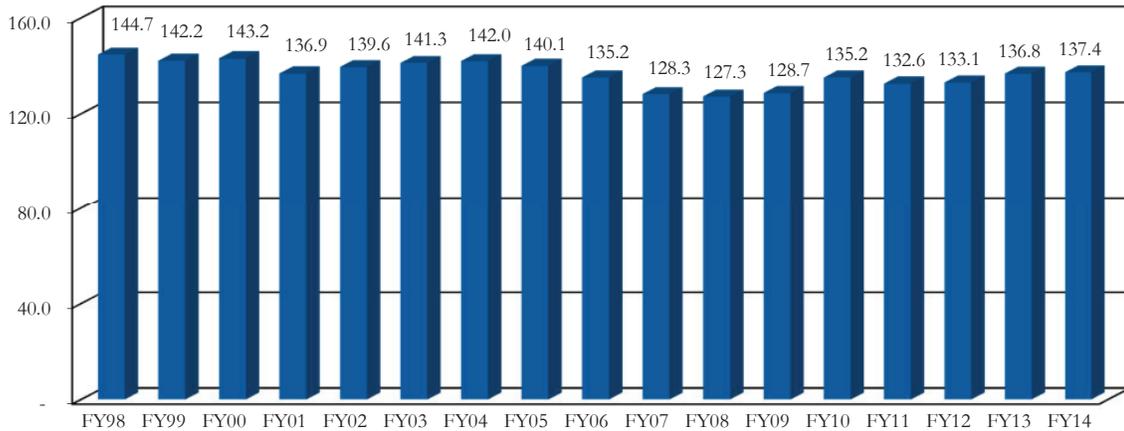
The chart below is a comparison of employees per 1,000 population for cities in Clark County.

## 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 2013.

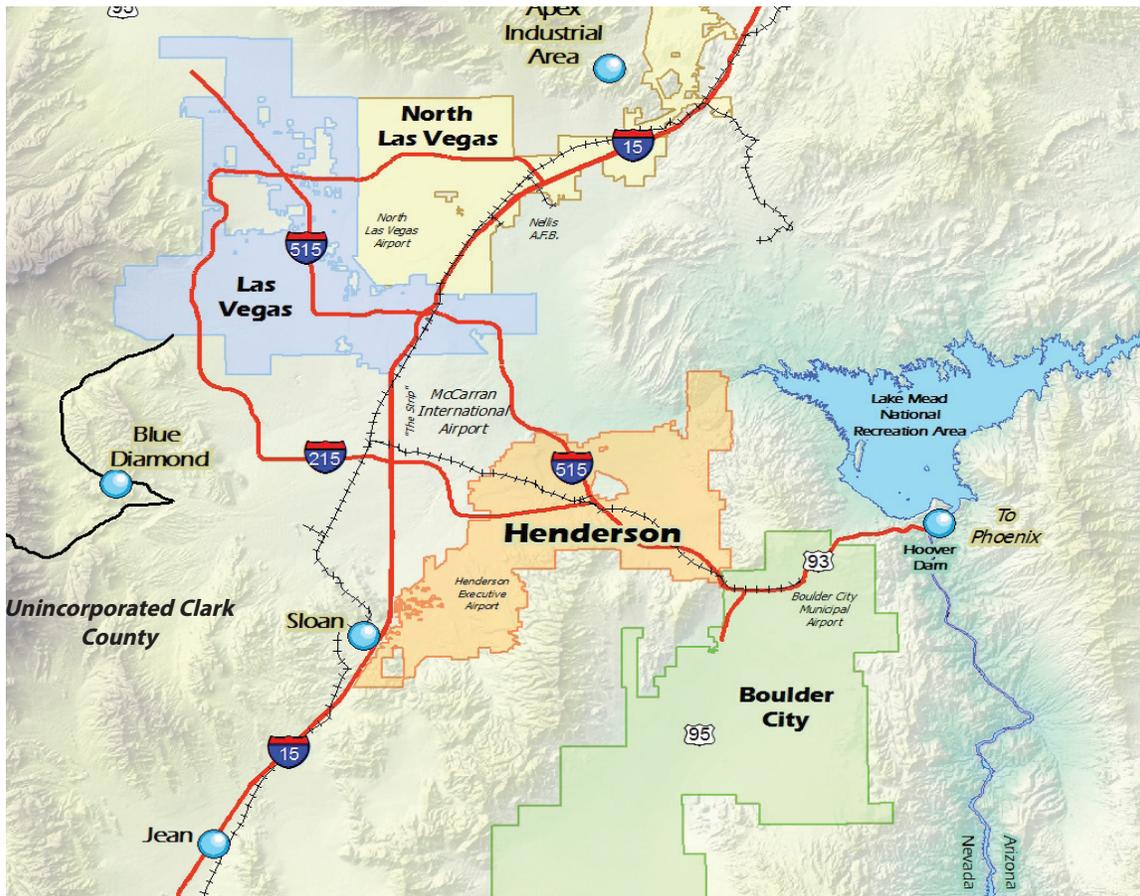
## Henderson Population per Full-Time City Employee



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 2014  
Assessed Taxable Property Valuation:**  
\$ 8,514,933,298

**Bond Ratings:**  
Moody's Investors Services Aa2  
Standard and Poor's AA

Fiscal Year 2014 Budgeted Expenditures:	
General Government	\$479,762,651
Redevelopment Agency	4,991,503
<b>City Total</b>	<b>\$484,754,154</b>

City of Henderson Property Tax Rate:	
Operating	.3244
Voter Approved Overrides	.2310
Debt	.1554
<b>Total</b>	<b>.7108</b>

## Population



Population as of July 1st of each fiscal year.

Information for 2013 and prior provided by the Nevada State Demographer.  
Information for 2014 provided by the City of Henderson Community Development Department.

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	264,839
FY 2013	266,846
FY 2014 Estimate	270,861

## Median Age

40.2

## Median Household Income

\$61,345

## Number of Households

109,291

## Elevation

1,940 ft.

## Full Service and Specialty Hospitals

6

## Schools

Elementary	24
Middle	7
Senior High	6
Colleges	5

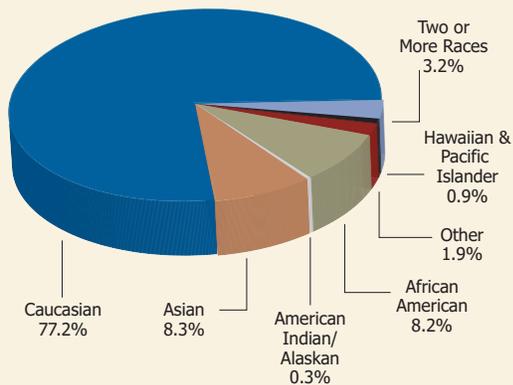
## Public Libraries

4

Source: 2013 Las Vegas Perspective and Clark County School District



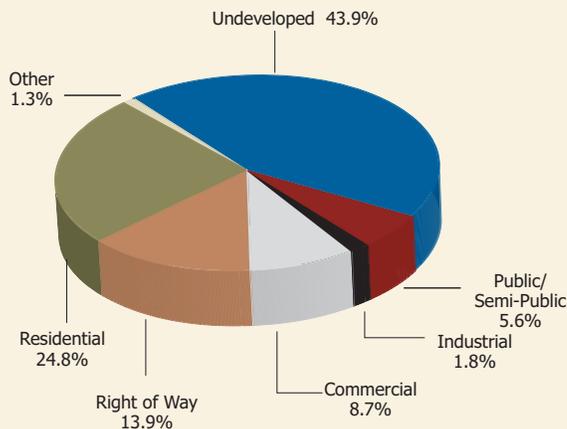
### Racial Composition



Racial Composition	% of Total
Caucasian	77.2%
Black or African American	8.2%
Asian	8.3%
Native Hawaiian & Other Pacific Islander	0.9%
American Indian / Alaskan Native	0.3%
Other	1.9%
Two or more races	3.2%
<b>Total</b>	<b>100.0%</b>

Source: U.S. Census Bureau, 2011 American Community Survey

### Land Use



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, 2013.

### Hispanic or Latino - Culture\*

Non Hispanic or Latino	86.9%
Hispanic or Latino (of any race)	13.1%

Source: U.S. Census Bureau, 2011 American Community Survey

\* 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	11,899,000
Retail Space	12,976,000
Office Space	13,221,000

Source: Applied Analysis 2013

### Henderson Major Industrial Parks

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

Source: Las Vegas Perspective 2013

## Major Private Employers In Henderson

Employer	Product/Service	Employees
1 Green Valley Ranch Station	Hotel/Casino	1,500 to 1,999
2 St. Rose Dominican Hospital - Siena	General Medical and Surgical Hospitals	1,500 to 1,999
3 M Resort LLC	Hotel/Casino	1,000 to 1,499
4 Sunset Station Hotel & Casino	Hotel/Casino	1,000 to 1,499
5 St. Rose Dominican Hospital - De Lima	General Medical and Surgical Hospitals	700 to 799
6 Fiesta Lake Mead Station	Hotel/Casino	600 to 699
7 Zappos, Inc	Electronic Shopping	600 to 699
8 Medco Health, LLC	Mail-Order House	500 to 599
9 Titanium Metals Corp.	Nonferrous Metals	500 to 599
10 Unilever Manufacturing (Good-Humor/Breyers)	Ice Cream/Frozen Dessert Manufacturing	400 to 499
11 Wal-Mart Super Center	Warehouse Clubs and Supercenters	400 to 499
12 Costco Wholesale Corp.	Warehouse Clubs and Supercenters	300 to 399
13 Poly-West, Inc	Unsupported Plastics Bag Manufacturing	300 to 399
14 Sunrise Carpentry	Residential Framing Contractors	300 to 399
15 Wal-Mart Stores, Inc	Discount Department Store	300 to 399

Source: State of Nevada Department of Employment, Training, & Rehabilitation - Fourth Quarter 2012.

## Twelve Largest Taxpayers in Henderson

Taxpayer	Type of Business	Taxable Assessed Value	% of Total Assessed Value*
1 Green Valley Ranch Gaming, LLC	Hotel/Casino	\$ 81,718,131	0.99%
2 Station Casinos, Inc	Hotel/Casino	75,160,836	0.91%
3 Basic Management Incorporated	Developer	60,567,268	0.73%
4 Greenspun Corporation	Developer	54,182,515	0.66%
5 W. L. Nevada Incorporated	Developer	48,401,640	0.59%
6 M Resort LLC	Hotel/Casino	35,952,773	0.44%
7 Picerne Real Estate Group	Real Estate	33,345,109	0.40%
8 Ranch Center Associates Ltd. Partnership	Developer	29,564,541	0.36%
9 Harsch Investment Properties	Real Estate	26,069,009	0.32%
10 Camden Property Trust	Real Estate	22,122,830	0.27%
11 K. B. Homes	Developer	21,810,000	0.26%
12 Olen Properties	Real Estate	15,016,844	0.18%
<b>TOTAL</b>		<b>\$503,911,496</b>	<b>6.11%</b>

Source: Clark County Assessor's Office. October 2012.

\* Based on a Fiscal Year 2013 total assessed valuation for the City of \$8,255,600,100 as reported by the State of Nevada Demographer.

# Recreation & Attractions

The City of Henderson has been named a Playful City USA for the fifth 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 this prestigious designation. The City's Parks and Recreation Department is also the only agency in Nevada to currently hold national accreditation through the Commission for Accreditation of Park and Recreation Agencies, successfully passing all 144 accreditation standards. The department is also a finalist for the National Recreation and Park Association's 2012 Gold Medal Award for Excellence in the Field of Park and Recreation Management. Residents enjoy having premier parks and recreation facilities within a mile of almost every Henderson home.

## Recreation Centers: 8

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

## City Parks: 56

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

## Ball Fields/Multiuse Fields: 93

(many lighted)

Including one of the largest sports complexes in the state

## Tennis Courts: 53

(many lighted)

## Public Pools: 10

In 7 locations, including 3 aquatic centers

## Golf Courses: 10

6 Public  
1 Municipal  
3 Private

## Performing Arts Center: 1

The Henderson Pavilion which hosts an average of 27,000 attendees per year.

## Cultural Events:

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

## Trails:

More than 80 linear miles of bicycle and pedestrian trails

## Hotels & Resorts:

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



2013 St. Patrick's Day Parade

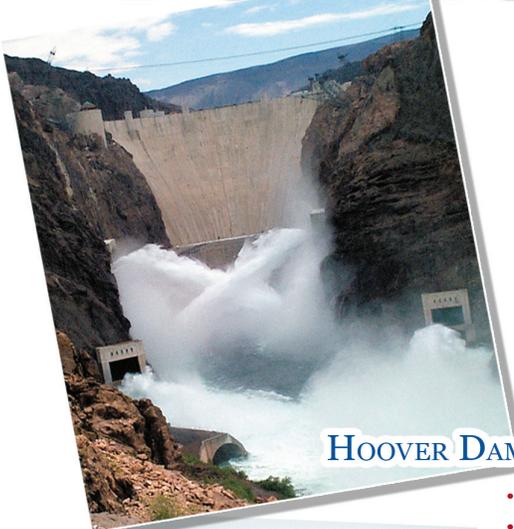
## Water Street District:

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

## Major Shopping:

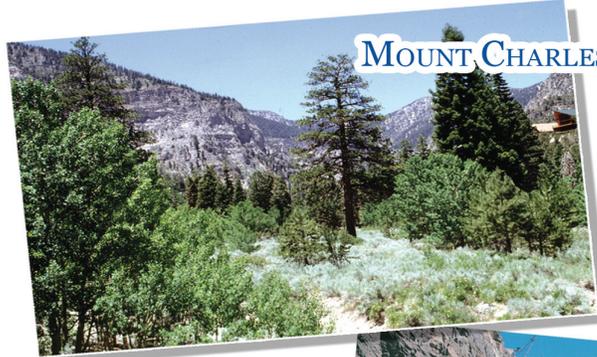
Galleria at Sunset Mall  
Largest commercial corridor in the state (Sunset & Stephanie area)  
Monte Lago Village at Lake Las Vegas Resort  
The District at Green Valley Ranch

# POINTS OF INTEREST



**HOOVER DAM 14 miles**

- Tours
- Sight-seeing

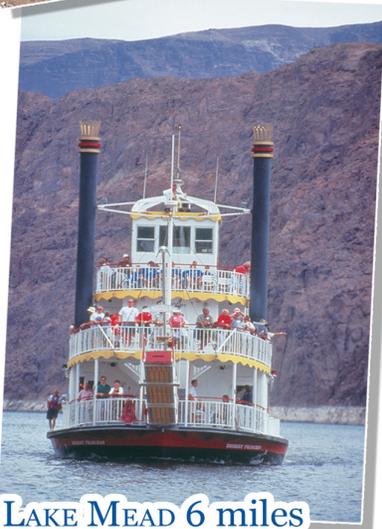


**MOUNT CHARLESTON 45 miles**

- Hiking
- Snow Skiing
- Horseback Riding

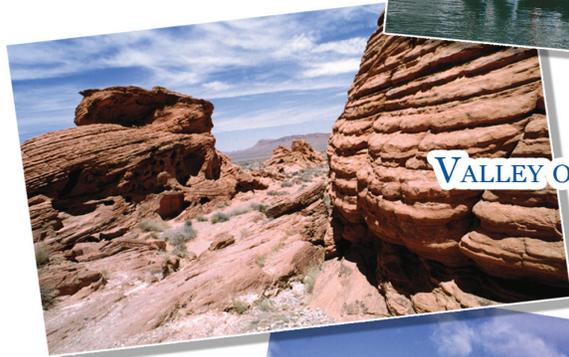
**COLORADO RIVER 14 miles**

- Fishing
- Rafting
- Canoeing



**LAKE MEAD 6 miles**

- Fishing • Swimming
- Paddle Boat Cruises



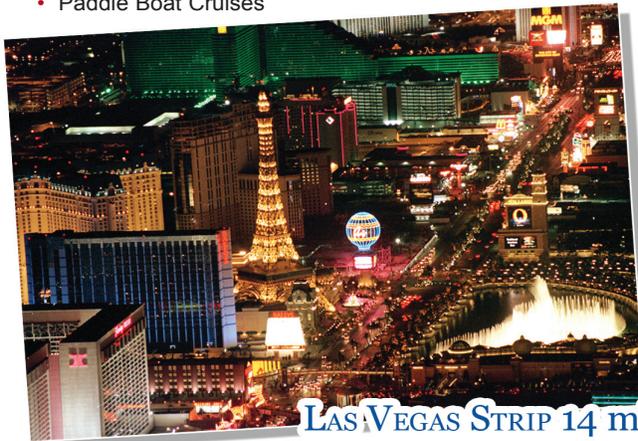
**VALLEY OF FIRE 49 miles**

- 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.



Farmers Market

# Contact Information

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

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 Kellyanne Taylor, Financial Analyst I

The Fiscal Year 2014 Budget in Summary and the Fiscal Year 2014 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, Robin Cutler, 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 .....	Josh Reid, City Attorney
City Clerk’s Office .....	Sabrina Mercadante, City Clerk
Community Development and Services .....	Stephanie Garcia-Vause, Director
Finance .....	Richard A. Derrick, Chief Financial Officer
Fire.....	Steve Goble, Chief
Human Resources .....	Fred Horvath, Director
Information Technology.....	Laura Fucci, Chief Information Officer
Municipal Court .....	Bill Zihlman, Acting Court Administrator
Parks and Recreation.....	Mary Ellen Donner, Director
Police .....	Patrick Moers, Chief
Public Works.....	Robert A. Murnane, Director
Public Affairs and Economic & Cultural Development .....	Tracy Bower, Senior Director
Utility Services .....	Priscilla Howell, Director
Cultural Arts & Tourism.....	Andrea Primo, Director
Office of Development Services Center.....	Mohammad Jadid, City Building Official
Office of Economic Development / Redevelopment .....	Barbra Coffee, 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 Position
- 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

#### Key Fact

***The City of Henderson updated its Financial Management Policies in July 2013 revising the signature authority of the City Manager and department directors, clarifying the process for contracts over \$10,000, and including a process for contracts under \$10,000.***

upon operational improvements identified in the City of Henderson Citywide Operations Overview and are identified in each department's Performance Budget. Tentative allocation decisions are made by the Budget Committee with final approval authority remaining with the City Council.

*Status: In compliance. A budget timeline was established before the process began and departments continue to gather performance data to enhance resource allocation decisions.*

**Budget Calendar and Instructions**—With each budget cycle, a Budget Handbook is issued to all departments and managers, which outlines the budget calendar and specifies when budget tasks are to be completed within identified timelines. This handbook also provides policy guidelines and budget preparation instructions for the departments.

*Status: In compliance. The Budget Handbook was updated and provided to each department at the initial budget meeting. A financial overview was also provided identifying allocation targets for both recurring and non-recurring appropriations.*

**Budget Committee**—The Budget Committee consists of a subset of the senior management team as appointed by the City Manager. The Budget Team is responsible for preparation of materials and meeting facilitation. Based on departmental business plans and Council goals, the Budget Committee will make funding decisions which best promote the overall priority and financial stability of the City. The recommendations of the Budget Committee will be presented to the City Council for final approval.

*Status: In compliance. The Budget Committee met during the budget preparation process to discuss economic conditions 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
- Budget Brief

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 June 1, 2013. The Budget In Summary, Comprehensive Annual Budget Report (CABR) and Budget Brief 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, will require a written justification requesting a carryover of the remaining funds.
- 2) Any unexpended funds, currently not encumbered, that have a reasonable explanation as to why the project or usage for the funds could not be completed in the current fiscal year, will require a

written justification requesting a carryover of the remaining funds.

- 3) Any carryover request will not be used to further obligate the City funds over the previously approved budgeted amount.
- 4) All Capital Project Funds will be eligible for carryover without qualification.

The written justification must explain the reason for the request, the amount of funds to be carried forward, the intended usage, the general ledger account number, and, when applicable, the purchase order number and vendor's name.

The department's base budget will not be reflective of the carryover funds in the following year since the purpose of the carryover was a one-time initiative to complete a specific targeted goal. As the funds are one-time, they will not be eligible for transfer into other operating accounts. It will be incumbent upon the departments to clear any deficit balances carried forward in the Capital Projects Funds.

The carryover of funds will be reviewed by the Budget Manager and recommendations will be provided to the 5 Year Plan Committee as to the funds that should be approved for carryover to the subsequent fiscal year.

Departmental requests that meet the eligibility requirements and have been approved by the reviewers will have the carryover balances augmented into their budget for the new fiscal year.

*Status: In compliance. Appropriation carryovers were evaluated based on policy criteria and requests meeting the criteria were reappropriated from Fiscal Year 2012 to Fiscal Year 2013.*



*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 business plan and the integration with resource allocation should reduce the number of mid-year adjustments needed by departments. The mid-year adjustments that will be allowable through this policy will be in the event that a department has experienced a significant change within 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.*

## 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. The City was active in the 2013 Nevada legislative session in support of changes in the Consolidated Tax formula and seeking an increase in More Cops funding.*

*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. Utility rate adjustments will be effective January 1, 2014.*

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

*Status: In compliance.*

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

*Status: In compliance. Policy updated during Fiscal Year 2012.*

## Expenditures

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

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

*Status: Not in compliance. The Fiscal Year 2014 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 Position Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

*Status: Not in compliance. The Fiscal Year 2014 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. For Fiscal Year*

*2014, sufficient resources exist in the beginning fund balance of the Capital funds to provide for current year expenditures. The City is currently re-assessing its capital investment needs. The study should be completed in early fiscal year 2014.*

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

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

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

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

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

*Status: In compliance.*

## Fund Balance/Net Position

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

**General Fund Unrestricted Ending Fund Balance**—The City policy requires maintaining an adequate level of unrestricted ending fund balance in the General Fund to mitigate current and future risks (e.g. revenue shortfalls and unanticipated expenditures) and to ensure stable tax rates. Unrestricted fund balance as defined under GASB Statement No. 54 represents available financial resources for which there is no constraint placed on spending other than those imposed by the City itself. The Unrestricted Ending Fund Balance in the City's General Fund will be maintained at not less than 8.3% of General Fund revenue. A corrective action plan will be developed in the ensuing fiscal year should the ending balance fall below this minimum.

*Status: In compliance. The General Fund undesignated fund balance at the end of Fiscal Year 2014 is estimated to be \$17.9 million, or 8.3% of the projected revenue.*

**Financial Stabilization Special Revenue Fund Balance**—In conjunction with NRS 354.6115, and Governmental Accounting Standards Board (GASB) Statement No. 54, the city will restrict 0.25% of SCCRT Loss Ad Valorem revenue to financial stabilization and maintain a balance of 8.3% of the General Fund Revenue. Any balances in the Financial Stabilization Special Revenue Fund may be made available to the General Fund to compensate for shortfalls in actual revenues of 2% or greater as compared to the Final Budget filed with the Department of Taxation, or in the event of a natural disaster or terrorist attack that is declared by Council.

*Status: In compliance. The Financial Stabilization Special Revenue ending fund balance is projected to be \$17.9 million at the end of Fiscal Year 2014, or 8.3% of General Fund revenue.*

*Net Position of Enterprise Operating Funds*—In enterprise operating funds, the City shall strive to maintain positive net position to provide sufficient reserves for emergencies and revenue shortfalls.  
*Status: In compliance. All Enterprise Funds are projected to have adequate cash balances to maintain operations.*

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

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

*Status: In compliance. During Fiscal Year 2014, the budgeted amount of contingency is \$0.539 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 position as allowed by the Fund Balance/Net Position Policy; or 3) borrow money through debt. Guidelines for assuming debt are set forth in the Debt Policy Statements.

*Status: In compliance. All three methods are utilized for capital projects.*



Chevy Volt, part of the City's new electric car fleet

*Infrastructure and Technology Refresh and Reinvestment Program*—The City has elected to maintain a fund that will provide an avenue to allocate Citywide funds for reinvestment and refresh for technology issues and infrastructure through the allocation of available resources. These funds will be used to upgrade or rehabilitate City structures or technological systems that will enhance the City's investment for assets or technical knowledge and improved tools. All departments responsible for maintaining the City's infrastructure or capturing the City's technological needs will be represented in this fund.

*Status: In compliance. For Fiscal Year 2014, sufficient resources exist in the beginning fund balance of the Capital funds to provide for current year expenditures. The City is currently re-assessing its capital investment needs. The study should be completed in early fiscal year 2014.*

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

*Status: In compliance.*

## Debt

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

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

*Status: In compliance.*

*Assumption of Additional Debt*—The City shall not assume more tax-supported general-purpose debt than it retires each year without conducting an objective analysis as to the community's ability to assume and support additional debt service payments. When appropriate, self-supporting revenue bonds shall be issued before general obligation bonds.

*Status: In compliance. The City reviews all debt annually and updates its Debt Management Policy in accordance with NRS 350.013 1(c).*

## Investments

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

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

- 1) Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) Operating within appropriately established administrative and procedural parameters, the City shall pursue optimum financial rewards, while simultaneously controlling related expenditures. Therefore, cash management functions involving outside financial intermediaries, shall be conducted in the best financial and administrative interests of the City.

*Status: In compliance.*

### 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.***

*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 of Henderson has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officer's Association for the last 31 consecutive years.*

## 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 by the Finance department, which shall encompass 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.

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

*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. All City Council Agenda Items for grant funding must be accompanied by approval from the Grant Clearinghouse Working Group or a representative from the Finance department.

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

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

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

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

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

*Status: In compliance. Revisions to the City's Financial Management Policies were approved by Council July 2013 revising the signature authority of the City Manager and department directors, clarifying the process for contracts over \$10,000, and including a process for contracts under \$10,000.*

## 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.*

## 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 an independent firm of certified public accountants to perform an annual audit of the books of accounts,



records, and transactions, certifying the financial statements of the City.

*Status: In compliance.*

**Fund Balance Classification**—Fund balance classifications describe the nature of net resources reported in a governmental fund. Classifications include non-spendable resources and amounts that are restricted, committed, or assigned (and unassigned in the case of the General fund). Restricted amounts result from constraints placed on the use of resources externally imposed by creditors, grantors, contributors, or laws & 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.*

**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/agreements shall be determined by the fiscal impact amount reflected in the documents as follows: \$0.01 to \$50,000.00—Department Directors, over \$50,000.00—requires City Council approval and signature by Mayor or authorized representative (City Manager). All interlocal agreements must be signed by the Mayor or the City Manager. The City Manager may designate an Assistant City Manager or department director to sign contracts/agreements on behalf of the City Manager. Contractual documents with a fiscal impact over \$10,000 and all interlocal agreements (regardless of dollar amount) must also be reviewed and signed by the City Attorney's Office, attested to by the City Clerk, and the original maintained in the Office of the City Clerk, and signed by the Finance Director. Contracts/agreements with a dollar amount of \$10,000 or less, prepared by Purchasing on an approved City template, must also be attested to by the City Clerk and the original maintained in the Office of the City Clerk. If the original contract/agreement was presented to Council for approval, all subsequent amendments must also be presented to Council for approval, regardless of the dollar amount. All amendments must be signed by the same parties that executed the original contract/agreement.

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 timely communicated to those responsible for taking corrective action and to management as appropriate. Policies, procedures and internal controls are subject to independent audit (internal and external).

*Status: In compliance.*

Key Fact

*The City manages a pooled investment portfolio of approximately \$301 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.*

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

*Status: In compliance.*

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

*Status: In compliance.*



Cornerstone Park Grand Opening



## 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 operational improvements identified by the departments to enhance or maintain ongoing service levels to form a comprehensive blueprint for future improvements. The departmental Performance Management Plans serve as the focal point for budget requests and evaluation.



## Annual Operating Budget

In developing the Fiscal Year 2014 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 operational improvements and actions to maintain and enhance services and contribute to the long-term financial stability of the City.

Departments develop operational improvements to meet the needs identified by the strategic goals. To meet these goals, programs within the departments have specific operational improvements 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.

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

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

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

*Anticipated Community Outcomes* - derived from the Core and Key Services. Describes the primary magnitude and impact and the value

*Operational Improvements*. - Implemented or planned improvements that result in improved efficiency, effectiveness, productivity, quality, or cost.

*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 anticipated community outcomes, planned operational improvements, 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 2014 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 operational improvements 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 Plans to enhance service provided to residents. It is within this general framework that departments' supplemental requests are formulated. In addition to the Council and City Manager's goals, the department heads also identify and discuss their own operational issues.

The presentation at the performance management plan kickoff meeting includes discussion of citywide 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



Lake Las Vegas at night

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 into the final budget, which must be adopted by the City Council and forwarded to the Nevada State Department of Taxation by June 1.

## Budget Monitoring Process

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

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

## Amending the Budget

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



Rare City of Henderson snowfall

# Fund Balance Overview & Tables

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

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

## Change in Fund Balance/Net Position

FY 2014 Budget	General	Special Revenue	Dept Service	Capital Projects	Proprietary	Total	RDA
<b>Beginning Fund Balances</b>	\$ 18,172,109	\$29,934,623	\$ 2,790,322	\$156,182,636		\$ 207,079,690	\$29,425,707
<b>Beginning Net Position *</b>					\$1,053,424,062	\$1,053,424,062	
<b>Revenues</b>							
Property & Other Taxes	\$ 55,620,183	\$ 10,873	\$ 2,915,812	\$ 300,000	\$ 4,600,000	\$ 63,446,868	\$ 3,946,537
Franchise Fees	31,000,000	-	-	-	-	31,000,000	-
Licenses and Permits	8,078,000	-	-	-	3,681,747	11,759,747	-
Intergovernmental Resources	89,621,584	19,134,011	-	2,500,000	1,883,000	113,138,595	-
Charges for Services	25,749,558	78,000	-	2,250,000	145,350,609	173,428,167	-
Developer Contributions	-	-	-	-	-	-	-
Fines and Forfeits	5,005,464	1,085,915	-	-	-	6,091,379	-
Special Assessments	-	-	76,155	-	-	76,155	-
Miscellaneous	656,871	511,970	125,249	2,486,212	6,206,635	9,986,937	125,584
<b>Total Revenues</b>	<b>\$215,731,660</b>	<b>\$20,820,769</b>	<b>\$ 3,117,216</b>	<b>\$ 7,536,212</b>	<b>\$ 161,721,991</b>	<b>\$ 408,927,848</b>	<b>\$ 4,072,121</b>
<b>Capital Contributions</b>	-	-	-	-	4,300,000	4,300,000	-
<b>Land Sales</b>	-	-	-	1,000,000	-	1,000,000	-
<b>Proceeds of Long Term Debt</b>	-	-	-	-	669,800	669,800	-
<b>Other Financing Sources</b>	-	-	-	-	-	-	-
<b>Operating Transfers In</b>	7,300,000	250,000	6,372,567	220,000	3,177,075	17,319,642	-
<b>Total Revenue/Other Sources</b>	<b>\$223,031,660</b>	<b>\$21,070,769</b>	<b>\$ 9,489,783</b>	<b>\$ 8,756,212</b>	<b>\$ 169,868,866</b>	<b>\$ 432,217,290</b>	<b>\$ 4,072,121</b>
<b>Total Resources</b>	<b>\$241,203,769</b>	<b>\$51,005,392</b>	<b>\$12,280,105</b>	<b>\$164,938,848</b>	<b>\$1,223,292,928</b>	<b>\$1,692,721,042</b>	<b>\$33,497,828</b>
<b>Expenditures by Function</b>							
General Government	42,135,681	631,648	-	1,831,232	34,875,054	79,473,615	3,642,382
Judicial	11,881,932	1,386,844	-	-	-	13,268,776	-
Public Safety	119,984,207	12,738,879	-	155,000	9,342,648	142,220,734	-
Public Works	6,549,907	3,215,611	-	5,209,179	17,966,775	32,941,472	-
Culture & Recreation	36,637,020	964,649	-	5,209,113	8,142,170	50,952,952	-
Community Support	1,897,224	2,587,987	-	-	-	4,485,211	-
Utility Enterprises	-	-	-	-	141,735,384	141,735,384	-
Debt Service	-	-	8,123,329	-	6,561,178	14,684,507	1,349,121
<b>Total Expenditures</b>	<b>\$219,085,971</b>	<b>\$21,525,618</b>	<b>\$ 8,123,329</b>	<b>\$ 12,404,524</b>	<b>\$ 218,623,209</b>	<b>\$ 479,762,651</b>	<b>\$ 4,991,503</b>
<b>Operating Transfers Out</b>	4,193,272	1,105,000	-	9,078,472	2,942,898	17,319,642	-
<b>Total Expenditures/Other Uses</b>	<b>\$223,279,243</b>	<b>\$22,630,618</b>	<b>\$ 8,123,329</b>	<b>\$ 21,482,996</b>	<b>\$ 221,566,107</b>	<b>\$ 497,082,293</b>	<b>\$ 4,991,503</b>
<b>Ending Fund Balance</b>	<b>\$ 17,924,526</b>	<b>\$28,374,774</b>	<b>\$ 4,156,776</b>	<b>\$143,455,852</b>	<b>\$ -</b>	<b>\$ 193,911,928</b>	<b>\$28,506,325</b>
<b>Ending Net Position *</b>					<b>\$1,001,726,821</b>	<b>\$1,001,726,821</b>	
<b>Total Applications</b>	<b>\$241,203,769</b>	<b>\$51,005,392</b>	<b>\$12,280,105</b>	<b>\$164,938,848</b>	<b>\$1,223,292,928</b>	<b>\$1,692,721,042</b>	<b>\$33,497,828</b>

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

# General Fund

	FY 11 Actuals	FY 12 Actuals	FY 13 Estimate	FY 14 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 20,819,668	\$ 16,495,371	\$ 16,851,962	\$ 18,172,109	7.8%
Revenues					
Property & Other Taxes *	\$ 52,988,585	\$ 47,973,841	\$ 54,897,557	\$ 55,620,183	1.3%
Franchise Fees	29,210,828	30,372,912	30,381,045	31,000,000	2.0%
Licenses and Permits	7,682,534	7,462,017	8,014,935	8,078,000	0.8%
Intergovernmental Resources	79,252,219	81,868,241	84,544,304	89,621,584	6.0%
Charges for Services	18,345,453	25,122,078	25,845,614	25,749,558	-0.4%
Developer Contributions	-	-	-	-	NA
Fines and Forfeits	5,932,465	5,620,408	5,614,157	5,005,464	-10.8%
Special Assessments	-	-	-	-	NA
Miscellaneous	2,051,327	1,570,996	758,646	656,871	-13.4%
<b>Total Revenues</b>	<b>\$ 195,463,411</b>	<b>\$ 199,990,493</b>	<b>\$ 210,056,258</b>	<b>\$ 215,731,660</b>	<b>2.7%</b>
<b>Capital Contributions-</b>	-	-	-	-	NA
<b>Land Sales</b>	-	-	-	-	NA
<b>Proceeds of Long Term Debt</b>	-	-	-	-	NA
<b>Other Financing Sources</b>	-	-	-	-	NA
<b>Operating Transfers In</b>	14,980,362	14,967,744	7,700,000	7,300,000	-5.2%
<b>Total Revenue/Other Sources</b>	<b>\$ 210,443,773</b>	<b>\$ 214,958,237</b>	<b>\$ 217,756,258</b>	<b>\$ 223,031,660</b>	<b>2.4%</b>
<b>Total Resources</b>	<b>\$ 231,263,441</b>	<b>\$ 231,453,608</b>	<b>\$ 234,608,220</b>	<b>\$ 241,203,769</b>	<b>2.8%</b>
Expenditures by Function					
General Government	41,660,586	41,558,631	41,280,624	42,135,681	2.1%
Judicial	10,952,997	10,638,919	11,047,386	11,881,932	7.6%
Public Safety	111,039,062	114,192,308	116,785,421	119,984,207	2.7%
Public Works	7,400,739	7,181,356	6,721,846	6,549,907	-2.6%
Culture & Recreation	31,231,470	32,040,478	34,358,367	36,637,020	6.6%
Community Support	1,272,700	1,785,234	1,837,766	1,897,224	3.2%
Utility Enterprises	-	-	-	-	NA
Debt Service	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ 203,557,554</b>	<b>\$ 207,396,926</b>	<b>\$ 212,031,410</b>	<b>\$ 219,085,971</b>	<b>3.3%</b>
<b>Operating Transfers Out</b>	11,210,516	7,204,720	4,404,701	4,193,272	-4.8%
<b>Total Expenditures/Other Uses</b>	<b>\$ 214,768,070</b>	<b>\$ 214,601,646</b>	<b>\$ 216,436,111</b>	<b>\$ 223,279,243</b>	<b>3.2%</b>
<b>Ending Fund Balance</b>	<b>\$ 16,495,371</b>	<b>\$ 16,851,962</b>	<b>\$ 18,172,109</b>	<b>\$ 17,924,526</b>	<b>-1.4%</b>
<b>Total Applications</b>	<b>\$ 231,263,441</b>	<b>\$ 231,453,608</b>	<b>\$ 234,608,220</b>	<b>\$ 241,203,769</b>	<b>2.8%</b>

\* Increase in property tax in Fiscal Year 2013 is due to reporting change of the voter approved 12 cent override to support Parks and Recreation that is being recorded directly into the General Fund starting this year.

# Special Revenue Funds

	FY 11 Actuals	FY 12 Actuals	FY 13 Estimate	FY 14 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 45,607,043	\$ 34,361,146	\$ 33,652,645	\$ 29,934,623	-11.0%
Revenues					
Property & Other Taxes	\$ 31,812	\$ 19,197	\$ 13,873	\$ 10,873	-21.6%
Franchise Fees	-	-	-	-	NA
Licenses and Permits	-	-	-	-	NA
Intergovernmental Resources *	46,290,738	95,632,739	67,745,741	19,134,011	-71.8%
Charges for Services	39,696	75,996	50,000	78,000	56.0%
Developer Contributions	-	-	-	-	NA
Fines and Forfeits	1,241,457	1,895,229	1,323,735	1,085,915	-18.0%
Special Assessments	-	-	-	-	NA
Miscellaneous	627,251	1,003,927	561,875	511,970	-8.9%
<b>Total Revenues</b>	<b>\$ 48,230,954</b>	<b>\$ 98,627,088</b>	<b>\$ 69,695,224</b>	<b>\$ 20,820,769</b>	<b>-70.1%</b>
<b>Capital Contributions</b>	-	-	-	-	NA
<b>Land Sales</b>	-	-	-	-	NA
<b>Proceeds of Long Term Debt</b>	-	-	-	-	NA
<b>Other Financing Sources</b>	-	-	-	-	NA
<b>Operating Transfers In</b>	9,398,798	400,000	650,000	250,000	-61.5%
<b>Total Revenue/Other Sources</b>	<b>\$ 57,629,752</b>	<b>\$ 99,027,088</b>	<b>\$ 70,345,224</b>	<b>\$ 21,070,769</b>	<b>-70.0%</b>
<b>Total Resources</b>	<b>\$ 103,236,795</b>	<b>\$ 133,388,234</b>	<b>\$ 103,997,869</b>	<b>\$ 51,005,392</b>	<b>-51.0%</b>
Expenditures by Function					
General Government	831,084	120,455	1,655,822	631,648	-61.9%
Judicial	502,790	975,897	1,511,141	1,386,844	-8.2%
Public Safety	14,995,992	12,707,742	13,705,015	12,738,879	-7.0%
Public Works	4,141,239	3,462,876	7,572,066	3,215,611	-57.5%
Culture & Recreation	20,309,286	76,601,512	43,550,997	964,649	-97.8%
Community Support	7,153,547	4,493,395	4,913,205	2,587,987	-47.3%
Utility Enterprises	-	-	-	-	NA
Debt Service-	-	-	-	-	NA
<b>Total Expenditures</b>	<b>\$ 47,933,938</b>	<b>\$ 98,361,877</b>	<b>\$ 72,908,246</b>	<b>\$ 21,525,618</b>	<b>-70.5%</b>
Operating Transfers Out	20,941,711	1,373,712	1,155,000	1,105,000	-4.3%
<b>Total Expenditures/Other Uses</b>	<b>\$ 68,875,649</b>	<b>\$ 99,735,589</b>	<b>\$ 74,063,246</b>	<b>\$ 22,630,618</b>	<b>-69.4%</b>
<b>Ending Fund Balance **</b>	<b>\$ 34,361,146</b>	<b>\$ 33,652,645</b>	<b>\$ 29,934,623</b>	<b>\$ 28,374,774</b>	<b>-5.2%</b>
<b>Total Applications</b>	<b>\$ 103,236,795</b>	<b>\$ 133,388,234</b>	<b>\$ 103,997,869</b>	<b>\$ 51,005,392</b>	<b>-51.0%</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 2014 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 11 Actuals	FY 12 Actuals	FY 13 Estimate	FY 14 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 7,997,659	\$ 3,496,270	\$ 2,467,876	\$ 2,790,322	13.1%
Revenues					
Property & Other Taxes *	\$ 14,247,109	\$ 13,943,819	\$ 2,419,716	\$ 2,915,812	20.5%
Franchise Fees	-	-	-	-	NA
Licenses and Permits	-	-	-	-	NA
Intergovernmental Resources	-	-	-	-	NA
Charges for Services	-	-	-	-	NA
Developer Contributions	-	-	-	-	NA
Fines and Forfeits	-	-	-	-	NA
Special Assessments	179,582	130,380	74,900	76,155	1.7%
Miscellaneous	269,356	436,476	146,683	125,249	-14.6%
<b>Total Revenues</b>	<b>\$ 14,696,047</b>	<b>\$ 14,510,675</b>	<b>\$ 2,641,299</b>	<b>\$ 3,117,216</b>	<b>18.0%</b>
<b>Capital Contributions</b>	-	-	-	-	NA
<b>Land Sales</b>	-	-	-	-	NA
<b>Proceeds of Long Term Debt **</b>	-	35,199,842	71,805,658	-	-100.0%
<b>Other Financing Sources</b>	-	-	-	-	NA
<b>Operating Transfers In</b>	12,352,691	9,494,726	6,708,729	6,372,567	-5.0%
<b>Total Revenue/Other Sources</b>	<b>\$ 27,048,738</b>	<b>\$ 59,205,243</b>	<b>\$ 81,155,686</b>	<b>\$ 9,489,783</b>	<b>-88.3%</b>
<b>Total Resources</b>	<b>\$ 35,046,397</b>	<b>\$ 62,701,513</b>	<b>\$ 83,623,562</b>	<b>\$ 12,280,105</b>	<b>-85.3%</b>
Expenditures by Function					
General Government	-	-	-	-	NA
Judicial	-	-	-	-	NA
Public Safety	-	-	-	-	NA
Public Works	-	-	-	-	NA
Culture & Recreation	-	-	-	-	NA
Community Support	-	-	-	-	NA
Utility Enterprises	-	-	-	-	NA
Debt Service	19,726,173	49,608,364	80,608,269	8,123,329	-89.9%
<b>Total Expenditures</b>	<b>\$ 19,726,173</b>	<b>\$ 49,608,364</b>	<b>\$ 80,608,269</b>	<b>\$ 8,123,329</b>	<b>-89.9%</b>
Operating Transfers Out	11,823,954	10,625,273	224,971	-	-100.0%
<b>Total Expenditures/Other Uses</b>	<b>\$ 31,550,127</b>	<b>\$ 60,233,637</b>	<b>\$ 80,833,240</b>	<b>\$ 8,123,329</b>	<b>-90.0%</b>
<b>Ending Fund Balance ***</b>	<b>\$ 3,496,270</b>	<b>\$ 2,467,876</b>	<b>\$ 2,790,322</b>	<b>\$ 4,156,776</b>	<b>49.0%</b>
<b>Total Applications</b>	<b>\$ 35,046,397</b>	<b>\$ 62,701,513</b>	<b>\$ 83,623,562</b>	<b>\$ 12,280,105</b>	<b>-85.3%</b>

\* Decrease in property tax and transfers out in Fiscal Year 2013 is due to reporting change of the voter approved 12 cent override to support Parks and Recreation that is being recorded directly into the General Fund starting this year.

\*\* Proceeds of Long Term Debt and Debt Service expenditures reflect G.O. Bond Debt refinancing. No new debt was issued.

\*\*\*The decrease in Ending Fund Balance in Fiscal Years 2011 and 2012 complies with statutory requirements.

# Capital Projects Funds

	FY 11 Actuals	FY 12 Actuals	FY 13 Estimate	FY 14 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 235,711,845	\$ 219,855,846	\$ 181,729,238	\$ 156,182,636	-14.1%
Revenues					
Property & Other Taxes *	\$ 76,275	\$ 823,677	\$ 713,394	\$ 300,000	-57.9%
Franchise Fees	-	-	-	-	NA
Licenses and Permits	-	-	-	-	NA
Intergovernmental Resources	4,454,863	3,442,082	2,500,000	2,500,000	0.0%
Charges for Services	995,318	1,901,055	2,150,000	2,250,000	4.7%
Developer Contributions	2,070,192	434,822	-	-	NA
Fines and Forfeits	-	-	-	-	NA
Special Assessments	-	-	-	-	NA
Miscellaneous	3,587,246	3,818,641	2,596,870	2,486,212	-4.3%
<b>Total Revenues</b>	<b>\$ 11,183,894</b>	<b>\$ 10,420,277</b>	<b>\$ 7,960,264</b>	<b>\$ 7,536,212</b>	<b>-5.3%</b>
<b>Capital Contributions</b>	-	-	-	-	NA
<b>Land Sales</b>	52,493	572,981	13,874,419	1,000,000	-92.8%
<b>Proceeds of Long Term Debt</b>	-	887,695	-	-	NA
<b>Other Financing Sources</b>	-	-	-	-	NA
<b>Operating Transfers In</b>	20,415,053	597,529	224,971	220,000	-2.2%
<b>Total Revenue/Other Sources</b>	<b>\$ 31,651,440</b>	<b>\$ 12,478,482</b>	<b>\$ 22,059,654</b>	<b>\$ 8,756,212</b>	<b>-60.3%</b>
<b>Total Resources</b>	<b>\$ 267,363,285</b>	<b>\$ 232,334,328</b>	<b>\$ 203,788,892</b>	<b>\$ 164,938,848</b>	<b>-19.1%</b>
Expenditures by Function					
General Government	2,711,150	2,279,611	2,974,582	1,831,232	-38.4%
Judicial	-	-	112,451	-	-100.0%
Public Safety	21,221,945	1,520,228	1,749,008	155,000	-91.1%
Public Works	8,680,262	33,046,294	21,169,425	5,209,179	-75.4%
Culture & Recreation	5,923,623	4,919,511	11,011,204	5,209,113	-52.7%
Community Support	66,431	132,526	551,952	-	-100.0%
Utility Enterprises	-	-	-	-	NA
Debt Service	135,126	129,075	120,000	-	-100.0%
<b>Total Expenditures</b>	<b>\$ 38,738,537</b>	<b>\$ 42,027,245</b>	<b>\$ 37,688,622</b>	<b>\$ 12,404,524</b>	<b>-67.1%</b>
Operating Transfers Out	8,768,902	8,577,845	9,917,634	9,078,472	-8.5%
<b>Total Expenditures/Other Uses</b>	<b>\$ 47,507,439</b>	<b>\$ 50,605,090</b>	<b>\$ 47,606,256</b>	<b>\$ 21,482,996</b>	<b>-54.9%</b>
<b>Ending Fund Balance **</b>	<b>\$ 219,855,846</b>	<b>\$ 181,729,238</b>	<b>\$ 156,182,636</b>	<b>\$ 143,455,852</b>	<b>-8.1%</b>
<b>Total Applications</b>	<b>\$ 267,363,285</b>	<b>\$ 232,334,328</b>	<b>\$ 203,788,892</b>	<b>\$ 164,938,848</b>	<b>-19.1%</b>

\* In FY 2011, the City did not receive revenue into the Special Ad Valorem Transportation fund. It was reinstated in FY 2012.

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

# Proprietary Funds

	FY 11 Actuals	FY 12 Actuals	FY 13 Estimate	FY 14 Budget	% Increase
<b>Beginning Net Position *</b>	<b>\$ 1,164,449,921</b>	<b>\$ 1,130,553,773</b>	<b>\$ 1,108,101,049</b>	<b>\$ 1,053,424,062</b>	<b>-4.9%</b>
Revenues					
Property & Other Taxes	\$ 4,878,184	\$ 5,354,081	\$ 4,250,000	\$ 4,600,000	8.2%
Franchise Fees	-	-	-	-	NA
Licenses and Permits	2,861,955	3,317,562	3,417,210	3,681,747	7.7%
Intergovernmental Resources	465,575	186,105	1,881,684	1,883,000	0.1%
Charges for Services	136,135,176	133,920,874	139,665,074	145,350,609	4.1%
Developer Contributions	-	-	-	-	NA
Fines and Forfeits	-	-	-	-	NA
Special Assessments	-	-	-	-	NA
Miscellaneous	4,579,475	10,877,575	6,749,235	6,206,635	-8.0%
<b>Total Revenues</b>	<b>\$ 148,920,365</b>	<b>\$ 153,656,197</b>	<b>\$ 155,963,203</b>	<b>\$ 161,721,991</b>	<b>3.7%</b>
<b>Capital Contributions</b>	<b>17,167,847</b>	<b>18,860,093</b>	<b>4,454,000</b>	<b>4,300,000</b>	<b>-3.5%</b>
<b>Land Sales</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Proceeds of Long Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>669,800</b>	<b>100.0%</b>
<b>Other Financing Sources</b>	<b>705,230</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>NA</b>
<b>Operating Transfers In</b>	<b>5,015,031</b>	<b>5,946,293</b>	<b>3,347,666</b>	<b>3,177,075</b>	<b>-5.1%</b>
<b>Total Revenues/Other Sources</b>	<b>\$ 171,808,473</b>	<b>\$ 178,462,583</b>	<b>\$ 163,764,869</b>	<b>\$ 169,868,866</b>	<b>3.7%</b>
<b>Total Resources</b>	<b>\$ 1,336,258,394</b>	<b>\$ 1,309,016,356</b>	<b>\$ 1,271,865,918</b>	<b>\$ 1,223,292,928</b>	<b>-3.8%</b>
Expenditures by Function					
General Government	25,903,598	26,960,999	34,305,538	34,875,054	1.7%
Judicial	-	-	-	-	NA
Public Safety	9,009,458	7,581,283	7,825,248	9,342,648	19.4%
Public Works	20,046,948	19,364,630	18,036,680	17,966,775	-0.4%
Culture & Recreation	9,082,615	8,214,408	8,457,837	8,142,170	-3.7%
Community Support	-	-	-	-	NA
Utility Enterprises	125,475,954	129,820,883	140,033,950	141,735,384	1.2%
Debt Service-	6,773,978	5,348,362	6,853,543	6,561,178	-4.3%
<b>Total Expenditures</b>	<b>\$ 196,292,551</b>	<b>\$ 197,290,565</b>	<b>\$ 215,512,796</b>	<b>\$ 218,623,209</b>	<b>1.4%</b>
<b>Operating Transfers Out</b>	<b>9,412,070</b>	<b>3,624,742</b>	<b>2,929,060</b>	<b>2,942,898</b>	<b>0.5%</b>
<b>Total Expenditures/Other Uses</b>	<b>\$ 205,704,621</b>	<b>\$ 200,915,307</b>	<b>\$ 218,441,856</b>	<b>\$ 221,566,107</b>	<b>1.4%</b>
<b>Ending Net Position *</b>	<b>\$ 1,130,553,773</b>	<b>\$ 1,108,101,049</b>	<b>\$ 1,053,424,062</b>	<b>\$ 1,001,726,821</b>	<b>-4.9%</b>
<b>Total Applications</b>	<b>\$ 1,336,258,394</b>	<b>\$ 1,309,016,356</b>	<b>\$ 1,271,865,918</b>	<b>\$ 1,223,292,928</b>	<b>-3.8%</b>

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

# Total All City Funds

	FY 11 Actuals	FY 12 Actuals	FY 13 Estimate	FY 14 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 310,136,215	\$ 274,208,633	\$ 234,701,721	\$ 207,079,690	-11.8%
<b>Beginning Net Position *</b>	\$ 1,164,449,921	\$ 1,130,553,773	\$ 1,108,101,049	\$ 1,053,424,062	-4.9%
<b>Revenues</b>					
Property & Other Taxes	\$ 72,221,965	\$ 68,114,615	\$ 62,294,540	\$ 63,446,868	1.8%
Franchise Fees	29,210,828	30,372,912	30,381,045	31,000,000	2.0%
Licenses and Permits	10,544,489	10,779,579	11,432,145	11,759,747	2.9%
Intergovernmental Resources	130,463,395	181,129,167	156,671,729	113,138,595	-27.8%
Charges for Services	155,515,643	161,020,003	167,710,688	173,428,167	3.4%
Developer Contributions	2,070,192	434,822	-	-	NA
Fines and Forfeits	7,173,922	7,515,637	6,937,892	6,091,379	-12.2%
Special Assessments-	179,582	130,380	74,900	76,155	1.7%
Miscellaneous	11,114,655	17,707,615	10,813,309	9,986,937	-7.6%
<b>Total Revenues</b>	<b>\$ 418,494,671</b>	<b>\$ 477,204,730</b>	<b>\$ 446,316,248</b>	<b>\$ 408,927,848</b>	<b>-8.4%</b>
<b>Capital Contributions-</b>	17,167,847	18,860,093	4,454,000	4,300,000	-3.5%
<b>Land Sales</b>	52,493	572,981	13,874,419	1,000,000	-92.8%
<b>Proceeds of Long Term Debt</b>	-	36,087,537	71,805,658	669,800	-99.1%
<b>Other Financing Sources</b>	705,230	-	-	-	NA
<b>Operating Transfers In</b>	62,161,935	31,406,292	18,631,366	17,319,642	-7.0%
<b>Total Revenue/Other Sources</b>	<b>\$ 498,582,176</b>	<b>\$ 564,131,633</b>	<b>\$ 555,081,691</b>	<b>\$ 432,217,290</b>	<b>-22.1%</b>
<b>Total Resources</b>	<b>\$ 1,973,168,312</b>	<b>\$ 1,968,894,039</b>	<b>\$ 1,897,884,461</b>	<b>\$ 1,692,721,042</b>	<b>-10.8%</b>
<b>Expenditures by Function</b>					
General Government	71,106,418	70,919,696	80,216,566	79,473,615	-0.9%
Judicial	11,455,787	11,614,816	12,670,978	13,268,776	4.7%
Public Safety	156,266,457	136,001,561	140,064,692	142,220,734	1.5%
Public Works	40,269,188	63,055,156	53,500,017	32,941,472	-38.4%
Culture & Recreation	66,546,994	121,775,909	97,378,405	50,952,952	-47.7%
Community Support	8,492,678	6,411,155	7,302,923	4,485,211	-38.6%
Utility Enterprises\	125,475,954	129,820,883	140,033,950	141,735,384	1.2%
Debt Service-	26,635,277	55,085,801	87,581,812	14,684,507	-83.2%
<b>Total Expenditures</b>	<b>\$ 506,248,753</b>	<b>\$ 594,684,977</b>	<b>\$ 618,749,343</b>	<b>\$ 479,762,651</b>	<b>-22.5%</b>
<b>Operating Transfers Out</b>	62,157,153	31,406,292	18,631,366	17,319,642	-7.0%
<b>Total Expenditures/Other Uses</b>	<b>\$ 568,405,906</b>	<b>\$ 626,091,269</b>	<b>\$ 637,380,709</b>	<b>\$ 497,082,293</b>	<b>-22.0%</b>
<b>Ending Fund Balance **</b>	<b>\$ 274,208,633</b>	<b>\$ 234,701,721</b>	<b>\$ 207,079,690</b>	<b>\$ 193,911,928</b>	<b>-6.4%</b>
<b>Ending Net Position *</b>	<b>\$ 1,130,553,773</b>	<b>\$ 1,108,101,049</b>	<b>\$ 1,053,424,062</b>	<b>\$ 1,001,726,821</b>	<b>-4.9%</b>
<b>Total Applications</b>	<b>\$ 1,973,168,312</b>	<b>\$ 1,968,894,039</b>	<b>\$ 1,897,884,461</b>	<b>\$ 1,692,721,042</b>	<b>-10.8%</b>

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

\*\* See footnotes on individual Fund groups.

# Redevelopment Agency

	FY 11 Actuals	FY 12 Actuals	FY 13 Estimate	FY 14 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 32,408,932	\$ 34,138,047	\$ 31,666,825	\$ 29,425,707	-7.1%
Revenues					
Property & Other Taxes	\$ 8,206,796	\$ 5,124,360	\$ 4,226,512	\$ 3,946,537	-6.6%
Franchise Fees	-	-	-	-	NA
Licenses and Permits	-	-	-	-	NA
Intergovernmental Resources	26,289	7,744	-	-	NA
Charges for Services	-	-	-	-	NA
Developer Contributions	-	-	-	-	NA
Fines and Forfeits	-	-	-	-	NA
Special Assessments-	-	-	-	-	NA
Miscellaneous	635,024	376,973	190,000	125,584	-33.9%
<b>Total Revenues</b>	<b>\$ 8,868,109</b>	<b>\$ 5,509,077</b>	<b>\$ 4,416,512</b>	<b>\$ 4,072,121</b>	<b>-7.8%</b>
<b>Capital Contributions-</b>	-	-	-	-	NA
<b>Land Sales</b>	-	-	-	-	NA
<b>Proceeds of Long Term Debt</b>	-	-	-	-	NA
<b>Other Financing Sources</b>	-	-	-	-	NA
<b>Operating Transfers In</b>	-	-	-	-	NA
<b>Total Revenue/Other Sources</b>	<b>\$ 8,868,109</b>	<b>\$ 5,509,077</b>	<b>\$ 4,416,512</b>	<b>\$ 4,072,121</b>	<b>-7.8%</b>
<b>Total Resources</b>	<b>\$ 41,277,041</b>	<b>\$ 39,647,124</b>	<b>\$ 36,083,337</b>	<b>\$ 33,497,828</b>	<b>-7.2%</b>
Expenditures by Function					
General Government	5,783,323	6,630,171	5,304,841	3,642,382	-31.3%
Judicial	-	-	-	-	NA
Public Safety	-	-	-	-	NA
Public Works	-	-	-	-	NA
Culture & Recreation	-	-	-	-	NA
Community Support	-	-	-	-	NA
Utility Enterprises	-	-	-	-	NA
Debt Service	1,355,671	1,350,128	1,352,789	1,349,121	-0.3%
<b>Total Expenditures</b>	<b>\$ 7,138,994</b>	<b>\$ 7,980,299</b>	<b>\$ 6,657,630</b>	<b>\$ 4,991,503</b>	<b>-25.0%</b>
Operating Transfers Out	-	-	-	-	NA
<b>Total Expenditures/Other Uses</b>	<b>\$ 7,138,994</b>	<b>\$ 7,980,299</b>	<b>\$ 6,657,630</b>	<b>\$ 4,991,503</b>	<b>-25.0%</b>
<b>Ending Fund Balance *</b>	<b>\$ 34,138,047</b>	<b>\$ 31,666,825</b>	<b>\$ 29,425,707</b>	<b>\$ 28,506,325</b>	<b>-3.1%</b>
<b>Total Applications</b>	<b>\$ 41,277,041</b>	<b>\$ 39,647,124</b>	<b>\$ 36,083,337</b>	<b>\$ 33,497,828</b>	<b>-7.2%</b>

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

# Fund Overview

**Total Budget - All City Funds  
\$479,762,651**

**Governmental Funds  
\$261,139,442**

**Proprietary Funds  
\$218,623,209**

<b>General Fund</b> \$219,085,971	<b>Special Revenue</b> \$21,525,618	<b>Debt Service</b> \$8,123,329	<b>Capital Projects</b> \$12,404,524	<b>Internal Service</b> \$52,841,829	<b>Enterprise Funds</b> \$165,781,380
	Gas Tax \$3,215,611	Ad Valorem \$8,103,329	Special Recreation \$2,885,583	Engineering \$6,415,158	Water \$86,359,109
	Forfeited Assets \$300,000	Special Assessment \$20,000	Land Sales \$660,290	City Shop \$11,551,617	Sewer \$61,937,453
	Grants \$5,588,833		Municipal Facilities \$260,000	Self Insurance \$3,141,149	Development Services \$9,342,648
	Muni Court Admin Fees \$1,186,844		Park Development \$2,168,530	Health Insurance \$16,405,582	Municipal Golf Course \$3,212,090
	Sales & Use Tax \$11,146,330		Special Assessment \$2,534,789	Worker's Compensation \$7,827,137	Cultural Arts & Tourism \$4,930,080
	Commissary \$78,000		Capital Replacement \$3,895,332	Citywide \$7,501,186	
	Code Enforcement \$10,000				
				<b>Total Budget - Redevelopment Agency \$4,991,503</b>	

# 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 2014 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.



## Key Fact

*Approximately \$3.0 million was allocated for infrastructure repairs in Fiscal Year 2014.*

*Some of these projects include Data Center Server Refresh, EVA Storage, Core Switch Network Equipment Upgrades, Routers, Streets, Sidewalks and Street Light Replacement, and Facility Equipment Repairs.*

Resources	FY 2014 Budget
Charges for Services	\$ 2,000,000
Interest Earned	154,000
<b>Total Revenue</b>	<b>\$ 2,154,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,154,000</b>

Applications	FY 2014 Budget
<b>General Government</b>	
Salaries and Wages	\$ 80,881
Employee Benefits	29,691
Services and Supplies	470,660
Capital Outlay	1,250,000
<b>Public Safety</b>	
Services and Supplies	155,000
<b>Public Works</b>	
Capital Outlay	1,754,100
<b>Cultural and Recreation</b>	
Capital Outlay	155,000
<b>Total Expenditures</b>	<b>\$ 3,895,332</b>
Operating Transfers Out	303,151
<b>Total Applications</b>	<b>\$ 4,198,483</b>

# 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.

Fleet Maintenance section has been recognized for its management practices and services for several years as a Top 100 Fleet in North America. Staff currently services a fleet of over 1,250 vehicles and pieces of equipment. Each vehicle is maintained and evaluated annually 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 most vehicles. Fiscal Year 2011 through Fiscal Year 2013 maintenance expense increases reflect the costs of maintaining an aging fleet.

During Fiscal Years 2011 and 2012, vehicle replacements were limited to emergency response units. During Fiscal Year 2013, replacement of vehicles was limited to only those units deemed critical to operations. Replacement of City fuel tanks are scheduled over the next several years as existing equipment meets end of useful life.

