



CITY OF HENDERSON

FINANCIAL MANAGEMENT POLICY STATEMENTS

FINANCE DEPARTMENT
REVISED: DECEMBER 15, 2016

FINANCE DEPARTMENT PURPOSE STATEMENT:

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TO PROVIDE FINANCIAL
ACCOUNTABILITY AND SERVICES,
ENCOURAGE MUNICIPAL
STEWARDSHIP AND FACILITATE
FINANCIAL RESPONSIBILITY.

FINANCIAL MANAGEMENT POLICY STATEMENTS:

IN ORDER TO ESTABLISH AND DOCUMENT
A POLICY FRAMEWORK FOR FISCAL
DECISION-MAKING, THE FINANCE DEPARTMENT
DEVELOPED, AND CONTINUES TO MAINTAIN,
A COMPREHENSIVE SET OF FINANCIAL
MANAGEMENT POLICY STATEMENTS.

THESE STATEMENTS, ESTABLISHED IN 1999, 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.

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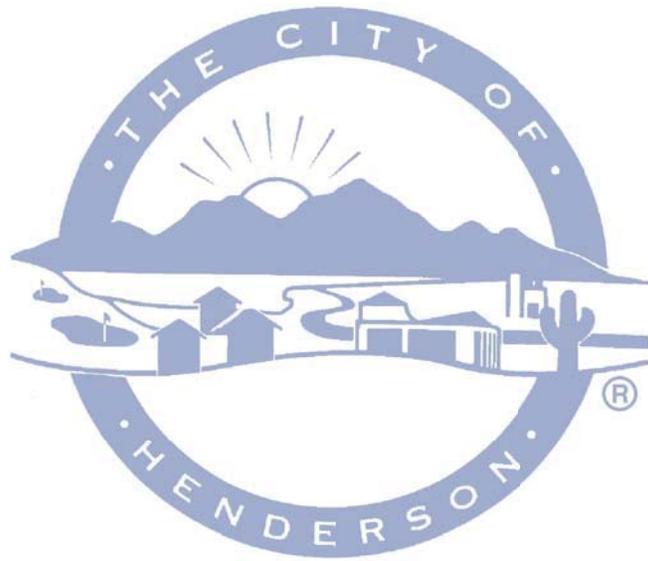
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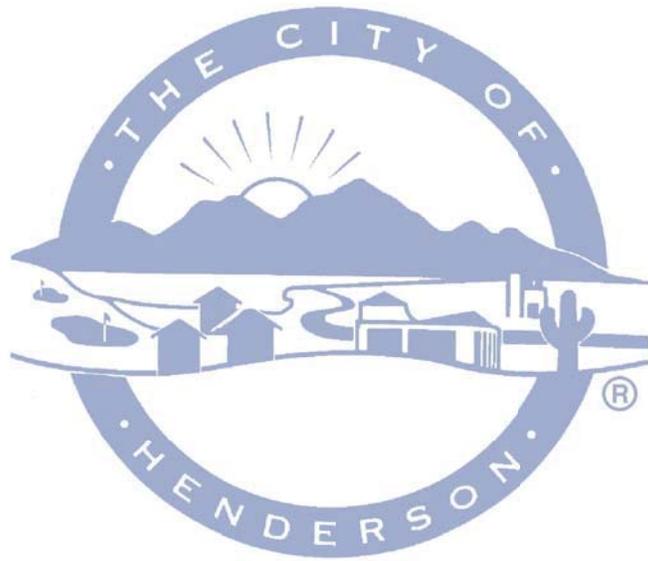
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A Place To Call Home



A Place To Call Home



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

The City maintains an annual budget cycle. The City's budget process is performance-based. This type of system identifies a particular level of service performance for each type of service (program) and the resources it needs to operate. Resource allocation decisions are made based on goals and objectives identified in each department's Business Plan. Tentative allocation decisions are made by the Budget Committee with final approval authority remaining with the City Council.

HISTORY

Adopted: 04/15/03
Revised:



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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 will also provide policy guidelines and budget preparation instructions for the departments.

HISTORY

Adopted: 04/15/03
Revised:



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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 goals and financial stability of the City. The recommendations of the Budget Committee will be presented to the City Council for final approval.

HISTORY

Adopted: 04/15/03
Revised: 03/15/11, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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 In Brief

These documents will be 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.

HISTORY

Adopted: 04/15/03
Revised: 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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 base budgets 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.

