



## **Comprehensive Annual Budget Report**

Prepared by:  
Budget Office - Finance Department  
Jill Lynch, Budget Manager

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



GOVERNMENT FINANCE OFFICERS ASSOCIATION

*Distinguished  
Budget Presentation  
Award*

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**City of Henderson  
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**Special Performance Measures Recognition**  
For the Fiscal Year Beginning  
**July 1, 2008**

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President

Handwritten signature of the Executive Director of GFOA.

Executive Director

The Government Finance Officers Association of the United States and Canada (GFOA) presented a Distinguished Budget Presentation Award to the City of Henderson, Nevada for its annual budget for the fiscal year beginning July 1, 2008\*. In order to receive this award, a governmental unit must publish a budget document that meets program criteria as a policy document, as an operations guide, as a financial plan, and as a communications device. This award is valid for a period of one year only. We believe our current budget continues to conform to program requirements, and we are submitting it to GFOA to determine its eligibility for another award.

\* Please note: a budget document was not produced for the budget period beginning on July 1, 2009

# Comprehensive Annual Budget Report

## Fiscal Year 2010-2011



Gerri Schroder  
Councilwoman Ward I

Andy A. Hafen  
Mayor

Steven D. Kirk,  
Councilman Ward IV

Kathleen Boutin  
Councilwoman Ward III

Debra March  
Councilwoman Ward II

### City Management



Mark T. Calhoun  
City Manager



Bristol Ellington  
Assistant City Manager



# Table of Contents

## Introduction

Introduction Overview .....	1
City Organization Chart.....	2
Mayor & City Manager's Letter .....	3
Budget Message .....	4
Vision & Values.....	8
Mission & Goals .....	9
Property Tax Overview .....	10
Employee Productivity .....	12
Community Profile.....	13
A Brief History.....	19
Contact Information.....	21

## Budget Overview

Budget Overview .....	23
Financial & Budget Policies .....	26
Budget Process .....	38
Fund Balance Overview & Tables .....	43
Fund Overview .....	51
Fund Detail	
Capital Replacement.....	52
City Shop .....	53
Citywide.....	54
Code Enforcement .....	55
Commissary .....	56
Cultural Arts & Tourism .....	57
Debt Service .....	59
Development Services.....	61
Engineering Services .....	62
Forfeited Assets.....	64
Gas Tax.....	65
General.....	66
Grant.....	68
Land Sales .....	69
Municipal Court .....	70
Municipal Facilities.....	71
Municipal Golf Course.....	72
Other Funds (RTC, Lake Las Vegas, Financial Stabilization, LID Revolving, Flood Control) ...	73
Park Development.....	75
Redevelopment Agency .....	76
Sales & Use Tax.....	78
Self-Insurance .....	79
Special Assessment Districts.....	81
Special Recreation.....	82
Utilities - Water and Sewer .....	83
Debt Management.....	87

## Capital Improvement Plan

Capital Improvement Overview Project Funds Project Summary & Detail.....	94
Capital Project Funds Project Summary & Detail.....	97
Enterprise Funds Project Summary & Detail.....	123

## Long-Range Planning

Long-Range Planning Overview.....	131
Strategic Plan.....	132
Market Environment.....	145
Financial Trends.....	152
General Fund Forecast.....	154
Water & Sewer Forecast.....	162
Development Services Center Forecast.....	164
Cultural Arts & Tourism Forecast.....	166

## Performance Budget

Performance Budget Introduction.....	169
Process Overview.....	169
Annual Performance Budget Cycle.....	169
Departments/Funding Sources.....	170
Departmental Performance Budgets.....	172
Building and Fire Safety.....	174
City Attorney's Office.....	177
City Clerk's Office.....	180
City Manager's Office.....	183
Community Development.....	187
Cultural Arts & Tourism.....	190
Development Services Center.....	194
Economic Development.....	199
Finance.....	202
Fire.....	206
Human Resources.....	211
Information Technology.....	215
Mayor and Council.....	218
Municipal Court.....	221
Neighborhood Services.....	223
Parks and Recreation.....	227
Police.....	231
Public Works.....	235
Utility Services.....	239

## Schedules & Summaries Overview

Staff Complement Additions.....	246
Staffing Summary.....	246
Staffing Detail.....	248

**Appendix**

Appendix Overview ..... 259  
Abbreviations & Acronyms ..... 260  
Glossary of Terms ..... 263  
Index ..... 269

# Tables & Illustrations

## Introduction

City of Henderson Organization Chart.....	2
General Fund Revenue by Source.....	4
General Fund Expenditures by Function.....	4
Budget Highlights.....	5
Bond Ratings.....	7
Vision & Values.....	8
Mission & Goals.....	9
Property Tax Overview	
Population & Assessed Valuation.....	10
Overlapping Property Tax Rate Breakdown.....	10
Property Tax Rates: Nevada Cities of Comparable Size.....	11
Employee Productivity	
Full-Time Employees Per One Thousand Residents - City Comparison.....	12
Henderson Population Per Full-Time City Employee.....	12
Map of Henderson and Surrounding Area.....	13
Fiscal Year 2011 Budgeted Expenditures.....	13
City of Henderson Property Tax Rate.....	13
Population.....	14
Racial Composition.....	15
Land Use.....	15
Major Industrial Parks.....	15
Major Private Employers in Henderson.....	16
Ten Largest Taxpayers in Henderson.....	16
Recreation & Attractions.....	17
Surrounding Points of Interest.....	18
Contact Information - City Departments.....	21

## Budget Overview

Performance Budget Timeline.....	38
Fund Balance Overview & Tables	
Overview.....	43
General Fund.....	44
Special Revenue Funds.....	45
Debt Service Funds.....	46
Capital Projects Funds.....	47
Proprietary Funds.....	48
Total All City Funds.....	49
Redevelopment Agency Fund.....	50
Fund Overview.....	51

City Funds	
Capital Replacement Revenue and Expenditure Summary .....	52
City Shop Revenue and Expenditure Summary .....	53
Citywide Revenue and Expenditure Summary.....	54
Code Enforcement Revenue and Expenditure Summary .....	55
Commissary Revenue and Expenditure Summary .....	56
Cultural Arts & Tourism Revenue and Expenditure Summary.....	57
Henderson Visitor Statistics .....	58
Outstanding Debt Obligations.....	59
General Obligation Debt Revenue and Expenditure Summary .....	60
General Obligation Bond Payment Requirements .....	60
Revenue Supported (Special Assessment) Debt Revenue and Expenditure Summary.....	60
Revenue Supported Bonds Payment Requirements.....	60
Development Services Revenue and Expenditure Summary.....	61
Engineering Services Revenue and Expenditure Summary.....	62
Engineering Fiscal Year 2011 Projects.....	63
Forfeited Assets Revenue and Expenditure Summary.....	64
Gas Tax Revenue and Expenditure Summary.....	65
Gas Tax Funds and Nevada Revised Statutes .....	65
General Fund Revenue Summary .....	66
General Fund Expenditure Summary by Function & Department .....	67
Grant Revenue and Expenditure Summary .....	68
Land Sales Revenue and Expenditure Summary .....	69
Municipal Court Revenue and Expenditure Summary.....	70
Municipal Facilities Revenue and Expenditure Summary .....	71
Municipal Golf Course Revenue and Expenditure Summary .....	72
Park Development Revenue and Expenditure Summary.....	75
RTC Completed Projects.....	75
Redevelopment Agency Revenue and Expenditure Summary.....	76
Redevelopment Bonds Payment Requirements.....	77
Redevelopment Agency Outstanding Debt Obligations .....	77
Redevelopment Agency Future Projects.....	77
Sales & Use Tax Revenue and Expenditure Summary .....	78
Self-Insurance Revenue and Expenditure Summary.....	79
Workmen’s Compensation Revenue and Expenditure Summary .....	80
Health Insurance Revenue and Expenditure Summary.....	80
Special Assessment Districts Revenue & Expenditure Summary.....	81
Special Recreation Revenue and Expenditure Summary.....	82
Water Revenue and Expenditure Summary .....	83
Sewer Revenue and Expenditure Summary .....	85
Utility Rate Structure .....	85
Water & Sewer Revenue Supported Bond Payment Requirements .....	86
Utility Outstanding Debt Obligations .....	86
Debt Management	
Composition of Outstanding Debt.....	87
General Obligation Bonds Payment Requirements.....	87
General Obligation Bond Indebtedness Supported by Property Taxes.....	88
Existing Debt Service General Obligation Bonds.....	88

Debt Management - Continued	
General Obligation Medium-Term Bonds.....	88
Existing Debt Service General Obligation Medium-Term Bonds.....	88
General Obligation Indebtedness Secured by Consolidated Tax Revenue.....	89
Existing General Obligation Debt Service Secured by Consolidated Tax Revenue.....	89
Consolidated Tax Pledged Revenues.....	89
Water/Sewer Revenue Supported Bonds.....	90
Existing Debt Service Supported by Water and Sewer Revenues.....	90
Water/Sewer Revenue Supported Bonds Payment Requirements.....	91
Revenue Supported Bonds (Special Assessment) Payment Requirements.....	91
Debt Ratio Comparisons.....	91
Statutory Debt Limitation.....	92
Historical Statutory Debt Limitation.....	92

## Capital Improvement

Completed Capital Projects in Fiscal Year 2010.....	95
Capital Project Funds Fiscal Year 2011 Project Summary.....	97
Fiscal Year 2011 General Government Overview & Detail.....	98
Fiscal Year 2011 Flood Control Overview & Detail.....	101
Fiscal Year 2011 Municipal Facilities Overview & Detail.....	104
Fiscal Year 2011 Parks & Recreation Overview & Detail.....	107
Fiscal Year 2011 Streets Overview & Detail.....	115
Fiscal Year 2011 Street Lights Overview & Detail.....	116
Fiscal Year 2011 Traffic Control Overview & Detail.....	121
Enterprise Funds Fiscal Year 2011 Projects Summary.....	123
Fiscal Year 2011 Water Overview & Detail.....	124
Fiscal Year 2011 Sewer Overview & Detail.....	127

## Long-Range Planning

Consumer Confidence Index.....	146
Median Household Income.....	147
Total Population.....	148
Estimated Lost Construction on the LV Strip.....	149
Southern Nevada Forecast: 2010 and 2011.....	150
Local Demographics.....	151
General Fund Forecast	
Total General Fund Revenue.....	154
General Fund Revenue By Source.....	155
Intergovernmental Resources.....	155
Property Taxes.....	156
Charges for Services.....	156
Franchise Fees.....	157
Licenses and Permits.....	157
Fines, Forfeits, and Misc. Revenue.....	157
Other Financing Sources.....	158
Total General Fund Expenditures.....	158
General Fund Expenditures by Category.....	159
Recurring Revenue vs. Recurring Expenditures.....	161

Water & Sewer Forecast  
     Water Operating Revenue..... 162  
     Sewer Operating Revenue..... 162  
 Development Services Center Forecast  
     Development Services Center Operating Revenue..... 164  
  
 Cultural Arts & Tourism Forecast  
     Cultural Arts & Tourism Revenue..... 166  
     Cultural Arts & Tourism Expenditures..... 166

**Performance Budget**

Process Overview ..... 169  
 Annual Performance Budget Cycle..... 169  
 Departments/Funding Sources ..... 171  
 Departmental Performance Budgets  
     What You Will Find On Each Department’s Page..... 172  
     Building and Fire Safety..... 174  
     City Attorney’s Office..... 177  
     City Clerk’s Office..... 180  
     City Manager’s Office..... 183  
     Community Development..... 187  
     Cultural Arts & Tourism ..... 190  
     Development Services Center ..... 194  
     Economic Development..... 199  
     Finance..... 202  
     Fire ..... 206  
     Human Resources..... 211  
     Information Technology..... 215  
     Mayor and Council ..... 218  
     Municipal Court ..... 221  
     Neighborhood Services..... 223  
     Parks and Recreation..... 227  
     Police..... 231  
     Public Works..... 235  
     Utility Services ..... 239

**Schedules and Summaries**

Staff Complement Additions..... 246  
 Staffing Summary ..... 246  
 Staffing Detail..... 248



*A Place To Call Home*

# Introduction Overview

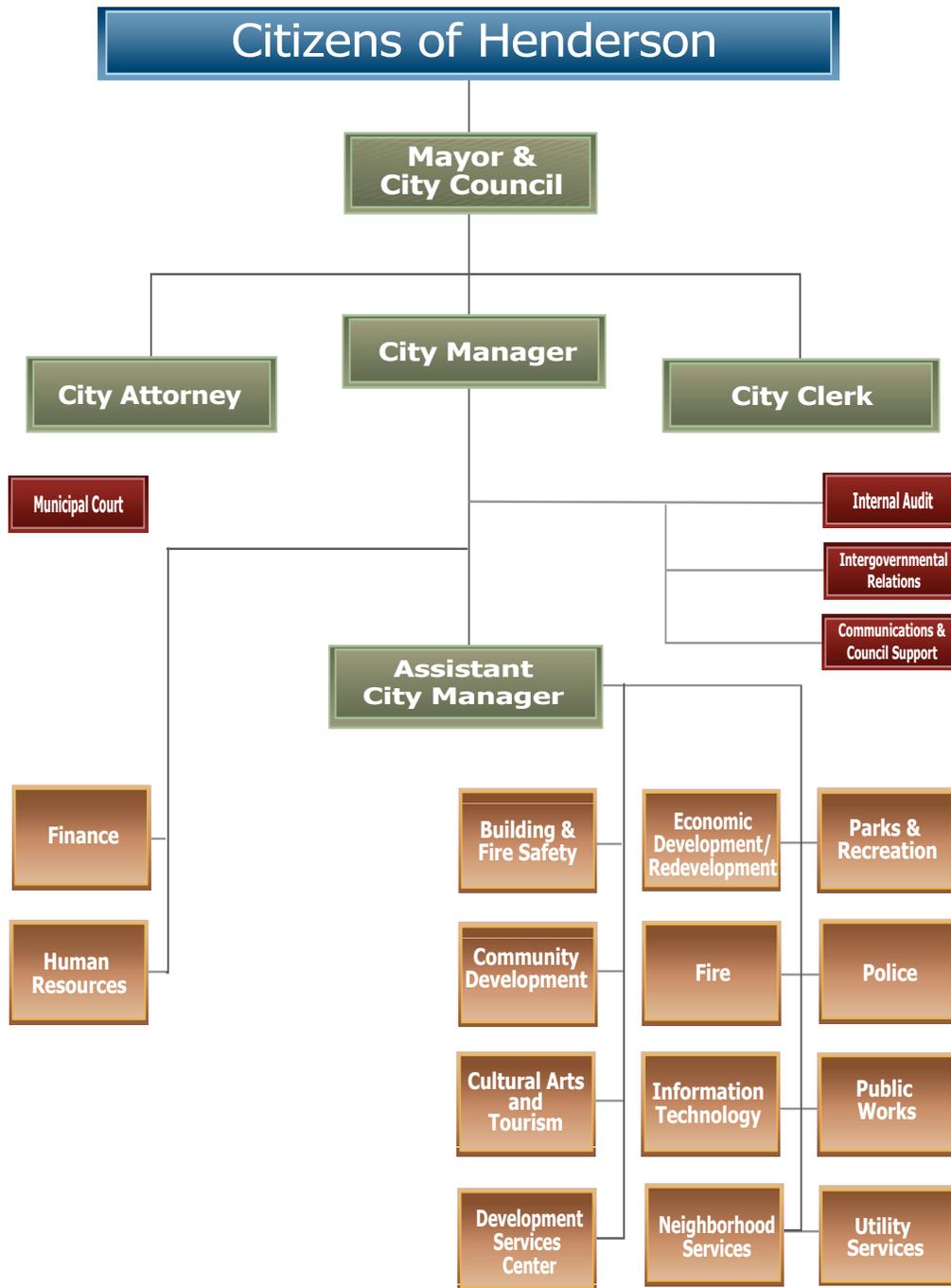
## Contents

City Organization Chart .....	2
Mayor & City Manager's Letter .....	3
Budget Message.....	4
Vision & Values .....	8
Mission & Goals .....	9
Property Tax Overview.....	10
Employee Productivity .....	12
Community Profile .....	13
A Brief History .....	19
Contact Information.....	21

## Tables & Illustrations

City of Henderson Organizational Chart .....	2
General Fund Revenue by Source .....	4
General Fund Expenditures by Function.....	4
Budget Highlights .....	5
Bond Ratings .....	7
Vision & Values .....	8
Mission & Goals .....	9
Property Tax Overview	
Population & Assessed Valuation.....	10
Overlapping Property Tax Rate Breakdown .....	10
Property Tax Rates: Nevada Cities of Comparable Size.....	11
Employee Productivity	
Number of Full-Time Employees Per One Thousand Residents.....	12
Henderson Population per Full-Time City Employee.....	12
Map of Henderson and Surrounding Area .....	13
Fiscal Year 2011 Budgeted Expenditures .....	13
City of Henderson Property Tax Rate .....	13
Population.....	14
Racial Composition .....	15
Land Use.....	15
Major Industrial Parks.....	15
Major Private Employers In Henderson .....	16
Ten Largest Taxpayers in Henderson .....	16
Recreation & Attractions .....	17
Surrounding Points of Interest .....	18
Contact Information - City Departments .....	21

# City Organization Chart





July 1, 2010

To the Citizens of Henderson:

We are pleased to present the City of Henderson Comprehensive Annual Budget Report (CABR) for Fiscal Year 2011. This document is designed to present the comprehensive financial framework for all City activities over the next twelve months. It is intended that this document becomes an invaluable communication and policy tool for the citizens of Henderson.

