

# STATISTICAL SECTION

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

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# 2018

## Comprehensive Annual Financial Report

City of Henderson, Nevada | For Fiscal Year Ended June 30, 2018

# CITY OF HENDERSON, NEVADA

## TABLE 1 - NET POSITION BY COMPONENT LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<b>Governmental activities</b>										
Net investment in capital assets	\$ 1,125,613,020	\$ 1,284,908,783	\$ 1,334,875,084	\$ 1,391,457,251	\$ 1,377,259,345	\$ 1,327,111,404	\$ 1,365,423,723	\$ 1,476,900,561	\$ 1,535,572,974	\$ 1,571,088,765
Restricted	351,250,098	314,860,901	273,915,622	235,191,764	210,529,977	179,220,120	173,216,725	154,848,468	150,368,722	142,073,654
Unrestricted	82,400,184	77,704,211	77,453,363	69,583,399	62,500,084	81,948,297	(215,965,382)	(199,668,677)	(275,016,720)	(254,446,524)
<b>Total governmental activities</b>	<u>1,559,263,302</u>	<u>1,677,473,895</u>	<u>1,686,244,069</u>	<u>1,696,232,414</u>	<u>1,650,289,406</u>	<u>1,588,279,821</u>	<u>1,322,675,066</u>	<u>1,432,080,352</u>	<u>1,410,924,976</u>	<u>1,458,715,895</u>
<b>Business-type activities</b>										
Net investment in capital assets	787,891,869	862,809,319	880,946,820	873,340,088	846,172,666	831,640,345	835,080,514	856,794,239	878,228,166	905,555,423
Restricted	144,168,298	93,754,763	52,357,776	48,462,130	13,987,769	11,182,393	6,941,323	2,498,955	2,646,316	6,465,320
Unrestricted	118,362,826	98,897,518	95,130,847	88,282,105	111,824,498	115,597,495	81,096,813	100,289,094	94,894,149	94,403,642
<b>Total business-type activities</b>	<u>1,050,422,993</u>	<u>1,055,461,600</u>	<u>1,028,435,443</u>	<u>1,010,084,323</u>	<u>971,984,933</u>	<u>958,420,233</u>	<u>923,118,650</u>	<u>959,582,288</u>	<u>975,768,631</u>	<u>1,006,424,385</u>
<b>Primary government</b>										
Net investment in capital assets	1,913,504,889	2,147,718,102	2,215,821,904	2,264,797,339	2,223,432,011	2,158,751,749	2,200,504,237	2,333,694,800	2,413,801,140	2,476,644,188
Restricted	495,418,396	408,615,664	326,273,398	283,653,894	224,517,746	190,402,513	180,158,048	157,347,423	153,015,038	148,538,974
Unrestricted	200,763,010	176,601,729	172,584,210	157,865,504	174,324,582	197,545,792	(134,868,569)	(99,379,583)	(180,122,571)	(160,042,882)
<b>Total primary government</b>	<u>\$ 2,609,686,295</u>	<u>\$ 2,732,935,495</u>	<u>\$ 2,714,679,512</u>	<u>\$ 2,706,316,737</u>	<u>\$ 2,622,274,339</u>	<u>\$ 2,546,700,054</u>	<u>\$ 2,245,793,716</u>	<u>\$ 2,391,662,640</u>	<u>\$ 2,386,693,607</u>	<u>\$ 2,465,140,280</u>

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

# CITY OF HENDERSON, NEVADA

## TABLE 2 - CHANGES IN NET POSITION LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<b>Expenses</b>										
Governmental activities										
General government	\$ 58,435,823	\$ 56,692,760	\$ 52,900,058	\$ 54,671,522	\$ 60,686,477	\$ 47,826,017	\$ 51,514,550	\$ 49,590,212	\$ 51,926,527	\$ 59,933,998
Judicial	11,822,052	11,535,842	12,979,313	12,710,426	14,002,003	13,089,666	12,639,795	12,589,050	13,357,418	11,613,257
Public safety	130,688,497	128,874,376	129,840,967	136,086,182	138,260,143	138,652,346	136,718,517	146,672,330	161,673,077	173,233,070
Public works	67,681,146	73,247,603	74,665,903	77,151,783	75,900,091	104,652,659	29,181,216	31,107,461	37,656,505	35,668,455
Culture and recreation	42,439,125	42,085,811	44,729,292	47,012,306	46,200,390	44,259,523	45,399,004	47,766,606	50,969,703	50,566,579
Community support	6,678,845	7,176,141	8,601,886	6,542,584	4,952,021	7,686,894	4,601,580	5,482,324	4,229,302	4,983,380
Interest on long-term debt	8,558,064	8,607,438	8,358,181	6,313,732	6,056,717	6,206,019	6,564,502	5,355,076	5,327,171	5,203,461
Total governmental activities	\$ 326,303,552	\$ 328,219,971	\$ 332,075,600	\$ 340,488,535	\$ 346,057,842	\$ 362,373,124	\$ 286,619,164	\$ 298,363,059	\$ 325,139,703	\$ 341,202,200
Business-type activities										
Water	79,665,871	79,669,396	84,611,740	85,564,061	83,514,646	83,097,653	74,573,926	72,092,583	74,717,817	77,037,042
Sewer	47,967,454	49,498,225	52,306,007	53,996,011	53,979,377	58,692,077	46,919,969	46,729,422	49,348,476	50,641,990
Other	29,848,811	19,490,239	18,392,183	16,763,572	17,257,441	19,458,866	22,739,006	20,734,070	23,889,845	25,397,480
Total business-type activities	\$ 157,482,136	\$ 148,657,860	\$ 155,309,930	\$ 156,323,644	\$ 154,751,464	\$ 161,248,596	\$ 144,232,901	\$ 139,556,075	\$ 147,956,138	\$ 153,076,512
Total primary government expenses	\$ 483,785,688	\$ 476,877,831	\$ 487,385,530	\$ 496,812,179	\$ 500,809,306	\$ 523,621,720	\$ 430,852,065	\$ 438,119,134	\$ 473,095,841	\$ 494,278,712
Program revenues										
Governmental activities										
Charges for services										
General government	\$ 12,745,977	\$ 12,364,344	\$ 12,755,255	\$ 13,313,837	\$ 12,352,918	\$ 11,044,740	\$ 13,292,167	\$ 13,757,049	\$ 14,436,435	\$ 18,853,199
Public safety	13,280,891	15,501,879	16,781,182	23,261,773	22,577,786	20,964,266	24,610,026	25,340,791	22,031,787	29,740,829
Culture and recreation	7,476,274	7,437,937	7,159,485	7,431,381	7,364,419	7,409,784	7,722,084	8,527,581	8,611,809	8,923,064
Other	1,606,973	1,958,860	2,162,404	2,764,981	2,582,372	2,414,590	2,734,632	3,412,951	3,579,496	2,254,358
Operating grants and contributions	10,612,335	10,864,690	14,981,464	10,108,605	10,625,816	12,891,586	9,081,006	9,395,210	8,053,316	8,130,952
Capital grants and contributions	148,125,739	186,667,654	90,276,209	97,763,977	58,672,921	39,008,389	61,258,310	116,030,640	72,920,117	55,362,844
Total governmental activities	\$ 193,848,189	\$ 234,795,364	\$ 144,115,999	\$ 154,644,560	\$ 114,176,232	\$ 93,733,313	\$ 118,698,225	\$ 176,464,222	\$ 129,632,960	\$ 123,265,246
Business-type activities										
Charges for services										
Water	57,153,017	57,032,464	60,343,146	61,939,043	63,425,581	65,174,318	68,588,979	69,553,882	73,838,739	77,090,283
Sewer	30,691,222	31,321,424	33,408,659	35,023,243	37,434,262	40,083,332	43,019,179	45,196,126	45,975,977	47,305,300
Other	15,551,293	9,461,451	9,539,537	10,576,098	14,335,875	16,328,422	18,933,819	23,017,454	21,567,461	20,606,084
Operating grants and contributions	203,810	439,769	252,284	88,378	20,000					
Capital grants and contributions	52,362,486	46,258,599	16,454,579	14,658,033	10,187,969	19,717,458	15,058,529	30,019,342	21,326,556	30,349,483
Total business-type activities	\$ 155,961,828	\$ 144,513,707	\$ 119,998,205	\$ 122,284,795	\$ 125,403,687	\$ 141,303,530	\$ 145,600,506	\$ 167,786,804	\$ 162,708,733	\$ 175,351,150
Total primary government program revenues	\$ 349,810,017	\$ 379,309,071	\$ 264,114,204	\$ 276,929,355	\$ 239,579,919	\$ 235,036,843	\$ 264,298,731	\$ 344,251,026	\$ 292,341,693	\$ 298,616,396
Net (expenses) program revenues	\$ (132,455,363)	\$ (93,424,607)	\$ (187,959,601)	\$ (185,843,975)	\$ (231,881,610)	\$ (268,639,811)	\$ (167,920,939)	\$ (122,098,837)	\$ (195,506,743)	\$ (217,936,954)
Governmental activities	(1,520,308)	(4,144,153)	(35,311,725)	(34,038,849)	(29,347,777)	(19,945,066)	1,367,605	28,230,729	14,752,595	22,274,638
Business-type activities	(133,975,671)	(97,568,760)	(223,271,326)	(219,882,824)	(261,229,387)	(288,584,877)	(166,553,334)	(93,868,108)	(180,754,148)	(195,663,316)
Primary government										