HISTORY

Adopted:	04/15/03
Revised:	03/15/11, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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 will be found in the Annual Budget Preparation Manual.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

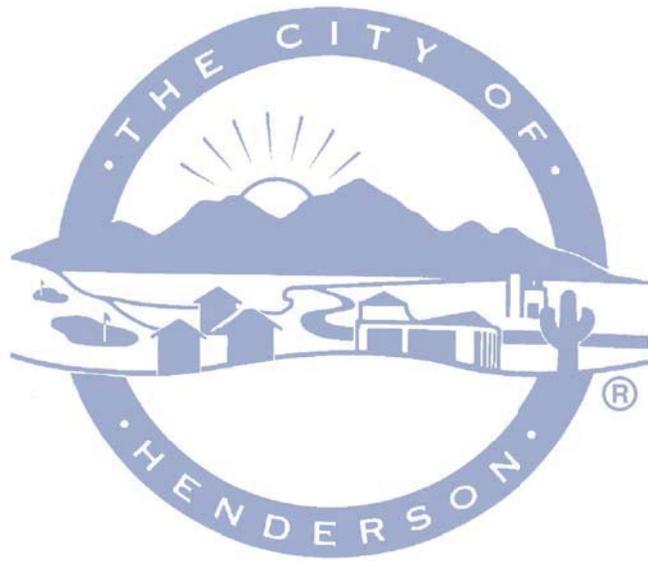
To establish a budget which best reflects the needs and priorities of the City and enables the City to plan, control, and overall manage its programs, services, and finances.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



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SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 04/15/03
Revised:



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



POLICY #
200-04

SUBJECT:
PROPERTY TAX REVENUES/
TAX BURDEN

REVENUES

SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

The City shall establish a method to annually determine the administrative service charges for overhead and staff support due 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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

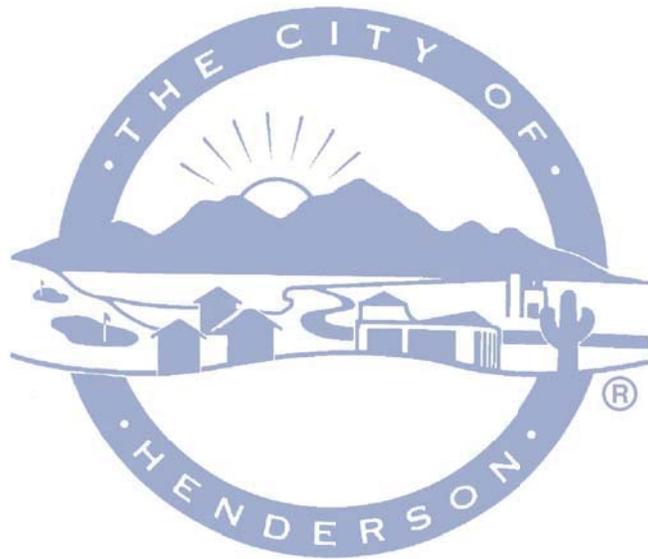
To design, maintain, and administer a revenue system that will assure a reliable, equitable, diversified, and sufficient revenue stream to support desired City services.

GUIDELINES

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 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 licensee and other accounts that are overdue in payments to the City.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 07/03/12



A Place To Call Home



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

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.)

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 06/19/12, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 06/19/12, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

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 which are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated. Benchmarking and performance measurements should 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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees

PURPOSE

To establish the guidelines for obtaining goods and services necessary to complete City of Henderson (City) objectives and ensure that all procurement activities are made in compliance with applicable federal, state, and local laws.

GUIDELINES

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 the most advantageous to the City.

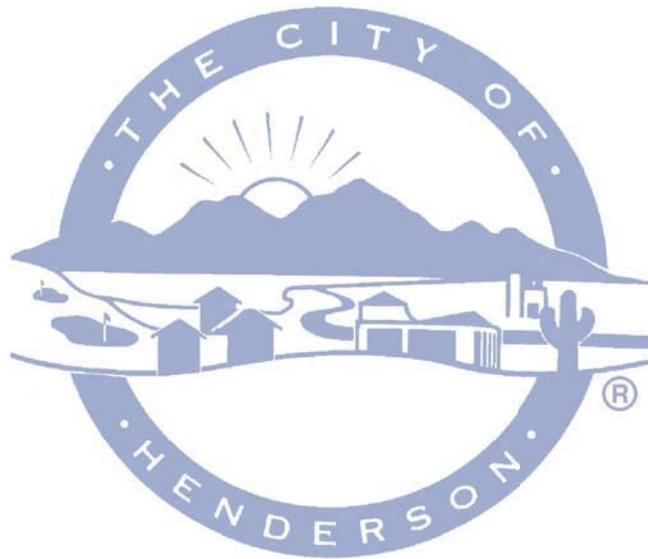
The Purchasing Division of the Finance Department (Purchasing) is responsible for the administration of formal procurement activities other than those that are classified under Nevada Revised Statute 338.