Strategic Planning plays an important role in the City's ability to meet the needs of our growing community. As the City continues to face the challenges of a struggling national economy, we must direct resources to those areas most essential to the community's well being. This document not only provides an overview of the City's finances and related budgetary issues, but also highlights the City's Strategic Planning activities. Council goals, established from citizen input, and departmental strategies and tactics, are presented along with the progress on these priorities and initiatives for continued progress in the future.

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

The total City budget for the period of July 1, 2010 to June 30, 2011 consists of \$528.9 million in expenditures. As the City of Henderson is a full-service government, these expenditures represent general government services and utilities, as well as our nationally accredited departments of Police, Fire, Parks & Recreation, and Building & Fire Safety.

Henderson is the second largest city in the state of Nevada and has twice ranked as one of the 20 best cities in America by MONEY Magazine. As thousands of residents and businesses make Henderson their home each year, we will continue to maintain our focus on providing the quality service our citizens have come to expect while striving to preserve one of the lowest city property tax levels in the valley.

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

Andy Hafen  
*Mayor*

Mark Calhoun  
*City Manager*

# Budget Message

## Introduction

The Fiscal Year 2011 Annual Budget, which was adopted by the Mayor and Council on May 18, 2010, is a numerical reflection of the Fiscal Year 2011 City-wide Strategic Plan and Departmental Performance Management Plans. By allocating the City's resources through strategic alignment of citizen input, council goals, and department initiatives, it is believed that this budget will successfully meet the challenges and set the stage for continued success.

## Budget in Summary

The City's financial plan is developed within projected available resources and is presented by function within each fund. The Fiscal Year 2011 total budgeted revenue and other financing sources for all funds, excluding transfers in, is \$384.0 million. Total budgeted expenditures, excluding transfers out, amount to \$528.9 million. The budgeted ending balances for all Governmental Funds total \$150.8 million, consisting primarily of resources dedicated to ongoing capital projects and reserves. The Fiscal Year 2011 budget is balanced, prudent, and responsive to community needs.

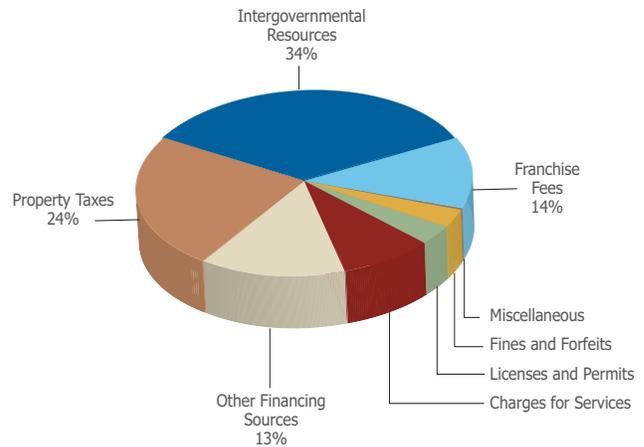
The Redevelopment Agency is a component unit of the City. The total budgeted revenue is \$9.9 million with \$13.8 million in expenditures. The estimated fund balance at the end of Fiscal Year 2011 is \$32.9 million.

## General Fund

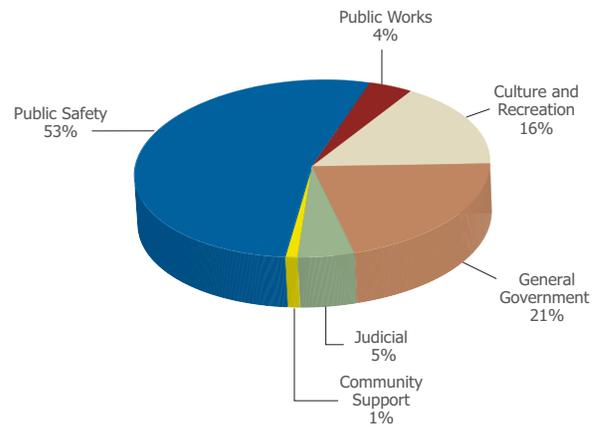
The General Fund is the largest fund and includes the budget necessary to provide most of the City's core services and day-to-day activities. General Fund revenues including transfers in are projected to be \$217.5 million, a 2.1% decrease over Fiscal Year 2010. Total General Fund expenditures including transfers are expected to be \$225.0 million, a 2.3% decrease over the previous year. Approximately 53% of the General Fund expenditures support public safety for our community.

The General Fund Ending Fund Balance is projected to be \$9.4 million, or 5.0% of the General Fund's budgeted revenue. This complies with the required minimum of 5.0% per the City's Financial Management Policies.

General Fund Revenue by Source



General Fund Expenditures by Function



## Other Funds

The City has 18 active Governmental Funds excluding the General Fund. Governmental Funds account for proceeds of specific revenue sources that are legally restricted to expenditures for specific purposes. For Fiscal Year 2011, revenue and other financing sources are projected at \$73.8 million and total expenditures and other uses are projected at \$147.4 million. The budgeted ending balances for these funds are \$141.3 million.

The budget also contains eleven Proprietary Funds with estimated revenues and other sources of \$156.7 million and expenditures and other uses of \$220.7 million. These funds are used to account for services provided to internal departments on a cost-reimbursement basis or operations that are financed and operated in a manner similar to private business enterprises.

## Strategic Plan

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

### **City Goals**

**Safe Community**

**Strong and Diverse Local Economy**

**Vibrant Community**

**Sustainable Practices and Development**

**Organizational Excellence**

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

## Staff Complement

The adopted full-time positions for Fiscal Year 2011 total 2,015. This represents an increase of 35 positions over the current staff complement. The budget includes the addition of 31 General Fund positions required to staff the new Detention Center expansion within the Police department. The other four positions are in the Department of Utility Services to staff the Southwest Reclamation Facility.

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

## Capital Projects

The Governmental Fund capital improvements for Fiscal Year 2011 total \$188.7 million. This amount includes, \$68.6 million from Grants & Contributions, \$29.5 million from the Municipal Facilities Fund, \$22.8 million from the Clark County Regional Flood Control District (CCRFCD), \$18.0 million from the Redevelopment fund, and \$14.5 million from the Nevada Department of Transportation. Additional funding sources comprise the additional \$35.3 million.

## Budget Highlights

*Value driven City initiatives which contributed to the development of the Fiscal Year 2011 Budget include:*

- Maintain the City of Henderson's property tax at the same low rate for 21 years
- Provide efficient public services while maintaining one of the lowest employee-to-citizen ratios in the Las Vegas Valley
- Full year of operations for the Heritage Senior Center
- Opening of the new Southwest Reclamation facility (SWRF)
- Opening of the Detention Center expansion in January 2011

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

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

## Financial Condition

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

Henderson is ranked as one of the most tax-friendly cities, and was cited as being one of the best cities to "live and play" as depicted by the May 2010 issue of MONEY magazine.

Henderson was also named as one of the “100 Smartest Things to do with Your Money” in the May 2010 issue of MONEY magazine.

To date, the City has avoided layoffs, having success with cost reductions, employee buyout packages, and execution of various contingency plans. Compared with other local municipalities, the City of Henderson continues to maintain the lowest employee-to-resident ratio at 6.7 employees per 1,000 residents. In addition, the City has protected its fiscal stability by focusing on building financial reserves since the last recession in 2001. Combined with conservative budgeting, the City has had the ability to sustain municipal service levels.

The City is highly reliant on the economically-sensitive consolidated tax; a variety of sales taxes collected statewide on liquor, gaming and other items then distributed to municipalities according to a formula based on growth and population. Because of the dependence on consolidated tax, visitor volume is a key leading indicator for the local economy. Visitor volume is expected to remain below historical growth levels due to lower discretionary spending habits of consumers, high unemployment levels and a general decline in consumer confidence as a result of the current U.S. recession. If national employment figures improve and consumer confidence rebounds in 2011, visitor volume, convention attendance, occupancy rates and average daily room rates will all be positively impacted.

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

## Financial Reserves

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

- The General Fund undesignated fund balance at the end of Fiscal Year 2011 is estimated to be \$9.4 million, or 5% of the projected revenue, meeting the minimum 5% requirement.
- The Financial Stabilization Special Revenue Fund ending fund balance is projected to be \$4.8 million at the end of Fiscal Year 2011, or 2.5% of General Fund revenue.
- All Enterprise Funds are projected to have adequate cash balances to maintain operations and provide sufficient reserves for emergencies and revenue shortfalls.
- Insurance Reserves are reviewed annually by an actuary and rates have been adjusted to reflect the recommendations. Existing reserves were deemed sufficient when combined with purchased insurance policies to adequately indemnify the City’s capital assets.

## Revenues

In general, revenue growth is driven by increases in population, strength in gaming and tourism, and commercial construction development. Major assumptions impacting the Fiscal Year 2011 budget include:

- Maintaining the City of Henderson property tax rate at \$.7108 per \$100 in assessed valuation. This property tax rate continues to be one of the lowest rates in the State of Nevada.
- An aggressive Federal Reserve interest rate policy to manage the risk that inflation will not moderate and encourage liquidity in the credit markets.
- Population growth is expected to stabilize at a normal rate of growth.

## Bond Ratings

The City’s bond rating reflects the credit industry’s faith in the City of Henderson’s financial management and its ability to repay outstanding debt. Higher rated bonds indicate less risk to prospective bond buyers, which translates to lower interest costs to the City.

The City of Henderson has the highest bond rating of any city in the state of Nevada. On June 11, 2010 Standard and Poor’s Rating Service affirmed the City’s general obligation bond rating of AA+. Standard and

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

**STANDARD  
& POOR'S**

Standard & Poor's  
AA+



Moody's Investors Services  
Aa2

Poor's cited the City management's good response to the recession and overall low debt burden with no additional General Obligation debt planned.

### Challenges

An ongoing challenge for the public entities in Nevada has been the economic impact of the housing slowdown and the effect it has had on sales tax revenues. Total sales tax collection during the 12 month period ending June 2010 declined 9.8% compared to the same 12 month period from the prior year.

Property values, which previously had been increasing at above historical average rates for several years, significantly declined due to the excess of foreclosed homes and related credit crisis. The City is monitoring the housing market and the impact this supply imbalance will have on future property tax revenues. The City is also monitoring other potential Legislative changes that may impact revenue sources.

The decline in residential construction activity has resulted in a drop in sales of building supplies and other home-improvement related items. Sales growth is expected to decline further in the second half of 2010 and remain flat through the first half of 2011.

It is clear that continued long-range and short-range planning will be critical to the City's continued success. The City's challenges will include the ability to maintain the investment that has been made over the last few decades in building a high quality of life for our community. As Henderson matures, we must lay the groundwork for continued growth and vitality.





## OUR VISION

To be America's  
Premier Community

## LIVING OUR VALUES

### Service

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

### Teamwork

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

### Accountability

We take ownership of our decisions and responsibility for our actions

### Communication

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

### Integrity

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



## OUR MISSION

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

## OUR GOALS

### Safe Community

Deliver programs and services that foster a safe community

### Strong & Diverse Local Economy

Strengthen and diversify the economy of the City

### Vibrant Community

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

### Sustainable Practices & Development

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

### Organizational Excellence

Attain the highest levels of organizational excellence



# Property Tax Overview

## Population & Assessed Valuation

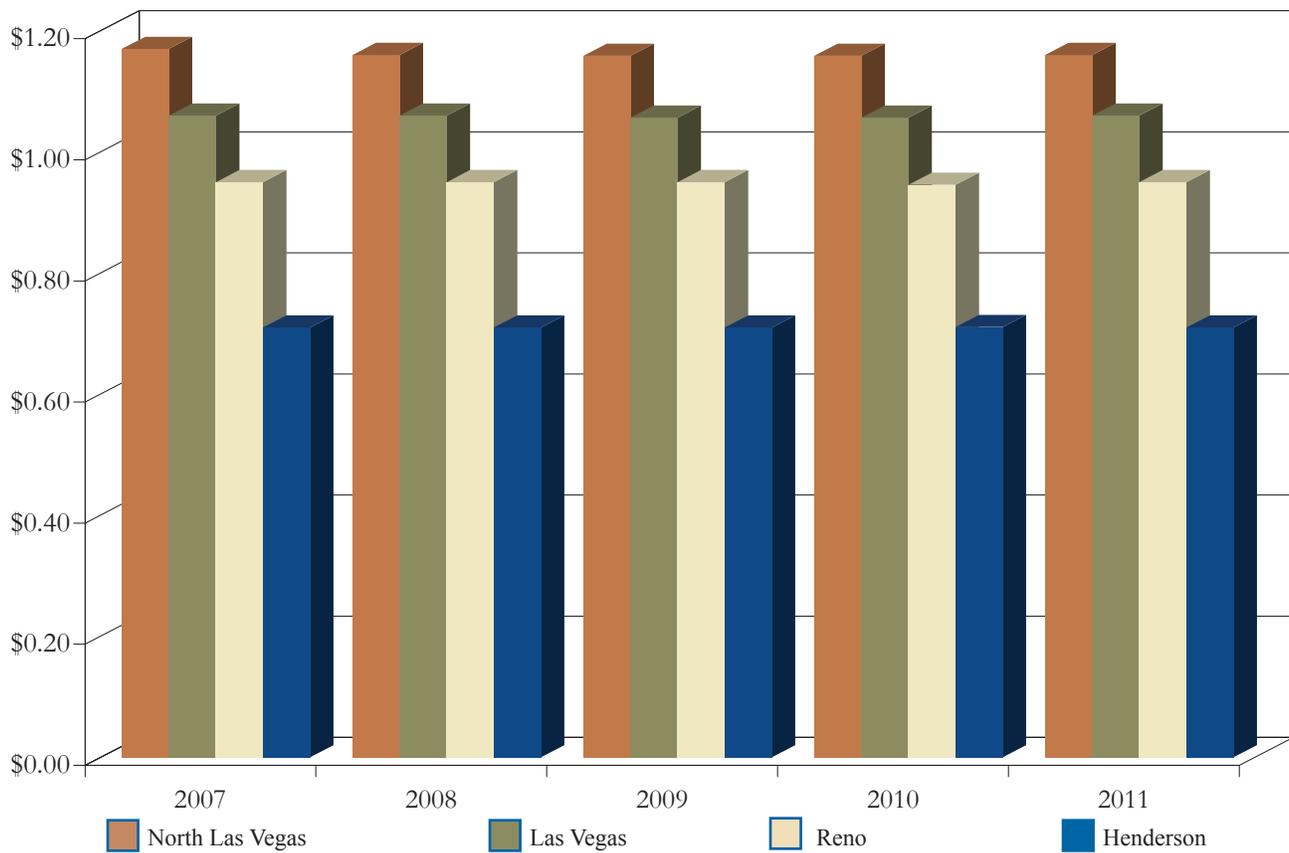
	FY 2009 Actual	FY 2010 Projected	% Increase	FY 2011 Budget	% Increase
<b>Population</b>					
Henderson	269,538	267,687	-0.7%	277,885	3.8%
Clark County	1,952,040	2,009,660	3.0%	2,035,063	1.3%
Las Vegas	593,528	591,422	-0.4%	591,422	0.0%
North Las Vegas	210,472	214,661	2.0%	215,022	0.2%
Boulder City	15,863	16,684	5.2%	16,064	-3.7%
Mesquite	18,787	19,754	5.1%	20,677	4.7%
<b>Assessed Valuation</b>					
Henderson	\$ 16,308,288,716	\$ 12,969,946,316	-20.5%	\$ 9,784,715,277	-24.6%
Clark County	111,906,539,236	89,981,571,327	-19.6%	63,926,261,627	-29.0%
Las Vegas	24,992,555,583	18,289,314,192	-26.8%	13,718,834,481	-25.0%
North Las Vegas	9,132,667,067	6,660,944,839	-27.1%	4,719,007,066	-29.2%
Boulder City	751,133,100	675,629,306	-10.1%	564,973,634	-16.4%
Mesquite	903,591,652	809,678,379	-10.4%	636,455,142	-21.4%