(Continued)

# CITY OF HENDERSON, NEVADA

## TABLE 2 - CHANGES IN NET POSITION (CONTINUED) LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<b>General revenues and other changes in net position</b>										
Governmental activities										
Property taxes	\$ 99,811,843	\$ 94,879,894	\$ 74,856,808	\$ 67,805,008	\$ 63,320,080	\$ 63,982,175	\$ 67,332,544	\$ 72,832,645	\$ 75,820,135	\$ 82,592,579
Intergovernmental revenues - consolidated tax	77,752,314 <sup>5</sup>	70,110,772	73,965,376	77,115,178	81,088,044	88,013,859	94,093,208	97,764,145	103,694,983	110,094,368
Other taxes	45,366,226	43,968,045	43,534,106	45,310,894	45,472,996	47,983,783	50,837,097	53,270,190	56,379,672	62,149,029
Increase (decrease) in fair value of investments	14,103,960	7,187,788 <sup>7</sup>	3,211,723 <sup>7</sup>	3,807,539	(3,569,677) <sup>12</sup>	3,115,696 <sup>1</sup>	2,942,486	3,598,318	658,995 <sup>8</sup>	1,834,383 <sup>8</sup>
Unrestricted investment income	401,596	660,264	4,782	505,220	4,011,053	185,299	205,287	341,836	6,257,270 <sup>2</sup>	4,402,727
Gain on disposal of capital assets	1,505,326	1,641,563	1,377,894	4,509,623 <sup>9</sup>	632,593	812,423	1,183,010	1,437,835	1,490,441	1,799,429
Miscellaneous	(912,552)	2,317,722	(220,914)	(3,221,142)	(4,794,708)	2,536,991	1,985,265	2,259,154	(94,253)	2,855,358
Transfers	238,028,713	220,766,048	196,729,775	193,832,320	188,392,122	206,630,226	218,578,897	231,504,123	244,207,243	265,727,873
Total governmental activities	6,062,248	5,250,092	4,878,184	5,354,081	5,669,539	6,160,172	6,720,073	7,152,053	7,537,348	7,841,058
Business-type activities										
Other taxes	13,236,639	5,383,141 <sup>7</sup>	2,252,165 <sup>7</sup>	3,055,567	(3,045,590) <sup>12</sup>	2,271,148 <sup>1</sup>	1,973,790	2,695,143	26,858 <sup>8</sup>	1,171,910 <sup>8</sup>
Increase (decrease) in fair value of investments	901,151	861,169	934,305	4,056,939 <sup>10</sup>	496,494	484,042	486,825	644,867	999,487	2,223,506
Unrestricted investment income	912,552	(2,317,722)	220,914	3,221,142	4,794,708	(2,536,991)	(1,985,265)	(2,259,154)	94,253	(2,855,358)
Miscellaneous	21,112,590	9,182,760	8,285,568	15,687,729	9,625,462	6,380,366	7,195,423	8,232,909	8,657,946	8,381,116
Transfers	259,141,303	229,948,808	205,015,343	211,520,049	198,017,584	213,010,592	225,774,320	239,737,032	252,865,189	274,108,989
Total business-type activities	106,573,330	127,341,441	8,770,174	9,988,345	(43,489,488)	(62,009,585)	50,657,958	109,405,286	48,700,500	47,790,919
Total primary government general revenues and other changes in net position	\$ 19,592,282	\$ 5,038,607	\$ (27,026,157)	\$ (18,351,120)	\$ (19,722,315)	\$ (13,564,700)	\$ 8,563,028	\$ 36,463,638	\$ 23,410,541	\$ 30,655,754
Change in net position	\$ 125,165,632	\$ 132,380,048	\$ (18,255,983)	\$ (8,362,775)	\$ (63,211,803)	\$ (75,574,285)	\$ 59,220,986	\$ 145,868,924	\$ 72,111,041	\$ 78,446,673
Governmental activities										
Business-type activities										
Primary government										

1. Increase due to higher cash and investment balances, higher interest rates, and market value increases.
2. Due to a significant land sale to Fontanesi LLC.
3. Land donation to the Nevada System of Higher Education for the development of the Nevada State College campus.
4. Decrease due to construction slowdown.
5. Decrease due to economic slowdown.
6. Decrease due to employee reductions.
7. Decrease due to lower cash balances and interest rates.
8. Due to adjustment for GASB 31 which requires investments to be adjusted to market value.
9. Other revenues increased due in large part to revenues related to an agreement with a developer to reimburse the City for legal fees related to environmental analysis.
10. Other revenues increased due to a refund from the Clean Water Coalition of the City's initial contribution.
11. Decrease due to decreased grant revenues from the Southern Nevada Public Land Management Act.
12. Due to an adjustment for GASB 31, which requires investments be adjusted to market value. There was a significant decrease in fair value in fiscal 2013. Previously, this adjustment was included in investment income.
13. Decrease due to losses on three significant land sales in fiscal year 2013 and lower salary expenses, including severance pay.
14. Increase due in large part to money used to call bonds as part of the Inspirada special assessment district restructure.
15. Increase due primarily to increase in grants from HUD.
16. Increase due to developer infrastructure and utility contributed assets.
17. Decrease due to change in useful lives for capital assets, which greatly decreased depreciation expense.
18. Increase due to contribution of three parks.