The Public Works Department is responsible for the administration of formal procurement activities that are classified under Nevada Revised Statute 338.

The Department of Utility Services (DUS) is responsible for the administration of all formal procurement activities initiated by DUS.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11, 05/21/13



A Place To Call Home



POLICY #
400-01

SUBJECT:
GENERAL FUND UNRESTRICTED
ENDING FUND BALANCE

SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

To maintain 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.

GUIDELINES

Unrestricted fund balance as defined under Governmental Accounting Standards Board (GASB) Statement No. 54 represents available financial resources for which there is no constraint placed on spending other than those imposed by the City itself. 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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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 by restricting specific revenues for financial stabilization and defining specific conditions as to when these funds can be drawn.

GUIDELINES

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 City Council.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 10/5/10, 07/3/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

In enterprise operating funds, the City shall strive to maintain positive net position to provide sufficient reserves for emergencies and revenue shortfalls.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 07/3/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

Fund balance/net position shall be used only for emergencies, non-recurring expenditures, or major capital purchases that can not 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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

To account for the accumulation of resources for the payment of principal and/or interest on any general long-term debt or medium-term obligation.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

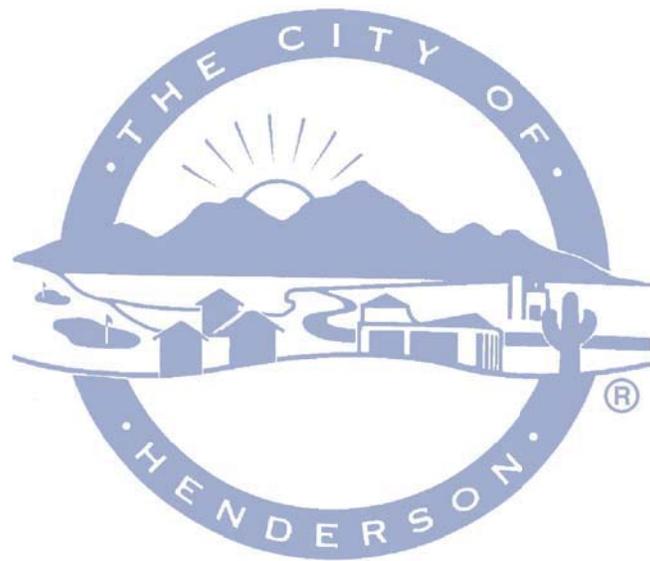
To establish a reserve that will provide contingencies or transitional funds during unforeseen fiscal events and circumstances.

GUIDELINES

The City has established a contingency that equals one quarter of one percent (.0025) 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.

HISTORY

Adopted: 04/15/03
Revised: 03/15/11, 07/03/12



A Place To Call Home



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, 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.

HISTORY

Adopted: 04/15/03
Revised:



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

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 Statements or
- 3) Borrow money through debt.

Guidelines for assuming debt are set forth in the Debt Policy Statements.

HISTORY

Adopted: 04/15/03
Revised: 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 04/15/03
Revised:



POLICY #
500-04

SUBJECT:
PAY-AS-YOU-GO CAPITAL
DEVELOPMENT

SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

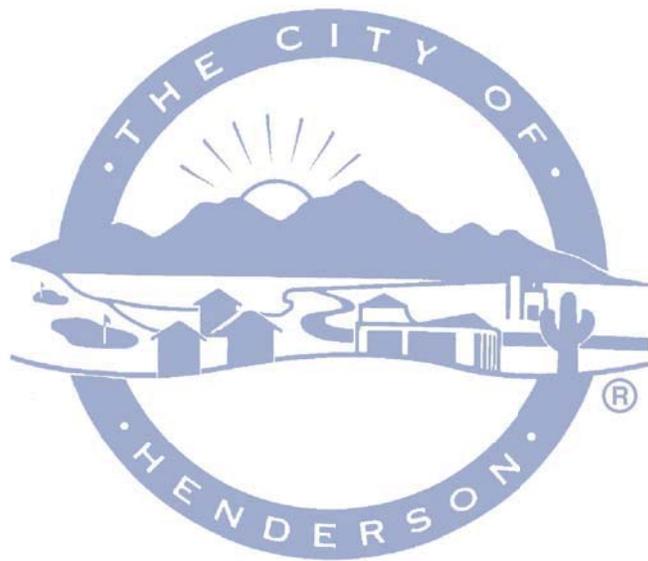
The purpose of this program is to enable the City to proactively fund long-term capital projects by using cash reserves and avoiding debt issuance.