## Overlapping Property Tax Rate Breakdown

	FY 2009	FY 2010	FY 2011
<b>State</b>	\$ 0.1700	\$ 0.1700	\$ 0.1700
<b>County</b>			
Operating	0.6412	0.6412	0.6412
Debt	0.0129	0.0129	0.0129
Subtotal County	0.6541	0.6541	0.6541
<b>School District</b>			
Operating	0.7500	0.7500	0.7500
Debt	0.5534	0.5534	0.5534
Subtotal School District	1.3034	1.3034	1.3034
<b>City of Henderson</b>			
Operating	0.1503	0.1488	0.3298
Voter Approved Overrides	0.2310	0.2310	0.2310
Debt	0.3295	0.3310	0.1500
Subtotal City	0.7108	0.7108	0.7108
<b>Special Districts</b>			
Henderson Library District	0.0590	0.0581	0.0577
County/L.V. Library Debt	0.0086	0.0100	0.0070
Las Vegas Artesian Basin	0.0008	0.0011	0.0015
Subtotal Special Districts	0.0684	0.0692	0.0662
<b>Total Property Tax Rate</b>	<b>\$ 2.9067</b>	<b>\$ 2.9075</b>	<b>\$ 2.9045</b>

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

## Property Tax Rates Nevada Cities of Comparable Size



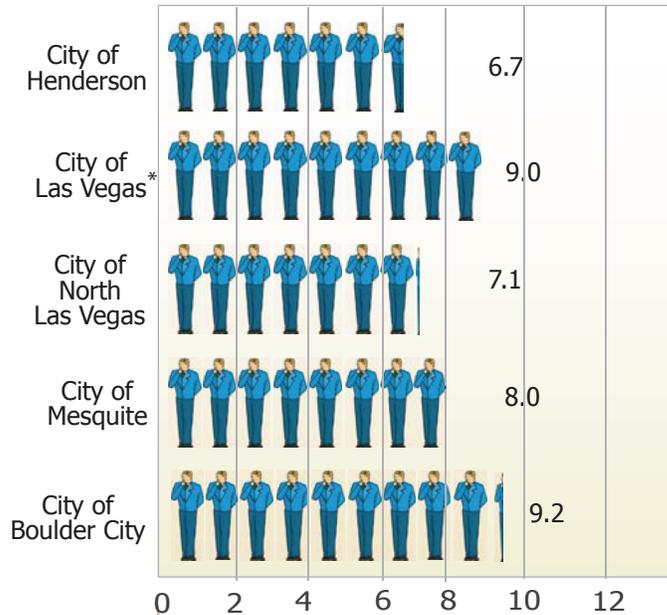
	Fiscal Year				
	2007	2008	2009	2010	2011
North Las Vegas	\$1.17	\$1.16	\$1.16	\$1.16	\$1.16
Las Vegas*	1.06	1.06	1.06	1.06	1.06
Reno	0.95	0.95	0.95	0.95	0.95
<b>Henderson</b>	<b>0.71</b>	<b>0.71</b>	<b>0.71</b>	<b>0.71</b>	<b>0.71</b>

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

# Employee Productivity

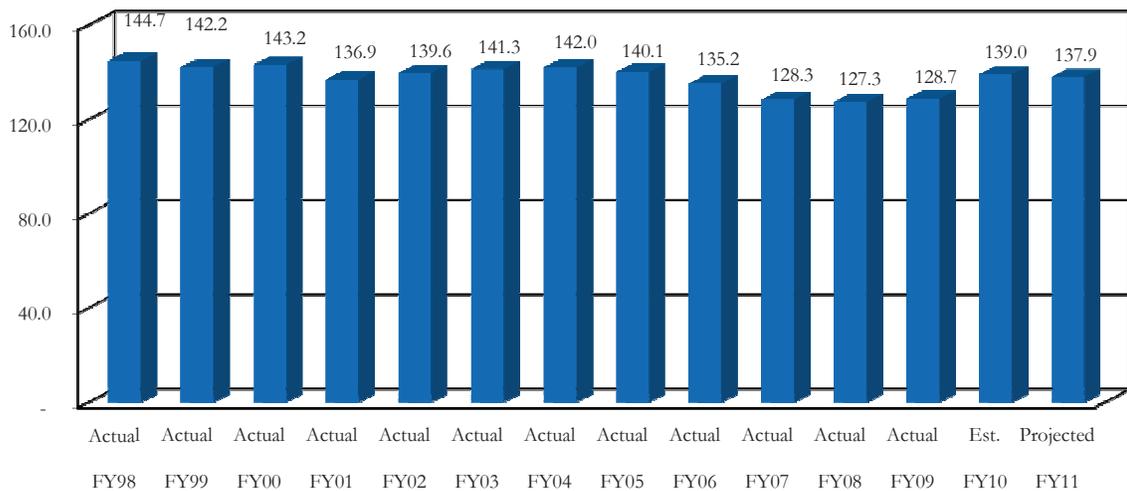
The chart below is a comparison of employees per 1,000 population for cities in Clark County. As depicted in the table, the City of Henderson serves its population with fewer employees per 1,000 residents than other municipal entities (6.7 employees per 1,000 residents).

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



\* City of Las Vegas includes portions of the Metropolitan Police Department and Las Vegas Valley Water District. Information compiled by: City of Henderson Community Development Department June 2010.

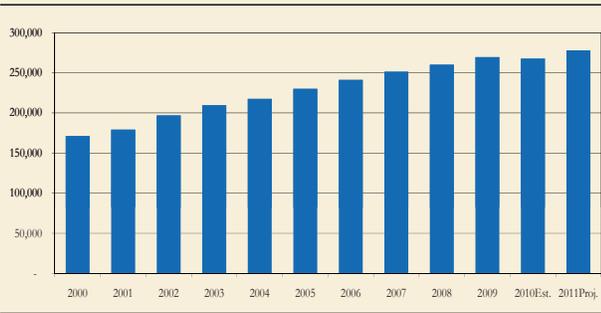
## Henderson Population per Full-Time City Employee



The changes in the ratio in Fiscal Years 2006 and 2007 are attributable mainly to the police officer positions that the City was able to hire as a result of the voter approved sales tax override. After Fiscal Year 2008, the ability to continually hire officers from this funding is limited by revenue increases. We anticipate the ratio of citizens per employee will increase as the City continues to look for efficiencies in providing services to its citizenry.



## Population



Population as of July 1st of each fiscal year. Information provided by the City of Henderson Community Development Department.

Information for 2009 and prior provided by the Nevada State Demographer.

FY 1993	85,594
FY 1994	93,955
FY 1995	105,027
FY 1996	115,412
FY 1997	128,481
FY 1998	143,721
FY 1999	155,859
FY 2000	171,217
FY 2001	179,144
FY 2002	196,780
FY 2003	209,486
FY 2004	217,448
FY 2005	229,984
FY 2006	241,134
FY 2007	251,321
FY 2008	260,161
FY 2009	269,538
FY 2010 Estimate	267,687
FY 2011 Projection	277,885

**Median Age**  
39

**Median Household Income**  
\$74,730

**Number of Households**  
110,330

**Elevation**  
1,940 ft.

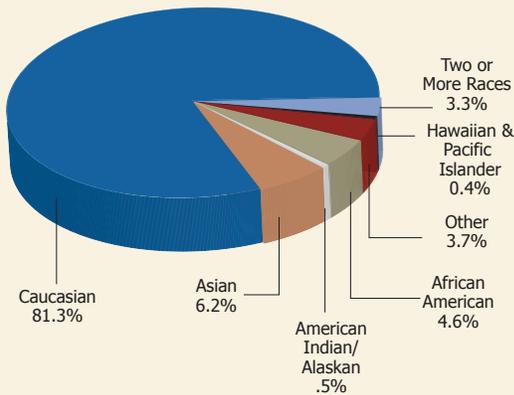
**Hospitals**  
3

**Schools**  
Elementary 24  
Middle 7  
Senior High 6  
Colleges 5

**Public Libraries**  
6



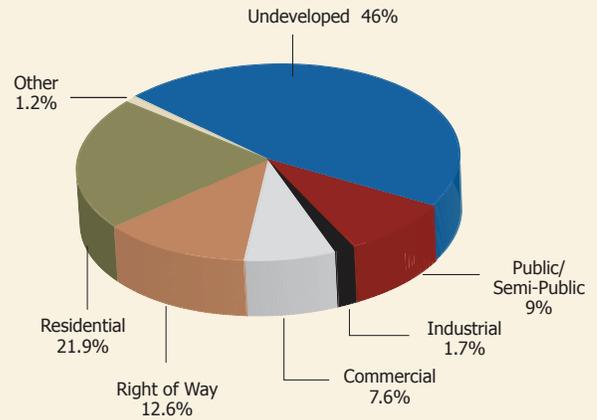
### Racial Composition



Racial Composition	<u>% of Total</u>
Caucasian	81.3%
Black or African American	4.6%
Asian	6.2%
Native Hawaiian & Other Pacific Islander	0.4%
American Indian / Alaskan Native	0.5%
Other	3.7%
Two or more races	3.3%
<b>Total</b>	<b>100.0%</b>

Source: U.S. Census Bureau, American Community Survey 2008.

### Land Use



Land Use	<u>% of Total</u>
Residential	21.9%
Right of Way	12.6%
Commercial	7.6%
Public/Semi-Public	9.0%
Industrial	1.7%
Other	1.2%
Undeveloped	46.0%
<b>Total</b>	<b>100.0%</b>

**Land Area**

**74,441 Acres**

Source: Henderson Community Development Department Jan, 2010.

### Hispanic or Latino - Culture\*

Non Hispanic or Latino	86.1%
Hispanic or Latino (of any race)	13.9%

Source: U.S. Census Bureau, American Community Survey 2008

\* The federal government considers race and Hispanic origin to be two separate and distinct concepts. For this reason, Hispanics may be of any race. For more information, please visit [www.census.gov](http://www.census.gov).

### Land Use

	<u>Square Footage</u>
Industrial Space	12,236,848
Retail Space	12,902,324
Office Space	12,620,933

Source: Applied Analysis

### Henderson Major Industrial Parks

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

Source: Las Vegas Perspective 2010

## Major Private Employers In Henderson

Employer	Product/Service	Employees
1 St Rose Dominican Hospitals	General Medical and Surgical Hospitals	2,500 to 4,999
2 Green Valley Ranch Gaming LLC	Casino Hotel	1,500 to 1,999
3 M Resort LLC	Casino Hotel	1,500 to 1,999
4 Sunset Station Hotel & Casino	Casino Hotel	1,000 to 1,499
5 Medco Health LLC	Mail-Order Houses	800 to 899
6 Wal-mart Stores	Discount Department Stores	700 to 799
7 Zappos.com Inc	Electronic Shopping	700 to 799
8 Fiesta Lake Mead Station	Casino Hotel	500 to 599
9 Titanium Metals Corporation	Primary Nonferrous Metal (ex. Copper/AL)	400 to 499
10 Ford Motor Credit	Sales Financing	300 to 399
11. Levi Strauss & Co	Clothing Merchant - wholesale	300 to 399
12 Poly-West Inc	Unsupported Plastics Bag Manufacturing	300 to 399
13 Target Stores	Discount Department Stores	300 to 399

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

## Twelve Largest Taxpayers in Henderson

Taxpayer	Type of Business	Taxable Assessed Value	% of Total Assessed Value*
1 Basic Management Incorporated	Developer	257,840,183	1.9%
2 Focus Property Group	Real Estate	171,571,613	1.3%
3 Greenspun Corporation	Real Estate	170,292,556	1.2%
4 Lake at Las Vegas Joint Venture	Real Estate	153,873,428	1.1%
5 Station Casinos Incorporated	Hotel/Casino	141,168,230	1.0%
6 Marnell Corrao Associates	Hotel/Casino	108,819,815	0.8%
7 Green Valley Ranch Gaming LLC	Hotel/Casino	93,862,344	0.7%
8 W. L. Nevada Incorporated	Developer	88,450,975	0.6%
9 Harsch Investment Properties	Real Estate	52,544,212	0.4%
10 Richard C. MacDonald Properties	Real Estate	50,270,017	0.4%
11 Shearing Family Trust Etal	Real Estate	49,779,252	0.4%
12 Ranch Center Associates Ltd Partnership	Real Estate	37,351,772	0.3%
<b>TOTAL</b>		<b>1,375,824,397</b>	<b>10.1%</b>

Source: Clark County Assessor's Office.

\* Based on a Fiscal Year 2010 total assessed valuation for the City of \$13,679,749,789, which includes assessed valuation of Henderson Redevelopment Agency.

# Recreation & Attractions

Henderson is a relatively “new” community, recently celebrating 50 years of incorporation. Often referred to as the “other side of Southern Nevada,” the City of Henderson has earned national recognition for its parks and recreation system, winning the Gold Medal of Excellence and achieving national accreditation. Residents enjoy having parks within a mile of almost every home. Residents and visitors alike enjoy internationally famous resorts, world famous dining and shopping.