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# CITY OF HENDERSON, NEVADA

## TABLE 3 - FUND BALANCE, GOVERNMENTAL FUNDS LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<b>General fund</b>										
Reserved	\$ 1,493,517	\$ 1,482,401	\$	\$	\$	\$	\$	\$	\$	\$
Unreserved	23,495,121	19,337,267								
Nonspendable			792,071	1,165,902	936,460	644,394	1,235,676	1,274,063	1,189,951	33,723
Assigned			15,703,300	15,686,060	16,391,761	17,606,056	21,505,080	23,617,842	25,212,708	3,569,975
Unassigned			16,495,371	16,851,962	17,328,221	18,250,450	22,740,756	24,891,984	26,402,659	26,659,209
<b>Total general fund</b>	<u>\$ 24,988,638</u>	<u>\$ 20,819,668</u>	<u>\$ 16,495,371</u>	<u>\$ 16,851,962</u>	<u>\$ 17,328,221</u>	<u>\$ 18,250,450</u>	<u>\$ 22,740,756</u>	<u>\$ 24,891,984</u>	<u>\$ 26,402,659</u>	<u>\$ 30,262,907</u>
<b>Other governmental funds</b>										
Reserved	\$ 104,818,510	\$ 76,127,137	\$	\$	\$	\$	\$	\$	\$	\$
Special revenue funds	48,293,562	36,765,723								
Capital projects funds	206,567,512	208,832,619								
Nonspendable			245,234,860	211,098,881	190,966,371	160,194,848	157,563,176	140,437,027	141,553,152	132,510,627
Restricted			46,616,449	38,417,701	27,194,098	27,215,621	33,727,701	42,864,188	42,147,669	61,653,257
Assigned										
<b>Total other governmental funds</b>	<u>\$ 359,679,584</u>	<u>\$ 321,725,479</u>	<u>\$ 291,851,309</u>	<u>\$ 249,516,582</u>	<u>\$ 218,160,469</u>	<u>\$ 187,410,469</u>	<u>\$ 191,322,191</u>	<u>\$ 183,301,215</u>	<u>\$ 183,700,821</u>	<u>\$ 194,163,884</u>

1. With GASB 54 becoming effective in fiscal year 2011, there are new fund balance classifications which are being applied prospectively.

**CITY OF HENDERSON, NEVADA**  
**TABLE 4 - CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<b>REVENUES</b>										
Property taxes	\$ 99,278,964	\$ 95,260,527	\$ 75,550,577	\$ 67,884,894	\$ 63,273,661	\$ 63,971,517	\$ 67,552,659	\$ 72,798,983	\$ 75,776,363	\$ 82,598,765
Franchise fees	30,586,472	30,110,422	29,210,827	30,372,912	30,011,869	31,481,739	32,677,892	32,656,108	32,323,065	33,662,964
Licenses and permits	8,137,847	7,501,281	7,682,535	7,462,017	8,063,081	8,079,773	9,469,188	9,536,717	10,194,059	11,573,588
Intergovernmental	141,007,416	118,971,843	130,024,108	180,950,806	133,680,893	127,032,094	137,490,840	130,520,784	140,150,676	154,225,791
Charges for services	16,005,572	17,852,260	19,380,975	27,099,129	27,552,577	23,393,130	28,562,698	31,159,845	30,198,902	34,685,944
Fines and forfeitures	6,832,522	7,249,522	7,173,923	7,515,637	6,611,577	5,658,992	5,550,637	5,859,243	6,234,757	6,072,479
Impact fees	1,043,733	932,256	1,093,287	1,265,402	1,469,452	1,390,696	1,895,401	2,116,467	2,127,249	2,437,240
Special assessments	341,924	190,674	179,582	130,380	146,928	130,274	130,274	150,382	90,145	111,957
Investment income (loss)	12,200,118	5,442,945	2,347,817	2,675,229	1,653,726	2,014,255	2,407,753	3,082,242	1,042,645	2,067,900
GASB 31 adjustment				423,063	(2,278,714)	3,865,035	4,430,009	9,664,234	2,282,571	1,829,523
Developer contributions	2,054,291	2,956,906	2,070,192	586,828	603,767	547,580	493,311	531,613	523,060	35,117
Rental fees	3,036,573	2,283,723	3,728,592	2,691,313	1,181,952	1,346,321	1,597,104	1,692,050	1,906,805	2,942,486
Miscellaneous										
<b>Total revenues</b>	<b>320,525,432</b>	<b>288,754,359</b>	<b>278,442,415</b>	<b>329,057,610</b>	<b>272,738,605</b>	<b>268,911,952</b>	<b>292,257,766</b>	<b>299,768,668</b>	<b>302,850,297</b>	<b>332,243,754</b>
<b>EXPENDITURES</b>										
<b>Current</b>										
General government	50,021,747	50,514,742	48,445,028	49,528,424	47,245,654	42,863,764	48,539,745	48,194,160	50,870,932	59,869,631
Judicial	11,260,921	11,203,113	11,433,646	11,614,816	12,087,601	12,058,955	12,325,268	12,673,082	13,012,612	11,254,836
Public safety	123,164,766	122,936,668	124,107,748	126,721,032	129,203,173	130,708,646	135,919,848	146,671,365	153,381,052	165,444,855
Public works	14,737,826	15,018,064	10,451,455	10,871,321	9,680,018	33,509,200	9,706,622	12,498,653	14,833,880	12,001,015
Culture and recreation	41,929,949	38,430,999	41,245,449	43,861,086	40,374,416	38,923,601	36,623,298	38,024,671	38,891,372	39,858,356
Community support	7,458,893	7,897,333	8,492,678	6,411,155	5,152,419	7,604,154	4,720,684	5,762,377	4,845,323	5,072,265
<b>Total current</b>	<b>248,574,102</b>	<b>246,000,919</b>	<b>244,176,004</b>	<b>249,007,834</b>	<b>243,743,281</b>	<b>265,668,320</b>	<b>247,835,465</b>	<b>263,824,308</b>	<b>275,835,171</b>	<b>293,500,958</b>
Capital outlay										
General government	4,430,713	1,715,063	2,541,115	1,060,444	1,445,582	713,262	239,526	923,225	1,971,632	718,839
Judicial	106,517	22,337	22,141		284,878			381,627	1,388	10,235
Public safety	3,266,977	13,171,077	23,149,251	1,699,246	1,917,272	928,040	1,837,871	1,319,331	5,317,882	6,038,538
Public works	47,406,966	22,632,042	9,770,785	32,819,205	19,274,299	19,538,892	13,826,060	29,670,888	19,733,205	12,420,923
Culture and recreation	26,383,672	16,653,363	16,218,930	69,700,415	23,456,629	5,382,403	11,709,733	1,418,344	1,945,370	2,893,393
Community support	100,000							65,000		
<b>Total capital outlay</b>	<b>81,694,845</b>	<b>54,193,882</b>	<b>51,702,222</b>	<b>108,279,310</b>	<b>46,378,660</b>	<b>26,562,597</b>	<b>27,613,190</b>	<b>33,778,415</b>	<b>28,969,477</b>	<b>22,081,928</b>
Debt service										
Principal payments	12,897,000	13,152,963	13,603,963	10,019,533	5,114,565	4,208,565	4,243,000	6,011,000	5,676,000	6,087,867
Payment to current bond refunding agent	7,687,975	7,938,796	7,592,048	5,803,072	4,293,471	5,323,451	5,207,223	10,288,415	9,786,906	9,786,906
Interest charges	35,718	27,329	20,959	809,634	591,649	21,363	306,322	5,190,128	5,093,808	5,191,215
Administrative and other costs	20,620,693	21,119,088	21,216,970	19,495,693	9,999,685	9,553,379	36,966,543	21,489,543	20,556,714	11,279,082
<b>Total debt service</b>	<b>350,889,640</b>	<b>321,313,889</b>	<b>317,095,196</b>	<b>373,782,837</b>	<b>300,121,626</b>	<b>301,784,296</b>	<b>312,415,198</b>	<b>319,092,266</b>	<b>325,361,362</b>	<b>326,861,968</b>
<b>Total expenditures</b>	<b>(30,364,208)</b>	<b>(32,559,530)</b>	<b>(38,652,781)</b>	<b>(44,725,227)</b>	<b>(27,383,021)</b>	<b>(32,872,344)</b>	<b>(20,157,432)</b>	<b>(19,323,598)</b>	<b>(22,511,065)</b>	<b>5,381,786</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>										