GUIDELINES

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.

HISTORY

Adopted: 04/15/03
Revised: 07/03/12



A Place To Call Home



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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. To improve decision making, articulate goals, provide guidelines, ensure legal compliance and demonstrate its commitment to long-term capital and financial planning, the City will maintain: (1) written debt management policy and (2) written tax-exempt bond compliance procedures.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 07/03/12, 01/07/14



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

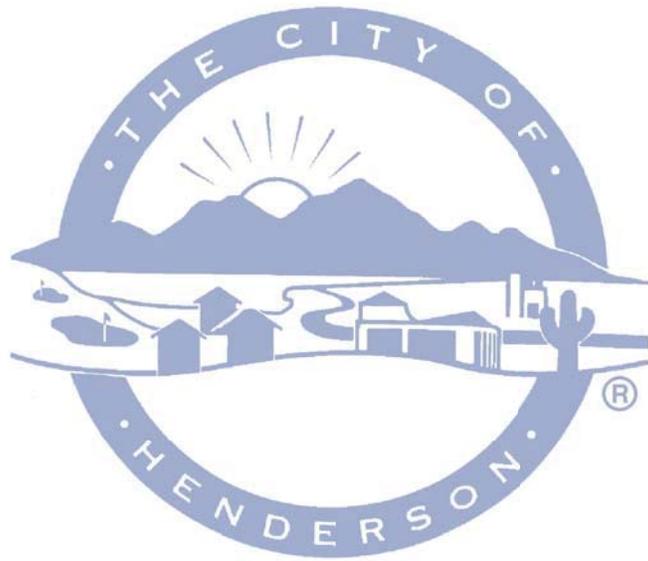
To utilize debt financing which will provide needed capital equipment and infrastructure improvements while minimizing the impact of debt payments on current revenues.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



A Place To Call Home



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

To prudently manage the safety, liquidity, and earnings on City cash balances.

GUIDELINES

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. Cash management functions involving outside financial intermediaries shall be conducted in the best financial and administrative interests of the City.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

To invest the City's cash in order to earn a market rate of return while maintaining safety of principal and meeting the City's liquidity needs.

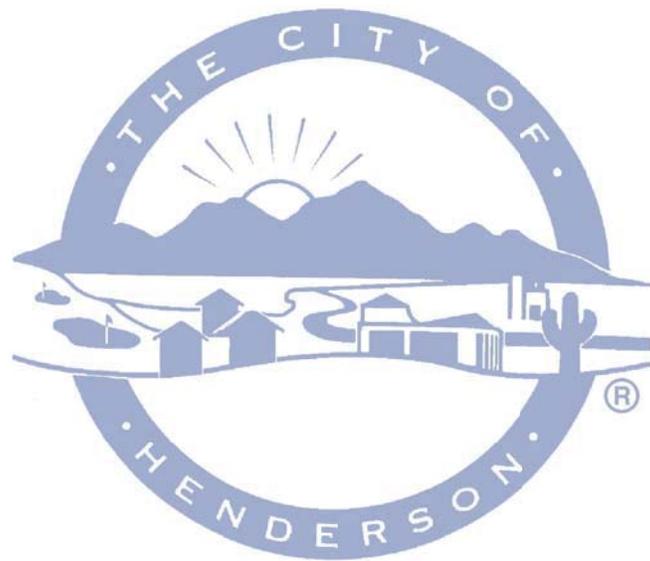
GUIDELINES

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 circumstances then prevailing, 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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11



A Place To Call Home



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



POLICY #
800-03

SUBJECT:

MONITOR/PARTICIPATE IN REGIONAL PLANNING ACTIVITIES

SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

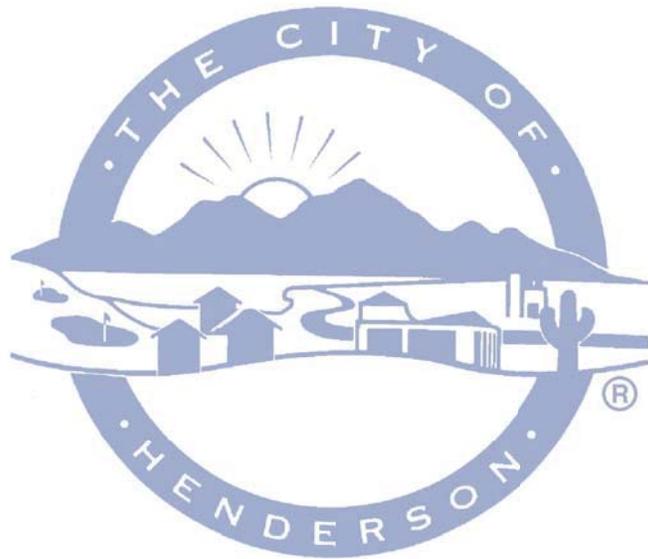
To coordinate efforts with other governmental agencies to achieve common policy objectives, share the cost of providing government services on an equitable basis, and support favorable legislation at the state and federal levels.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