## Recreation Centers: 7

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

## City Parks: 44

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

## Ball Fields: 80

(many lighted)

Including one of the largest sports complexes in the state

## Tennis Courts: 43

(many lighted)

## Public Pools: 15

Includes 3 aquatic centers

## Golf Courses: 10

7 Public

1 Municipal

2 Private

## Performing Arts Center: 1

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

## Cultural Events:

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

## Trails:

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

## Hotels & Resorts:

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



## Water Street District:

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

## Major Shopping:

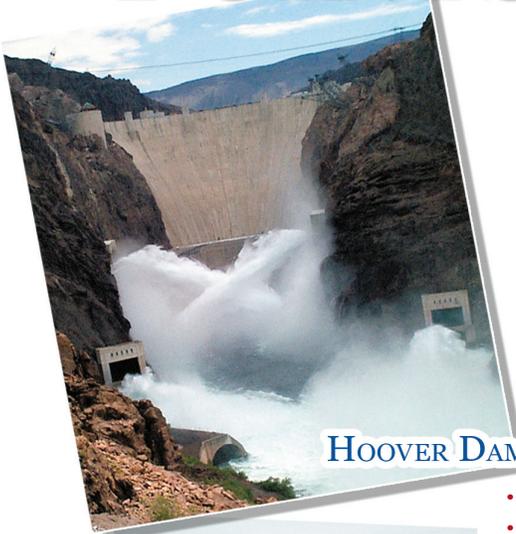
Galleria at Sunset Mall

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

Monte Lago Village at Lake Las Vegas Resort

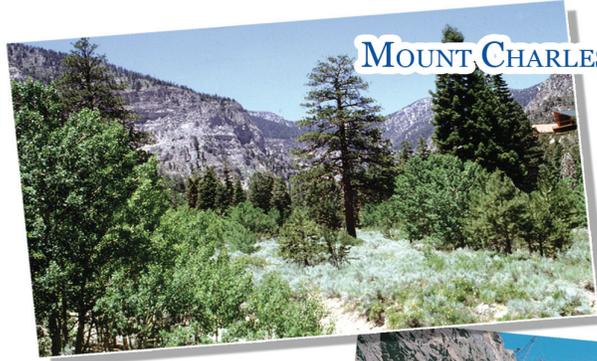
The District at Green Valley Ranch

# POINTS OF INTEREST



**HOOVER DAM 14 miles**

- Tours
- Sight-seeing



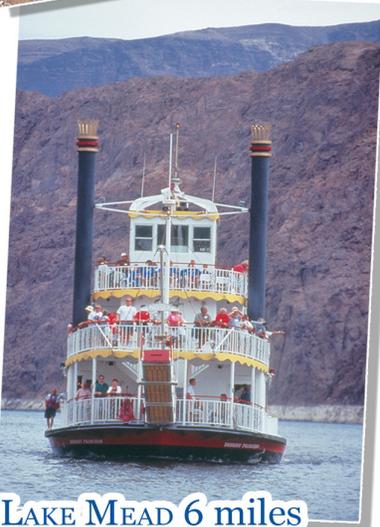
**MOUNT CHARLESTON 45 miles**

- Hiking
- Snow Skiing
- Horseback Riding



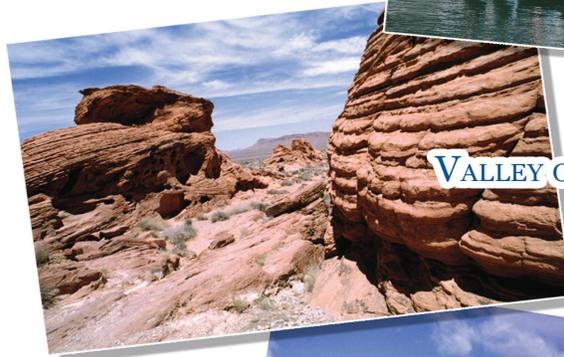
**COLORADO RIVER 14 miles**

- Fishing
- Rafting
- Canoeing



**LAKE MEAD 6 miles**

- Fishing
- Swimming
- Paddle Boat Cruises



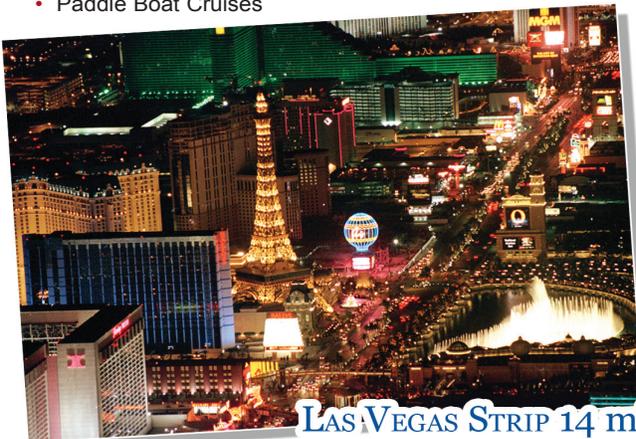
**VALLEY OF FIRE 49 miles**

- Hiking
- Camping



**RED ROCK CANYON 30 miles**

- Hiking
- Camping
- Rock Climbing



**LAS VEGAS STRIP 14 miles**

- Gaming
- Fine Dining
- Entertainment
- Shopping

*All mileage approximated from City Hall on Water Street.*

# A Brief History

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

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

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

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



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

Incorporated in 1953, Henderson was named for Charles P. Henderson, a former U.S. senator from the State of Nevada, who was instrumental in the financing and building of the magnesium plant. On May 27, Doctor James French became the first Henderson Mayor and a five-member City Council was sworn into office. The first official town meeting was held one month later in the high school auditorium.

For the next few decades, Henderson remained a small factory town. Many of the original townsite homes still stand in downtown Henderson, some occupied by families of original plant workers.

In the early 1980s, the Greenspun family began Henderson’s first master-planned community, Green Valley. This sparked a much needed surge in the Henderson economy.

Since that time, Henderson has experienced tremendous growth in population, diversification in industry, and has become a cultural and recreational destination.

The City has transformed from a small industrial town to a full service premier community. Henderson is known for having small town values with big city efficiencies. An ever increasing number of shopping malls, theater complexes, restaurants, casino/resorts, and other entertainment venues offer residents and visitors a variety of choices for leisure time. Henderson's park and recreation system is recognized nationwide.

Henderson is now home to 27 master-planned communities, many national corporations, and a defined gaming district. Some of the businesses operating in Henderson are: Medco Health, Ford Motor Credit, Good Humor-Breyers Ice Cream, Wal-Mart, Ethel M. Chocolates, Levi Strauss & Company, Station Casinos, Loews Lake Las Vegas Resort and the M Resort Casino. In addition, the Redevelopment Agency has several major redevelopment projects underway.

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

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



Gibson Library

# Contact Information

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

Anyone needing additional information is urged to contact us at:

City of Henderson  
Finance Department, Budget Office  
240 Water Street  
Henderson, NV 89015

(702) 267-1770  
(702) 267-1702 (fax)  
www.cityofhenderson.com

## Budget Team Members

Jill R. Lynch, Manager  
Mike Cathcart, Sr. Financial Analyst  
Melissa K. Martin, Sr. Financial Analyst  
Steven A. Lopez, Sr. Financial Analyst  
Joseph P. Christopher, Financial Analyst I  
Kellyanne Taylor, Financial Analyst I  
Jerry Trotter, Technical Analyst II

The Fiscal Year 2011 Budget in Summary and the Fiscal Year 2011 Comprehensive Annual Budget Report will be available on our website.

## A BIG Thank You!

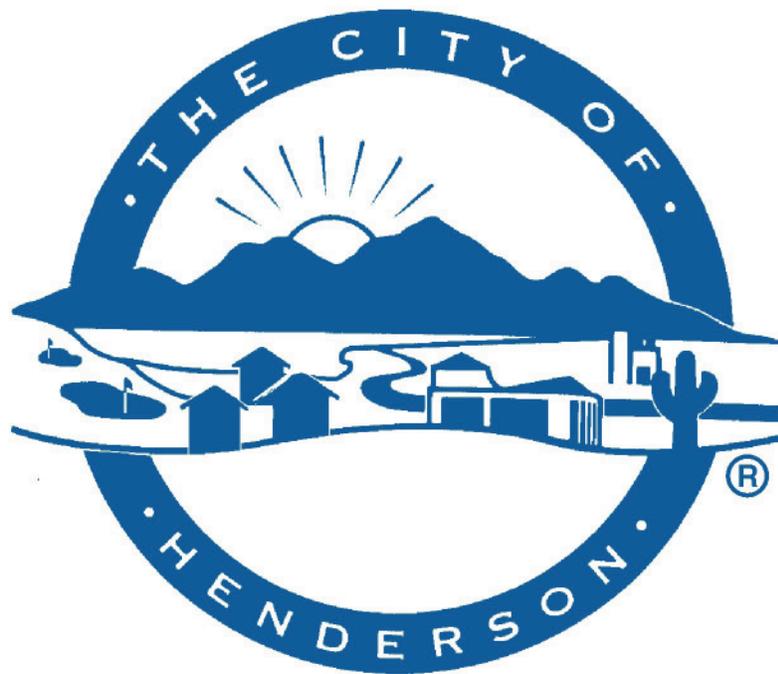
Special thanks go to the following individuals who assisted in the production of this document; Teresa Coop, Teri Jones, and Tom Madsen. Each of the City's departments and offices are also to be commended for their invaluable input and support. The coordination of this document could not be completed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

## City Departments

Building and Fire Safety.....	Michael W. Bouse, Director
City Attorney's Office .....	Elizabeth Quillin, City Attorney
City Clerk's Office .....	Monica M. Simmons, City Clerk
Community Development .....	Stephanie Garcia-Vause, Director
Finance .....	Richard A. Derrick, Acting Director
Fire.....	Douglas Stevens, Chief
Human Resources .....	Fred Horvath, Director
Information Technology.....	Chris Wilding, Chief Information Officer
Municipal Court .....	David J. Hayward, Court Administrator
Parks and Recreation.....	Mary Ellen Donner, Director
Police .....	Jutta Chambers, Chief
Public Works.....	Robert A. Murnane, Director
Utility Services .....	Dennis B. Porter, Director
Cultural Arts & Tourism.....	Andrea Primo, Director
Office of Development Services Center.....	Christine Kidd, Manager
Office of Economic Development.....	Bob A. Cooper, Manager
Office of Neighborhood Services.....	Barbara Geach, Acting Manager

## Related Websites

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



*A Place To Call Home*

# Budget Overview

## Contents

Financial & Budget Policies .....	26
Budget Process .....	38
Fund Balance Overview & Tables .....	43
Fund Overview .....	51
Capital Replacement.....	52
City Shop .....	53
Citywide.....	54
Code Enforcement .....	55
Commissary .....	56
Cultural Arts & Tourism .....	57
Debt Service .....	59
Development Services.....	61
Engineering Services .....	62
Forfeited Assets.....	64
Gas Tax.....	65
General.....	66
Grant.....	68
Land Sales .....	69
Municipal Court .....	70
Municipal Facilities.....	71
Municipal Golf Course.....	72
Other Funds.....	73
Park Development.....	75
Redevelopment Agency .....	76
Sales & Use Tax.....	78
Self-Insurance .....	79
Special Assessment Districts.....	81
Special Recreation.....	82
Utilities—Water and Sewer .....	83
Debt Management.....	87

## Tables & Illustrations

Performance Budget Time line.....	38
Fund Balance Overview & Tables .....	43
General Fund .....	44
Special Revenue Funds .....	45
Debt Service Funds .....	46
Capital Projects Funds.....	47
Proprietary Funds.....	48
Total All City Funds.....	49
Redevelopment Agency Fund.....	50

## Tables & Illustrations (continued)

Fund Overview .....	51
City Funds	
Capital Replacement Revenue and Expenditure Summary .....	52
City Shop Revenue and Expenditure Summary.....	53
Citywide Revenue and Expenditure Summary.....	54
Code Enforcement Revenue and Expenditure Summary .....	55
Commissary Revenue and Expenditure Summary .....	56
Cultural Arts Revenue and Expenditure Summary .....	57
Henderson Visitor Statistics.....	58
Outstanding Debt Obligations .....	59
General Obligation Debt Revenue and Expenditure Summary.....	60
General Obligation Bond Payment Requirements .....	60
Revenue Supported (Special Assessment) Debt Revenue and Expenditure Summary.....	60
Revenue Supported Bonds Payment Requirements.....	60
Development Services Revenue and Expenditure Summary .....	61
Engineering Services Revenue and Expenditure Summary.....	62
Engineering Fiscal Year 2011 Projects.....	63
Forfeited Assets Revenue and Expenditure Summary .....	64
Gas Tax Revenue and Expenditure Summary .....	65
Gas Tax Funds and Nevada Revised Statutes .....	65
General Fund Revenue and Expenditure Summary .....	66
General Fund Expenditure Summary by Function & Department.....	67
Grant Revenue and Expenditure Summary.....	68
Land Sales Revenue and Expenditure Summary .....	69
Municipal Court Revenue and Expenditure Summary .....	70
Municipal Facilities Revenue and Expenditure Summary .....	71
Municipal Golf Revenue and Expenditure Summary.....	72
Park Development Revenue and Expenditure Summary.....	75
RCT Completed Projects .....	75
Redevelopment Agency Revenue and Expenditure Summary .....	76
Redevelopment Bonds Payment Requirements.....	77
Redevelopment Agency Outstanding Debt Obligations .....	77
Redevelopment Agency Future Projects.....	77
Sales & Use Tax Revenue and Expenditure Summary.....	78
Self Insurance Revenue and Expenditure Summary.....	79
Worker's Compensation Revenue and Expenditure Summary.....	79
Health Insurance Revenue and Expenditure Summary.....	80
Special Assessment Districts Revenue and Expenditure Summary .....	81
Special Recreation Revenue and Expenditure Summary .....	82
Water Revenue and Expenditure Summary .....	83
Sewer Revenue and Expenditure Summary.....	85
Utility Rate Structure .....	85
Water & Sewer Revenue Supported Bond Payment Requirements.....	86
Utilities Outstanding Debt Obligations.....	86

## Tables & Illustrations (continued)

Debt Management	
Composition of Outstanding Debt.....	87
General Obligation Bond Payment Requirements .....	87
General Obligation Bond Indebtedness Supported by Property Tax .....	88
Existing Debt Service General Obligation Bonds .....	88
General Obligation Medium-Term Bonds.....	88
Existing Debt Service General Obligation Medium-Term Bonds .....	88
General Obligation Indebtedness Secured by Consolidated Tax Revenue .....	89
Existing General Obligation Debt Service Secured by Consolidated Tax Revenue.....	89
Consolidated Tax Pledged Revenues .....	89
Water/Sewer Revenue Supported Bonds.....	90
Existing Debt Service Supported by Water and Sewer Revenues.....	90
Water/Sewer Revenue Supported Bonds Payment Requirements.....	91
Revenue Supported Bonds Payment Requirements.....	91
Debt Ratio Comparison .....	91
Statutory Debt Limitation.....	92
Historical Statutory Debt Limitation.....	92

# Financial & Budget Policies

## Operating Budget Policies

### Basis of Presentation

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

### Accounting Basis

Under the modified accrual basis of accounting, revenues are recognized only when they become measurable and available to finance expenditures during the fiscal period. Expenditures are recognized when the fund liability is incurred. The exception is unmatured interest on general long-term debt which is recognized when due, and the non-current portion of accrued vacation and sick leave, which is recorded in the general long-term debt account group. At year end, open encumbrance balances lapse.

The budgets for Enterprise Funds (Water and Sewer, Cultural Arts & Tourism, Municipal Golf Course, and Development Services Center) and Internal Service Funds (Citywide, Engineering, LID Revolving Loan, City Shop, Self-Insurance, Health Insurance, and Workmen's Compensation) are prepared on the full accrual basis of accounting. Under the full accrual basis, expenditures are recognized when the liability is incurred. Revenues are recognized when they are obligated to the City (e.g., water user fees are recognized as revenue when bills are prepared).



## Budgetary Basis

The annual budget is legally adopted for all funds and uses a basis of accounting consistent with generally accepted accounting principles (GAAP). Encumbrance accounting is employed as an extension of formal budget integration in the governmental fund types. Encumbrances are commitments to unperformed (executory) contracts for goods and services such as open purchase orders. They are not expenditures or liabilities, but represent the estimated amount of expenditures that will ultimately result if unperformed contracts in process are completed. While all appropriations lapse at fiscal year-end, outstanding encumbrances for capital purchases (reported as a reservation of fund balance) are customarily re-authorized in the subsequent year.

Minor differences exist in the budgetary basis and the accounting basis in the preparation of the annual budget. These differences occur in the Enterprise and Internal Service Funds. For control purposes, the budget includes appropriations for capital purchases as an expenditure, as well as appropriations for the depreciation of the same assets. In the financial statements, only the depreciation of assets is shown as an expenditure, as the capital purchases are capitalized and shown on the balance sheet.