Resources	FY 2014 Budget
Charges for Services	\$ 4,560,350
Interest Earned	225,000
Gain on Disposition of Assets	-
<b>Total Revenue</b>	<b>\$ 4,785,350</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 4,785,350</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 1,447,371
Employee Benefits	579,199
Services and Supplies	5,441,047
Depreciation	4,084,000
<b>Total Expenses</b>	<b>\$ 11,551,617</b>
Operating Transfers Out	250,000
<b>Total Applications</b>	<b>\$ 11,801,617</b>

**Key Fact**

*During Fiscal Year 2013, the City invested in its first electric vehicles, adding them to the car pool.*

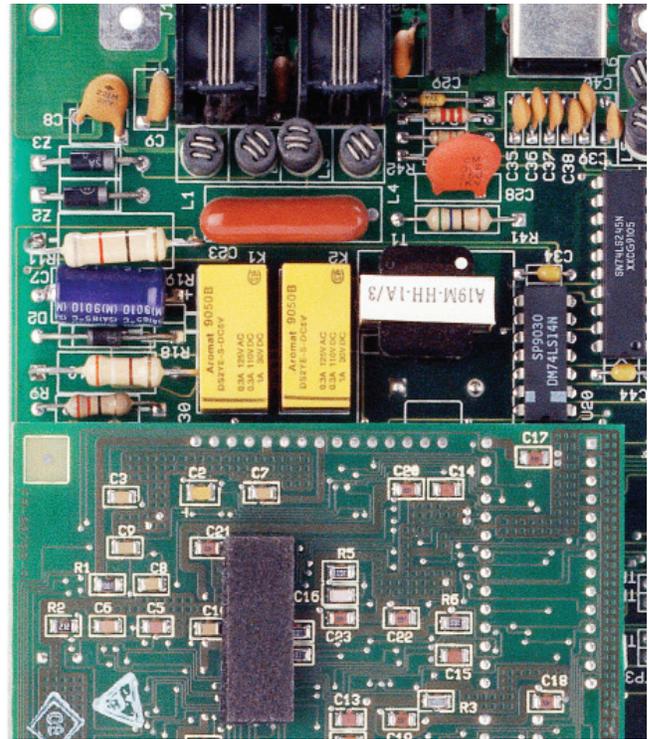


# Citywide

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.

For Fiscal Year 2014, the Department of Information Technology has proposed projects for: Video Conferencing - provide departments with employees in select city locations the ability to video conference, thereby saving time and money associated with travel. Software Licensing – upgrade IP Phone licensing to allow for increased capabilities and functionality of the Cisco phone system. Cable Improvement – update aging cable infrastructure of City Hall.



## Key Fact

*The City of Henderson Information Technology Department maintains an information management structure that includes: 529 database and application servers, 1,790 desktop workstations, 790 laptops for the mobile workforce (including 518 for Public Safety), 2,732 telephone sets, 371 networking devices, and over 700 miles of network wiring and fiber connections.*

Resources	FY 2014 Budget
Charges for Services	\$ 6,971,380
Interest Earned	35,000
<b>Total Revenue</b>	<b>\$ 7,006,380</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 7,006,380</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 274,454
Employee Benefits	106,092
Services and Supplies	7,103,640
Depreciation	17,000
<b>Total Expenses</b>	<b>\$ 7,501,186</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 7,501,186</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.

Resources	FY 2014 Budget
Fines & Forfeits	\$ 10,000
Interest Earned	
<b>Total Revenue</b>	<b>\$ 10,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 10,000</b>

Applications	FY 2014 Budget
Services and Supplies	\$ 10,000
<b>Total Expenditures</b>	<b>\$ 10,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 10,000</b>



Property before abatement



Property after abatement

# 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. Detention staff is currently in the process of buying necessary supplies for the inmates utilizing the proceeds from commissary sales.

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

Resources	FY 2014 Budget
Charges for Services	\$ 78,000
Interest Earned	1,000
<b>Total Revenue</b>	<b>\$ 79,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 79,000</b>

Applications	FY 2014 Budget
Services and Supplies	\$ 78,000
<b>Total Expenditures</b>	<b>\$ 78,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 78,000</b>



Henderson Detention Facility

# Cultural Arts & Tourism

The Department of Cultural Arts & Tourism Fund (CAT) encompasses the business activities of 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. A 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. A percentage of the total Gaming License Revenue received by the City is designated for the support of the convention center and the promotion of tourism.

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

Resources	FY 2014 Budget
Room Tax	\$ 1,600,000
County Sources	1,883,000
City Gaming License	630,000
Rental Fees	396,000
Interest Earned	20,000
Miscellaneous	128,000
Charges for Services	284,000
<b>Total Revenue</b>	<b>\$ 4,941,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 4,941,100</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 2,193,598
Employee Benefits	905,104
Services and Supplies	1,631,378
Depreciation	200,000
<b>Total Expenses</b>	<b>\$ 4,930,080</b>
Operating Transfers Out	527
<b>Total Applications</b>	<b>\$ 4,930,607</b>



2013 St. Patrick's Day Parade on Water Street

## Henderson Visitor Statistics

- In 2013, Henderson hotels generated more than 940,000 room nights, representing an increase of 5.4%.
- There were over 532,000 visitors who stayed in Henderson during 2013. Visitors to Henderson generated over \$230,000,000 in economic impact to the local economy.
- The average daily room rate during 2013 was \$82.92.
- The average citywide occupancy increased from 61.2% in FY 2010 to 65.9% in FY 2013.
- The current room inventory is over 4,500 rooms.
- Visitors to Henderson stayed an average of 3.8 nights.



Art Fest 2013



Heritage Day Parade 2013

# 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 07/01/13	Current Year Principal & Interest Pmts	Final Payment Date
<b>General Obligation Bonds</b>					
<b>Debt Service Fund</b>					
Parks & Recreation Refunding - Series A	03/01/2004	\$ 34,505,000	\$ 4,000,000	\$ 2,200,000	06/01/2018
Medium Term Various Purpose Bonds	09/26/2006	2,065,000	921,000	247,880	09/01/2016
Medium Term Bonds, Series 2008	03/20/2008	1,162,000	358,000	187,599	06/30/2015
Installment Purchase Agreement	03/04/2009	17,960,000	15,384,000	1,602,585	02/01/2024
Medium Term Bonds, Series 2011	8/18/2011	565,000	380,000	195,586	08/01/2014
Lease Purchase/Medium Term	12/06/2011	322,695	107,565	107,565	02/01/2014
G.O. Refunding Bonds, Series 2011A	12/21/2011	18,245,000	18,245,000	478,635	06/01/2020
G.O. Refunding Bonds, Series 2011B	12/21/2011	2,710,000	2,710,000	81,300	06/01/2020
G.O. Refunding Bonds, Series 2011C	12/21/2011	13,605,000	13,605,000	470,481	06/01/2025
G.O. Refunding Bonds, Series 2013B	04/16/2013	39,955,000	39,955,000	2,006,142	06/01/2035
G.O. Refunding Bonds, Series 2013C	04/16/2013	26,795,000	26,795,000	495,632	06/01/2020
		<b>\$157,889,695</b>	<b>\$122,460,565</b>	<b>\$8,073,329</b>	

## 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 2014 Budget
Property Taxes	\$ 2,915,812
Interest Income	1,500
<b>Total Revenue</b>	<b>\$ 2,917,312</b>
Operating Transfers In	6,372,567
<b>Total Resources</b>	<b>\$ 9,289,879</b>

Applications	FY 2014 Budget
Principal	\$ 3,528,565
Interest	4,544,764
Administrative Costs	30,000
<b>Total Expenditures</b>	<b>\$ 8,103,329</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 8,103,329</b>

## General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2014	\$ 3,528,565	\$ 4,544,764	\$ 8,073,329
2015	4,673,000	4,107,319	8,780,319
2016	9,381,000	3,935,550	13,316,550
2017	11,131,000	3,744,906	14,875,906
2018	11,192,000	3,505,141	14,697,141
2019 - 2023	42,352,000	13,045,647	55,397,647
2024 - 2028	19,218,000	6,729,283	25,947,283
2029 - 2033	14,370,000	3,494,524	17,864,524
2034 - 2035	6,615,000	499,750	7,114,750
<b>Total</b>	<b>\$ 122,460,565</b>	<b>\$ 43,606,884</b>	<b>\$ 166,067,449</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, storm water, 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.

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 2014 Budget
Special Assessments	\$ 76,155
Interest Income	123,749
Miscellaneous	-
<b>Total Revenue</b>	<b>\$ 199,904</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 199,904</b>

Applications	FY 2014 Budget
Principal	\$ -
Interest	-
Administrative Costs	20,000
<b>Total Expenditures</b>	<b>\$ 20,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 20,000</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, mapping fees, and technology fees.

Oversight of the DSC fund is provided by the Community Development 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 2014 Budget
Licenses & Permits	\$ 3,051,747
Charges for Services	5,133,011
Developer Contributions	-
Interest Earned	100,000
Miscellaneous	5,242
<b>Total Revenue</b>	<b>\$ 8,290,000</b>
Operating Transfers In	1,079,559
<b>Total Resources</b>	<b>\$ 9,369,559</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 4,279,886
Employee Benefits	1,531,541
Services and Supplies	3,481,221
Depreciation	50,000
<b>Total Expenses</b>	<b>\$ 9,342,648</b>
Operating Transfers Out	2,371
<b>Total Applications</b>	<b>\$ 9,345,019</b>



# Engineering Services

The Engineering Services Fund (ESF) is an Internal Service Fund that was established to provide the function of design, offsite inspection and construction management services for the City. The fund provides these services to City capital projects funded either by the City or external agencies such as the Clark County Regional Flood Control District or 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 Infrastructure Design and Construction and Facilities Design and Construction.

A significant portion of the ESF funded work is related to the Regional Transportation Commission of Southern Nevada (RTC) roadway improvement projects, Clark County Regional Flood Control District (CCRFCD) projects and parks and trail projects funded through the Southern Nevada Public Lands Management Act (SNPLMA). These projects are developed and administered within the City of Henderson by ESF staff. Labor costs associated with these projects are billed to these agencies and reimbursed to this fund.

Engineering Service Fund employees are currently involved with over 60 projects. This involvement



Construction of the Galleria Undercrossing

includes design, inspection, project management and construction management. These projects include roads, flood control, traffic control, parks, trails, City facilities and utility improvements.

Due to the current economy, funding for new capital improvement projects is projected to decrease during Fiscal Year 2014. An upturn in developer projects has resulted in maintaining staffing levels from Fiscal Year 2013 to Fiscal Year 2014.

Resources	FY 2014 Budget
Charges for Services	\$ 3,850,000
Interest Earned	50,000
<b>Total Revenue</b>	<b>\$ 3,900,000</b>
Operating Transfers In	2,097,516
<b>Total Resources</b>	<b>\$ 5,997,516</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 3,572,600
Employee Benefits	1,247,936
Services and Supplies	1,594,622
Depreciation	-
<b>Total Expenses</b>	<b>\$ 6,415,158</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 6,415,158</b>

**Key Fact**

*The City has been awarded Federal grant funding for the following transportation projects, designed specifically to contribute to air quality improvements and to provide congestion relief: Lake Mead Pkwy Bus Turnouts – Fiesta Dr. to Boulder Hwy; Traffic Signals on St. Rose Pkwy at Bermuda Rd. and at Maryland Pkwy; Horizon Drive Directional Diamond Interchange; and Intelligent Transportation Systems (ITS) along Sunset Rd., at Boulder Highway / Magic Way and at Volunteer Blvd / Via Firenza.*

## Engineering Services Projects

### Completed Projects Fiscal Year 2013

Cornerstone Lake Community Park  
Horizon Crest Park  
McCullough Hills Trail  
Whitney Mesa Park and Recreation Area  
Lake Mead Water Line Connections  
Lake Las Vegas P40 Pump Station Commissioning  
Safe Routes to School Phase 2  
Executive Airport/Volunteer Intersection Improvements  
Pueblo Blvd. Extension, Boulder Hwy to Newport Dr  
Trailer Estates Neighborhood Improvements  
Heritage Park Solar Panel Installation  
Fire Station 94 Fuel Tank Replacement  
Police Seizure Lot Improvements  
Eldorado Valley Regional Public Safety Training Facility



Whitney Mesa Park and Recreation Area

# 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.

Per NRS 179.1187, seventy percent of the amount of money in excess of \$100,000 is to be distributed to the Clark County School District. In Fiscal Year 2012 the ending fund balance in our state forfeiture account did not exceed the \$100,000 allowable ending fund balance.

Projected state forfeiture and interest revenues, less anticipated expenditures, are not expected to increase the ending fund balance for these programs above \$100,000 during Fiscal Year 2013. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2013.

Budgeted expenditures in Fiscal Year 2014 mainly represent funding received in Fiscal Year 2013 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.



Resources	FY 2014 Budget
Forfeitures	\$ 300,000
Interest	1,000
<b>Total Revenue</b>	<b>\$ 301,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 301,000</b>

Applications	FY 2014 Budget
Services and Supplies	\$ 300,000
<b>Total Expenditures</b>	<b>\$ 300,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 300,000</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. Nearly 75% of the revenue in this fund is generated by taxes applied per gallon of fuel use. During Fiscal Year 2013, the City spent over \$1 million dollars to complete periodic street maintenance such as crack sealing, and an additional \$700,000 for daily maintenance activities such as pothole repairs and maintenance of traffic control infrastructure such as signals, signage, and markings.

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

Resources	FY 2014 Budget
Intergovernmental	\$ 2,681,833
Interest Income	105,000
<b>Total Revenue</b>	<b>\$ 2,786,833</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,786,833</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 545,704
Benefits	205,696
Services and Supplies	-
Capital Outlay	2,464,211
<b>Total Expenditures</b>	<b>\$ 3,215,611</b>
Operating Transfers Out	105,000
<b>Total Applications</b>	<b>\$ 3,320,611</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.

### Key Fact

*The city maintains over 2,600 lane miles of roadway. Gas tax funds used to crack seal and slurry seal streets extends the life of the assets.*



# 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.

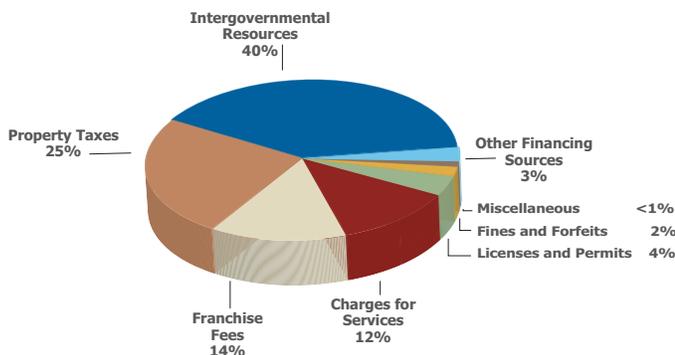
This fund comprises most of the core functions of the City of Henderson including General Government, Judicial, Public Safety, Public Works, Culture and Recreation, and Community Support. Some of these functions may have additional funds supporting their operations.

Resources	FY 2014 Budget
Intergovernmental Resources	\$ 89,621,584
Property Tax	55,620,183
Franchise Fees	31,000,000
Charges For Services	25,749,558
Licenses and Permits	8,078,000
Fines and Forfeits	5,005,464
Miscellaneous	656,871
<b>Total Revenue</b>	<b>\$ 215,731,660</b>
Operating Transfers In	7,300,000
<b>Total Resources</b>	<b>\$ 223,031,660</b>



2013 State of the City Address

## General Fund Revenue by Source



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.

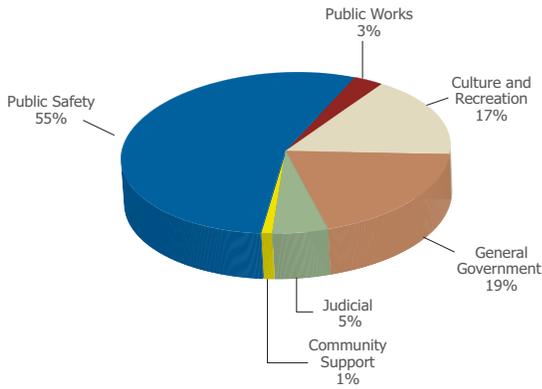
Consolidated Tax comprises \$86.3 million or 96% of Intergovernmental Resources and consists of:

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

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

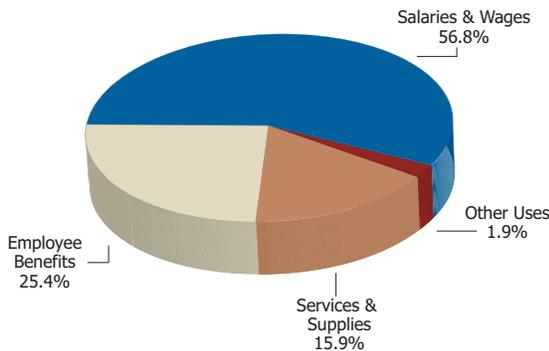
Expenditures by Function	FY 2014 Budget
General Government	\$ 42,135,681
Judicial	11,881,932
Public Safety	119,984,207
Public Works	6,549,907
Culture and Recreation	36,637,020
Community Support	1,897,224
<b>Total Expenditures</b>	<b>\$ 219,085,971</b>

**General Fund Expenditures by Function**



Expenditures by Category	FY 2014 Budget
Salaries & Wages	\$ 126,841,686
Employee Benefits	56,774,357
Services & Supplies	35,469,928
Capital Outlay	-
<b>Total Expenditures</b>	<b>\$ 219,085,971</b>

**General Fund Expenditures by Category**



General Fund Expenditure Summary by Function		
	FY 2014 Budget	%
<b>General Government</b>		
Audit	\$ 269,203	
Building Maintenance	8,519,842	
City Attorney's Office	3,781,924	
City Clerk's Office	1,885,530	
City Manager's Office	876,588	
Community Development	3,786,214	
Finance	5,789,186	
Human Resources	3,155,189	
Information Technology	7,632,396	
Mayor & City Council	659,613	
Miscellaneous - Citywide	3,301,354	
Public Affairs	2,478,642	
	<b>\$ 42,135,681</b>	<b>19%</b>
<b>Judicial</b>		
Municipal Court	\$ 6,680,823	
Attorney - Criminal	3,221,819	
City Mgr - Ct. Programs	1,979,290	
	<b>\$ 11,881,932</b>	<b>5%</b>
<b>Public Safety</b>		
Fire	\$ 39,532,241	
Police	78,981,259	
Building & Fire Safety	1,470,707	
	<b>\$ 119,984,207</b>	<b>55%</b>
<b>Public Works</b>		
Paved Streets	\$ 965,470	
Street Lighting	2,847,512	
Public Works - General	2,736,925	
	<b>\$ 6,549,907</b>	<b>3%</b>
<b>Culture &amp; Recreation</b>		
Parks	\$ 16,101,219	
Recreation	20,535,801	
	<b>\$ 36,637,020</b>	<b>17%</b>
<b>Community Support</b>		
Economic Development	\$ 817,385	
Neighborhood Services	1,079,839	
	<b>\$ 1,897,224</b>	<b>1%</b>
<b>Total All Departments</b>	<b>\$219,085,971</b>	<b>100.0%</b>

# 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 2013, some departments received grant funds that will be carried-forward into Fiscal Year 2014. These departments and their associated grants include but are not limited to: Community Development - CDBG, LIHTF Projects, HOME Entitlement Grants, HUD Lead-Based Paint Hazard, and HUD Sustainable Communities Grant; and Parks and Recreation - SNPLMA.

Resources	FY 2014 Budget
Intergovernmental	\$ 5,752,178
Other Revenue	224,970
<b>Total Revenue</b>	<b>\$ 5,977,148</b>
<b>Total Resources</b>	<b>\$ 5,977,148</b>

Applications	FY 2014 Budget
<b>General Government</b>	
Salaries and Wages	\$ 392,136
Employee Benefits	173,774
Services and Supplies	65,738
<b>Judicial</b>	
Services and Supplies	200,000
<b>Community Support</b>	
Salaries and Wages	508,243
Employee Benefits	245,116
Services and Supplies	1,834,628
<b>Culture and Recreation</b>	
Salaries and Wages	155,520
Employee benefits	40,320
Services and Supplies	768,809
<b>Public Safety</b>	
Salaries and Wages	441,378
Employee Benefits	29,609
Services and Supplies	146,979
Capital Outlay	586,583
<b>Total Expenditures</b>	<b>\$ 5,588,833</b>
Operating Transfers Out	1,000,000
<b>Total Applications</b>	<b>\$ 6,588,833</b>

## Grant Awards Summary

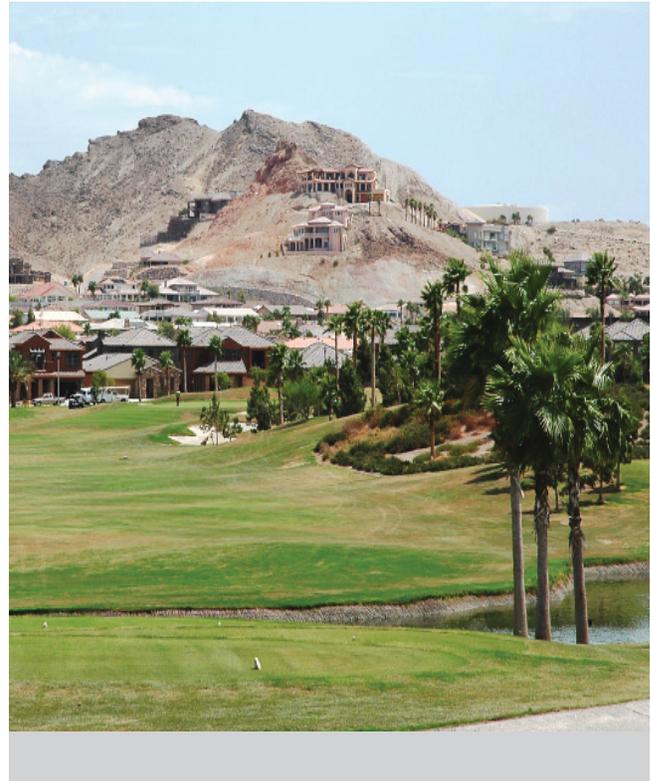
Grant Type	FY 2014 Estimate
Community Development Block Grants	\$ 1,112,204
Neighborhood Services - HOME	636,169
Neighborhood Services - Other	395,189
Public Safety	1,375,403
Public Works	11,889,226
Parks & Recreation	1,186,935
Cultural Arts	20,000
<b>Total Grants</b>	<b>\$16,615,126</b>

# 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.



Resources	FY 2014 Budget
Interest Income	\$ 311,310
Other	538,902
<b>Total Revenue</b>	<b>\$ 850,212</b>
Land Sales	1,000,000
<b>Total Resources</b>	<b>\$ 1,850,212</b>

Applications	FY 2014 Budget
<b>Public Works</b>	
Services and Supplies	\$ 660,290
Capital Outlay	-
<b>Total Expenditures</b>	<b>\$ 660,290</b>
Operating Transfers Out	527
<b>Total Applications</b>	<b>\$ 660,817</b>

Key Fact



*The City leases cell tower sites generating over \$400,000 in revenues annually.*

# 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 2014 Budget
Fines and Forfeits	\$ 775,915
<b>Total Revenue</b>	<b>\$ 775,915</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 775,915</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 216,574
Employee Benefits	51,204
Services and Supplies	919,066
Capital Outlay	-
<b>Total Expenditures</b>	<b>\$ 1,186,844</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 1,186,844</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.

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

Fiscal Year 2014 Projects include the Asset Management Program.



Henderson City Hall and Events Plaza

Resources	FY 2014 Budget
Interest Income	\$ 200,000
Impact Fees	650,000
<b>Total Revenue</b>	<b>\$ 850,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 850,000</b>

Applications	FY 2014 Budget
<b>Public Works</b>	
Services and Supplies	\$ 160,000
Capital Outlay	100,000
<b>Total Expenditures</b>	<b>\$ 260,000</b>
Operating Transfers Out	8,200,000
<b>Total Applications</b>	<b>\$ 8,460,000</b>

Key Fact



*During Fiscal Year 2011, the City completed the 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 fees 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 2014, 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 2014 Budget
Charges for Services	\$ 2,395,298
Interest Income	8,000
<b>Total Revenue</b>	<b>\$ 2,403,298</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,403,298</b>

Applications	FY 2014 Budget
Services and Supplies	\$ 2,387,090
Depreciation	825,000
<b>Total Expenses</b>	<b>\$ 3,212,090</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 3,212,090</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 2014.*



## RTC Capital Project Fund

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

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

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

## 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 2014, the fund balance is estimated to be \$5.8 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 2014 is anticipated to be approximately \$17.9 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. No charges for Services are budgeted for Fiscal Year 2014, 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



Acacia Park Demonstration Gardens

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.

### Key Fact

*The City of Henderson is in the process of pre-design, design and construction of Boulder Creek Park and Trailhead. This is a 4 acre park located along Boulder Highway between Equestrian Drive and Magic Way. This project is funded with \$2.2 million from the Park Development Fund.*

## RCT Completed Projects

### 2011

- Amador Vista Park
- Morrell Park improvements
- Stephanie Lynn Craig playground shade shelter

### 2012

- Morrell Park swings resurfacing
- Restroom partition doors at various sites
- Stephanie Lynn Craig retaining wall construction

### 2013

- Heritage Park phase II
- Green Valley Park basketball court renovation

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

Resources	FY 2014 Budget
Impact Fees	\$ 450,000
Interest Income	77,000
<b>Total Revenue</b>	<b>\$ 527,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 527,000</b>

Applications	FY 2014 Budget
Capital Outlay	\$ 2,168,530
<b>Total Expenditures</b>	<b>\$ 2,168,530</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 2,168,530</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.



*A charette was organized and facilitated by Tate Snyder Kimsey Architects and was attended by executive management, elected officials, staff, and various stakeholders. The purpose of the charette was to share ideas, renditions, recommendations, and other key components necessary to further the Downtown revitalization efforts.*



414 Basic Road - Before



414 Basic Road - After

*K&N Construction participated in two of the Redevelopment grant programs and completed extensive interior and exterior renovations to their property at 414 Basic Road. K&N relocated their administrative offices to the location bringing with them 25 full time employees to the Downtown area. In FY13 the Agency funded \$135,000 in program grants through the Façade, Tenant, and Sign Grant programs, resulting in over \$330,000 in increased equity to the Downtown and Eastside areas.*

Resources	FY 2014 Budget
Property Tax	\$ 3,946,537
Miscellaneous	125,584
<b>Total Revenue</b>	<b>\$ 4,072,121</b>
Proceeds of Long Term Debt	-
<b>Total Resources</b>	<b>\$ 4,072,121</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 547,727
Employee Benefits	233,464
Services and Supplies	2,834,191
Capital Outlay	-
Principal Retirement	680,000
Interest Expense	669,121
Administrative and Other Costs	-
<b>Total Expenses</b>	<b>\$ 4,991,503</b>
Payment to Refunding Escrow Agent	-
<b>Total Applications</b>	<b>\$ 4,991,503</b>

Key Fact

*This year, the Agency developed and began promoting a Residential Improvement Program for residents in targeted areas of both Downtown and Eastside. The program will provide grants to eligible participants for residential property improvements such as exterior paint, landscaping, and fencing.*

## Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2014	\$ 680,000	\$ 669,121	\$ 1,349,121
2015	715,000	633,881	1,348,881
2016	755,000	595,850	1,350,850
2017 - 2021	4,410,000	2,308,275	6,718,275
2022 - 2026	5,800,000	877,487	6,677,487
	\$ 12,360,000	\$ 5,084,614	\$ 17,444,614

## Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2013	Current Year Principal & Interest	Final Payment Date
Bond Payable	6/26/2002	\$ 12,045,000	\$ 9,005,000	\$ 953,999	10/1/2025
Bond Payable	6/26/2002	4,295,000	3,355,000	395,122	10/1/2025
		\$ 16,340,000	\$ 12,360,000	\$ 1,349,121	

## Redevelopment Agency Future Projects

Increase civic engagement, public outreach, and increase amenities within targeted redevelopment areas, including continued coordination with business owners and residents; continue frequent updates and use of social media to promote the benefits of living in the Downtown area (affordable housing, BRT connectivity, etc.); continue efforts to identify an area for a community garden(s); and consider code changes to allow a more flexible development environment.

Continue funding, coordinating, and/or administering various programs offered within identified redevelopment areas, including coordinating with Cultural Arts and Tourism on planning and promoting successful events and programming within the Water Street District; funding and administering the Façade Improvement Program, Sign Grant Program, Tenant Improvement Program, and the newly adopted Residential Improvement Program.

Increase business recruitment, development, retention, and expansion within targeted redevelopment areas and increase strategic partnerships, including proactively seeking out developers—both locally and nationally and support efforts to keep the Union Village, Cadence, and LandWell’s Van Wagenen Projects moving forward.

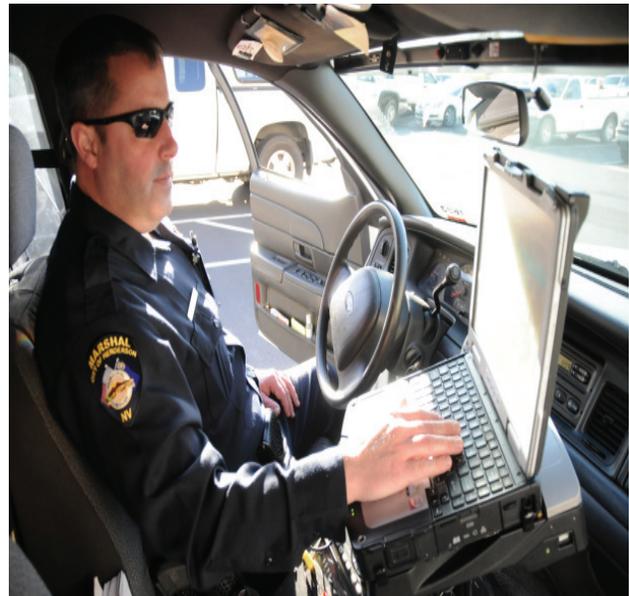
In addition, the Agency will continue its efforts to promote a strong and diverse economy and vibrant community by:

- Promoting the Historic Henderson Walking Tour.
- Working closely with business owners to gauge the successes and challenges of conducting business in a redevelopment area.
- Representing and promoting opportunities within redevelopment areas at local business associations and trade shows.
- Continuing to collaborate with the executive team and elected officials to further the Downtown revitalization efforts.

# 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 2013 Nevada Legislature approved Assembly Bill 496 that authorizes an additional .15 cent to be implemented October 1, 2013 if approved by the Clark County Commissioners.



Resources	FY 2014 Budget
Intergovernmental	\$ 10,700,000
Interest Income	5,000
Miscellaneous	
<b>Total Revenue</b>	<b>\$ 10,705,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 10,705,000</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 6,256,644
Employee Benefits	3,424,490
Services & Supplies	1,465,196
<b>Total Expenditures</b>	<b>\$ 11,146,330</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 11,146,330</b>



K-9 Officers

# 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 damage and accident liability losses, within certain limits, as well as the cost of purchasing commercial property insurance, excess liability insurance, employee bonds, and other insurance products.

The claim reserves of the fund are analyzed biannually by an independent actuary hired by the City. It is their job to analyze the City's claims experience to determine whether adequate levels of funding and case reserves are available. Any adjustments for this fund are made in the subsequent fiscal year.

Resources	FY 2014 Budget
Insurance Premiums	\$ 2,201,837
Interest Income	75,000
<b>Total Revenue</b>	<b>\$ 2,276,837</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,276,837</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 452,238
Employee Benefits	173,554
Services and Supplies	1,180,357
Claims	1,235,000
Legal Fees	100,000
Depreciation/Amortization	-
<b>Total Expenses</b>	<b>\$ 3,141,149</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 3,141,149</b>



Bikeable community spirit starts at City Hall

## 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 2014 Budget
Insurance Premiums	\$ 3,551,111
Interest Income	225,000
<b>Total Revenue</b>	<b>\$ 3,776,111</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 3,776,111</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 903,000
Employee Benefits	476,343
Services and Supplies	1,424,702
Claims	5,002,692
Legal Fees	20,400
Depreciation/Amortization	-
Interest Expense	-
<b>Total Expenses</b>	<b>\$ 7,827,137</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 7,827,137</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 2014 Budget
Insurance Premiums	\$ 13,120,413
Interest Income	100,000
<b>Total Revenue</b>	<b>\$ 13,220,413</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 13,220,413</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 81,832
Employee Benefits	34,910
Services and Supplies	2,324,840
Claims	13,964,000
<b>Total Expenses</b>	<b>\$ 16,405,582</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 16,405,582</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, storm water, and other improvements. Assessments are then imposed upon the properties within these districts to repay the bonds issued to finance the improvement project. These assessments usually span a 10-20 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 2014 Budget
Interest Income	\$ 13,000
<b>Total Revenue</b>	<b>\$ 13,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 13,000</b>

Applications	FY 2014 Budget
Services and Supplies	\$ 2,534,789
<b>Total Expenditures</b>	<b>\$ 2,534,789</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 2,534,789</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.



Swimming Lessons

### Key Fact

*In Fiscal Year 2013, the Special Recreation Fund provided monies for playground shade structures, playground surfacing, pool deck repairs, fitness equipment and other upgrades and repairs.*

Resources	FY 2014 Budget
Intergovernmental	\$ 2,500,000
Charges for Service	250,000
Interest Income	30,000
<b>Total Revenue</b>	<b>\$ 2,780,000</b>
Operating Transfers In	220,000
<b>Total Resources</b>	<b>\$ 3,000,000</b>

Applications	FY 2014 Budget
Services and Supplies	\$ 2,685,583
Capital Outlay	200,000
<b>Total Expenditures</b>	<b>\$ 2,885,583</b>
Operating Transfers Out	274,794
<b>Total Applications</b>	<b>\$ 3,160,377</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 2.0% was enacted January 1, 2013. Projected revenue from potable water sales for Fiscal Year 2014 is \$64,297,824.



A safe dig is underway to further excavate and replace the entire failed water service.

Reclaimed water is municipal wastewater that has been cleaned, processed, and treated to a high level appropriate for irrigation purposes. Reclaimed water is used to irrigate 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 2014 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 2014 are projected at \$1,820,000 and sewer system development fees are projected at \$2,480,000.

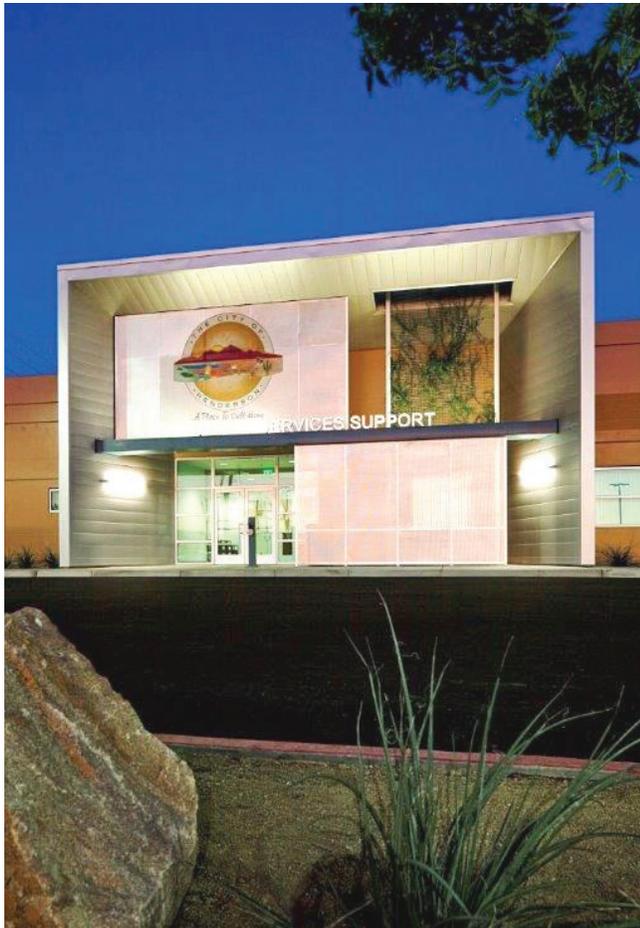
In order to adequately project anticipated infrastructure needs for the water and sewer systems, the City has adopted a standard Equivalent Dwelling Unit (EDU) for use in projections related to water and Equivalent Residential Unit (ERU) for use in projections related to sewer. Both the EDU and the ERU are used to

## Key Fact

*The City of Henderson received the NACWA Platinum<sup>9</sup> Peak Performance Award for the Water Reclamation Facility in recognition of nine years of complete and consistent National Pollutant Discharge Elimination System permit compliance.*

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 6.0% was enacted January 1, 2013. Projected revenue for wastewater treatment in Fiscal Year 2014 is \$38,264,385.

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.



Utilities Services Support Building.

## Water Fund

The primary source for Henderson's drinking water is the Colorado River via Lake Mead. During the past eleven 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.

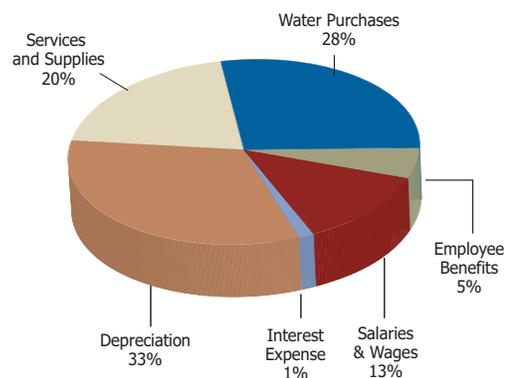
Resources	FY 2014 Budget
Utility Fees	\$ 64,297,824
Late Charges	1,400,000
Miscellaneous	549,705
Connection Fees	300,000
Interest Income	1,795,086
Bond Amortization	230,716
<b>Total Revenue</b>	<b>\$ 68,573,331</b>
System Development Charges	1,820,000
<b>Total Resources</b>	<b>\$ 70,393,331</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 11,013,417
Employee Benefits	4,555,819
Water Purchases	24,139,000
Services and Supplies	17,266,392
Depreciation	28,185,340
Interest Expense	1,199,141
<b>Total Expenses</b>	<b>\$ 86,359,109</b>
Operating Transfers Out	1,735,500
<b>Total Applications</b>	<b>\$ 88,094,609</b>

**Key Fact**

*The Department of Utility Services maintains over 1,200 miles of water main and over 935 miles of sewer main throughout the City.*

### Fiscal Year 2014 Water Expenses



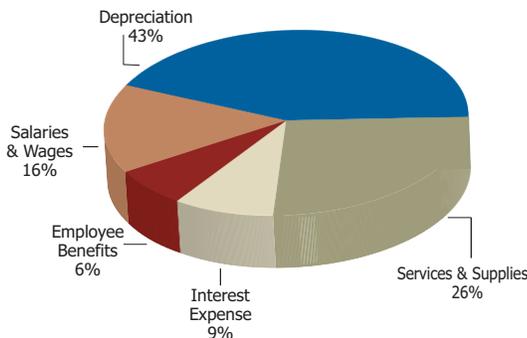
## Sewer Fund

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.

Resources	FY 2014 Budget
Utility Fees	\$ 38,264,385
Late Charges	500,000
Miscellaneous	94,981
Connection Fees	25,000
Sales Tax	3,000,000
Interest Income	875,621
Bond Amortization	439,084
<b>Total Revenue</b>	<b>\$ 43,199,071</b>
System Development Fees	2,480,000
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 45,679,071</b>

Applications	FY 2014 Budget
Salaries and Wages	\$ 9,665,155
Employee Benefits	4,033,893
Services and Supplies	16,000,104
Depreciation	26,876,264
Interest Expense	5,362,037
<b>Total Expenses</b>	<b>\$ 61,937,453</b>
Operating Transfers Out	934,500
<b>Total Applications</b>	<b>\$ 62,871,953</b>

### Fiscal Year 2014 Sewer Expenses



## UTILITY RATE STRUCTURE

### Water Rates (effective Jan 2013)

Residential Monthly Service Charge	
3/4 inch or less	\$11.95
1 inch	\$24.52

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

First Rate Tier	\$1.46
Second Rate Tier	\$2.02
Third Rate Tier	\$2.67
Fourth Rate Tier	\$3.81

### Sewer Rates (effective Jan 2013)

Residential Monthly Service Charge	
Single Family	\$22.94
Senior Citizen	\$18.63
Commercial Monthly Service Charge	
Commercial Monthly Service Charge	\$4.31
Commercial Volume Charge (per 1,000 gallons)	\$2.10

### Reclaimed Water (effective Nov 2006)

Per 1,000 gallons	\$1.20
-------------------	--------

### Raw Water (effective Nov 2006)

Per 1,000 gallons	\$1.41
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Utilities workers capping an abandoned water main.

## Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2014	\$ 14,135,253	\$ 6,561,178	\$ 20,696,431
2015	14,598,529	5,950,793	20,549,322
2016	11,428,878	5,389,520	16,818,398
2017	11,607,765	4,866,966	16,474,731
2018	12,154,014	4,325,105	16,479,119
2019 - 2023	28,143,868	16,208,787	44,352,655
2024 - 2028	24,536,680	10,628,094	35,164,774
2029 - 2033	30,224,672	4,907,592	35,132,264
2034	6,730,000	269,200	6,999,200
<b>Total</b>	<b>\$ 153,559,659</b>	<b>\$ 59,107,235</b>	<b>\$ 212,666,894</b>

## Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2013	Current Principal & Interest	Final Payment Date
<b>Water Enterprise Fund</b>					
State Revolving Loan Bond	09/15/2000	\$ 5,500,000	\$ 3,241,998	\$ 389,875	01/01/2021
Water Refunding Bonds	03/01/2005	22,618,000	14,862,000	2,832,267	09/01/2018
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	12,915,000	4,166,019	09/01/2017
		<b>\$ 55,338,000</b>	<b>\$ 31,018,998</b>	<b>\$ 7,388,161</b>	
<b>Sewer Enterprise Funds</b>					
State Revolving Loan Bond	07/01/1994	\$ 12,410,431	\$ 1,300,180	\$ 901,687	07/01/2014
State Revolving Loan Bond	09/01/1995	9,504,950	1,622,758	686,816	07/01/2015
Municipal Utility Bonds - Sewer	11/01/2004	110,000,000	2,640,000	2,794,000	06/01/2034
Sewer Refunding Bonds	03/01/2005	33,927,000	22,293,000	4,248,400	09/01/2018
Sewer Refunding Bonds Series 2007	08/21/2007	2,595,000	940,000	484,067	09/01/2014
Sewer Revenue Bonds Series 2010	01/08/2010	1,815,447	1,484,723	87,337	01/01/2030
Sewer Revenue Bonds Series 2012A	07/26/2012	72,550,000	72,550,000	3,311,550	06/01/2034
Sewer Revenue Bonds Series 2013A	04/16/2013	19,710,000	19,710,000	794,413	06/01/2030
		<b>\$ 262,512,828</b>	<b>\$ 122,540,661</b>	<b>\$ 13,308,270</b>	



*A Place To Call Home*

# Capital Improvement Plan Overview

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# Capital Improvement Overview



Wells Park

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 \$524 million dollars over the six-year horizon. Of this amount, the CIP projects in the FY14 budget is over \$84 million dollars.

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 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.



### Capital Projects Completed in Fiscal Year 2013

#### Parks & Recreation

Cornerstone Lake Community Park  
Horizon Crest Park  
McCullough Hills Trail  
Whitney Mesa Park and Recreation Area

#### Utility Services

Lake Mead Water Line Connections  
Lake Las Vegas P40 Pump Station Commissioning

#### Transportation

Safe Routes to School - Phase 2  
Executive Airport/Volunteer Intersection  
Pueblo Blvd, Extension, Boulder Hwy to Newport  
Trailer Estates Neighborhood Improvements

#### Municipal Facilities

Heritage Park Solar Panel Installation  
Fire Station 94 Fuel Tank Replacement  
Police Seizure Lot Improvements  
Eldorado Valley Public Safety Training Facility

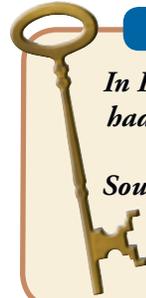
## Capital Improvement Plan Detail

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 2014 and have been grouped here for reporting purposes. Additional information can be found on all projects in the City of Henderson Capital Improvement Plan, which is published annually.

Projects that are funded with Capital Project Funds may ultimately impact the General Fund or other funds for the operating costs. Enterprise Capital Projects are typically funded from Water and Sewer Capital Project Funds and will impact the Water and Sewer operating funds.

The project detail includes the funding source for projects that are not paid for through the City of Henderson, but are included in the total project cost. Examples are: NDOT funds, Federal funds, and projects funded by developers.

Funding in this section includes anticipated carryovers from Fiscal Year 2013. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.



### Key Fact

***In Fiscal Year 2013, the City of Henderson had 20 active projects for trails and parks. These projects were funded from the Southern Nevada Public Land Management Act (SNPLMA) and totaled over \$24 million in grant funds.***



Southwest Water Reclamation Facility

# Capital Project Funds

## FY 2014 Project Summary

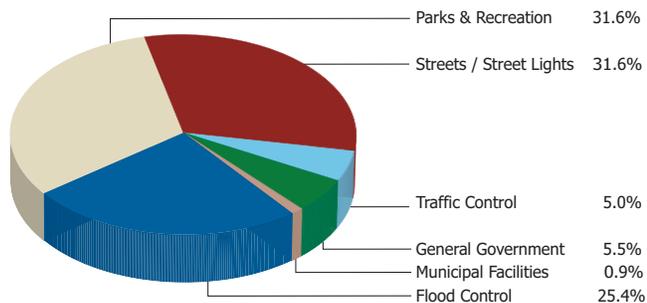
### By Category

Category	Project Costs	Operating Costs
General Government	\$ 3,719,315	\$ -
Flood Control	17,123,692	-
Municipal Facilities	632,280	-
Parks & Recreation	21,307,289	1,336,815
Streets / Streetlights	21,256,652	500
Traffic Control	3,345,620	-
<b>Total</b>	<b>\$67,384,848</b>	<b>\$1,337,315</b>

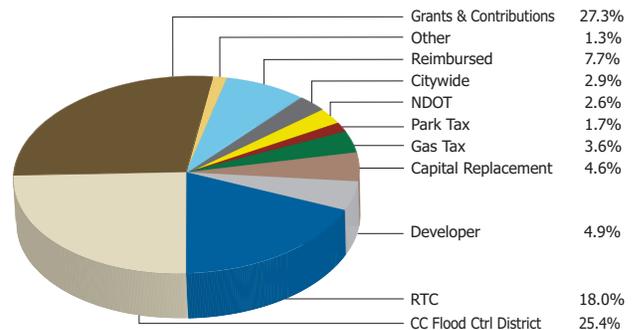
### By Funding Source

Funding Source	Project Costs
Clark County Flood Control District	\$17,123,692
Developer	3,300,000
Capital Repair & Replacement	3,079,100
Gas Tax	2,464,211
Grants & Contributions	18,380,229
Park Tax	1,147,060
Nevada Department of Transportation	1,780,000
Regional Transportation Commission	12,108,961
Citywide Services	1,940,000
Other - Reimbursed	5,200,000
Other	861,595
<b>Total</b>	<b>\$67,384,848</b>

### Percentage By Category



### Percentage By Funding Source



# General Government Overview

## FY 2014 CIP

### Uses and Sources of Funds

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
KIVA Upgrade & Replace (GG-112)	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,000,000
Tier 2 Projects	2,719,315	3,724,000	4,137,500	3,417,750	3,751,025	2,435,000	20,184,590
<b>Total General Government</b>	<b>\$3,719,315</b>	<b>\$3,724,000</b>	<b>\$4,137,500</b>	<b>\$3,417,750</b>	<b>\$3,751,025</b>	<b>\$2,435,000</b>	<b>\$21,184,590</b>
<b>Funding Sources:</b>							
Municipal Fac Acquisition & Const	\$ 454,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 454,315
Citywide Services	1,940,000	375,000	402,500	432,750	466,025	-	3,616,275
Capital Replacement - IT Repairs	1,325,000	3,349,000	3,735,000	2,985,000	3,285,000	2,435,000	17,114,000
<b>Total Funding Sources</b>	<b>\$3,719,315</b>	<b>\$3,724,000</b>	<b>\$4,137,500</b>	<b>\$3,417,750</b>	<b>\$3,751,025</b>	<b>\$2,435,000</b>	<b>\$21,184,590</b>

### Operating Budget Impact

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>



Henderson Detention Center

# General Government Profiles

## KIVA Upgrade & Replacement (Project# GG-112)

Description: KIVA is an end of life product that is no longer enhanced (or supported) by Accela. KIVA is also incompatible with the new software infrastructure. This product must be replaced with a product that is enhanced, supported, works in the new environment and provides the new features desired by the user community.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Citywide Services	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Total Project Costs	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2014.

Scheduling: Varies

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Core Switch Refresh (GG-012)	\$ 250,000	\$ 460,000	\$1,350,000	\$ 450,000	\$ 450,000	\$ 550,000	\$ 3,510,000
Closet Refresh (GG-013)	200,000	437,500	187,500	187,500	187,500	187,500	1,387,500
Data Center Server Refresh Maint. (GG-017)	200,000	400,000	300,000	300,000	300,000	300,000	1,800,000
Voice Infrastructure Expansion (GG-042)	75,000	100,000	100,000	100,000	100,000	-	475,000
Asset Management Program (044)	454,315	-	-	-	-	-	454,315
EVA Storage (GG-052)	400,000	794,000	640,000	790,000	640,000	140,000	3,404,000
Workstation Replacement Program (GG-075)	25,000	440,000	440,000	440,000	440,000	440,000	2,225,000
Routers (GG-076)	200,000	67,500	67,500	67,500	517,500	67,500	987,500
Toughbook Replacement Program (GG-082)	50,000	750,000	750,000	750,000	750,000	750,000	3,800,000
Enterprise Content Management (GG-118)	350,000	-	-	-	-	-	350,000
GIS Expansion (GG-119)	95,000	-	-	-	-	-	95,000
Internet Connect Filtering & Traffic (GG-120)	70,000	-	-	-	-	-	70,000
Identity and Access Management (GG-122)	230,000	-	-	-	-	-	230,000
Video Conference / Presence (GG-124)	120,000	275,000	302,500	332,750	366,025	-	1,396,275
Total Project Costs	\$2,719,315	\$3,724,000	\$4,137,500	\$3,417,750	\$3,751,025	\$2,435,000	\$20,184,590
<b>Funding Sources:</b>							
Municipal Fac Acquisition & Const	\$ 454,315	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 454,315
Citywide Services	940,000	375,000	402,500	432,750	466,025	-	2,616,275
Capital Replacement - IT Repairs	1,325,000	3,349,000	3,735,000	2,985,000	3,285,000	2,435,000	17,114,000
Total Funding Sources	\$2,719,315	\$3,724,000	\$4,137,500	\$3,417,750	\$3,751,025	\$2,435,000	\$20,184,590
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

# Flood Control Overview

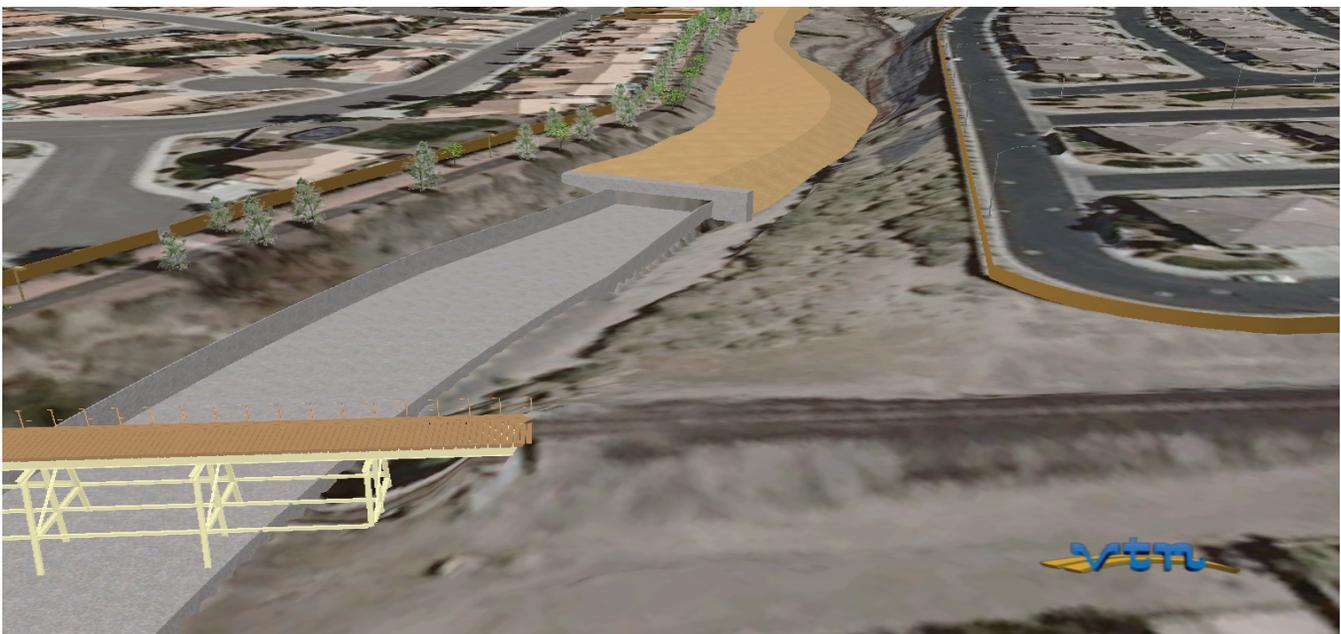
## FY 2014 CIP

### Uses and Sources of Funds

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Pittman Wash UPPR (FC-084)	\$ 4,632,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,632,346
Pittman Burns Sunset (FC-085)	5,039,963	-	-	-	-	-	5,039,963
Pittman Beltway (FC-092)	2,156,404	-	-	-	-	-	2,156,404
Pittman Burns/Horizon (FC-102)	2,584,948	-	-	-	-	-	2,584,948
Tier 2 Projects	2,710,031	540,000	540,000	540,000	540,000	540,000	5,410,031
<b>Total Flood Control</b>	<b>\$17,123,692</b>	<b>\$ 540,000</b>	<b>\$19,823,692</b>				
<b>Funding Sources:</b>							
CC Flood Control District	\$17,123,692	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$19,823,692
<b>Total Funding Sources</b>	<b>\$17,123,692</b>	<b>\$ 540,000</b>	<b>\$19,823,692</b>				

### Operating Budget Impact

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Pittman Wash UPPR (FC-084)	\$ -	\$ 2,373	\$ 2,456	\$ 2,542	\$ 2,631	\$ 2,723	\$ 12,725
Pittman Burns Sunset (FC-085)	-	3,241	3,354	3,472	3,593	3,719	17,379
Pittman Beltway (FC-092)	-	1,846	1,911	1,977	2,047	2,118	9,899
Pittman Burns/Horizon (FC-102)	-	-	-	255	264	273	792
Tier 2 Projects	-	4,993	5,167	5,349	5,536	5,730	26,775
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 12,453</b>	<b>\$ 12,888</b>	<b>\$ 13,595</b>	<b>\$ 14,071</b>	<b>\$ 14,563</b>	<b>\$ 67,570</b>



Artist rendering of the Pittman Wash Flood Control Channel

# Flood Control Project 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 November 2013

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
CC Flood Control District	\$ 4,632,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,632,346
Total Project Costs	\$ 4,632,346	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 4,632,346
Operating Costs	\$ -	\$ 2,373	\$ 2,456	\$ 2,542	\$ 2,631	\$ 2,723	\$ 12,725

## 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 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
CC Flood Control District	\$5,039,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,039,963
Total Project Costs	\$5,039,963	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 5,039,963
Operating Costs	\$ -	\$ 3,241	\$ 3,354	\$ 3,472	\$ 3,593	\$ 3,719	\$ 17,379

## Pittman Beltway - Anthem Pkwy Channel (Project# FC-092)

Description: The project consists of a concrete lined channel that is approx. 1,450 feet in length and conveys a 100-year flow of 1,846 cfs. The channel will tie into the existing box culverts under Horizon Ridge Parkway at the upstream end and tie into the existing box culverts under Sienna Heights Drive at the downstream end.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
CC Flood Control District	\$ 2,156,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,156,404
Total Project Costs	\$ 2,156,404	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,156,404
Operating Costs	\$ -	\$ 1,846	\$ 1,911	\$ 1,977	\$ 2,047	\$ 2,118	\$ 9,899

## Pittman Burns/Horizon Ridge Debris Basin (Project# FC-102)

Description: The project consists of the construction of a debris basin, outlet, and outlet channel to an existing flood facility in Horizon Ridge Parkway.

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
CC Flood Control District	\$2,584,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,584,948
Total Project Costs	\$2,584,948	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,584,948
Operating Costs	\$ -	\$ -	\$ -	\$ 255	\$ 264	\$ 273	\$ 792

## Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2014.  
 Scheduling: Varies

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Flood Control Maint Projects (FC-054)	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$3,240,000
Pittman-W. Horizon-Palm Hills (FC-088)	758,725	-	-	-	-	-	758,725
C-1 4kids Wash Lake Mead (FC-090)	553,983	-	-	-	-	-	553,983
C-1 Equestrian Detention Basin (FC-100)	857,323	-	-	-	-	-	857,323
<b>Total Project Costs</b>	<b>\$2,710,031</b>	<b>\$ 540,000</b>	<b>\$5,410,031</b>				
<b>Funding Sources:</b>							
Clark County Flood Control District	\$2,710,031	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$5,410,031
<b>Total Funding Sources</b>	<b>\$2,710,031</b>	<b>\$ 540,000</b>	<b>\$5,410,031</b>				
Operating Costs	\$ -	\$ 4,993	\$ 5,167	\$ 5,349	\$ 5,536	\$ 5,730	\$ 26,775



Pittman Wash Flood Control Channel

# Municipal Facilities Overview

FY 2014 CIP

## Uses and Sources of Funds

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Tier 2 Projects	\$ 632,280	\$ 965,000	\$ 580,000	\$ 530,000	\$ 35,000	\$ 570,000	\$4,012,280
Total Municipal Facilities	\$ 632,280	\$ 965,000	\$ 580,000	\$ 530,000	\$ 735,000	\$ 570,000	\$4,012,280
<b>Funding Sources:</b>							
Muni Fac Acquisition & Const	\$ 207,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,280
Capital Replacement - PW Maintenance	425,000	965,000	580,000	530,000	735,000	570,000	3,805,000
Total Funding Sources	\$ 632,280	\$ 965,000	\$ 580,000	\$ 530,000	\$ 735,000	\$ 570,000	\$4,012,280

## Operating Budget Impact

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Tier 2 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Total Operating Impact	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Municipal Facilities Project Profiles

## Tier 2 Municipal Facilities

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2014.

Scheduling: Varies

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
ESF Locker Room / Gym Rehab (MF-135)	\$ 207,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,280
Misc Facility Equipment Repair (MF-161)	425,000	965,000	580,000	530,000	735,000	570,000	3,805,000
<b>Total Project Costs</b>	<b>\$ 632,280</b>	<b>\$ 965,000</b>	<b>\$ 580,000</b>	<b>\$ 530,000</b>	<b>\$ 735,000</b>	<b>\$ 570,000</b>	<b>\$4,012,280</b>
<b>Funding Sources:</b>							
Muni Fac Acquisition & Const	\$ 207,280	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 207,280
Capital Replacement - PW Maintenance	425,000	965,000	580,000	530,000	735,000	570,000	3,805,000
<b>Total Funding Sources</b>	<b>\$ 632,280</b>	<b>\$ 965,000</b>	<b>\$ 580,000</b>	<b>\$ 530,000</b>	<b>\$ 735,000</b>	<b>\$ 570,000</b>	<b>\$4,012,280</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Parks & Recreation Overview

## FY 2014 CIP

### Uses and Sources of Funds

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Cornerstone Lake Park (PR-046)	\$ 1,504,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,504,713
Union Pacific Trail - Phase III (PR-157)	6,000,000	9,213,000	-	-	-	-	15,213,000
Whitney Mesa Recreation Area (PR-168)	1,846,000	-	-	-	-	-	1,846,000
Lake Mead Parkway Trail (PR-172)	1,970,000	-	-	-	-	-	1,970,000
McCullough Vista Park (PR-176)	2,893,700	2,325,000	-	-	-	-	5,218,700
Wetlands - Lake Las Vegas (PR-226)	2,000,000	-	-	-	-	-	2,000,000
Tier 2 Projects	5,092,876	2,861,737	410,000	-	-	-	8,364,613
<b>Total Parks and Recreation</b>	<b>\$21,307,289</b>	<b>\$14,399,737</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$36,117,026</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$17,960,229	\$12,674,737	\$110,000	\$ -	\$ -	\$ -	\$30,744,966
Park Tax - Henderson East	200,000	25,000	-	-	-	-	225,000
Park Tax - Henderson Southwest	25,000	25,000	-	-	-	-	50,000
Park Tax - Henderson South	700,000	1,625,000	300,000	-	-	-	2,625,000
Park Tax - Henderson Northwest	197,060	25,000	-	-	-	-	222,060
Park Tax - Henderson West	25,000	25,000	-	-	-	-	50,000
Special Recreation	200,000	-	-	-	-	-	200,000
Developer - Parks & Trails	2,000,000	-	-	-	-	-	2,000,000
<b>Total Funding Sources</b>	<b>\$21,307,289</b>	<b>\$14,399,737</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$36,117,026</b>



Acacia Park

# Parks & Recreation Overview (continued)

## Operating Budget Impact

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Cornerstone Lake Community Park (PR-046)	\$38,990	\$50,170	\$51,825	\$82,685	\$55,310	\$57,140	\$336,120
Union Pacific Railroad Trail - Phase III (PR-157)	-	-	146,645	129,475	133,780	159,570	569,470
Whitney Mesa Recreation Area (PR-168)	327,005	216,260	223,405	348,755	238,735	246,630	1,600,790
Lake Mead Parkway Trail (PR-172)	166,920	151,774	146,789	161,971	187,324	172,857	987,635
McCullough Vista Park (PR-176)	-	49,043	50,663	52,336	54,066	55,853	261,961
Wetlands - Lake Las Vegas (PR-226)	-	408,760	270,332	279,266	435,573	298,035	1,691,966
Tier 2 Projects	803,900	883,325	939,794	957,113	1,024,489	183,925	4,792,546
<b>Total Operating Impact</b>	<b>\$1,336,815</b>	<b>\$1,759,332</b>	<b>\$1,829,453</b>	<b>\$2,011,601</b>	<b>\$2,129,277</b>	<b>\$1,174,010</b>	<b>\$10,240,488</b>



Cornerstone Park opened in 2013

# Parks & Recreation Project Profiles

## 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 2013

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Grants & Contributions	\$1,504,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,504,713
Total Project Costs	\$1,504,713	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,504,713
Operating Costs	\$ 38,990	\$ 50,170	\$ 51,825	\$ 82,685	\$ 55,310	\$ 57,140	\$ 336,120

## Union Pacific Railroad Trail - Phase III (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 August 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Grants & Contributions	\$6,000,000	\$9,213,000	\$ -	\$ -	\$ -	\$ -	\$15,213,000
Total Project Costs	\$6,000,000	\$9,213,000	\$ -	\$ -	\$ -	\$ -	\$15,213,000
Operating Costs	\$ -	\$ -	\$ 146,645	\$ 129,475	\$ 133,780	\$ 159,570	\$ 569,470

## 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 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Grants & Contributions	\$1,846,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,846,000
Total Project Costs	\$1,846,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,846,000
Operating Costs	\$ 327,005	\$ 216,260	\$ 223,405	\$ 348,755	\$ 238,735	\$ 246,630	\$1,600,790

## 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 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Grants & Contributions	\$1,970,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,970,000
Total Project Costs	\$1,970,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,970,000
Operating Costs	\$ 166,920	\$ 151,774	\$ 146,789	\$ 161,971	\$ 187,324	\$ 172,857	\$ 987,635

### 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 April 2015

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Grants & Contributions	\$2,893,700	\$2,325,000	\$ -	\$ -	\$ -	\$ -	\$5,218,700
Total Project Costs	\$2,893,700	\$2,325,000	\$ -	\$ -	\$ -	\$ -	\$5,218,700
Operating Costs	\$ -	\$ 49,043	\$ 50,663	\$ 52,336	\$ 54,066	\$ 55,853	\$ 261,961

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

Description: 25 acre natural park in Lake Las Vegas.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Developer - Parks and Trails	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Total Project Costs	\$ 2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
Operating Costs	\$ -	\$ 408,760	\$ 270,332	\$ 279,266	\$ 435,573	\$ 298,035	\$1,691,966



Cactus Wren Dog Park

## Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2014.