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SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 07/03/12



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

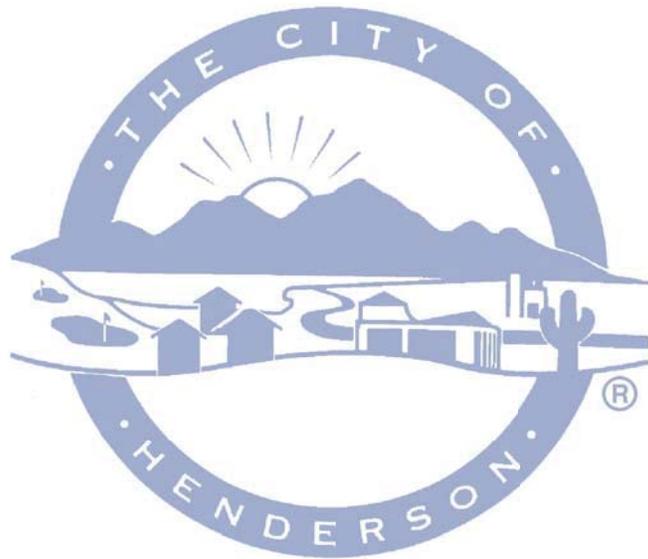
To seek, apply for, and effectively administer federal, state, and foundation grants-in-aid that address the City's current priorities and policy objectives.

GUIDELINES

The City shall terminate grant-funded programs and associated positions when grant funds are no longer available unless alternate funding is identified.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



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SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

To prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11, 07/03/12



POLICY #
1000-02

SUBJECT:
FIVE-YEAR FORECAST OF REVENUES
AND EXPENDITURES

SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

To prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



POLICY #
1000-03

SUBJECT:
COMPLIANCE WITH COUNCIL
POLICY STATEMENTS

SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

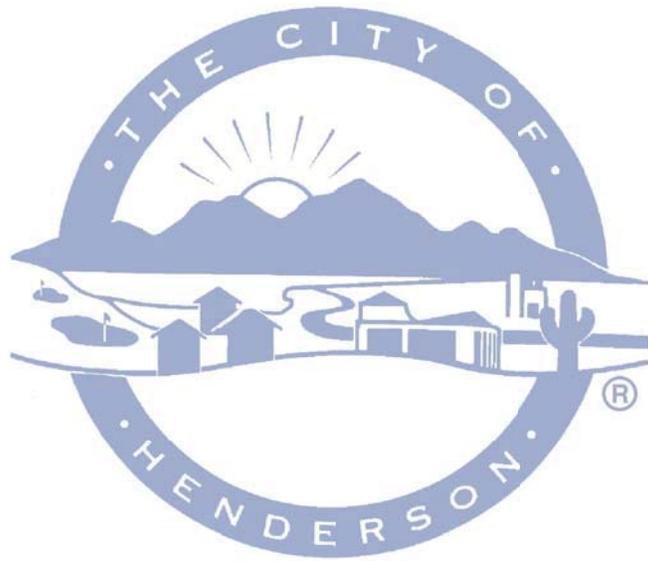
To prepare and present regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 07/03/12



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SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

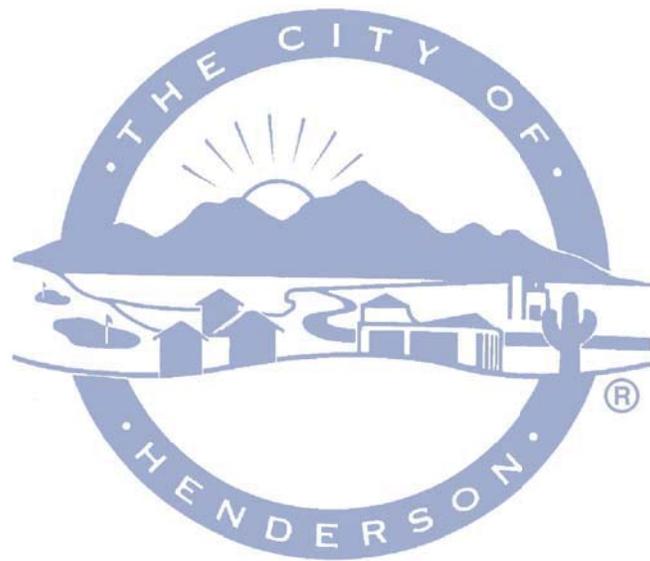
To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to; investments, debt administration, financial accounting systems, program evaluation, and financial impact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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



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SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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).