### Key Fact

*The City of Henderson has developed a set of comprehensive Financial Management Policy Statements that set forth guidelines against which budgetary performance can be measured and proposals for future programs can be evaluated.*

## Balanced Budget Definition

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

## Financial Management Policy Statements

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

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

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

### Budget

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

**Budget Time Period and Type**—The City maintains an annual budget cycle. The City's budget process is performance-based. This type of system identifies a particular level of service performance for each type of service (program) and the resources it needs to operate. Resource allocation decisions are made based on



#### Key Fact

***The City of Henderson updated its Financial Management Policies in March 2010 revising the Purchasing Card program.***

tactics, actions and are identified in each department's Performance Budget. Tentative allocation decisions are made by the Budget Committee with final approval authority remaining with the City Council.

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

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

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

**Budget Committee**—The Budget Committee consists of the City Manager, Assistant City Managers, Department Directors, and Division Managers within the City Manager's Office. The Budget Team is responsible for preparation of materials and meeting facilitation. Based on departmental performance budgets and Council priorities, the Budget Committee will make funding decisions that best promote the overall priority goals and financial stability of the City. The recommendations of the Budget Committee will be presented to the City Council for final approval.

*Status: In compliance. The Budget Committee met during the budget preparation process to discuss economic conditions and expenditure reduction strategies.*

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

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

These documents are prepared with different audiences in mind in order to provide information to all interested parties. The Comprehensive Annual Budget Report and the Budget In Summary are designed to present the budget in clear and easy-to-use formats to the intended audience.

*Status: In compliance. The Final Budget (state forms) were filed with the Nevada Department of Taxation on May 18, 2010. Both the Budget In Summary and Comprehensive Annual Budget Report (CABR) have been completed.*

### Key Fact

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

**Appropriation Carryover Policy**—In order to establish an efficient and effective means to use the funds for budgetary items that cannot be expended within the fiscal year that the funds were approved, the City shall establish a carryover policy. The policy has been developed to require that all carryover requests comply with the written criteria.

The carryover criteria to establish eligibility for the carryover of unexpended funds is as follows:

- 1) Any purchase order that has an encumbered balance and approved budget that will not be expended in the current fiscal year, and the project or approved usage of the funds has not yet been completed, requires a written justification requesting a carryover of the remaining funds.
- 2) Any unexpended funds, currently not encumbered, that have a reasonable explanation as to why the project or usage for the funds could not be completed in the current fiscal year, requires a written justification requesting a carryover of the remaining funds.
- 3) Any carryover request will not be used to further obligate the City funds over the previously approved budgeted amount.
- 4) All Capital Project Funds will be eligible for carryover without qualification.

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

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

The carryover of funds will be reviewed by the Budget Manager and recommendations will be provided to the City Manager regarding the funds that should be approved for carryover to the subsequent fiscal year.

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

*Status: In compliance. Appropriation carryovers were evaluated based on policy criteria and requests meeting the criteria were reappropriated from Fiscal Year 2009 to Fiscal Year 2010.*

**Transfer of Budget Appropriations**—A department should process a budget transfer request form anytime a shortfall is anticipated in a line item. Transfers should include sufficient resources to cover all anticipated expenditures for the remainder of the fiscal year.

Appropriation transfers between line items may only be made within the following categories:

- Wages and Fringe Benefits
- Operating Expenses
- Capital Outlay

Transfers between categories require Budget Manager approval.



Further information on budget transfers will be found in the Annual Budget Preparation Handbook.

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

**Limit Mid-Year Adjustments**—The City shall limit mid-year adjustments, which circumvent the normal budget process and pose a risk to long-range financial planning. The development of the performance budget and the integration with resource allocation should reduce the number of mid-year adjustments needed by departments. The mid-year adjustments that will be allowable through this policy will be in the event that a department has experienced a significant change within their business practices that would adversely affect the composition of the current adopted budget. All modifications to the budget will adhere to the established Budget Preparation Manual and Handbook.

*Status: In compliance. Mid-year adjustments are maintained at a minimum level.*

**Revenue Estimates for Budgeting**—In order to maintain a stable level of services, the City shall use a conservative, objective, and analytical approach when preparing revenue estimates. The process shall include analysis of probable economic changes and their impacts on revenues, historical collection rates, and trends in revenues. This approach should reduce the likelihood of actual revenues falling short of budget estimates during the year and should avoid mid-year service reductions.

*Status: In Compliance.*



### Key Fact

*The City of Henderson has maintained the same property tax rate for the past 21 years and continues to have one of the lowest rates in the Las Vegas metropolitan area, as well as the State of Nevada.*

## Revenues

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

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

*Status: In compliance. The City engaged a consultant to review revenue opportunities and provide recommendations. The recommendations will be reviewed further during Fiscal Year 2011 for possible implementation.*

**Revenue Projections**—The City shall prepare annual revenue forecasts for a five-year period. These projections will be updated as needed based on economic conditions, changes in federal, state, or local distribution formulas, property tax adjustments, rate changes, etc. These projections will be used to determine the future financial capacity and health of the City. At the close of each fiscal year, projections will be compared to actual revenues received to ensure that methodologies used in projection preparation are as precise as possible.

*Status: In compliance. Prior to beginning the budget development process, the City's five-year revenue forecast was updated and allocation targets were determined. Prior year actuals were also compared to the forecast.*

*User Fees*—For services that benefit specific users, the City shall establish and collect fees to recover the costs of those services. The City Council shall determine the appropriate cost recovery level and establish fees. Where feasible and desirable, the City shall seek to recover full direct and indirect costs. User fees shall be reviewed every two years to calculate their full cost recovery levels, to compare them to the current fee structure, and to recommend adjustments where necessary.

*Status: In compliance.*

*Property Tax Revenues/Tax Burden*—The City shall endeavor to reduce its reliance on property tax revenues by revenue diversification, implementation of user fees, and the balance of residential and commercial/industrial land use. The City shall also strive to minimize the property tax burden on Henderson citizens.

*Status: In compliance. The City has maintained the same property tax rate for the past 21 years and continues to have one of the lowest rates in the Las Vegas metropolitan area, as well as the State of Nevada.*

*Utility/Enterprise User Fees*—Utility rates and enterprise fund user fees shall be set at levels sufficient to cover operating expenditures (both direct and indirect costs), meet debt obligations, provide additional funding for capital improvements, and provide adequate levels of working capital. The rates and user fees will be reviewed every two years and amended when necessary.

*Status: In compliance. A utility rate adjustment was completed during Fiscal Year 2010.*

*Administrative Service Charges*—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.

*Status: In compliance.*

*Revenue Collection and Administration*—The City shall maintain high collection rates for all revenues by keeping the revenue system as simple as possible in order to facilitate payment. In addition, since a revenue should exceed the cost of producing it, the City shall strive to control and reduce administrative costs. The City shall pursue, to the full extent allowed by state law,

all delinquent taxpayers and others that are overdue in payments to the City.

*Status: In compliance.*

## Expenditures

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

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

*Status: In compliance. The Fiscal Year 2011 General Operating Fund was balanced by ensuring projected revenues plus use of Ending Fund Balance exceeded expenditures.*

*Avoidance of Operating Deficits*—The City shall take immediate corrective actions if, at any time during the fiscal year expenditure and revenue re-estimates are such that an operating deficit (i.e., projected expenditures in excess of projected revenues and planned use of Fund Balance) is projected at year-end. Corrective actions can include a hiring freeze, expenditure reductions, fee increases, or use of fund balance within the Fund Balance/Net Assets Policy. Expenditure deferrals into the following fiscal year, short-term loans, or use of one-time revenue sources shall be avoided to balance the budget.

*Status: In compliance. The City has developed a 5-Year plan to address the current operating deficit. In addition, several cost-cutting measures have been implemented to date. The plan is monitored on a monthly basis.*



*Maintenance of Capital Assets*—Within the resources available each fiscal year, the City shall maintain capital assets and infrastructure at a sufficient level to protect the City's investment, to minimize future replacement and maintenance costs, and to continue to provide adequate service levels.

*Status: In compliance. The City has adopted an Infrastructure Reinvestment program. During Fiscal Year 2011, \$750,000 will be invested toward facility maintenance and \$725,000 toward technology refresh and repair.*

*Periodic Program Reviews*—The City shall undertake periodic staff and third-party reviews of City programs for both efficiency and effectiveness. Privatization and contracting with other governmental agencies will be evaluated as alternative approaches to service delivery. Programs that are determined to be inefficient and/or ineffective shall be reduced in scope or eliminated. Benchmarking and performance measurements will be used to identify areas needing improvement, for reallocation of resources, or for program consolidation. These tools will also be used to predict growth needs relative to the specific department and to relate the department's effectiveness in the areas of responsiveness, accuracy, satisfaction, and cost.

The City will use surveys and other methods to identify citizen needs and evaluate potential changes in service levels to accommodate any change in direction reflective of the results obtained in the survey.

*Status: In compliance. Surveys are conducted on a periodic basis.*

*Purchasing*—The City shall follow state and federal purchasing laws and make every effort to maximize any discounts offered by creditors/vendors. Staff shall also use competitive bidding to attain the best possible price on goods and services. All City departments will adhere to the purchasing guidelines and follow the required procedures found in the Purchase and Payment Process Handbook.

*Status: In compliance.*

## Fund Balance/Net Assets

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



*General Fund Ending Fund Balance*—The City will continue its healthy financial reserve position. The General Fund Ending Fund Balance, less outstanding encumbrances, will remain above the minimum of five percent of General Fund revenue.

*Status: In compliance. The General Fund undesignated fund balance at the end of Fiscal Year 2011 is estimated to be \$9.4 million, or 5.0% of the projected revenue, meeting the minimum requirement.*

*Financial Stabilization Special Revenue Fund Balance*—In conjunction with NRS 354.6115, the City will continue to increase its reserve for economic uncertainty to maintain a balance of 5% of General Fund revenue. Any balances in the Financial Stabilization Special Revenue Fund may be made available to the General Fund to compensate for shortfalls in actual revenues as compared to projected revenues.

*Status: Not in compliance. The Financial Stabilization Special Revenue ending fund balance is projected to be \$4.8 million at the end of Fiscal Year 2011, or 2.6% of General Fund revenue. Due to the current economy, this falls short of our policy. We will work to build this balance back over time.*

### Key Fact

*The City maintains a Financial Stabilization Special Revenue Fund in the event of a natural disaster or economic uncertainty. The fund would allow the City to continue providing critical services to its citizens during unforeseen events.*

*Net Assets of Operating Funds*—In enterprise operating funds, the City shall strive to maintain positive net asset positions to provide sufficient reserves for emergencies and revenue shortfalls.

*Status: In compliance. All Enterprise Funds are projected to have adequate cash balances to maintain operations.*

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

*Status: In compliance. The reductions in ending fund balances in certain funds has been addressed in the City's 5-year economic plan.*

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

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

*Debt Service Funds*—The City shall maintain sufficient reserves in its debt service funds that equal or exceed the reserved fund balances required by bond ordinances.

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



*Contingency Policy*—The City has established a contingency fund that equals one-quarter of one percent (0.25) of General Fund revenue. This fund will be used to bridge any gap that would occur as a result of a dramatic economic downturn or during a state of emergency. The funds would be used to supplement the existing available funds on a provisional basis in an effort to sustain existing service levels.

*Status: In compliance. During Fiscal Year 2011, the budgeted amount of contingency is \$0.5 million.*

## Capital Expenditures & Improvements

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

*Capital Improvement Planning Program*—The City shall annually review the needs for capital improvements and equipment, the current status of the City's infrastructure, replacement and renovation needs, and potential new projects, and update its five-year capital improvement program as required by NRS 350.013. All projects, ongoing and proposed, shall be prioritized based on an analysis of current needs and resource availability. All related costs for every capital project, including but not limited to operation, maintenance, and replacement costs shall be fully identified by funding source.

*Status: In compliance.*

*Capital Expenditure Financing*—The City recognizes that there are three basic methods of financing capital requirements: 1) budget the funds from current revenues; 2) take the funds from fund balance/net assets as allowed by the Fund Balance/Net Assets Policy; or 3) borrow money through debt. Guidelines for assuming debt are set forth in the Debt Policy Statements.

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

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

responsible for maintaining the City's infrastructure or capturing the City's technological needs will be represented in this fund.

*Status: In compliance. During Fiscal Year 2011, \$750,000 will be invested toward facility maintenance and \$725,000 toward technology refresh and repair.*

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

*Status: In compliance.*

## Debt

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

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

*Status: In compliance.*

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

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

## Investments

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

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

- 1) Cash management activities shall be conducted in full compliance with prevailing local, state, and federal regulations. Furthermore, such activities shall be designed to adhere to guidelines and standards promulgated by such professional organizations as the American Institute of Certified Public Accountants (AICPA), the Governmental Accounting Standards Board (GASB) and the Government Finance Officers Association (GFOA).
- 2) Operating within appropriately established administrative and procedural parameters, the City shall aggressively pursue optimum financial rewards, while simultaneously controlling its related expenditures. Therefore, cash management functions, which engender interactions with outside financial intermediaries, shall be conducted in the best financial and administrative interests of the City. In pursuit of these interests, the City will utilize competitive bidding practices wherever practicable, affording no special financial advantage to any individual or corporate member of the financial or investment community.

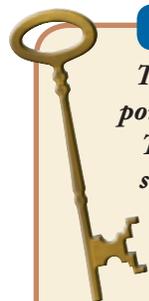
*Status: In compliance.*

**Investment Strategy**—The City of Henderson maintains a portfolio in which it pools its funds for investment purposes. The City's cash management program seeks to achieve three objectives in this order of priority: safety of principal, adequate liquidity to meet daily cash needs, and finally, a reasonable yield commensurate with the preservation of principal and liquidity. Investments of the City shall be made with judgment and care, under prevailing circumstances, which persons of prudence, discretion, and intelligence exercise in the management of their own affairs, not for speculation, but for investment, considering the probable safety of their capital, as well as the probable income to be derived.

*Status: In compliance.*

### Key Fact

*The City manages a pooled investment portfolio of approximately \$390 million. The City's cash management program seeks to achieve three objectives in this order of priority: safety of principal, adequate liquidity to meet daily cash needs, and finally, a reasonable yield commensurate with the preservation of principal and liquidity.*





## Intergovernmental Relations

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

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

*Status: In compliance.*

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

*Status: In compliance.*

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

*Status: In compliance.*

## Grants

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

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

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

*Status: In compliance.*

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

*Status: In compliance.*

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

*Status: In compliance.*

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

*Status: In compliance.*



## Fiscal Monitoring

*The fiscal monitoring policy includes the preparation and presentation of regular reports that analyze, evaluate, and forecast the City's financial performance and economic condition.*

*Financial Status and Performance Reports*—Monthly reports shall be prepared for review by the City Manager and the Council as follows:

- 1) Comparing year-to-date expenditures and revenues to current budget
- 2) Projecting expenditures and revenues through the end of the year
- 3) Noting the status of fund balances to include dollar amounts and percentages
- 4) Outlining any remedial actions necessary to maintain the City's financial position

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

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

*Five-year Forecast of Revenues and Expenditures*—A five-year forecast of revenues and expenditures, to include a

discussion of major trends affecting the City's financial position, shall be prepared in anticipation of the annual budget process. The forecast shall also examine critical issues facing the City, economic conditions, and the outlook for the upcoming budget year.