Scheduling: Varies

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Mission View Park (PR-038)	\$ 350,406	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 350,406
Rodeo Park Playground Improvements (PR-064)	100,000	-	-	-	-	-	100,000
Mission Hills Park Soccer Field Lights (PR-074)	150,000	-	-	-	-	-	150,000
Mission Hills Park Playground (PR-076)	75,000	-	-	-	-	-	75,000
Sewell Park Playground (PR-114)	75,000	-	-	-	-	-	75,000
Union Pacific Railroad Trail - Phase II (PR-125)	391,729	-	-	-	-	-	391,729
McCullough Hills Trail Connection (PR-126)	256,081	-	-	-	-	-	256,081
Reunion Trails Park (PR-134)	276,000	-	-	-	-	-	276,000
Paradise Pointe Park (PR-143)	206,600	2,490,000	410,000	-	-	-	3,106,600
Downs 5 Trail Connection (PR-165)	250,000	-	-	-	-	-	250,000
Arroyo Grande & Pittman Rec Trails (PR-166)	950,000	-	-	-	-	-	950,000
Amargosa Trail and Connections (PR-179)	620,000	-	-	-	-	-	620,000
Playground Improvements (PR-279)	125,000	125,000	-	-	-	-	250,000
Stephanie Lynn Graig & Russell Shade (PR-295)	172,060	-	-	-	-	-	172,060
Bleacher Shade at Burkholder #1 & #2 (PR-298)	50,000	-	-	-	-	-	50,000
Baseball Field Lights at Burkholder #2 (PR-299)	300,000	-	-	-	-	-	300,000
Park Equipment Shade Shelters (PR-300)	50,000	-	-	-	-	-	50,000
Multi-Gen Center Pools Shade (PR-321)	100,000	-	-	-	-	-	100,000
BMAC Shade Replacement (PR-323)	50,000	-	-	-	-	-	50,000
Whitney Mesa Nature Preserve, Phase II (PR-332)	300,000	-	-	-	-	-	300,000
River Mtn Loop Trail Safety & Edu (PR-333)	245,000	246,737	-	-	-	-	491,737
<b>Total Project Costs</b>	<b>\$5,092,876</b>	<b>\$2,861,737</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$8,364,613</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$3,745,816	\$1,136,737	\$ 110,000	\$ -	\$ -	\$ -	\$4,992,553
Park Tax - Henderson East	200,000	25,000	-	-	-	-	225,000
Park Tax - Henderson Southwest	25,000	25,000	-	-	-	-	50,000
Park Tax - Henderson South	700,000	1,625,000	300,000	-	-	-	2,625,000
Park Tax - Henderson Northwest	197,060	25,000	-	-	-	-	222,060
Park Tax - Henderson West	25,000	25,000	-	-	-	-	50,000
Special Recreation	200,000	-	-	-	-	-	200,000
<b>Total Funding Sources</b>	<b>\$5,092,876</b>	<b>\$2,861,737</b>	<b>\$ 410,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$8,364,613</b>
<b>Operating Costs</b>	<b>\$ 803,900</b>	<b>\$ 883,325</b>	<b>\$ 939,794</b>	<b>\$ 957,113</b>	<b>\$1,024,489</b>	<b>\$183,925</b>	<b>\$4,792,546</b>

# Streets/Streetlights Overview

## FY 2014 CIP

### Uses and Sources of Funds

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Galleria Dr-Pabco Rd to LLV (ST-100)	\$ 6,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 6,500,000
Street Rehabilitation (ST-146)	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	1,500,000	9,000,000
I-515 Sunset Landscaping (ST-186)	1,140,000	-	-	-	-	-	1,140,000
Horizon - Boulder to Pacific (ST-196)	2,750,000	-	-	-	-	-	2,750,000
Horizon - I-515 to Boulder (ST-207)	2,535,000	-	-	-	-	-	2,535,000
Pecos Rd ITS Fiber Optic Install (ST-208)	3,051,649	-	-	-	-	-	3,051,649
Tier 2 Projects	3,780,003	1,575,000	1,625,000	1,650,000	1,750,000	1,750,000	12,130,003
<b>Total Streets/Streetlights</b>	<b>\$21,256,652</b>	<b>\$3,075,000</b>	<b>\$3,125,000</b>	<b>\$3,150,000</b>	<b>\$3,250,000</b>	<b>\$3,250,000</b>	<b>\$37,106,652</b>
Funding Sources:							
Regional Transportation Commission	\$9,417,441	\$ -	\$ -	\$ -	\$ -	\$ -	\$9,417,441
Nevada Department of Transportation	1,780,000	-	-	-	-	-	1,780,000
Developer - Streets	1,300,000	-	-	-	-	-	1,300,000
Gas Tax - 1 Cent	670,000	520,000	520,000	520,000	520,000	520,000	3,270,000
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	1,219,211	885,000	885,000	885,000	885,000	885,000	5,394,211
Grants & Contributions	420,000	420,000	420,000	420,000	420,000	420,000	2,520,000
Capital Replacement - PW Streets	250,000	250,000	250,000	250,000	350,000	350,000	1,700,000
Capital Replacement - PW Traffic	500,000	500,000	550,000	575,000	575,000	575,000	3,275,000
Other Reimbursed	5,200,000	-	-	-	-	-	5,200,000
<b>Total Funding Sources</b>	<b>\$21,256,652</b>	<b>\$3,075,000</b>	<b>\$3,125,000</b>	<b>\$3,150,000</b>	<b>\$3,250,000</b>	<b>\$3,250,000</b>	<b>\$37,106,652</b>

### Operating Budget Impact

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Galleria Dr-Pabco Rd to LLV (ST-100)	\$ -	\$ 3,380	\$ 3,400	\$ 3,415	\$ 3,435	\$ 3,455	\$ 17,085
Horizon - Boulder Hwy to Pacific (ST-196)		1,500	1,500	1,500	1,500	1,500	7,500
Tier 2 Projects	500	1,000	1,000	1,000	1,000	1,000	5,500
<b>Total Operating Impact</b>	<b>\$ 500</b>	<b>\$ 5,880</b>	<b>\$ 5,900</b>	<b>\$ 5,915</b>	<b>\$ 5,935</b>	<b>\$ 5,955</b>	<b>\$ 30,085</b>



# Streets/Streetlights Project Profiles

## Galleria Dr - Pabco Rd to Lake Las Vegas (Project# ST-100)

Description: Construct new 100 foot ROW roadway. To be constructed by Lake Las Vegas LID T-12 and with supplemental funds from Landwell and possible other sources.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Developer - Streets	\$1,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,500,000
Other Reimbursed	5,200,000	-	-	-	-	-	5,200,000
<b>Total Project Costs</b>	<b>\$6,500,000</b>	<b>\$ -</b>	<b>\$6,500,000</b>				
Operating Costs	\$ -	\$ 3,380	\$ 3,400	\$ 3,415	\$ 3,435	\$ 3,455	\$ 17,085

## 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 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 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	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	500,000	500,000	500,000	500,000	500,000	500,000	3,250,000
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>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$9,000,000</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 2015

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Nevada Dept of Transportation	\$1,140,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,140,000
<b>Total Project Costs</b>	<b>\$1,140,000</b>	<b>\$ -</b>	<b>\$1,140,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Horizon - Boulder Hwy to Pacific (Project# ST-196)

Description: Interchange improvements from Pacific to Horizon Ridge consisting of diverging diamond interchange increased capacity.

Scheduling: Project to be completed in November 2013

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
RTC	\$2,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,500,000
Gas Tax - 2.35 Cents	250,000	-	-	-	-	-	\$ 250,000
<b>Total Project Costs</b>	<b>\$2,750,000</b>	<b>\$ -</b>	<b>\$2,750,000</b>				
Operating Costs	\$ -	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 1,500	\$ 7,500

## Horizon - I515 to Boulder Hwy (Project# ST-207)

Description: Milling and overlay street and re-configuring medians and sidewalk and adding bike lanes.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
RTC	\$ 2,535,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,535,000
Total Project Costs	\$ 2,535,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,535,000
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Pecos Rd ITS Fiber Optic Install (Project# ST-208)

Description: Install fiber optic cable along Pecos Road from I-215 to Sunset Road.

Scheduling: Project to be completed in June 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
RTC	\$3,051,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,051,649
Total Project Costs	\$3,051,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,051,649
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 Streets/Streetlights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2014.

Scheduling: Varies

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Street Light Pole Replacement (SL-025)	\$ 500,000	\$ 500,000	\$ 550,000	\$ 575,000	\$ 575,000	\$ 575,000	\$ 3,275,000
Lane Addition-Eastern at Candelaria (ST-162)	500,000	-	-	-	-	-	500,000
Infrastructure Impv-low income areas (ST-164)	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Misc Street & Appurtance Imprv (ST-165)	285,000	385,000	385,000	385,000	385,000	385,000	2,210,000
Short Roadway and Sidewalk Maint. (ST-190)	250,000	250,000	250,000	250,000	350,000	350,000	1,700,000
Roadway Improve at Mission / Calvert (ST-198)	150,000	-	-	-	-	-	150,000
Lake Mead Bus Turnouts (ST-203)	830,792	-	-	-	-	-	830,792
Helmsdale / Groundwater System (ST-206)	150,000	-	-	-	-	-	150,000
Boulder Hwy Trail (ST-211)	674,211	-	-	-	-	-	674,211
<b>Total Project Costs</b>	<b>\$3,780,003</b>	<b>\$1,575,000</b>	<b>\$1,625,000</b>	<b>\$1,650,000</b>	<b>\$1,750,000</b>	<b>\$1,750,000</b>	<b>\$12,130,003</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$1,330,792	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,330,792
Nevada Department of Transportation	640,000	-	-	-	-	-	640,000
Grants & Contributions	420,000	420,000	420,000	420,000	420,000	420,000	2,520,000
Gas Tax - 1 Cent	170,000	20,000	20,000	20,000	20,000	20,000	270,000
Gas Tax - 2.35 Cents	469,211	385,000	385,000	385,000	385,000	385,000	2,394,211
Capital Replacement - PW Streets	250,000	250,000	250,000	250,000	350,000	350,000	1,700,000
Capital Replacement - PW Traffic	500,000	500,000	550,000	575,000	575,000	575,000	3,275,000
<b>Total Funding Sources</b>	<b>\$3,780,003</b>	<b>\$1,575,000</b>	<b>\$1,625,000</b>	<b>\$1,650,000</b>	<b>\$1,750,000</b>	<b>\$1,750,000</b>	<b>\$12,130,003</b>
Operating Costs	\$ 500	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 1,000	\$ 5,500

# Traffic Control Overview

## FY 2014 CIP

### Uses and Sources of Funds

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Tier 2 Projects	\$3,345,620	\$1,500,000	\$ 100,000	\$ 100,000	\$ 100,000	\$ 100,000	\$5,245,620
<b>Total Traffic Control</b>	<b>\$3,345,620</b>	<b>\$1,500,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$5,245,620</b>
<b>Funding Sources:</b>							
Regional Trans Commission	\$2,691,520	\$1,370,000	\$ -	\$ -	\$ -	\$ -	\$4,061,520
Capital Improvement - PW Traffic Dvlpr	579,100	55,000	25,000	25,000	25,000	25,000	734,100
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>\$3,345,620</b>	<b>\$1,500,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$ 100,000</b>	<b>\$5,245,620</b>

### Operating Budget Impact

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Tier 2 Projects	\$ -	\$ 12,860	\$ 22,320	\$ 23,050	\$ 23,800	\$ 24,565	\$106,595
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 12,860</b>	<b>\$ 22,320</b>	<b>\$ 23,050</b>	<b>\$ 23,800</b>	<b>\$ 24,565</b>	<b>\$106,595</b>



# Traffic Control Project Profiles

## Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2014.

Scheduling: Varies

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Eastgate / Sunset / Warm Springs Signal (TC-026)	\$ 500,750	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 500,750
Arroyo Grande / Paseo Verde Signals (TC-038)	30,000	500,000	-	-	-	-	530,000
Maryland /St. Rose Signalization (TC-045)	800,000	-	-	-	-	-	800,000
Boulder Hwy / Magic Way Signalization (TC-062)	50,000	900,000	-	-	-	-	950,000
Bermuda / St. Rose Signalization (TC-079)	800,000	-	-	-	-	-	800,000
Traffic Sign Replacement Program (TC-183)	50,000	25,000	25,000	25,000	25,000	25,000	175,000
Misc. Striping Contract (TC-184)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
US95/I515 Corridor Traffic Improvement (TC-185)	434,870	-	-	-	-	-	434,870
Traffic Safety - Flashing Yellow Arrow (TC-192)	55,000	-	-	-	-	-	55,000
Racetrack / Blue Lantern Signal (TC-194)	550,000	-	-	-	-	-	550,000
<b>Total Project Costs</b>	<b>\$3,345,620</b>	<b>\$1,500,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$5,245,620</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$2,691,520	\$1,370,000	\$ -	\$ -	\$ -	\$ -	\$4,061,520
Capital Replacement - PW Traffic Developer	579,100	55,000	25,000	25,000	25,000	25,000	734,100
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>\$3,345,620</b>	<b>\$1,500,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$5,245,620</b>
Operating Costs	\$ -	\$ 12,860	\$ 22,320	\$ 23,050	\$ 23,800	\$ 24,565	\$ 106,595



Boulder & Basic Intersection

# Enterprise Funds

## FY 2014 Project Summary

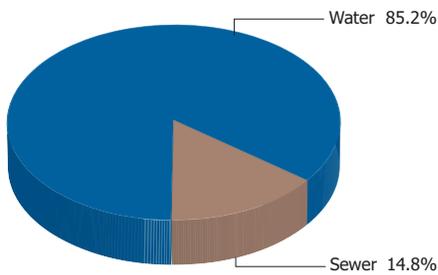
### By Category

Category	Project Costs	Operating Costs
Water	\$14,929,820	\$17,724
Sewer	2,585,208	13,090
<b>Total</b>	<b>\$17,515,028</b>	<b>\$30,814</b>

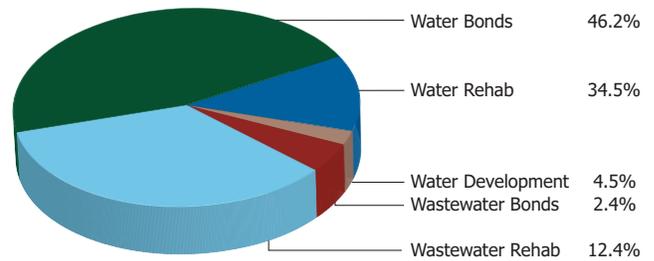
### By Funding Source

Funding Source	Project Costs
Water - Improvement Bonds	\$8,090,874
Water - Rehab & Replacement	6,045,474
Water - Development Enterprise	793,472
Wastewater - Improvement Bonds	423,226
Wastewater - Rehab & Replacement	2,161,982
<b>Total</b>	<b>\$17,515,028</b>

### Percentage By Category



### Percentage By Funding Source



Water Treatment Plant Facility

# Water Overview

## FY 2014 CIP

### Uses and Sources of Funds

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Site 17 & 18 Pump Stn Upg (U-0007)	\$4,049,191	\$2,929,516	\$ -	\$ -	\$ -	\$ -	\$6,978,707
SCADA Master Plan (U-0009)*	3,543,043	2,224,898	1,114,460	237,812	-	-	7,120,213
P-19A Surge Mitigation (U-0053)	1,198,706	-	-	-	-	-	1,198,706
R-10A Reservoir (U-0059)	2,406,563	1,841,250	-	-	-	-	4,247,813
Tier 2 Projects	3,732,317	6,218,077	2,157,587	-	-	-	12,107,981
<b>Total Water</b>	<b>\$14,929,820</b>	<b>\$13,213,741</b>	<b>\$3,272,047</b>	<b>\$237,812</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$31,653,420</b>
<b>Funding Sources:</b>							
Water - Improvement Bonds	\$ 8,090,874	\$ 4,770,766	\$ -	\$ -	\$ -	\$ -	\$12,861,640
Water - Rehab & Replacement	6,045,474	2,889,159	1,114,460	237,812	-	-	10,286,905
Water - Development Enterprise	793,472	5,553,816	2,157,587	-	-	-	8,504,875
<b>Total Funding Sources</b>	<b>\$14,929,820</b>	<b>\$13,213,741</b>	<b>\$3,272,047</b>	<b>\$237,812</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$31,653,420</b>

\* Project shared between Water & Sewer

## Operating Budget Impact

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Site 17 & 18 Pump Stn Upg (U-0007)	\$ -	\$ 32,355	\$ 67,988	\$ 69,695	\$ 71,448	\$ 73,247	\$ 314,733
SCADA Master Plan Implement (U-0009)*	-	-	-	-	20,331	23,247	43,578
P-19A Surge Mitigation (U-0053)	-	1,499	17,892	19,365	19,852	20,352	78,960
R-10A Reservoir (U-0059)	-	36,250	65,291	66,930	68,612	70,342	307,425
Tier 2 Projects	17,724	36,925	107,516	141,574	145,131	147,785	596,655
<b>Total Operating Impact</b>	<b>\$ 17,724</b>	<b>\$ 107,029</b>	<b>\$ 258,687</b>	<b>\$ 297,564</b>	<b>\$ 325,374</b>	<b>\$ 334,973</b>	<b>\$1,341,351</b>

\* Project shared between Water & Sewer



Water Treatment Facility

# Water Project Profiles

## 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 December 2014

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Water - Improvement Bonds	\$ 4,049,191	\$ 2,929,516	\$ -	\$ -	\$ -	\$ -	\$6,978,707
Total Project Costs	\$ 4,049,191	\$ 2,929,516	\$ -	\$ -	\$ -	\$ -	\$6,978,707
Operating Costs	\$ -	\$ 32,355	\$ 67,988	\$ 69,695	\$ 71,448	\$ 73,247	\$ 314,733

## 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 June 2017

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Water - Rehab & Replacement	\$ 3,543,043	\$ 2,224,898	\$ 1,114,460	\$ 237,812	\$ -	\$ -	\$7,120,213
Total Project Costs	\$ 3,543,043	\$ 2,224,898	\$ 1,114,460	\$ 237,812	\$ -	\$ -	\$7,120,213
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ 20,331	\$ 23,247	\$ 43,578

## P-19A Surge Mitigation (Project# U-0053)

Description: Install two (2) new surge tanks with a 3,000 cf total volume (50/50 air to water ratio) at the P-19A site.

Scheduling: Project to be completed in December 2013

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Water - Improvement Bonds	\$1,198,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,198,706
Total Project Costs	\$1,198,706	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,198,706
Operating Costs	\$ -	\$ 1,499	\$ 17,892	\$ 19,365	\$ 19,852	\$ 20,352	\$ 78,960

## R-10A Reservoir (Project# U-0059)

Description: Design and construct a 3 MG, above ground, potable storage reservoir adjacent to the existing R-10 reservoir.

Scheduling: Project to be completed in October 2015

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Water - Improvement Bonds	\$2,406,563	\$1,841,250	\$ -	\$ -	\$ -	\$ -	\$4,247,813
Total Project Costs	\$2,406,563	\$1,841,250	\$ -	\$ -	\$ -	\$ -	\$4,247,813
Operating Costs	\$ -	\$ 36,250	\$ 65,291	\$ 66,930	\$ 68,612	\$ 70,342	\$ 307,425

## Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2014.

Scheduling: Varies

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Tropicana Sq Pressure Zone Conversion (U-0006)	\$ 820,999	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 820,999
LV Blvd / Volunteer Interconnect (U-0051)	344,857	-	-	-	-	-	344,857
PRV 42 & 53 Abandonment (U-0070)	135,375	170,750	-	-	-	-	306,125
Kimberly-Delamar Pressure Zone Conv. (U-0076)	91,557	-	-	-	-	-	91,557
US93 Boulder City Bypass Util Relocate (U-0081)	659,525	104,949	-	-	-	-	764,474
Bermuda Reservoir Interconnection (U-0087)	135,429	974,120	-	-	-	-	1,109,549
WTP VFD Renewal (U-0090)	480,000	-	-	-	-	-	480,000
2630 West Henderson Water Line (U-0091)	658,043	4,579,696	2,157,587	-	-	-	7,395,326
Boulder Bypass Utility Relocation (U-0094)	22,050	388,562	-	-	-	-	410,612
2007 Pressure Zone 16-Inch Main (W-295)	384,482	-	-	-	-	-	384,482
<b>Total Tier 2 Project Costs</b>	<b>\$3,732,317</b>	<b>\$6,218,077</b>	<b>\$2,157,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$12,107,981</b>
<b>Funding Sources:</b>							
Water - Improvement Bonds	\$ 436,414	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 436,414
Water - Rehab & Replacement	2,502,431	664,261	-	-	-	-	3,166,692
Water - Development Enterprise	793,472	5,553,816	2,157,587	-	-	-	8,504,875
<b>Total Funding Sources</b>	<b>\$3,732,317</b>	<b>\$6,218,077</b>	<b>\$2,157,587</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$12,107,981</b>
Operating Costs	\$ 17,724	\$ 36,925	\$ 107,516	\$ 141,574	\$ 145,131	\$ 147,785	\$ 596,655



Water Treatment Facility

# Sewer Overview

## FY 2014 CIP

### Uses and Sources of Funds

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
SCADA Master Plan Program (U-0009)*	\$1,181,014	\$ 741,632	\$ 371,487	\$ 79,271	\$ -	\$ -	\$2,373,404
Tier 2 Projects	1,404,194	2,069,690	-	-	-	-	3,473,884
<b>Total Sewer</b>	<b>\$2,585,208</b>	<b>\$2,811,322</b>	<b>\$ 371,487</b>	<b>\$ 79,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$5,847,288</b>
<b>Funding Sources:</b>							
Wastewater - Improvement Bonds	\$ 423,226	\$ 526,421	\$ -	\$ -	\$ -	\$ -	\$949,647
Wastewater - Rehab & Replacement	2,161,982	2,284,901	371,487	79,271	-	-	4,897,641
<b>Total Funding Sources</b>	<b>\$2,585,208</b>	<b>\$2,811,322</b>	<b>\$ 371,487</b>	<b>\$ 79,271</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$5,847,288</b>

\* Project shared between Water & Sewer

### Operating Budget Impact

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
SCADA Master Plan Program (U-0009)*	\$ -	\$ -	\$ -	\$ -	\$ 20,331	\$ 23,247	\$ 43,578
Tier 2 Projects	13,090	22,349	49,736	50,976	52,261	53,570	241,982
<b>Total Operating Impact</b>	<b>\$ 13,090</b>	<b>\$ 22,349</b>	<b>\$ 49,736</b>	<b>\$ 50,976</b>	<b>\$ 72,592</b>	<b>\$ 76,817</b>	<b>\$285,560</b>

\* Project shared between Water & Sewer



Wastewater Treatment

# Sewer Project Profiles

## 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 June 2017

Project Costs by Funding Source:	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Water - Rehab & Replacement	\$ 1,181,014	\$ 741,632	\$ 371,487	\$ 79,271	\$ -	\$ -	\$ 2,373,404
Total Project Costs	\$ 1,181,014	\$ 741,632	\$ 371,487	\$ 79,271	\$ -	\$ -	\$ 2,373,404
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ 20,331	\$ 23,247	\$ 43,578

## Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2014.

Scheduling: Varies

Project	Budget FY 2014	Forecast FY 2015	Forecast FY 2016	Forecast FY 2017	Forecast FY 2018	Forecast FY 2019	Total
Sunset Lift Station Retirement (U-0010)	\$ 16,364	\$ 412,209	\$ -	\$ -	\$ -	\$ -	\$ 428,573
RP20 HVAC Update in MCC Room	17,253	-	-	-	-	-	17,253
Drain and Cleanout Station for Trucks	10,839	114,212	-	-	-	-	125,051
WRF Solids Contact Clarifiers	303,984	911,953	-	-	-	-	1,215,937
US93 Boulder City Bypass Util Relocate	355,128	56,511	-	-	-	-	411,639
Lake LV Lift Station Flood Wall	140,000	-	-	-	-	-	140,000
LLV Lift Station - Phase 2	84,333	502,282	-	-	-	-	586,615
WRF Utility Water Upgrades	186,947	-	-	-	-	-	186,947
WRF Effluent Piping Upgrades	191,823	-	-	-	-	-	191,823
WWTP 3 Power Service Rehab	97,523	72,523	-	-	-	-	170,046
Total Tier 2 Project Costs	\$ 1,404,194	\$ 2,069,690	\$ -	\$ -	\$ -	\$ -	\$ 3,473,884
<b>Funding Sources:</b>							
Wastewater - Improvement Bonds	\$ 423,226	\$ 526,421	\$ -	\$ -	\$ -	\$ -	\$ 949,647
Wastewater - Rehab & Replacement	980,968	1,543,269	-	-	-	-	2,524,237
Total Funding Sources	\$ 1,404,194	\$ 2,069,690	\$ 286,500	\$ 215,412	\$ -	\$ -	\$ 3,473,884
Operating Costs	\$ 13,090	\$ 22,349	\$ 49,736	\$ 50,976	\$ 52,261	\$ 53,570	\$ 241,982

# 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.

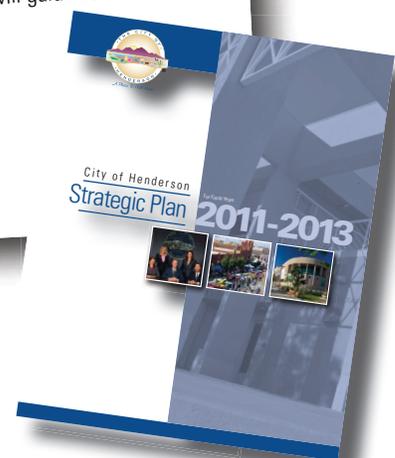
As the previous Strategic Plan draws to a close, I am very proud of our accomplishments in fulfilling our objectives. Our new plan enables us to continue to move the city forward in a strategic direction to become America's Premier Community, while focusing on the new opportunities Henderson faces as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

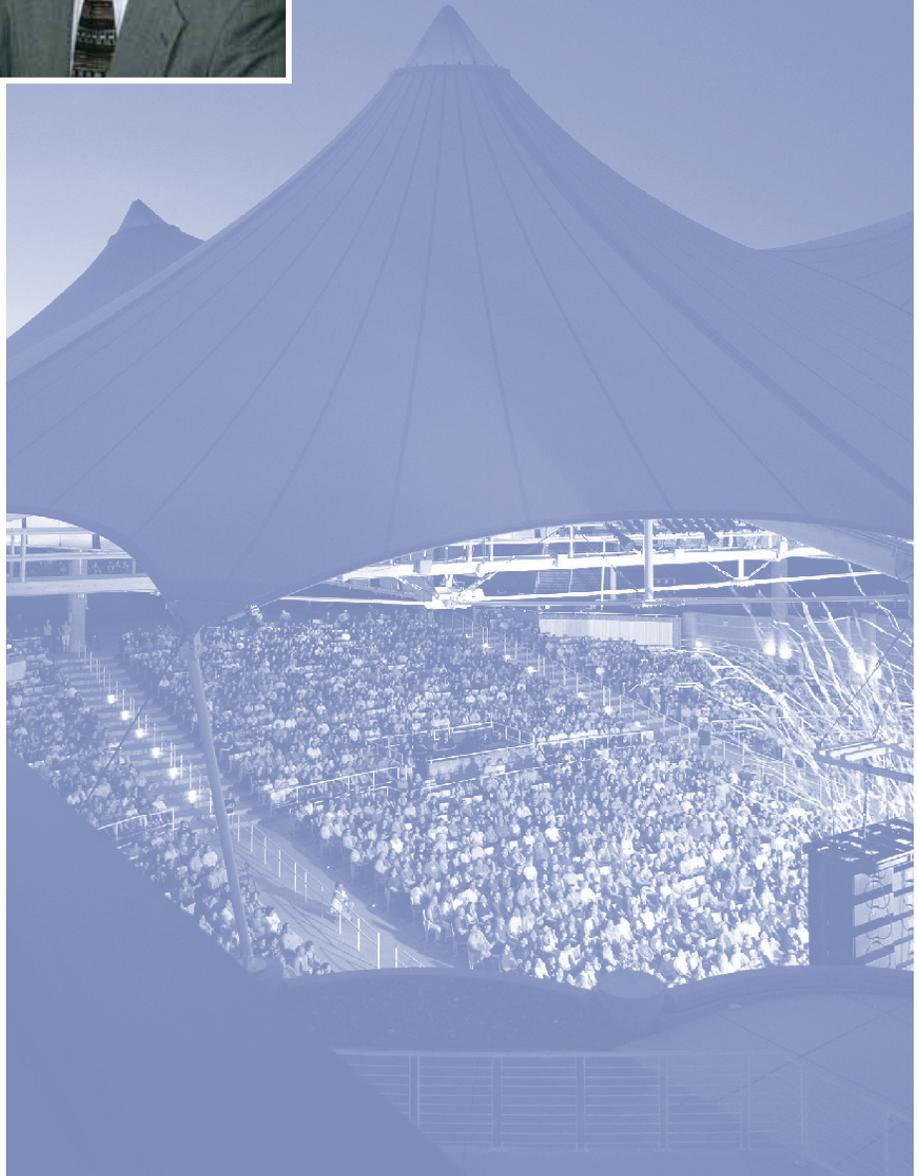
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(702) 267-2080**

**[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*



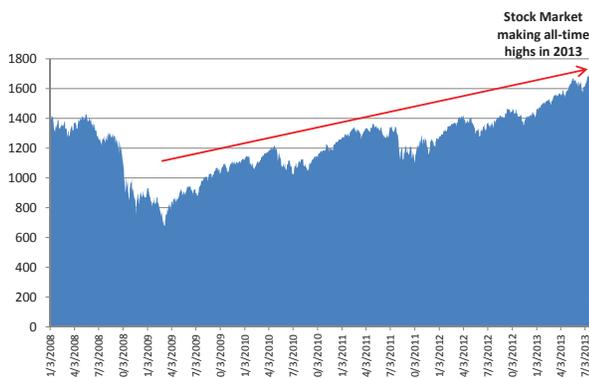
# Market Environment

## Economic Analysis

Based on an analysis of economic data at the time of this writing, the U.S. Economy appears to be resilient and gaining momentum. Specifically, strong employment growth, improved consumer confidence and financial activity and the recovery in the U.S. housing market are all evidence that the U.S. economy is accelerating out of the sluggish recovery that has characterized the past four years.

Another key leading economic indicator, the U.S. stock market, also indicates the U.S. Economy is strong and gaining traction as returns for the S&P 500, a barometer for the overall economy, was up 16 percent in 2012 and up over 19 percent year to date through July 2013, further proof of an accelerating economy.

## U.S. Stock Market



Although the overall U.S. economy appears strong, there are several economic headwinds that create a level of uncertainty and risk. Most notable is the weak International Economy and the new tensions in the Middle East that could raise concerns about oil prices.

## 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 2.4 percent in the first quarter of 2013. That rate of growth marks a considerable acceleration from the fourth quarter of 2012 rate of 0.4 percent, and it further reinforces that the economy is not headed toward a recession. The increase in real GDP in the first quarter primarily reflected positive contributions from personal consumption expenditures, private inventory investment, and residential fixed investment that were partly offset by negative contributions from federal government spending, state and local government spending and exports. Imports, which are a subtraction in the calculation of GDP, decreased.

Economists anticipate that U.S. real GDP is likely to show slightly weaker growth in second quarter 2013 as the result of fiscal policy, specifically the impact of the sequester. (As a matter of background, the sequester is a package of automatic spending cuts that's part of the Budget Control Act ("BCA"), which was passed in August 2011. The cuts, which are projected to total \$1.2 trillion, are scheduled to begin in 2013 and end in 2021, evenly divided over the nine-year period. Under the BCA, the cuts were triggered to take effect beginning January 1, 2013 if the supercommittee didn't agree to a \$1.2 trillion deficit reduction package by November 23, 2011. The group failed to reach a deal, so the sequester was triggered). After that, the pace of the U.S. economic activity is expected to accelerate toward 3.0 percent annual growth in the second half of 2013 and above 3.0 percent in 2014 and later years.

## Employment

National unemployment, which was at 8.2 percent in June, 2012, decreased to 7.6 percent in June 2013, thereby reflecting a relatively stabilized U.S. job market.

The local employment market also showed signs of strength during the first half of 2013 with Nevada's unemployment rate dropping to 9.6 percent in June, up from 9.5 percent in May, but down from 11.4 percent a year ago. 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 10.1 percent in Carson City and Las Vegas to 9.8 percent in Reno-Sparks. In

the Las Vegas MSA (“Metropolitan Statistical Area”), the unemployment rate fell to 10.1 percent in June, up from 9.3 percent in May.

The Southern Nevada employment picture continued to show signs of recovery in the first half of 2013 as Las Vegas employment grew 2.3 percent (18,800 jobs) over the same period in 2012. Construction employment grew by 1,700 year-to-date or 4.8 percent. For reference, construction employment in Las Vegas peaked at approximately 110,000 and now is at approximately 40,000.

## Consumer Confidence

The Conference Board’s Consumer Confidence Index registered a reading of 81.4 in June 2013, compared to a reading of 76.2 in May 2013 and a reading of 62.0 in June 2012. On May 29, 2012, Lynn Franco, Director of the Conference Board Consumer Research Center stated: “Consumer Confidence increased for the third consecutive month and is now at its highest level since January 2008 (Index 87.3). Consumers are considerably more positive about current business and labor market conditions than they were at the beginning of the year. Expectations have also improved considerably over the past several months, suggesting that the pace of growth is unlikely to slow in the short-term, and may even moderately pick up.”

**Consumer Confidence Index**



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.

## 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 0.5 percent in June 2013 on a seasonally adjusted basis. Over the last 12 months, the index increased 1.8 percent before seasonal adjustment. The gasoline index rose sharply in June and accounted for about two thirds of the seasonally adjusted all items change. Other energy indexes were mixed, with the electricity index rising, but the indexes for natural gas and fuel oil declining. The food index increased in June as the index for food at home turned up after declining in May.

The Producer Price Index (PPI) for finished goods increased 0.8 percent in June. Prices for finished goods rose 0.5 percent in May and fell 0.7 percent in April.

## Interest Rates

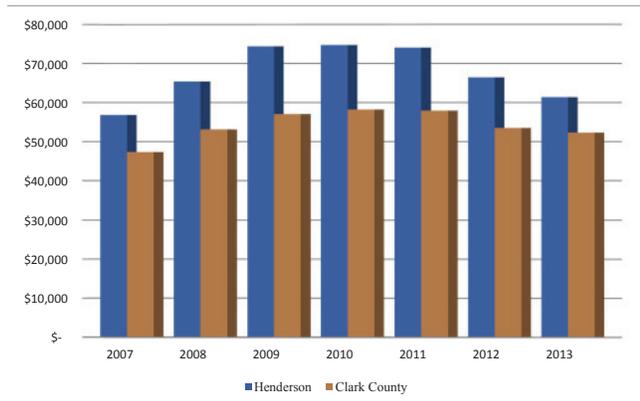
At its June 2013 meeting, the Federal Reserve, via the Federal Open Market Committee (“FOMC”), maintained a target range for the federal funds rate of 0 to ¼ percent and retained its forward guidance that it anticipates that this exceptionally low range for the federal funds rate will be appropriate at least as long as the unemployment rate remains above 6.5 percent, inflation between one and two years ahead is projected to be no more than a half percentage point above the Committee’s 2 percent longer-run goal, and longer-term inflation expectations continue to be well anchored.



## Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. According to the 2013 Las Vegas Perspective, the Median Household Income for Henderson is \$61,345 compared to \$52,307 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

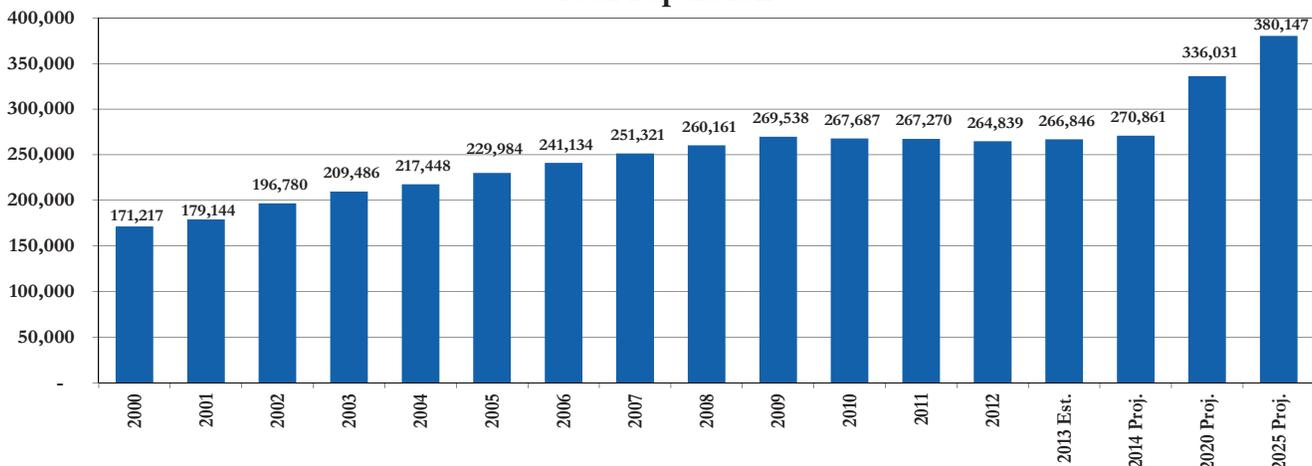
Clark County saw a small population increase in 2012. According to population estimates made by the Nevada state demographer, the population in Clark County rose to 1,988,195 in 2012. This reflects a slight population increase of 1.1 percent over the 2011 figure of 1,966,630. In 2013, we can expect growth to continue by 1.2 percent and increase slightly to 1.3 percent in 2014. This would bring Clark County’s population to 2,012,655 in 2013 and 2,038,958 in 2014.

Henderson’s population is estimated at 266,846 for July 1, 2013, a 0.8 percent increase over July 2012. For Henderson, positive growth, albeit modest growth, is anticipated over the short term.

## Gaming & Tourism Indicators

The current visitor volume statistics for Las Vegas portrays a relatively strong tourism picture. In fact, Las Vegas visitor volume has already exceeded the levels seen in 2007 before the U.S. recession. In 2012, Las Vegas visitor volume was 2.1 percent higher than 2011. For the first half of 2013, however, Las Vegas visitor volume is 0.3 percent lower than for the same period in 2012. So, although visitor growth has appeared to slow in the near term, overall visitor volume levels in Las Vegas are strong relative to historical levels. In addition to visitor volume, total passengers through McCarran Airport and average daily traffic counts on all major highways for the first quarter in 2012 increased by 0.1 percent and 3.0 percent respectively over the same period in 2012. Gaming revenue for the Las Vegas Strip \$72 million and above segment (representing 23 properties) was up 4.4 percent during the first half of 2013 compared to the first half of 2012. However, an analysis of how much visitors wagered (gaming volume or the combination of slot handle and table game drop figures for the Las Vegas Strip \$72 million and above segment) shows that visitors actually wagered -1.1 percent less during the first half in 2013 than during the first half of 2012. This indicates that the increase in Las Vegas gaming revenue during the first half of 2013 is more a function of higher hold percentages and may not be attributed to an overall increase in visitor gaming behavior.

**Total Population**



For Henderson, the tourism sector remained relatively weak through the first quarter of 2013 as reflected by declines in visitor volume, hotel occupancy levels and room rates. Visitor volume during the first three months of 2013 was down 5.2 percent over the same period in 2012. Henderson citywide occupancy and ADR (“Average Daily Rate”) for the first quarter of 2013 was 65.6 percent and \$85.20 respectively. These figures reflect a decrease of 3.7 percentage points in occupancy and an 8.5 percent decrease in ADR over the first quarter of 2012.

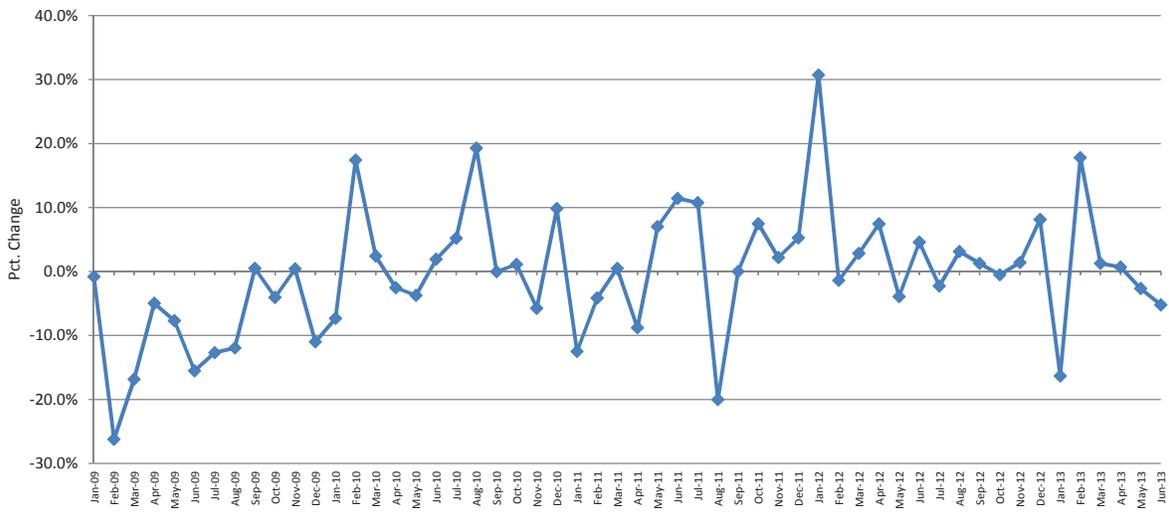
Henderson gaming revenue increased during the first half of 2013. Using the Boulder Strip sub-market (representing 34 properties) as a surrogate for Henderson gaming activity, gaming win was up 5.8 percent during the first half of 2013 compared to the first half of 2012. The total amount wagered, based on table game drop and slot handle, was down 5.0 percent. Like the Las Vegas Strip year-over-year results, these figures indicate that the increase in Henderson gaming revenue during the first half of 2013 is more a function of higher hold percentages and may not be attributed to an overall increase in the locals (market) gaming behavior.

Construction activity in the Southern Nevada tourism industry remains relatively weak, especially when compared to historical levels with 2013 expecting to show an overall decrease of 36 rooms. The main driver for the reduction in room inventory in 2013 was the closure of the Las Vegas Club Hotel & Casino (409 rooms), the closing of the Gold Spike Hotel & Casino (162 rooms), and the closure of Bill’s Gamblin’ Hall & Saloon on the Strip (199 rooms). This gain will be partially offset by the opening of the Downtown Grand, formerly known as the Lady Luck (650 rooms). In 2014, new room inventory is expected to increase by 1,933 rooms primarily due to the Fall opening of the SLS, formerly known as the Sahara Hotel (1,600 rooms).

## Southern Nevada Housing

The Case-Shiller index is a widely recognized measure of housing prices. The index uses prices from repeat sales, which more accurately captures quality than a more commonly used measure, such as median home prices. According to the Case-Shiller index, housing prices in the Las Vegas metropolitan area and the United States both hit bottom in January 2012. Las Vegas house prices have risen by 21.2 percent since then. By comparison purposes, U.S. housing prices have risen by 10.3 percent during that same time period. Despite the recent price gains (in the Las Vegas housing market), economists are still concerned about a potentially large shadow inventory of vacant homes.

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



Despite rising home prices, construction activity remains low in Clark County. Housing permits for Clark County peaked in 2006 and bottomed out in mid-2011, a 90 percent decline during the five-year period. Since 2011, Clark County housing permits have increased by 57.4 percent. Although this recent growth is a positive sign, the overall Southern Nevada housing market is still far below its pre-recession peak.

## Conclusion

Economists from CBER (UNLV's Center for Business and Economic Research) believe the Southern Nevada economy is about halfway through its third year of modest recovery. Furthermore, based on local economic indexes and an assessment of national and regional trends, CBER believes that stronger gains can be expected in the Southern Nevada economy during the second half of 2013 and in 2014 as the national economy gradually accelerates.

## Southern Nevada Economic Indicators

Indicator	2013 Estimate	2014 Estimate
Employment	855,700	881,300
Housing unit permits	8,496	10,492
Gross gaming revenue (millions)	\$ 9,758	\$ 9,818
Total personal income	\$ 74,064	\$ 76,434
Population	2,018,000	2,058,000
Visitor volume	43,180,557	43,785,084
Number of hotel rooms	150,932	153,045

Source: UNLV Center for Business and Economic Research



Anthem

# Local Demographics

	Henderson Zip Code							
	89002	89011	89012	89014	89015	89044	89052	89074
Population	32,448	22,205	30,421	38,432	40,527	15,853	50,925	48,397
Household Income								
Under \$15,000	7.3%	8.4%	7.5%	9.5%	15.0%	5.1%	6.6%	6.7
\$15,000 - \$24,999	7.4%	9.3%	8.4%	9.4%	10.6%	5.6%	6.1%	7.5
\$25,000 - \$34,999	7.2%	12.7%	8.5%	11.9%	10.7%	9.0%	7.1%	8.9
\$35,000 - \$49,999	11.9%	15.8%	13.5%	17.8%	15.1%	9.6%	11.5%	14.2
\$50,000 - \$74,999	24.9%	23.3%	22.3%	21.1%	21.7%	22.5%	18.7%	22.2
\$75,000 - \$99,999	16.7%	11.5%	14.3%	11.3%	11.9%	16.3%	15.7%	14.4
\$100,000 - \$149,999	17.2%	11.5%	15.0%	12.0%	11.4%	19.5%	18.7%	15.6
\$150,000 - \$199,999	5.0%	4.0%	6.3%	4.0%	2.3%	7.0%	8.0%	5.7
\$200,000 and Over	2.4%	3.5%	4.2%	3.0%	1.3%	5.4%	7.5%	4.8
Median Household Income	\$64,770	\$52,874	\$61,980	\$51,294	\$48,429	\$72,805	\$74,791	\$63,819
Age of Adults								
Under 18	27.4%	23.2%	22.2%	21.7%	24.4%	15.1%	21.0%	20.9%
18 to 24	8.2%	8.4%	6.6%	11.1%	9.0%	3.5%	6.2%	8.8%
25 to 34	12.6%	16.5%	11.2%	16.5%	11.9%	10.1%	11.0%	13.1%
35 to 44	15.7%	14.6%	15.5%	13.5%	13.0%	12.3%	14.8%	13.5%
45 to 54	14.2%	13.9%	13.1%	14.2%	14.6%	10.3%	13.1%	15.6%
55 to 64	11.3%	12.7%	12.4%	12.1%	12.9%	23.2%	14.9%	14.0%
65 and Over	10.5%	10.6%	19.0%	11.0%	14.1%	25.5%	19.0%	14.0%
Housing Units								
Occupied	11,114	8,685	12,120	15,582	14,796	7,178	20,960	18,909
Total	12,022	10,397	13,186	16,896	15,891	7,967	23,177	20,226
Type of Dwelling								
Single Family	83.4%	58.9%	69.6%	44.6%	69%	94.3%	75.0%	66.6%
Condominium	0.0%	10%	5.0%	9.3%	2.8%	0.2%	8.8%	9.5%
Townhouses	8.2%	12.6%	7.1%	7.6%	3.2%	4.6%	3.3%	8.5%
Plexes (2-4 units)	0.0%	0.9%	0.0%	0.5%	2.2%	0.0%	0.4%	0.0%
Mobile Homes	2.6%	1.9%	0.0%	0.1%	4.3%	0.9%	0.0%	1.8%
Apartments	5.8%	15.7%	18.3%	37.9%	18.4%	0.0%	12.4%	13.6%

Source: 2013 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



The City received the GFOA Certificate of Achievement for Excellence in Financial Reporting for the 30th year.

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, or creating new taxing sources, and/or service reductions.

A city's ability to generate revenue or create new revenue sources is limited by social and economic conditions, state statutes, City Council policy, and public sentiment, which is increasingly being manifested in the form of voter led ballot initiatives. Municipal tax rates and bonding (borrowing) capacity are also

limited by state law and require citizen support and/or voter approval. Revenues generated from funds such as water and sewer must be used only for legally specified purposes. Therefore, most of the City's operating costs are paid for from General Fund revenues. Many City departments rely exclusively on General Fund revenues to finance 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.



TownePlace Suites

# 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:

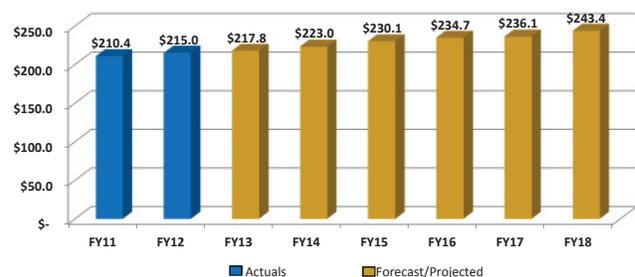
### Proceeds of Capital Lease

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.

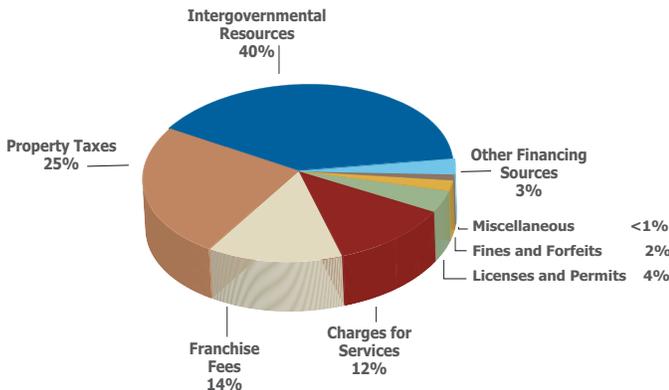
The graph on the previous page shows the historical trends and projections for General Fund resources. Fiscal Year 2012 represented the first time the City has seen growth in General Fund resources since Fiscal Year 2008.

By Fiscal Year 2014, General Fund revenues and Other Financing Sources are estimated to reach \$223.0 million, a \$5.2 million increase over Fiscal Year 2013 revenues. Also included in Fiscal Year 2014 and beyond are transfers in from other City operating funds. It is anticipated that under expenditures, and the implementation of cost saving measures along with other revenue changes will reduce the reliance on these transfers or even make them unnecessary in future years.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2014 include: Intergovernmental Resources (40%), Property Taxes (25%), Franchise Fees (14%), Charges for Services (12%), Licenses and Permits (4%), Fines and Forfeits (2%), Misc. (>1%), and Other Financing Sources (3%).

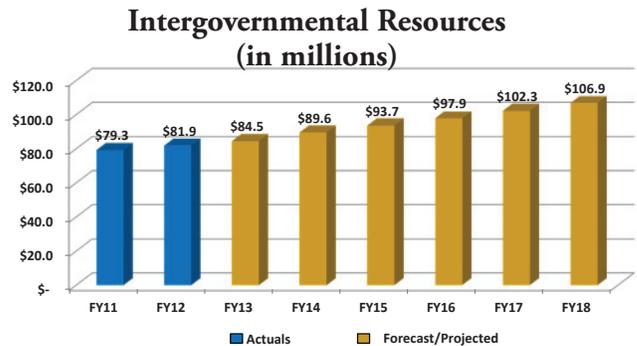
A description of each source as well as a discussion of the outlook over the next five years follows.

### FY 2014 General Fund Resources by Source



## Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2014 are expected to total \$89.6 million, or 40% 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 (\$86.3 million), County Gaming License Fees (\$.6 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.



## Property Taxes

Property tax revenue for Fiscal Year 2014 is expected to total \$55.6 million, or 25% of the total General Fund revenue and Other Financing Sources. Property tax revenue has experienced a decrease due to the continued declines in assessed valuation.

For Fiscal Year 2014, the General Fund portion of the tax rate is made up of three components, an operating rate of .3273, a .231 voter approved public safety tax override, and a .12 voter approved override for Parks and Recreation that is now being directly recorded into the General Fund. 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 had experienced a drop in assessed valuation in the previous three consecutive fiscal years. A slight increase is being recognized in Fiscal Year 2014. At this time we are also projecting modest growth for the next several years. Legislation

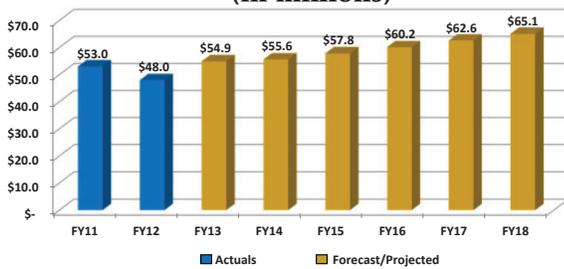
currently in place limits the growth on the tax bills of residents and businesses.

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)



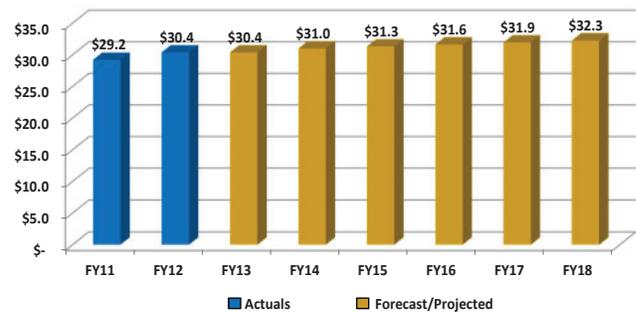
\* Starting in FY2011, General Fund Property Tax includes SCCRT loss previously recorded in the Municipal Facilities Fund.  
 \*\*Starting in FY2013, includes 12 cent voter approved override for Parks and Rec. now being recorded directly into the General Fund

## Franchise Fees

Franchise fees for Fiscal Year 2014 are expected to total \$31.0 million, or 14% 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)

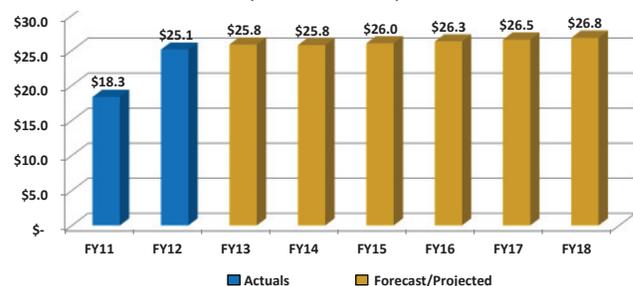


## Charges for Services

Charges for Services for Fiscal Year 2014 are expected to total \$25.8 million, or 12% 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.

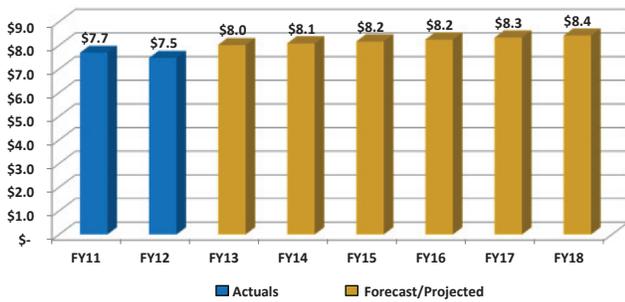
### Charges for Services (in millions)



## Licenses and Permits

Licenses and permits for this fiscal year are expected to total \$8.1 million, or 4% 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 show moderate growth over the next five years.

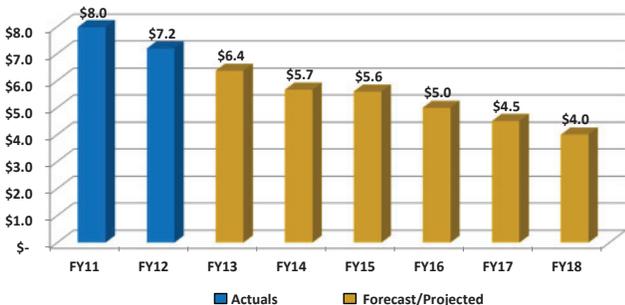
**Licenses and Permits  
(in millions)**



## Fine, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous for Fiscal Year 2014 are expected to be \$5.7 million, or 2% 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 decrease by approximately 30% by Fiscal Year 2018.

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

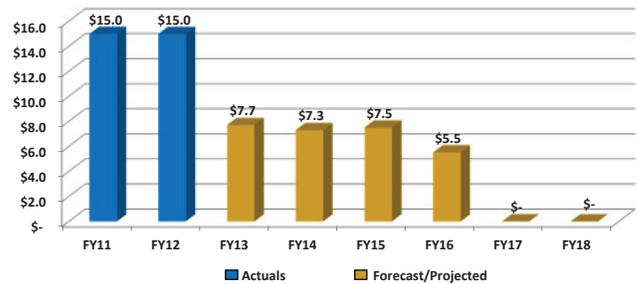


## Other Financing Sources

Other Financing Sources for Fiscal Year 2014 are expected to total \$7.3 million, or 3% of the total General Fund revenue and Other Financing Sources. Prior to FY 2013, approximately \$10 million of this revenue source was 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. 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)**



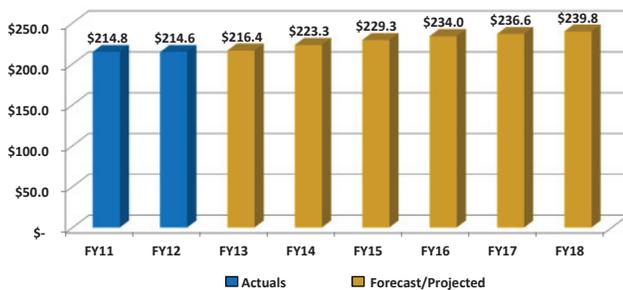


## Operating Expenditures

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 as evidenced by the flat projected trend of expenditures.

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



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.

## Expenditure Categories & Functions

### 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
  - City Attorney’s Office
  - City Clerk’s Office
  - Audit
  - Building Maintenance
  - Community Development
  - Finance
  - Human Resources
  - Intergovernmental Relations
  - Information Technology
  - Public Affairs
  - Miscellaneous (City-wide)
- Judicial**
  - Municipal Court
  - City Attorney-Criminal
  - City Manager-Court Programs
- Public Safety**
  - Fire
  - Police
  - Building Inspection
- Public Works**
  - Paved Streets
  - Street Lighting
  - Public Works General
- Culture and Recreation**
  - Parks Maintenance
  - Recreation
- Community Support**
  - Economic Development
  - Neighborhood Services

## General Fund Expenditures by Category

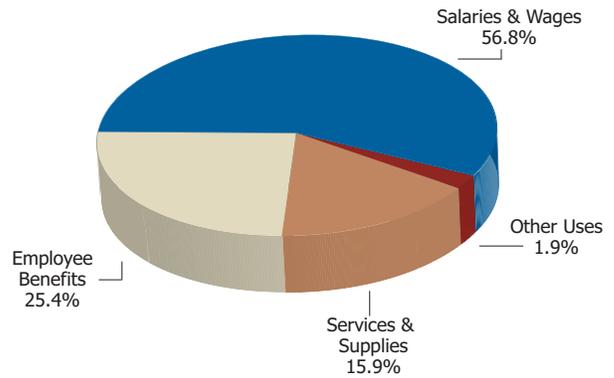
The major expenditures that make up the General Fund for Fiscal Year 2014 include Salaries and Wages (57%), Employee Benefits (25%), Services and Supplies (16%) and Other Uses (2%). A description of each expenditure category, as well as a discussion of the outlook over the next five years follows.



### 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 2014 is expected to total \$183.6 million, or 82% 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.

### General Fund Expenditures and Other Uses by Category



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 3 years. Currently, there are no contractual cost of living increases for any employees planned through Fiscal Year 2014.

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 \$35.5 million, or 16% of the total General Fund expenses and Other Uses. This category encompasses all operating expenditures including supplies, utility costs (electricity, water, natural gas, refuse, and sewer), contracted services, and equipment rental and repair. Utility expenses continue to increase and are adjusted for the new rate increases effective during Fiscal Year 2014.

### Capital Outlay

Capital Outlay is not budgeted in the General Fund during Fiscal Year 2014. This category represents new and replacement equipment for General Fund operations. Any expenditures in Fiscal Year 2014 would be from Budget Authority carried over from Fiscal Year 2013.



## Recurring Revenue Versus Recurring Expenditures

The City's forecasting model continues to evaluate the relationship between recurring revenues and recurring expenditures, as evidenced on the table on the following page. The forecast horizon includes a matching of two variables, allowing the City to maximize available resources to provide services. Salaries and wages are projected at current levels. 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.

## Other Financing Uses

Other Financing Uses for Fiscal Year 2014 are expected to total \$4.2 million, or 2% of the total General Fund expenses and Other Financing Uses. This amount represents a transfer to the Engineering Fund (\$2.1 million), Development Services Fund (\$1.1 million), Debt Service Fund (\$.8 million) and Special Recreation (\$.2 million).