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

Every five years, the City shall request proposals from qualified firms, including the current auditors if their past performance has been satisfactory, and the City Council shall select an independent firm of certified public accountants to perform an annual audit of the books of accounts, records, and transactions; certifying the financial statements of the City.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

The City shall continue to ensure 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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

To establish policy for City fund balance classifications and use.

GUIDELINES

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 or regulations of other governments or imposed by law through constitutional provision or enabling legislation.

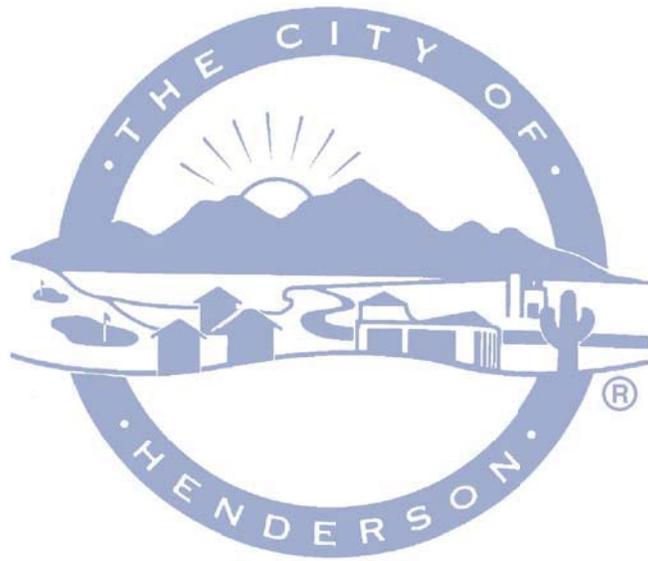
Committed amounts result from constraints imposed by formal action of the City Council.

Assigned amounts are constrained by the City's intent to use for specific purposes. City Council delegates authority to assign fund balance amounts to the Chief Financial Officer.

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 fund balance spent in the following order; 1) committed, 2) assigned and 3) unassigned.

HISTORY

Adopted: 03/15/11
Revised:



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SCOPE

All contracts executed or amended on behalf of the City of Henderson

PURPOSE

To establish and maintain authority for the approval and execution of contracts on behalf of the City.

GUIDELINES

Signature authority:

Signature authority for contracts to which the City is a party, and any amendment to such contracts, shall be determined in accordance with this Policy. With the exception of the City of Henderson Redevelopment Agency, City departments and divisions are not separate legal entities; accordingly, City departments should not execute contracts outside of this policy.

Contracts with a value greater than \$50,000.00 and all interlocal agreements require:

- City Council approval;
- Signature by the Mayor or City Manager on behalf of the City, provided that the City Manager may delegate approval authority to an Assistant City Manager or Department Director;
- Attestation by the City Clerk, or his/her delegate, of such signature on behalf of the City;
- Signature by the City Attorney, or his/her delegate, as to approval of the form of the contract;
- Signature by the Finance Director, or his/her delegate, as to approval of the funding for the contract; and
- Signature by the Department Director, or his/her delegate, as to approval of the content of the contract.

Contracts with a value greater than \$10,000 and less than or equal to \$50,000.00 and any contract with a provision pursuant to which the City indemnifies the counterparty or a third party require:

- Signature by the Department Director, or his/her delegate, on behalf of the City;

*** **CONTINUED ON NEXT PAGE** ***

- Signature by the City Attorney, or his/her delegate, as to approval of the form of the contract; and
- Signature by the Finance Director, or his/her delegate, as to approval of funding.

Contracts with a value of \$10,000 or less without a provision pursuant to which the City indemnifies the counterparty or a third party require signature by the Department Director that is to administer the contract, or his/her delegate.

In addition, the City Clerk shall attest any contracts requiring City Clerk attestation pursuant to HMC 2.44.

Emergency Contracts:

Contracts that are executed other than in accordance with this Policy due to extenuating circumstances (including but not limited to an “emergency”, as such term is defined in HMC 2.24.010) in which strict compliance with this Policy could reasonably be expected to result in a significant financial loss or liability to the City or significant risk to persons or property shall be ratified by the appropriate signature(s) and, if applicable, City Council action or terminated as soon as reasonably practical.