(Continued)

# CITY OF HENDERSON, NEVADA

## TABLE 4 - CHANGES IN FUND BALANCE, GOVERNMENTAL FUNDS (CONTINUED) LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<b>OTHER FINANCING SOURCES (USES)</b>										
Proceeds from land sales	326,968	546,145	52,493	572,981	1,827,493 (3,426,519)	3,444,629	1,118,024	2,696,014	9,242,809 <sup>17</sup>	6,859,417
Loss on sale of land held for development		446,894		322,695						
Capital leases				34,560,000	66,750,000		24,305,000 <sup>13</sup>	9,365,000 <sup>13</sup>	8,345,000 <sup>13</sup>	684,108
Issuance of refunding bonds	17,960,000 <sup>15</sup>			565,000					4,355,000 <sup>16</sup>	
Proceeds from debt issuance				639,842	5,055,658		3,208,334	475,559	2,426,713	
Premium on refunding bonds issued				(31,591,875)	(71,194,329)					
Payment to advance refunding bond agent										
Sale of capital assets	5,425	1,558	4,782							
Transfers in	51,655,773	59,932,273	57,142,122	25,459,998	16,774,827	8,036,323	16,673,879	12,597,062	16,876,307	37,169,566
Transfers out	(56,905,797)	(61,359,567)	(52,745,083)	(27,781,550)	(18,899,893)	(8,436,379)	(16,745,777)	(11,679,785)	(16,824,483)	(35,771,566)
Total other financing sources (uses)	13,042,369	(432,697)	4,454,314	2,747,091	(3,112,763)	3,044,573	28,559,460	13,453,850	24,421,346	8,941,525
<b>CHANGE IN FUND BALANCE</b>	<u>\$ (17,321,839)</u>	<u>\$ (32,992,227)</u>	<u>\$ (34,198,467)</u>	<u>\$ (41,978,136)</u>	<u>\$ (30,495,784)</u>	<u>\$ (29,827,771)</u>	<u>\$ 8,402,028</u>	<u>\$ (5,869,748)</u>	<u>\$ 1,910,281</u>	<u>\$ 14,323,311</u>
Debt service as a percentage of noncapital expenditures	<u>7.8 %</u>	<u>8.0 %</u>	<u>8.2 %</u>	<u>6.0 %</u>	<u>3.6 %</u>	<u>3.5 %</u>	<u>3.3 %</u>	<u>3.9 %</u>	<u>3.6 %</u>	<u>3.7 %</u>

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

2. Increase due to construction for Heritage Park and Aquatics Center.

3. Due to decrease in consolidated tax and decrease in intergovernmental contributions for the justice facility expansion.

4. Due to decreased return on investments.

5. Increase in grants related to the Southern Nevada Public Lands Management Act.

6. Decrease due to detention facility expansion. Expenditures for this occurred in fiscal years 2010 and 2011.

7. Increase due mainly to construction of special assessment infrastructure.

8. Increase in expenditures for parks and trails related to the Southern Nevada Public Land Management Act.

9. Decrease due to decreased grant revenues from the Southern Nevada Public Land Management Act.

10. Due to GASB 31 adjustment, which requires investments be adjusted to market value. There was a significant decrease in fair value in fiscal 2013. Previously, this adjustment was included in investment income.

11. Fiscal year 2012 debt refunding projects reduced fiscal year 2013 total debt service requirements by approximately \$6.5 million, of which approximately \$4.9 million pertains to principal and \$1.6 million to interest.

12. Increase due in large part to funds used to call bonds as part of the Inspirada special assessment district restructure.

13. Issue of bonds to refund City debt in order to better align the City's resources with its obligations.

14. Decrease due mainly to lower contributions for traffic control of \$5.6 million. Fiscal year 2016 was a historic high.

15. Installment purchase agreement for energy conservation projects.

16. Issue of bonds for purchase, upgrade and replacement of City police communication system and other equipment.

17. Increase due to the land sales to Fontanesi LLC and Union Village.



# CITY OF HENDERSON, NEVADA

**TABLE 5 - ASSESSED AND ESTIMATED ACTUAL VALUE OF TAXABLE PROPERTY<sup>1</sup>  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

For the Year Ended June 30,	Real Property		Personal Property		Total		Ratio of Total Assessed to Total Estimated Actual Value
	Assessed Value	Estimated Actual Value	Assessed Value	Estimated Actual Value	Assessed Value	Direct Tax Rate	
2009	\$ 16,304,394,985	\$ 46,583,985,671	\$ 584,783,077	\$ 1,670,808,791	\$ 16,889,178,062	0.7108	\$ 48,254,794,462 35.0 %
2010	12,995,450,318	37,129,858,051	482,709,443	1,379,169,837	13,478,159,761	0.7108	38,509,027,888 35.0 %
2011	9,497,480,081	27,135,657,374	400,059,544	1,143,027,269	9,897,539,625	0.7108	28,278,684,643 35.0 %
2012	8,532,382,809	24,378,236,597	338,969,942	968,485,549	8,871,352,751	0.7108	25,346,722,146 35.0 %
2013	7,808,141,879	22,308,976,797	398,927,794	1,139,793,697	8,207,069,673	0.7108	23,448,770,494 35.0 %
2014	8,020,000,967	22,914,288,477	353,015,606	1,008,616,017	8,373,016,573	0.7108	23,922,904,494 35.0 %
2015	9,287,875,627	26,536,787,506	357,836,109	1,022,388,883	9,645,711,736	0.7108	27,559,176,389 35.0 %
2016	10,374,179,331	29,640,512,374	583,414,483	1,666,898,523	10,957,593,814	0.7108	31,307,410,897 35.0 %
2017	11,363,112,300	32,466,035,143	616,081,682	1,760,233,377	11,979,193,982	0.7108	34,226,268,520 35.0 %
2018	12,182,829,161	34,808,083,317	730,923,906	2,088,354,017	12,913,753,067	0.7108	36,896,437,334 35.0 %