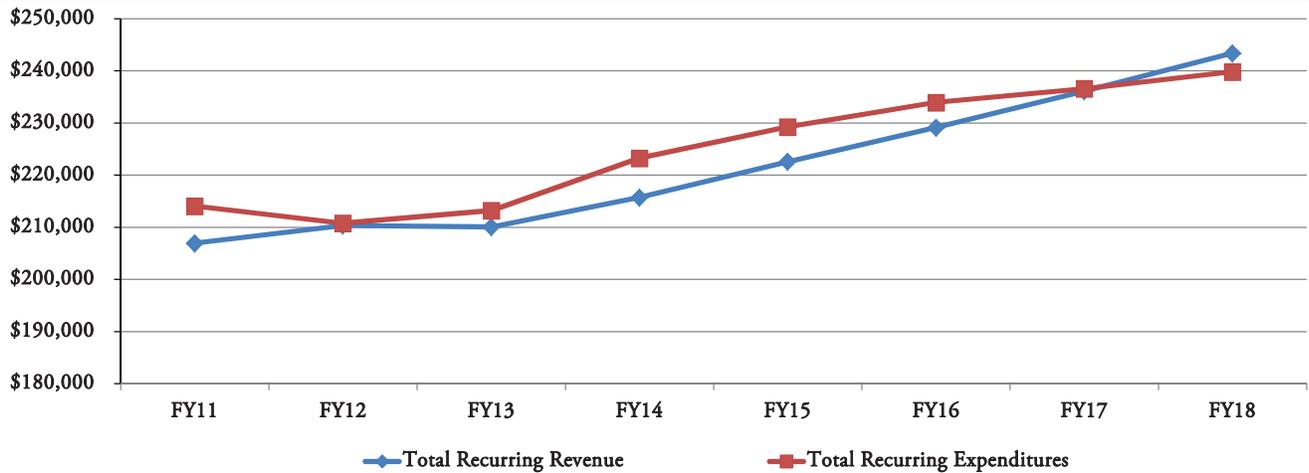
## Capital Improvement Program Impacts

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



## General Fund Recurring Revenue vs Recurring Expenditures

Figures in Thousands (\$000)



	FY11	FY12	FY13	FY14	FY15	FY16	FY17	FY18
	Actual	Actual	Forecast	Budget	Projected	Projected	Projected	Projected
<b>Recurring Revenue (\$000)</b>								
Property Taxes	\$ 52,989	\$ 47,974	\$ 54,898	\$ 55,620	\$ 57,845	\$ 60,159	\$ 62,565	\$ 65,068
Franchise Fees	29,211	30,373	30,381	31,000	31,310	31,623	31,939	32,258
Licenses & Permits	7,683	7,462	8,015	8,078	8,159	8,240	8,323	8,406
Intergovernmental	79,252	81,868	84,544	89,622	93,655	97,869	102,273	106,875
Charges for Services	18,346	25,122	25,846	25,750	26,008	26,267	26,531	26,796
Fines, Forfeits, & Misc.	7,984	7,191	6,373	5,662	5,600	5,000	4,500	4,000
Other Financing Sources	11,475	10,368	-	-	-	-	-	-
<b>Total Recurring Revenue</b>	<b>\$ 206,940</b>	<b>\$ 210,358</b>	<b>\$ 210,057</b>	<b>\$ 215,732</b>	<b>\$ 222,577</b>	<b>\$ 229,158</b>	<b>\$ 236,131</b>	<b>\$ 243,403</b>
<b>Recurring Expenditures</b>								
Salaries & Wages	\$ 123,913	\$ 125,172	\$ 122,807	\$ 126,842	\$ 128,126	\$ 130,653	\$ 131,816	\$ 133,134
Employee Benefits	52,014	50,490	53,726	56,774	59,567	60,564	60,910	61,520
Services & Supplies	26,918	28,406	32,508	35,470	36,469	37,470	38,471	39,625
Capital Outlay	-	-	-	-	-	-	-	-
Other Financing Uses	11,211	6,695	4,155	4,193	5,113	5,265	5,397	5,565
<b>Total Recurring Expenditures</b>	<b>\$ 214,056</b>	<b>\$ 210,763</b>	<b>\$ 213,196</b>	<b>\$ 223,279</b>	<b>\$ 229,275</b>	<b>\$ 233,952</b>	<b>\$ 236,594</b>	<b>\$ 239,844</b>
<b>Current Surplus/(Deficit)</b>	<b>\$ (7,116)</b>	<b>\$ (405)</b>	<b>\$ (3,139)</b>	<b>\$ (7,547)</b>	<b>\$ (6,698)</b>	<b>\$ (4,794)</b>	<b>\$ (463)</b>	<b>\$ 3,559</b>
<b>Non-Recurring Revenue (\$000)</b>								
Proceeds of Capital Lease	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
Sale of Fixed Assets	5	-	-	-	-	-	-	-
One-Time Transfers	3,500	4,600	7,700	7,300	7,500	5,518	-	-
<b>Non-Recurring Expenditures (\$000)</b>								
Salaries & Wages (Attrition)	\$ -	\$ 3,299	\$ 2,825	\$ -	\$ -	\$ -	\$ -	\$ -
Other Financing Uses	-	510	250	-	-	-	-	-
Services & Supplies	500	-	-	-	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
One-Time Transfers	-	-	-	-	-	-	-	-
Capital Outlay	212	31	165	-	-	-	-	-
<b>Total All Revenue</b>	<b>\$ 210,445</b>	<b>\$ 214,958</b>	<b>\$ 217,757</b>	<b>\$ 223,032</b>	<b>\$ 230,077</b>	<b>\$ 234,676</b>	<b>\$ 236,131</b>	<b>\$ 243,403</b>
<b>Total All Expenditures</b>	<b>\$ 214,768</b>	<b>\$ 214,603</b>	<b>\$ 216,436</b>	<b>\$ 223,279</b>	<b>\$ 229,275</b>	<b>\$ 233,952</b>	<b>\$ 236,594</b>	<b>\$ 239,844</b>
<b>Total Surplus/(Deficit)</b>	<b>\$ (4,323)</b>	<b>\$ 355</b>	<b>\$ 1,321</b>	<b>\$ (247)</b>	<b>\$ 802</b>	<b>\$ 724</b>	<b>\$ (463)</b>	<b>\$ 3,559</b>
Fund Balance - Beginning	\$ 20,820	\$ 16,496	\$ 16,851	\$ 18,172	\$ 17,925	\$ 18,728	\$ 19,452	\$ 18,989
Fund Balance - End	\$ 16,496	\$ 16,851	\$ 18,172	\$ 17,925	\$ 18,728	\$ 19,452	\$ 18,989	\$ 22,548

# Water & Sewer Forecast

*The City of Henderson provides water and sewer services to approximately 270,000 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**

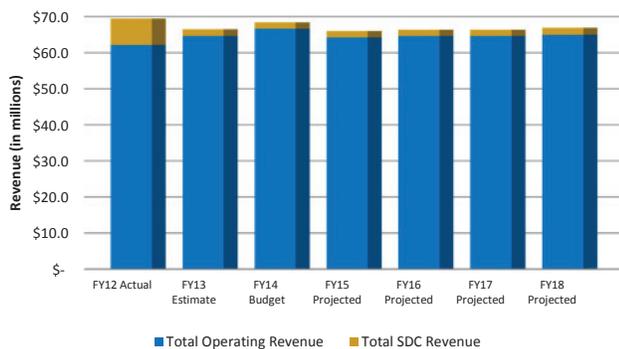
## Operating Funds

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 92% of the total water operating fund revenue.

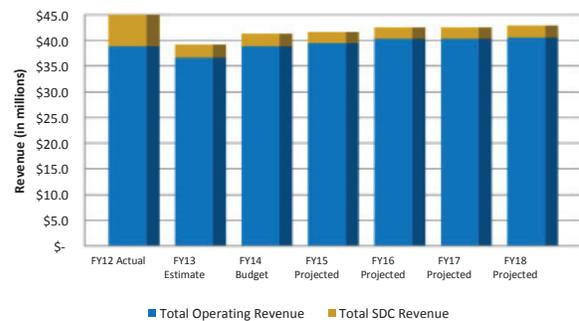
Based on growth projections, total water operating revenue is forecasted to decrease from \$66.6 million in Fiscal Year 2014 to \$64.9 million in Fiscal Year 2018.

### 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 84% of the total operating fund revenue. Total sewer operating revenues are expected to increase from \$38.8 million in Fiscal Year 2014 to \$40.8 million in Fiscal Year 2018.

### 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 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 2013 are \$1,600 per equivalent dwelling unit (EDU). Sewer System Development Charges for Fiscal Year 2013 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, rehabilitation and replacement funds, 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 \$56.9 million in Fiscal Year 2014 to \$61.9 million in Fiscal Year 2018.

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

Projected sewer operation and maintenance expenditures consist of the costs for personnel, materials, supplies and contractual services to collect, treat and dispose of wastewater on a routine basis. Future operation and maintenance expenses are expected to increase from \$29.6 million in Fiscal Year 2014 to \$31.7 million in Fiscal Year 2018.

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.

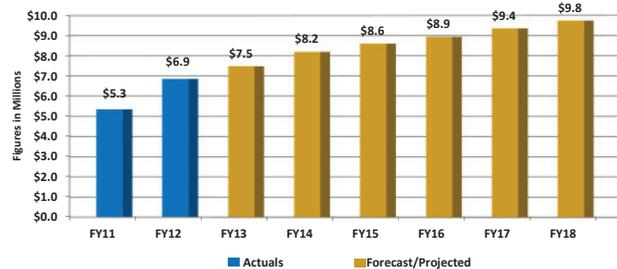
## Revenue Trends

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 eight years ago, an extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. The fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is 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 had declined over the past several years, from \$20.4 million in Fiscal Year 2008 to a low of \$5.3 million in Fiscal Year 2011. The Fiscal Year 2014 budget reflects a stabilization in revenues with an increase to \$8.2 million.

DSC operating revenue projections for Fiscal Year 2014 through Fiscal Year 2018 include projections for projects that are currently under construction. Operating revenues for Fiscal Year 2014 before transfers are expected to be \$8.2 million. The DSC is dedicated to frequent review and adjustment of forecasted revenues.

## Expenditures

The Fiscal Year 2014 budgeted expenditures are \$9.3 million, representing a 16.2 percent increase over the Fiscal Year 2013 forecast.

Each year, the DSC evaluates 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.

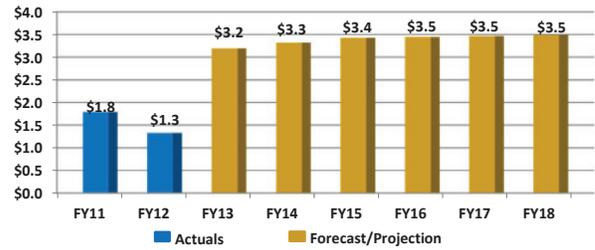
# Cultural Arts & Tourism Forecast

*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.*

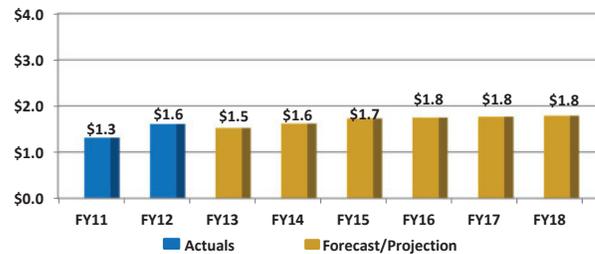
## Operating Revenues

Operating Revenues for Cultural Arts & Tourism include ticket sales for programs held at the Henderson Pavilion, and associated space and equipment rentals at the Convention Center and Events Plaza. Gaming license fees accounts for 53.8% percent of operating revenues, while Pavilion sales accounts for 6.7 percent, and Convention Center earned income amounts to 5.1 percent. Overall operating revenues are projected to remain relatively flat through FY17. Prior to FY13, county gaming revenue was recognized in the General Fund and then transferred to the Cultural Arts & Tourism fund. Beginning in FY 2013, revenue received from county sources was recognized directly into the Cultural Arts & Tourism Fund.

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



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



Note: the offset in operating revenues for FY 2013 was due to a funding allocation change from non-operating revenues.

## Non-Operating Revenues

Non-operating revenues are generated from earned interest, grant funds, and room tax revenues, which are directly related to hotel occupancy rates. Room tax revenues amount to 32.3 percent of Cultural Arts & Tourism’s overall revenues. Fiscal year 2014 room tax revenues are anticipated to be 2.3 percent higher than fiscal year 2013 collections.

## Expenditures

The Cultural Arts & Tourism Fund’s expenditures are comprised of 62.7 percent salaries and benefits and 37.3 percent services and supplies. Despite the marginal decline in profitability over the projection period, the cash position of the Cultural Arts & Tourism Fund continues to grow and is expected to remain strong over the next several years.



Art Fest 2013

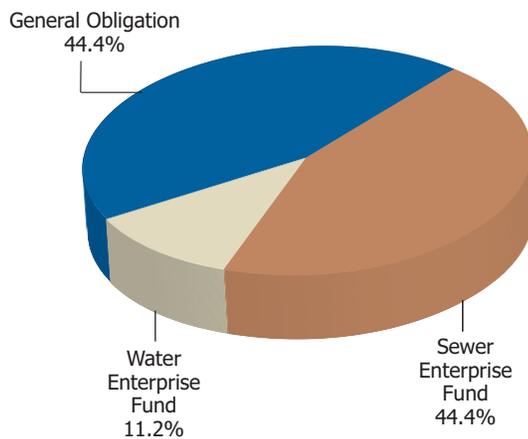
# Debt Management

## Debt Overview

As of July 1, 2013 the City of Henderson's combined outstanding debt totals \$ 276 million, consisting of:

- **G. O. Bonds / Other Debt**      \$ 122.5 million
- **Water Revenue Supported Bonds** \$ 31.0 million
- **Sewer Revenue Supported Bonds** \$122.5 million

**Composition of Outstanding Debt  
As of 07/01/13**



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 and Other Debt Payment Requirements

Fiscal Year	Principal	Interest	Total
2014	\$ 3,528,565	\$ 4,544,764	\$ 8,073,329
2015	4,673,000	4,107,319	8,780,319
2016	9,381,000	3,935,550	13,316,550
2017	11,131,000	3,744,906	14,875,906
2018	11,192,000	3,505,141	14,697,141
2019 - 2023	42,352,000	13,045,647	55,397,647
2024 - 2028	19,218,000	6,729,283	25,947,283
2029 - 2033	14,370,000	3,494,524	17,864,524
2034 - 2035	6,615,000	499,750	7,114,750
<b>Total</b>	<b>\$ 122,460,565</b>	<b>\$ 43,606,884</b>	<b>\$ 166,067,449</b>

## General Obligation Bonds and Other Debt

The City's \$ 122.5 million general obligation debt can be broken down into three distinct categories:

- General Obligation Bond Indebtedness      \$ 25.0 million
  - General Obligation/Revenue Bonds Secured by Consolidated Tax      \$ 80.3 million
  - General Obligation Other Debt
    - Medium-Term Bonds      \$ 1.7 million
    - Installment Purchases      \$15.4 million
    - Leases      \$ .1 million
- Subtotal Other Debt      \$17.2 million

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

## General Obligation 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, 2013.

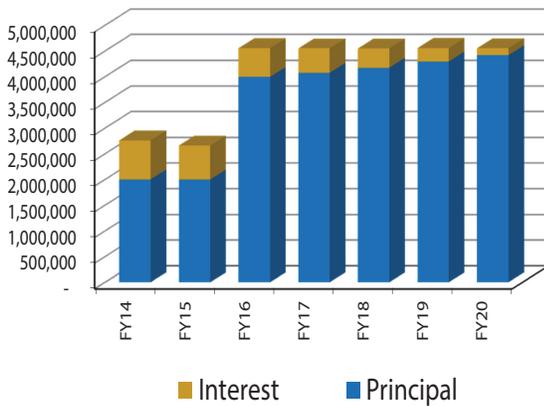
### General Obligation Indebtedness Supported by Property Taxes

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2013
Series 2004A (Parks & Rec Ref)	3/01/2004	\$34,505	\$ 4,000
Series 2011A (Bldg/Parks Ref)	12/21/2011	18,245	18,245
Series 2011B (Bldg/Parks Ref)	12/21/2011	2,710	2,710
<b>Total Outstanding</b>			<b>\$ 24,955</b>

The chart below illustrates the debt service to maturity on the \$25.0 million in outstanding general obligation bonds secured with property taxes.

### Existing Debt Service General Obligation Bonds



## General Obligation Medium-Term Bonds and Other Debt

General Obligation Medium-Term Bonds constitute direct and general obligations of the City, and the full faith and credit of the City is pledged for the payment of principal and interest, subject to Nevada

constitutional and statutory limitations regarding the City’s operating property tax rate.

The property tax rate available to pay the Medium-Term Bonds is limited to the City’s maximum operating property tax rate. The City’s operating property tax rate for Fiscal Year 2014 is \$.5529, 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.

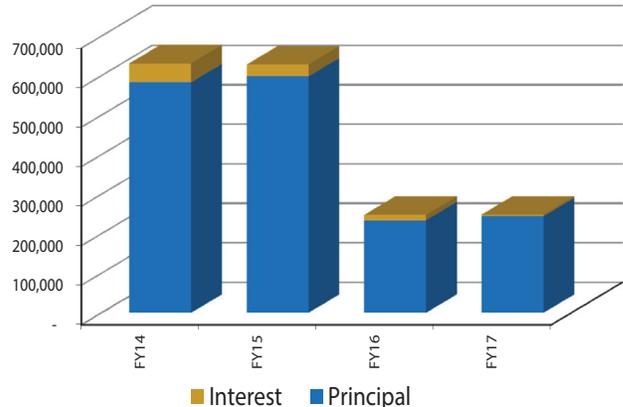
### General Obligation Medium-Term Bonds and Other Debt

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2013
Series 2006 (Energy Retrofit)	9/26/2006	\$ 2,065	\$ 921
Series 2008 Bonds	3/20/2008	1,162	358
Series 2011 Bonds (Police Comm Equip)	8/18/2011	565	380
<b>Subtotal Med Term</b>		<b>\$3,792</b>	<b>\$1,659</b>
Purchase Agreement	3/4/2009	17,960	15,384
Lease Purchase	12/6/2011	323	108
<b>Total Outstanding</b>			<b>\$ 17,151</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 / Other Debt



## General Obligation / Revenue Bonds

The Consolidated Tax Bonds are general obligation bonds secured with revenues derived from the City’s Consolidated Tax Revenue.

Pursuant to NRS 360.698, the Bonds will be additionally paid from a pledge of certain tax revenues up to 15% of the Consolidated Tax Distribution Fund allocable to the City for the payment of the principal of and interest on the Bonds. The Consolidated Tax Distribution Fund consists of local government revenues from six sources (collectively, the “Consolidated Tax Revenues”): Supplemental City/County Relief Tax (“SCCRT”), Basic City/County Relief Tax (“BCCRT”), Cigarette Tax, Liquor Tax, Governmental Services Tax (“GST”), and Real Property Transfer Tax (“RPTT”).

The table below sets forth the City’s outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2013.

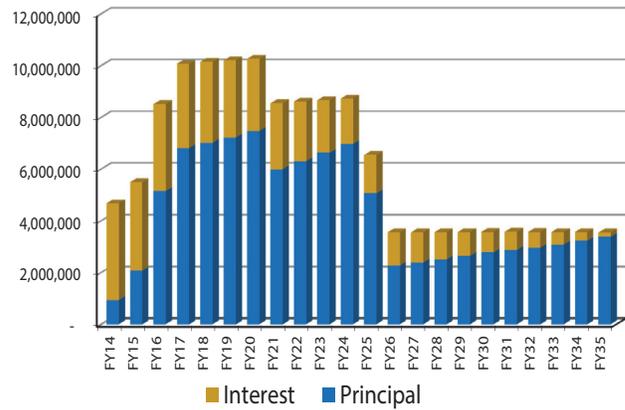
### General Obligation Indebtedness Supported by Consolidated Tax Revenues

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2013
Series 2011C (Refunding Bonds)	12/21/2011	\$13,605	\$13,605
Series 2013B (Various Purpose Bds)	04/16/2013	39,955	39,955
Series 2013C (Refunding Bonds)	04/16/2013	26,795	26,795
<b>Total Outstanding</b>			<b>\$ 80,355</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 2012 Actual	FY 2013 Unaudited	FY 2014 Budget
Consolidated Tax Pledged Revenue	\$77,115,178	\$81,234,304	\$86,343,540
Limitation (15%)	11,567,277	12,185,146	12,951,531
Existing Debt Service Coverage	7,867,227	4,695,131	2,972,256
	1.47X	2.60X	4.36X

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



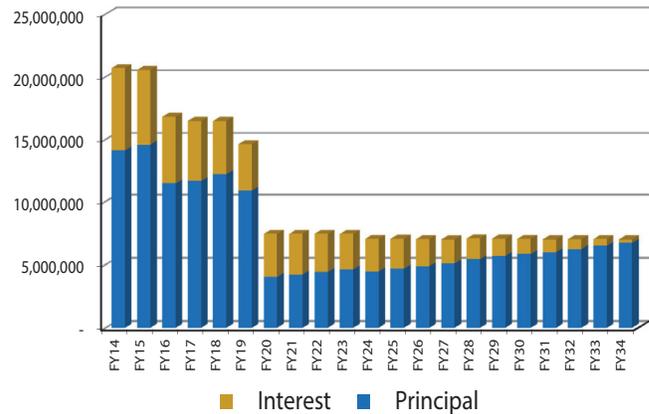
## Water / Sewer Revenue Supported Bonds

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, 2013.

## Water/Sewer Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 7/1/2013	Current Principal	Final Payment Date
<b>Water Enterprise Fund</b>					
Series 2000 State Revolving Loan Bond	09/15/2000	\$ 5,500,000	\$ 3,241,998	\$ 274,020	01/01/2021
Series 2005 Water Refunding Bonds	03/01/2005	22,618,000	14,862,000	2,180,000	09/01/2018
Series 2007 Water Refunding Bonds	08/21/2007	27,220,000	12,915,000	3,735,000	09/01/2017
		<b>\$ 55,338,000</b>	<b>\$ 31,018,998</b>	<b>\$ 6,189,020</b>	
<b>Sewer Enterprise Funds</b>					
Series 1994 State Revolving Loan Bond	07/01/1994	\$ 12,410,431	\$ 1,300,180	\$ 858,176	07/01/2014
Series 1995A State Revolving Loan Bond	09/01/1995	9,504,950	1,662,758	630,720	07/01/2015
Series 2004 Sewer Bonds	11/01/2004	110,000,000	2,640,000	2,640,000	06/01/2034
Series 2005 Sewer Refunding Bonds	03/01/2005	33,927,000	22,293,000	3,270,000	09/01/2018
Series 2007 Sewer Refunding Bonds	08/21/2007	2,595,000	940,000	460,000	09/01/2014
Series 2010 Sewer Bonds (Clean Water SRF)	01/08/2010	1,815,447	1,484,723	87,337	01/01/2030
Series 2012A Sewer Bonds	07/26/2012	72,550,000	72,550,000	-	06/01/2034
Series 2013A Sewer Bonds	04/16/2013	19,710,000	19,710,000	-	06/01/2030
		<b>\$ 262,512,828</b>	<b>\$ 122,540,661</b>	<b>\$ 7,946,233</b>	

## Water/Sewer Revenue Supported Bond Payment Requirements

Fiscal Year	Principal	Interest	Total
2014	\$ 14,135,253	\$ 6,561,178	\$ 20,696,431
2015	14,598,529	5,950,793	20,549,322
2016	11,428,878	5,389,520	16,818,398
2017	11,607,765	4,866,966	16,474,731
2018	12,154,014	4,325,105	16,479,119
2019 - 2023	28,143,868	16,208,787	44,352,655
2024 - 2028	24,536,680	10,628,094	35,164,774
2029 - 2033	30,224,672	4,907,592	35,132,264
2034	6,730,000	269,200	6,999,200
<b>Total</b>	<b>\$ 153,559,659</b>	<b>\$ 59,107,235</b>	<b>\$ 212,666,894</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 3.04%. This ratio is used to compare debt to assessed value between municipalities, utilizing assessed value as the common variable between entities. The City of Henderson is a young community which experienced strong growth requiring capital improvements and infrastructure expansion. However in the last five years, our growth has leveled out while assessed valuation (excluding Redevelopment) has decreased by nearly 50%. Even though our total debt has been reduced considerably, this decrease in assessed valuation has subsequently resulted in Henderson having a higher debt ratio than we experienced in previous years.

The City does not currently expect to issue additional general obligation bonds paid from consolidated tax or utility revenues 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 2012 Population	Fiscal Year 2014 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 120,187,318	229,859	\$ 5,921,583,096	\$ 522.87	2.03%
Las Vegas	321,615,000	589,156	12,251,484,406	545.89	2.63%
<b>Henderson*</b>	<b>259,043,936</b>	<b>266,846</b>	<b>8,514,933,298</b>	<b>970.76</b>	<b>3.04%</b>
North Las Vegas	449,023,000	222,009	4,068,384,524	2,022.54	11.04%
			<b>Average:</b>	<b>\$ 1,015.51</b>	<b>4.69%</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 2014 of \$8.7 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$200 million), the City’s debt limit for general obligations is \$1.3 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.

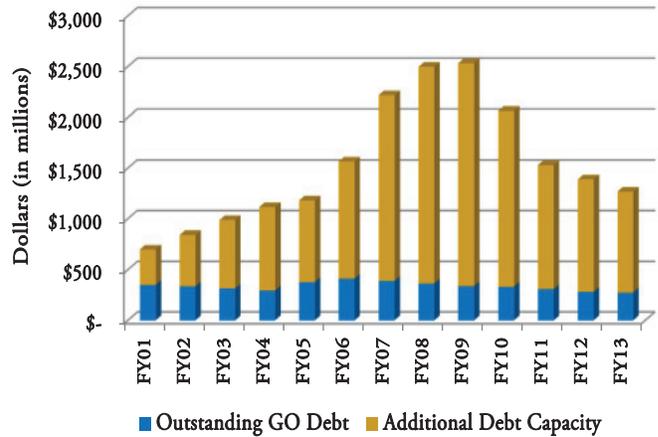
The chart to the right illustrates the City’s outstanding general obligation indebtedness with respect to its statutory debt limitation.

### Statutory Debt Limitation

Statutory Debt Limitation for Fiscal Year 2014	\$ 1,307,196,391
Outstanding General Obligation Indebtedness (as of June 30, 2013)*	\$ 259,043,935
<b>Additional Statutory Debt Limitation</b>	<b>\$ 1,048,152,455</b>

\*Excludes installment purchases, sewer bonds (clean water SRF), and lease purchases totalling \$17.0 million.

### Historical Statutory Debt Limitation



Key Fact

*In February 2013, Moody’s affirmed the City’s bond rating of Aa2.*

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



# Performance Budget Overview

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Departmental Performance Budgets (Cont.)

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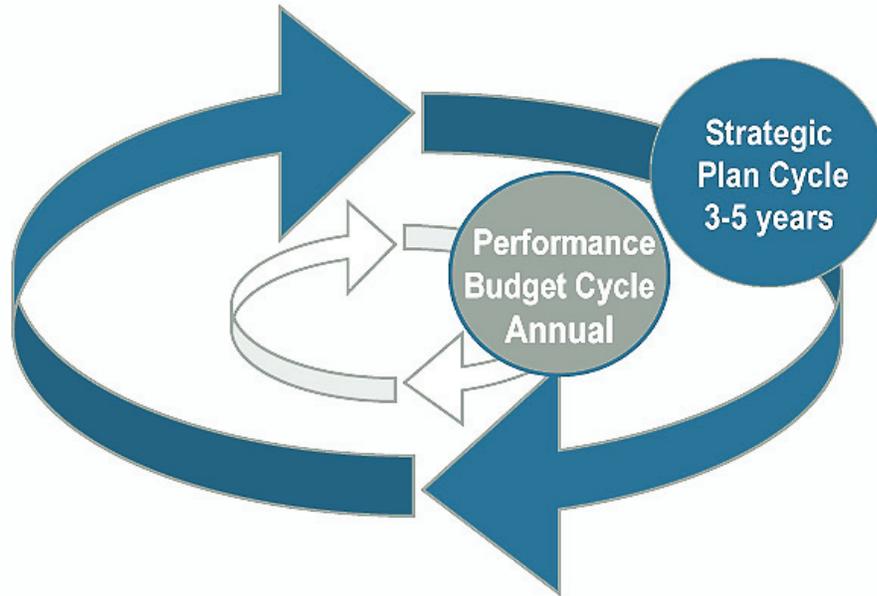
# Performance Budget Introduction

The current Department Performance Management Plans were developed for Fiscal Year 2014. 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

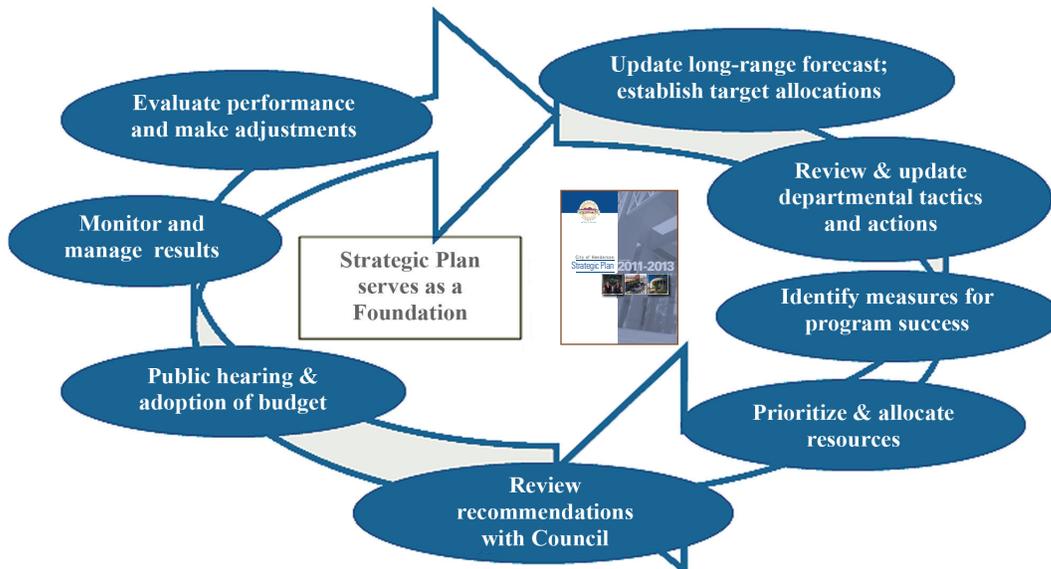
effective manner. The current performance measures are updated annually by each department.

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



# FY 2014 Fund and Department Budgets

Below is a schedule showing the funds and departments represented in this section. Funds or portions of funds that are managed by particular departments are reflected in the departments.

The funds that are by nature not part of daily operations or are not attributable to a particular department are shown in the reconciliation.

FY 2014 Budget by Fund	
<b>General Fund</b>	\$ 219,085,971
<b>Special Revenue Funds</b>	
Forfeited Assets Rev Fund	300,000
Grants	5,588,833
Commissary	78,000
Code Enforcement	10,000
Muni Court Admin Fee	1,186,844
Sales & Use Tax	11,146,330
<b>Capital Projects Funds</b>	
Capital Replacement	3,895,332
Special Recreation	2,885,583
<b>Internal Service Funds</b>	
City Shop	11,551,617
Citywide	7,501,186
Engineering	6,415,158
Health Insurance	16,405,582
Self Insurance- Liability	3,141,149
Workmen's Compensation	7,827,137
<b>Enterprise Funds</b>	
Cultural Arts & Tourism	4,930,080
Development Services	9,342,648
Sewer	61,937,453
Water	86,359,109
<b>Redevelopment Agency</b>	4,991,503
	<u>\$ 464,579,515</u>
<i>Funds not included in this section:</i>	
Debt Service Funds	\$ 8,123,329
Gas Tax	3,215,611
Land Sales	660,290
Municipal Facilities	260,000
Park Development	2,168,530
Municipal Golf Course	3,212,090
Special Ad Valorem Trans.	-
Special Assessment Districts	2,534,789
	<u>\$ 20,174,639</u>
Total All Funds	<u>\$ 484,754,154</u>

FY 2014 Budget by Department	
City Attorney's Office	\$ 7,472,946
City Clerk's Office	2,409,548
City Manager's Office	2,855,878
Communication & Council Support	3,254,781
Community Development	16,901,230
Cultural Arts & Tourism	5,169,332
Economic Development/Redevelopment	5,808,888
Finance	5,789,186
Fire	39,532,241
Human Resources	30,529,057
Information Technology	16,964,814
Intergovernmental Relations	704,099
Mayor & City Council	659,613
Miscellaneous	* 3,301,354
Municipal Court	7,867,667
Parks and Recreation	38,922,762
Police	91,865,138
Public Works	36,274,419
Utilities - Water & Sewer	148,296,562
	<u>\$ 464,579,515</u>

The expenditures related to the Development Services Center (DSC) are presented in the individual departments that comprise the DSC. The DSC as presented above represents the administrative expenditures related to the department. DSC budgeted expenditures across departments total \$9,342,648 for Fiscal Year 2014.

\* 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.

\* This total includes City funds of \$479,762,651 and Redevelopment Agency funds of \$4,991,503.

# FY 2014 Department 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	✓																				
Communications & Council Support	✓															✓					
Community Development	✓		✓				✓										✓				
Cultural Arts & Tourism	✓								✓							✓					
Economic Development	✓																				✓
Finance	✓																				
Fire	✓																				
Human Resources	✓												✓	✓	✓						
Information Technology	✓							✓			✓										
Intergovernmental Relations	✓																				
Mayor & City Council	✓																				
Miscellaneous	✓																				
Municipal Court	✓			✓																	
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) Key Services  
A fairly high level list of the most important services, or outputs, the core service area provides to the City. After reviewing this list, the reader should understand the overall breadth of the provided services and have a feel for the most important outputs this core service area provides
- 5) Organizational Chart (not titled)  
This will be found on the first page of each department's section.

### Intergovernmental Relations

Purpose Statement

*Intergovernmental Relations Division (IGR), a division of Public Affairs and Economic and Cultural Development, serves as the principal linkage between the City and other governmental and non-governmental agencies or elected officials and their staffs at the local, regional, state and federal level. This is accomplished through lobbying efforts, policy research, analyses, reports, white papers and relationship building.*

**Core Services**

- Intergovernmental Relations



Nevada State Capital

**Intergovernmental Relations**

The Intergovernmental Relations Division (IGR) serves as the principal linkage between the City and other governmental and non-governmental agencies at the local, regional, state and national levels. IGR identifies and assists in the implementation of beneficial community partnerships, public policies and organizational efforts.

Local government requires cooperation and, at times, competition with special interest and other governmental entities for the best use of limited resources. Without proper representation at all levels of government, the City may experience reductions in overall revenues and increases in mandated services without funding sources that will limit the City's ability to maintain current service levels and quality of life. Reductions in available funding at the state and federal levels will pose numerous challenges to the fundamental way that essential public services are delivered.

**Key Services**

- Lobby local, state and federal elected officials and staffs on City priorities and interests.
- Prepare policy research, analyses, reports, white papers, testimony and talking points for the City Manager and City Council.
- Monitor legislation during biennial state legislative sessions that may have potential impact to the City of Henderson.



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graph TD
    A[Public Affairs] --> B[Senior Director]
    B --> C[Intergovernmental Relations (5 FTE)]
            
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City of Henderson, Nevada 223

6) Past Accomplishments

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

7) Anticipated Community Outcomes

Derived from core and key services sections, this lists & describes the primary magnitude and impact and resulting value.

8) Operational Improvements

Implemented or planned improvements that result in improved efficiency, effectiveness, productivity, quality, or cost. Key areas noted in the Performance Budgets that will be given particular attention in an effort to better serve the citizens of Henderson.

9) Performance Measures

Information pertaining to past and projected performance measures for the department.

10) Expenditures by Category/Program

Detailed information relating to actual expenditures from Fiscal Year 2011 through Projections for Fiscal Year 2014. Includes information relating to the number of full-time employees within the departments.

11) Financial Overview

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

12) Key Facts

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

PERFORMANCE BUDGET

Deliver the annual U.S. Congressional Briefing Book to the Nevada Congressional Delegation.

**Past Accomplishments**

- Produced and delivered a comprehensive report (legislative summary) of the City's participation in the 2013 Nevada State Legislature.
- Participated in the 27th Special Session of the Nevada State Legislature ensuring the passage of Senate Bill 1, the More Cops legislation. If enacted by the Clark County Board of Commissioners, the additional sales tax would generate \$6 million dollars per year for the City to pay for 37 new police officers.
- Successfully passed legislation in Assembly Bill 417 which essentially gives a redevelopment agency a refreshed set of tools to attract developers and beneficial projects to a redevelopment area that has suffered the ill-effects of a severely declined assessed value.
- Successfully passed legislation in Assembly Bill 418, which restores an annual \$700,000 to the City's budget. A \$.05 ad valorem dedicated to capital construction, was shared for 10 years among the local governments in Clark County through an agreement that expired in 2012.
- Successfully passed legislation in Senate Bill 440 (2013), which updates the City Charter to reflect current practices by eliminating ambiguity and conflicts with current statutes.
- Completed and delivered to the Nevada Congressional Delegation the 2013 U.S. Congressional Briefing Book, which contains approximately \$62 million in priority projects for Federal Fiscal Year 2014.
- Helped further the advancement of the Three Kids Mine Site Project by supporting the passage of H.R. 697 off the House floor.

**Anticipated Community Outcomes**

- Increased citizen and City Council pride in the City of Henderson's stature and influence over local and regional governmental policies and procedures.
- Increased influence and representation on state legislative interim committees and studies during the 2013-14 interim period.
- Increased federal funding for City of Henderson priority projects.
- Increased grant funding for City of Henderson departmental projects and operations.

**Operational Improvements**

- None identified at this time.

**Performance Measures**

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Deliver the annual U.S. Congressional Briefing Book to the Nevada Congressional Delegation	Yes	Yes	Yes	TBD
Deliver the bi-annual Legislative Summary Report (legislative years only)	Yes	N/A	Yes	N/A

224 City of Henderson, Nevada

PERFORMANCE BUDGET

**Intergovernmental Relations**

Category	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
Salaries and Wages	\$ -	\$ -	\$ 190,935	\$ 273,820	\$ 82,885	43%
Employee Benefits	-	-	81,058	108,665	27,607	34%
Services and Supplies	-	-	284,717	321,614	36,897	13%
Capital Outlay	-	-	-	-	-	N/A
Depreciation	-	-	-	-	-	N/A
Interest Expense	-	-	-	-	-	N/A
Loss on Disposition of Asset	-	-	-	-	-	N/A
<b>Total</b>	\$ -	\$ -	\$ 556,710	\$ 704,099	\$ 147,389	26%
<b>Program</b>						
<b>General Fund</b>						
Intergovernmental Relations	-	-	556,710	704,099	147,389	26%
<b>Subtotal General Fund</b>	\$ -	\$ -	\$ 556,710	\$ 704,099	\$ 147,389	26%
<b>Total</b>	\$ -	\$ -	\$ 556,710	\$ 704,099	\$ 147,389	26%
<b>Full Time Employees</b>						
General Fund	-	-	3	3	-	0%
<b>Total</b>	-	-	3	3	-	0%

**Financial Overview**

Intergovernmental Relations was moved into Public Affairs and Economic & Cultural Development in FY 2013. This is the first year it will be reported separately in the CABR. FY 2014 budget represents a full year cost for operating this division.

**Key Fact**

In the 2013 Nevada State Legislature, 77th Session, IGR monitored 468 bills (out of 1,113 bills) with a potential fiscal impact of \$19,110,760 (over a four-year period). The ending fiscal impact was \$13,600 which meant a savings to the City of \$19,097,160.



Nevada Legislative Counsel Bureau, Carson City, Nevada

City of Henderson, Nevada 225

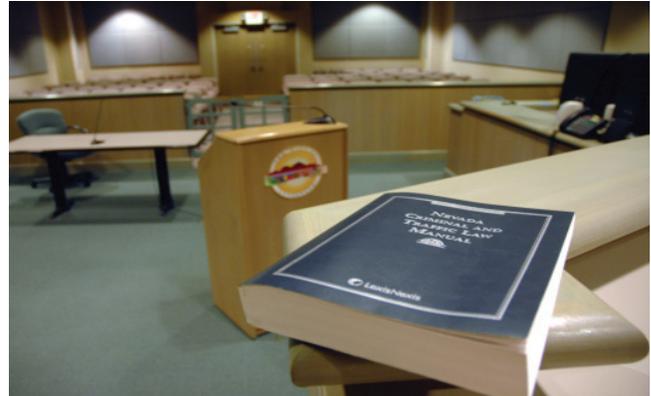
# City Attorney's Office

## Purpose Statement

*The City Attorney's Office provides legal guidance and support for elected City officials, City departments, and boards and commissions in the conduct of City business. The department represents the City before judicial and administrative agencies in civil litigation proceedings, and prosecutes all traffic and misdemeanor violations occurring in the City of Henderson.*

## Core Services

- Civil
- Criminal
- Internal Audit



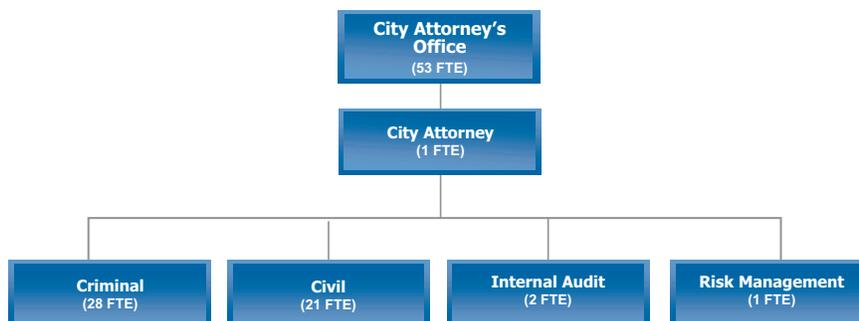
The **Civil** Division is responsible for representing the Mayor and Council during City Council meetings as well as other city boards and commissions. Staff provides review of all contracts and agreements entered into by the City and also reviews changes to Administrative Policies. This office, in conjunction with client departments also drafts & submits updates to the Henderson Municipal Code. Attorneys in the division are divided into Practice Areas including Litigation, Transactions/Regulatory, and Public Safety.

## Key Services

Represent the City's interest in a variety of legal matters, such as:

- Employment and Police/Law Enforcement cases

- Civil Litigation
- Civil Business
- Development and Land Agreements
- Municipal Finance
- Compliance with federal and state laws
- Drafting and reviewing ordinances, policies, and procedures for the City.
- Aggressively representing the City in litigation and administrative hearings and initiating legal action and other initiatives to protect the rights and interests of the City and enhance the quality of life in our community.
- Acting as ethics advisor and investigator, as required.



The *Criminal* Division serves as the advocate for victims of crime and the citizens of the City of Henderson in the prosecution of all adult misdemeanor and traffic offenses occurring within the city limits. Attorneys in the division routinely appear before the Municipal Court and the 8th Judicial District Court. Attorneys may also appear in all state and Federal courts when required.

#### Key Services

- Prosecute DUI, domestic battery, traffic and adult misdemeanor cases.
- Provide Victim and Witness advocacy.
- Provide community outreach, training, and seminars to reduce the instances and increase the awareness and reporting of domestic violence, DUI, and the Criminal Justice System, generally
- Marshals and investigators serve subpoenas as well as conduct investigations.

#### Internal Audit

Assurance and Consulting include services designed to assist City Government in accomplishing its objectives through a systematic, disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance processes.

#### Key Services

- Performance Audits - Measure the extent to which a program is either achieving its goals and objectives or whether City departments are acquiring, protecting, and using resources in the most productive manner to achieve program objectives.
- Financial Audits - Provide an independent assessment of and reasonable assurance about whether an entity's reported financial condition, results, and use of resources are presented fairly in accordance with recognized criteria. These audits also include reports on internal control, compliance with laws and regulations, and provisions of contracts and grant agreements as they relate to financial transactions, systems, and processes.
- Investigative Audits – Investigate suspected irregularities whether reported by whistle blowers, uncovered in the course of regular audits, or based upon concerns conveyed by management.

- Review of internal controls and other agreed upon procedures.
- Consulting services are advisory in nature and are generally performed at the specific request of management.

#### Past Accomplishments

- The City Attorney's Office reduced the attorney staff by three attorneys during Fiscal Year 2013 and also made contingency cuts to the department budget producing savings to the City's budget.
- The City Attorney modified the method of operations in the office. Specialized attorneys were hired to handle items previously handled by outside firms. Additionally, firms wishing to develop within the City were required to reimburse the City for legal fees borne out of the developer's projects. In Fiscal Year 2013, the City Attorney's Office recovered \$274,514 in legal fees. These changes resulted in a reduction in outside legal fees to \$392,962 in Fiscal Year 2013, a reduction of \$1,162,415 from Fiscal Year 2010.
- Staff successfully represented the City in arbitration. Per the decision, the City was spared approximately \$140,000 in settlement and arbitration costs.
- Successfully defended the City's interest in a personal injury suit which resulted in the plaintiff, (who originally asked for damages in excess of \$1 million), settling and paying the City \$5,000.
- Prevailed in a matter before the Nevada Supreme Court in suit over denial to increase the height and size of transmission lines in an easement that runs through a rural neighborhood.
- Prevailed in a matter before 8th Judicial District Court in a matter original decided by council and eventually heard in court.
- Completed phase one of the review and update to the Henderson Municipal Codes. City Attorney staff reviewed the entire code and worked with the respective department within the City to draft necessary updates.
- Three City Attorneys were recognized as top government attorneys by Nevada Business Press in 2013.

### Anticipated Community Outcomes

- Generate community trust by effectively tracking services and costs.
- Safe Community – The purpose of prosecution is to improve victim safety and hold offenders accountable for their conduct. Effective prosecution serves as a deterrent to future criminal conduct for the offender and other affected individuals.
- Increase citywide accountability and transparency.
- Promote community trust in government.

### Operational Improvements

- Continue examining and updating staff configuration to reduce outside counsel expenses.
- Implement strategies to better defend City against costly litigation.
- Conduct “Lessons Learned” exercises to recommend internal controls aimed at prevention of future litigation.
- Process Map for criminal case handling is scheduled for completion in FY 2014.
- Leverage electronic audit working paper software to increase efficiency.
- Complete peer review.
- Increase use of computerized audit techniques.

#### Key Fact



*The Criminal Division Victim Advocate Unit is integrally involved in Henderson Coordinated Community Response (HCCR). Through a cooperative effort of agencies and individuals, HCCR works to improve the community response to victims of Domestic Violence, while providing information and resources to those who have been victimized.*

### Performance Measures\*

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
% increase in misdemeanor cases opened	-10.3%	-9.7%	4.3%	.6%
% increase in traffic cases opened	-1.6%	-20.4%	3.5%	6.2%
Subpoenas/Summons Served	5,162	5,997	5,256	5,322
Forfeiture Cases	127	154	108	108
Contracts Reviewed or Drafted	1,403	796	1,025	1,000
Victim Advocate Contacts	4,447	4,147	4,240	4,267
Outside Counsel Fees	\$1,303,441	\$675,099	\$392,963	\$392,000
Number of cases handled by outside counsel	30	13	9	9
No. of cases per year per attorney-Criminal	N/A	N/A	N/A	1,670
No. of cases per year per attorney-Traffic	N/A	N/A	N/A	4,192
No. of cases appealed	N/A	N/A	N/A	TBD
No. of Victim Advocate/Victim Witness contacts per year	4,447	4,147	4,200	4,267

\* Several performance measures were added during FY 2014 budget development with no prior history. They will be tracked going forward to establish meaningful trends.

## Financial Overview

For Fiscal Year 2014, the Legal Admin division was split into the Civil (General) and Criminal divisions to where their support is provided. In addition, the Internal Audit function was moved under the City Attorney. Unbudgeted reimbursements of outside legal fees reduced FY 2012 and FY 2013 actual expenditures.

### City Attorney's Office Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 4,701,536	\$ 4,078,496	\$ 4,173,746	\$ 3,962,978	\$ (210,768)	-5%
Employee Benefits	1,809,984	1,353,775	1,522,510	1,520,563	(1,947)	0%
Services and Supplies	1,463,961	789,515	1,092,365	1,989,405	897,040	82%
Capital Outlay	22,141	-	-	-	-	N/A
<b>Total</b>	<b>\$ 7,997,622</b>	<b>\$ 6,221,786</b>	<b>\$ 6,788,621</b>	<b>\$ 7,472,946</b>	<b>\$ 684,325</b>	<b>10%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 2,999,346	\$ 3,155,419	\$ 3,793,106	\$ 4,839,425	\$ 1,046,319	28%
Grant Funded*	195,229	202,596	212,891	210,728	(2,163)	-1%
Court Programs	1,816,391	-	-	-	-	N/A
Legal Admin	1,821,998	1,897,161	1,830,043	111,783	(1,718,260)	-94%
Environmental Mgmt	810,221	268,712	-	-	-	N/A
Criminal	1,922,293	1,915,418	2,096,664	3,011,091	914,427	44%
Audit	-	-	266,438	321,139	54,701	21%
Admin Cost Reimbursement	(1,608,270)	(1,307,498)	(1,410,521)	(1,221,220)	189,301	-13%
<b>Subtotal General Fund</b>	<b>\$ 7,957,208</b>	<b>\$ 6,131,808</b>	<b>\$ 6,788,621</b>	<b>\$ 7,272,946</b>	<b>\$ 484,325</b>	<b>7%</b>
<b>Grant Fund</b>	<b>40,414</b>	<b>89,978</b>	<b>-</b>	<b>200,000</b>	<b>200,000</b>	<b>100%</b>
<b>Total</b>	<b>\$ 7,997,622</b>	<b>\$ 6,221,786</b>	<b>\$ 6,788,621</b>	<b>\$ 7,472,946</b>	<b>\$ 684,325</b>	<b>10%</b>
<b>Full Time Employees</b>						
General	66	50	52	52	-	0%
Self Insurance Fund	-	-	1	1	-	0%
<b>Total</b>	<b>66</b>	<b>50</b>	<b>53</b>	<b>53</b>	<b>-</b>	<b>0%</b>

\* The grant funded program is for the Violence Against Women federal grant that covers a portion of the salary and benefits for the position of Victim Advocate. This position does not reside in the Grant Fund since all of the salaries and benefits are not paid by the federal grant.

# City Clerk's Office

## Purpose Statement

*Provide timely and transparent electoral, legislative and record keeping services.*

### Core Services

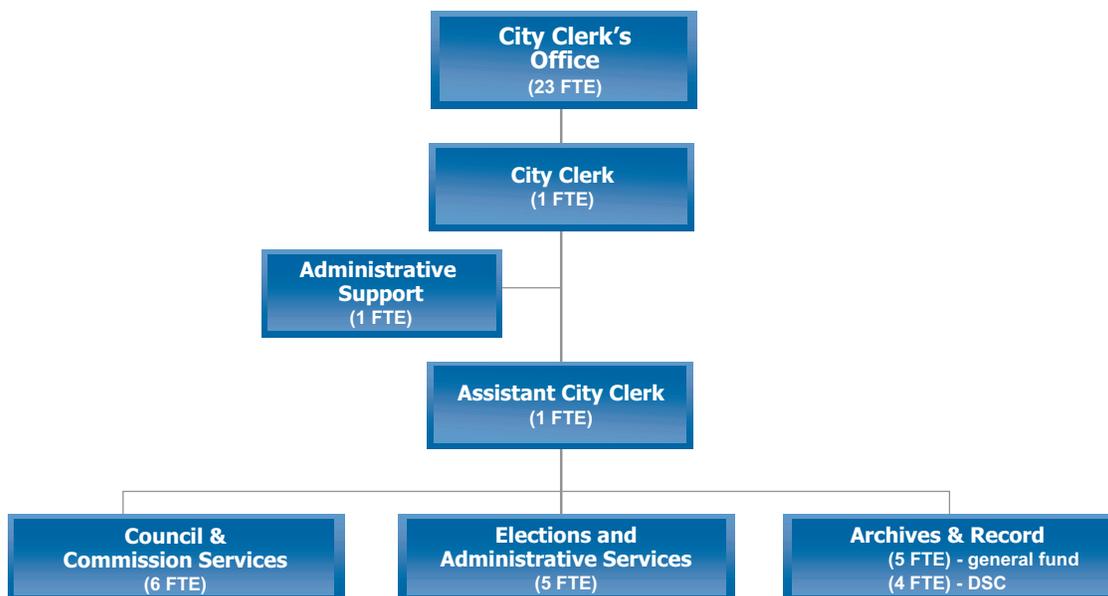
- Council and Commission Services
- Elections and Administrative Services
- Archives and Records Division

The City Clerk is appointed by the Mayor and City Council and is responsible for the administration and facilitation of City Council meetings, municipal elections, 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.

**Council and Commission Services** (CCS) facilitates the municipal legislative process through compliance with the Nevada Open Meeting Law, Henderson Municipal Code, and City Charter. Direct support is provided to the City Council, staff, and public through



management of the agenda, public notice, official minutes, and municipal codification processes for the City Council and Redevelopment Agency. CCS also provides administrative support to all Citizen Advisory Boards and Commissions established by the City Council.



### Key Services

- Receive, create CRM case, and respond to staff and public requests for information regarding agendas, agenda items, meetings, Council actions, boards and commissions.
- Edit and post video of City Council & RDA proceedings to the website.
- Facilitate City Council and RDA meetings including pre-meeting preparation, operate vote software, and assist citizens.
- Create, publish, post, and distribute City Council and RDA meeting agendas and packets including Special City Council meetings and City Council workshops.
- Record, transcribe and distribute the official minutes records for City Council, RDA, and Planning Commission meetings.
- Ensure accuracy of codification for all adopted ordinances.
- Record proceedings for labor union negotiations, administrative hearings, and employee arbitrations.
- Ensure formatting standards and content requirements are met for all proposed City ordinances and resolutions.
- Oversee the volunteer database for all City board and commission candidates.
- Oversee all City board and commission processes, maintain master list appointees and candidates, and provide training and guidance to board secretaries.

**Archives and Records** provides direct records services to help city offices meet their record keeping responsibilities in an appropriate and cost effective manner by developing and implementing Retention Schedules, providing advice and training in developing and maintaining effective records systems, providing Records Center storage, managing the Development Services Records Center, preserving and maintaining permanent records and responding to inquiries and public records requests.

### Key Services

- Provide reformatting services for all departments.
- Research and complete internal and public records requests.
- Manage and maintain the City Records Center.
- Manage and maintain the City Archives to preserve the City-Wide permanent and historical records.
- Collaborate with civic groups including the Henderson Historical Society, Henderson Library District, Clark County Heritage Museum, State Historical Records Advisory Board, and State Library and Archives to increase availability of Henderson's historical records.
- Administer Records Coordinator program.
- Receive, log, file, and disposition all files required to be maintained by the City Clerk's Office.
- Receive, enter into permitting system, route, file and track plans for building permits.
- Create and maintain records emergency response plans and procedures.
- Assist with Police Records seals including retrieval and scanning of paper and microfilm reports and uploading to the document management system.
- Coordinate citywide destruction services including vendor selection and communication, shred bin requests, placement, and pick-up schedule.

**Elections and Administrative Services** (EAS) ensure municipal elections are administered in accordance with local, state, and federal regulations; and conduct continuous education programs and simulated voting opportunities throughout the community to promote civic participation. Additionally, EAS is the first point of contact for all in-bound calls and visitors to the City; offers a full-service Passport Acceptance Program, lobbyist registration, oath administration, certification services, and public notary services. Marriage services, fictitious firm name filing, and notary bond filing are also offered through EAS in partnership with the Clark County Clerk's office.

### Key Services

- Serve as Elections Administrator (filing officer, legal notices, close of voter registration, Early Voting, Election Day and post certification) in compliance with local, State and Federal law.
- Develop ward map per Henderson Municipal Code and Nevada Revised Statutes.
- Manage a full-service United States passport application acceptance program.
- Provide notary services and life certifications on multiple page documents for staff and the public.
- Provide content and certify accuracy for the sample ballot, mail ballot, legal notices, voter guide in three languages.
- Develop and promote a public communication plan during the election cycle.
- Accept, post, verify public meeting postings in accordance with open meeting laws.
- Conduct bid openings and RFP openings including overseeing recording and creation of minutes for openings.
- Attests all official documents including proclamations, commendations, resolutions, ordinances, minutes, contracts and agreements.
- Verify bond documents for accuracy including calendar, official statement and ordinance.
- Act as signatory of City car titles, liens and lien releases, developer and city maps, and bond sales.
- Act as ex-officio Secretary to the Redevelopment Agency overseeing all aspects of meeting activities.



### Past Accomplishments

- Implemented the citywide Vital Records Plan by identifying all departmental vital records and establishing safeguarding standards, created a Records Emergency Action Plan (REAP) to guide staff in the event of a Records disaster; and completed the City Clerk’s Continuation of Operations Plan (COOP) in conjunction with the update to the City’s All-Hazard Emergency Operations Plan. (100%)
- Continued efforts to obtain funding for the creation of a single point of public access to current and historical records; staff performed a cost benefit analysis on several options and determined that utilizing the public license of our current electronic record keeping system is the best option.
- Enhanced Sire training by developing additional tools and resources including agenda item templates and quick tips guide sheets; providing individual training to frequent users, and training “super users” to assist others in their departments.
- Collaborated with other departments to reduce or eliminate paper reproductions of plans required for permitting studies. It was determined the number of reproductions is minimal and no further reduction is achievable.

### Anticipated Community Outcomes

- Ensure transparency to strengthen citizen confidence in our actions.
- Leverage technology to expedite responses to records requests and enhance citizen access to online information.
- Demonstrate exemplary customer service and consistently deliver services, to increase citizen satisfaction.

### Operational Improvements

- Citywide Contracts and Agreements (HQI)
- DSC Records Plan Routing (HQI)
- Citywide Forms Management (HQI)
- Boards and Commissions (HQI)

## City Clerk's Office Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 1,201,226	\$ 1,399,604	\$ 1,342,161	\$ 1,442,869	\$ 100,708	8%
Employee Benefits	490,977	529,346	532,500	601,288	68,788	13%
Services and Supplies	501,806	289,519	590,376	365,391	(224,985)	-38%
<b>Total</b>	<b>\$ 2,194,009</b>	<b>\$ 2,218,469</b>	<b>\$ 2,465,037</b>	<b>\$ 2,409,548</b>	<b>\$ (55,489)</b>	<b>-2%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 2,160,079	\$ 2,297,980	\$ 2,307,141	\$ 2,398,115	\$ 90,974	4%
Elections	278,736	1,545	260,000	-	(260,000)	-100%
Passports	3,081	4,908	10,000	10,000	-	0%
Admin Cost Reimbursement	(652,894)	(499,192)	(576,087)	(522,585)	53,502	-9%
<b>Total General Fund</b>	<b>\$ 1,789,002</b>	<b>\$ 1,805,241</b>	<b>\$ 2,001,054</b>	<b>\$ 1,885,530</b>	<b>\$ (115,524)</b>	<b>-6%</b>
<b>Development Serv. Fund</b>	<b>\$ 405,007</b>	<b>\$ 413,228</b>	<b>\$ 463,983</b>	<b>\$ 524,018</b>	<b>\$ 60,035</b>	<b>13%</b>
<b>Total</b>	<b>\$ 2,194,009</b>	<b>\$ 2,218,469</b>	<b>\$ 2,465,037</b>	<b>\$ 2,409,548</b>	<b>\$ (55,489)</b>	<b>-2%</b>
<b>Full Time Employees</b>						
General Fund	22	20	19	19	-	0%
DSC-City Clerk	4	4	4	4	-	0%
<b>Total</b>	<b>26</b>	<b>24</b>	<b>23</b>	<b>23</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 2014 is not an election year. Fiscal Year 2013 does include funding for the 2013 elections.

#### Key Fact

*For the FY 2013 Elections, decreased the number of vote centers from 12 to 10, reduced early voting hours and dates, and decreased the size of the sample ballot for a cost savings of \$29,000.*

### Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Number of records requests (internal and external) completed within 5 business days	96.0%	97.0%	96.0%	>95%
Number of plans routed within 24 hrs of receipt	99.7%	99.9%	99.9%	>95%
Accuracy rate of completed agendas	98.33%	98.57%	100.00%	>98%
Accuracy rate of official minutes	96.40%	97.53%	95.18%	>98%
Volume of meeting minutes transcribed	639.5 hrs	588.5 hrs	639.5 hrs	639.5
Number of passport applications processed	1,131	1,225	1,420	>1,100
Number of calls received by City operators	18,512	19,100	16,413	17,500
Average time an inbound call waits to be answered *	N/A	N/A	13.5 sec	<30 sec
Percent of eligible voters who are registered to vote	63.42%	57.73%	TBD	>75%

\* Cisco and applicable reporting launched November 2012.

# City Manager's Office

## Purpose Statement

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

### Core Services

- Leadership
- Financial Management
- Strategic Management
- Policy Implementation
- Alternative Sentencing



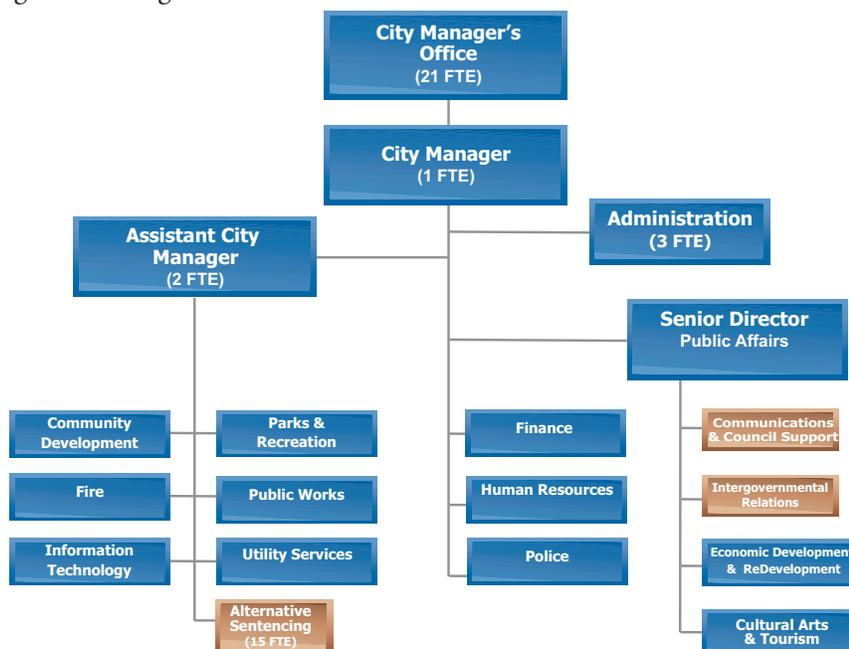
The City of Henderson operates under a Council - Manager form of government. The City Manager's Office develops programs and policy alternatives for consideration by the City Council and implements City Council approved policy decisions and directives.

**Leadership & Management Philosophy** – As the touchstone for city government, the Office of the City Manager provides direction for citywide progress in an environment characterized by collaboration, innovation, facilitation, trust and premier community service.

### Key Services

- Provide leadership to the design and implement of the City's long-term strategic vision.

- Establish and maintain leadership standards across the organization, provide responsible direction, set the culture and tone for the organization.
- Develop trust and strategic partnerships throughout the organization to promote unity, teamwork, innovation and motivation.
- Seek new and innovative opportunities to improve the community through organizational excellence, foresight, and entrepreneurial spirit.
- Establish a culture of open communication and participation, serving as coach and mentor to facilitate effective relationships.



### *Financial Management Philosophy:*

As stewards of the organization, the City Manager's Office defines its financial management philosophy as being responsive, transparent, conservative and accountable.

#### Key Services

- Ensure the fiscal well-being of the organization.
- Monitor and recommend changes in the city's financial plan.
- Make prudent financial decisions.
- Demonstrate transparency and accountability.
- Oversee the city's annual budget and capital improvements program.

***Strategic Management Philosophy:*** As a central organization element, the Office of the City Manager's strategic management philosophy is collaborative, innovative and progressive.

#### Key Services

- Design a strategic direction that ensures the implementation of key drivers for community attachment: social offerings, openness, and aesthetics.
- Increase the organization's capacity to meet evolving community needs.
- Coordinate and prioritize departmental business tactics.
- Implement and oversee the City's strategic plan.
- Ensure implementation of initiatives that meet the goals and objectives established by the City Council.
- Establish a culture of growth and continuous improvement.