Amendments:

Any amendment to a contract to which the City is a party requires approval and signature(s) as follows:

- If the original contract was presented to City Council for approval, all subsequent amendments must also be presented to City Council for approval, regardless of the value, unless (i) the sole purpose of the amendment is to effectuate an extension of the term of the contract, and such extension was provided for in the existing contract, (ii) the City Council expressly authorized a person (by title) to execute an amendment to the contract and the amendment is consistent with all limitations imposed on such person’s authority by City Council, or (iii) the amendment is a change order to a construction contract that is within the total project budget set forth in the contract and does not increase the contract amount by more than 25 percent of the contract amount as originally awarded by City Council. In the event that City Council authorizes a person to execute any amendment to a contract, such authorization shall be deemed to have been granted solely for the purpose of effectuating any extension(s) of the term of the contract that were expressly provided for in the existing contract, unless it is apparent from the record that City Council intended otherwise.
- Signature authority required to approve an amendment to an existing contract is the same as the signature authority originally required to approve that contract unless the amendment increases the value of that contract to an amount that requires a higher level of signature authority or approval.

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General:

For the purposes of this Policy:

- In the event that the City has the unilateral right to terminate a contract without cause, the dollar value of the contract shall be the total amount anticipated to be paid or payable (including “in kind” payment) by or to the City, or donated, waived or forgiven by the City, under the contract in any single fiscal year. For all other contracts, the dollar value of a contract is determined by the total amount anticipated to be paid or payable (including “in kind” payment) by or to the City, or donated, waived or forgiven by the City, under the contract, assuming that the contract is fully performed, prior to the effective date of any optional extension or renewal of the term by the City.
- An interlocal agreement means any contract, including any “memorandum of agreement,” “memorandum of understanding” or similar agreement, between the City and one or more other “public agencies”, as such term is defined in NRS 277.100, or federal, state or local governmental entities, generally.
- Matter Engagement Letters pursuant to an executed Retainer Agreement for Legal Services may be executed by the City Attorney, or his/her delegate.
- All delegations of signature authority must be expressly granted in writing and retained in the records of the department of the delegating person in accordance with the City Records Retention Schedule (Delegation of Authority Records). Any person who signs a contract pursuant to delegated authority shall indicate on the signature page of the contract that they are signing “for” or “on behalf of” the person who delegated the authority. Delegations of signature authority may be indefinite or for a limited period of time, as so specified in the writing granting the signature authority, but in any case will automatically terminate if the authorized person ceases to be employed by the City.
- Any person who has been appointed as an “interim [official title]” shall sign on behalf of the City in such capacity.
- A written delegation of authority is not required for a Department Director’s supervisor or the City Manager to sign a document within the Department Director’s authority.
- No person may affix a manual, electronic or stamped signature to a contract on behalf of another person unless authorized in writing by the person whose signature is to be affixed. Such authorization must be made in writing and retained in the records of the department of the authorizing person in accordance with the City Records Retention Schedule (Delegation of Authority Records), together with a list of all contracts, documents and instruments signed pursuant to such authorization and the date of signature.

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Legal Settlements:

A “legal settlement” is a contract that resolves any of the following: a demand made against the City; a legal dispute to which the City, or a City official acting within the scope of their employment, is a party; or an enforcement action made against the City by a state or federal agency. The City Manager and the City Attorney may approve legal settlements on behalf of the City, provided that the settlement does not require the City to pay an amount greater than the tort cap limit found in NRS 41.035. Legal settlements above the tort cap limit must be approved by the City Council.

All legal settlement contracts shall be executed by the City Manager, City Attorney and the Chief Financial Officer, or their respective delegates.

The City Attorney, or an Assistant City Attorney assigned by the City Attorney, may sign any court or administrative filings necessary to resolve or settle any legal dispute on behalf of the City.

Employment-related legal settlements shall be approved and executed in accordance with HMC 2.10.040(G).

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 08/03/04, 08/21/07, 01/19/10, 03/15/11, 07/03/12, 10/02/12, 05/21/13, 11/04/14, 12/13/16



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to, and use of, financial assets and records.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

Ongoing evaluations will be performed to determine whether internal controls over financial reporting are present and functioning. Deficiencies will be identified and 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).

HISTORY

Adopted: 10/05/99
Revised: 04/15/03, 03/15/11



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

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

GUIDELINES

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.

This policy supersedes all prior returned check policies including those approved on 08/15/95 (CA-25) and 03/21/89 (UB-8).