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

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

*Status: In compliance. The City's Financial Management Policies are approved by Council. During Fiscal Year 2010, the Fiscal Signature Authority was updated as shown in the Internal Control section.*

## Financial Consultants

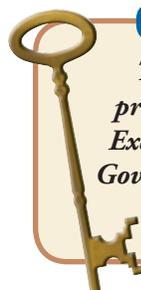
*To employ the assistance of qualified financial advisors and consultants as needed in the management and administration of the City's financial functions. These areas include but are not limited to investments, debt administration, financial accounting systems, program evaluation, and financial impact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

*Financial Consultants*—With available resources, the City shall seek out and employ the assistance of qualified financial advisors and consultants in the management and administration of the City's financial functions. Advisors shall be selected using objective questionnaires and requests for qualifications/proposals based upon demonstrated expertise relative to the scope of work to be performed and appropriately competitive fees.

*Status: In compliance.*

### Key Fact

*The City of Henderson has received the prestigious Certificate of Achievement for Excellence in Financial Reporting from the Government Finance Officer's Association for the last 28 consecutive years.*



## Accounting, Auditing, and Financial Reporting

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

*Conformance to Accounting Principles*—The City's accounting practices and financial reporting shall conform to Generally Accepted Accounting Principles (GAAP) as promulgated by the Governmental Accounting Standards Board (GASB), the American Institute of Certified Public Accountants (AICPA), and the recommended best practices by the Government Finance Officers Association (GFOA).

*Status: In compliance.*

*Selection of Auditors*—Every three years, the City shall request proposals from qualified auditing firms, including the current firm if their past performance has been satisfactory. The City Council shall select from these proposals one independent firm of certified public accountants to perform an annual audit of the books of accounts, records, and transactions, certifying the financial statements of the City.

*Status: In compliance.*

*Continued Enhancement of Financial Systems*—The City shall continue to ensure that its financial systems provide efficient and effective financial reporting to optimize the use of available resources for the citizens of Henderson. The City will continue to seek improvement through its participation in the Government Finance Officers Association (GFOA) awards programs as well as implementation of best practice strategies.

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

## Internal Controls

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

*Fiscal Signature Authority*—Signature authority for contracts, change orders, agreements and other

documents having fiscal impact shall be determined by the fiscal impact amount reflected in the documents as follows: up to \$9,999.99—Department Directors, \$10,000.00-\$49,999.99—City Manager, Department Director and attestation by the City Clerk, \$50,000.00 and above—requires formal bid and City Council approval. Contracts and agreements must be reviewed and approved by the City Attorney's Office.

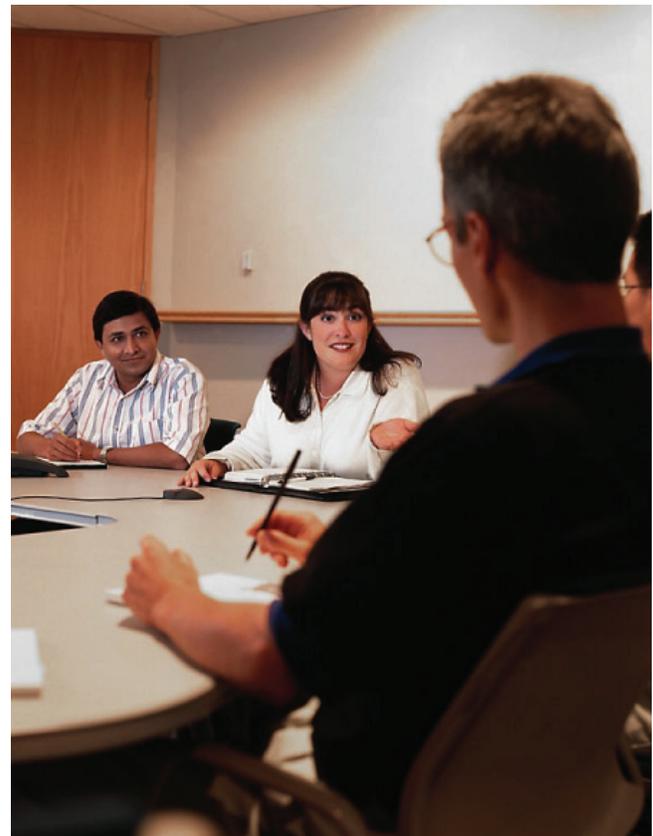
*Status: In compliance.*

*Separation of Duties*—Job duties will be adequately separated to reduce to an acceptable level the opportunities for any person to be in a position to both commit and conceal errors and irregularities in the normal course of assigned duties.

*Status: In compliance.*

*Proper Recording*—Procedures shall be developed and maintained that will ensure financial transactions and events are properly recorded and that all financial reports may be relied upon as accurate, complete and up-to-date.

*Status: In compliance.*



*Access to Assets and Records*—Procedures shall be designed and maintained to ensure that adequate safeguards exist over the access to and use of financial assets and records.

*Status: In compliance.*

*Independent Checks*—Independent checks and audits will be made on staff performance to ensure compliance with established procedures and proper valuation of recorded amounts.

*Status: In compliance.*

*Returned Check Policy*—The City has adopted a process for handling returned checks. The process will be followed on all checks returned by a financial institution for any reason and the subject will be assessed the pre-determined bad check processing fee, which has been approved and will be updated by the City Council when needed.

*Status: In compliance.*

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

*Status: In compliance.*



# Budget Process

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



### Key Fact

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

## Performance Budget Time line



## How the Budget Was Created

The Performance Budget Process has been refined to complement the staff and tools that are available to the City in order to provide an environment conducive to the development and preservation of a fiscally sound budget. The process is designed to link funding decisions to high level strategic goals identified by the citizens, Mayor and Council, and City management. By creating this linkage, any additional resources the City receives may be directly channeled to help meet the City's strategies in a systematic approach.

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

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

## Citywide Goals

### Performance Management Plans

With the goals set, the operations of the City are reviewed and redirected to bring the strategic plan to life. Specific actions, programs, capital purchases, staffing requirements, and funding levels are developed in response to the needs identified in the strategic plan. The plans are an outgrowth of the strategic goals, capturing the City's vision in a quantifiable form, improving decision making and creating a framework for resource allocation. This is combined with internal strategies and tactics of the departments to enhance or maintain ongoing service levels to form a comprehensive blueprint for future improvements. The departmental Performance Management Plans serve as the focal point for budget requests and evaluation.



## Annual Operating Budget

In developing the Fiscal Year 2011 operating budget, departments analyzed existing and potential services with consideration to the Strategic Goals. The Performance Management Plans identified, enhanced, added, and condensed services, which were then quantified in the line item budget. They reflect not only the strategic goals, but also incorporated internal departmental tactics and actions to maintain and enhance services and contribute to the long-term financial stability of the City.

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

## Performance Budget Methodology

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

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

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

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

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

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

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

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

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

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

*Capital Outlay* - departmental machinery and equipment over \$5,000.

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

## Performance Budget Format

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

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

Together, these budget elements define what the City of Henderson has done, what it plans to do, and how it will accomplish its goals. The budget is a performance based plan that links prescribed organizational goals and strategies with the financial resources necessary to achieve them. Each of the performance management plan's programs represent a "product" of the City.

Contained within each program are tactics and accomplishments. The performance management plan is integrated with line item financial information to ensure optimal budget control.

This performance management plan enables the City Council and the public to analyze priorities based on program goals and strategies rather than line item costs. In addition, this format provides information so that the City Council and the public will have a better understanding of the allocation of resources among programs and the measurable work that each department will accomplish.

The Fiscal Year 2011 budget includes the following sections: Introduction, Budget Overview, Capital Improvement, Long-Range Planning, Performance Budget, Schedules and Summaries, and Appendix.

## Performance Budget Process

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

## Financial Forecast

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

## Policy/Strategy Phase

The Council and City Manager's goals and directives set the tone for the development of the budget. As a result of continuous citizen input, Citywide goals are identified that provide the direction and framework of the budget. These goals are addressed in Departmental Performance Management Plan to enhance service

provided to residents. It is within this general framework that departments' supplemental requests are formulated. In addition to the Council and City Manager's goals, the department heads also identify and discuss their own operational issues.

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

## Needs Assessment Phase

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

## Review/Development Phase

Within the framework of the City's financial forecast, Council and City Manager goals, and departmental Performance Management Plans, budget requests are reviewed and a preliminary citywide operating budget



takes shape. The departments initially prepare and submit base budget worksheets reflecting allocation targets.

The allocation amount is determined by modifying the prior year budget and then adjusting for price increases (inflation). The Budget Office works with the departments to establish their allocation targets based on Budget Committee established parameters.

Once the new base budget is completed, the departments prepare the strategic tactics for program enhancements using information from their Performance Budgets. The Budget Committee reviews the requests and a recommendation is forwarded to the City Manager and ultimately the City Council.

## Adoption/Implementation Phase

Prior to April 15, the City Manager submits to the City Council a tentative operating budget for the fiscal year commencing the following July 1. The operating budget includes proposed expenditures and the means with which to finance them. Per Nevada Revised Statute (NRS) 354.596, a public hearing is conducted to allow citizen comments related to the tentative budget on the third Tuesday in May. Any changes made during the public hearing may be incorporated in the final budget, which must be adopted by the City Council and forwarded to the Nevada State Department of Taxation by June 1.

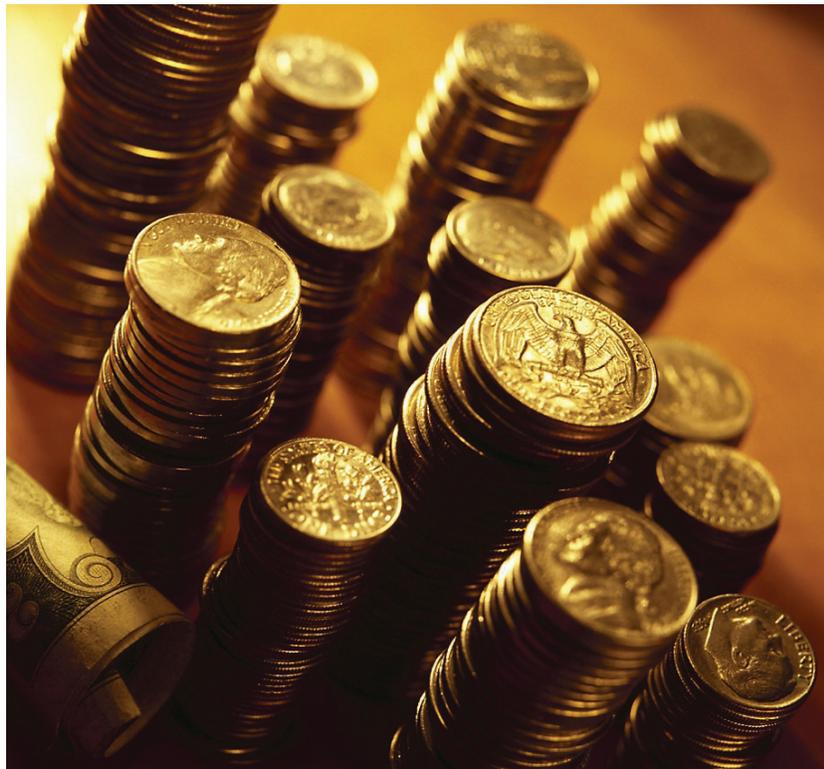
## Budget Monitoring Process

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

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

## Amending the Budget

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



# Fund Balance Overview & Tables

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

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

FY 2011 Budget	General	Special Revenue	Debt Service	Capital Projects	Proprietary	Total	RDA
<b>Beginning Fund Balances</b>	\$16,876,093	\$30,348,624	\$7,621,528	\$176,873,734		\$231,719,979	\$35,433,364
<b>Beginning Net Assets</b>					\$1,098,164,740	\$1,098,164,740	
Revenues							
Property & Other Taxes	\$52,443,158	\$31,697	\$14,035,714	\$ -	\$4,400,000	\$70,910,569	\$9,585,256
Franchise Fees	30,307,396	-	-	-	-	30,307,396	-
Licenses and Permits	7,588,660	-	-	-	3,177,239	10,765,899	-
Intergovernmental Resources	74,342,422	16,000,437	-	2,047,473	-	92,390,332	-
Charges for Services	18,268,642	12,000	-	921,703	131,713,423	150,915,768	-
Developer Contributions	-	-	-	-	-	-	-
Fines and Forfeits	6,500,950	1,038,706	-	-	-	7,539,656	-
Special Assessments	-	-	199,638	-	-	199,638	-
Miscellaneous	598,949	467,612	572,499	2,772,118	7,017,226	11,482,404	264,900
<b>Total Revenues</b>	<b>\$190,050,177</b>	<b>\$17,550,452</b>	<b>\$14,807,851</b>	<b>\$5,741,294</b>	<b>\$146,361,888</b>	<b>\$374,511,662</b>	<b>\$9,850,156</b>
<b>Capital Contributions</b>	-	-	-	-	5,200,000	5,200,000	-
<b>Land Sales</b>	-	-	-	4,246,581	-	4,246,581	-
<b>Proceeds of Long Term Debt</b>	-	-	-	-	-	-	12,260,000
<b>Other Financing Sources</b>	-	-	-	-	-	-	-
<b>Operating Transfers In</b>	27,478,571	899,145	12,163,524	18,423,297	5,115,881	64,080,418	-
<b>Total Rev/Other Sources</b>	<b>217,528,748</b>	<b>18,449,597</b>	<b>26,971,375</b>	<b>28,411,172</b>	<b>156,677,769</b>	<b>448,038,661</b>	<b>22,110,156</b>
<b>Total Resources</b>	<b>\$234,404,841</b>	<b>\$48,798,221</b>	<b>\$34,592,903</b>	<b>\$205,284,906</b>	<b>\$1,254,842,509</b>	<b>\$1,777,923,380</b>	<b>\$57,543,520</b>
Expenditures by Function							
General Government	44,866,740	-	-	8,041,341	28,137,917	81,045,998	12,075,975
Judicial	11,152,445	702,823	-	-	-	11,855,268	-
Public Safety	114,904,943	13,004,359	-	17,474,750	10,318,757	155,702,809	-
Public Works	9,249,152	3,314,400	-	33,530,100	24,253,839	70,347,491	-
Culture & Recreation	34,370,189	-	-	2,384,361	9,110,919	45,865,469	-
Community Support	2,026,188	2,225,106	-	-	-	4,251,294	-
Utility Enterprises	-	-	-	-	131,361,055	131,361,055	-
Debt Service	-	-	19,658,515	-	8,811,613	28,470,128	1,742,935
<b>Total Expenditures</b>	<b>\$216,569,657</b>	<b>\$19,246,688</b>	<b>\$19,658,515</b>	<b>\$61,430,552</b>	<b>\$211,994,100</b>	<b>\$528,899,512</b>	<b>\$13,818,910</b>
<b>Operating Transfers Out</b>	8,388,090	12,125,592	11,499,721	23,403,805	8,663,210	64,080,418	-
<b>Total Expend./Other Uses</b>	<b>\$224,957,747</b>	<b>\$31,372,280</b>	<b>\$31,158,236</b>	<b>\$84,834,357</b>	<b>\$220,657,310</b>	<b>\$592,979,930</b>	<b>\$24,658,910</b>
<b>Ending Fund Balance</b>	<b>\$9,447,094</b>	<b>\$17,425,941</b>	<b>\$3,434,667</b>	<b>\$120,450,549</b>		<b>\$150,758,251</b>	<b>\$32,884,610</b>
<b>Ending Net Assets*</b>					1,034,185,199	1,034,185,199	
<b>Total Applications</b>	<b>\$234,404,841</b>	<b>\$48,798,221</b>	<b>\$34,592,903</b>	<b>\$205,284,906</b>	<b>\$1,254,842,509</b>	<b>\$1,777,923,380</b>	<b>\$57,543,520</b>