***Policy Implementation Philosophy:*** As organization leaders, the City Manager's team defines its policy implementation philosophy as fair, ethical, cooperative and consistent.

#### Key Services

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

### *Alternative Sentencing*

The Alternative Sentencing Division provides Victim safety and general Public Safety by promoting offender (probationer) accountability through community supervision and by providing opportunities for offender rehabilitation through accessible, quality, and offender-funded programs.

#### Key Services

- Supervise an average rolling case load of 1,800 court ordered offenders (probationers) serving both high risk and low risk offenders.
- Return Probationers to the sentencing court for violating the terms of probation through arrests and non-custodial court dates.
- Provide an in-house, state of the art, enforcement program that includes GPS based House Arrest, Controlled Substance testing, Alcohol testing, and Transdermal Alcohol monitoring through the DART, CAT, House Arrest and SCRAM Programs.
- Provide a supervision program to the County that is capable of handling up to 150 probationers through the Henderson Justice Court.
- Provide several licensed and regulated, educational and/or rehabilitative programs to offenders at convenient locations and accessible times.
- Provide a cost effective program to allow financially challenged court ordered offenders an alternative method to satisfy court imposed fines and fees through community oriented work crews.



Alternative Sentencing

## Past Accomplishments

### Alternative Sentencing

- Supervised an average case load of 1,900 offenders through probation and 550 offenders through the work program.
- Developed database to enhance supervision management of case load and consistency of reporting to the court, also resulting in time savings for staff.
- Working with HPD to develop “condition of release” pilot program.
- Through a change in service providers, provided enhanced offender supervision and accountability under the House Arrest and GPS monitoring program which also resulted in operational cost savings.

### Financial Management

- Conducted Executive Team Workshop to discuss departmental budgets and staffing resulting in a collaborative response to addressing budgetary and staffing issues.
- Oversaw the management of a balance budget and ensured fiscal transparency through the regular reporting of the city’s financial status during city council meetings.

### Leadership

- Completion of a comprehensive analysis of the City of Henderson Police Department through ICMA which resulted in confirming the efficiency and effectiveness of existing practices and identified opportunities for enhancing levels of service to the community and operational efficiencies.
- Established positive working relationship with media supporting transparency in government. This relationship results in more accurate and balanced reporting of city activities.
- Established the Henderson Quality Initiative (HQI) in pursuit of best practices and developing “the Henderson way.” HQI is a cross-functional, interdepartmental function that pursues effectiveness and efficiencies in five key organizational areas. Results to date include a significant savings in operating costs and improved processes.

- Established a working group of community leaders to address downtown redevelopment. This working group has increased the visibility and interest for business growth and establishment within the downtown redevelopment area.
- Oversight of city initiatives during the 2013 legislative session in Carson City.

### Policy Implementation

- Established interdepartmental committee to enhance bicycling opportunities within the city in support of sustainability and vibrant community. This effort resulted in a number of events and programs being offered to the community and supports the city’s efforts to be named as a bikeable community.

### Strategic Management

- Developed a citywide Operations Overview Plan through HQI. This plan communicates the core functions of each city department, identifies key performance measurements, and allows the city to link community well-being and quality of life to key services.



City Manager Jacob Snow and Councilwoman Geri Schroeder participate in a Fire Ops demonstration

## Anticipated Community Outcomes

- Accountable government
- Community trust
- Community satisfaction
- Healthy, safe and harmonious community
- Collaborative community and broad citizen engagement
- Beautiful, magnetic and growing community
- Safe Community, demonstrated by:
  - Probationer accountability and monitoring
  - Prevention and detection programs for substance abuse issues
  - Detention of violent offenders
  - Use of innovative technology to provide Henderson residents with one of the most technologically advanced approaches to probation in the State of Nevada
- Vibrant Community, demonstrated by:
  - Beautifying and maintaining City grounds and buildings utilizing work program crews
- Cost effective approach to alternative sentencing programs through the use of probationer-funded supervision

## Operational Improvements

- Implemented new probation database that facilitates information sharing directly with the Henderson Municipal Court
  - More accurate, efficient reporting
  - More efficient, productive work-flow processing
  - Greater ability to monitor division resources
- Full-scale paper reduction initiative; anticipated to provide a significant cost savings annually in equipment and resources
- Collaborating to refine vendor agreements and contracts to reduce division expenditures
- Developing an internet-based payment system to allow collection of probation-related fees 24 hours per day



## City Manager's Office Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 1,834,173	\$ 3,057,963	\$ 2,057,196	\$ 1,703,323	\$ (353,873)	-17%
Employee Benefits	610,767	1,058,301	766,651	689,680	(76,971)	-10%
Services and Supplies	765,556	947,126	736,431	462,875	(273,556)	-37%
Capital Outlay	-	-	-	-	-	N/A
<b>Total</b>	<b>\$ 3,210,496</b>	<b>\$ 5,063,390</b>	<b>\$ 3,560,278</b>	<b>\$ 2,855,878</b>	<b>\$ (704,400)</b>	<b>-20%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 896,497	\$ 973,601	\$ 1,155,468	\$ 1,078,534	\$ (76,934)	-7%
PIO/Research	1,202,299	1,150,820	376,856	46,180	(330,676)	-88%
Intergovernmental Relations	966,928	907,124	273,566	-	(273,566)	-100%
Print & Mail Center	932,660	828,355	206,302	-	(206,302)	-100%
Internal Audit	184,530	300,355	67,203	-	(67,203)	-100%
Alternative Sentencing	-	1,865,997	1,971,836	1,979,290	7,454	0%
Admin Cost Reimbursement	(972,418)	(962,862)	(490,953)	(248,126)	242,827	-49%
<b>Total</b>	<b>\$ 3,210,496</b>	<b>\$ 5,063,390</b>	<b>\$ 3,560,278</b>	<b>\$ 2,855,878</b>	<b>\$ (704,400)</b>	<b>-20%</b>
<b>Full Time Employees</b>						
General Fund	27	43	21	21	-	0%
<b>Total</b>	<b>27</b>	<b>43</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>0%</b>

### Financial Overview

The city continues to monitor and update its 5-year financial plan based on changing economic conditions in order to stabilize the General fund. Programs and services are being evaluated and necessary staffing changes were made to meet the needs of the community. Several changes were made to the reporting structure in the City causing the decline in the FY 2014 budget. Internal Audit has been shifted to report under the City Attorney. The Department of Public Affairs and Economic & Cultural Development

was formed in FY 2013. The Public Information Office, Intergovernmental Relations, and the Print and Mail Center were shifted to this new department.

Key Fact



*Henderson has nationally accredited staff and departments - the City of Henderson Fire, Police, and Parks and Recreation Departments have all earned national accreditation.*

### Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
% of residents that rate the overall quality of life in Henderson as satisfied/extremely satisfied	96%	96%	96%	95%
% of employees that are satisfied/extremely satisfied with the workplace	N/A	N/A	88%	>90%
Balanced budget frequency	100%	100%	100%	100%
% of community service hours successfully completed*	N/A	28.8%	77%	75%
% of total Alternative Sentencing fees collected	N/A	70%	75%	70%
% of probationers successfully completing Alternative Sentencing led programs	N/A	N/A	83%	85%
% of probation violators returned to sentencing court for a violation	N/A	100%	100%	100%

\*A new system was put in place to begin tracking this information during FY 2012

# Communications & Council Support

## Purpose Statement

*The Office of Communications and Council Support, a division of Public Affairs and Economic and Cultural Development, strategically promotes the city's mission and vision about department programs, policies and services in a way that fosters trust and demonstrates value to the community.*

## Core Services

- Public Information and Marketing
- Electronic Media
- Communications Services
- Council Support



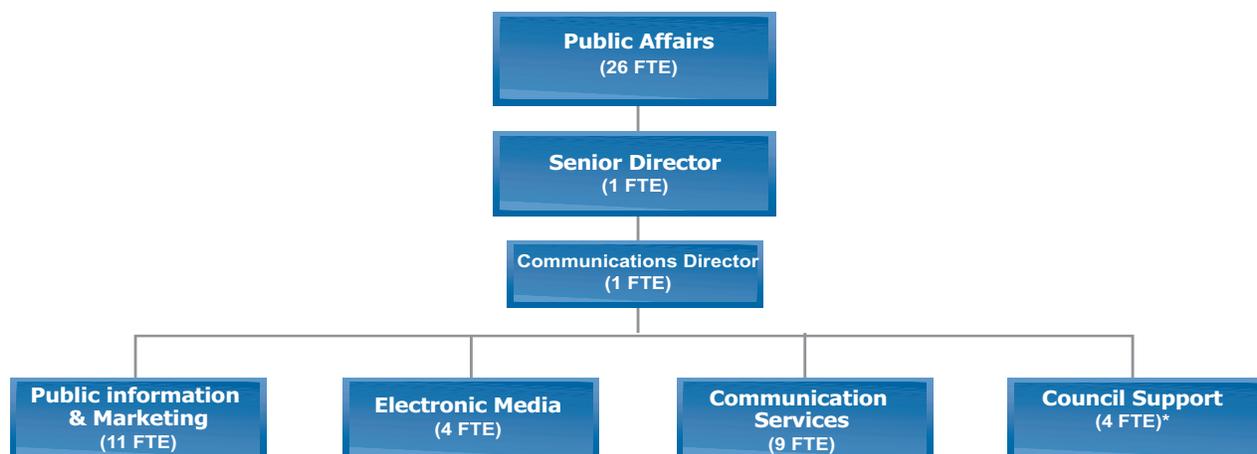
City of Henderson Facebook Page

## Public Information and Marketing

Public Information and Marketing serves departments citywide through the development and execution of integrated communication and marketing strategies designed to effectively support core business goals. The office is responsible for the city's overall brand identity and messaging which are conveyed through strategic public relations and marketing campaigns, including media relations, media outreach, media training, script and speech writing, market research, collateral development, direct mail, advertising, media buying and online presence.

## Key Services

- Respond to media requests for general and background information.
- Respond to public records requests from media that requires in-depth analysis and coordination between departments.
- Write more than 150 speeches, speaking points and scripts for elected and appointed officials as well as city staff.
- Prepare and maintain citywide emergency communications plan.



\* These are reported here but are funded through the City Managers office.

- Develop and execute Communications and Marketing Plans for city departments, recreation centers, four art galleries, the Destination Henderson tourism initiative and city venues.
- Develop specialized marketing and public relations campaigns for 600 city events/programs annually.
- Promote and publicize over 1,200 community programs and events.
- Research, write and issue approximately 300 media releases and advisories annually.

### *Electronic Media*

Electronic Media services departments citywide through the development and execution of a variety of integrated electronic communication mediums to effectively support core business goals. The division is responsible for the city's overall social media brand identity, electronic messaging, video, photography, surveys and execution of Mayor and Council signature events.

### *Key Services*

- Photography - Provides trained staff to capture official city events, headshots and presentations.
- Videography - Provides trained staff to capture official city events, messages, commercials, public service announcements and presentations.
- Electronic Media - Develops content on home pages of cityofhenderson.com, m.cityofhenderson.com and CityNet.
- Surveys - Staff manages all citywide surveys. These surveys are conducted every 2.5 years.
- Special Event Operations - Includes management, planning and execution of annual events.

### *Communications Services*

The Communications Services division includes the Mail Center, Print Center and Graphics Division. It supports virtually every city department to help them effectively pursue established visions, missions and goals. All conceptualization, design, production, bidding, materials procurement, printing and finishing of printed city materials and documents are performed in this division, in addition to the mail collection, handling and distribution for the entire city. Printing of agendas and official postings for all publicly-noticed city meetings, as required by law, are handled out of this division as is the administration of the city's constituent management system, Contact Henderson.

### *Key Services*

- Mail Center
- Print Center
- Graphics is responsible for conceptualizing and designing graphic material for all city communications.
- Contact Henderson is a Customer Relationship Management tool that staff use to manage eFM, Code Enforcement, Building and Fire Safety, and Business License cases in addition to over 10,000 customers registered to receive information from the city utilizing CommunicationLink.

### *Council Support*

The Council Support staff provides assistance and support to the Mayor and four Council members. Services include constituent services; appointment scheduling; communications by email, phone and written correspondence; event coordination; and initiatives. Staff interfaces and coordinates with local, state and federal officials and agencies. Staff is responsible for the development of agenda items, proclamations, commendations and other ceremonial duties as well as working with all other city departments, residents, businesses and other constituencies in the course of assisting Mayor and Council with their responsibilities.



Mayor Hafen at the 2013 State of the City Address

## Key Services

- Constituent Services
- Administrative Support – Staff schedules, maintains and coordinates calendars as well as confirms appointments for Mayor and Council meetings with constituents, staff and outside agencies.
- Recognition Items – Staff produces protocol items to recognize individuals with a commendation and recognize businesses with a certificate at grand opening and/or ribbon cutting events.
- Initiatives – Staff provides support to Mayor and Council with program initiatives including:
  - One-on-One Meetings – In partnership with the Henderson Chamber of Commerce, Mayor and Council meet weekly with Henderson business leaders to discuss ways to help promote and sustain their businesses.
  - Comprised of representatives from Nevada's federal, state and local governments and Nellis Air Force Base, the quarterly Civilian Military Council meets at Nellis Air Force Base to share information on projects and community needs while also recognizing current airmen.

## Anticipated Community Outcomes

- Safe Community: Managing the flow and distribution of timely, critical and accurate information can save lives and property, and help ensure public trust and credibility.
- Strong & Diverse Local Economy: Effective external communication is necessary to build community, increase citizen engagement and enhance the local economy.
- Organizational Excellence: Effective internal communication is a vital activity within our organization. Communication can motivate, build trust and help accomplish organizational goals.

## Operational Improvements

- Process improvement planned through HQI to analyze current operations practices to integrate services between Public Information and Marketing and Graphics.

- The APPLE (All People Promoting Literacy Efforts) program is a partnership between the city, Clark County School District, Henderson Libraries and private business.
- Neighborhood Connections are held in Ward I (1Q), Ward II (2Q), Ward III (3Q) and Ward IV (4Q) with the Ward representative and Mayor attending to meet with constituents to share information on city topics.

## Past Accomplishments

- Researched, purchased and implemented Livestream Broadcaster software and associated equipment to enable Mayor and Council events to be live streamed to residents and to partner with departments to communicate department issues and information to staff at off-site facilities and across multiple shifts.
- Implemented the twice-monthly design, production and electronic/print distribution of City Spotlight May 15, 2013 which allows for more timely information to staff on city issues and topics, reduced print costs and increased distribution.
- In partnership with Information Technology, led CityOfHenderson.com website redesign team to develop new citizen-driven content and incorporate responsive design with work completed June 2013. The product has been selected and will take 18 months to build.
- Reduced average response time by 37% and average close time by 24% for Graphics, Print and Mail Center requests in Contact Henderson and maintained percentage of on-time completions at 90% or higher, with 98% on-time completion achieved in June 2013.
- Maintained citywide average Contact Henderson customer response time at less than 2 days with a decrease from 1 day, 9 hours, 55 minutes and 45 seconds (12/31/12) to 1 day, 9 hours 0 minutes and 49 seconds (6/30/13).
- Compiled, designed and produced in-house the Henderson Relocation Guide for distribution to future residents. The piece is easily updated in-house to keep information current with per unit postage cost of \$0.433 for presorted first-class mail. This replaced a variety of information from multiple sources that cost \$4.95 or more per unit postage cost.

## Communications & Council Support Expenditures by Category/Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ -	\$ -	\$ 1,502,372	\$ 1,495,228	\$ (7,144)	0%
Employee Benefits	-	-	554,509	676,074	121,565	22%
Services and Supplies	-	-	777,054	983,479	206,425	27%
Capital Outlay	-	-	-	-	-	N/A
Depreciation	-	-	100,000	100,000	-	0%
<b>Total</b>	\$ -	\$ -	\$ 2,933,935	\$ 3,254,781	\$ 320,846	11%
<b>Program</b>						
<b>General Fund</b>						
Administration	\$ -	\$ -	\$ 297,806	\$ 415,283	\$ 117,477	39%
Council Support	-	-	-	2,324	2,324	100%
PIO & Marketing	-	-	624,871	915,805	290,934	47%
Graphics/Print/Mail	-	-	746,650	1,166,933	420,283	56%
Recreation - Public Aff & Mktg	-	-	536,340	719,490	183,150	34%
Admin Reimbursement	-	-	(146,963)	(725,802)	(578,839)	394%
<b>Subtotal General Fund</b>	\$ -	\$ -	\$ 2,058,704	\$ 2,494,033	\$ 435,329	21%
<b>Cultural Arts &amp; Tourism Fund</b>	\$ -	\$ -	\$ 875,231	\$ 760,748	\$ (114,483)	-13%
<b>Total</b>	\$ -	\$ -	\$ 2,933,935	\$ 3,254,781	\$ 320,846	11%
<b>Full Time Employees</b>						
General Fund	-	-	20	20	-	0%
Cultural Arts & Tourism Fund	-	-	6	6	-	0%
<b>Total</b>	-	-	26	26	-	0%

### Financial Overview

Office of Communications and Council Support is part of Public Affairs and Economic & Cultural Development and was previously reported under the City Manager. This is the first year it will be reported separately in the CABR. FY 2014 budget represents a full year cost for operating this division.



#### Key Fact

*Since implementation in May 2008, a total of 166,795 Contact Henderson cases had been received through the end of FY 2013. Of the 53,032 total cases received in FY 2013, 99 percent were closed with customer response time reduced nearly two hours.*

### Performance Measures(\*)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Mayor and Council appointments are scheduled and conducted in compliance with Nevada Open Meeting Laws				100%
Maintain % on time for media deadlines				> 98%
Mail Center—Maintain % on time for compliance with the Open Meeting Law for Agenda, Legal Notices, and Boards and Commission meeting postings.				100%
Maintain % of statements, certificates, Animal Control licenses, warrants and renewals processed and mailed within 1 day				90%
Print Center—Maintain % on time compliance with the Open Meeting Law for Agendas production				100%
Print Center % of jobs completed on time				90%

(\*) This is the first full year of operation for this department. Performance measures have been identified and trend information will continue to be accumulated in future years.

# Community Development & Services

## Purpose Statement

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

### Core Services

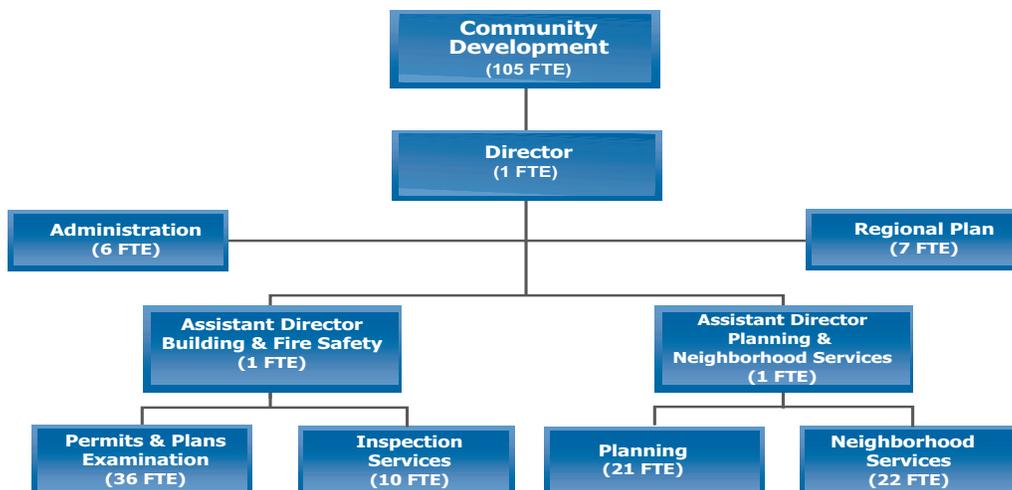
- Building & Fire Safety
  - Permits
  - Plan Review
  - Inspections
- Neighborhood Services
  - Housing & Grants
  - Code Enforcement
  - Neighborhood Enhancement Outreach
- Planning Services
  - Current Planning
  - Long Range Planning
  - Regional Planning
- Development Services Coordination



### Building & Fire Safety

In August 2012 Building & Fire Safety (a former division in Public Works), Neighborhood Services & the DSC Administration (both formerly part of the City Manager's Office), and Planning Services (formerly Community Development) were combined to form a new department of Community Development and Services.

The nationally IAS accredited Building and Fire Safety division issues permits, performs plans check and inspections for conformity to building and fire codes to ensure safe and properly maintained buildings and properties in our community.



### Permits

As the first point of contact for all customers looking to do business within the Development Services Center, this division advises and directs customers to the right areas within the DSC and helps facilitate obtaining a permit. Permit technicians perform technical and specialized support work for processing building and fire safety permits for new construction and remodels for the Development Services Center.

#### Key Services

- Process approximately 15,000 permit applications annually.
- Issue approximately 10,000 permits for new construction or building modifications annually.
- Perform permit intake on residential and commercial building permit applications and review the application submittal for completeness including plans, structural calculations, etc. against standard checklists.
- Issue Certificates of Occupancy for buildings.

#### Plan Review

Provides complete, consistent and timely reviews of construction documents and facilitates compliance with adopted codes and standards to ensure a reasonable level of life safety and property protection.

#### Key Services

- Review construction documents for approximately 10,000 permits annually for compliance with code standards.
- Provide customers with same-day services for 60% of all permits issued.
- Provide Building & Fire Safety expertise and comments for new development applications and civil improvement permits.



### Inspections

Professional building and fire safety inspections ensure code compliance of new and existing buildings and premises through site visits.

#### Key Services

- Perform 135,000 annual construction inspections for compliance with approved plans and adopted codes.
- Conduct 8,000 annual fire inspections of businesses and hazardous processes.
- Perform 2,300 annual business license inspections.
- Provide inspection services five days a week.
- Respond to an average of 300 inquiries, complaints and requests for service per month that relate to code or life-safety issues.



### Neighborhood Services

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. The Neighborhood Services division includes Housing & Grants, Code Enforcement and Neighborhood Outreach and Enhancement Services.

#### Housing & Grants

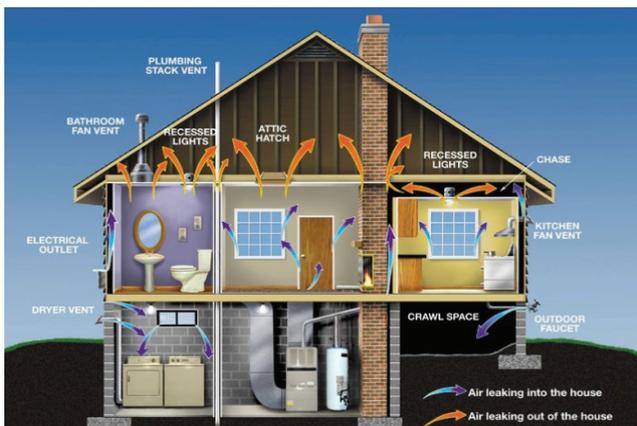
Administers \$9.5 million dollars in federal and state funded programs to benefit low-income individuals and households. Programs include rehabilitation of existing single-family homes to maintain affordability and increasing the inventory of new affordable housing units. Funding is also provided to community partners for basic needs, supportive services and neighborhood improvement to benefit low-income individuals, households and neighborhoods.



Grant funding provides computer access programs for children in older neighborhoods.

### Key Services

- Ensure compliance for federal and state grant regulated programs and fiscal reporting.
- Execute 40 new sub-grantee agreements annually among external and internal agencies.
- Conduct over 50 field monitorings of sub-grantees' compliance with grant regulations.
- Manage \$9.6 million in loans to rehabilitate existing and new affordable housing.
- Provide program assistance for weatherization improvements, block wall repair, turf removal and water conservation, single family home rehabilitation, and low-income home purchases.
- Fund non-profit community partners that help provide direct human services and resources for residents for: literacy tutoring, food banks, case management, before and after school programs.



Weatherization Inspection

### Code Enforcement

Establishes and enforces minimum requirements for the occupancy and maintenance of all residential and non-residential buildings. Enforcement efforts promote the health, safety and general welfare of our citizens by protecting neighborhoods against nuisances, blight and deterioration.

### Key Services

- Responds to complaints regarding code violations for Property Maintenance Codes and Henderson Municipal Codes and works with property owner's in violation for voluntary compliance.
- Partner with community agencies, neighborhood associations and private entities to combat blight and nuisances in our community.
- Use Municipal Court Alternative Sentencing Program workers to abate blighted, vacant properties

### Neighborhood Enhancement & Outreach

Coordinate programs that enhance neighborhoods and promote connectivity between citizens and the City.

### Key Services

- Manage Neighborhood Cleanup Program by placing 130 free dumpsters in neighborhoods to remove 280 tons of unwanted trash and debris.
- Coordinate Henderson Shines community cleanup event which provides a venue to dispose of household hazardous waste, electronics and other recyclables.
- Provide neighborhood Enhancement Grant funds up to \$5,000, to benefit community social or physical projects.
- Assist elderly, disabled and/or low-income residents to voluntarily comply with Code Enforcement violations through the Property Cleanup Program.
- Host City Hall at the Mall, an annual open-house event for residents to learn about City projects and services.
- Organize the Neighborhood Leadership Forum to promote networking among neighborhood leaders (HOA and neighborhood association board members), community managers and City staff.

## Planning Services

The Planning Services division partners with the community to plan and promote a vibrant, balanced and cohesive city. Planners provide services in Current, Long-Range and Regional planning efforts.

### Current Planning

Ensures land-use and zoning (Title 19) compliance through management of the City's Development Review Process. Planners coordinate the interdepartmental development review among all key staff to ensure projects comply with City ordinances and conditions.

### Key Services

- Ensure appropriate land use and zoning through the review of occupation, temporary use and business license permits.
- Serves as primary support to the Mayor, City Council & Planning Commission members regarding public policy for land-use and zoning decisions.
- Coordinate development agreements and management of related amendments. Lead negotiations between city departments, developers and stakeholders.
- Facilitate consensus for controversial development projects among stakeholders (residents, property owners, development community and staff).
- Provide GIS exhibit and mapping support for public hearings. Analyze and report on spatial data findings for restricted uses.



## Long Range Planning

Develops and monitors land use policies and plans to ensure the City's orderly growth and future development. The Comprehensive Plan outlines a long-term community vision and provides policy guidance in: Balanced Land Uses, Quality Development, Integrated Desert Environment, Connected Places, and Arts & Culture.



### Key Services

- Develop and monitor the Comprehensive Plan, special areas plans and studies to guide specific development needs.
- Gather and analyze demographic data to create population estimates and growth forecasts to inform land use plans to meet the needs of the changing population.
- Collaborate with regional partners to ensure cohesive development and leverage resources across the region, including: the Southern Nevada Regional Planning Coalition (SNRPC), Southern Nevada Public Lands Management Act (SNPLMA) and Multiple Species Habitat Conservation Plan (MSHCP) support.
- Coordinate with the Bureau of Land Management (BLM) on federal land issues impacting future growth and development.
- Provide mapping services to programs and committees: City Council and Planning Commission, Neighborhood Stabilization Program, Historic Preservation, West Henderson, Comprehensive Plan Updates and Citywide Map Portfolio.
- Coordinate sustainable programs and services, such as: residential recycling, supporting the Citizen's Advisory Committee, food policy development and community gardens development.

## Regional Planning

The City, on behalf of the Southern Nevada Regional Planning Coalition, received a \$3.5 million grant from the US Department of Housing and Urban Development (HUD) to lead regional planning efforts. The regional plan seeks to build a foundation for long-term economic success and community livelihood by better integrating: reliable transportation, housing and job opportunities throughout Southern Nevada.

### Key Services

- Conduct in-depth research and analysis of our region to create a baseline and develop a clear picture of where we are now.
- Bring together local community, business and political leaders to think about what we want our region to be like and how we can work together to achieve our goals.
- Engage residents from across the valley to weigh in on these ideas and offer suggestions for how to make our communities stronger. This process will include a small number of demonstration projects that will model what this might look like in our local communities.
- Develop demonstration projects to model what changes in land use policies might look like and identify preferred scenarios.
- Develop a regional plan that highlights implementation strategies and priority projects.

### Development Services

The Development Services Center creates a one-stop shop for all plan review, permitting and inspection services.

#### Development Services Center Coordination

Provides administrative support for the development related activities among Community Development & Services, City Clerk's Office, Finance, Parks & Recreation, Public Works, Fire and Utility Services departments. Additional DSC information is included in the Development Services Center later in this section.



## Past Accomplishments

- Coordinated with local government and industry to develop amendments for the Council's adoption of the 2012 Codes.
- Provided 26,617 services to low income persons through Community Development Block Grant (CDBG) funds given to local community-based organizations for emergency assistance, rental subsidies, domestic violence services and transitional housing.
- Project lead for Southern Nevada Strong, working collaboratively among local governments, non-profit agencies and community leaders to facilitate the creation of a regional plan for sustainable development for adoption by the SNRPC.
- Received a \$2.2 million Housing and Urban Development (HUD) grant to identify and remove lead-based paint hazards in the community.
- Achieved an 87% voluntary compliance rate for FY 13, with 13,459 properties using clean-up grant assistance.
- Launched Saturday residential building inspections for homeowners and owner/builder projects.
- Created an expedited DSC plan review process for building & civil permits, traffic & hydrology studies.
- Completed Cadence and Inspirada development agreement amendments to lay the foundation for development to proceed.
- Facilitated the Citizen's Advisory Committee's evaluation of on-line services to reduce vehicle trips to City Hall.
- Developed an interactive on-line Development Activity Map to provide customers with information on current development applications throughout the city.
- Implemented second phase of citywide residential recycling program.
- Hosted 14 community open houses, attended over 30+ community and speaking events to engage individuals in regional plan stakeholder feedback.
- Facilitated six task groups, comprised of community experts to identify priorities for outreach in the following areas: Economy, Housing, Transportation, Environment, Health and Social Equity.

### Anticipated Community Outcomes

- Safe Buildings & Structures
- Life Safety & Property Protections
- Safe Community
- Safe and clean neighborhoods
- Vibrant Community
- Strong and diverse local economy
- Sustainable Community
- Economic opportunity
- Suitable living environment
- Decent housing
- Engaged citizens
- Harmonious community
- Improved communication among neighbors
- Balanced land uses
- Quality Development
- Integrated Desert Environment
- Connected places
- Arts & Culture

### Operational Improvements

- Streamline DSC processing and provide on-line application submittal (replace KIVA)

#### Key Fact



In FY 2013 the City received \$1,050,169 from the sale of property acquired and rehabilitated with Neighborhood Stabilization Program funds, which will be reinvested in the community.

### Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
% of on time for plan reviews	99.5%	98.9%	98.5%	> 90%
Average # of days to enter an accepted application	same day	same day	same day	≤ 3 days
% of on time inspections	99.2%	99.2%	98.6%	> 90%
% of applications entered same day of acceptance	98.7%	99.9%	97.7%	>90%
Average customer wait time	6.15 min	5.47 min	5.3 min	< 20 min

## Community Development Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 4,118,749	\$ 3,954,946	\$ 8,344,891	\$ 8,647,314	\$ 302,423	4%
Employee Benefits	1,489,182	1,412,515	3,232,255	3,236,406	4,151	0%
Services and Supplies	6,672,744	4,222,545	6,936,500	4,967,510	(1,968,990)	-28%
Capital Outlay	-	-	-	-	-	N/A
Depreciation	-	-	100,000	50,000	(50,000)	-50%
<b>Total</b>	\$ 12,280,675	\$ 9,590,006	\$ 18,613,646	\$ 16,901,230	\$ (1,712,416)	-9%
<b>Program</b>						
<b>General Fund</b>						
General	\$ 1,234,400	\$ 1,178,437	\$ 1,216,671	\$ 1,342,047	\$ 125,376	10%
Building & Fire Safety	-	-	685,904	710,773	24,869	4%
Code Enforcement	654,071	548,461	667,480	759,934	92,454	14%
Neighborhood Services	851,202	1,106,319	983,402	1,292,345	308,943	31%
Neighborhood Serv-Grant Fund	28,651	18,988	49,127	5,000	(44,127)	-90%
Regional Planning	-	-	51,000	51,000	-	0%
Club Ride	-	357	38	38	-	0%
Planning Commission	6,128	7,966	19,173	19,173	-	0%
Current Planning	1,169,507	985,126	1,029,737	1,139,652	109,915	11%
Long Range Planning	1,184,734	999,426	1,161,774	1,234,304	72,530	6%
Admin Cost Reimbursement	(359,996)	(229,436)	(231,035)	(217,506)	13,529	-6%
<b>Subtotal General Fund</b>	\$ 4,768,697	\$ 4,615,644	\$ 5,633,271	\$ 6,336,760	\$ 703,489	12%
<b>Development Serv. Fund</b>						
DSC-Administration	\$ -	\$ -	\$ 322,025	\$ 284,198	(37,827)	-12%
DSC-Building & Fire Safety	-	-	5,677,841	6,652,257	974,416	17%
DSC-Community Dev	358,431	365,043	409,882	398,380	(11,502)	-3%
<b>Subtotal Dev Serv. Fund</b>	\$ 358,431	\$ 365,043	\$ 6,409,748	\$ 7,334,835	\$ 925,087	14%
<b>Code Enforcement Fund</b>	\$ -	\$ 1,000	\$ 1,600	\$ 10,000	\$ 8,400	525%
<b>Grant Special Rev Fund</b>	\$ 7,153,547	\$ 4,608,319	\$ 6,569,027	\$ 3,219,635	\$ (3,349,392)	-51%
<b>Total</b>	\$ 12,280,675	\$ 9,590,006	\$ 18,613,646	\$ 16,901,230	\$ (1,712,416)	-9%
<b>Full Time Employees</b>						
General Fund	45	47	49	52	3	6%
DSC-Comm Dev	3	3	34	39	5	15%
Grants	10	17	14	14	-	0%
<b>Total</b>	58	67	97	105	8	8%

### Financial Overview

The decrease in the FY 2014 budget is largely attributed to HUD Sustainable Communities grant funding that was included in FY 2013 causing that year to appear higher than a normal budget year.

In addition, DSC Administration and Building and Fire Safety were moved into Community Development during FY 2013.



# Cultural Arts & Tourism

## Purpose Statement

*Cultural Arts and Tourism, a division of Public Affairs and Economic and Cultural Development, 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

- Henderson Convention Center
- Henderson Pavilion
- Special Events
- Cultural Arts
- Tourism Services



### *Henderson Convention Center*

The Cultural Arts and Tourism Department (CA&T) manages the Henderson Convention Center which includes 13,800 square feet of multi-use meeting space. The Convention Center hosts an average of 450 events annually with an estimated annual attendance of more than 100,000. The meetings market segment consists of 62.3 percent of overall utilization, while social events comprise 19.4 percent and public shows

reflect 18.3 percent of overall business. There is currently a feasibility study being conducted by a national firm to assess market demand, capital and operating costs assessment, site location and governance recommendations to support the development of a new Events Center.



### Key Services

- Rental Services - The Convention Center offers rental coordination services for clients to host a variety of functions. Rental services include space rentals, equipment rentals, business services and catering coordination.
- Support Services - The department's support services is responsible for event set-up and tear-down, audio/visual technical services and hospitality for all functions that take place at the venue.

### Henderson Pavilion

The Henderson Pavilion is a state-of-the-art outdoor performance venue that is managed by the CA&T Department. City produced events as well as rentals, for both public and private usage, are the main offerings of the facility. There has been a significant increase in ticket sales, from an estimated 9,000 per year in FY2006 to more than 27,000 in FY 2013.

- Rental Services - The Pavilion offers rental coordination services for clients to host a variety of events and ceremonies. Rental services include venue rentals, equipment rentals, audio visual services and hospitality coordination.
- CA&T Programmed Concerts and Events - The department self-produces between 8-10 concerts annually as well as collaborates with media partners to co-produce several shows.
- Box Office Operations - The Pavilion Box Office includes the management of the ticketing software through Vendini. This area also coordinates a volunteer program which attracts approximately 20 volunteers per city-produced event.
- Audio Visual Technical Services - The back-of-house sound crew provides audio visual technical services for all venue clients.
- Concessions - Concession services are available at the Pavilion. Per Nevada Statute, the concession is operated by the Nevada Services to the Blind.
- Performer Services - This includes arrangement of transportation, hospitality, coordination of meet and greets, and general coordination of requirements mandated by the rider.
- Merchandising - For select performances, merchandising services are offered as an additional amenity.



Henderson Pavilion

### Special Events

The CA&T Department hosts a wide variety of Special Events and cultural programming including 11 signature high profile events. The Henderson Events Plaza and Amphitheater are event venues that are additionally managed by the department. Attendance at existing special events exceeds 312,000 annually.

### Key Services

- Special Event Development - Recruitment of new special events with an emphasis on driving inbound tourism activity.
- Special Event Production - This involves coordination of the following: contracts/ payments, food and commercial vendor participants, artist participant outreach, entertainment, event permits, risk management, barricade plans, public safety, event logistics and parade procession.

## Cultural Arts

The CA&T Department provides high quality cultural arts programs including performing arts, traveling exhibitions, arts education programs, public arts as well as operates five gallery exhibit spaces. The City continued its partnership with Target for the fifth year to produce ArtBeat presented by Target. The free series attracted nearly 1,800 people to the Events Plaza to enjoy live performances from featured artists such as Casey Abrams, Benton Paul and Big Sam's Funky Nation. Collectively, more than 13,000 attendees participated in departmental cultural programs.

### Key Services

- **Performing Arts** - Includes the programming and execution of the Target ArtBeat cultural series, the entertainment programming at six high profile special events and Shakespeare in the Park. This also includes partnerships with the Henderson Symphony Orchestra, the Las Vegas Youth Orchestra and various theatre groups.
- **Public Art** - Includes public art installations such as the mosaic at the Events Plaza Amphitheater and the St. Jude's heart sculptures.
- **Arts Education** - Partnerships with national touring and local artists to provide artist residency programs at local schools.
- **Visual Arts** - Manage five art gallery spaces including the Gallery at City Hall, the Multi-Gen Gallery, Impressions at Sienna, Pinnacle Children's Art Gallery and the Children's Art Gallery at the Galleria at Sunset mall.
- **Traveling Art Exhibits** - Includes one program annually. Previous exhibits include The DaVinci Experience, the international cultural exhibit "Dolls of Japan", the Ends of the Earth Exhibit and the "It's a Gas" Science Exhibit.

## Tourism Services

The CA&T Department serves as the official tourism agency/convention and visitors bureau for the city. The primary focus of tourism services is to position Henderson as a premier meetings and leisure destination. Henderson currently has more than 4,600 rooms and has 250,000 square feet of meeting space, seven championship golf courses, unique attractions, countless outdoor activities, a vast array of shopping choices, dining experiences and entertainment options.

In 2013, Henderson's citywide occupancy was just under 66 percent and the citywide average daily rate at \$82.92. There were more than 532,000 visitors that stayed in a Henderson hotel and more than 942,000 room nights generated by these guests.

### Key Services

- **Participation in Industry Trade shows** - Sales leads are distributed to more than 20 hotels in Henderson who are tasked with converting these leads to actual room nights.
- **Visitor relations** - Henderson visitors frequently contact the department inquiring about information related to traveling to our city.
- **Partnerships with LVCVA and Henderson Hospitality Community** - The department regularly collaborates with LVCVA staff and Henderson hotel staff to drive out-of-market visitation to the city. This includes collaboration on trade show client events, familiarization tours and sponsorships.
- **Visiting Friends and Relatives Programs** - On a bi-annual basis, a program targeted to visiting friends and relatives takes place. This program is designed to drive room nights during the slower months of December, June, July and August, the lowest occupancy periods of the year.
- **Destination Market Research** - This area includes the collection, analysis and reporting of Henderson Visitor Statistics.



U.S. Synchronized Swimming Open

## Past Accomplishments

- Hosted over 35 performing arts and arts education programs, with over 13,000 attendees.
- Partnered with Target for the fifth consecutive year to produce ArtBeat, a seasonal performing arts series at the Henderson Events Plaza, attracting over 1,800 attendees.
- Hosted 11 signature/annual events with over 312,000 attendees and garnering over \$19.6 million in economic impact.
- Henderson hotels generated more than 942,000 room nights with an average daily room rate of \$82.92. There were over 532,000 visitors who stayed in Henderson, collectively generating over \$230 million in economic impact for the local economy.
- The Convention Center hosted nearly 450 functions, with nearly 109,000 people in attendance.
- The Henderson Pavilion hosted 35 performances, three of which were sold-out concerts. Nearly 55,000 attendees enjoyed programming at the Pavilion.
- Expanded Pinnacle Children's Art Gallery to several off-site locations including Impressions at Siena at the St. Rose Siena Campus and the gallery at the Galleria at Sunset mall.
- Henderson was chosen as the host destination for several widely recognized events including the 2012 U.S. Open Synchronized Swimming Competition, the 2012 Ironman World Championships 70.3, the 2012 Collegiate Wakeboard Championship and the 2013 World Tenpin Bowling Association Championship.

## Anticipated Community Outcomes

- Strong and Diverse Local Economy
- Vibrant Community
- Balanced Land Uses
- Integrated Desert Environment
- Increased Citizen Engagement
- Local Business Partnerships
- Increased Accessibility to the Arts
- Economic Impact Generated



Heritage Days Parade

### Key Fact

*Henderson was named in the top 50 meetings destination in the United States by CVENT. Over 1,000 cities and 220 major metropolitan areas were evaluated to create the list and Henderson ranked 39th overall.*

## Operational Improvements

- Development of New Events Center.
- Refine customer satisfaction survey process.
- Install new venue scheduling software.
- Conduct best practices review to streamline processes and refine policies.
- Increase quality of stage prop aesthetics.
- Work with IT to increase accessibility and speed of Internet.
- Seek funding for Pavilion Improvement Plan.
- Allocate capital funds to address aging facility and equipment needs.
- Conduct community focus groups.
- Increase volunteer participation.
- Develop a masterplan in the Arts.
- Incorporate youth performances in CA&T programming.
- Develop a master plan in Tourism.
- Work with CA&T Commission to enhance Destination Champion program.
- Conduct 2014 Henderson Visitor Profile Study.



Performance at the Events Plaza Amphitheater

## Cultural Arts & Tourism Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 2,479,985	\$ 2,223,656	\$ 1,756,366	\$ 1,798,096	\$ 41,730	2%
Employee Benefits	754,310	739,719	652,881	732,756	79,875	12%
Services and Supplies	2,457,209	2,091,295	2,806,306	2,538,480	(267,826)	-10%
Depreciation	126,991	180,097	100,000	100,000	-	0%
<b>Total</b>	<b>\$ 5,818,495</b>	<b>\$ 5,234,767</b>	<b>\$ 5,315,553</b>	<b>\$ 5,169,332</b>	<b>\$ (146,221)</b>	<b>-3%</b>
<b>Program</b>						
<b>Cultural Arts &amp; Tourism Fund</b>						
Administration	923,822	980,452	1,412,858	1,475,305	62,447	4%
Sales & Marketing	1,234,202	1,096,525	274,101	56,407	(217,694)	-79%
Downtown	231,858	139,168	60,000	-	(60,000)	-100%
Grants	33,039	27,500	40,000	-	(40,000)	-100%
Tourism	90,426	84,901	90,600	90,600	-	0%
Cultural Arts & Special Events	1,259,856	883,570	850,444	957,452	107,008	13%
Facilities	1,252,198	1,070,434	1,191,955	1,229,073	37,118	3%
Pavilion	321,469	265,288	361,970	360,495	(1,475)	0%
<b>Subtotal Cultural Arts</b>	<b>\$ 5,346,870</b>	<b>\$ 4,547,838</b>	<b>\$ 4,281,928</b>	<b>\$ 4,169,332</b>	<b>\$ (112,596)</b>	<b>-3%</b>
<b>Special Recreation Fund</b>	<b>\$ 471,625</b>	<b>\$ 686,929</b>	<b>\$ 1,033,625</b>	<b>\$ 1,000,000</b>	<b>\$ (33,625)</b>	<b>-3%</b>
<b>Total</b>	<b>\$ 5,818,495</b>	<b>\$ 5,234,767</b>	<b>\$ 5,315,553</b>	<b>\$ 5,169,332</b>	<b>\$ (146,221)</b>	<b>-3%</b>
<b>Full Time Employees</b>						
Cultural Arts & Tourism	31	31	25	25	-	0%
<b>Total</b>	<b>31</b>	<b>31</b>	<b>25</b>	<b>25</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 and outreach it has historically.

During FY 2013 a new department was created in the Cultural Arts fund to handle public affairs. No new positions were added.

### Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Convention Center and Events Plaza revenues	\$294,851	\$249,492	\$254,135	>\$360,000
Convention Center annual attendance	120,215	92,341	121,497	>100,000
Pavilion ticket sales revenue	\$247,229	\$151,787	\$180,631	>\$152,000
Pavilion rental revenues	\$69,763	\$78,871	\$93,555	>\$70,000
Number of Arts education programs	N/A	N/A	N/A	>10
Citywide Occupancy	63.0%	68.2%	65.9%	>68%
Citywide Average Daily Rate	\$83.97	\$88.99	\$82.92	>\$84.64
Number of Room Nights Occupied	907,341	960,714	942,504	>979,000
Visitor volume	533,148	542,619	532,037	>530,000
Attraction Visitation	N/A	N/A	N/A	>586,000

# 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



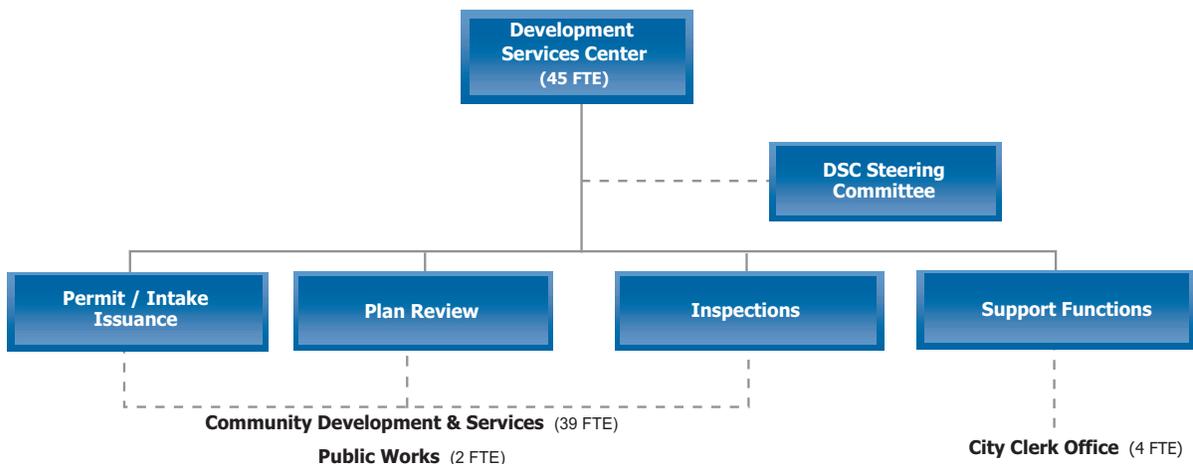
New Construction

The Development Services Center (DSC) 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 types of revenues collected in the DSC include: building permit fees, plan check fees, certificate of 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*

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*

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*

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*

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 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 4,362,607	\$ 3,377,473	\$ 3,521,157	\$ 4,279,886	\$ 758,729	22%
Employee Benefits	1,723,568	1,321,649	1,357,053	1,531,541	174,488	13%
Services and Supplies	2,746,065	2,753,989	2,847,038	3,481,221	634,183	22%
Capital Outlay	-	-	-	-	-	N/A
Depreciation	177,218	128,172	100,000	50,000	(50,000)	-50%
<b>Total</b>	<b>\$ 9,009,458</b>	<b>\$ 7,581,283</b>	<b>\$ 7,825,248</b>	<b>\$ 9,342,648</b>	<b>\$ 1,517,400</b>	<b>19%</b>
<b>Program</b>						
<b>DSC Enterprise Fund</b>						
Community Development						
General	\$ 358,431	\$ 365,043	\$ 409,882	\$ 398,380	\$ (11,502)	-3%
Administration	224,661	173,018	148,532	98,532	(50,000)	-34%
Building & Fire Safety	6,316,749	5,601,815	5,677,841	6,652,257	974,416	17%
City Clerk						
Administration	405,007	413,228	463,983	524,018	60,035	13%
Public Works						
Enterprise Wide	774,720	229,455	173,493	185,666	12,173	7%
Traffic	39,657	43,374	68,000	68,000	-	0%
Engineering	890,233	755,350	883,517	1,415,795	532,278	60%
<b>Total</b>	<b>\$ 9,009,458</b>	<b>\$ 7,581,283</b>	<b>\$ 7,825,248</b>	<b>\$ 9,342,648</b>	<b>\$ 1,517,400</b>	<b>19%</b>
<b>Full Time Employees</b>						
Other Departments	55	40	40	45	5	11%
<b>Total</b>	<b>55</b>	<b>40</b>	<b>40</b>	<b>45</b>	<b>5</b>	<b>11%</b>

Note: The breakdown of the Departmental DSC information is provided within the various departmental data.

### Accomplishments

- The DSC maintains an over 90% on time rate for plan review and inspection services.
- Other Accomplishments for the DSC are being reported by the individual departments that comprise the DSC.

### Financial Overview

In Fiscal Year 2012, the DSC underwent continued organizational changes. Building and Fire Safety Department and the DSC Administration were realigned to Community Development and Services. The DSC has seen an uptick in revenue and demand for services. As a result, additional staff were added in FY 2014 to handle the increasing workloads.

## Development Services Center Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
# of site design permits	519	438	637	688
# of residential permits	1,513	1,579	2,005	2,205
# of commercial permits	504	1,294	2,196	2,305
% of plan review completed on time	99.4%	99.2%	98.9%	>90%
# of fire inspections	3,578	4,329	6,674	7,341
# of building inspections	89,069	87,443	119,924	131,916
# of quality control inspections	6,332	5,835	9,126	10,038
% of all inspections completed on time	99.2%	99.2%	98.6%	>90%

# Economic Development/Redevelopment

## Purpose Statement

*Economic Development / Redevelopment, a division of Public Affairs and Economic and Cultural Development, enhances the well-being of Henderson by creating a healthy economy through the attraction, retention and expansion of businesses.*

### Core Services

- Business Attraction
- Local Business Program
- Redevelopment Agency

### Business Attraction

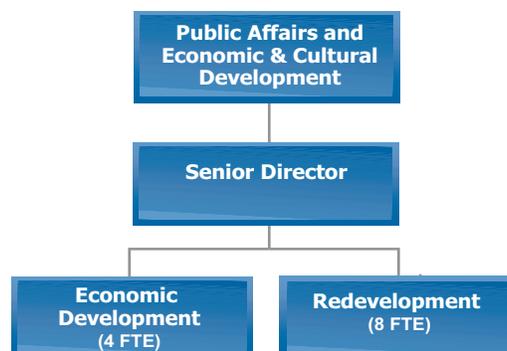
Business attraction programs and services are designed to generate interest by businesses outside of the economic region that may result in the creation of local employment opportunities, economic diversification, enhanced tax revenues and positive economic impacts to the community.

### Key Services

- Conduct marketing campaigns to our identified target industries (regional/national administrative and back office operations, medical/biomedical, computer and information services, educational services, research and development, and clean technology).
- Research growth companies that are an excellent match for Henderson's assets, including redevelopment areas.
- Develop timely collateral pieces to support and promote business attraction efforts.
- Research and maintain printed and electronic information for business recruitment inquiries.
- Provide outstanding customer service to all business recruitment prospects.
- Establish and maintain ongoing communication with business recruitment prospects.
- Promote state incentives to qualified business recruitment prospects.
- Coordinate activities with Regional Development Authority, Las Vegas Global Economic Alliance (LVGEA) and State of Nevada Governor's Office of Economic Development (GOED) concerning implementation of local/region economic development initiatives (as developed through AB449).



Henderson Commerce Center IV



- Develop links with locally-based international business organizations.
- Maintain key relationships and communications with Nevada Governor’s Office of Economic Development (GOED) in the following areas:
  - Global Trade & Investment.
  - State of Nevada Consular Corps.
  - Nevada’s international trade representatives.

**Local Business Program**

Outreach programs and services are designed to assist individual businesses by helping them to grow or maintain their operations in the City of Henderson.

**Key Services**

- Proactively communicate economic development programs and services to local businesses.
- Provide direct technical assistance and information services to local businesses and entrepreneurs.
- Provide educational programs and resources to local businesses and start-ups.
- Promote state incentives to qualified local businesses.

- Promote state incentives to qualified local businesses.
- Maintain a resource partner’s network of local public and private organizations for the benefit of local businesses.
- Collaborate with the Henderson Chamber of Commerce, the Henderson Development Association and other related business and trade organizations locally.
- Develop and present business appreciation/ recognition programming opportunities.
- Support the Henderson Business Resource Center and Incubator.
- Conduct personal one-on-one visits with local businesses utilizing the Mayor, Council and business leaders.
- Establish and maintain ongoing communication with local businesses considering expansion plans.
- Identify and assist local businesses that are currently involved in international trade and those that may be candidates for increased international trade.

**Past Accomplishments**

- Provided information, assistance and outreach to over 500 local companies in the past year.
- Developed and produced regular marketing initiatives targeting out-of-state companies for relocation or expansion.
- Collaborated with small business development organizations to present 18 seminars and technical assistance programs designed to help businesses in a variety of operational areas.
- FedEx Ground announced plans for a new 300,000 square foot facility which will kick off development of the new South 15 Airport Center business park.

**Anticipated Community Outcomes**

- A strong and diverse local economy
  - Enhancing our local economy through proactive business attraction, retention and expansion initiatives.
- Increased Accessibility to the Arts.
- Economic Impact generated.

**Operational Improvements**

- No process improvement reviews have been identified.

## Economic Development Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 461,057	\$ 518,662	\$ 663,845	\$ 496,067	\$ (167,778)	-25%
Employee Benefits	157,209	174,530	183,487	132,462	(51,025)	-28%
Services and Supplies	134,577	196,171	188,940	188,856	(84)	0%
<b>Total</b>	<b>\$ 752,843</b>	<b>\$ 889,363</b>	<b>\$ 1,036,272</b>	<b>\$ 817,385</b>	<b>\$ (218,887)</b>	<b>-21%</b>
<b>Program</b>						
General Fund	\$ 752,843	\$ 889,363	\$ 1,036,272	\$ 817,385	(218,887)	-21%
<b>Total</b>	<b>\$ 752,843</b>	<b>\$ 889,363</b>	<b>\$ 1,036,272</b>	<b>\$ 817,385</b>	<b>\$ (218,887)</b>	<b>-21%</b>
<b>Full Time Employees</b>						
General Fund	5	6	4	4	-	0%
<b>Total</b>	<b>5</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The decrease in the General Fund in Fiscal Year 2014 over the prior year is a result of positions becoming vacant late in Fiscal Year 2013 and remaining vacant into Fiscal Year 2014.

## Economic Development Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Number of new business expansion or relocation inquiries generated annually	129	160	100	100
Frequency of outreach, contacts and/or technical assistance provided to local business community annually	659	746	500	500
Average new inquiry response time (days)	1.12	1.4	1.0	1.0
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction in millions)	\$64.2	\$54.6	\$50.0	\$50.0



FedEx Ground Breaking, May 2013

### *Redevelopment Agency Core Service*

The Agency looks for opportunities to re-energize and invigorate blighted communities through program assistance designed to improve existing homes and storefronts and to attract new businesses, residents, developers and investment to those communities. Currently, five redevelopment areas have been designated by the Agency: Cornerstone, Downtown, Eastside, Lakemoor and Tuscany with combined annual tax increment finance funding of approximately \$4 million and a combined fund balance of \$29 million.

The Henderson Redevelopment Agency was established in 1995 under NRS 279 to provide a method for revitalizing deteriorating and blighted areas of the city. The Agency uses tax increment financing funds to construct public improvements (provided no other means are available), acquire or lease land, repay bonds and provide assistance through various programs for façade 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.

Revenues and expenditures for this core service are accounted for in the Redevelopment Agency Special Revenue Fund. Redevelopment 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.

#### *Key Services*

- Business Recruitment, Expansion and Retention
  - Recruit, expand and retain businesses.
  - Monitor, evaluate and adapt to changing markets and opportunities for targeted select industries.
  - Creation and/or implementation of the DTIS and ESIS.
  - Coordinate with business associations and coalitions.
  - Create and promote opportunities for residential development in support of area employers.



- Development
  - Negotiate redevelopment agreements with developers that address the goals of both parties.
  - Facilitate the development of vacant land within redevelopment areas.
- Outreach/Marketing
  - Coordinate with Cultural Arts and Tourism, residents and businesses to promote area events and opportunities.
  - Work closely with resident and business groups to improve neighborhoods and strengthen employment opportunities.
  - Develop and maintain strategic outreach and engagement opportunities and collateral material.
  - Maintain Internet and social media pages.



- Administration/Financial Management
  - Research and partner with other entities to assist in funding grants to be used for physical improvements.
  - Develop and maintain strategic financial and development partnerships.
  - Monitor general ledger accounts, to maintain a sustainable five-year financial plan.
  - Research alternative sources of income and project financing.
  - Provide leadership and collaboration with redevelopment associations throughout the state.
  - Identify and respond to legislative issues that might impact Redevelopment.
  - Frequently reconcile all general ledger accounts, maintain accurate records, and ensure Redevelopment Financial Management Policies are in line with and adhered to per government accounting standards and Nevada Revised Statutes pertaining to Redevelopment.

### Anticipated Community Outcomes

- Strong and Diverse Economy – An increase in local business expansions and start-up companies, maximized economic potential of conventions and tourism, development of strategic partnerships, and the execution of a proactive business recruitment and job creation strategy.
- Vibrant Community – The community will be revitalized creating a sense of pride and an increased desire to work, live and play in targeted redevelopment areas.
- Operational Excellence – Continue to operate effectively and efficiently in an effort to fully realize the revitalization of each Redevelopment area throughout the city.

### Operational Improvements

- No process improvement reviews have been identified.

### Past Accomplishments

- Using an assortment of business incentives, the Agency provided information, assistance, and incentives to 90 new and existing businesses.
- Using various program incentives, the Agency provided \$135,000 in grants and added to the \$195,000 in owner equity. The investment through these programs and incentives totaled \$330,000 to the Downtown and Eastside redevelopment areas and brought in four new businesses.
- The Agency successfully sold the property at 203 Water Street. The new property owner plans to use the first floor of the space as the Water Street District’s first Urban Lounge.
- The City Manager announced that the redevelopment of Downtown is a citywide priority and assigned members of the Executive Committee to one of four committees facilitated by redevelopment staff: Aesthetics, Housing, Social Offerings, Green Space/Openness, Business and Education. These groups are meeting to develop ideas of what success in their category would look like and how to achieve that success.
- The Agency assisted in establishing a Downtown Residential Civic Alliance (DRCA) group in an effort to bring together residents to revitalize the downtown residential area. The DRCA has arranged five neighborhood cleanups through Neighborhood Services. They have also identified many code violations and are coordinating with Code Enforcement to resolve the issues.
- The Agency garnered support for legislative bill AB417, passed into law in the 2013 legislative session. This allows Redevelopment Agencies to reset the base year in those areas that have assessed values that have dropped 10% or more below the base value, resulting in the flow of tax increment beginning sooner.
- In coordination with Finance and the City Attorney’s Office, the Agency worked to refinance the T-13 LID bonds—saving the residents approximately \$530,000 and the Agency \$570,000 over the remaining life of the bonds.
- Successfully amended the Eastside Redevelopment Plan to annex the property owned by Central Christian Church. The property is essential to effectively develop the city’s Union Village site.

## Redevelopment Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 1,011,875	\$ 940,977	\$ 770,073	\$ 574,727	\$ (195,346)	-25%
Employee Benefits	349,039	337,259	330,666	233,464	(97,202)	-29%
Services and Supplies	4,422,409	5,351,776	4,204,102	2,834,191	(1,369,911)	-33%
Capital Outlay	-	159	-	-	-	N/A
Interest Expense	765,671	735,128	702,789	669,121	(33,668)	-5%
Principal Retirement	590,000	615,000	650,000	680,000	30,000	5%
<b>Total</b>	<b>\$ 7,138,994</b>	<b>\$ 7,980,299</b>	<b>\$ 6,657,630</b>	<b>\$ 4,991,503</b>	<b>\$ (1,666,127)</b>	<b>-25%</b>
<b>Program</b>						
Redevelopment Agency Fund	\$ 7,138,994	\$ 7,980,299	\$ 6,657,630	\$ 4,991,503	\$ (1,666,127)	-25%
<b>Total</b>	<b>\$ 7,138,994</b>	<b>\$ 7,980,299</b>	<b>\$ 6,657,630</b>	<b>\$ 4,991,503</b>	<b>\$ (1,666,127)</b>	<b>-25%</b>
<b>Full Time Employees</b>						
Redevelopment Agency	9	11	9	8	(1)	-11%
<b>Total</b>	<b>9</b>	<b>11</b>	<b>9</b>	<b>8</b>	<b>(1)</b>	<b>-11%</b>

## Financial Overview

The Redevelopment Agency Fund has experienced significant declines in property tax revenues the past few years due to the economic downturn. This is also reflected in the trending large decreases in Redevelopment programs.