1. Source - Clark County Assessor's Office.

# CITY OF HENDERSON, NEVADA

**TABLE 6 - PROPERTY TAX RATES<sup>1</sup> - DIRECT AND OVERLAPPING<sup>2</sup> GOVERNMENTS  
(PER \$100 OF ASSESSED VALUE<sup>3</sup>)  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

For the Year Ended June 30,	City of Henderson, Nevada				Overlapping Rates			Total Direct and Overlapping Rates
	Total Tax Levy	Debt Service Fund	Total City Tax Rate	State of Nevada	Clark County School District	Clark County	Special District	
2009	0.4880	0.2228	0.7108	0.1700	1.3034	0.6541	0.0684	2.1959
2010	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0692	2.1967
2011	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0662	2.1937
2012	0.5508	0.1600	0.7108	0.1700	1.3034	0.6541	0.0575	2.1850
2013	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0586	2.1861
2014	0.5554	0.1554	0.7108	0.1700	1.3034	0.6541	0.0585	2.1860
2015	0.5608	0.1500	0.7108	0.1700	1.3034	0.6541	0.0593	2.1868
2016	0.5533	0.1575	0.7108	0.1700	1.3034	0.6541	0.0594	2.1877
2017	0.5508	0.1600	0.7108	0.1700	1.3034	0.6541	0.0602	2.1877
2018	0.5508	0.1600	0.7108	0.1700	1.3034	0.6541	0.0604	2.1879

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

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

3. The State of Nevada Constitution has a maximum rate limit of \$5 per \$100 assessed value and Nevada Revised Statutes further lower the limit to a total combined tax rate of 3.64.

# CITY OF HENDERSON, NEVADA

## TABLE 7 - PRINCIPAL PROPERTY TAXPAYERS<sup>1</sup> CURRENT AND NINE YEARS AGO (UNAUDITED)

Taxpayer	2018			2009		
	Taxable Assessed Value <sup>2</sup>	Rank	Approximate Percentage of Taxable Assessed Valuation <sup>3</sup>	Taxable Assessed Value <sup>2</sup>	Rank	Approximate Percentage of Taxable Assessed Valuation <sup>3</sup>
Station Casinos Incorporated	\$ 214,205,041	1	1.66 %	\$ 139,071,394	5	0.82 %
Ascaya Incorporated	109,528,195	2	0.85 %			
Basic Management Incorporated	98,357,645	3	0.76 %	254,577,603	1	1.51 %
M Resort	74,907,257	4	0.58 %			
Picerne Real Estate Group	51,572,790	5	0.40 %			
Harsch Investment Properties	47,809,262	6	0.37 %			
Greenspun Corporation	44,777,763	7	0.35 %	184,879,646	3	1.09 %
Ranch Center Associates Limited Partnership	32,294,390	8	0.25 %			
Kennedy Joseph	24,972,363	9	0.19 %			
Colfin AI-NV	24,016,182	10	0.19 %			
Focus Property Group				253,748,209	2	1.50 %
Lake Las Vegas Joint Venture				181,400,234	4	1.07 %
Green Valley Ranch Gaming, LLC				118,129,612	6	0.70 %
W.L. Nevada, Inc.				85,400,000	7	0.51 %
Pardee Homes				64,492,142	8	0.38 %
Pulte Homes				62,228,920	9	0.37 %
Richard C. MacDonald Properties				60,644,822	10	0.36 %
	<u>\$ 722,440,888</u>		<u>5.60 %</u>	<u>\$ 1,404,572,582</u>		<u>8.31 %</u>

1. Source - Clark County Assessor's Office
2. Taxable assessed value is 35% of appraised value.
3. See the "Assessed and Estimated Actual Value of Taxable Property" table for assessed property value data.

# CITY OF HENDERSON, NEVADA

## TABLE 8 - PROPERTY TAX LEVIES AND COLLECTIONS<sup>1</sup> LAST TEN FISCAL YEARS (UNAUDITED)

<u>For the Year Ended June 30,</u>	<u>Tax Levy</u>	<u>Current Tax Levy Collections</u>	<u>Percent of Tax Levy Collected</u>	<u>Delinquent Tax Levy Collections</u>	<u>Total Tax Levy Collected</u>	<u>Percent of Total Tax Levy Collected to Tax Levy</u>
2009	\$ 94,636,871	\$ 92,160,401	97.38 %	\$ 2,330,411	\$ 94,490,812	99.85 %
2010	91,487,815	89,058,480	97.34 %	2,298,601	91,357,081	99.86 %
2011	70,954,944	69,557,584	98.03 %	1,373,168	70,930,752	99.97 %
2012	63,346,266	62,318,519	98.38 %	1,009,477	63,327,996	99.97 %
2013	58,111,016	57,611,241	99.14 %	482,267	58,093,508	99.97 %
2014	58,809,487	58,410,072	99.32 %	383,897	58,793,969	99.97 %
2015	62,375,737	62,085,849	99.54 %	271,801	62,357,650	99.97 %
2016	66,754,112	66,377,824	99.44 %	325,532	66,703,356	99.92 %
2017	69,807,358	69,427,671	99.46 %	280,840	69,708,511	99.86 %
2018	75,963,585	75,554,625	99.46 %	2	75,554,625	99.46 %

1. Source - Clark County Comptroller's Office.
2. Not available at time of printing.

# CITY OF HENDERSON, NEVADA

## TABLE 9 - RATIOS OF OUTSTANDING DEBT<sup>1</sup> BY TYPE LAST TEN FISCAL YEARS (UNAUDITED)

For the Year Ended June 30,	Governmental Activities				Business-type Activities		Total Primary Government	Percentage of Personal Income <sup>2</sup>	Per Capita <sup>2</sup>			
	General Obligation		Special		Revenue Bonds					Total Primary Government	Percentage of Personal Income <sup>2</sup>	Per Capita <sup>2</sup>
	Bonds	Tax Allocation	Assessment Bonds	Notes and Loans	Capital Leases	Total						
2009	\$ 133,779,646	\$ 14,780,000	\$ 235,000	\$ 17,960,000	\$ 297,931	\$ 166,754,646	\$ 376,576,944	3.90 %	\$ 1,407			
2010	122,151,193	14,215,000	165,000	17,403,000	148,968	154,232,124	351,243,194	3.51 %	1,314			
2011	110,220,146	13,625,000		16,807,000	215,130	140,801,114	324,666,689	3.67 %	1,226			
2012	103,771,563	13,010,000		16,136,000	107,565	133,132,693	302,480,945	3.42 %	1,134			
2013	112,832,598	12,360,000		15,384,000		140,684,163	303,331,729	3.49 %	1,106			
2014	109,823,861	11,680,000		14,546,000		136,049,861	283,575,602	3.14 %	1,009			
2015	107,398,145	10,965,000		13,616,000		131,979,145	264,385,728	3.16 %	919			
2016	102,722,448	9,829,000		12,680,000		125,231,448	245,252,026	2.79 %	833			
2017	112,886,076	9,584,185		2,648,500		125,118,761	233,066,303	2.41 %	775			
2018	107,676,546	9,334,370		1,954,241		118,965,157	214,381,913	2.04 %	685			

1. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.  
2. See Table 14 "Demographic and Economic Statistics" for personal income and population data.