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

# General Fund

	FY 08 Actuals	FY 09 Actuals	FY 10 Estimate	FY 11 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$33,726,188</b>	<b>\$31,170,506</b>	<b>\$24,988,638</b>	<b>\$16,876,093</b>	<b>-32.46%</b>
Revenues					
Property & Other Taxes	\$ 42,014,837	\$ 44,779,299	\$ 44,001,664	\$ 52,443,158	19.18%
Franchise Fees	31,468,210	30,586,471	30,655,619	30,307,396	-1.14%
Licenses and Permits	8,425,573	8,137,847	7,614,013	7,588,660	-0.33%
Intergovernmental Resources	97,104,757	82,978,973	74,289,033	74,342,422	0.07%
Charges for Services	14,397,246	15,163,228	15,960,593	18,268,642	14.46%
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	4,910,610	5,748,134	6,453,863	6,500,950	0.73%
Special Assessments	-	-	-	-	N/A
Miscellaneous	2,333,186	1,351,177	1,146,464	598,949	-47.76%
<b>Total Revenues</b>	<b>\$ 200,654,419</b>	<b>\$ 188,745,129</b>	<b>\$ 180,121,249</b>	<b>\$ 190,050,177</b>	<b>5.51%</b>
<b>Capital Contributions</b>	-	-	-	-	N/A
<b>Land Sales</b>	-	-	-	-	N/A
<b>Proceeds of Long Term Debt</b>	-	-	-	-	N/A
<b>Other Financing Sources</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	17,558,534	29,544,032	42,052,996	27,478,571	-34.66%
<b>Total Revenue/Other Sources</b>	<b>\$ 218,212,953</b>	<b>\$ 218,289,161</b>	<b>\$ 222,174,245</b>	<b>\$ 217,528,748</b>	<b>-2.09%</b>
<b>Total Resources</b>	<b>\$ 251,939,141</b>	<b>\$ 249,459,667</b>	<b>\$ 247,162,883</b>	<b>\$ 234,404,841</b>	<b>-5.16%</b>
Expenditures by Function					
General Government	44,772,307	43,732,337	46,224,604	44,866,740	-2.94%
Judicial	9,729,648	10,666,651	10,827,791	11,152,445	3.00%
Public Safety	105,699,700	110,650,948	111,360,562	114,904,943	3.18%
Public Works	11,958,515	11,541,120	13,363,533	9,249,152	-30.79%
Culture & Recreation	32,610,642	33,261,415	36,363,357	34,370,189	-5.48%
Community Support	1,785,173	1,722,170	1,923,681	2,026,188	5.33%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 206,555,985</b>	<b>\$ 211,574,641</b>	<b>\$ 220,063,528</b>	<b>\$ 216,569,657</b>	<b>-1.59%</b>
<b>Operating Transfers Out</b>	14,212,650	12,896,388	10,223,262	8,388,090	-17.95%
<b>Total Expenditures/Other Uses</b>	<b>\$ 220,768,635</b>	<b>\$ 224,471,029</b>	<b>\$ 230,286,790</b>	<b>\$ 224,957,747</b>	<b>-2.31%</b>
<b>Ending Fund Balance*</b>	<b>\$ 31,170,506</b>	<b>\$ 24,988,638</b>	<b>\$ 16,876,093</b>	<b>\$ 9,447,094</b>	<b>-44.02%</b>
<b>Total Applications</b>	<b>\$ 251,939,141</b>	<b>\$ 249,459,667</b>	<b>\$ 247,162,883</b>	<b>\$ 234,404,841</b>	<b>-5.16%</b>

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

# Special Revenue Funds

	FY 08 Actuals	FY 09 Actuals	FY 10 Estimate	FY 11 Budget	% Increase
<b>Beginning Fund Balances</b>	\$ 4,372,947	\$ 48,443,612	\$ 44,111,436	\$ 30,348,624	-31.20%
Revenues					
Property & Other Taxes	\$ -	\$ -	\$ -	\$ 31,697	100.00%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources*	27,341,527	41,152,973	47,354,343	16,000,437	-66.21%
Charges for Services	412,464	615,728	615,225	12,000	-98.05%
Developer Contributions	935,266	2,024,601	657,432	-	-100.00%
Fines and Forfeits	895,058	1,084,388	1,123,601	1,038,706	-7.56%
Special Assessments	-	-	-	-	N/A
Miscellaneous	2,476,775	3,728,391	1,561,170	499,309	-68.02%
<b>Total Revenues</b>	<b>\$ 32,061,090</b>	<b>\$ 48,606,081</b>	<b>\$ 51,311,771</b>	<b>\$ 17,550,452</b>	<b>-65.80%</b>
<b>Capital Contributions</b>	-	-	-	-	N/A
<b>Land Sales</b>	-	-	-	-	N/A
<b>Proceeds of Long Term Debt</b>	-	-	-	-	N/A
<b>Other Financing Sources</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	2,950,000	2,950,000	1,841,000	899,145	-51.16%
<b>Total Revenue/Other Sources</b>	<b>\$ 35,011,090</b>	<b>\$ 51,556,081</b>	<b>\$ 53,152,771</b>	<b>\$ 18,449,597</b>	<b>-65.29%</b>
<b>Total Resources</b>	<b>\$ 79,384,037</b>	<b>\$ 99,999,693</b>	<b>\$ 97,264,207</b>	<b>\$ 48,798,221</b>	<b>-49.83%</b>
Expenditures by Function					
General Government	1,094,658	2,722,488	2,962,466	-	-100.00%
Judicial	563,736	700,787	454,967	702,823	54.48%
Public Safety	12,440,878	14,644,980	16,240,290	13,004,359	-19.93%
Public Works	4,128,002	4,038,765	13,197,462	3,314,400	-74.89%
Culture & Recreation	7,215,616	22,214,608	20,387,544	-	-100.00%
Community Support	3,539,347	5,836,723	8,201,854	2,225,106	-72.87%
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$ 28,982,237</b>	<b>\$ 50,158,351</b>	<b>\$ 61,444,583</b>	<b>\$ 19,246,688</b>	<b>-68.68%</b>
<b>Operating Transfers Out</b>	1,958,188	5,729,906	5,471,000	12,125,592	121.63%
<b>Total Expenditures/Other Uses</b>	<b>\$ 30,940,425</b>	<b>\$ 55,888,257</b>	<b>\$ 66,915,583</b>	<b>\$ 31,372,280</b>	<b>-53.12%</b>
<b>Ending Fund Balance**</b>	<b>\$ 48,443,612</b>	<b>\$ 44,111,436</b>	<b>\$ 30,348,624</b>	<b>\$ 17,425,941</b>	<b>-42.58%</b>
<b>Total Applications</b>	<b>\$ 79,384,037</b>	<b>\$ 99,999,693</b>	<b>\$ 97,264,207</b>	<b>\$ 48,798,221</b>	<b>-49.83%</b>

\* Intergovernmental resources includes revenue from grants. At the time of filing the final budget, not all anticipated grants had been approved and therefore were not included in the Fiscal Year 2011 revenue or expenditure projections.

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

# Debt Service Funds

	FY 08 Actuals	FY 09 Actuals	FY 10 Estimate	FY 11 Budget	% Increase
<b>Beginning Fund Balances</b>	\$7,576,887	\$6,954,257	\$10,673,540	\$7,621,528	-28.59%
Revenues					
Property & Other Taxes	\$24,494,689	\$26,074,756	\$17,378,224	\$14,035,714	-19.23%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	-	-	-	-	N/A
Charges for Services	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	69,440	341,924	199,638	199,638	0.00%
Miscellaneous	834,918	775,224	585,795	572,499	-2.27%
<b>Total Revenues</b>	<b>\$25,399,047</b>	<b>\$27,191,904</b>	<b>\$18,163,657</b>	<b>\$14,807,851</b>	<b>-18.48%</b>
<b>Capital Contributions</b>	-	-	-	-	N/A
<b>Land Sales</b>	-	-	-	-	N/A
<b>Proceeds of Long Term Debt</b>	-	-	-	-	N/A
<b>Other Financing Sources</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	7,504,639	11,103,948	12,220,621	12,163,524	-0.47%
<b>Total Revenue/Other Sources</b>	<b>\$32,903,686</b>	<b>\$38,295,852</b>	<b>\$30,384,278</b>	<b>\$26,971,375</b>	<b>-11.23%</b>
<b>Total Resources</b>	<b>\$40,480,573</b>	<b>\$45,250,109</b>	<b>\$41,057,818</b>	<b>\$34,592,903</b>	<b>-15.75%</b>
Expenditures by Function					
General Government	-	-	-	-	N/A
Judicial	-	-	-	-	N/A
Public Safety	-	-	-	-	N/A
Public Works	-	-	-	-	N/A
Culture & Recreation	-	-	-	-	N/A
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	19,649,757	19,215,379	19,262,561	19,658,515	2.06%
<b>Total Expenditures</b>	<b>\$19,649,757</b>	<b>\$19,215,379</b>	<b>\$19,262,561</b>	<b>\$19,658,515</b>	<b>2.06%</b>
<b>Operating Transfers Out</b>	13,876,559	15,361,190	14,173,729	11,499,721	-18.87%
<b>Total Expenditures/Other Uses</b>	<b>\$33,526,316</b>	<b>\$34,576,569</b>	<b>\$33,436,290</b>	<b>\$31,158,236</b>	<b>-6.81%</b>
<b>Ending Fund Balance*</b>	<b>\$6,954,257</b>	<b>\$10,673,540</b>	<b>\$7,621,528</b>	<b>\$3,434,667</b>	<b>-54.93%</b>
<b>Total Applications</b>	<b>\$40,480,573</b>	<b>\$45,250,109</b>	<b>\$41,057,818</b>	<b>\$34,592,903</b>	<b>-15.75%</b>

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

# Capital Projects Funds

	FY 08 Actuals	FY 09 Actuals	FY 10 Estimate	FY 11 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$300,642,391</b>	<b>\$286,804,165</b>	<b>\$266,939,841</b>	<b>\$176,873,734</b>	<b>-33.74%</b>
Revenues					
Property & Other Taxes	\$14,317,185	\$14,801,647	\$20,969,724	\$-	-100.00%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	6,639,815	16,490,194	3,838,926	2,047,473	-46.67%
Charges for Services	141,805	226,617	247,339	921,703	N/A
Developer Contributions	661,047	653,793	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	16,233,204	8,574,792	4,279,600	2,772,118	-35.22%
<b>Total Revenues</b>	<b>\$37,993,056</b>	<b>\$40,747,043</b>	<b>\$29,335,589</b>	<b>\$5,741,294</b>	<b>-80.43%</b>
<b>Capital Contributions</b>	-	-	-	-	N/A
<b>Land Sales</b>	212,637	326,968	500,000	4,246,581	749.32%
<b>Proceeds of Long Term Debt</b>	1,162,000	17,960,000	-	-	N/A
<b>Other Financing Sources</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	9,515,843	8,063,217	7,597,150	18,423,297	142.50%
<b>Total Revenue/Other Sources</b>	<b>\$48,883,536</b>	<b>\$67,097,228</b>	<b>\$37,432,739</b>	<b>\$28,411,172</b>	<b>-24.10%</b>
<b>Total Resources</b>	<b>\$349,525,927</b>	<b>\$353,901,393</b>	<b>\$304,372,580</b>	<b>\$205,284,906</b>	<b>-32.55%</b>
Expenditures by Function					
General Government	13,321,334	3,504,919	212,552	8,041,341	3683.23%
Judicial	-	-	-	-	N/A
Public Safety	114,186	1,135,815	19,324,989	17,474,750	-9.57%
Public Works	32,353,507	46,564,907	59,792,266	33,530,100	-43.92%
Culture & Recreation	6,197,929	12,837,598	14,273,834	2,384,361	-83.30%
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	-	-	-	-	N/A
<b>Total Expenditures</b>	<b>\$51,986,956</b>	<b>\$64,043,239</b>	<b>\$93,603,641</b>	<b>\$61,430,552</b>	<b>-34.37%</b>
<b>Operating Transfers Out</b>	10,734,806	22,918,313	33,895,205	23,403,805	-30.95%
<b>Total Expenditures/Other Uses</b>	<b>\$62,721,762</b>	<b>\$86,961,552</b>	<b>\$127,498,846</b>	<b>\$84,834,357</b>	<b>-33.46%</b>
<b>Ending Fund Balance*</b>	<b>\$286,804,165</b>	<b>\$266,939,841</b>	<b>\$176,873,734</b>	<b>\$120,450,549</b>	<b>-31.90%</b>
<b>Total Applications</b>	<b>\$349,525,927</b>	<b>\$353,901,393</b>	<b>\$304,372,580</b>	<b>\$205,284,906</b>	<b>-32.55%</b>

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

# Proprietary Funds

	FY 08 Actuals	FY 09 Actuals	FY 10 Estimate	FY 11 Budget	% Increase
<b>Beginning Net Assets*</b>	<b>\$1,046,585,820</b>	<b>\$1,129,794,704</b>	<b>\$1,156,671,656</b>	<b>\$1,098,164,740</b>	<b>-5.06%</b>
Revenues					
Property & Other Taxes	\$7,221,693	\$6,062,248	\$5,185,000	\$4,400,000	-15.14%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	7,498,341	4,277,651	2,985,603	3,177,239	6.42%
Intergovernmental Resources	-	-	-	-	N/A
Charges for Services	146,127,166	139,059,508	134,701,224	131,713,423	-2.22%
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	25,915,902	19,504,743	10,677,665	7,071,226	-33.78%
<b>Total Revenues</b>	<b>\$186,763,102</b>	<b>\$168,904,150</b>	<b>\$153,549,492</b>	<b>\$146,361,888</b>	<b>-4.68%</b>
<b>Capital Contributions</b>	<b>102,066,073</b>	<b>51,872,026</b>	<b>5,420,000</b>	<b>5,200,000</b>	<b>N/A</b>
<b>Land Sales</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Proceeds of Long Term Debt</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Other Financing Sources</b>	<b>1,332,968</b>	<b>941,556</b>	<b>304,000</b>	<b>-</b>	<b>N/A</b>
<b>Operating Transfers In</b>	<b>9,891,267</b>	<b>12,067,568</b>	<b>7,014,639</b>	<b>5,115,881</b>	<b>-27.07%</b>
<b>Total Revenue/Other Sources</b>	<b>\$300,053,410</b>	<b>\$233,785,300</b>	<b>\$166,288,131</b>	<b>\$156,677,769</b>	<b>-5.78%</b>
<b>Total Resources</b>	<b>\$1,346,639,230</b>	<b>\$1,363,580,004</b>	<b>\$1,322,959,787</b>	<b>\$1,254,842,509</b>	<b>-5.15%</b>
Expenditures by Function					
General Government	19,123,286	23,437,816	28,238,157	28,137,917	-0.35%
Judicial	-	-	-	-	N/A
Public Safety	26,575,773	19,069,728	11,388,589	10,318,757	-9.39%
Public Works	18,424,631	20,322,405	24,599,303	24,253,839	-1.40%
Culture & Recreation	11,305,259	9,427,424	9,719,896	9,110,919	-6.27%
Community Support	-	-	-	-	N/A
Utility Enterprises	115,642,885	120,158,303	134,549,878	131,361,055	-2.37%
Debt Service	9,516,695	7,675,128	9,336,014	8,811,613	-5.62%
<b>Total Expenditures</b>	<b>\$200,588,526</b>	<b>\$200,090,804</b>	<b>\$217,831,837</b>	<b>\$211,994,100</b>	<b>-2.68%</b>
<b>Operating Transfers Out</b>	<b>6,638,080</b>	<b>6,817,544</b>	<b>6,963,210</b>	<b>8,663,210</b>	<b>24.41%</b>
<b>Total Expenditures/Other Uses</b>	<b>\$207,226,606</b>	<b>\$206,908,348</b>	<b>\$224,795,047</b>	<b>\$220,657,310</b>	<b>-1.84%</b>
<b>Ending Net Assets*</b>	<b>\$1,129,794,704</b>	<b>\$1,156,671,656</b>	<b>\$1,098,164,740</b>	<b>\$1,034,185,199</b>	<b>-5.83%</b>
Prior Period Adjustment	9,617,920	-	-	-	N/A
<b>Total Applications</b>	<b>\$1,346,639,230</b>	<b>\$1,363,580,004</b>	<b>\$1,322,959,787</b>	<b>\$1,254,842,509</b>	<b>-5.15%</b>