*For more information about the Redevelopment Agency, please refer to the Fund Overview section.*



## Redevelopment Agency Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Response time standard to address program, business and/or development inquiries.	48 hrs	48 hrs	48 hrs	<48 hrs
Number of new business contacts generated and number of contacts made with existing businesses. (Quarterly)	30	30	20	> 20
Continue outreach efforts including the distribution of newsletters and collateral material, e-blasts and web updates. (Quarterly)	3	3	4	> 1
Response time standard regarding issues discussed at business or resident association meetings.	4 days	4 days	7 days	< 7 days

# Finance

## Purpose Statement

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

### Core Services

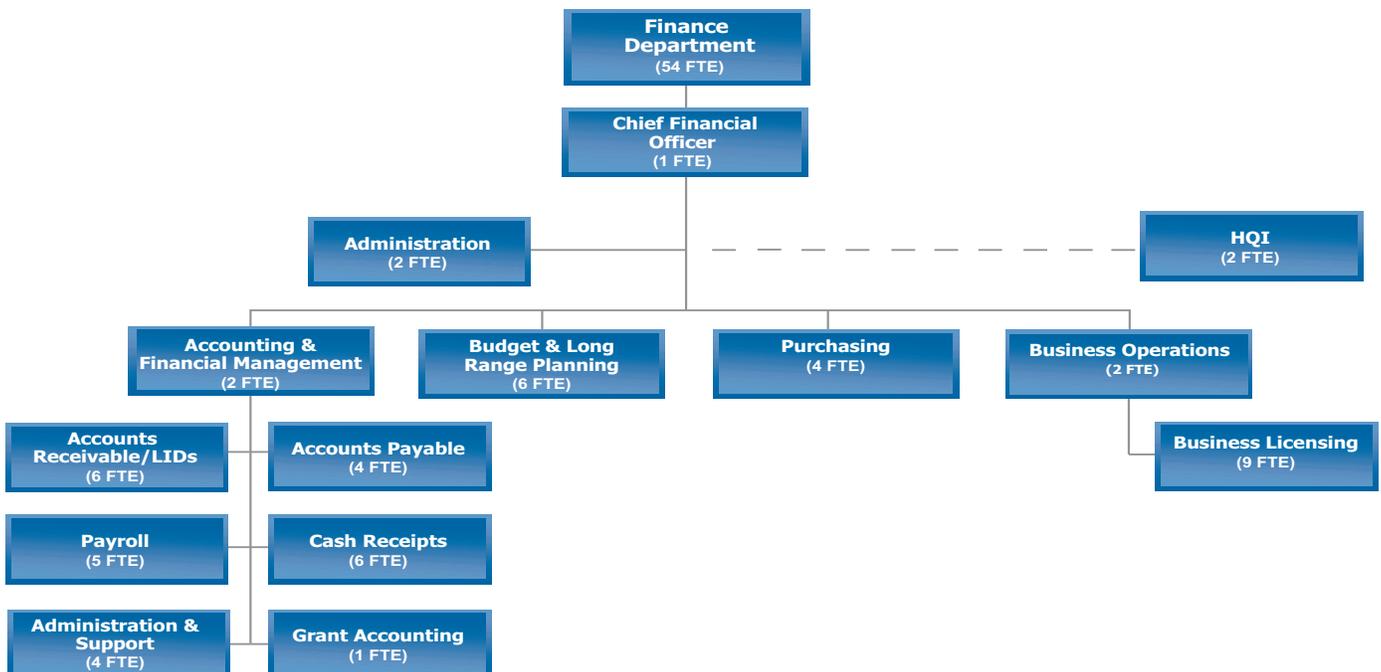
- Accounting and Financial Management
- Budget and Long Range Financial Planning
- Business Operations
- Purchasing

### Accounting and Financial Management

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



Finance Award Winning Publications



### Key Services

- **Payroll** - Provides accurate and timely payment for work performed and ensures all deductions, benefits and taxes are correctly deducted and reported timely to the appropriate agency.
- **Financial Reporting & General Ledger** - Issues numerous regular and ad hoc internal and external reports including the City's Comprehensive Annual Financial Report (CAFR), monthly financial status reports, quarterly economic surveys, published fiscal reports, reports to taxing authorities, various governmental surveys and responses to public information requests.
- **Cash receipts** - Citywide cashiering services include customer payments on account, property taxes, franchise fees, intergovernmental reimbursements, licenses and permits, charges for services and other miscellaneous collections.
- **Cash flow & Investment Management** - Manage pooled funds (\$330M) for safety, liquidity and to earn a market return commensurate with investments allowed under NRS 355.170.
- **Accounts Receivable** - Includes bills for various monies owed to the City, with the largest volume consisting of Fire Department ambulance transports.
- **Accounts Payable** - Pay City suppliers and other services include credit card administration and related information retrieval.
- **Debt Management** - Support judicious borrowing by the City within the framework of its written debt management policy. Coordinates with bond attorneys, rating agencies and other financial professionals and provides required reporting and disclosures to the State and investors.
- **Local Improvement Districts (LIDS) Administration** - Reconcile Trustee monthly investment statements and determines whether bond covenants are being met. Works to minimize foreclosures while collecting assessments to pay bond holders.
- **Grants** - Report and monitor expenditures and revenues for over 100 active projects for the Neighborhood Services grants and the Multipurpose Special Revenue grants.

### Budget and Long Range Financial Planning

Manages the City's annual performance budget process which includes facilitating the development of 17 department operating budgets and 33 funds, developing and integrating all payroll-related expense budgets, and the preparation, review and filing of the City's annual budget with the State of Nevada Department of Taxation. In addition to providing budget-related services, the group oversees the City's 5-year financial plan, provides financial research and analysis to support internal stakeholders and supports the City-sponsored Henderson Quality Initiative in the areas of strategic and operational planning, performance management and process improvement

### Key Services

- Annually develop and prepare the City budget comprised of 21 governmental type funds and 12 proprietary funds.
- Maintain, update and report on the City's 5-year financial plan.
- Provide support to 17 departments for the annual development of operating budgets.
- Assist departments with maintaining and monitoring annual operating budgets throughout the fiscal year by facilitating budget transfers and performing variance analysis.
- Provide financial reporting such as the Comprehensive Annual Budget Report, Budget in Summary, Budget at a Glance and the Economic and Demographic Overview.
- Facilitate the City's operational, strategic and long-range planning programs.
- Conduct revenue and expense analysis and forecasting for various funds, departments and accounts.



Finance years of service award presentation

- Provide internal stakeholders with a variety of financial analysis and reports to assist with decision making.
- Facilitate annual benchmarking of 9 key service areas by participating in the International City County Management Association's ("ICMA") Center for Performance Measurement annual benchmarking program.
- Ensure financial resiliency by developing, documenting and monitoring a City financial resiliency plan.
- **Grant Management** - Aggregates, reviews and manages all citywide grants which totals in excess of \$28 million dollars annually.



New Business

### Business Operations

Business Operations is comprised of the Business License, Quality Assurance, Grant Management and Legislative Fiscal Analysis Sections. Business Operations provides customer service to both internal and external customers of the city through outreach, training opportunities, fiscal analysis, and various consulting services. The Division is responsible for issuance of all city business licenses, enforcement of Title IV of the City of Henderson Municipal Code, process improvement consulting services and implementation of quality initiatives throughout the organization.

#### Key Fact

*As of July 1, 2013, there were 10,224 active business licenses in the City of Henderson,*

### Key Services

- **Business License Administration** - Provides service to the general public, business license applicants and existing licensees, ensuring compliance with Nevada Revised Statutes and Title IV of the Henderson Municipal Code.
- **Quality Assurance** - Develops and implements Quality Assurance ("QA") methodologies, guidelines and programs for strategic and operations planning, customer service, employee engagement and leadership/change management.
- **Legislative Fiscal Analysis** - Provides fiscal analysis throughout the State of Nevada Legislative Session and in support of the city's initiatives in the interim. Complies with all Legislative Counsel Bureau requests for determination of the fiscal impact of proposed legislative measures.

### Purchasing

Provides cost effective procurement of high quality goods and services to support City operations through facilitation of the City's purchasing process. Included in this process are the issuance of purchase orders; preparation and advertisement of formal Invitations for Bids, Requests for Proposals/Qualifications on non-construction related goods and services; disposition of surplus inventory; oversight of the City's Environmentally Preferable Purchasing Program; and monitoring of Citywide purchasing activity for compliance with state purchasing laws and City purchasing policies and procedures.

### Key Services

- **Purchase Orders** - Process and issue all City purchase orders over \$10,000 and all City change orders.
- **Formal Solicitations** - Prepare and advertise formal Invitations for Bids, Requests for Proposals/Qualifications on non-construction related goods and services, including City Council agenda preparation, contract development and award.
- **Surplus** - Facilitate the disposition of City surplus through public sales, online auctions, internal relocation, and donation; prepare required documentation for City Council approval.
- **Contracts** - Develop and prepare non-construction related contracts for goods and services; oversight of online contract management tracking system.

## Past Accomplishments

- Realized \$7.9 million in net present value savings by refunding a portion of the City's outstanding debt
- Increased future Consolidated Tax revenue by \$1.5 million annually by assisting in the creation of a revised Consolidated Tax Formula, gaining statewide support by key stakeholders, and approval during the legislative session
- Reduced operating costs by \$1.5 million through the implementation of departmental contingency plans
- Restored \$700,000 in Special Ad Valorem revenue lost due to the expiration of an inter-local agreement by effecting permanent legislative changes
- Saved \$200,000 citywide by facilitating process improvements within various departments
- Realized over \$100,000 in savings through the consolidation of contracts between City departments
- Reaffirmed both our AA (Standard & Poor's) and Aa2 (Moody's) bond ratings, maintaining one of the highest bond ratings of any city in the state
- Achieved 97% overall satisfaction as evidenced by our Annual Customer Satisfaction Survey
- Awarded the "Certificate of Achievement for Excellence in Financial Reporting," relating to the 2012 Comprehensive Annual Financial Report (CAFR), for the 31st consecutive year
- Awarded the "Distinguished Budget Presentation Award," relating to the 2013 Comprehensive Annual Budget Report (CABR), for the 10th year
- Designed and implemented a web-based business license application, improving the customer service experience
- Facilitated the City Manager's vision for implementation of the Henderson Quality Initiative (HQI)
- Established a grant training program for the Grant Clearing House
- Partnered with DoIT in the successful upgrade of the PeopleSoft Financial System

## Anticipated Community Outcomes

- Transparent and accountable City government
- Efficient operations, exceptional customer service, accurate and timely transaction processing
- Compliance with policies, laws, contracts and regulations
- Lower borrowing costs and long-term fiscal sustainability
- Overall sound stewardship over the use of public resources
- Financial sustainability -The ability of the City to identify and provide for all of its services and liabilities
- Financial resiliency - Implementation of strategies, control mechanisms, budgeting techniques, and early warning systems to ensure City can withstand future financial shocks
- Acquiring high quality goods and services at the most beneficial cost to the City
- Expedited business license services and increased support to new businesses locating to the City
- Maintain business license enforcement efforts in problem businesses to insure a safe community
- Maintain negative legislative fiscal impacts and unfunded mandates to less than 1% of total city budget
- Increased leveraging of grant funding to provide critical community services
- Participate in Interim Legislative Committees that will be dealing with the revenue structure reform for public entities

## Operational Improvements

- Complete 9.1 PeopleSoft upgrade and provide employee self-service access to W-2's to increase customer service and reduce staff processing and mailing costs
- Early implement GASB 65 for FY 2013 CAFR – to maintain GAAP compliance
- Prepare for implementation of GASB 68 on pensions for FY 2015 CAFR – to maintain GAAP compliance
- Implement Caseware software to streamline a manual and labor-intensive set of tasks needed to compile and prove the CAFR each year. Targeting full in-house production by FY 2014
- Automate journal entry review and approval and include electronic documentation to reduce paper routing, filing, storage and hours of research
- Implement software and interfaces to meet citizen and customer demand for making payments online (including alternative sentencing, animal control, central permitting, and other areas)
- Issue an RFP for a money manager to maximize returns on the City's long-term portfolio
- Formalize investment policy – to increase compliance with best practices
- Decrease lag time between transport date and billing to customer from 25 days to 20 days
- Decrease number of days to determine final notice status for customers from 8 to 6 days
- Import ambulance billing information from Health EMS into PeopleSoft
- eAttach vendor records (W-9 forms and others) - to reduce paper filing and retrieval
- Budget transfers - streamline process and reduce cycle time related to budget transfers
- Budget carryforwards - streamline process and reduce the number of defects in the annual budget carryforward process
- Increase availability of information for new businesses looking to do business in Henderson by partnering with Economic Development to provide assistance/advice in all interactions with local and state government (internal processes)
- Work on creating synergies between the different divisions of Business Operations that foster a team environment in all future projects undertaken
- Continue to clarify roles and responsibilities between Business Operations and Budget and Long-range Financial Planning in the areas of strategic and operations planning
- Decrease average cycle time for generation and approval of contracts
- Implement electronic change order process to eliminate manual paper change order process, resulting in greater accuracy and efficiency
- Conduct formal training on purchasing procedures with 100% of departments, in order to reduce errors and increase compliance



GFOA Certificate of Achievement for Excellence  
in Financial Reporting

## Finance Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 2,964,997	\$ 3,232,354	\$ 3,398,230	\$ 3,892,210	\$ 493,980	15%
Employee Benefits	1,127,484	1,188,949	1,323,289	1,455,313	132,024	10%
Services and Supplies	79,922	224,264	400,031	441,663	41,632	10%
Capital Outlay	-	-	-	-	-	N/A
<b>Total</b>	<b>\$ 4,172,403</b>	<b>\$ 4,645,567</b>	<b>\$ 5,121,550</b>	<b>\$ 5,789,186</b>	<b>\$ 667,636</b>	<b>13%</b>
<b>Program</b>						
General Fund						
General	\$ 3,726,938	\$ 3,974,545	\$ 3,895,632	\$ 4,365,242	\$ 469,610	12%
Licensing/Purchasing	782,164	888,040	1,006,587	1,127,899	121,312	12%
Special Assessments	141,325	153,518	240,489	275,301	34,812	14%
Purchasing	-	-	435,935	457,591	21,656	5%
Budget	1,027,998	983,042	954,119	993,439	39,320	4%
Admin Cost Reimbursement	(1,506,022)	(1,353,578)	(1,411,212)	(1,430,286)	(19,074)	1%
<b>Total</b>	<b>\$ 4,172,403</b>	<b>\$ 4,645,567</b>	<b>\$ 5,121,550</b>	<b>\$ 5,789,186</b>	<b>\$ 667,636</b>	<b>13%</b>
<b>Full Time Employees</b>						
General Fund	54	52	52	54	2	4%
<b>Total</b>	<b>54</b>	<b>52</b>	<b>52</b>	<b>54</b>	<b>2</b>	<b>4%</b>

## Financial Overview

Staffing and operating expenses have been added to the FY 2014 budget for the implementation and continuation of the Henderson Quality Initiative (“HQI”), a city-wide campaign to improve quality and services throughout the city.

## Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
No. of paychecks processed	7,774	7,673	7,840	7,800
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”				
	29	30	31	32
Monthly Cash Receipts transactions per FTE	2,099,	2,412	2,338	2,400
Monthly AP transactions per FTE	1.387	1,466	1,413	1,400
Annual GFOA Distinguished Budget Award	YES	YES	YES	YES
Monthly No. of purchase orders processed	59	51	55	55
No. of new Grants managed annually	54	67	78	75
Monthly Business Licenses issued per FTE	59	53	43	45
Percentage of Business License customers helped within 5 minutes	84%	85%	83%	>90%

# Fire

## Purpose Statement

*The City of Henderson Fire Department's purpose is to provide rapid mitigation of fire, rescue and medical emergencies with compassion, integrity, and respect toward customers. It maintains a safe community with quality public education and fire prevention.*

## Core Services

- Fire and Rescue Operations
- Training
- Emergency Medical Services
- Community Outreach
- Emergency Management

### Fire and Rescue Operations

Provides fire protection and emergency service delivery in the City of Henderson for 270,000 residents and an average of 580,000 visitors to the City annually. In 2012, Fire and Rescue Operations responded to over 24,000 incidents which include fires, medical emergencies, technical rescues, hazardous materials incidents and non-emergency requests for assistance. A total of 195 personnel, who hold dual certification as firefighters and emergency medical technicians, operate out of nine fire stations. These stations are strategically located to provide rapid response throughout the City covering 105 square miles. Service is delivered utilizing nine advanced life support (ALS) engine companies, seven ALS transport-capable paramedic rescue units, two ALS ladder truck companies, one heavy rescue and one fire rescue boat.



Fire and Rescue Operations includes a technical rescue team which specializes 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. The Fire Department employs two full-time fire investigators who provide 24 hour a day, 7 day a week coverage to the city. Fire Investigators are responsible for researching fires to determine origin and cause and gathering evidence to aid in successful prosecution of suspected arsonists.



### Key Services

- Provide fire suppression and protection of property.
- Respond to emergency and non-emergency requests for assistance.
- Provide specialized technical rescue to include swift water, confined space, high angle, vehicle and heavy machinery extrication, and trench rescues.
- First response to hazardous materials incidents at the operations level.
- Provide mutual aid assistance to neighboring jurisdictions.
- Pre-plan target hazards within the city.
- Conduct monthly emergency exit, shelter-in-place and earthquake drills for the 52 elementary, middle, and high schools in the City of Henderson.
- Participate in community education, intervention and risk reduction programs.

### Training

The Training Division provides the highest level of continuing education and training for over 200 personnel, providing them with the knowledge, skills, and abilities to safely and effectively mitigate fire, rescue and medical emergencies according to department and industry standards.

### Key Services

- Assess training needs to remain compliant with established local and regulatory agencies.
- Coordinate the development and maintenance of department training programs and Plan Documents.
- Deliver effective and consistent training programs.
- Coordinate, monitor and maintain fire-service related certifications; initial, and on-going.
- Develop and deliver recruitment and promotional processes.
- Document department-wide compliance of NIMS, OSHA, NFPA, and City regulations.

### Emergency Medical Services

The Emergency Medical Services Division (EMS) provides medical treatment and primary transport of the sick and injured to area hospitals. In 2012, EMS provided quality medical care to 18,948 patients, transporting 13,183 of them. All 195 fire department response personnel hold dual certification as firefighters and emergency medical technicians (EMT) with 69 of them certified at the emergency medical technician paramedic level (EMT-Paramedic). All engines, rescues and trucks are staffed with at least one firefighter paramedic trained to provide advanced life support treatments such as defibrillation, advanced airway procedures, and medication administration. Firefighter paramedics are equipped with sophisticated tools to provide the highest level of care to the community.

The Emergency Medical Services Division is responsible for the training of all personnel certified at the EMT and EMT Paramedic levels. The division coordinates quality improvement processes and initiatives, which are used to evaluate and improve emergency medical services provided to customers.

Additionally, the division coordinates the quality improvement and training process for the emergency medical dispatch (EMD) and emergency fire dispatch (EFD) certifications of all personnel in the City's Communications Center.

Key Fact






***The City of Henderson Fire Department is one of three fire departments in the nation to have received and maintained accreditation from both the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services.***

### Key Services

- Provide emergency life-saving medical care to citizens and visitors of the City.
- Transport patients to area hospitals.
- Provide fire scene medical support.
- Stand-by at special events to provide medical assistance as needed.
- Develop and deliver continuing medical education training for certified personnel in order to maintain certification in accordance with Southern Nevada Health District requirements.
- Coordinate and administer the quality improvement/assurance program for emergency medical services in accordance with Southern Nevada Health District requirement.
- Develop and deliver continuing education training for certified communications center personnel in order to maintain EMD/EFD certifications.
- Coordinate and administer the quality improvement/assurance program for EMD/EFD programs in accordance with the International Academy of Emergency Dispatch standards.
- Administer the Infection Control Program for over 1,800 city employees.
- Participate in community outreach programs that promote health and life-safety.

### Community Outreach

Community Outreach provides effective, community-related educational and informational programs with an emphasis on risk reduction and life-safety. Each year, thousands of people receive important safety information through school visits, station tours, intervention programs, community presentations and events. The programs provided are enhanced through partnerships with other city departments, local police and fire departments, and state agencies.

### Key Services

- Organize community events that increase the public's knowledge, skills and exposure in the areas of fire safety, life-safety, health awareness and risk reduction of injury and death for all age groups.

- Manage and coordinate the Partnerships for Youth at Risk, statewide youth fire-setting prevention program.
- Develop and administer coordinated all-risk intervention programs that are community specific.
- Conduct station tours, school visits and career days that create public safety awareness.
- Partner with various associations and groups such as the Clark County Child Death Review Team, Southern Nevada Injury Prevention Task Force and the Juvenile Justice Law Enforcement Team, in order to provide effective intervention services.

### Emergency Management

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

### Key Services

- Develop, revise and exercise the City of Henderson's emergency plan and related plans in coordination with other city departments and allied agencies.
- Manage the city's emergency operations center (EOC) to provide a coordinated response to disasters and other emergencies.
- Plan, conduct and coordinate disaster preparedness exercises for city personnel and allied agencies.
- Develop and maintain mutual aid agreements with other municipalities and other governmental entities in the state.

#### Key Fact

*City of Henderson residents and visitors having contact with the Fire Department rated customer service as outstanding or excellent greater than 95% of the time.*



## Past Accomplishments

- Created an Emergency Management Council comprised of stakeholders throughout the City to support the Emergency Management Program. This group will work on the Integrated Emergency Management Course and will seek to achieve Emergency Management Accreditation.
- Participated in the Community Cyber Security Workshop and the Department of Homeland Security Joint Counterterrorism Awareness Workshop Series (JCTAWS) with regional, state, and federal partners, to enhance our level of preparedness for Homeland Security.
- Adopted a revision of the 2012 Multijurisdictional Hazard Mitigation Plan for the City of Henderson.
- Added a peak-load rescue in the Anthem area. The addition of this resource allowed the Fire Department to maintain system-wide response times while increasing the number of incidents meeting response time goals in District 99 by 12 percent.
- Partnered with the Henderson Executive Airport to provide coordinated training with Henderson Executive Airport staff and Fire Department first responders.
- Through partnership with Public Works, began process to transition from a traffic signal preemptive system that is infrared emitter based to one utilizing global positioning satellite (GPS) technology. This equipment will enhance traffic safety and aid in reducing response times for emergency responders.
- Implemented a standard emergency response to structure fires in non-high rise hotels and apartments to increase operational efficiency and community safety.
- Awarded fire prevention grant from the Federal Emergency Management Agency (FEMA), through the Nevada Fire Chiefs, to support the Partnership for Youth at Risk Program.
- Awarded grant funding through Homeland Security to join the Federal Emergency Management Agency's Integrated Public Alert and Warning System (IPAWS), enhancing public warning capabilities within the City of Henderson.
- Brought all front-line apparatus into compliance with P25 communications standards with the procurement of 27 radios that were grant funded.
- Assisted with the planning and coordination of the Nevada Great Shakeout Earthquake Drill. All Clark County School District schools participated.
- Provided Emergency Preparedness presentation to Homeowners Associations across Henderson through the Neighborhood Leadership Forum to be shared with more than 12,000 residents.
- Provided Community Emergency Response Training (CERT) to over 200 residents in Henderson.
- Continued partnership with City and community organizations to support drowning prevention message through community outreach programs.
- Hosted a community safety expo along with the Police Department. More than 30 community partners and local businesses participated. Provided information and activities promoting life-safety, fire prevention, and healthy living to hundreds of residents.
- Implemented a residential lock box program to speed Fire Department access to fire and emergency medical incidents that was grant funded.
- Coordinated the completion of a city-wide Continuity of Operations Plan (COOP) resulting in a more resilient city and community.
- Partnered with the local regulatory agency and emergency management system providers to create a comprehensive plan to address the nationwide and local issue of emergency medication shortages. The City of Henderson Fire Department led the way in performing research and developing the protocols and training packet that is now used by the Southern Nevada Health District to address this critical issue.
- Continue to be one of three fire departments that maintain dual accreditation with the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services.
- Realigned the City-wide Safety function under the Fire Department creating the Emergency Management and Safety Division. The culture of emergency management translates readily to the safety function. This environment fosters the vision of an accident free workplace bolstered by a safety culture that provides for the health and safety of all City of Henderson employees.

## Anticipated Community Outcomes

- Increased citizen safety.
- Reduced injury, loss of life and property due to fire.
- Reduced injury and loss of life from emergencies requiring technical rescue.
- Reduced negative impact on the quality of life for the citizens affected by fire.
- Reduced negative economic impact to the community.
- Prevented and reduced patient morbidity and mortality from accidents, illnesses and injuries that can be prevented through appropriate and timely EMS intervention.
- Enhanced partnerships between the community and fire department.
- Reduced juvenile fire play and related juvenile delinquency in Southern Nevada.
- Enhanced quality of life for the citizens through a referral process that matches identified needs with community resources.
- Effective and efficient disaster and major emergency response.
- Safer community from natural and man-made disasters.
- Reduced loss of life and property from natural disasters and other major emergencies.

## Operational Improvements

- Implement process improvements in call processing and crew alerting procedures.
- Streamline customer service questionnaire process to create greater efficiency and reduce costs.
- Streamline payroll process to improve efficiency.
- Develop a standardized process for calculating dollar loss from fire.
- Develop a Risk Management Plan that is separate from the City's as recommended in NFPA 1500.

## Operational Improvements

- Enhance professional development by partnering with the Human Resources Organization Development and Training Division to offer additional leadership courses.
- Implement scoring system for patient care report protocol and task standard compliance.
- Revise data collection and reporting processes from the electronic patient care report (ePCR) to enhance quality improvement operations.
- Implement 2nd generation cardio pulmonary resuscitation (CPR) feedback device to enhance CPR performed by rescuers.
- Streamline controlled substance tracking and distribution system.
- Implement "Loaner AED" program for large gatherings and sporting events.
- Enhance paramedic recruitment and training processes to allow for increased retention success rates.
- Partner with the Communications Center to achieve accreditation from the International Academy of Emergency Dispatch.
- Enhance Partnership for Youth at Risk Program content by identifying and understanding all behavioral indicators through research, increased team building exercises, communication, and self-awareness.
- Develop an activity book that increases public awareness in safety.
- Revise "After the Fire" booklet to include additional resources and preventive information.
- Increase marketing to promote the Health and Safety Expo, Safe Pools Rule, and Check Your Seats in the Heat campaigns.
- Revise ComCate case management system to allow partnering agencies to submit referrals and track status in real-time.
- Develop Fallen Firefighter Comprehensive Guidelines and Operations book to be used throughout Southern Nevada.
- Achieve Emergency Management Accreditation status (EMA).

## Fire Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 25,023,350	\$ 25,695,174	\$ 25,633,534	\$ 26,101,863	\$ 468,329	2%
Employee Benefits	11,411,756	10,743,304	11,270,168	11,625,541	355,373	3%
Services and Supplies	1,621,995	1,708,663	1,928,083	1,804,837	(123,246)	-6%
Capital Outlay	-	-	-	-	-	N/A
<b>Total</b>	<b>\$ 38,057,101</b>	<b>\$ 38,147,141</b>	<b>\$ 38,831,785</b>	<b>\$ 39,532,241</b>	<b>\$ 700,456</b>	<b>2%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 1,262,168	\$ 1,215,500	\$ 1,473,239	\$ 1,338,981	\$ (134,258)	-9%
EMS	1,120,456	1,119,631	1,152,269	1,067,492	(84,777)	-7%
Fire Suppression	33,286,358	33,534,587	33,728,991	34,960,112	1,231,121	4%
Training	662,344	524,560	532,684	522,061	(10,623)	-2%
Fire Prevention	417,085	419,871	415,501	317,302	(98,199)	-24%
Emergency Mgmt.	235,110	42,732	147,230	149,760	2,530	2%
Special Operations	670,413	686,330	705,681	729,881	24,200	3%
Logistics	319,657	428,008	430,168	446,652	16,484	4%
<b>Subtotal General Fund</b>	<b>\$ 37,973,591</b>	<b>\$ 37,971,219</b>	<b>\$ 38,585,763</b>	<b>\$ 39,532,241</b>	<b>\$ 946,478</b>	<b>2%</b>
<b>Grants Special Revenue Fund</b>	<b>\$ 83,510</b>	<b>\$ 175,922</b>	<b>\$ 246,022</b>	<b>\$ -</b>	<b>\$ (246,022)</b>	<b>-100%</b>
<b>Total</b>	<b>\$ 38,057,101</b>	<b>\$ 38,147,141</b>	<b>\$ 38,831,785</b>	<b>\$ 39,532,241</b>	<b>\$ 700,456</b>	<b>2%</b>
<b>Full Time Employees</b>						
General Fund	219	220	220	220	-	0%
<b>Total</b>	<b>219</b>	<b>220</b>	<b>220</b>	<b>220</b>	<b>-</b>	<b>0%</b>

## Financial Overview

Fire Department funding has remained steady during the recession, and no additional General Fund positions will be added to their staff complement during Fiscal Year 2014.



## Performance Measures - Fire Department

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
First arriving engine will arrive on scene of an emergency fire within 6.5 minutes of notification during the day and 7 minutes during the night.	49.3%	51.8%	51.0%	> 50%
Number of firefighter occupational injuries and illnesses per 100 employees.	11.0	10.9	10.0	10.0
Number of fires per 1,000 population	2.19	2.05	2.18	2.15
Dollar loss from fire per capita	\$15.6	\$10.9	\$10.9	\$11.0
Compliance with the Commission on Fire Accreditation International performance indicators annually.	100%	100%	100%	100%
A rescue will arrive on scene with a travel time of 8 minutes or less.	86.7%	85.3%	85.0%	>85%
First arriving ALS unit will arrive on scene of a high priority emergency medical call within 6 minutes of the notification during the day and 6 minutes and 30 seconds of notification during the night.	56.9%	56.3%	56.0%	>56%
Cardiac arrest survivability rates.	17.0%	19.0%	19.0%	19.0%
Compliance with Commission on Accreditation of Ambulance Services standards annually.	100%	100%	100%	100%
Customer service satisfaction levels.	96.2%	97.6%	98.8%	>95%
Number of community events accomplished	14	13	13	>12
Number of residents with pools provided drowning prevention/water safety information annually.	6,000	8,000	8,000	>5,400
Number of outreach campaigns for preparedness.	N/A	N/A	12	>12
Number of exercises designed, conducted, or evaluated.	N/A	N/A	4	>3



# Human Resources

## Purpose Statement

*Provide excellent customer service to all departments and employees through the timely delivery of innovative, quality human resources systems, programs and services. The department optimizes organizational effectiveness by attracting, developing and retaining a talented and diverse workforce in a safe and productive work environment.*

## Core Services

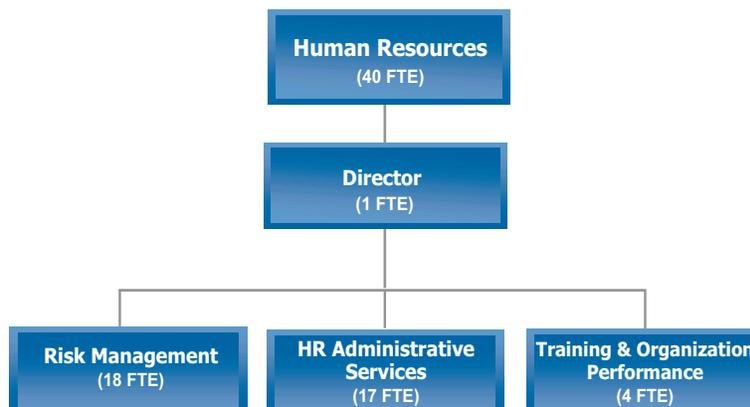
- Integrated Human Resources Business Partnerships
- Compensation and Technical Services
- Risk Management
- Employee Benefits
- Training and Organization Performance

### *Integrated HR Business Partnerships (HRBP)*

Integrated HR Business Partnerships with City departments delivers quality and innovative HR resources to City management, employees, and prospective employees to meet both strategic and tactical City business objectives.

### Key Services

- Partner with department leadership to become an integrated HR and business operation resource.
- Establish effective working relationships with line-level staff to build trust and rapport.
- Provide recruitment and employment services to recruit, interview and hire the best qualified candidates to support department goals and objectives.
- Cultivate and maintain constructive labor relations in support of conflict resolution and positive outcomes.
- Counsel, advise and support department heads, managers, supervisors and employees concerning a wide-range of work related issues to facilitate positive solutions and enhance employee success.
- Provide interpretation and guidance to ensure compliance with policies, procedures, collective bargaining agreements and law.
- Work in partnership with departments to assist in job description development and compensation analysis.



### *Compensation and Technical Services*

Compensation and Technical Services administers the structure and strategy of the City of Henderson's compensation plan. It also manages the administrative services of Human Resources to include policies, HR budget, Human Resources Information Systems (HRIS), employee records, recruiting support and employee engagement programs.

#### *Key Services*

- Manage the City of Henderson's compensation plan.
- Coordinate with HRBP's on departmental reorganization development planning, analysis, and implementation.
- Develop and maintain HR Administrative policies.
- Administer PeopleSoft System (Human Capital Management System) to maintain integrity and security of confidential data.
- Provide administrative support to the City which includes completing compensation surveys, administering HR Forms Management program, employee service awards, employment verifications, and recruitment eligibility lists.
- Develop, revise and maintain agenda items related to HR changes for city council approval.
- Coordinate new employee pre-employment background checks.
- Provide consultative advice, decision making, policy interpretation, and guidance regarding compensation, administrative issues, and city-wide events.
- Develop and administer the city-wide volunteer program and Summer Business Institute program.
- Administer the City's Affirmative Action Plan.

### *Employee Benefits*

Risk Management/Employee Benefits Section is responsible for the cost effective procurement of a competitive employee benefits package.

#### *Key Services*

- Ensure competitive pricing on employee benefits. Determine the most effective mechanism for delivering selective benefits.
- Assist customers in accessing their benefits package.

### *Risk Management*

Risk Management leads the process of planning, organization, leading and controlling City activities that minimize the adverse effects of accidental losses to the City at a reasonable cost. This is done through a combination of:

- Risk Assessment
- Risk transfer
- Loss Control
- Loss Prevention

#### *Key Services*

- Timely and cost effective resolution of liability claims filed against the City.
- Protection of the City's financial and physical assets through loss control and prevention.
- Effective management of workers' compensation claims.



Winners of the 2013 Spirit of Giving Award

### Training & Organization Performance

Organization and Training Development provides timely and relevant human performance improvement/ learning interventions to all City employees to meet both strategic and tactical business needs that result in achieving the City’s Vision “To Be America’s Premier Community.”

Services include:

- Develop and maintain a learning infrastructure that supports and promotes timely learning by the most appropriate method aligned to business needs and schedules.
- Develop, maintain and constantly improve individual performance management processes, supported by technology that focuses on expectation setting followed by timely and recurring feedback, not just the annual appraisal.
- Facilitate/coordinate development of annual HR Strategic/Operation Plans.

#### Key Services

- Align learning and developmental interventions to support business needs.
- Partner with various departments and HR Business Partners to identify, develop and deliver training programs, curriculum and courses
- Integrate existing/emerging technologies into City training as appropriate (i.e. social media, tablets, webinars, online learning, etc.)
- Provide analytical and professional advice in business process management.
- Support senior leadership team and client departments in solving performance problems.
- Conduct a variety of individual/team assessments; analyze results; provide training, coaching, and/or facilitation; evaluate progress; and develop processes to reinforce positive and reduce negative results.
- Evaluate the four levels of training effectiveness of offerings (Reaction, Learning, Transfer, Impact).



#### Key Fact

*HR hosted the United States State Department and 18 African diplomats. During the onsite visit, HR and the Unions walked through how we work together. Subsequently, the State Department recognized the City of Henderson as best in class in labor relations management during the downturned economy.*

### Past Accomplishments

- Facilitated the City’s 5th offering of the Voluntary Employee Severance Plan (VESP), resulting in 402 vacated positions and an inception-to-date salary and benefits savings exceeding \$63 million; current savings of \$975 thousand per pay period.
- Successfully implemented a new Human Resources Business Partner (HRBP) model to help align business objectives with employees and management.
- Successfully negotiated the extension of 6 labor agreements, resulting in \$2.6 million in savings for FY13-14.
- Implemented freezing of merit increases of non-represented employees for FY13-14, resulting in \$2.8 million in savings.
- Continued succession planning and VESP offerings resulted in no employee layoffs despite additional department consolidations.
- Finalized converting remaining non-sworn employees in the police department from a 40-hour work week to a 38-hour work week in line with the City’s PERS recognized work week. This also involved negotiating and creating new wage schedules and moving the Communication Center over to the 38-hour “hybrid” weekly schedule.
- Secured multiple year rate guarantee with the City’s Life and Long Term Disability carrier.
- Reduced unnecessary medical plan expenses by eliminating coverage for non-contracted surgical centers.
- Completed the revision, consolidation, and creation of all non-represented job descriptions to more accurately reflect current functions and operations.
- Completed the first phase in benchmarking for an overall compensation review.
- Created a new compensation and employee benefits redesign for non-represented employees.
- Continued a partnership with valley agencies to offer training and development opportunities on a fee-cost basis to their employees, resulting in revenue for the City.

## Anticipated Community Outcomes

- As a primarily internally focused organization, increased resident satisfaction by supporting externally focused departments in delivering premier services to our residents by ensuring that they may draw from the best candidate pools and avoid costly distractions due to preventable employee turnover
- Improved resident experience with supported City Departments staffs who are engaged, have equitable compensation and clear customer focused policies
  - Improved retention rate due to a compensation plan that is consistent and equitable but within a competitive total compensation package
  - Decreased litigation and inefficiencies due to out of date and/or irrelevant administrative policies
  - Increased customer satisfaction across all City departments
  - No fines due to noncompliance with the Nevada State Records Retention Statute
  - No fines levied due to inaccurate required employment forms
  - Employees engaged/informed from first day of employment
- Greater availability of employees to service resident needs and optimization of City dollars by:
  - Decreasing workers' compensation lost work days
  - Decreasing workers' compensation medical expenditure
  - Decreasing vehicle accident rate
  - Increasing the collection rate on damages to City property
  - Decreasing liability claims against the City
- Increased resident satisfaction due to services rendered by the valley's best employees attracted and retained, in part, by competitive and comprehensive benefit package
- Improved COH employee on the job performance

## Operational Improvements

- Implement shared services/business integrated HRBP model
- Improve onboarding process to fully engage employee from first day
- Expand knowledge base of HR disciplines through HRBP's to increase quality and timeliness of service to supported Departments in all areas of responsibility
- Implement an employee compensation plan that is consistent and equitable
- Review all Admin Policies on an annual/biannual basis
- Establish a periodic review of the compensation plan
- Provide analytical support to divisions referencing their budget
- Identify and implement operational efficiencies in the onboarding of new employees
- Develop an enhanced return to work program
- Develop an eLearning training program on workers' compensation
- Develop deductible program to reinforce with departments the cost of accidents
- Competitively bid employee benefit components on a scheduled rotation
- Initiate an educational campaign on the cost effective use of employee benefits
- Schedule training when needed, as opposed to normal working hours, targeted to specific audiences that tie back to business metrics
- Redesign training evaluation to allow better analysis of instructor vs. administration vs. course content feedback
- Develop specific application courses that apply theory to actual practice using work technology
- Develop an eLibrary strategy
- Develop curriculum/programs for new supervisors

## Human Resources Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 2,548,885	\$ 2,551,502	\$ 2,950,889	\$ 3,389,002	\$ 438,113	15%
Employee Benefits	848,296	890,217	1,237,142	1,470,405	233,263	19%
Services and Supplies	18,999,095	18,961,819	24,243,406	25,669,650	1,426,244	6%
Depreciation	2,933	1,466	-	-	-	N/A
Interest Expense	7,846	3,541	-	-	-	N/A
Capital	43,411	-	-	-	-	N/A
<b>Total</b>	<b>\$ 22,450,466</b>	<b>\$ 22,408,545</b>	<b>\$ 28,431,437</b>	<b>\$ 30,529,057</b>	<b>\$ 2,097,620</b>	<b>7%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 943,756	\$ 895,772	\$ 579,595	\$ 683,274	\$ 103,679	18%
Extra Help	47,189	2,957	622	-	(622)	-100%
Employment & Comp	1,039,874	1,098,663	900,388	925,819	25,431	3%
Admin & Labor Relations	504,615	428,002	598,855	790,042	191,187	32%
Org Development & Training	668,953	483,860	502,636	532,871	30,235	6%
Union Liaison Program	267,456	270,691	292,161	328,351	36,190	12%
Comp & Admin	-	-	710,536	788,330	77,794	11%
Admin Cost Reimbursement	(896,796)	(797,747)	(779,117)	(893,498)	(114,381)	15%
<b>Subtotal General Fund</b>	<b>\$ 2,575,047</b>	<b>\$ 2,382,198</b>	<b>\$ 2,805,676</b>	<b>\$ 3,155,189</b>	<b>\$ 349,513</b>	<b>12%</b>
<b>Health Ins. Self Funded</b>	<b>\$ 11,956,648</b>	<b>\$ 13,055,375</b>	<b>\$ 15,322,203</b>	<b>\$ 16,405,582</b>	<b>\$ 1,083,379</b>	<b>7%</b>
<b>Self-Insurance (liability)</b>	<b>\$ 3,521,495</b>	<b>\$ 2,953,496</b>	<b>\$ 2,953,788</b>	<b>\$ 3,141,149</b>	<b>\$ 187,361</b>	<b>6%</b>
<b>Workers' Compensation</b>	<b>\$ 4,397,276</b>	<b>\$ 4,017,476</b>	<b>\$ 7,349,770</b>	<b>\$ 7,827,137</b>	<b>\$ 477,367</b>	<b>6%</b>
<b>Total</b>	<b>\$ 22,450,466</b>	<b>\$ 22,408,545</b>	<b>\$ 28,431,437</b>	<b>\$ 30,529,057</b>	<b>\$ 2,097,620</b>	<b>7%</b>
<b>Full Time Employees</b>						
General Fund	27	24	24	25	1	4%
Health Ins. Self Fund	1	1	1	1	-	0%
Self-Insurance (liability) Fund	5	5	3	3	-	0%
Workers' Compensation Fund	4	4	7	11	4	57%
<b>Total</b>	<b>37</b>	<b>34</b>	<b>35</b>	<b>40</b>	<b>5</b>	<b>14%</b>

### Financial Overview

For Fiscal Year 2014, health care costs are expected to increase by 8% through the combination of health care inflation and the growth in the number of covered lives as the number of retirees covered by the City's health plans continues to grow.

The increase in the Workers' Compensation Fund is attributed to adding four new positions with the expansion of the Emergency Management/Safety function.

### Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Monthly Medical Costs per Employee (plan year basis)	\$726.19	\$780.56	\$891.32	\$953.42
Health Insurance Loss Ratio (plan year basis)	97.6%	98.6%	101.9%	100.0%
Workers' Compensation Claims – Heart/Lung/Cancer Claims Only	\$2,019,151	\$2,735	\$12,100	\$500,000
Workers' Compensation Claims – Excluding Heart/Lung/Cancer	\$1,694,180	\$1,456,522	\$978,672	\$2,288,000
Liability Claims	\$836,730	\$1,215,400	\$739,638	\$897,000
Valley Public Sector Employee Training Revenue	N/A	\$9,587	\$6,318	\$7,500
Course Satisfaction Rating (on 5 point scale)	4.80	4.85	4.85	4.85

# Information Technology

## Purpose Statement

*To provide innovative, reliable and responsible technology solutions that deliver excellence to all customers and support efficient delivery of services to the community.*

## Core Services

- Service Center
- Project Management Office
- Information Systems
- Infrastructure Services
- Information Security
- Business Support

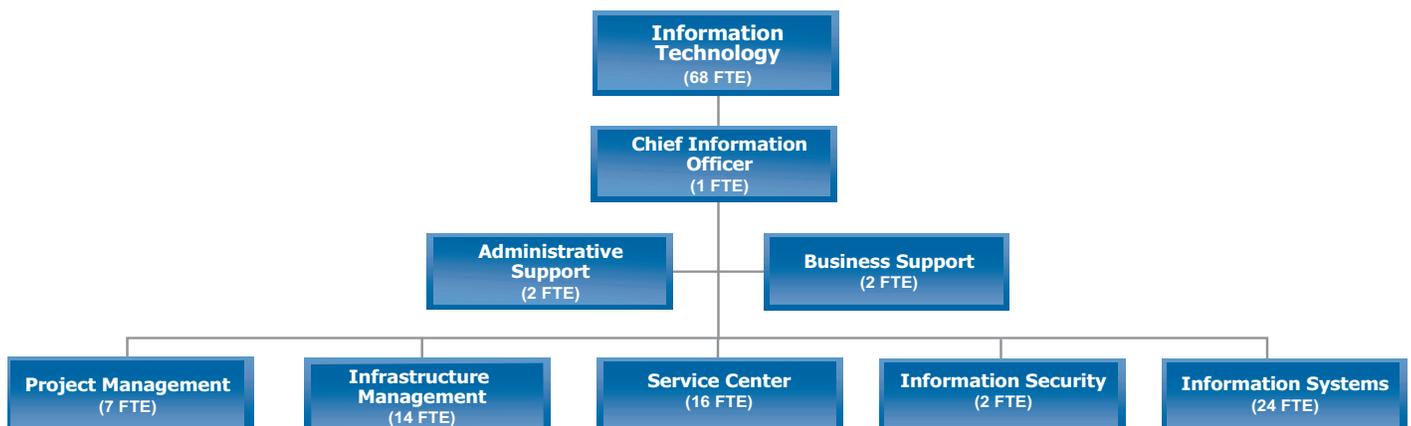


## Service Center

The Service Center focuses on creating and fostering an environment that provides customers with exceptional desktop and mobile technology experiences. Commercial and in-house tools are used to promote continual process improvement to enhance service delivery that facilitates the most effective service to the citizens of Henderson.

## Key Services

- Customer Support - Provides Helpdesk and desktop support services, receives and responds to customer incidents and service requests, tracking an average of 16,000 requests through the service request system annually. Managing over 3,100 network usernames and resources along with approximately 1,800 desktop computers and 700+ laptops, premier customer support is a priority.



- Customer Computing Standards, Configurations & Experience - Researches, implements and maintains the technology and systems that manage, secure, and govern the behavior of desktops, mobile devices, and peripherals. These technologies and systems create efficiencies necessary in an environment with three field technicians supporting over 2,500 end user devices.
- Audio/Visual (A/V) Services - Responsible for supporting the audio/visual needs of all departments. This section plays a significant role in the design, implementation and ongoing maintenance of public safety training and other facilities. It enables efficient use of A/V tools by elected officials in public meetings streamed to the Internet and local events such as State of the City and the Economic Development conference.
- Email and System Administration Services - Designs, implements and maintains the email system as well as other systems that inventory and distribute software and security patches. This section also provides print services to desktops, laptops, and select peripherals. These 16 high-impact systems are managed by four staff members who collaborate with others to ensure integrations and dependencies are addressed.

### **Project Management Office**

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

### **Key Services**

- Portfolio Management - Acts as the entry point for new IT projects. Projects are sized, scored, ranked and prioritized to make the best use of IT's resources while maximizing technology benefits to customers.
- Project Management - Ensures individual IT projects are correctly managed through every project phase. Qualified and credentialed project managers work to meet customer requirements and expectations and deliver systems that use technology to improve processes.
- IT Relationship Management - Bridges the world of IT and business by understanding technology and business points of view and how enhancement

projects, infrastructure and new practices across IT affect customers. Serves as the strategic interface with City departments and as a "trusted advisor" to senior business executives for the purpose of establishing and maintaining value-driven, strategic relationships with IT customers and proactively manages business demand. Provides insight into business issues that shape IT demand and can assist with IT planning.

### **Key Fact**

*The City of Henderson sends/receives 460,000 e-mails, blocks 834,000 pieces of SPAM, and blocks nearly 550 viruses every month.*

### **Information Systems (IS)**

The Information Systems division provides technology-related products and services including Commercial-Off-The-Shelf (COTS) software, custom developed software, database administration, Geographic Information Systems (GIS) and Internet/Intranet web services to assist the City in delivering its goods and services to citizens, businesses and visitors. Knowledge, skills and abilities in the areas of computer science and information technology are leveraged to solve business problems with technology.

### **Key Services**

- Line of Business Applications - Implements and supports small-scale to enterprise-wide "line of business" COTS and custom software products that help drive the City's business. The user base for these software products ranges from internal (enterprise-wide to individual work groups) to external (citizens, other government agencies, and businesses).
- Database Administration - Provides database environments and services that enable software products to reliably and securely interact with their data. The Oracle and SQL Server database environments host over 400 tests and production databases with close to four terabytes of data. Database environments support line of business, GIS, document collaboration and management, and systems management software products.

- Website Services - Provides Intranet/Internet website environments and services that enable the City to share information and services with its external customers and provide collaboration and document management for internal City staff. The desktop Internet website, [www.cityofhenderson.com](http://www.cityofhenderson.com), provides access to City information and has close to 40,000,000 page views and 3,400,000 visits annually. It also provides access to City online services that support approximately 320,000 online transactions that result in approximately \$17,900,000 of revenue annually. The mobile Internet website, <http://m.cityofhenderson.com>, provides access to City information and services needed “on the go.”
- Geographic Information Systems - Provides location-based services through GIS environments and services that enable the capturing, managing, analyzing and displaying of geographically referenced information. The GIS environment hosts over 300 data themes, 13 interactive maps, 50 printable maps and 20 datasets. GIS services include COTS and custom software product GIS integrations, static map creation, interactive mapping application development, GIS data exchange with other agencies, GIS data layer maintenance/management and the maintenance/management of all enterprise-wide GIS environments and software products.



City of Henderson Chief Information Officer Laura Fucci named one of the top 25 Doers, Dreamers and Drivers of 2013 by Government Technology.

### *Infrastructure Services*

Provide the foundation that all other IT services rely upon: voice, data center and networking. Both internal and citizen-facing critical applications depend on the availability of these services. In order to provide this critical level of service, staff plans, designs, implements and maintains voice, data center, and networking services to provide capacity, scalability, and fault tolerance in the most cost-effective manner. The Infrastructure Services vision is to continually improve services to allow more agility and access to higher performance infrastructure systems at reduced costs. Over \$20 million dollars in IT infrastructure systems is managed.

### *Key Services*

- Data Center - Provides architecture, engineering, implementation and administration services for servers, operating systems, storage, and backup and restore systems. All systems are managed to allow continual growth with no impact or interruption to service levels. Over 560 Windows servers, 30 Linux and Unix servers, and over one Petabyte (PB) of data storage space are maintained in a state-of-the-art 5,000 square foot data center.
- Network Services - Provides architecture, engineering, implementation and administration of network infrastructure connectivity for data, voice and video services. These core services are the foundation of all information technology. Services include wireless (802.11 and microwave), local area and wide area networking (LAN, WAN), remote connectivity, firewall, Internet connectivity, Internet filtering, and enterprise log aggregation services. These services span 47 locations with over 660 actively managed network devices. These services also include outside and inside copper and fiber cable plant.
- Voice Services - Provides architecture, engineering, implementation and administration of voice systems. Services include enterprise Voice over IP (VOIP) systems, enterprise voice mail services, call detail records, automatic call distribution (ACD) services, call center services, historical reporting, and leased-line connectivity.

### Information Security

The mission of Information Security is to manage risk for the City's data, systems, and IT operations against interruption, unauthorized access, manipulation, disclosure, or destruction, and respond when such events occur. This is accomplished by developing and communicating security expectations through policy and awareness programs for the City's over 1700 employees, validating security controls through continuous and diverse monitoring methods testing, and scans of the City's 47 locations, 660 network devices, 590 servers, and over 2500 desktops and laptops, ensuring compliance to security requirements (PCI, HIPAA, CJIS, NRS), and developing an enterprise risk-based security program.

#### Key Services

- Security Analysis - Provides an information security program that comprehensively manages and measures risk to the data entrusted to the City. This includes policies to guide actions, awareness training to increase detection and reduce the likelihood of security incidents, investigative services to positively identify if a policy violation occurs, and security consulting on computing environment changes to ensure compliance and minimize risk.
- Compliance & Risk Assessment - Provides ongoing assurance that critical City computing resources are in compliance with regulatory and industry requirements, as well as security best practices.
- Security Monitoring & Response - Reduces the impact of a breach when it occurs by providing effective continuous monitoring for early detection and policy compliance, and efficient response to a detected breach or policy violation.



### Business Support

Business Support provides a broad range of business functions in support of IT executive direction, legislative affairs, policy interpretation, contract management and strategic planning, and researches and assembles information from a variety of sources for the completion of specialized forms and technical reports. Complex professional, analytical and administrative-related activities for the department are performed while providing diverse tasks such as: researching, compiling and preparing financial and accounting data for studies and reports and resolving any accounting and financial discrepancies; responding to common inquiries and presenting findings; and generating graphs and charts for the purpose of analyzing information and developing strategic initiatives for DoIT. Staff monitors the development of the divisional budget and reviews reimbursements, purchases, and expenditures both appropriated and non-appropriated, to ensure proper financial procedures have been followed.

#### Key Services

- Financial Management - Responsible for evaluating a variety of fiscal information by preparing, comparing, analyzing and summarizing data and assembling reports, developing spreadsheets, and creating charts and graphs for management and staff. Performs comprehensive, detailed financial management and analysis of the department's budget for interpretation and distribution and collaborates with the management team to proactively identify opportunities to improve financial performance, enhance core services and summarize department initiatives and goals.
- Contract Administration - Responsible for all aspects of IT contract management, development, administration, tracking, analysis, terms and conditions, throughout the contracting process, from pre-proposal activities through contract closure. Staff prepares and coordinates business correspondence, generates required contract-related reports, and maintains accurate and complete contractual files and records for the department. Participates in program reviews, monitors program performance (contract schedules, deliverables, funding, invoicing, and payments), and notifies program leaders and management of potential non-compliances or other problems that could have an adverse impact on the department and to the City. Identifies,

manages and negotiates contract changes, and coordinates resolution of contract issues internally and with external customers. Serves as the point of contact for the department regarding contractual matters.

- Administrative Support - Provides high-level administrative support by conducting research, preparing statistical reports, handling common inquiries and performing a variety of administrative and clerical/office duties in support

of day-to-day operations and also performs activities of a diversified nature that usually involve multiple unrelated steps. Prepares, produces and assembles an array of materials such as interoffice communications, correspondences, requisitions, forms, invoices, memos, and letters upon request from management and staff. May be requested or assigned to work with management or staff on various projects and tasks with specific timelines and deliverables.

## Past Accomplishments

- Recognized by the Center for Digital Government and the Digital Communities Program as one of the top-ranked digital city governments in the 12th annual Digital Cities Survey, ranking 7th nationwide.
- Implemented internal Instant Messaging technology as a quick transient communications channel.
- Utilities Remote Access - Completed Citrix Netscaler installation for Utilities Services to allow remote access for field workers from job sites. By replacing an older inefficient access system, the new system increases employee productivity. This is an enterprise wide solution, so it has the capability to expand for use in other departments. It also incorporates the use of iPads, which are less expensive than MDTs/Laptops used in the other access systems.
- Sprinkler Management System – Parks & Rec uses two systems to manage their sprinkler systems, both at different locations. This project streamlined operations by centralizing the location of both systems and adding remote control access to monitor chemicals in pools at Heritage Park, Multi Gen, and Whitney facilities.
- Public Works Faster Software Modules – Improved the delivery of this application to Public Works by moving to a virtual server and upgrading to application to a newer version, which has improved reporting and a cleaner interface.
- Alternative Sentencing Case Management – Implemented the probation functionality in the Courtview case management system, which alleviated some manual processes between Alternative Sentencing and the Municipal Courts.
- PeopleSoft Financials 9 Upgrade – Upgraded the City's enterprise Financial system to remain in compliance with the vendor's support and maintenance policy and take advantage of new features in the new release.
- iCart – iCart is an add-on product for iNovah, the City's cashiering solution. Implementation of iCart allows the City to take online payments for payments taken and managed by iNovah. The first payment type to be processed is for Alternative Sentencing.
- Interactive Trail Mapping – Created a mobile-friendly interactive map of COH trails. The City of Henderson has recently set out to become a Bicycle Friendly Community and promote bicycling as a City. Citizens can now display interactive data allowing them to identify their location and map their route in relation to existing trails and bike paths.
- Web filtering – Completed the implementation of a web filtering solution thereby allowing the City to block access to sites that: (1) contain inappropriate adult content; (2) are considered generally offensive to society; (3) contain malware; and, (4) are used to evade approved security. Also this web filtering solution produces reports to assist and support management in determining whether Internet bandwidth is being used appropriately.
- Replaced over 100 G-5 servers with 25 G-7 servers. This reduced the physical servers in the data center by 75, while maintaining the same performance. This also saves the City in power consumption, data center cooling costs and frees up 6 racks of floor space.

## Anticipated Community Outcomes

- Citizen Satisfaction – The citizens of Henderson receive premier service from public-facing departments that are running in an environment that utilizes highly-available technology.
- Improved Citizen Services – Better Portfolio Management will generate better citizen services by ensuring IT resources are used to develop projects and technologies that have the greatest impact. IT Relationship Management will generate improved citizen services by ensuring customer demands are met by IT resources in a proactive manner.
- Faster Citizen Access to City Services – Improved Project Management will deliver improved services to citizens more expeditiously.
- Increased Citizen Engagement – Accelerated and enhanced project delivery will engage employees and citizens through technology as well as encourage citizens to take more of an active role in the City's future.
- Greater connectivity with the City – provide connectivity and access to City of Henderson services that can be presented on the Web, at City Hall locations, and at remote locations.
- Improved Public Safety – Provide the Fire department, Police Department, and Utility Services connectivity and access to critical IT services. These services and tools allow improved productivity and decreased costs for public safety services, which must be accessible 365/24/7.
- “Safe Community” – Safeguard the confidential data entrusted to the City by providing a systematic security program to measure and control risk to an appropriate level.
- “Organizational Excellence” – Provide the most effective and efficient financial services by proper fiscal management.
- “Organizational Excellence” - Efficiencies may be gained by increasing the use of contracts for best pricing and leveraging large volume purchasing.

## Operational Improvements

- Develop and implement Service Level Agreements (SLAs) with baselines.
- Evaluate systems and processes for documenting, managing and reporting on incidents and service requests to ensure work efforts are focused on areas that maximize productivity.
- Upgrade development tools and Microsoft framework systems to maintain compliance with vendor-supported versions.
- Increase accuracy and amount of information available for technology assets to ensure the most cost effective and efficient use of hardware, software and network resources.
- Develop and implement new conference room equipment standards to reduce the cost of maintenance and repair.
- Upgrade systems to maintain compliance with vendor-supported versions.
- Evaluate current email system configuration and make appropriate changes to ensure environment is cost-effective and efficient.
- Develop and implement IT Relationship Management as a service within IT and build required trust for this service to senior executives within City Departments.
- Develop and implement schedule templates to streamline and standardize project implementation.
- Use project metrics for improved project performance. Data on past performance will be used to adjust and improve new projects.
- Implement IT Governance to better achieve City goals and better manage IT resources.
- In IT Governance, utilize Scoring as a main priority factor for projects and reduce bottlenecks caused by resource group constraints.
- Identify opportunities for improvement and consolidation by conducting an annual inventory of software products in use and assessing their compatibility with current and future architectural standards.

## Operational Improvements

- Improve management of the software environment by creating product roadmaps for all critical software products.
- Modernize software delivery by establishing a “mobile” development environment to enable mobile application software builds and distribution.
- Revamp the City’s website to make it accessible and useful on all technology platforms from personal computers to mobile devices.
- Reduce costs of cabling and reduce recovery time on server systems by increasing use of new technology.
- Reduce costs per server by increasing percent of servers running on virtual hosts.
- Increase the use of automation to increase productivity and reduce MRO costs.
- Develop Infrastructure as a service for servers and storage and set service levels with customers.
- Develop and implement a formal Security Awareness Program.
- Move from end of row rack switch (25 racks) to switched pods (seven racks). This will reduce core equipment count from four to two and increase core performance by 200 percent.
- Conduct a baseline Risk Assessment.
- Implement centralized log management (CJIS audit point).
- Restructure existing standalone monitoring systems into a centralized continuous monitoring process.
- Develop and implement a formal Incident Response Program.
- Implement new Web Content Management solution for the Internet website to streamline and quicken the delivery of content.
- Improve contract administration practices to help achieve excellence in contractor performance so that the City receives goods and services on time and within budget.

## Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Percentage of completed strategic and/or citizen-impacted projects	42%	64%	49%	>50%
Percentage of support tickets completed within service level agreements	N/A	N/A	N/A	>90%
Percentage critical system availability	N/A	N/A	99.5%	>99%
Percentage of employee morale satisfaction	N/A	N/A	80%	>85%
Percentage of Satisfied Customers	N/A	93%	94%	>90%
Labor effort spent: % on projects / % on support	39%	46%	49%	>40%



## Information Technology Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 5,630,636	\$ 5,780,478	\$ 5,456,738	\$ 5,352,387	\$ (104,351)	-2%
Employee Benefits	1,937,325	1,914,377	1,922,749	2,083,708	160,959	8%
Services and Supplies	6,933,394	7,927,351	10,222,601	8,261,719	(1,960,882)	-19%
Capital Outlay	1,080,366	868,324	1,251,152	1,250,000	(1,152)	0%
Depreciation	173,364	18,804	17,336	17,000	(336)	-2%
Loss on Disposal of Assets	428,276	-	-	-	-	N/A
<b>Total</b>	<b>\$ 16,183,361</b>	<b>\$ 16,509,334</b>	<b>\$ 18,870,576</b>	<b>\$ 16,964,814</b>	<b>\$ (1,905,762)</b>	<b>-10%</b>
<b>Program - General Fund</b>						
General	\$ 1,015,367	\$ 785,251	\$ 1,038,309	\$ 1,199,534	\$ 161,225	16%
Information Security	180,000	266,009	341,880	359,023	17,143	5%
Infrastructure	2,256,953	2,100,923	1,990,143	1,919,598	(70,545)	-4%
Customer Support	1,637,968	1,747,063	1,784,127	1,910,486	126,359	7%
GIS	3,636,803	3,658,205	3,633,168	3,496,803	(136,365)	-4%
Product & Value Mgmt	379,329	245,712	184,733	-	(184,733)	-100%
Project Mgmt Office	956,079	867,960	932,136	1,030,809	98,673	11%
Admin Cost Reimbursement	(2,237,742)	(2,109,084)	(2,129,320)	(2,283,857)	(154,537)	7%
<b>Subtotal General Fund</b>	<b>\$ 7,824,757</b>	<b>\$ 7,562,039</b>	<b>\$ 7,775,176</b>	<b>\$ 7,632,396</b>	<b>(142,780)</b>	<b>-2%</b>
<b>Capital Replacement</b>	<b>\$ 1,902,149</b>	<b>\$ 2,012,643</b>	<b>\$ 2,415,623</b>	<b>\$ 1,831,232</b>	<b>(584,391)</b>	<b>-24%</b>
<b>Citywide Internal Service Fund</b>	<b>\$ 6,456,455</b>	<b>\$ 6,934,652</b>	<b>\$ 8,679,777</b>	<b>\$ 7,501,186</b>	<b>(1,178,591)</b>	<b>-14%</b>
<b>Total</b>	<b>\$ 16,183,361</b>	<b>\$ 16,509,334</b>	<b>\$ 18,870,576</b>	<b>\$ 16,964,814</b>	<b>(1,905,762)</b>	<b>-10%</b>
<b>Full Time Employees</b>						
General Fund	66	65	64	64	-	0%
Capital Replacement	1	1	1	1	-	0%
Citywide Internal Service Fund	3	3	3	3	-	0%
<b>Total</b>	<b>70</b>	<b>69</b>	<b>68</b>	<b>68</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The General Fund supports day-to-day general operations of the department. In Fiscal Year 2014, the department's General Fund expenses remained flat over Fiscal Year 2013 levels and staffing levels remained unchanged.

Due to current economic conditions, funding has been reduced in the Capital Replacement and Citywide Services Funds. The Capital Replacement Fund provides for the repair and refresh of desktops and public safety laptops, as well as major core infrastructure for the network and data center.

For Fiscal Year 2014, only the most critical technology will be refreshed. A similar funding reduction can be seen in the Citywide Internal Services Fund. Reductions in these two funds account for most of the overall decrease from Fiscal Year 2013 to Fiscal Year 2014.

# Intergovernmental Relations

## Purpose Statement

*Intergovernmental Relations Division (IGR), a division of Public Affairs and Economic and Cultural Development, serves as the principal linkage between the city and other governmental and non-governmental agencies or elected officials and their staffs at the local, regional, state and federal level. This is accomplished through lobbying efforts, policy research, analyses, reports, white papers and relationship building.*

## Core Services

- Intergovernmental Relations



Nevada State Capital

## Intergovernmental Relations

The Intergovernmental Relations Division (IGR) serves as the principal linkage between the city and other governmental and non-governmental agencies at the local, regional, state and national levels. IGR identifies and assists in the implementation of beneficial community partnerships, public policies and organizational efforts.