HISTORY

Adopted: 04/15/03
Revised: 03/15/11



SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

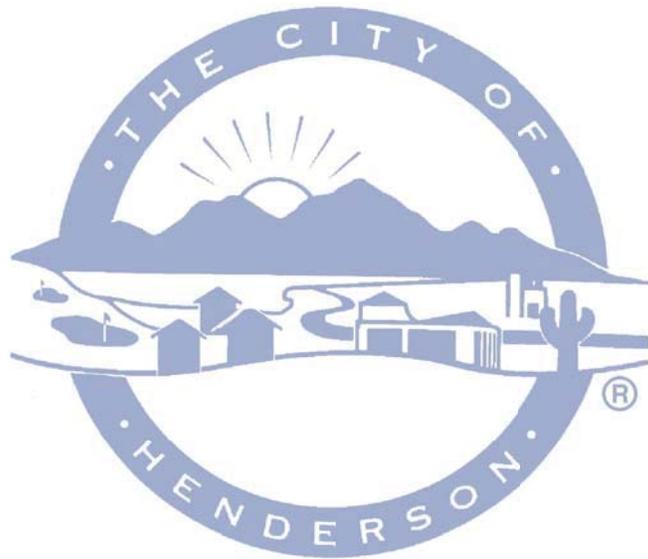
To establish and maintain an internal control structure designed to provide reasonable assurance that City assets are safeguarded and that the possibilities for material errors in the City's financial records are minimized.

GUIDELINES

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.

HISTORY

Adopted: 10/05/99
Revised: 04/15/03



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SCOPE

All City of Henderson Employees; Citizens of the City of Henderson

PURPOSE

To establish policy and guidance for the funding and accounting of incident-related costs and ensure authorized financial procedures are followed before, during, and after an emergency or disaster.

GUIDELINES

In the event an emergency or disaster is declared in accordance with Henderson Municipal Code Chapter 2.24.060, the Budget Division will evaluate City resources including revenues, donations, stabilization balances, insurance reserves, and unrestricted fund balances in order to determine how much funding is readily available to respond to the incident and to assist the City in expeditiously requesting outside assistance as needed.

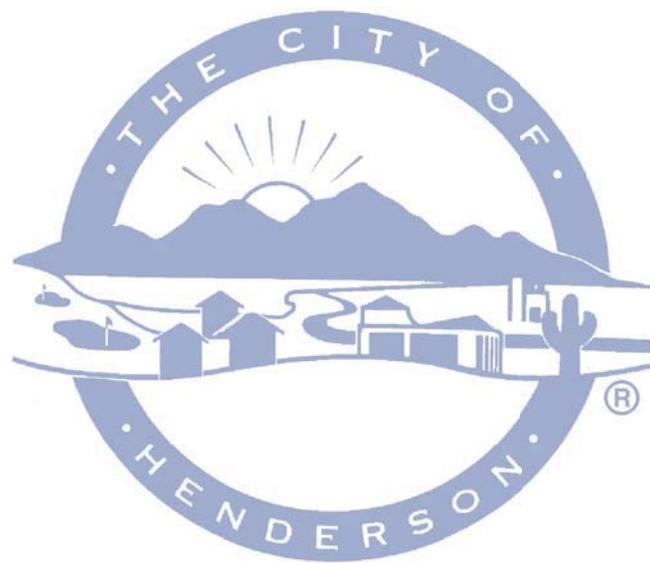
In order to capture costs related to an emergency or disaster, the Finance Department will assign one or more project numbers as appropriate. The number(s) will be used on all transactions (payroll, purchasing cards, vouchers, requisitions, purchase orders, journals, etc.) in order to track associated costs.

All existing financial policies and procedures apply before, during, and after an emergency unless specifically superseded by emergency policies and/or directives of authorized officials.

Finance staff is directed to the Finance Continuity of Operations Plan (COOP), which includes helpful information and guidance for emergencies including alert notification procedures, contact list, personnel coordination, lines of succession, delegation of authority, mission essential functions, and vital records and resources. Staff is also directed to the City's All-Hazard Emergency Operations Plan which establishes process/structure for the delivery of emergency services to address the consequences of a declared city emergency or disaster.

HISTORY

Adopted: 11/04/2014
Revised:



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**CITY OF HENDERSON
FINANCE DEPARTMENT**

**RICHARD DERRICK
ASSISTANT CITY MANAGER &
CHIEF FINANCIAL
OFFICER**

**JAMES MCINTOSH
FINANCE DIRECTOR**

**ROY BORSELLINO
ACCOUNTING MANAGER**

**JAN FULLMER
ACCOUNTING MANAGER**

**MARIA GAMBOA
ACCOUNTING MANAGER**

**JILL R. LYNCH
BUDGET MANAGER**

**LINDA POLING
PURCHASING MANAGER**