# CITY OF HENDERSON, NEVADA

**TABLE 10 - RATIOS OF GENERAL BONDED DEBT<sup>1</sup> OUTSTANDING  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<u>For the Year Ended June 30,</u>	<u>General Obligation Bonds</u>	<u>Less Amounts Available in Debt Service Funds</u>	<u>Net General Obligation Bonds</u>	<u>Percentage of Estimated Actual Taxable Property Value</u> <sup>2</sup>	<u>Per Capita</u> <sup>3</sup>
2009	\$ 133,779,646	\$ 9,708,219	\$ 124,071,427	0.26 %	\$ 463
2010	122,151,193	6,964,868	115,186,325	0.30 %	431
2011	110,220,146	2,901,962	107,318,184	0.38 %	405
2012	103,771,563	1,658,689	102,112,874	0.40 %	383
2013	112,832,598	1,313,003	111,519,595	0.48 %	407
2014	109,823,861	3,514,253	106,309,608	0.44 %	378
2015	107,398,145	6,704,648	100,693,497	0.37 %	350
2016	102,722,448	5,606,693	97,115,755	0.31 %	330
2017	112,886,076	5,538,075	107,348,001	0.31 %	357
2018	107,676,546	6,149,127	101,527,419	0.28 %	324

1. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.
2. See Table 5 "Assessed and Estimated Actual Value of Taxable Property" for estimated actual property value data.
3. See Table 14 "Demographic and Economic Statistics" for population data.

# CITY OF HENDERSON, NEVADA

**TABLE 11 - DIRECT AND OVERLAPPING GOVERNMENTAL ACTIVITIES DEBT<sup>1, 2</sup>**  
**JUNE 30, 2018**  
**(UNAUDITED)**

	Total General Obligation Debt	Percent Applicable	Applicable Net General Obligation Debt
City of Henderson, Nevada	\$ 118,965,157	100.00 %	\$ <u>118,965,157</u>
Overlapping governments			
Clark County	212,380,000	15.53 %	32,982,614
Clark County School District	2,546,995,000	15.53 %	395,548,324
Las Vegas-Clark County Library District	33,555,000	20.59 %	<u>6,908,975</u>
Total overlapping governments			<u>435,439,913</u>
Total direct and overlapping debt			<u>\$ 554,405,069</u>

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

# CITY OF HENDERSON, NEVADA

## TABLE 12 - LEGAL DEBT MARGIN INFORMATION LAST TEN FISCAL YEARS (UNAUDITED)

	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
Assessed value	\$ 16,889,178,062	\$ 13,478,159,761	\$ 9,897,539,625	\$ 8,871,352,751	\$ 8,207,069,673	\$ 8,373,016,573	\$ 9,645,711,736	\$ 10,957,593,814	\$ 11,979,193,982	\$ 12,913,753,067
Legal debt margin	\$ 2,533,376,709	\$ 2,021,723,964	\$ 1,484,630,944	\$ 1,330,702,913	\$ 1,231,060,451	\$ 1,255,952,486	\$ 1,446,856,760	\$ 1,643,639,072	\$ 1,796,879,097	\$ 1,937,062,960
Debt applicable to debt limit										
Total bonded debt, including special assessment bonds	358,616,944	333,542,263	307,710,721	286,129,815	287,840,164	269,029,602	250,769,728	232,572,026	230,417,803	212,427,672
Less:										
Special assessment bonds	(235,000)	(165,000)								
Tax allocation bonds	(14,780,000)	(14,215,000)	(13,625,000)	(13,010,000)	(12,360,000)	(11,680,000)	(10,965,000)	(9,829,000)	(9,584,185)	(9,334,370)
Total bonded debt, applicable to debt limit	343,601,944	319,162,263	294,085,721	273,119,815	275,480,164	257,349,602	239,804,728	222,743,026	220,833,618	203,093,302
Legal debt margin	\$ 2,189,774,765	\$ 1,702,561,701	\$ 1,190,545,223	\$ 1,057,583,098	\$ 955,580,287	\$ 998,602,884	\$ 1,207,052,032	\$ 1,420,896,046	\$ 1,576,045,479	\$ 1,733,969,658
Total bonded debt applicable to limit as a percentage of debt limit	13.56 %	15.79 %	19.81 %	20.52 %	22.38 %	20.49 %	16.57 %	13.55 %	12.29 %	10.48 %

1. Does not include matured and unredeemed bonds.  
2. Tax allocation bonds issued by the City of Henderson Redevelopment Agency do not constitute indebtedness within the meaning of the statutory debt limitations.



# CITY OF HENDERSON, NEVADA

## TABLE 13 - PLEDGED REVENUE BOND<sup>1</sup> COVERAGE LAST TEN FISCAL YEARS (UNAUDITED)

For the Year Ended June 30,	Water and Sewer Bonds										Special Assessment Bonds							
	Charges for Services					Operating Expenses		Net Available Revenue		Debt Service			Debt Service					
2009	\$ 87,844,239	\$ 81,881,425	\$ 5,962,814	\$ 13,088,390	\$ 10,176,709	25.63 %	\$ 70,000	\$ 341,924	\$ 70,000	\$ 25,650	357.47 %							
2010	88,353,887	78,934,746	9,419,141	13,128,082	9,593,468	41.45 %	70,000	190,674	70,000	19,000	214.24 %							
2011	93,751,805	79,778,387	13,973,418	13,742,139	8,970,572	61.52 %	165,000	179,582	165,000	11,875	101.53 %							
2012	96,962,286	82,367,031	14,595,255	14,148,317	8,332,420	64.92 %												
2013	100,859,843	80,469,835	20,390,008	14,017,434	6,472,556	99.51 %												
2014	105,257,650	83,587,025	21,670,625	14,135,232	6,700,933	104.00 %												
2015	111,608,158	85,701,388	25,906,770	14,598,529	5,950,793	126.07 %												
2016	114,750,008	87,601,625	27,148,383	11,428,878	5,304,838	162.24 %												
2017	119,814,716	93,965,966	25,848,750	11,142,765	4,947,841	160.64 %												
2018	124,395,183	99,957,723	24,437,460	11,644,014	4,437,604	151.96 %												

  

For the Year Ended June 30,	Tax Allocation Bonds			Debt Service		
	Debt Service			Debt Service		
2009	\$ 13,623,262	\$ 540,000	\$ 865,314	969.41 %		
2010	12,934,879	565,000	793,176	952.37 %		
2011	8,206,796	590,000	765,672	605.37 %		
2012	5,124,360	615,000	735,128	379.55 %		
2013	4,648,687	650,000	702,789	343.64 %		
2014	4,954,393	680,000	669,121	367.23 %		
2015	6,496,019	715,000	633,882	481.59 %		
2016	9,097,750	755,000	453,930	752.55 %		
2017	10,111,288	225,000	393,300	1,635.34 %		
2018	13,277,137	230,000	387,600	2,149.80 %		

1. Details regarding the City's outstanding debt can be found in the notes to the basic financial statements.  
2. Total operating expenses, excluding depreciation and amortization.