The nature of local government requires cooperation and, at times, competition with special interest and other governmental entities for the best use of limited resources. Without proper representation at all levels of government, the city may experience reductions in overall revenues and increases in mandated services without funding sources that will limit the city's

ability to maintain current service levels and quality of life. Reductions in available funding at the state and federal levels will pose numerous challenges to the fundamental way that essential public services are delivered.

## Key Services

- Lobby local, state and federal elected officials and staffs on city priorities and interests.
- Prepare policy research, analyses, reports, white papers, testimony and talking points for the City Manager and City Council.
- Monitor legislation during biennial state legislative sessions that may have potential impact to the City of Henderson.



- Deliver an annual United States Congressional Briefing Book to the Nevada Congressional Delegation.
- Deliver a biennial Legislative Summary Report to the City Manager and City Council, which lists new state statutes to be reviewed and ultimately implemented by city departments.
- Maintain and develop positive relationships with key professional networks, decision-makers, city council members, county commissioners, state officials and federal officials or their staff.
- Protect, preserve, expand and enhance city statutory and regulatory authorities.

### Anticipated Community Outcomes

- Increased citizen and City Council pride in the City of Henderson's stature and influence over local and regional governmental policies and procedures.
- Increased influence and representation on state legislative interim committees and studies during the 2013-14 interim period.
- Increased federal funding for City of Henderson priority projects.
- Increased grant funding for City of Henderson departmental projects and operations.

### Operational Improvements

- None identified at this time.

### Past Accomplishments

- Produced and delivered a comprehensive report (legislative summary) of the city's participation in the 2013 Nevada State Legislature.
- Participated in the 27th Special Session of the Nevada State Legislature ensuring the passage of Senate Bill 1, the More Cops legislation. If enacted by the Clark County Board of Commissioners, the additional sales tax would generate \$6 million dollars per year for the city to pay for 37 new police officers.
- Successfully passed legislation in Assembly Bill 417 which essentially gives a redevelopment agency a refreshed set of tools to attract developers and beneficial projects to a redevelopment area that has suffered the ill-effects of a severely declined assessed value.
- Successfully passed legislation in Assembly Bill 418, which restores an annual \$700,000 to the city's budget. A \$.05 ad valorem dedicated to capital construction, was shared for 10 years among the local governments in Clark County through an agreement that expired in 2012.
- Successfully passed legislation in Senate Bill 440 (2013), which updates the City Charter to reflect current practices by eliminating ambiguity and conflicts with current statutes.
- Completed and delivered to the Nevada Congressional Delegation the 2013 U.S. Congressional Briefing Book, which contains approximately \$62 million in priority projects for Federal Fiscal Year 2014.
- Helped further the advancement of the Three Kids Mine Site Project by supporting the passage of H.R. 697 off the House floor.

## Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Deliver the annual U.S. Congressional Briefing Book to the Nevada Congressional Delegation	Yes	Yes	Yes	TBD
Deliver the bi-annual Legislative Summary Report (legislative years only)	Yes	N/A	Yes	N/A

## Intergovernmental Relations Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ -	\$ -	\$ 190,935	\$ 273,820	\$ 82,885	43%
Employee Benefits	-	-	81,058	108,665	27,607	34%
Services and Supplies	-	-	284,717	321,614	36,897	13%
Capital Outlay	-	-	-	-	-	N/A
<b>Total</b>	\$ -	\$ -	\$ 556,710	\$ 704,099	\$ 147,389	26%
<b>Program</b>						
<b>General Fund</b>						
Intergovernmental Relations	-	-	556,710	704,099	147,389	26%
<b>Subtotal General Fund</b>	\$ -	\$ -	\$ 556,710	\$ 704,099	\$ 147,389	26%
<b>Total</b>	\$ -	\$ -	\$ 556,710	\$ 704,099	\$ 147,389	26%
<b>Full Time Employees</b>						
General Fund	-	-	3	3	-	0%
<b>Total</b>	-	-	3	3	-	0%

### Financial Overview

Intergovernmental Relations was moved into Public Affairs and Economic & Cultural Development from the City Manager's Office in Fiscal Year 2013. This is the first year it will be reported separately in the CABR. Fiscal Year 2014 budget represents a full year cost for operating this division.

#### Key Fact

*In the 2013 Nevada State Legislature, 77th Session, IGR monitored 468 bills (out of 1,113 bills) with a potential negative fiscal impact of \$19,110,760 (over a four-year period). The ending fiscal impact was \$13,600 which meant a cost avoidance to the City of \$19,097,160.*



Nevada Legislative Council Bureau, Carson City, Nevada

# 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

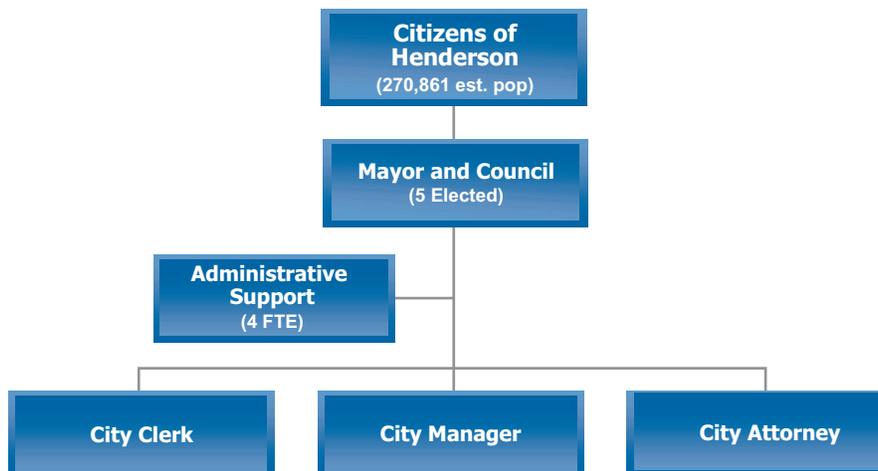
The City continues to promote itself as a destination for new residents, visitors and relocating businesses. Our local economy is enhanced through the pursuit of businesses that leverage local resources, improve intellectual advancement, and provide opportunities and stability for our citizens.



From left to right:  
 Debra March, Councilwoman Ward II  
 Sam Bateman, Councilman Ward IV  
 Andy A. Hafen, Mayor  
 Gerri Schroder, Councilwoman Ward I  
 John F. Marz, Councilman Ward III

#### 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.



Veterans Memorial Wall at City Hall

## 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.

### Key Fact

*Henderson was named in Money Magazine's 100 Best Places to Live in America. The city has been included on the list three times.*



Mayor Hafen assists with Meals on Wheels Program

The Mayor serves as a member of the City Council and presides over its meetings. The Mayor is the recognized head of the city government for ceremonial purposes, and performs any emergency duties as may be necessary for the general health, welfare and safety of the city. The Mayor Pro Tempore is elected by members of the City Council and performs the duties of the Mayor during the Mayor's absence. The Mayor and 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.



Purple Heart Day, August 6, 2013

## Mayor & City Council Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 281,774	\$ 322,657	\$ 325,991	\$ 330,718	\$ 4,727	1%
Employee Benefits	120,009	121,825	134,252	103,842	(30,410)	-23%
Services and Supplies	116,404	133,069	187,089	225,053	37,964	20%
Capital Outlay	-	-	-	-	-	N/A
<b>Total</b>	<b>\$ 518,187</b>	<b>\$ 577,551</b>	<b>\$ 647,332</b>	<b>\$ 659,613</b>	<b>\$ 12,281</b>	<b>2%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 747,179	\$ 771,468	\$ 862,364	\$ 854,664	\$ (7,700)	-1%
Admin Cost Reimbursement	(228,992)	(193,917)	(215,032)	(195,051)	19,981	-9%
<b>Total</b>	<b>\$ 518,187</b>	<b>\$ 577,551</b>	<b>\$ 647,332</b>	<b>\$ 659,613</b>	<b>\$ 12,281</b>	<b>2%</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 Mayor & Council budget has remained relatively flat over this reporting period.



#### Key Fact

*Henderson was named the 2nd Safest City in America by Forbes.*

### Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Number of 'Contact Henderson' Cases	N/A	50,394	52,547	54,500
City of Henderson External Frequently Asked Question Internet Hits	N/A	69,515	53,049	37,000



City of Henderson Council Chambers

# Municipal Court

## Purpose Statement

*Municipal Court administers 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 adjudicates traffic 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:

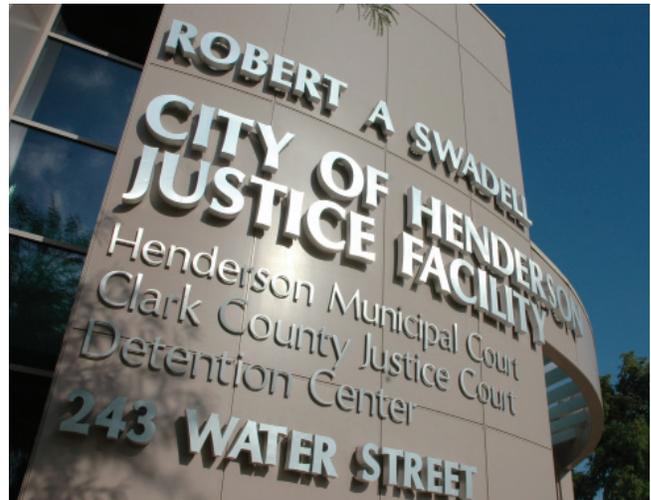
- Case Management
- Safety and Security
- Enforcement

### Case Management

Create and manage over 43,000 new cases annually from the initial filing of the complaints until all court orders are completed and the file is closed; and provide judicial support throughout all court hearings.

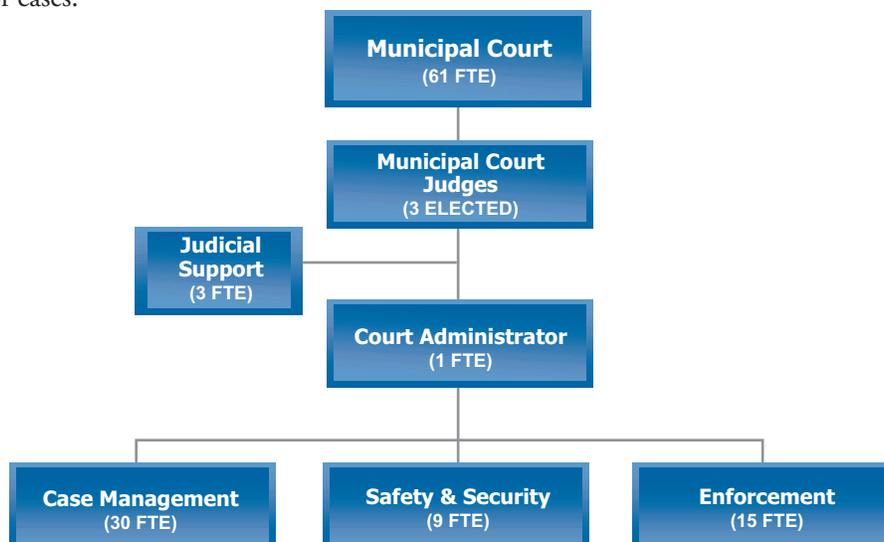
### Key Services

- Schedule and process over 98,000 case events annually for court hearings among the 3 Judicial Departments.
- Adjudicate over 43,000 cases annually.
- Collect \$7.96 million in fines and fees per judicial order and statutory requirements.
- Issue in excess of 10,000 warrants annually as a result of defendant's non-compliance to facilitate the closure of cases.



### Key Fact

*In the Henderson Municipal Court, over 98,000 case events are scheduled annually for court hearings in the 3 Judicial Departments.*



### Safety and Security

The Court provides a safe and secure environment to facilitate the administration of justice through the presence and activities of uniformed marshals coupled with environmental and physical security measures.

#### Key Services

- Provide a uniformed presence in and around the Justice Facility. The facility is a 120,000 sq. ft. building consisting of 9 courtrooms, Municipal Court, Clark County Justice Court, City Attorney Criminal Division, and Alternative Sentencing.
- Operate an x-ray machine and walk-through metal detectors to screen over 200,000 people who enter the Justice Facility annually.
- Provide security and maintain order in the Municipal courtrooms for the judges, staff, and public.
- Transport inmates daily from the Detention Center for over 2,600 scheduled court sessions per year.
- Arrest persons in the courthouse due to active warrants, criminal contempt, and probable cause.
- Resolve over 950 misdemeanor warrants annually.

### Enforcement

The Court upholds judicial orders and ensures defendant accountability through enforcement processes and procedures to maintain the integrity of the judiciary.

#### Key Services

- Audit case files for delinquent fines and notify defendant of potential warrant due to non-compliance. In Fiscal Year 2012, over 5,500 enforcement notices were sent resulting in the collection of over \$420,000 in enforcement fees.
- Generate over 10,800 new warrants annually and maintain over 17,000 active warrant files.
- Refer/place over 4,800 accounts annually with an outside collections agency. Over 2,600 accounts are resolved annually resulting in \$500,000 in fines collected.
- Actively pursue persons with Municipal Court warrants. Field Operations marshals serve over 1,100 warrants annually.

- Locate defendants and serve over 300 summonses annually.
- Utilize over 300 Marshal-hours annually to transport defendants to and from detention and treatment facilities throughout the county for court appearances.

### Past Accomplishments

- Offered Veteran’s Court to 60 defendants in Fiscal Year 2013, with 11 graduating (34% completion). Veterans Court focuses on the Military Veterans’ underlying issues and provides access to resources which enable successful compliance with the Court’s orders.
- 286 people attended Life of Crime program in Fiscal Year 2013. The Henderson Life of Crime is an educational program designed to reach youth, young adults and their parents. The program centers around the everyday choices our youth make.
- 56 defendants were considered for ABC court, with 4 graduating (20% completion). The mission of the ABC Court, within the parameters of the law, is to offer implement treatment and/or programs that will address the habitual misdemeanor offender in an attempt to terminate recidivism by addressing substance abuse issues, mental health treatment, and life skills training.
- Redesigned the front entry to the Henderson Justice Facility to increase the level of security to employees and patrons.
- Initiated the first phase of a self-help center to assist the public in better understanding the judicial process.
- Fully implemented the CourtView Probation module on 1/28/13 to enable the Division of Alternative Sentencing to more efficiently track and report the defendant’s compliance with the Court’s orders.
- As a result of offering automated call handling and information, reduced the number of calls handled by the court support specialists by 37%.
- Based on employee surveys within the court, employee satisfaction increased by 3%.

## Anticipated Community Outcomes

- Public Trust in City Government - Ensure defendants compliance with court orders.
- Public Trust in City Government - Adhere to established time standards for dispute resolution pursuant to Nevada Revised Statutes (NRS) and the United States Constitution.
- Public Trust in City Government –Provide a neutral environment for dispute resolution and due process.
- Safe Community – Reduce traffic accidents and fatalities by holding guilty defendants accountable for violations of traffic laws by imposing financial penalties and/or training classes.
- Safe Community - Reduce the number of repeat offenders (recidivism rate).
- Satisfied Citizens – Provide multiple avenues for access to Court case information, process and case resolution (access to justice).
- Safe community - Provide safe and secure environment for the administration of justice.
- Public trust in the criminal justice system – hold defendants accountable to judicial orders.

## Operational Improvements

- Modify the on-line payment process via elimination of the 3rd party transaction vendor to a direct route through the Court's case management system.
- Expand on-line payment options by adding VISA as a vendor in order to increase on-line payments.
- Upgrade data exchanges and data sharing between internal and external agencies.
- Conduct a Best Practices Study to review court processes for efficiencies.
- Expand on-line access for defense attorneys to access client case information and schedule court hearings.
- Justice Facility front entry remodel completed in FY13. Provides a secure work area and allows for an efficient building flow for the visiting public.
- Utilize alternative research techniques to resolve older warrants.
- Verify and validate defendant identifiers in order to reduce identity conflicts.



Judge Stevens Swearing in June, 2013

## Municipal Court Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 4,498,516	\$ 4,388,604	\$ 4,361,865	\$ 4,465,652	\$ 103,787	2%
Employee Benefits	1,920,557	1,898,417	1,973,192	1,982,619	9,427	0%
Services and Supplies	1,062,385	1,253,805	1,534,541	1,419,396	(115,145)	-8%
Capital Outlay	-	-	427,497	-	(427,497)	-100%
<b>Total</b>	<b>\$ 7,481,458</b>	<b>\$ 7,540,826</b>	<b>\$ 8,297,095</b>	<b>\$ 7,867,667</b>	<b>\$ (429,428)</b>	<b>-5%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 7,019,082	\$ 6,654,907	\$ 6,785,954	\$ 6,680,823	\$ (105,131)	-2%
<b>Subtotal General Fund</b>	<b>\$ 7,019,082</b>	<b>\$ 6,654,907</b>	<b>\$ 6,785,954</b>	<b>\$ 6,680,823</b>	<b>\$ (105,131)</b>	<b>-2%</b>
<b>Muni Court Special Revenue</b>	<b>\$ 462,376</b>	<b>\$ 885,919</b>	<b>\$ 1,511,141</b>	<b>\$ 1,186,844</b>	<b>\$ (324,297)</b>	<b>-21%</b>
<b>Total</b>	<b>\$ 7,481,458</b>	<b>\$ 7,540,826</b>	<b>\$ 8,297,095</b>	<b>\$ 7,867,667</b>	<b>\$ (429,428)</b>	<b>-5%</b>
<b>Full Time Employees</b>						
General Fund	63	63	61	60	(1)	-2%
Muni Court Special Revenue	-	-	-	1	1	100%
<b>Total</b>	<b>63</b>	<b>63</b>	<b>61</b>	<b>61</b>	<b>-</b>	<b>0%</b>

### Financial Overview

The Fiscal Year 2014 budget for Municipal Court's Special Revenue funds decreased \$324,000 or approximately 21 percent primarily as a result of one-time capital outlay in Fiscal Year 2013 for the Justice Facility entry remodel.

#### Key Fact

*The Municipal Court issues over 10,000 warrants annually as a result of non-compliance with court orders.*

### Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Actual	FY 2014 Projected
Annual clearance rate of cases	84%	80%	82%	84%
% of cases disposed resolved within 90 days	82%	85%	88%	90%
Average Cost Per Case	N/A	N/A	\$198.04	TBD
% of Justice Facility patrons surveyed who report feeling "safe."	N/A	N/A	88%	92%
Warrants issued vs cleared	89%	84%	100%	110%

# Parks and Recreation

## Purpose Statement

*To provide premium services through diverse and innovative parks, recreation, and natural resources.*

## Core Services

- Community Services
- Recreation Opportunities and Services
- Parks and Facilities Management
- Planning
- Strategic Support

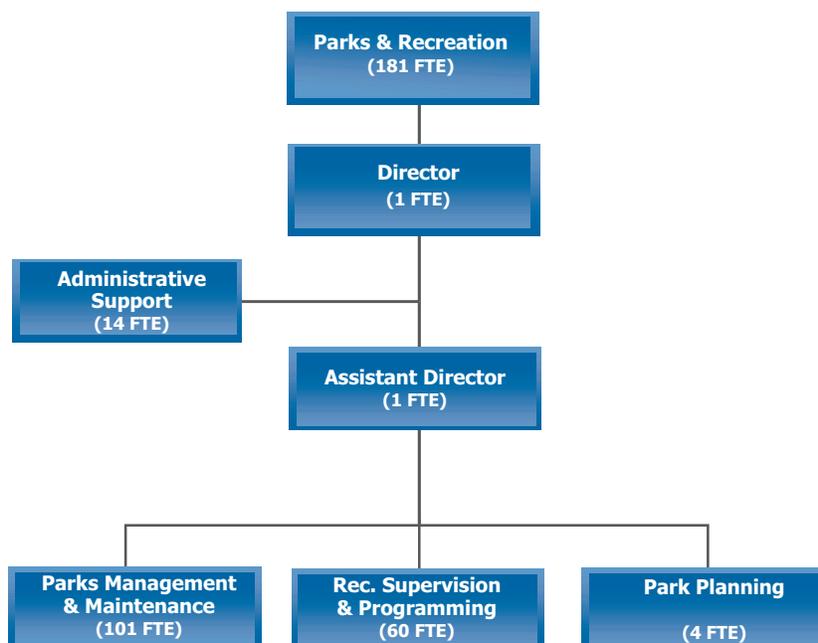


Doggie Paddle and Play Day

## Community 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 residents ages 50+ are offered programs such as health screenings, outreach, tax

assistance, volunteer opportunities and nutrition programs. For the population with disabilities, a number of adaptive and mainstreaming activities are offered. School-age residents benefit from programs such as SafeKey, Kids Zone, Teen Zone, Teen Kamp and Teen Choice.



## Key Services

- Senior Programs
  - Receive and manage over \$500,000 in nutrition grant funding.
  - Prepare and serve over 400 meals daily in the largest senior dining room in the state of Nevada.
  - Prepare and deliver over 260 meals to senior homes daily in the Henderson area.
  - Assist senior patrons by providing over 12,000 referrals and information through the Senior Services area.



Seniors Field Trip to Hoover Dam

- Youth Enrichment
  - Safekey provides a before- and after-school recreational enrichment program for children at Henderson elementary school sites.
  - Safekey, through the Apple Partnership Reading program, provides structured time during normal operating hours for over 3,300 children to read for 3.6 million minutes annually.
  - Provide opportunities at Safekey school sites for area children to participate in the CATCH Program which is the nation's #1 health promotion and obesity prevention program for kids.
  - Through the Youth Fitness Healthy Henderson Program the department helps participants learn to have fun while understanding the benefits of being fit.
  - Kids Zone program follows the school district's break calendar and is an all-day program designed to entertain and enrich Henderson area children with a variety of supervised interactive activities when school is not in session.

- Safekey provides milk and healthy snacks to the participants by way of the USDA Special Milk Program through a \$33,560 grant from the Nevada Department of Education.
- Operate the department's Summer Fun Program which is a seasonal no-cost drop-in program for youth held within their neighborhoods that offers free breakfast and lunch for children under age 19 along with activities that include arts and crafts, games, sports, and special events.
- Transport children on field trips to such places as the children's museum, movies, nature preserves and outdoor recreation activities when school is not in session.
- Offer the free Teen Choice program to area teens that provides an opportunity for each person to explore and participate in hands-on activities and events while building leadership and self-esteem.
- Hold Teen Kamp for area teens during summer break offering mentoring and leadership activities tailored to meet teens' needs and interests.
- Therapeutic Recreation and Inclusion Services
  - Rec and Roll assists over 2,000 participations annually with an after-school recreation program for young adults with disabilities.
  - Integrate over 1,100 participants annually with disabilities into a wide range of mainstream recreation programs with staff assistance.

### Key Fact

*The City of Henderson has been named a Playful City USA Community for five straight years by KaBOOM!, a national nonprofit dedicated to saving children's play.*

### Recreation Opportunities and Services

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 paid programs, fitness, drop-in classes, sports, aquatics, and special events are offered through the department's recreation centers, pools and special sports facilities. Services are available for all Henderson residents.

## Key Services

- Offer 8 safe, clean and community-based recreation centers offering programmed classes in fitness, sports, art, literature, etc.
- Maintain safe, clean and industry-standard aquatic facilities at 10 locations, 4 year-round pools and 6 seasonal pools.
- Offer 31 aquatic certification classes annually to over 500 participants.
- Conduct over 1,600 American Red Cross Certified Learn-to-Swim sessions with 13,000 participants annually.
- Offer multiple aquatic programs in addition to Learn-to-Swim classes receiving an additional average of 118,000 participations annually.
- Provide a tourist destination with the Bird Viewing Preserve, a local conservation area.
- Conduct 18 outdoor recreation-oriented workshops to over 3,000 annual participants.
- Host more than 150 special events and tournaments annually.
- Maintain and schedule rentals for personal aquatic use, picnic reservations, personal rentals at our 8 recreation centers, and tennis court reservations.
- Partner with the community, including aquatic teams: water polo, synchronized swimming and high schools, holding 56 swim meets for 15,000 participants annually.
- Offer 5 adult sport leagues and 4 youth sport leagues to 3,830 annual participants where safety, fun, and skill development are emphasized.

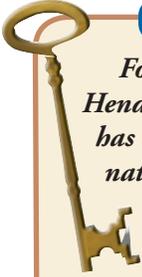
## Parks and Facilities Management

Parks and Facilities Management provides stewardship and asset management of parks and recreation facilities, landscaped municipal facilities, and open space areas with overall management and maintenance of over 2,965 acres of developed park land, open space, trails, and civic grounds. Henderson's park and facility inventory includes 56 parks, trailheads, and facilities including 10 swimming pools, six recreation centers, two senior facilities, and more than 80 linear miles of trails. There are a number of streetscapes also maintained as part of this core service area. There are 103 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.

## Key Services

- Maintain over 2,965 acres of developed park land, open space, trails, civic grounds, and streetscapes.
- Prepare 103 sports fields for practices, games, and tournaments.
- Maintain and repair aquatic equipment and test and regulate water quality at 10 swimming pools, 15 splash pads, and the veteran's memorial fountain.
- Incorporate maintenance practices and programs that support sustainability of resources.

### Key Fact



*For the second year in a row, the city of Henderson Parks and Recreation Department has been named a finalist for the prestigious national Gold Medal Award. Administered by the American Academy for Park and Recreation Administration, in partnership with the National Recreation and Park Association (NRPA), the Gold Medal honors communities across the nation demonstrating excellence in parks and recreation management.*

## Planning

Planning for parks, trails and open spaces ensures quality development. Services include protection of open spaces; management of capital improvement program; and the oversight of parks, trails, and open space projects.

## Key Services

- Coordinate the development and implementation of park plans from initial planning documents through the oversight of construction activities.
- Confer with the community, and other public and private sector representatives, on park planning issues including project design and coordination.
- Develop master plans and construction documents for various park projects.
- Review project plans, designs, and specifications and ensure that plans adhere to standardized design guidelines and the intended design.
- Manage the Parks and Recreation Departments' capital improvement program.
- Coordinate with other agencies on regional planning initiatives.

### Strategic Support

Strategic Support includes marketing, resource development, and administrative support functions. This core service supports the 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.

### Key Services

- Process and distribute payroll for 852 full- and part-time department employees bi-weekly.
- Staff and manage over 3,000 volunteers at departmental opportunities to provide an average of over 29,500 volunteer hours per year.
- Plan, review and monitor the department's \$40 million annual operating budget.
- Coordinate schedules and provide bus transportation services for recreational programs.
- Provide management and staff support to over 375 special events annually.
- Prepare newly hired employees with departmental training prior to beginning assignments.
- Manage the department's software and hardware technical needs for computers, cell phones and other mobile devices.
- Monitor almost 23,000 payment transactions totaling over \$500,000 every month through software system.
- Complete submission and ensure all standards are being met to obtain ongoing Commission for Accreditation of Park and Recreation Agencies (CAPRA) accreditation which the City of Henderson has held since 2001.
- Certified as a Playful City USA which the City of Henderson has been awarded for five straight years.
- Designated as a Tree City USA community which it has been for the past 21 years.
- Submission of National Gold Medal Award application to NRPA. The City of Henderson was a finalist in 1994, 1995 and 2012 and won the overall award in 1999.
- Create, review and distribute 369,000 printed copies of the department's Henderson Happenings program brochure annually.

### Past Accomplishments

- Opened seven new recreational venues: Avellino Park, Cornerstone Park, Whitney Mesa Recreation Area, (including Armijo's Camp), Weston Hills, McCullough Hills Trail, Heritage Park sports fields, and St. Rose Parkway Trail.
- Held annual Play Day event as part of the City's Playful City Community.
- Held National Trails Day event at the partially opened Cornerstone Park.
- In support of the City's goal to be a Bicycle Friendly Community, events and workshops were held throughout the city.
- Twenty-eight (28) participants from Rec & Roll and On the Go (Therapeutic Recreation programs for high school students and adults with disabilities) and 15 staff members planted trees at Anthem Hills Park in celebration of Arbor Day.
- Developed and conducted anti-bullying training for recreation center and youth program staff. Guest speaker from the Josh Stevens foundation presented information at the Department bi-annual meeting. The Josh Stevens Foundation providing materials for staff to give out to acknowledge people who demonstrate "Be Kind" actions.
- The Nevada Chapter of American Society of Landscape Architects (NASLA) presented the City with Landscape Architect Awards for Heritage Park and St. Rose Parkway Trail.
- Two Parks and Recreation sites were winners in the 89052 Magazine "Best of the Zips" poll. The Bark Park at Heritage Park won in the Best Dog Park category and Anthem East Trail won for Best Hiking Trail.
- The City of Henderson Parks and Recreation Department was named "Organization of the Year" by the United States Tennis Association (USTA).
- Recognized as one of four agencies in the Class I category (population 250,000 and over) for the National Recreation and Parks Association (NRPA) Gold Medal Award.

### Anticipated Community Outcomes

- Senior population will be leading a nutritional and healthier lifestyle in a more vibrant community.
- Literacy will increase in the community’s children.
- The City of Henderson’s children will be healthier and more active.
- The community’s seniors will have the services, tools and knowledge needed to continue living independent lives.
- Henderson’s population of children will be safe and active during after-school school break.
- A healthier community where residents are more engaged through use of premier facilities, trails, and recreation programs from a nationally recognized department for programmed classes, special events, workshops, and sports.
- Safe, Clean, and “Green” (i.e. attractive and sustainable) parks, trails, and facilities for public use.
- Water quality in swimming pools that allows for safe use by the public.
- Parks and trails that are accessible, safe, and sustainable.
- Park amenities that match needs based on community input.
- City residents are able to become more involved through volunteering opportunities contributing to a vibrant community.

### Operational Improvements

- Implement iPad devices at all Safekey and summer pools to increase customer service and communication with patrons.
- Implement an irrigation pump maintenance program to prolong the lifecycle of the pumps and lower replacement costs.
- Implement inventory management module through RecTrac for the Senior Nutrition program.
- Use AIMS to track infrastructure maintenance and replacement needs.



National Softball Association presented the 2012 Outstanding Park award to the Arroyo Grande Sports Complex

### Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Total congregate and homebound meals served annually at senior facilities	N/A	163,236	186,715	180,000
Number of children participating in SafeKey during the year	N/A	4,792	4,803	4,500
Excellent or good category rating in facility inspection reports	N/A	98%	99%	95%
Total number of volunteer hours annually	N/A	29,553	33,768	27,000
Annual number of patrons who visit facilities	N/A	1,901,748	1,562,308	1,500,000

## Parks and Recreation Expenditures by Category / Program

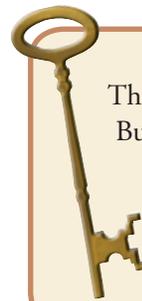
	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	18,689,013	19,309,843	19,401,489	19,139,987	\$ (261,502)	-1%
Employee Benefits	5,720,534	5,696,890	6,216,830	7,368,112	1,151,282	19%
Services and Supplies	14,756,793	17,502,765	16,873,117	12,059,663	(4,813,454)	-29%
Capital Outlay	15,229,403	69,048,834	38,789,824	355,000	(38,434,824)	-99%
<b>Total</b>	<b>\$ 54,395,743</b>	<b>\$ 111,558,332</b>	<b>\$ 81,281,260</b>	<b>\$ 38,922,762</b>	<b>(42,358,498)</b>	<b>-52%</b>
<b>Program</b>						
<b>General Fund</b>						
Parks						
General	\$ 2,045,009	\$ 2,135,781	\$ 3,209,801	\$ 3,668,632	\$ 458,831	14%
Parkway Median Lands	-	-	18,425	-	(18,425)	-100%
Planning/Resource Development	409,929	436,967	423,269	389,070	(34,199)	-8%
Maintenance General	4,213,989	4,175,687	4,341,483	4,827,982	486,499	11%
O & M Bond Funded	6,494,291	6,758,687	6,847,673	7,215,535	367,862	5%
<b>Subtotal Parks</b>	<b>\$ 13,163,218</b>	<b>\$ 13,507,122</b>	<b>\$ 14,840,651</b>	<b>\$ 16,101,219</b>	<b>\$ 1,260,568</b>	<b>8%</b>
Recreation						
General	\$ 942,064	\$ 877,615	\$ 1,074,942	\$ 1,222,917	\$ 147,975	14%
Communication	550,201	653,058	347,817	88,280	(259,537)	-75%
Bird Viewing Preserve	65,890	82,029	91,332	102,289	10,957	12%
Recreation-Inclusion	297,046	323,788	351,826	407,844	56,018	16%
Sports	665,068	686,156	694,096	745,353	51,257	7%
Technical Services	460,526	475,966	453,811	468,652	14,841	3%
Recreation Centers	4,985,426	5,091,043	5,464,581	5,952,493	487,912	9%
Adult Sr Services	1,152,027	1,218,989	1,403,954	1,619,972	216,018	15%
Swimming Pools	1,673,850	1,744,455	1,800,262	1,912,379	112,117	6%
O & M Bond Funded	7,276,154	7,380,257	7,298,755	7,296,132	(2,623)	0%
<b>Subtotal Recreation</b>	<b>\$ 18,068,252</b>	<b>\$ 18,533,356</b>	<b>\$ 18,981,376</b>	<b>\$ 19,816,311</b>	<b>\$ 834,935</b>	<b>4%</b>
<b>Subtotal General Fund</b>	<b>\$ 31,231,470</b>	<b>\$ 32,040,478</b>	<b>\$ 33,822,027</b>	<b>\$ 35,917,530</b>	<b>\$ 2,095,503</b>	<b>6%</b>
<b>Special Recreation Fund</b>	<b>\$ 1,590,436</b>	<b>\$ 2,209,425</b>	<b>\$ 2,645,480</b>	<b>\$ 1,885,583</b>	<b>\$ (759,897)</b>	<b>-29%</b>
<b>Capital Replacement</b>	<b>\$ 1,264,551</b>	<b>\$ 706,917</b>	<b>\$ 1,262,756</b>	<b>\$ 155,000</b>	<b>\$ (1,107,756)</b>	<b>-88%</b>
<b>Multipurpose Spec. Rev Fund</b>	<b>\$ 20,309,286</b>	<b>\$ 76,601,512</b>	<b>\$ 43,550,997</b>	<b>\$ 964,649</b>	<b>\$ (42,586,348)</b>	<b>-98%</b>
<b>Total</b>	<b>\$ 54,395,743</b>	<b>\$ 111,558,332</b>	<b>\$ 81,281,260</b>	<b>\$ 38,922,762</b>	<b>\$ (42,358,498)</b>	<b>-52%</b>
<b>Full Time Employees</b>						
General Fund	190	189	182	181	(1)	-1%
<b>Total</b>	<b>190</b>	<b>189</b>	<b>182</b>	<b>181</b>	<b>(1)</b>	<b>-1%</b>

### Financial Overview

The large decrease in the FY 2014 Budget is primarily attributed to Southern Nevada Public Lands Management Act (SNPLMA) grant funds. These funds are typically carried over from year to year for on-going projects.

#### Key Fact

The largest source of funds in the Parks Budget comes from the Southern Nevada Public Land Management Act. As of July 2013, The City has been awarded in excess of \$240 million from SNPLMA.



# 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

- Operations
- Investigations
- Detention
- Support

### Operations

The Operations function enforces the laws and statutes of the State of Nevada and ordinances of the City of Henderson, protects life and property, and responds to the quality of life needs of the community and its nearly 270,000 residents.

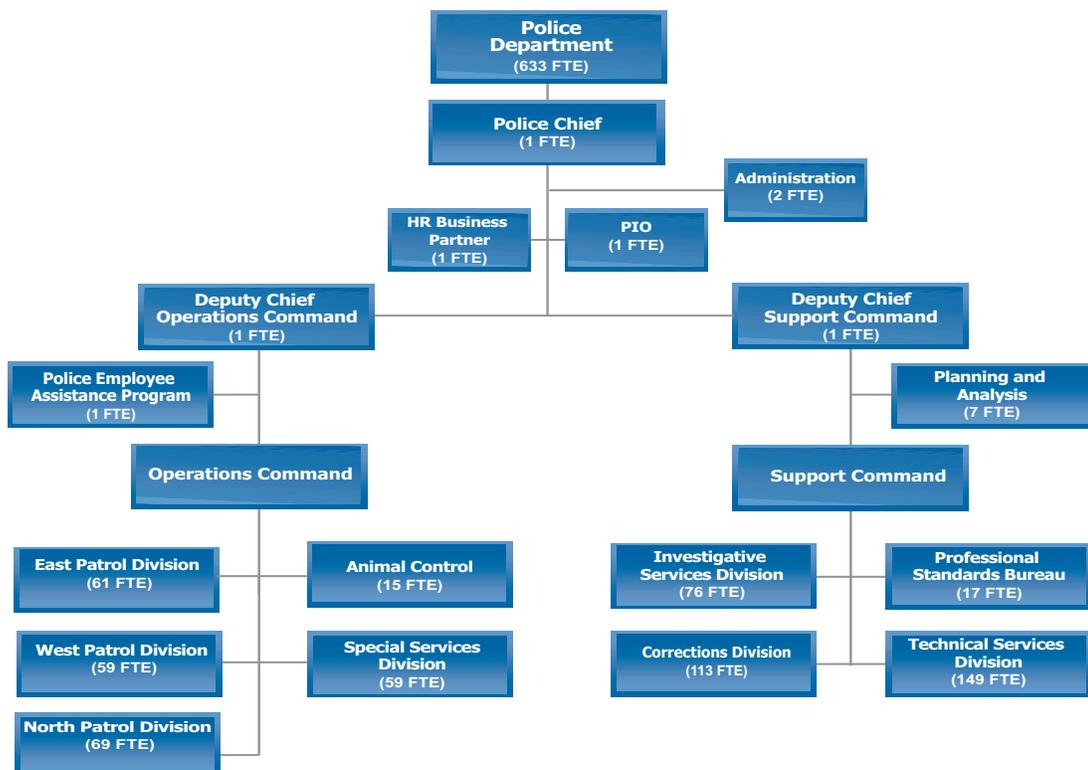
Operations personnel are responsible for patrolling over 105 square miles of jurisdiction with personnel driving an estimated 2.9 million miles in 2012. Operations personnel responded to 183,960 calls for service in 2012 and documented over 18,600 incident reports.



Foothill High School Shadowing Police Operations

### Key Services

- Respond to calls for service – self initiated and dispatched
- Conduct preliminary investigations
- Incident documentation
- Reinforce community partnerships



### *Investigations*

The Investigations function investigates all major crimes, conducts follow-up on reported crimes, serves as liaison to the District Attorney's office and prepares for and testifies in court for state and federal cases and conducts forensic investigations. In 2012, Investigations prepared the Police Action Review Committee report and District Attorney 72-hour briefing following 351 uses of force and 3 officer-involved shootings.

Criminal deterrent activities are performed through the use of specialized task forces including SWIFT, VIPER, CATS, HIDTA, DEA and Tactical Diversion, the Narcotics Unit and intelligence gathering. The Investigations Units, including Death, Computer Crimes, Fraud, Property, Robbery, Sexual Victims Unit, Intelligence, Repeat Offenders Program and Narcotics uncover evidence needed to arrest offenders and bring them to justice while protecting the rights of the innocent.

#### *Key Services*

- Respond to and investigate major crimes
- Provide forensic examination of evidence

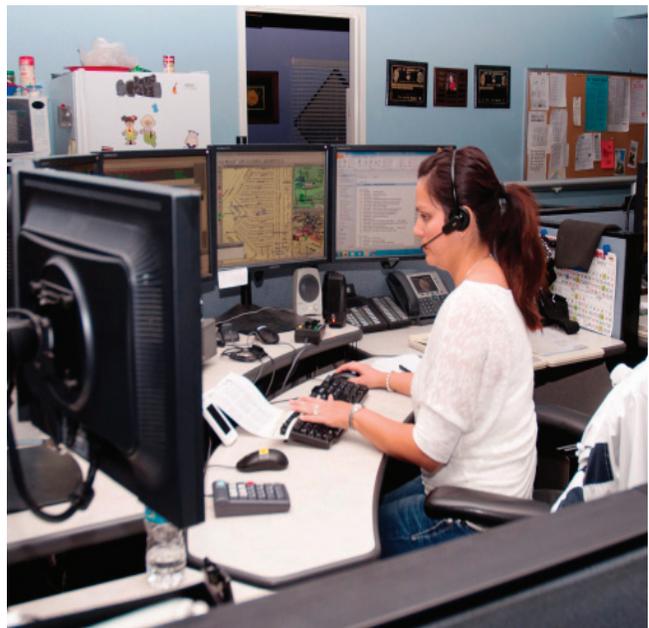
### *Detention*

Detention is responsible for the care and custody of pre-trial and post convicted misdemeanor and felony inmates housed in a 540 bed, 127,200 square foot detention facility.

#### *Key Services*

- Facility Security - Ensure the safety of personnel, inmates and the public through appropriately designed security measures and in order to maintain, by procedure, a safe and secure Detention Center.
- Booking and Release -The combined intake and release of approximately 26,000 Inmates per year.
- Classification - The system of identifying and addressing prisoners risk and individual housing, custodial management and program needs, based on objective and identifiable criteria. This ensures public, staff and prisoner safety and determines needs of prisoners in a fair and consistent manner.
- Transportation - The transportation of all inmates requiring access to off-site scheduled and emergency medical and dental services, court arraignment and hearings, and a cooperative multi-jurisdictional warrant pickup process.

- Inmate Services
  - Meal Service: Provide approximately 552,000 meals annually, including those for inmates with dietary and religious meal needs.
  - Medical Service: Provide medical screening of the approximately 13,000 inmates entering the Detention Center annually, including TB testing of all Immigration inmates. Basic care and access to physicians, RN's, LPN's, dental and mental health professionals and appropriate pharmaceuticals.
  - Programs: Provide substance abuse, life skills courses, phone services, outdoor recreation, library and barbershop services.



### *Support*

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 including crime statistics and trends as well.

In 2012, a total of 170,386 Police and Fire calls for service were received in the Communication Center while 7,629 report requests were received 22,197 incidents and supplemental reports were processed in Records. During the same year, the Training Bureau provided more than 340 free classes to employees and had 2,891 successful firearms qualifications.

The Support function includes bureaus and units in Communications, Records, Professional Standards, Planning & Analysis, Training, Fingerprinting, Risk Management, Volunteers and Crime Prevention.

### Key Services

- Receive and process all Police, Fire and medical calls for service.
- Serve as Custodians of Record for the Police Department.
- Coordinate training for all Police Department employees and volunteers.
- Custodian of all Police Department policies and screen pre-hires for all positions.
- Conduct background and internal investigations.
- Secure all evidence and maintain and issue all department equipment.



Citizens Academy Graduation

## Past Accomplishments

### SAFE COMMUNITY

- The State of Nevada, Office of Criminal Justice spotlighted our CORE grant in the Bureau of Justice Assistance, United States Department of Justice State Criminal Justice Profile. The Henderson Police Department was recognized for its expansion of gang enforcement in the City of Henderson, including efforts to reduce graffiti crime, assist all other units in the department with gang-related investigations as well as other jurisdictions, and collaborate with federal, state, and local agencies to help shut down drug and gun smuggling commonly associated with criminal street gangs, coming into and out of the city.
- The HPD's Victim Advocate Office has gone live with the Victim Information and Notification Everyday (VINE) system. This is a statewide free anonymous telephone or internet based service that provides victims of crime, victim advocates, and law enforcement agencies two important features; information and notification. The Nevada statewide VINE service is provided by the Nevada Office of the Attorney General and the HPD. Nevada VINE monitors the custody status of offenders, and provides it to victims 24 hours a day, 365 days a year.
- The HPD is a member of the Southern Nevada Drug Task Force (SNDTF) along with the Las Vegas Metropolitan Police Department (LVMPD) and the Drug Enforcement Administration. In 2012 they were recognized nationally and received the Outstanding Investigative Effort from the National HIDTA (High Intensity Drug Trafficking Areas) Program Awards for an investigation that resulted in the seizure of over 480 pounds of methamphetamine, large amounts of cash, and the arrest of 33 individuals. This incredible achievement has made our community safer, has sent the message that Henderson is not a good place to manufacture and traffic illegal drugs, and is the first time a Nevada HIDTA group has received a national award.
- The Southern Nevada Heroin and Money Laundering Initiative is led by the Henderson Police Department, and is designed to attack the ever growing problem with heroin and street level pharmaceutical narcotics. The SNHML focuses on the identification, prosecution, disruption, and dismantling of drug trafficking organizations that are smuggling and distributing heroin in southern Nevada. The task force consists of the HPD, LVMPD and the Department of Homeland Security. The task force began in the fourth quarter of 2012 and has been very successful, confiscating over \$735,900 street value of illegal narcotics, \$185,430 cash, and arresting and prosecuting 27 individuals.

## Past Accomplishments

### VIBRANT COMMUNITY

- During the month of June, patrol squads focused their community outreach efforts towards the city's park system. A plan designed to help educate the public while strengthening police-citizen relationships using a non-enforcement approach was conducted by squads in the North Division Command. Officers personally purchased 38 cases of bottled water and visited each park in their command jurisdiction. While at the parks, they set up static displays with their police vehicles to attract citizens, and also walked around the parks talking with people who were enjoying the warm day. As they did, they passed out information from the city's website on heat safety and offered park-goers cold bottles of water. In total, over 912 bottles of water were passed out and over a thousand citizens of all ages had contact with this small group of HPD officers. This is a great example of creativity and effort in strengthening the HPD's relationship with our community. In this case, over one thousand people had a positive non-enforcement encounter with a Henderson Police Officer.

### ORGANIZATIONAL EXCELLENCE

- The Henderson Police Department has been selected as one of 100 police departments nationwide to participate in a Department of Justice's National Institute of Justice funded research project designed ultimately to improve police services to the community. Out of 18,000 police agencies in the country, 100 departments were selected to participate. In addition to the citizen surveys, the study will also gather data from police officers and civilian police employees through surveys and agency records. The goal is to collect systematic data about law enforcement agencies to help establish benchmarks for excellence in policing. Participation in the survey is voluntary. The benefit to Henderson Police will be the ability to evaluate the department's performance and needs beyond the usual crime and staffing statistics.

- In conjunction with the Clark County Detention Center, City of Las Vegas Corrections Facility and the Boulder City Police Department, the HPD Corrections Division began a new transportation program to increase the efficiency of this operation throughout the valley. Instead of each agency conducting transportations throughout the day, HPD Corrections Officers and Police Officers combine to drop off CCDC wanted subjects held at our detention center and pick up subjects wanted by the HPD and BCPD at both CCDC and the LVCF once at night during the week, and once during the day on Friday to Sunday and holidays.

- A committee was formed to determine what tools would be necessary to allow the Communications Center to grow as an integral part of the Police and Fire Departments, and the City of Henderson. At that time, staffing, supervision and scheduling were major concerns. After an extensive review of supervision, call load, staffing and resources, the Communications Center was reorganized. Two manager level positions were defined and staffed, and the dispatch staff migrated to a hybrid schedule which allowed for the maximization of limited personnel.

- The Police Action Review Committee (PARC) was established to conduct administrative investigations into employee actions in risk related events up to and including the use of deadly force. The PARC focus will compare the employee's actions to existing department policy and procedure and conduct a training evaluation of the incident. In addition, the PARC may make recommendations as to training issues, policy changes, and other pertinent issues. The PARC is comprised of both sworn and civilian employees of the Henderson Police Department, as well as three citizen residents not employed by the City and who are appointed at the discretion of the Chief of Police.

## Anticipated Community Outcomes

- Enhance, improve and grow partnerships with the community.
- Continue to provide a safe community and sense of security to the citizens by providing resolution to crimes.
- Maintain community cohesiveness of operations and accountability to citizens through continuous development, enhancements and innovation.
- Demonstrate exemplary and sustainable financial performance by generating a revenue stream to support the City's General Fund and sustain a culture of continuous improvement by maintaining transparency while being responsible stewards of taxpayer money.
- Provide services which are conducive to maintain a stable, efficient, controlled and professional environment that creates community trust and respect.
- Meal and Medical Services benefits the inmate population by offering good and healthy meals and qualified medical care that might not be available to them outside the facility.
- The warrant (440) daily transports increases the probability that payment will be made by the inmate, increasing revenues to the City.
- Increase safety to the residents of Henderson by dispatching Fire, Police and medical units more quickly, allowing them to perform more productive mitigation responses such as medical treatment, combatting an active fire and more efficiently initiating an investigation and pursuit of suspected criminals.
- Improve customer service by ensuring rapid responses to public requests for information.
- Increase citizen safety and confidence by maintaining the highest possible efficiency rate for deadly force situations.

## Operational Improvements

- Lead the Benchmark Cities in performance and maintain Henderson's premiere status as one of the safest cities in the country.
- Increase the effectiveness of the Police Department by solving bigger, more complex, cases and increasing eligibility for grant funding through continued partnering with state and federal task forces.
- Reduce the rate of the increase in crime trends through training, technology and activity.
- Reduce the amount of time Patrol Officers spend processing crime scenes by maintaining a 20 hour per day / 7 day per week Crime Scene Analyst coverage.
- Evaluate all forensic analysis requests within three months of submission.
- Maintain excellence in the quality of meal and medical services by continued vigilance over the value of services provided and the competitive costs associated with other vendors.
- Improve organizational efficiencies and effectiveness by monitoring and conducting a yearly staffing assessment to determine if any changes in operations are warranted.
- The Communications Bureau is currently hiring, training and maintaining personnel to achieve a full staff complement. This will allow calls to be answered more quickly, a reduction in hold and talk time, and increased time available for training. This will result in getting emergency help to citizens more quickly and efficiently.
- In the effort to maximize efficiency, the Records Bureau is revising the supervisory structure and re-allocating personnel.
- The Training Bureau recently transitioned to new weapons that are smaller in caliber, have a higher accuracy rating and are customizable to fit the officer. Additionally, two of the four required qualifications annually has been changed to incorporate full training exercises into the qualification process. Scenario based training improves the officer's ability to make decisions under pressure in the field.

## Police Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 51,246,884	\$ 53,203,704	\$ 52,241,625	\$ 53,206,119	\$ 964,494	2%
Employee Benefits	25,444,188	24,818,378	26,301,906	27,094,825	792,919	3%
Services and Supplies	7,397,725	9,038,084	10,769,237	10,977,611	208,374	2%
Capital Outlay	2,669,884	563,531	1,241,544	586,583	(654,961)	-53%
<b>Total</b>	<b>\$ 86,758,681</b>	<b>\$ 87,623,697</b>	<b>\$ 90,554,312</b>	<b>\$ 91,865,138</b>	<b>\$ 1,310,826</b>	<b>1%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$ 1,765,668	\$ 2,603,320	\$ 2,836,523	\$ 3,133,398	\$ 296,875	10%
Support Services	1,811,286	1,790,392	2,142,599	2,157,932	15,333	1%
Animal Control	1,658,157	1,629,103	1,588,390	1,674,170	85,780	5%
Jail	13,171,650	16,567,561	17,359,442	17,488,295	128,853	1%
Crossing Guards	861,104	870,496	789,194	833,494	44,300	6%
Patrol-East Command	5,804,389	5,827,555	5,955,686	6,231,161	275,475	5%
Patrol-West Command	6,151,645	6,143,674	6,351,058	6,365,918	14,860	0%
Patrol-North Command	5,411,100	5,390,712	6,255,169	6,326,450	71,281	1%
K-9, Narc, Traffic	7,001,610	6,826,856	6,565,964	6,561,591	(4,373)	0%
Investigations	7,029,186	6,593,540	6,395,967	6,368,597	(27,370)	0%
Information Services	4,986,397	4,402,626	4,708,027	4,715,217	7,190	0%
Police Training	2,708,127	2,474,695	2,919,896	3,354,979	435,083	15%
Records	1,048,421	1,208,531	1,312,869	1,331,360	18,491	1%
Special Operations	2,215,846	2,016,468	1,873,236	1,873,697	461	0%
Crime Prevention	1,849,569	1,665,975	1,579,093	1,678,102	99,009	6%
Professional Standards	2,044,453	2,046,731	2,005,370	2,207,590	202,220	10%
Criminalistics	1,961,743	2,107,505	2,411,495	2,545,211	133,716	6%
Homeland Security	16,698	8,954	1,550	2,049	499	32%
Problem Solving Unit	927,014	1,149,287	823,839	814,504	(9,335)	-1%
Patrol Central	103,889	81,497	108,586	127,131	18,545	17%
Internal Affairs	744,656	747,693	530,519	564,388	33,869	6%
Special Services	993,104	1,302,182	1,015,365	1,143,230	127,865	13%
ROP/Intelligence	1,580,487	1,580,503	1,316,437	1,482,795	166,358	13%
<b>Total General Fund</b>	<b>\$ 71,846,199</b>	<b>\$ 75,035,856</b>	<b>\$ 76,846,274</b>	<b>\$ 78,981,259</b>	<b>\$ 2,134,985</b>	<b>3%</b>
<b>Forfeited Assets Spec. Revenue Fund</b>	<b>\$ 440,611</b>	<b>\$ 1,151,959</b>	<b>\$ 301,159</b>	<b>\$ 300,000</b>	<b>\$ (1,159)</b>	<b>0%</b>
<b>Grants/Special Revenue Fund</b>	<b>\$ 3,537,430</b>	<b>\$ 560,701</b>	<b>\$ 2,157,374</b>	<b>\$ 1,204,549</b>	<b>\$ (952,825)</b>	<b>-44%</b>
<b>Capital Replacement Fund</b>	<b>\$ -</b>	<b>\$ 57,021</b>	<b>\$ 250,645</b>	<b>\$ 155,000</b>	<b>\$ (95,645)</b>	<b>-38%</b>
<b>Commissary Fund</b>	<b>\$ 3,638</b>	<b>\$ 9,019</b>	<b>\$ 40,156</b>	<b>\$ 78,000</b>	<b>\$ 37,844</b>	<b>94%</b>
<b>Sales &amp; Use Tax Fund</b>	<b>\$ 10,930,803</b>	<b>\$ 10,809,141</b>	<b>\$ 10,958,704</b>	<b>\$ 11,146,330</b>	<b>\$ 187,626</b>	<b>2%</b>
<b>Total</b>	<b>\$ 86,758,681</b>	<b>\$ 87,623,697</b>	<b>\$ 90,554,312</b>	<b>\$ 91,865,138</b>	<b>\$ 1,310,826</b>	<b>1%</b>
<b>Full Time Employees</b>						
General Fund	511	515	515	516	1	0%
Sales & Use Tax Fund	117	117	117	117	-	0%
Grant Proceeds Fund	3	3	1	-	(1)	-100%
<b>Total</b>	<b>631</b>	<b>635</b>	<b>633</b>	<b>633</b>	<b>-</b>	<b>0%</b>

## Financial Overview

Grant programs has decreased in FY 2014 but the Police Department continues to research grants and other funding opportunities to assist with current budget constraints.

### Key Fact

*The International City/County Management Association (ICMA) completed its review of the Police Department naming it a “Highly professional organization;” and now uses the Training Unit as a “model” for other agencies around the country.*

## Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Response Time–Dispatch of officer to arrival on scene for emergency calls	6.21 min	6.37 min	6.54 min	< 6 min.
Time emergency call is received to dispatch	N/A	N/A	3.67 min	< 2 min,
Response time on 911 calls, 90% answered in 10 seconds, 100% answered in 20 seconds	N/A	N/A	90%/100%	> 90%/100%
Detention Center Cost per Meal	N/A	\$1.31	\$1.37	< \$1.40
Inmate Contract Housing Revenue	N/A	\$1.0M	\$1.14M	\$12.4M
One community event a month	N/A	N/A	N/A	> 1



Police Department Commendation Ceremony, April 2013

# Public Works

## Purpose Statement

*To provide safe, integrated public buildings and community infrastructure for existing and future needs.*

### Core Services

- Capital Improvement
- New Development
- Fleet Management
- Facility & Property Management
- Floodplain Management
- Street Management
- Traffic Management

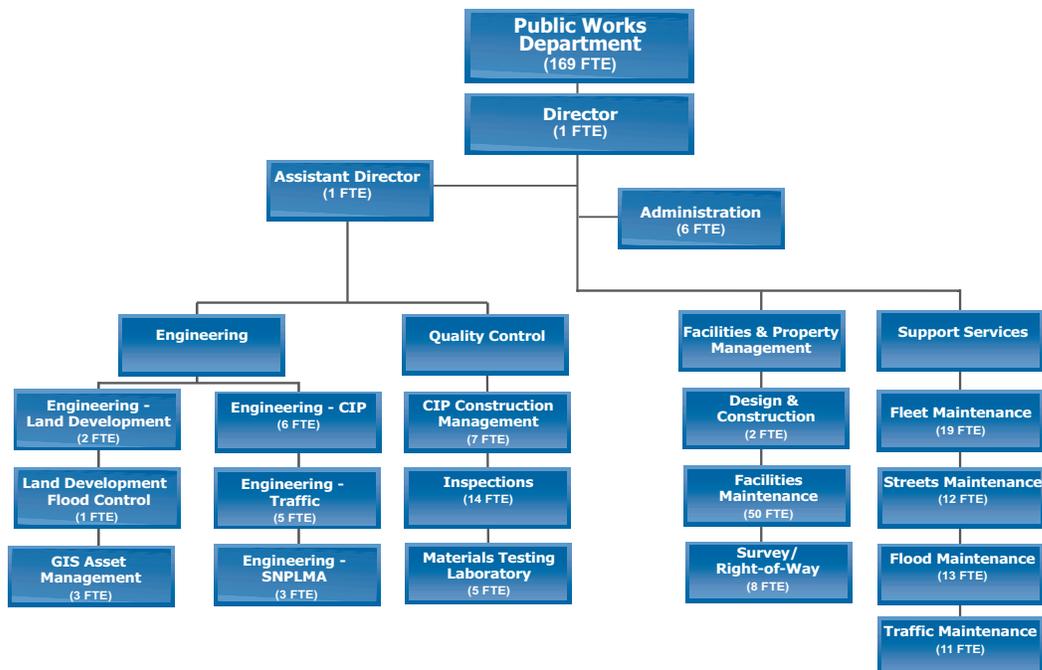


Armagosa Pedestrian Bridge over St Rose

### Capital Improvement

The capital improvement area provides planning; right-of-way verification and acquisition; design; financial, project and construction management; and inspection and testing services for City-owned infrastructure projects. This includes the design and construction of streets, sewer and water facilities, sidewalks, flood control and storm drainage infrastructure, traffic control, parks, trails and City buildings. Over the past

3 years 84 percent of City infrastructure projects were built using external funding sources including federal, state and local grants, and regional transportation and flood control funds. Public Works is committed to providing sustainable buildings and infrastructure which use recycled materials and energy efficient technology, earning multiple awards for sustainable construction.



## Key Services

- Survey/Right-of-Way - Obtains the property rights required to construct city infrastructure and provides technical survey support.
- Engineering Division - Plans and designs infrastructure to meet current and future service levels, managing projects from conception through construction bid process. The “Bike Henderson” program is also managed by this work group to promote recreational and commuter bicycle ridership.
- Traffic Engineering - Plans and designs traffic infrastructure improvements, such as traffic signals, intersection connectivity and lighting. Staff also addresses needed sidewalk and pathway improvements to maintain pedestrian safety and accessibility.
- Quality Control - Manages infrastructure construction projects designed by Engineering from award of construction bid through final project completion and acceptance by the City. Throughout the construction process, staff performs 1,100 inspections per month and tests materials to ensure that new infrastructure conforms to plans and meets standards.
- Facility Management - Manages the design and construction of all City-owned buildings, planning for future growth, sustainability and energy efficiency, and ensuring construction conforms to plans and meets standards. Staff administers the city’s prevailing wage audit program as required by Nevada Revised Statutes, ensuring contractors pay fair wages for all qualified projects.



## New Development

New Development provides entitlement, plan review, mapping review, verification, dedication and vacation of rights-of-way, easement document reviews, construction inspection and materials testing, permitting and regulatory compliance services from project development through construction for both new and existing developer projects. Over the past 4 years, over 50 percent of City infrastructure was constructed through developer projects. Beginning in 2009, a downturn in the economy slowed construction of developer projects. With the Fiscal Year 2013 upturn in development, workloads and revenues increased for delinquent as well as new projects.

## Key Services

- Engineering’s New Development - provides review and approval services for developer projects, including hydrology studies, grading plans and off-site improvement plans. Staff reviews documents to validate conformance with current standards, effect on adjoining properties, and impact to existing infrastructure.
- Quality Control - Performs over 700 scheduled off-site inspections per month and tests construction materials, ensuring new infrastructure conforms to plans and meets or exceeds standards. Staff manages the City’s construction surety program, currently valued at over \$83,000,000 and receives final as-built documents.
- Survey/Right-of-Way - Reviews developer documents, ensuring that donated public assets are constructed within public rights-of-way. They also validate that new developer projects do not encroach on surrounding properties.
- Traffic Engineering - Provides review and approval services for traffic studies, civil off-site traffic improvement plans, and temporary traffic control plans.

### *Fleet Management*

Fleet Management provides procurement, preventive maintenance, repair, replacement and disposition services of the City's vehicles and equipment. The city fleet includes equipment used for emergency response, daily maintenance, inspection services and general government. Although this internal service is provided to other city staff, it is the public who benefits from staff getting where they need to be on a timely basis. The fleet contains 1,288 pieces of equipment, including 248 police patrol vehicles for 389 officers, 29 fire response vehicles stationed at 8 sites throughout the city, and 308 vehicles used for inspection and maintenance of infrastructure throughout 105 square miles of city. Staff manages the City's fuel inventory and associated storage and pump stations.

#### *Key Services*

- Support Services - Provides a full-service vehicle program, from initial purchase to maintenance to final disposition, averaging over 550 work orders per month for repairs and preventive maintenance. They also manage the City's fueling tanks and stations, providing 310,000 gallons of gasoline and 330,000 gallons of diesel fuel annually.



Electric Powered Cars Added to the Fleet

### *Facility and Property Management*

Facility and Property Management provides the purchase, management, operation, maintenance and repair, lease and sale of City-owned real property and buildings. The City maintains 69 buildings spread over 105 square city miles. Staff manages 26 key properties for sale or lease and rights-of-way for 822 miles of public and 265 miles of private streets. Staff also manages 425 vertical control benchmarks and 550 horizontal control primary Public Land Survey System (PLSS) monuments. Maintenance services include 1.87 million square feet of buildings maintained and custodial services for 12 locations totaling 709,000 square feet. The City's program to replace aging building support systems with energy efficient technology and equipment reduced building electricity costs from Fiscal Year 2010 to Fiscal Year 2012 by 18%. At some facilities, energy consumption was reduced over 40%. Custodial Services maintains "green" cleaning standards, using 100% recycled paper goods and environmentally preferable cleaning products.

#### *Key Services*

- Facilities Management - Responsible for building logistics. Maintenance services include general building maintenance, heating and cooling, electrical and lighting, plumbing, locks and keys and contracted services for over 1.87 million square feet of buildings. Staff manages the energy efficiency upgrade and building recycling programs. Custodial services are performed at 12 locations.
- Survey/Right-of-Way - Manages the City's land holdings, rental properties and vertical and horizontal control networks. Manage the 1,132 acres of City owned property and 2,725 acres of federal lands utilized by the City.

### *Floodplain Management*

Floodplain management plans and maintains flood control facilities; provides street sweeping; assures compliance with environmental permits, regulations, and standards; and provides emergency preparedness, response, recovery and mitigation services. In addition to responding to storm events, staff maintains 94 miles of regional storm drainage channels, 19 detention basins and 4,400 drop inlets. Cost of maintaining regional facilities is reimbursed by the Clark County Regional Flood Control District. As a preventive maintenance effort, streets within the city are swept at least monthly

to minimize debris in the storm water collection system and meet Clark County Department of Air Quality requirements.

#### Key Services

- **Engineering** - Manages the City's storm water permit, coordinates system improvements with Clark County Regional Flood Control District (CCRFCD) and maintains Federal Emergency Management Agency (FEMA) floodplain maps. Staff also designs drainage improvements to prevent recurring flood and mitigate ground water problems. The City manages 32 acres of flood zones containing 374 buildings.
- **Support Services** - Provides storm response, removing standing flood water and debris. Staff inspects and maintains local and regional drainage facilities and sweeps public streets monthly. Over the last 3 years, the 7 street sweepers averaged over 1,000 miles each per month, covering the entire 105 square mile city.

#### Street Management

Street Management provides pavement management, assessment, maintenance and repair services for streets, medians, sidewalks, curbs and gutters. The City manages, 3,100 lane miles of publicly owned roadway and 1,600 miles of appurtenances such as sidewalks, curbs and gutters.

#### Key Services

- **Quality Control** - Manages the scheduled periodic maintenance and replacement of streets and appurtenances program, performing condition assessments, and prioritizing projects.
- **Support Services** - Performs daily maintenance activities for streets and appurtenances, including sidewalks, curbs, gutters, and medians. Staff also responds to requests for barricading and removal of debris in the public right-of-way.

#### Traffic Management

Traffic Management provides planning, evaluation, operation, and maintenance of the City's traffic control network including 160 signalized intersections, 40 school flasher systems, and over 200,000 traffic control signs. The city also operates and maintains public streetlight systems totaling over 26,000 poles and 29,000 lamps. The conversion of streetlights to energy efficient fixtures reduced electricity costs by 46% from Fiscal Year 2010 to Fiscal Year 2012. The City also provides a graffiti removal service for right-of-way and public infrastructure.

#### Key Services

- **Traffic Engineering** - Performs traffic studies to determine best solutions to traffic issues, collaborates with the Regional Transportation Commission (RTC) to implement valley-wide traffic improvements. During Fiscal Year 2012, staff completed 140 work orders; 48% were field data collections and 27% were analysis of traffic data in preparation to make adjustments to the traffic control network.
- **Support Services** - Performs preventive maintenance, repairs and replacement to street lighting and traffic infrastructure, such as traffic signals, signage, and markings. The graffiti removal service is provided to maintain aesthetics of public infrastructure and rights-of-way. Staff completed over 3,700 repairs and maintenance work orders during FY12 including; 1,040 graffiti, 2,000 traffic signal, 800 streetlight, 590 sign and marking and 100 school flasher requests.



## Past Accomplishments

- Completed installation of a Department of Energy grant funded photovoltaic system at the Heritage recreation site. This project is expected to produce 40% of the electricity used at the Heritage Aquatic Complex.
- The Justice Facility public entrance was remodeled to increase the safety and security of city personnel and all patrons. This also increased efficiency of ingress and egress to the building.
- Transferred management of Southern Nevada Public Lands Management Act (SNPLMA) funded projects to Public Works, streamlining financial management, design and construction of SNPLMA projects.
- To increase service to customers, the department dedicated an additional employee to development services, the City's one-stop center for review and permitting of construction projects.
- Transferred the encroachment permit and finished floor certification processes to Survey/Right-of-Way, aligning services to staffing expertise. This change also leveled workload for frontline counter staff.
- The new materials laboratory computerized work order system increased efficiency of workload management and tracking of test results.
- Implemented a fuel storage tank replacement schedule, with the first tank replaced in Fiscal Year 2013, several others are scheduled in the next few years. Replacement of fuel storage tanks at end of useful life maintains insurability, reduces liability to the City and maintains a clean environment.
- Installed recharging stations and purchased the City's first electric vehicles to be incorporated into the City's carpool program. These vehicles meet the alternative fuel mandate, can validate the potential for a city electric car program and reduce the City's purchases of conventional motor fuels.
- Facilities Maintenance implemented a comprehensive roof management program, which assessed condition, needed repairs and maintenance at 12 buildings. The program is estimated to save the City over \$1.0 million dollars during the next 3 years.
- Replacement of the cooling tower and chiller at Whitney Ranch Recreation Center reduced energy consumption by 20 percent.
- Replaced the obsolete heating, ventilation and air conditioning (HVAC) control systems at all facilities, increasing system security, while maintaining HVAC energy savings achieved through control system use.
- The consolidation of all City property management functions into Public Works increased efficiency by eliminating duplication of efforts, developing a single point of contact and streamlining processes for property related issues.
- Upgrading the City's Global Positioning System (GPS) base radio system increased high-precision-grade GPS coverage throughout the City while bringing the radio system into compliance with new 2013 Federal Communications Commission (FCC) broadcasting regulations.

## Anticipated Outcomes

- Innovative, sustainable, safe and efficient City infrastructure, buildings and parks which meet current and future needs while meeting or exceeding all current design and construction standards.
- Provide a safe and efficient transportation network which enables a mobile community with multi-modal transportation options, such as public transit, vehicle, bicycle and pedestrian.
- Maintain high level of safety for children walking and biking to and from school.
- Foster a community prepared to meet future demands by ensuring developer constructed infrastructure meets or exceeds future service level requirements and current standards.
- Timely, dependable project permitting; plan reviews and inspections that meet or exceed the agreement between the developer community and the City of Henderson.
- Maintain collaborative relationship with developer community to provide safe, efficient, innovative infrastructure to meet the future needs of Henderson residents and visitors.
- Maintain community safety and trust, by providing safe, operational vehicles for City staff to respond to citizen needs.
- Easy to access, accurate, reliable property and benchmark data provides the foundation for accuracy and consistency in property development.
- Clean, efficient, well-maintained public facilities that provide a safe, comfortable, appropriate space for customers to complete business transactions and participate in cultural, entertainment or leisure activities.
- Maintain safety through the City's flood control infrastructure and storm response programs.
- Fiscally responsible street and appurtenance management to meet public needs, minimizing life-cycle costs and extending infrastructure usefulness through periodic maintenance.
- Maintain an attractive, safe, graffiti free vibrant community.

## Operational Improvements

- Increase timeliness of construction projects by changing right-of-way acquisition process to a more proactively managed program.
- Henderson's newly established "Bike Henderson" program to promote bicycle safety and ridership within the city has several city-wide events scheduled over the next year.
- Inventory sidewalk connectivity and disability ramp improvements needed and develop a plan to achieve full compliance with current Public Rights-of-Way Accessibility Guidelines.
- Develop process for turn-over of developer built infrastructure to be automatically uploaded into the city's computerized asset management data bases.
- Begin accreditation process of the materials laboratory, certifying that the lab maintains industry best standards for materials testing.
- Install a computerized inventory control system to increase security and efficiency of the parts inventory processes.
- Complete inventory of City trail lighting poles, fixtures and circuits to establish a trail lighting maintenance program and track associated costs.
- Establish a computerized inventory control system for facility maintenance parts and supplies, with improved tracking and automated ordering.
- Revise business practices to close completed facilities maintenance work orders sooner, increasing accuracy and timeliness of reporting.
- Develop energy efficiency performance criteria similar to Energy Star for City buildings such as recreation centers and police stations.
- Increase survey efficiency through purchase and use of robotic conventional survey equipment.
- Increase public safety at intersections through installation of audible pedestrian crossing push buttons at signalized intersections.

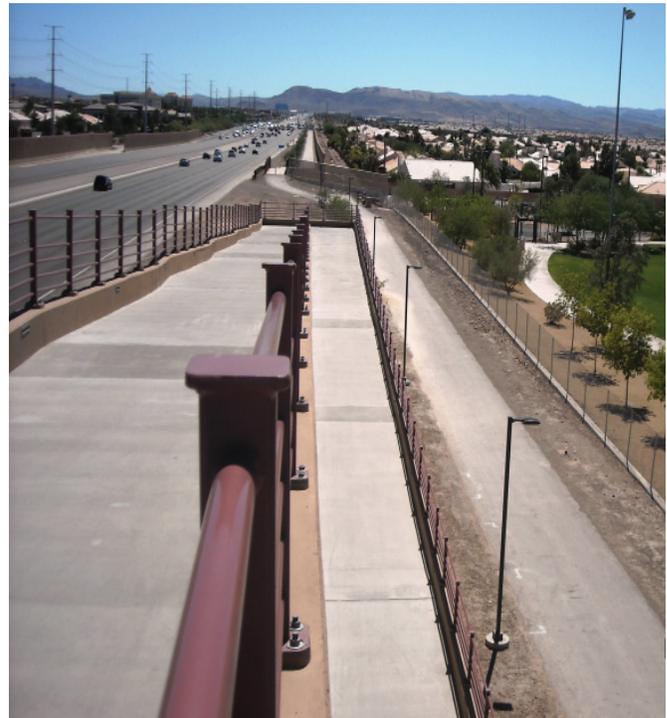
## Public Works Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 16,598,407	\$ 16,012,834	\$ 10,933,650	\$ 10,969,458	\$ 35,808	0%
Employee Benefits	6,403,506	6,057,540	4,525,581	4,440,980	(84,601)	-2%
Services and Supplies	16,259,052	15,488,857	16,197,884	15,025,881	(1,172,003)	-7%
Capital Outlay	1,345,239	498,049	7,148,620	1,754,100	(5,394,520)	-75%
Depreciation	4,642,706	4,122,666	3,974,284	4,084,000	109,716	3%
<b>Total</b>	<b>\$ 45,248,910</b>	<b>\$ 42,179,946</b>	<b>\$ 42,780,019</b>	<b>\$ 36,274,419</b>	<b>\$ (6,505,600)</b>	<b>-15%</b>
<b>Program</b>						
<b>General Fund</b>						
Building Maintenance	\$ 6,649,750	\$ 7,170,471	\$ 7,573,912	\$ 8,519,842	\$ 945,930	12%
Building and Fire Safety	565,201	636,772	-	-	-	N/A
Streets	966,315	1,030,284	1,037,963	965,470	(72,493)	-7%
Traffic	3,330,546	3,091,435	2,867,595	2,847,512	(20,083)	-1%
Flood	743,278	805,789	362,266	-	(362,266)	-100%
Support Services	2,360,600	2,253,848	2,454,022	2,736,925	282,903	12%
<b>Subtotal General Fund</b>	<b>\$ 14,615,690</b>	<b>\$ 14,988,599</b>	<b>\$ 14,295,758</b>	<b>\$ 15,069,749</b>	<b>\$ 773,991</b>	<b>5%</b>
<b>Engineering Fund</b>						
Administration	\$ 1,781,011	\$ 1,486,179	\$ 1,022,324	\$ 1,409,141	\$ 386,817	38%
Drafting/Design	2,296,876	2,107,677	1,457,629	947,730	(509,899)	-35%
New Development	-	8,182	4,784	3,450	(1,334)	-28%
Quality Control	4,098,489	4,027,634	3,731,113	3,563,029	(168,084)	-5%
Construction Mgmt	1,302,291	966,684	666,306	491,227	(175,079)	-26%
Traffic Clerical	356,083	361,497	9,555	581	(8,974)	-94%
<b>Subtotal Engineering Fund</b>	<b>\$ 9,834,750</b>	<b>\$ 8,957,853</b>	<b>\$ 6,891,711</b>	<b>\$ 6,415,158</b>	<b>\$ (476,553)</b>	<b>-7%</b>
<b>Development Services Fund</b>						
DSC -Administration	\$ 999,381	\$ 402,473	\$ -	\$ -	\$ -	N/A
DSC -Traffic	39,657	43,374	68,000	68,000	-	0%
DSC -Building & Fire Safety	6,316,749	5,601,815	-	-	-	N/A
DSC -New Development	190,758	169,448	158,121	189,771	31,650	20%
DSC -Quality Control	648,829	530,436	670,893	1,171,024	500,131	75%
DSC -Flood Control	50,646	55,466	54,503	55,000	497	1%
<b>Subtotal Dev Services Fund</b>	<b>\$ 8,246,020</b>	<b>\$ 6,803,012</b>	<b>\$ 951,517</b>	<b>\$ 1,483,795</b>	<b>\$ 532,278</b>	<b>56%</b>
<b>City Shop Fund</b>	<b>\$ 10,212,198</b>	<b>\$ 10,406,777</b>	<b>\$ 11,144,969</b>	<b>\$ 11,551,617</b>	<b>\$ 406,648</b>	<b>4%</b>
<b>Grant Special Revenue Fund</b>	<b>\$ 1,194,490</b>	<b>\$ 527,798</b>	<b>\$ 1,838,916</b>	<b>\$ -</b>	<b>\$ (1,838,916)</b>	<b>-100%</b>
<b>Capital Replacement Fund</b>	<b>\$ 1,137,162</b>	<b>\$ 495,907</b>	<b>\$ 7,657,148</b>	<b>\$ 1,754,100</b>	<b>\$ (5,903,048)</b>	<b>-77%</b>
<b>Flood Control Capital Projects Fund</b>	<b>\$ 8,600</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>N/A</b>
<b>Total</b>	<b>\$ 45,248,910</b>	<b>\$ 42,179,946</b>	<b>\$ 42,780,019</b>	<b>\$ 36,274,419</b>	<b>\$ (6,505,600)</b>	<b>-15%</b>
<b>Full Time Employees</b>						
General Fund	122	118	103	105	2	2%
Engineering Fund	62	54	39	43	4	10%
DSC-Public Works	48	33	2	2	-	0%
City Shop Fund	20	19	19	19	-	0%
<b>Total</b>	<b>252</b>	<b>224</b>	<b>163</b>	<b>169</b>	<b>6</b>	<b>4%</b>

## Financial Overview

During Fiscal Year 2013, the funding for 13 positions in Flood Control maintenance was shifted to the Utilities Sewer fund. The function is managed by Public Works but the funding was eliminated from the Public Works General Fund Budget in Fiscal Year 2014 and is now reflected in the Sewer fund.

Further decreases in the Fiscal Year 2014 Budget can be attributed to the moving of the Building and Fire Safety Division to Community Development during Fiscal Year 2013.



Armagosa Pedestrian Bridge



### Key Fact

*The Public Works Department staff maintains over 1.8 million square feet of public building space, 3,100 lane miles of roadway, 160 signalized intersections, 30,000 streetlights, 1,250 vehicles and equipment, 94 miles of regional flood control channels, 4,400 drop inlets and 19 detention basins.*

## Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
% of projects advertised and constructed within the building schedule requirements	100%	100%	100%	100%
% of Block A plans/studies reviewed on time	98.8%	97.6%	92.2%	90%
% of Block D inspections reviewed on time	97.6%	98.1%	97.8%	90%
Percent of Fleet availability	95.5%	94.2%	94.4%	95%
Number of unscheduled facility shutdowns due to maintenance issues	2	4	5	0
Average % of street network swept	100%	100%	100%	100%
Average pavement condition index rating	77	N/A	73	>65
Number of fatal and injury traffic accidents per 1,000 citizens annually	2.43	2.41	N/A	N/A

# Utility Services

## Purpose Statement

*To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.*

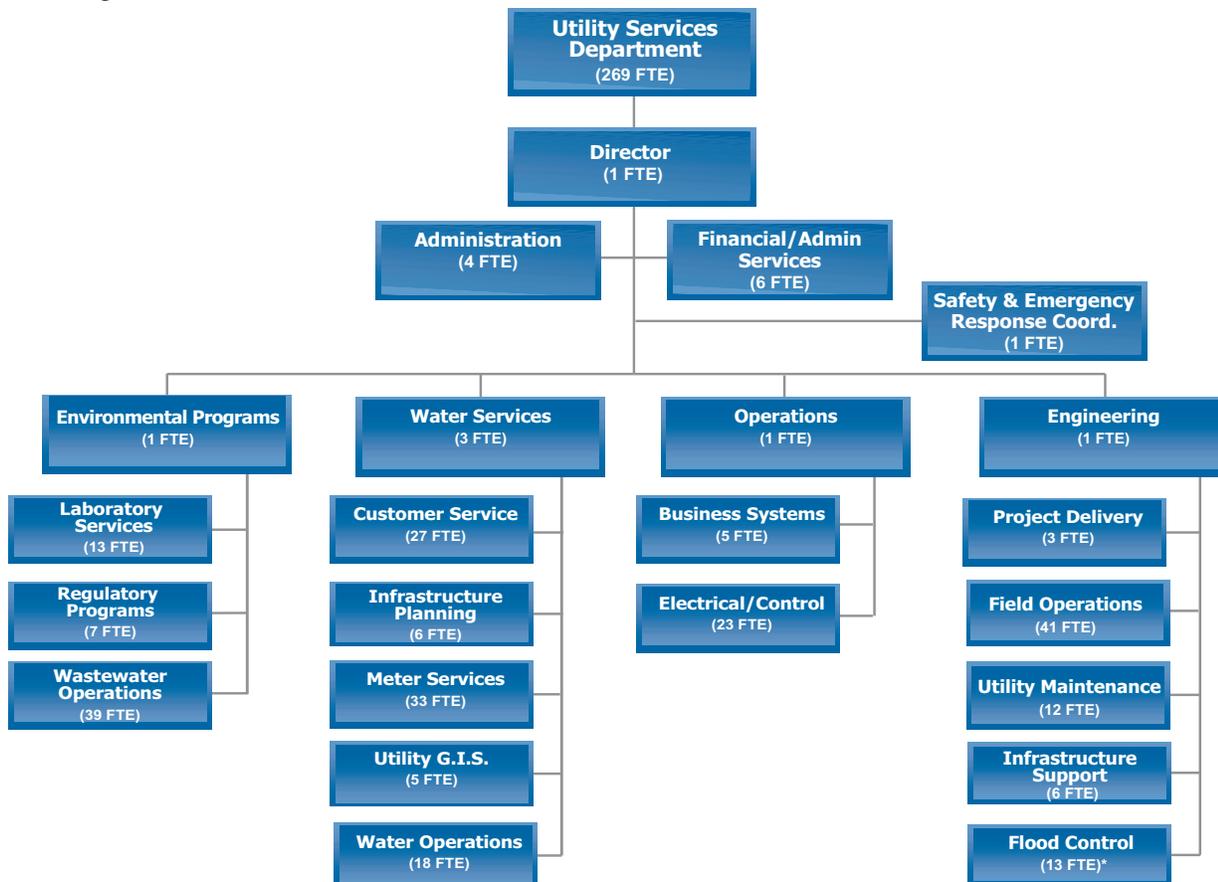
## Core Services

- Community Water Supply
- Wastewater Treatment and Reclamation
- Financial Management and Utility Infrastructure Planning
- Utility Customer Service, Information and Support

The Department of Utility Services (DUS) is responsible for all facets of water, wastewater, and reclaimed water services. The DUS provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure planning and management, and customer and billing services. The DUS is also responsible for planning and maintaining sufficient water supply and pressure throughout the distribution system to allow fire personnel to respond to fires and other emergencies.

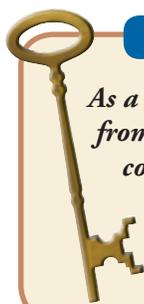


Henderson Knows H2O Team



\*Managed by Public Works

Equally important to the treatment and delivery of potable water and the treatment and delivery of reclaimed water, is the responsible use of those essential resources. The DUS is responsible for developing and assisting in the development and implementation of water conservation policies and programs both at City facilities and in the community at-large. These activities include coordinating our community closely with the Southern Nevada Water Authority (SNWA) to establish aggressive water conservation goals. In addition, the City of Henderson has established a comprehensive Asset Management program to strategically manage the life-cycle of critical infrastructure. By strategically managing assets, the DUS can reduce the number and severity of significant leaks and/or breaks in the distribution system thereby minimizing water loss and contributing to more effective use of water resources.



#### Key Fact

*As a result of the conversion of five facilities from Nevada Energy to the Colorado River commission (CRC) for electrical power, the Utility saved approximately \$1.3 million or 15% of historical average electricity expense in Fiscal Year 2013.*

### Community Water Supply

The DUS is responsible for treating and delivering potable water resources to the residents and businesses of Henderson.

#### Key Services

- Providing Henderson residents with safe, high-quality potable water is one of the core services performed by the DUS. The City operates a 15 million gallon per day (MGD) Water Treatment Plant that supplies approximately 15 percent of the community's drinking water. The remaining water is supplied by the Southern Nevada Water Authority (SNWA) and is delivered to customers by DUS. The City also conducts frequent water sampling and testing for a variety of potential contaminants in compliance with state and federal safe drinking water standards and requirements.

- The DUS is also responsible for the delivery of potable water from City and SNWA water treatment facilities through a series of transmission lines, distribution mains, turn-outs, pump stations, reservoirs, fire hydrants and associated appurtenances for approximately 90,000 water service connections. Operation of the water distribution system requires maintaining pressures meeting applicable state and local standards within the system for both domestic uses as well as fire and emergency response. In addition, DUS must also ensure water quality is maintained throughout the distribution system for delivery to customers, while also ensuring that byproducts from the treatment and disinfection process do not accumulate. The Cross-Connection Control program is designed to prevent cross-contamination between the City's potable water and non-potable system.

### Wastewater Treatment and Reclamation

Wastewater Treatment and Reclamation includes wastewater collection, wastewater treatment and reclaimed water delivery, laboratory services, regulatory involvement and compliance, and technical support.

#### Key Services

- The wastewater collection system consists of sanitary sewer mains, manholes and lift stations that collect and pump more than 7.8 billion gallons of wastewater to the Kurt R. Segler Water Reclamation Facility and the Southwest Water Reclamation Facility (SWRF). The wastewater collection and treatment function ensures compliance with the National Pollutant Discharge Elimination System (NPDES), as well as state groundwater discharge permit requirements and conducts regular sampling and analysis for more than 180 different pollutants and/or parameters. The DUS is also responsible for implementing and managing a comprehensive Pretreatment Program mandated by the U.S. Environmental Protection Agency (EPA). The Pretreatment Program monitors discharges to the sanitary sewer system by commercial and industrial customers to reduce, eliminate or alter pollutants and ensure discharges are compatible with the collection and wastewater treatment system.

- As a founding member of Reuse Nevada and the Nevada Section on Water Reuse, the DUS is a leader in the treatment and reuse of reclaimed water in Southern Nevada. Since 1982, the DUS has been delivering highly treated wastewater for the irrigation of golf courses and other landscaping within the City of Henderson and directly or indirectly recycles 100 percent of its treated wastewater. The reclaimed water system provides reclaimed water to 10 golf courses, a cemetery and the medians along Boulder Highway.

### *Financial Management and Utility Infrastructure Planning*

The long-term financial health and viability of the utility will be determined in large measure by how effectively DUS can deliver high quality and reliable water and wastewater service while managing the long-term operation and maintenance requirements of its critical assets. The Financial Planning and Utility Infrastructure Planning function provides financial oversight of utility operations and planning to ensure the financial stability of the utility while maintaining fair and reasonable water and wastewater rates. The DUS manages and maintains critical infrastructure using a comprehensive Asset Management Program that ensures the integrity of existing infrastructure and provides for the necessary planning and installation of required new system development.

### *Key Services*

- The DUS provides budgeting and financial review and analysis for the utility, including development of the annual operating budget and Capital Improvement Program; financial projections for current and future operations; and timely, accurate and meaningful financial information to support management decision-making and fiscal accountability to the citizens of Henderson. The DUS also develops alternatives and recommendations for financing strategies and rate structures for consideration by senior management and the City Council.
- The DUS is responsible for the long-term operation and maintenance of approximately \$1.0 billion in water and wastewater infrastructure (\$2.3 billion replacement value). Failure to properly manage the utility's assets could result in reductions

and/or interruptions in service levels leading to unplanned maintenance costs, unanticipated and volatile rate increases and reduced long-term financing opportunities and flexibility. The DUS also maintains and updates a Capital Improvements Plan that balances the need for new infrastructure with the need to manage and replace deteriorating infrastructure in the existing built environment. The DUS is responsible for effectively managing the lifecycle cost of critical assets to ensure the long-term financial and operational viability of the utility.

### *Customer Service, Information and Support*

In support of its water and wastewater services, the DUS provides support to more than 87,000 residential and commercial customer accounts. Customer Service, Information, and Support Services provide billing and collection services, meter services, and customer relations. Customer service functions include account management and billing, meter services (meter reading and maintenance), development services and the management of incoming customer correspondence & requests. The DUS also assists the development community in the coordination and review of land development plans and permits and related technical assistance related to water, sewer and reclaimed water service and infrastructure needs. Staff review land development improvement plans, parcel and final maps, entitlement applications, easement document review, track water allocations, ensure appropriate fees are assessed, ensure that compliance issues have been addressed prior to new meter installations and prevent illegal water use.



## Past Accomplishments

- Completed departmental reorganization resulting in a savings of \$378,000 annually.
- Reviewed department Employee Survey results and initiated outreach/response plan including regular meetings with all sections of the department on quarterly to semi-annual basis by all members of the Senior Leadership Team.
- Received the 2011 Peak Performance Award for the Kurt R. Segler Waste Treatment Facility from the National Association of Clean Water Agencies.
- Participated in a water use study sponsored by the WaterRE. As a part of this study, DUS submitted a small sample of consumption information on our residential customers; results are anticipated to be released in late 2013 and will assist the Department with long-term demand forecasting, planning and conservation programming.
- Completed Business Process Review (BPR) for the Pretreatment Section ; key recommendations include eliminating pH sampling requirements for certain food service establishments and eliminating fats, oils and grease (FOG) permitting requirements for certain lower risk food service establishments.
- Initiated major revisions to Henderson Municipal Code (HMC) Section 14.09; anticipate HMC recommendations to be presented to council in January 2014 and completed a Business Impact Assessment pursuant to changes to HMC revisions related to backflow prevention requirements; changes were adopted by Council at the July 2 meeting.
- In cooperation with the Finance Department, prepared for additional 2004 Sewer Bond Refunding to reduce the Utility's debt service cost saving approximately \$1.9 million over the life of the bonds.
- Department remains on target to reduce the average annual planned CIP spending by 34% over the next five years in response to spending limitations.
- Continued to manage and/or upgrade major department technology platforms including Cayenta Customer Information System, Meter Services (Neptune and Datamatic), Field Services (Cartegraph), Laboratory Services (Gemini and Citrix), Asset Management (Maximo).
- In response to customer demand, launched the Landlord Portal extension of our online bill payment and account management site to allow property owners to monitor the account status of multiple properties with a single log-in. Completed system upgrade of Cayenta Utility Manager (UM) software to improve billing, collections, and other key revenue-related processes for the department.
- Completed substantial upgrade to billing software, increasing efficiencies in bill preparation, especially SNWA pass-through charge management. The improvements allow us to more easily and quickly address and resolve adjustments to our billing system.
- Surpassed 51,000 BillOnline registered DUS accounts-approximately 59% of active accounts; customer feedback regarding the site continues to drive enhancements that are implemented as time and budget allow.
- Responded and closed more than 13,000 cases submitted through the City's contact Henderson web application; average time close (1.41 days), exceeding the City response time goal of 5 days.
- Department-wide comprehensive defensive driving training was completed; all department staff completed this 3-5 hour training during the reporting period. Overall, traffic accidents have been trending downward over the past two years.
- Completed a study demonstrating that the membrane disinfection system currently in operation at the Southwest Water Reclamation Facility is sufficient to meet state and federal standards and that the use of ultraviolet disinfection is no longer necessary.
- Launched the new Utilities View in CityView, replacing CityView desktop application. This revised application helps save DUS and city employees' time and increases operational efficiencies. Enhancements include: Ability to open civil plans by clicking on the assets; Access to information from other enterprise and business systems including Maximo, Cayenta, Granite, Vitals, XC2, CIP Ace; Search by Maximo Asset/ Location No., Meter Location/Serial/Account Nos., Civil Plan No., Hydrant/Valve/Manhole No., etc.

## Past Accomplishments

- Documented, standardized and optimized 99 business processes essential for supporting MAXIMO and integrations.
- Configured and implemented MAXIMO for Field Operations, adding approximately 371,000 spatially represented assets; approximately 2,840 Preventive Maintenance (PM) schedules; remote role-based training for 55 end users and deployed 40 MAXIMO mobile iPads to 5 Sections (WO, WWO, ELEC, FO and MM) using an enterprise Citrix solution.
- Continued the departments Asset Management progression with 85.0% of work orders being planned and 95.9% having a job plan.
- In cooperation with Parks and Recreation Department, evaluated and assisted The Landwell Company with the development plans for the use of reclaimed water on parks in the Cadence planned community.
- Eliminated distribution of hard copy 2013 Water Quality Report, saving more than \$25,000 in printing and mailing costs; delivered notices to customers about the availability of the Report on the City's website .
- Initiated the process with the Colorado River Commission (CRC) and NV Energy to transfer thirty-three (33) DUS water and wastewater facilities to the CRC; transfer will occur in two phases, with phase I is complete; DUS has saved over \$2 million in power purchase costs by transferring service of five (5) of its facilities to the CRC; Phase II is expected to save roughly \$980,000 annually and the payback period is expected to be approximately 1.9 years and is expected to be complete April 2014.
- Completed rehabilitation of the aeration system at the Kurt R. Segler Water Reclamation Facility, including replacement of surface aerator impellers which were in operation for more than 19 years.
- Further development of the West Henderson utilities planning efforts, design concept report, refunding analysis, and development of a conceptual pipe network in the 2630 east pressure zone to meet developer's needs in the area.
- Responded to 329 meter install requests representing an increase from 115 meter install requests during the same period in 2011.
- Completed interlocal agreement with the Las Vegas Valley Water District to provide temporary and emergency water service through Bermuda Reservoir enabling the city to provide water service to current and future development within West Henderson through 2035.
- Assisted Pacific Business Center with design and installation of backflow prevention assembly upgrades.
- Provided technical and regulatory assistance to a number of proposed/continuing development projects within the city including: Cadence, Inspirada, Lake Las Vegas.
- Completed private sewer assignment and easement from Siena Office Park to the City of Henderson; assignment was needed to allow the planned Coronado Apartments project to continue.
- Department continues to maintain 100 percent compliance with all water quality permits.
- Responded to 20 unplanned service interruptions during the reporting period; department goal for Fiscal Year 2013 is 50.
- Kurt R. Segler Water Reclamation Facility earned the Platinum Peak Performance Award for 9 years of consecutive 100% permit compliance.
- Completed the tri-annual Lead and Copper sampling as required by the federal Safe Drinking Water Act (SDWA); all samples fell well within safe limits.
- Continue to meet our regulatory requirements with respect to the Stage II Disinfection Byproduct (DBP) Rule.
- Initiated operation of pump station P-40 in Lake Las Vegas after many years of dormancy.

## Anticipated Community Outcomes

- High quality drinking water that meets or exceeds all state and local water quality regulations while encouraging efficient and sustainable water use by the community.
- Treated wastewater and reclaimed water that meets or exceeds all federal, state and local discharge regulations and helps conserve natural resources.
- Critical water and wastewater infrastructure that provides reliable and cost-effective water and wastewater services and a strong financially self-sufficient water utility that ensures system quality and reliability while encouraging community conservation.

## Operational Improvements

- None identified at this time.



NACWA 2012 Platinum Peak Performance Award

## Water Fund Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 11,330,649	\$ 10,932,188	\$ 11,041,641	\$ 11,013,417	\$ (28,224)	0%
Employee Benefits	4,228,749	4,307,611	4,247,015	4,555,819	308,804	7%
Services and Supplies	37,913,909	39,148,665	41,155,500	41,405,392	249,892	1%
Depreciation	26,059,955	26,567,386	29,836,042	28,185,340	(1,650,702)	-6%
Interest Expense	1,843,785	1,593,140	1,476,094	1,199,141	(276,953)	-19%
Loss on Disposition of Asset	-	50,600	-	-	-	N/A
<b>Total</b>	<b>\$ 81,377,047</b>	<b>\$ 82,599,590</b>	<b>\$ 87,756,292</b>	<b>\$ 86,359,109</b>	<b>\$ (1,397,183)</b>	<b>-2%</b>
<b>Program</b>						
Field Services	\$ 4,350,884	\$ 4,206,996	\$ 5,183,664	\$ 4,298,369	\$ (885,295)	-17%
Water Operations	27,798,360	28,539,301	29,217,038	29,565,439	348,401	1%
Customer Services	4,698,236	5,297,727	2,578,396	2,558,765	(19,631)	-1%
Administration	33,611,555	33,766,011	39,344,090	38,469,971	(874,119)	-2%
Laboratory Services	13,355	13,776	14,000	14,000	-	0%
Tech Services	1,871,560	2,461,378	2,541,561	1,495,002	(1,046,559)	-41%
Meter Services	4,778,864	4,989,125	5,076,222	4,579,764	(496,458)	-10%
Electric Services	1,187,824	1,325,554	1,307,097	1,613,876	306,779	23%
Regulatory Programs	313,687	-	-	796,716	796,716	100%
Water Capital Projects	229,084	8,803	52,524	-	(52,524)	-100%
Business Systems	657,266	1,222,039	1,953,574	1,665,521	(288,053)	-15%
Conservation	674,561	110,551	-	-	-	N/A
Maintenance Mgmt	-	66,923	468,541	1,301,686	833,145	178%
Management Service	1,191,811	591,406	19,585	-	(19,585)	-100%
<b>Total</b>	<b>\$ 81,377,047</b>	<b>\$ 82,599,590</b>	<b>\$ 87,756,292</b>	<b>\$ 86,359,109</b>	<b>\$ (1,397,183)</b>	<b>-2%</b>
<b>Full Time Employees</b>						
Water Fund	152	149	141	141	0	0%
<b>Total</b>	<b>152</b>	<b>149</b>	<b>141</b>	<b>141</b>	<b>0</b>	<b>0%</b>

## Performance Measures

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Projected
Number of permit violations	0	0	0	0
Planned maintenance cost ratio	N/A	N/A	49%	60%
Lost Time Accidents (LTA) vs. national average	2.31	0.90	0.58	≤ 2.3
Water distribution system integrity (ratio of # of main breaks divided by the total miles of distribution pipeline)	0.54	1.89	1.72	≤ 4.09
Community conservation rate (Community gallons per capita per day)	240	249	248	≤ 199
Debt service coverage ratio	0.71	1.00	1.18	1.25
Operating cost per account per day	\$2.56	\$2.60	\$2.53	≤ \$2.72
Customer responsiveness/Contact Henderson response time (days)	3.09	2.49	2.35	≤ 5
Unplanned service interruptions (# of main breaks divided by average # of customer accounts)	.0304	.0264	.0230	≤ .057

## Sewer Fund Expenditures by Category / Program

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimated	FY 2014 Budget	Increase / (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 8,769,251	\$ 9,011,015	\$ 8,884,646	\$ 9,665,155	\$ 780,509	9%
Employee Benefits	3,310,852	3,478,901	3,462,211	4,033,893	571,682	17%
Services and Supplies	14,224,977	15,488,651	16,565,316	16,000,104	(565,212)	-3%
Depreciation	19,637,612	20,322,317	24,841,579	26,876,264	2,034,685	8%
Interest Expense	4,501,917	3,755,222	5,377,449	5,362,037	(15,412)	0%
Loss on Disposition of Asset	-	513,549	-	-	-	N/A
<b>Total</b>	<b>\$ 50,444,609</b>	<b>\$ 52,569,655</b>	<b>\$ 59,131,201</b>	<b>\$ 61,937,453</b>	<b>\$ 2,806,252</b>	<b>5%</b>
<b>Program</b>						
Field Services	\$ 2,168,974	\$ 2,222,977	\$ 2,520,274	\$ 2,244,737	\$ (275,537)	-11%
Wastewater Operations	28,268,295	28,313,272	35,936,469	38,507,017	2,570,548	7%
Customer Services	2,812,157	3,128,023	1,512,819	1,468,085	(44,734)	-3%
Quality	10,943,410	12,495,839	11,789,659	10,738,986	(1,050,673)	-9%
Laboratory Services	1,751,720	1,694,587	1,753,664	1,704,749	(48,915)	-3%
Tech Services	1,973,087	1,953,440	2,143,519	1,167,228	(976,291)	-46%
Electric Services	1,295,596	1,610,711	1,615,743	1,604,082	(11,661)	-1%
Regulatory Programs	381,286	-	-	337,090	337,090	100%
Management Services	778,836	571,677	437	-	(437)	-100%
Maintenance Mgmt	-	22,553	631,659	1,495,265	863,606	137%
Sewer Capital Projects	38,360	109,477	40,000	-	(40,000)	-100%
Business Systems	32,888	447,099	585,062	578,017	(7,045)	-1%
Flood Control - General	-	-	350,404	801,284	450,880	129%
Flood Control - Street	-	-	251,492	1,290,913	1,039,421	413%
<b>Total</b>	<b>\$ 50,444,609</b>	<b>\$ 52,569,655</b>	<b>\$ 59,131,201</b>	<b>\$ 61,937,453</b>	<b>\$ 2,806,252</b>	<b>5%</b>
<b>Full Time Employees</b>						
Sewer Fund	115	114	126	128	2	2%
<b>Total</b>	<b>115</b>	<b>114</b>	<b>126</b>	<b>128</b>	<b>2</b>	<b>2%</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 and Stormwater Operations, the Department's operating budget for Fiscal Year 2014 increased 3.8% over Fiscal Year 2013.

The Department is also refining the Capital Improvement Project process, and faced with the current financial climate, re-prioritized projects and initiates only those that are critical to maintaining the integrity of the Utility infrastructure, while meeting the needs of existing and new customers.

### Key Fact

*Henderson is one of the few communities in the country that reuses 100% of its wastewater, either through golf course and landscape irrigation, or return flow credits.*



*A Place To Call Home*

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# Schedules & Summaries Overview

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# Staff Complement Changes

Department	Full-time Equivalents (FTEs)	Department	Full-time Equivalents (FTEs)
General Fund		Proprietary Funds	
Community Development	3	Development Services Center	5
Finance	2	Engineering	4
Human Resources	1	Utility Services	2
Muni Court	(1)	Workers Comp	4
Parks & Recreation	(1)	<b>Proprietary Funds Total</b>	<b>15</b>
Police	1	Other Funds	
Public Works	2	Grant Fund	(1)
<b>General Fund Total</b>	<b>7</b>	Municipal Court Admin. Fees	1
		Redevelopment	(1)
		<b>Other Funds Total</b>	<b>(1)</b>
		<b>Total Fiscal Year 2014 Staff Complement Changes</b>	
			<b>21</b>

# Staffing Summary

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>General Fund</b>						
City Attorney	66	50	52	52	-	0%
City Clerk	22	20	19	19	-	0%
City Council	9	9	9	9	-	0%
City Manager	27	43	21	21	-	0%
Community Development	45	47	49	52	3	6%
Economic Development	5	6	4	4	-	0%
Finance	54	52	52	54	2	4%
Fire	219	220	220	220	-	0%
Human Resources	27	24	24	25	1	4%
Information Technology	66	65	64	64	-	0%
Intergovernmental Relations	-	-	3	3	-	0%
Municipal Court	63	63	61	60	(1)	-2%
Parks & Recreation	190	189	182	181	(1)	-1%
Police	511	515	515	516	1	0%
Public Affairs	-	-	20	20	-	0%
Public Works	122	118	103	105	2	2%
<b>Total General Fund</b>	<b>1,426</b>	<b>1,421</b>	<b>1,398</b>	<b>1,405</b>	<b>7</b>	<b>1%</b>

# Staffing Summary (Cont)

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>Proprietary Funds</b>						
Cultural Arts and Tourism	31	31	31	31	-	0%
Sewer	115	114	126	128	2	2%
Water	152	149	141	141	-	0%
<b>DSC</b>						
Building & Fire Safety	-	-	31	36	5	16%
Community Development	3	3	3	3	-	0%
City Clerk	4	4	4	4	-	0%
Public Works	48	33	2	2	-	0%
Subtotal DSC	55	40	40	45	5	13%
Workmen's Comp	4	4	7	11	4	57%
Self-funded Insurance	5	5	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Engineering	62	54	39	43	4	10%
Citywide	3	3	3	3	-	0%
City Shop	20	19	19	19	-	0%
<b>Total Proprietary Funds</b>	<b>448</b>	<b>420</b>	<b>411</b>	<b>426</b>	<b>15</b>	<b>4%</b>
<b>Other</b>						
Police Tax Initiative	117	117	117	117	-	0%
Grant Funded	13	20	15	14	(1)	-7%
Municipal Court Special Revenue	-	-	-	1	1	100%
Redevelopment	10	11	9	8	(1)	-11%
Capital Replacement	1	1	1	1	-	0%
Special Recreation	-	-	-	-	-	N/A
<b>Total Other Funds</b>	<b>141</b>	<b>149</b>	<b>142</b>	<b>141</b>	<b>(1)</b>	<b>-1%</b>
<b>Total Full Time Employees</b>	<b>2,015</b>	<b>1,990</b>	<b>1,951</b>	<b>1,972</b>	<b>21</b>	<b>1%</b>

# Staffing Detail

		FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease	% Change
<b>City Attorney</b>							
	Civil	12	12	12	12	-	0%
	Victim Advocate	2	2	2	2	-	0%
	Alternative Sentencing	16	-	-	-	-	N/A
	Criminal	14	15	15	15	-	0%
	Legal Administration	22	21	21	21	-	0%
	Internal Audit	-	-	2	2	-	0%
	Risk Management	-	-	1	1	-	0%
	<b>Department Total</b>	<b>66</b>	<b>50</b>	<b>52</b>	<b>52</b>	<b>-</b>	<b>0%</b>
	<b>General Fund</b>	<b>66</b>	<b>50</b>	<b>52</b>	<b>52</b>	<b>-</b>	<b>0%</b>
	<b>Self Insurance Fund</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>		
<b>Sub Total</b>		<b>66</b>	<b>50</b>	<b>53</b>	<b>53</b>	<b>-</b>	<b>0%</b>
<b>City Clerk</b>							
	General Administration	22	20	19	19	-	0%
	DSC - Clerk Administration	4	4	4	4	-	0%
	<b>Department Total</b>	<b>26</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>0%</b>
	<b>General Fund</b>	<b>22</b>	<b>20</b>	<b>19</b>	<b>19</b>	<b>-</b>	<b>0%</b>
	<b>DSC Fund</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>		<b>26</b>	<b>24</b>	<b>23</b>	<b>23</b>	<b>-</b>	<b>0%</b>
<b>City Council</b>							
	General Administration	4	4	4	4	-	0%
	Elected	5	5	5	5	-	0%
	<b>Department Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>0%</b>
	<b>General Fund</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>		<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>0%</b>
<b>City Manager</b>							
	General Administration	6	6	6	6	-	0%
	Public Information	8	9	-	-	-	N/A
	Intergovernmental	4	4	-	-	-	N/A
	Print & Mail Center	6	5	-	-	-	N/A
	Alternative Sentencing	-	16	15	15	-	0%
	Audit & Compliance	3	3	-	-	-	N/A
	<b>Department Total</b>	<b>27</b>	<b>43</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>0%</b>
	<b>General Fund</b>	<b>27</b>	<b>43</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>		<b>27</b>	<b>43</b>	<b>21</b>	<b>21</b>	<b>-</b>	<b>0%</b>
<b>Communications and Council Support</b>							
	Administration	-	-	2	2	-	0%
	PIO & Marketing	-	-	7	7	-	0%
	Graphics/Print/Mail	-	-	7	7	-	0%
	PIO & Marketing (Recreation)	-	-	4	4	-	0%
	PIO & Marketing (C.A.&T.)	-	-	6	6	-	0%
	<b>Department Total</b>	<b>-</b>	<b>-</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>0%</b>
	<b>General Fund</b>	<b>-</b>	<b>-</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>0%</b>
	<b>CAT Fund</b>	<b>-</b>	<b>-</b>	<b>6</b>	<b>6</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>		<b>-</b>	<b>-</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>0%</b>

# Staffing Detail

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>Community Development</b>						
General Administration	11	10	9	9	-	0%
GIS	9	9	9	9	-	0%
Long Range Planning	11	10	10	10	-	0%
Building and Fire Safety	-	6	10	10	-	0%
Neighborhood Services	14	12	11	14	3	27%
Neighborhood Services-Grants	10	11	8	8	-	0%
Long Range Planning-Grants	-	6	6	6	-	0%
DSC - Building and Fire Safety	-	-	31	36	5	16%
DSC - Comm Dev General	3	3	3	3	-	0%
<b>Department Total</b>	<b>58</b>	<b>67</b>	<b>97</b>	<b>105</b>	<b>8</b>	<b>8%</b>
<b>General Fund</b>	<b>45</b>	<b>47</b>	<b>49</b>	<b>52</b>	<b>3</b>	<b>6%</b>
<b>DSC Fund</b>	<b>3</b>	<b>3</b>	<b>34</b>	<b>39</b>	<b>5</b>	<b>15%</b>
<b>Grant Fund</b>	<b>10</b>	<b>17</b>	<b>14</b>	<b>14</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>	<b>58</b>	<b>67</b>	<b>97</b>	<b>105</b>	<b>8</b>	<b>8%</b>
<b>Cultural Arts &amp; Tourism</b>						
Convention Center	3	3	4	4	-	0%
Visitor's Bureau	7	7	1	1	-	0%
National Sales Manager	1	1	-	-	-	N/A
Cultural Arts & Special Events	4	4	3	3	-	0%
Facilities	10	10	11	11	-	0%
Sales, Marketing & Tourism	1	1	-	-	-	N/A
Cultural Arts & Special Events	4	4	4	4	-	0%
Pavilion	1	1	2	2	-	0%
<b>Department Total</b>	<b>31</b>	<b>31</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>0%</b>
<b>CAT Fund</b>	<b>31</b>	<b>31</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>	<b>31</b>	<b>31</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>0%</b>
<b>Economic Development</b>						
General Administration	5	6	3	3	-	0%
Economic Development-Real Estate	-	-	1	1	-	0%
Redevelopment	9	11	9	8	(1)	-11%
<b>Department Total</b>	<b>14</b>	<b>17</b>	<b>13</b>	<b>12</b>	<b>(1)</b>	<b>-8%</b>
<b>General Fund</b>	<b>5</b>	<b>6</b>	<b>4</b>	<b>4</b>	<b>-</b>	<b>0%</b>
<b>Redevelopment</b>	<b>9</b>	<b>11</b>	<b>9</b>	<b>8</b>	<b>(1)</b>	<b>-11%</b>
<b>Sub Total</b>	<b>14</b>	<b>17</b>	<b>13</b>	<b>12</b>	<b>(1)</b>	<b>-8%</b>

# Staffing Detail

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>Finance</b>						
Accounting and Administration	37	35	31	33	2	6%
Licensing/Purchasing	9	9	10	10	-	0%
Improvement Districts	1	1	1	1	-	0%
Budget	7	7	6	6	-	0%
<b>Department Total</b>	54	52	52	54	2	4%
<b>General Fund</b>	54	52	52	54	2	4%
<b>Sub Total</b>	54	52	52	54	2	4%
<b>Fire</b>						
Administration & Payroll	5	5	5	5	-	0%
EMS	6	6	6	6	-	0%
Fire Rescue Operations	196	195	195	195	-	0%
Training	3	3	3	3	-	0%
Investigations	2	2	2	2	-	0%
Emergency Management	1	1	1	1	-	0%
Special Operations	4	5	5	5	-	0%
Logistics	2	3	3	3	-	0%
<b>Department Total</b>	219	220	220	220	-	0%
<b>General Fund</b>	219	220	220	220	-	0%
<b>Sub Total</b>	219	220	220	220	-	0%
<b>Human Resources</b>						
General Administration	7	6	5	6	1	20%
Employment & Compensation	11	10	7	7	-	0%
Labor Relations	3	3	3	3	-	0%
Training & Org Dev	4	3	3	3	-	0%
Comp & Admin	-	-	4	4	-	0%
Union Liaison Program	2	2	2	2	-	0%
Self-Fund Workmen's Comp	4	4	3	7	4	133%
Safety	-	-	4	4	-	0%
Self-Insurance	5	5	3	3	-	0%
Health Insurance	1	1	1	1	-	0%
<b>Department Total</b>	37	34	35	40	5	14%
<b>General Fund</b>	27	24	24	25	1	4%
<b>Health Insurance Fund</b>	1	1	1	1	-	0%
<b>Self Insurance Fund</b>	5	5	3	3	-	0%
<b>Workmen's Comp Fund</b>	4	4	7	11	4	57%
<b>Sub Total</b>	37	34	35	40	5	14%

# Staffing Detail

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>Information Technology</b>						
General Administration	9	9	8	8	-	0%
Computer Services	12	12	13	13	-	0%
Citywide Communications	3	3	-	-	-	N/A
Information Security	1	2	2	2	-	0%
Infrastructure	3	3	3	3	-	0%
Network	12	12	12	12	-	0%
Database	7	7	6	6	-	0%
Customer Support	12	11	9	9	-	0%
GIS	2	2	2	2	-	0%
Business Services	3	2	2	2	-	0%
Web	6	6	8	8	-	0%
<b>Department Total</b>	<b>70</b>	<b>69</b>	<b>65</b>	<b>65</b>	<b>-</b>	<b>0%</b>
<b>General Fund</b>	<b>66</b>	<b>65</b>	<b>64</b>	<b>64</b>	<b>-</b>	<b>0%</b>
<b>Capital Replacement / Help Desk</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>-</b>	<b>0%</b>
<b>Citywide Fund</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>	<b>70</b>	<b>69</b>	<b>68</b>	<b>68</b>	<b>-</b>	<b>0%</b>
<b>Intergovernmental Relations</b>						
Intergovernmental Relations	-	-	3	3	-	0%
<b>Department Total</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>0%</b>
<b>General Fund</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>	<b>-</b>	<b>-</b>	<b>3</b>	<b>3</b>	<b>-</b>	<b>0%</b>
<b>Municipal Court Services</b>						
General Administration	60	60	58	57	(1)	-2%
General - Elected	3	3	3	3	-	0%
Muni-Court Administration	-	-	-	1	1	100%
<b>Department Total</b>	<b>63</b>	<b>63</b>	<b>61</b>	<b>61</b>	<b>-</b>	<b>0%</b>
<b>General Fund</b>	<b>63</b>	<b>63</b>	<b>61</b>	<b>60</b>	<b>(1)</b>	<b>-2%</b>
<b>Special Revenue Fund</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>1</b>	<b>1</b>	<b>100%</b>
<b>Sub Total</b>	<b>63</b>	<b>63</b>	<b>61</b>	<b>61</b>	<b>-</b>	<b>0%</b>

# Staffing Detail

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>Parks &amp; Recreation</b>						
Parks - General	2	3	3	3	-	0%
Parks - Planning	4	4	3	3	-	0%
Parks - Maintenance	39	39	40	40	-	0%
Parks - O & M Bond Funded	65	64	66	66	-	0%
Recreation - Administration	6	6	5	4	(1)	-20%
Recreation - Comm & Mktg	2	2	-	-	-	N/A
Recreation - Sports	1	1	1	1	-	0%
Recreation - Technical Services	1	1	1	1	-	0%
Recreation - Centers	13	14	15	15	-	0%
Recreation - Senior Center	3	2	2	2	-	0%
Recreation - Pools	1	1	1	1	-	0%
Recreation - O & M Bond Funded	53	52	45	45	-	0%
<b>Department Total</b>	190	189	182	181	(1)	-1%
<b>General Fund</b>	190	189	182	181	(1)	-1%
<b>Sub Total</b>	190	189	182	181	(1)	-1%



City employee participants in the Lazy Man Triathlon

# Staffing Detail

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>Police</b>						
General Administration	7	8	8	8	-	0%
Support Services	12	12	12	12	-	0%
Animal Control	16	16	15	15	-	0%
Jail	111	114	114	114	-	0%
Patrol Administration	2	2	1	1	-	0%
Investigations	42	40	40	40	-	0%
Information Services	46	46	45	46	1	2%
Police Training	16	15	22	22	-	0%
Records Division	11	11	11	11	-	0%
Special Operations	13	11	11	11	-	0%
Crime Prevention	12	11	9	9	-	0%
Patrol - East Command	42	45	45	45	-	0%
Patrol - West Command	38	42	43	43	-	0%
Professional Standards	15	14	15	15	-	0%
Criminalistics	17	18	20	20	-	0%
Problem solving Unit	9	7	5	5	-	0%
Patrol - North	39	42	44	44	-	0%
K-9	6	6	6	6	-	0%
Narcotics	8	9	8	8	-	0%
Traffic	29	27	25	25	-	0%
Internal Affairs	4	4	3	3	-	0%
Special Services	6	6	6	6	-	0%
ROP / Intel	10	9	7	7	-	0%
Forensics-Grant Funded	3	3	1	-	(1)	-100%
Patrol East - Tax Initiative	23	21	21	21	-	0%
Patrol West - Tax Initiative	25	21	20	20	-	0%
Training - Tax Initiative	45	54	56	56	-	0%
Patrol North - Tax Initiative	24	21	20	20	-	0%
<b>Department Total</b>	<b>631</b>	<b>635</b>	<b>633</b>	<b>633</b>	<b>-</b>	<b>0%</b>
<b>General Fund</b>	<b>511</b>	<b>515</b>	<b>515</b>	<b>516</b>	<b>1</b>	<b>0%</b>
<b>Tax Initiative</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>117</b>	<b>-</b>	<b>0%</b>
<b>Grant Funded</b>	<b>3</b>	<b>3</b>	<b>1</b>	<b>-</b>	<b>(1)</b>	<b>-100%</b>
<b>Sub Total</b>	<b>631</b>	<b>635</b>	<b>633</b>	<b>633</b>	<b>-</b>	<b>0%</b>

# Staffing Detail

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease	% Change
<b>Public Works *</b>						
Building Maintenance	53	57	58	60	2	3%
Business License Inspector	-	-	-	-	-	N/A
Fire Safety - Plans Exam	3	-	-	-	-	N/A
Fire Safety - Inspections	3	-	-	-	-	N/A
Streets	12	12	12	12	-	0%
Traffic	15	15	15	15	-	0%
Flood Control	13	13	-	-	-	N/A
Support Services	23	21	18	18	-	0%
City Shop - Fund	20	19	19	19	-	0%
Eng - Drafting/Design	17	17	9	9	-	0%
Eng - Improvement Districts	-	-	-	-	-	N/A
Eng - Quality Control	32	27	27	31	4	15%
Eng - Flood Control Administration	1	-	-	-	-	N/A
Eng - Construction Management	8	7	3	3	-	0%
Traffic - Clerical	3	3	-	-	-	N/A
Pavement Management	-	-	-	-	-	N/A
New Development	1	-	-	-	-	N/A
Quality Control	-	-	-	-	-	N/A
Flood Control	-	-	-	-	-	N/A
Fire Safety - Admin	-	-	-	-	-	N/A
Fire Safety - Inspections	-	-	-	-	-	N/A
DSC - Administration	3	3	-	-	-	N/A
DSC - Bldg Administration	6	-	-	-	-	N/A
DSC - Plans Check	6	6	-	-	-	N/A
DSC - Building Inspection	20	12	-	-	-	N/A
DSC - Permitting	4	4	-	-	-	N/A
DSC - Fire Plans Exam	3	3	-	-	-	N/A
DSC - Fire Inspections	4	4	-	-	-	N/A
DSC - Traffic Design	-	-	-	-	-	N/A
DSC - New Development	2	1	2	2	-	0%
DSC - Quality Control	-	-	-	-	-	N/A
DSC - Flood Control	-	-	-	-	-	N/A
<b>Department Total</b>	<b>252</b>	<b>224</b>	<b>163</b>	<b>169</b>	<b>6</b>	<b>4%</b>
<b>General Fund</b>	<b>122</b>	<b>118</b>	<b>103</b>	<b>105</b>	<b>2</b>	<b>2%</b>
<b>Engineering Fund</b>	<b>62</b>	<b>54</b>	<b>39</b>	<b>43</b>	<b>4</b>	<b>10%</b>
<b>DSC Fund</b>	<b>48</b>	<b>33</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>0%</b>
<b>City Shop Fund</b>	<b>20</b>	<b>19</b>	<b>19</b>	<b>19</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>	<b>252</b>	<b>224</b>	<b>163</b>	<b>169</b>	<b>6</b>	<b>4%</b>

# Staffing Detail

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>Sewer Department</b>						
Administration	3	3	4	4	-	0%
Field Operations	15	15	16	16	-	0%
Quality Control	41	44	42	44	2	5%
Customer Services	10	10	10	10	-	0%
Laboratory Section	13	13	13	13	-	0%
Technical Services	13	13	15	15	-	0%
Electrical Unit	11	11	10	10	-	0%
Compliance	3	-	-	-	-	N/A
Mgmt Services	6	5	-	-	-	N/A
Maintenance Mgmt	-	-	3	3	-	0%
Flood Control - General	-	-	6	6	-	0%
Flood Control - Street Sweeping	-	-	7	7	-	0%
<b>Department Total</b>	115	114	126	128	2	2%
<b>Sewer Fund</b>	115	114	126	128	2	2%
<b>Sub Total</b>	115	114	126	128	2	2%
<b>Water Department</b>						
Administration	7	6	9	9	-	0%
Field Operations	28	28	27	27	-	0%
Quality Control	22	23	19	19	-	0%
Customer Services	17	19	18	18	-	0%
Technical Services	13	15	13	13	-	0%
Meter Services	30	36	36	36	-	0%
Electrical	9	9	11	11	-	0%
Compliance	3	-	-	-	-	N/A
Mgmt Services	9	6	-	-	-	N/A
Conservation	10	2	-	-	-	N/A
Maintenance Agreement	-	-	3	3	-	0%
Business Systems	4	5	5	5	-	0%
<b>Department Total</b>	152	149	141	141	-	0%
<b>Water Fund</b>	152	149	141	141	-	0%
<b>Sub Total</b>	152	149	141	141	-	0%
<b>Total Staffing - By Department</b>	2,014	1,990	1,951	1,972	29	1%

# Staffing Detail

	FY 2011 Actual	FY 2012 Actual	FY 2013 Estimate	FY 2014 Budget	Increase/ (Decrease)	% Change
<b>Total Staffing - Fund Totals</b>						
DSC	55	40	40	45	5	13%
General Fund	1,426	1,421	1,398	1,405	7	1%
Police Tax Initiative	117	117	117	117	-	0%
Water	152	149	141	141	-	0%
Sewer	115	114	126	128	2	2%
Grant	13	20	15	14	(1)	-7%
Cultural Arts & Tourism	31	31	31	31	-	0%
Engineering	62	54	39	43	4	10%
City Shop	20	19	19	19	-	0%
Workmen's Compensation	4	4	7	11	4	57%
Health Insurance	1	1	1	1	-	0%
Capital Replacement	1	1	1	1	-	0%
Self-Funded Insurance	5	5	4	4	-	0%
Citywide	3	3	3	3	-	0%
Municipal Court Special Revenue	-	-	-	1	1	100%
Redevelopment	10	11	9	8	(1)	-11%
<b>Total Staffing - By Fund</b>	<b>2,015</b>	<b>1,990</b>	<b>1,951</b>	<b>1,972</b>	<b>21</b>	<b>1%</b>



New Employee Class of February, 2013

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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
APWA	American Public Works Association
ARRA	American Recovery and Reinvestment Act
ASD	Alternative Sentencing Division
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
BOMA	Building Owners and Managers Association

## 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
CAPRA	Commission for Accreditation of Park and Recreation Agencies
CAS	Community Assessment Surveys
CAT	Criminal Apprehension Team
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

## C (Continued)

CLE	Continuing Legal Education
CMMS	Computerized Maintenance Management System
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
DART	Drug and Alcohol Random Testing
DETR	Department of Employment, Training & Rehabilitation
DORS	Desk Officer Reporting System
DOT	Department of Transportation
DREAMS	Decisions Responsibility Education Achievement Motivation Self-Esteem
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
FLSA	Fair Labor Standards 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
HQI	Henderson Quality Initiative
HR	Human Resources
HRBP	Human Resources Business Partnerships
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

## I (Continued)

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	Local Improvement District
LIHTF	Low Income Housing Tax Credit
LRMS	Law Records Management System
LTA	Limited Transition Area
LVCVA	Las Vegas Convention & Visitors Authority
LVGEA	Las Vegas Global Economic Alliance

## 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
NAIOP	National Association for Industrial and Office Parks
NATJA	North American Travel Journalists Association
NCIC	National Crime Information Center
NDEP	Nevada Department of Environmental Protection
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NFPA	National Fire Protection Association
NIMS	National Incident Management System
NPDES	National Pollutant Discharge Elimination System
NRS	Nevada Revised Statutes
NSP(3)	Neighborhood Stabilization Program

## O

O&M	Operating and Maintenance
OOPS	Office of Professional Standards
OSHA	Occupational Safety and Health Administration

## P

PARC	Police Action Review Committee
PCI	Payment Card Industry
PIO	Public Information Office
PMC	Property Maintenance Code
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
RDBMS	Relational Database Management System
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
SCRAM	Secure Continuous Remote Alcohol Monitors
SDC	System Development Charge
SF	Square Foot
SIRE	Steward, Index, Retrieve, and Exchange (of data)

## S (Continued)

SNACC	So. Nevada Area Communications Council
SNPLMA	So. Nevada Public Lands Management Act
SNRPC	Southern Nevada Regional Planning Commission
SNWA	So. Nevada Water Authority
SOS	Strategic Operations Support
SRT	Special Response Team
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
WSD	Water Street District
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

## Y

YTD	Year to Date
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# 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

**Major Fund** Funds whose revenues, expenditures/expenses, assets, or liabilities (excluding extraordinary items) are at least 10 percent of corresponding totals for all governmental or enterprise funds and at least 5 percent of the aggregate amount for all governmental and enterprise funds. These represent the City's most important funds and include the General Fund.

**Mandate** A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

**Mission Statement** The statement that identifies the particular purpose and function of an entity.

**Modified Accrual Basis** The basis of accounting under which revenues are recognized when measurable and available to pay liabilities. Expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

**Municipal Code** A collection of laws, rules, and regulations that apply to the City and its citizens.

## N

**Neighborhood Services** A program developed to promote and strengthen the stability, development, revitalization, and preservation of neighborhoods through community-based problem solving.

## 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

**Debra March**  
Councilwoman

**Gerri Schroder**  
Councilwoman

**John F. Marz**  
Councilman

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**Jacob L. Snow**  
City Manager

**Richard A. Derrick**  
Chief Financial Officer

**Jill R. Lynch**  
Budget Manager



**CITY OF HENDERSON**

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*On the Cover: Trail at Hidden Falls Park*