# CITY OF HENDERSON, NEVADA

**TABLE 14 - DEMOGRAPHIC AND ECONOMIC STATISTICS  
LAST TEN FISCAL YEARS  
(UNAUDITED)**

<u>For the Year Ended June 30,</u>	<u>Population</u> <sup>1</sup>	<u>Personal Income</u> <sup>2</sup>	<u>Per Capita Personal Income</u>	<u>Unemployment Rate</u> <sup>3</sup>
2009	267,687	\$ 9,653,025,150	\$ 36,061	9.30 %
2010	267,270	10,003,816,464	37,430	13.80 %
2011	264,839	8,841,491,222	33,384	13.10 %
2012	266,846	8,846,208,756	33,151	11.00 %
2013	274,270	8,690,214,958	31,685	9.80 %
2014	280,928	9,039,623,004	32,178	8.10 %
2015	287,828	8,355,722,814	29,030	6.70 %
2016	294,359	8,775,373,195	29,812	5.70 %
2017	300,709	9,658,153,376	32,118	5.00 %
2018	312,964	10,501,006,590	33,553	4.40 %

1. Source - City of Henderson, Community Development Department.
2. Source - Personal income data is from Applied Analysis, 6385 S. Rainbow Boulevard, Suite 105, Las Vegas, Nevada 89118 or [www.appliedanalysis.com](http://www.appliedanalysis.com).
3. Source - Bureau of Labor Statistics - Local Area Unemployment Statistics.

# CITY OF HENDERSON, NEVADA

**TABLE 15 - PRINCIPAL EMPLOYERS  
CURRENT AND NINE YEARS AGO  
(UNAUDITED)**

Employer	2018			2009		
	Employees <sup>1</sup>	Rank	Percentage of Total City of Henderson, Nevada Employment	Employees <sup>1</sup>	Rank	Percentage of Total City of Henderson, Nevada Employment
City of Henderson	3155 <sup>2</sup>	1	2.13 %	3055 <sup>2</sup>	1	2.27 %
St. Rose Dominican Hospital - Siena	2000-2499 <sup>3</sup>	2	1.35 - 1.68 %	1500-1999 <sup>3</sup>	4	1.11 - 1.48 %
Green Valley Ranch Station Casino	1500-1999 <sup>3</sup>	3	1.01 - 1.35 %	1500-1999 <sup>3</sup>	2	1.11 - 1.48 %
Sunset Station Hotel and Casino	1000-1499 <sup>3</sup>	4	0.67 - 1.01 %	1000-1499 <sup>3</sup>	5	0.74 - 1.11 %
Barclays Services, LLC	1000-1499 <sup>3</sup>	5	0.67 - 1.01 %			
M Resort Spa and Casino	1000-1499 <sup>3</sup>	6	0.67 - 1.01 %	1500-1999 <sup>3</sup>	3	1.11 - 1.48 %
Henderson Hospital	600-699 <sup>3</sup>	7	0.40 - 0.47 %			
Fiesta Henderson Casino Hotel	600-699 <sup>3</sup>	8	0.40 - 0.47 %	700-799 <sup>3</sup>	7	0.52 - 0.59 %
CaptionCall, LLC	600-699 <sup>3</sup>	9	0.40 - 0.47 %			
St. Rose Dominican Hospital-Rose de Lima	500-599 <sup>3</sup>	10	0.34 - 0.40 %	800-899 <sup>3</sup>	6	0.59 - 0.67 %
Medco Health LLC				700-799 <sup>3</sup>	8	0.52 - 0.59 %
Zappos.com				700-799 <sup>3</sup>	9	0.52 - 0.59 %
Ford Motor Credit Company				500-599 <sup>3</sup>	10	0.37 - 0.44 %

1. For privacy purposes, exact employment numbers are unavailable.
2. Source - City of Henderson, Finance Department
3. Source - Applied Analysis, 6385 S. Rainbow Boulevard, Suite 105, Las Vegas, Nevada 89118 or [www.appliedanalysis.com](http://www.appliedanalysis.com).

# CITY OF HENDERSON, NEVADA

**TABLE 16 - FULL-TIME EQUIVALENT CITY GOVERNMENT EMPLOYEES BY FUNCTION/PROGRAM<sup>1</sup>**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

Function/program	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<b>Governmental activities</b>										
General government	367	354	349	353	354	340	343	353	348	350
Judicial	99	97	99	102	99	108	104	105	103	92
Public safety	872	872	908	911	907	910	877	890	909	985
Public works	141	140	145	134	103	113	114	124	123	126
Culture and recreation	486	461	463	460	458	471	438	438	435	443
Community support	20	23	24	24	18	20	20	18	17	16
Total governmental activities	<u>1,985</u>	<u>1,947</u>	<u>1,988</u>	<u>1,984</u>	<u>1,939</u>	<u>1,962</u>	<u>1,896</u>	<u>1,928</u>	<u>1,935</u>	<u>2,012</u>
<b>Business-type activities</b>										
Water	159	151	155	152	145	147	150	152	158	163
Sewer	124	118	117	117	129	128	129	133	134	136
Development services	133	62	55	40	44	56	65	68	75	86
Other	44	41	46	44	44	44	44	36	30	35
Total business-type activities	<u>460</u>	<u>372</u>	<u>373</u>	<u>353</u>	<u>362</u>	<u>375</u>	<u>388</u>	<u>389</u>	<u>397</u>	<u>420</u>
<b>Total full-time equivalent employees</b>	<u><u>2,445</u></u>	<u><u>2,319</u></u>	<u><u>2,361</u></u>	<u><u>2,337</u></u>	<u><u>2,301</u></u>	<u><u>2,337</u></u>	<u><u>2,284</u></u>	<u><u>2,317</u></u>	<u><u>2,332</u></u>	<u><u>2,432</u></u>

1. Source - City of Henderson, Finance Department

# CITY OF HENDERSON, NEVADA

## TABLE 17 - OPERATING INDICATORS BY FUNCTION/PROGRAM<sup>1</sup> LAST TEN FISCAL YEARS (UNAUDITED)

Function/program	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
<b>Governmental activities</b>										
<b>Judicial</b>										
New cases created (criminal and traffic)	61,926	62,458	55,169	49,165	43,256	37,741	38,257	40,094	37,728	40,407
Cases closed (criminal and traffic)	46,169	49,305	44,004	43,934	39,257	34,582	33,562	37,856	37,963	39,093
Scheduled court appearances - defendants	67,915	66,703	54,693	49,729	45,524	36,608	35,631	39,468	36,298	35,867
<b>Public safety</b>										
Police reports	26,761	26,466	24,419	24,767	22,320	22,037	20,392	24,611	26,875	29,982
Police calls for service	162,184	160,594	154,392	140,775	141,677	135,678	145,903	154,751	179,854	198,185
Number of emergency medical response incidents	15,079	16,164	17,115	18,513	18,953	19,227	20,421	21,487	22,718	24,224
Number of emergency medical response transports	10,593	11,333	11,969	12,951	13,199	13,050	13,671	14,790	15,998	17,628
Number of fire responses	611	552	570	599	544	555	529	523	655	645
<b>Public works</b>										
Lane miles of street maintenance	179	340	227	122 <sup>5</sup>	12 <sup>11</sup>	241	54 <sup>19</sup>	68	92	70
Lane miles of existing street reconstruction	43	34	95	4 <sup>6</sup>	20 <sup>12</sup>	4	20	36	1	2
Number of scheduled inspections (off-site improvements)	30,151	20,658	17,347	24,665	20,421	23,116	30,406	31,165	35,367	33,399
Number of off-site (non-building) projects	55	288	105	51 <sup>7</sup>	79	43	51	68	36	43
<b>Culture and recreation</b>										
Parks and recreation class registrations	478,357	267,008	316,490	304,492	388,038	464,722	430,863	457,965	409,299	433,807
<b>Community support</b>										
Number of requests for information on business relocations	129	160	101	91	233 <sup>13</sup>	154	178	165	414 <sup>22</sup>	123 <sup>24</sup>
Number of local business requests for information, assistance or outreach	659	746	573	569	688	661	444	511	744 <sup>22</sup>	2,408 <sup>25</sup>
Number of jobs created	425	411	250	390	269	1,920 <sup>16</sup>	289	971 <sup>20</sup>	1,223 <sup>23</sup>	1,659 <sup>26</sup>
<b>Business-type activities</b>										
<b>Water</b>										
Average daily water consumption (MGD)	68	67	68	68	68	67	68	68	70	74
Number of requests for line location	26,638	31,633	34,620	46,017 <sup>8</sup>	51,662	52,315	60,681	60,821	73,811 <sup>21</sup>	85,762
Number of hydrant major repairs	220	227	255	201	127 <sup>14</sup>	139	91 <sup>17</sup>	90	109	155
Number of line repairs	257	464	423	418	483	397	524	633	570	863
<b>Sewer</b>										
Lines video inspected (feet)	157,609	172,267	133,271	489,488 <sup>9</sup>	552,244	619,118	523,884	495,963	371,572	440,809
Lines cleaned (feet)	1,951,831	2,224,640	2,314,701	1,717,800 <sup>10</sup>	1,626,459	2,417,309	1,764,059	1,504,376	706,208	1,061,126
<b>Development services</b>										
Number of plan review activities	11,939	11,808	12,401	12,664	12,660	14,220	21,957 <sup>18</sup>	25,847	29,433	29,263
Building permits issued	9,794	10,814 <sup>4</sup>	9,684	10,106	11,729 <sup>15</sup>	12,439	15,999 <sup>18</sup>	16,742	15,721	17,561

(Continued)

# CITY OF HENDERSON, NEVADA

**TABLE 17 - OPERATING INDICATORS BY FUNCTION/PROGRAM<sup>1</sup> (CONTINUED)**  
**LAST TEN FISCAL YEARS**  
**(UNAUDITED)**

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1. Source - Various City of Henderson departments.
2. Indicators are not available for the general government function.
3. Millions of gallons per day (MPG)
4. Increase due to increase in small dollar permits (e.g. residential remodels), while large commercial/residential development permits decreased resulting in an overall decrease in Development Services Center revenue.
5. Maintenance technique used was more expensive in fiscal year 2012 because the streets maintained in this fiscal year were in worse shape than in the previous year; therefore because of funding, fewer lane miles were maintained.
6. Funding sources decreased significantly, which included ARRA monies.
7. Private projects slowed down due to the economic downturn.
8. Increase due to increase for line locations from contractors/excavators. Data also includes re-mark requests.
9. Increase due to second closed circuit television truck and implementation of a formal assessment program to meet objectives of a new law requiring tracking of the location of private sewer lateral connections to public sewer mains.
10. Decrease due to reassignment of staff to assist in line inspections.
11. Projects were delayed and not awarded until July 2013.
12. Fiscal year 2011 was largest year in history due to ARRA funding. Projects significantly slowed down subsequently, although increased slightly in 2013, as there was not a need for reconstruction after large reconstruction projects in FY 2011.
13. Due to increased confidence in the economy and marketing initiatives.
14. Substantial hydrant repairs were made in previous years, negating the need for future repairs. This in addition to construction slowdown accounts for the decrease.
15. Increase due to significant increase in single family residence permits.
16. Barclay Card U. S. opened a new customer contact center and announced this will create approximately 1,000 jobs.
17. Decrease due to steady maintenance, leading to fewer problems. Also, a determination was made to adjust maintenance cycles from 1.5 to 3 years.
18. Increase due in large part to revitalization of two master-planned communities.
19. The available funding for the maintenance program decreased from the previous year.
20. CoreMark International, Xtreme Manufacturing, and OnTrac provided 234, 200, and 175 jobs respectively, which accounts for the largest change.
21. Due to increase in construction activity.
22. Increase due to rebounding economy in Southern Nevada teamed with businesses seeking refuge from regulations in neighboring states. Additionally, two new Economic Development Officers were hired in late 2016 which has increased the City's capacity to respond.
23. Henderson Hospital and two Chick-fil-a locations provided 280 and 300 jobs respectively, which accounts for the large change.
24. Decrease is due to the realigning of categorical data. All outreach events are now included under Local business requests for information/assistance/outreach.
25. Increase is due to the realigning of categorical data, as well as an increase in outreach efforts including involvement in large panel discussions, association events, local tradeshow, and other local business events. Additionally, they were fully staffed for the entire year, unlike the previous year.
26. Raiders Corporate, Xtreme Manufacturing and PRA Group locations provided for 250, 204 and 350 jobs respectively, which accounts for the large change.

# CITY OF HENDERSON, NEVADA

## TABLE 18 - CAPITAL ASSET STATISTICS BY FUNCTION/PROGRAM<sup>1</sup> LAST TEN FISCAL YEARS (UNAUDITED)

Function/program	June 30, 2009	June 30, 2010	June 30, 2011	June 30, 2012	June 30, 2013	June 30, 2014	June 30, 2015	June 30, 2016	June 30, 2017	June 30, 2018
2										
Governmental activities										
Public safety										
Number of police stations	3	3	3	3	3	3	3	3	3	3
Number of fire stations	9	9	9	9	9	9	9	9	9	10
Number of patrol units	140	148	144	144	137	132	136	136	136	143
Public works										
Streets (miles)	804	812	817	819	822	829	835	851	863	862
Traffic signals	144	149	152	152	158	160	166	174	182	182
Culture and recreation										
Park acreage	758	763	791	1,204	1,238	1,263	1,300	1,306	1,306	1,306
Number of parks	44	45	48	53	57	60	63	64	64	64
Number of swimming pools	13	15	15	15	15	15	13	13	13	13
Number of tennis courts	41	41	44	57	57	62	64	64	58	58
Number of recreation centers	6	7	7	7	8	8	8	8	8	8
Business-type activities										
Water										
Water mains (miles)	1,384	1,462	1,462	1,175 <sup>3</sup>	1,200	1,222	1,482	1,488	1,505	1,521
Number of treatment plants	1	1	1	1	1	1	1	1	1	1
Number of water pump stations	31	31	31	32	32	32	33	33	33	32
Sewer										
Number of sewage treatment plants	2	2	2	2	2	2	2	2	2	2
Number of sewer lift stations	13	13	13	16	16	16	16	16	15	15
Miles of sanitary sewer lines	1,029	1,080	1,082	935 <sup>3</sup>	935	943	947	949	956	968

1. Source - Various City of Henderson departments.  
 2. Indicators are not available for the general government, judicial, community support, or development services functions.  
 3. Method of calculation now excludes private lines and lines proposed for construction.