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

# Total All City Funds

	FY 08 Actuals	FY 09 Actuals	FY 10 Estimate	FY 11 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$386,318,413</b>	<b>\$373,372,540</b>	<b>\$346,713,455</b>	<b>\$231,719,979</b>	<b>-33.17%</b>
<b>Beginning Net Assets*</b>	<b>\$1,046,585,820</b>	<b>\$1,129,794,704</b>	<b>\$1,156,671,656</b>	<b>\$1,098,164,740</b>	<b>-5.06%</b>
Revenues					
Property & Other Taxes	\$88,048,404	\$91,717,950	\$87,534,612	\$70,910,569	-18.99%
Franchise Fees	31,468,210	30,586,471	30,655,619	30,307,396	-1.14%
Licenses and Permits	15,923,914	12,415,498	10,599,616	10,765,899	1.57%
Intergovernmental Resources	131,086,099	140,622,140	125,482,302	92,390,332	-26.37%
Charges for Services	161,078,681	155,065,381	151,524,381	150,915,768	-0.40%
Developer Contributions	1,596,313	2,678,394	657,432	-	-100.00%
Fines and Forfeits	5,805,668	6,832,522	7,577,464	7,539,656	-0.50%
Special Assessments	69,440	341,924	199,638	199,638	0.00%
Miscellaneous	47,793,985	33,934,327	18,250,694	11,482,404	-37.09%
<b>Total Revenues</b>	<b>\$482,870,714</b>	<b>\$474,194,307</b>	<b>\$432,481,758</b>	<b>\$374,511,662</b>	<b>-13.40%</b>
<b>Capital Contributions</b>	<b>102,066,073</b>	<b>51,872,026</b>	<b>5,420,000</b>	<b>5,200,000</b>	<b>-4.06%</b>
<b>Land Sales</b>	<b>212,637</b>	<b>326,968</b>	<b>500,000</b>	<b>4,246,581</b>	<b>749.32%</b>
<b>Proceeds of Long Term Debt</b>	<b>1,162,000</b>	<b>17,960,000</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Other Financing Sources</b>	<b>1,332,968</b>	<b>941,556</b>	<b>304,000</b>	<b>-</b>	<b>-100.00%</b>
<b>Operating Transfers In</b>	<b>47,420,283</b>	<b>63,728,765</b>	<b>70,726,406</b>	<b>64,080,418</b>	<b>-9.40%</b>
<b>Total Revenue/Other Sources</b>	<b>\$635,064,675</b>	<b>\$609,023,622</b>	<b>\$509,432,164</b>	<b>\$448,038,661</b>	<b>-12.05%</b>
<b>Total Resources</b>	<b>\$2,067,968,908</b>	<b>\$2,112,190,866</b>	<b>\$2,012,817,275</b>	<b>\$1,777,923,380</b>	<b>-11.67%</b>
Expenditures by Function					
General Government	78,311,585	73,397,560	77,637,779	81,045,998	4.39%
Judicial	10,293,384	11,367,438	11,282,758	11,855,268	5.07%
Public Safety	144,830,537	145,501,471	158,314,430	155,702,809	-1.65%
Public Works	66,864,652	82,467,197	110,952,564	70,347,491	-36.60%
Culture & Recreation	57,329,446	77,741,045	80,744,631	45,865,469	-43.20%
Community Support	5,324,520	7,558,893	10,125,535	4,251,294	-58.01%
Utility Enterprises	115,642,885	120,158,303	134,549,878	131,361,055	-2.37%
Debt Service	29,166,452	26,890,507	28,598,575	28,470,128	-0.45%
<b>Total Expenditures</b>	<b>\$507,763,461</b>	<b>\$545,082,414</b>	<b>\$612,206,150</b>	<b>\$528,899,512</b>	<b>-13.61%</b>
<b>Debt Refunding</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>N/A</b>
<b>Operating Transfers Out</b>	<b>47,420,283</b>	<b>63,723,341</b>	<b>70,726,406</b>	<b>64,080,418</b>	<b>-9.40%</b>
<b>Total Expenditures/Other Uses</b>	<b>\$555,183,744</b>	<b>\$608,805,755</b>	<b>\$682,932,556</b>	<b>\$592,979,930</b>	<b>-13.17%</b>
<b>Ending Fund Balance**</b>	<b>\$373,372,540</b>	<b>\$346,713,455</b>	<b>\$231,719,979</b>	<b>\$150,758,251</b>	<b>-34.94%</b>
<b>Ending Net Assets*</b>	<b>1,129,794,704</b>	<b>1,156,671,656</b>	<b>1,098,164,740</b>	<b>1,034,185,199</b>	<b>-5.83%</b>
Prior Period Adjustment	9,617,920	-	-	-	0.00%
<b>Total Applications</b>	<b>\$2,067,968,908</b>	<b>\$2,112,190,866</b>	<b>\$2,012,817,275</b>	<b>\$1,777,923,380</b>	<b>-11.67%</b>

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

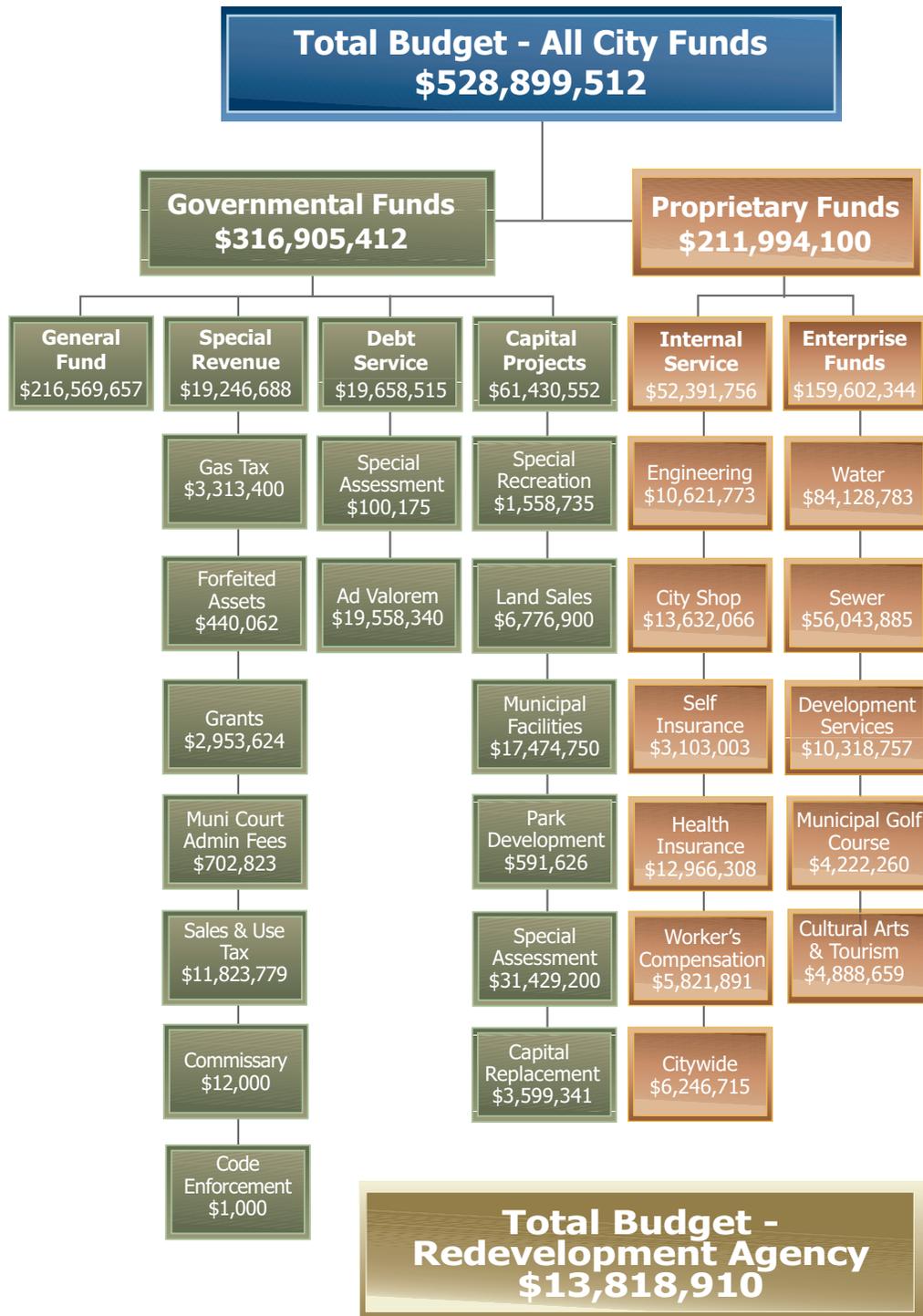
\*\* See footnotes on individual Fund groups.

# Redevelopment Agency

	FY 08 Actuals	FY 09 Actuals	FY 10 Estimate	FY 11 Budget	% Increase
<b>Beginning Fund Balances</b>	<b>\$20,074,014</b>	<b>\$28,617,520</b>	<b>\$37,954,767</b>	<b>\$35,433,364</b>	<b>-6.64%</b>
Revenues					
Property & Other Taxes	\$13,033,975	\$13,623,262	\$12,475,379	\$9,585,256	-23.17%
Franchise Fees	-	-	-	-	N/A
Licenses and Permits	-	-	-	-	N/A
Intergovernmental Resources	-	385,276	-	-	N/A
Charges for Services	-	-	-	-	N/A
Developer Contributions	-	-	-	-	N/A
Fines and Forfeits	-	-	-	-	N/A
Special Assessments	-	-	-	-	N/A
Miscellaneous	729,217	1,226,736	399,900	264,900	-33.76%
<b>Total Revenues</b>	<b>\$13,763,192</b>	<b>\$15,235,274</b>	<b>\$12,875,279</b>	<b>\$9,850,156</b>	<b>-23.50%</b>
<b>Capital Contributions-</b>	-	-	-	-	N/A
<b>Land Sales</b>	-	-	-	-	N/A
<b>Proceeds of Long Term Debt</b>	-	-	-	12,260,000	N/A
<b>Gain on Disposal of Asset</b>	-	-	-	-	N/A
<b>Operating Transfers In</b>	-	-	-	-	N/A-
<b>Total Revenue/Other Sources</b>	<b>\$13,763,192</b>	<b>\$15,235,274</b>	<b>\$12,875,279</b>	<b>\$22,110,156</b>	<b>71.73%</b>
<b>Total Resources</b>	<b>\$33,837,206</b>	<b>\$43,852,794</b>	<b>\$50,830,046</b>	<b>\$57,543,520</b>	<b>13.21%</b>
Expenditures by Function					
General Government	3,859,962	4,492,713	14,038,506	12,075,975	-13.98%
Judicial	-	-	-	-	N/A
Public Safety	-	-	-	-	N/A
Public Works	-	-	-	-	N/A
Culture & Recreation	-	-	-	-	N/A
Community Support	-	-	-	-	N/A
Utility Enterprises	-	-	-	-	N/A
Debt Service	1,359,724	1,405,314	1,358,176	1,742,935	28.33%
<b>Total Expenditures</b>	<b>\$5,219,686</b>	<b>\$5,898,027</b>	<b>\$15,396,682</b>	<b>\$13,818,910</b>	<b>-10.25%</b>
<b>Debt Refunding</b>	-	-	-	10,840,000	100.00%
<b>Operating Transfers Out</b>	-	-	-	-	N/A
<b>Total Expenditures/Other Uses</b>	<b>\$5,219,686</b>	<b>\$5,898,027</b>	<b>\$15,396,682</b>	<b>\$24,658,910</b>	<b>60.16%</b>
<b>Ending Fund Balance*</b>	<b>\$28,617,520</b>	<b>\$37,954,767</b>	<b>\$35,433,364</b>	<b>\$32,884,610</b>	<b>-7.19%</b>
<b>Total Applications</b>	<b>\$33,837,206</b>	<b>\$43,852,794</b>	<b>\$50,830,046</b>	<b>\$57,543,520</b>	<b>13.21%</b>

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

# Fund Overview



# Capital Replacement

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

Fiscal Year 2011 funding includes infrastructure repair and replacement. Also, included in this fund is a scheduled computer replacement program to keep up with technology and avoid extensive replacement costs in any one given year.



Roof Coatings

Resources	FY 2011 Budget
Charges for Services	\$ 671,703
Interest Earned	235,700
Intergovernmental	47,473
<b>Total Revenue</b>	<b>\$ 954,876</b>
Operating Transfers In	5,697,771
<b>Total Resources</b>	<b>\$ 6,652,647</b>

Applications	FY 2011 Budget
<b>General Government</b>	
Salaries and Wages	\$ 76,289
Employee Benefits	25,052
Services and Supplies	950,000
Capital Outlay	1,300,000
<b>Public Works</b>	
Capital Outlay	1,248,000
<b>Total Expenditures</b>	<b>\$ 3,599,341</b>
Operating Transfers Out	235,700
<b>Total Applications</b>	<b>\$ 3,835,041</b>

### Key Fact

*Approximately \$1.5 million was allocated for infrastructure repairs in Fiscal Year 2011. Some of these projects include: Door Access Control Retrofits, Security Camera System Upgrades, Council Chambers Improvements, City Hall Roof Replacement, and Valley View Recreation Center Roof Replacement.*

# City Shop

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

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

During Fiscal Year 2010, the City started a new vehicle pool to increase effectiveness and the efficiency of the City's fleet.



City Fleet Facility

Resources	FY 2011 Budget
Charges for Services	\$ 2,853,609
Interest Earned	650,000
Gain on Disposition of Assets	-
<b>Total Revenue</b>	<b>\$ 3,503,609</b>
Capital Contributions	-
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 3,503,609</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 1,441,423
Employee Benefits	534,296
Services and Supplies	5,927,269
Depreciation	5,729,078
<b>Total Expenses</b>	<b>\$ 13,632,066</b>
Operating Transfers Out	2,000,000
<b>Total Applications</b>	<b>\$ 15,632,066</b>

## Key Fact



*A new fuel security system was installed during Fiscal Year 2010, replacing an obsolete system while increasing accountability for fuel usage/tracking.*

# Citywide

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

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

During Fiscal Year 2011, the Department of Information Technology will continue with the second year of a four-year project to replace the existing PBX system with Voice-Over Internet Protocol (VOIP).



Information Systems Network Panel

### Key Fact

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

Resources	FY 2011 Budget
Charges for Services	\$ 5,610,994
Interest Earned	30,000
<b>Total Revenue</b>	<b>\$ 5,640,994</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 5,640,994</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 366,838
Employee Benefits	121,997
Services and Supplies	5,580,649
Depreciation	177,231
<b>Total Expenses</b>	<b>\$ 6,246,715</b>
Operating Transfers Out	149,175
<b>Total Applications</b>	<b>\$ 6,395,890</b>

# Code Enforcement

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



Substandard House - Before Repairs

Resources	FY 2011 Budget
Fines & Forfeits	\$ 800
Interest Earned	12
<b>Total Revenue</b>	<b>\$ 812</b>
Operating Transfers In	1,004
<b>Total Resources</b>	<b>\$ 1,816</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ -
Employee Benefits	-
Services and Supplies	1,000
Depreciation	-
<b>Total Expenditures</b>	<b>\$ 1,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 1,000</b>



Substandard House - After Repairs

# Commissary

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

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

Any profits realized from operations of this fund will be expended only for the inmate welfare.



New Henderson Detention Facility Expansion

Resources	FY 2011 Budget
Charges for Services	\$ 12,000
Interest Earned	100
<b>Total Revenue</b>	<b>\$ 12,100</b>
Operating Transfers In	1,000
<b>Total Resources</b>	<b>\$ 13,100</b>

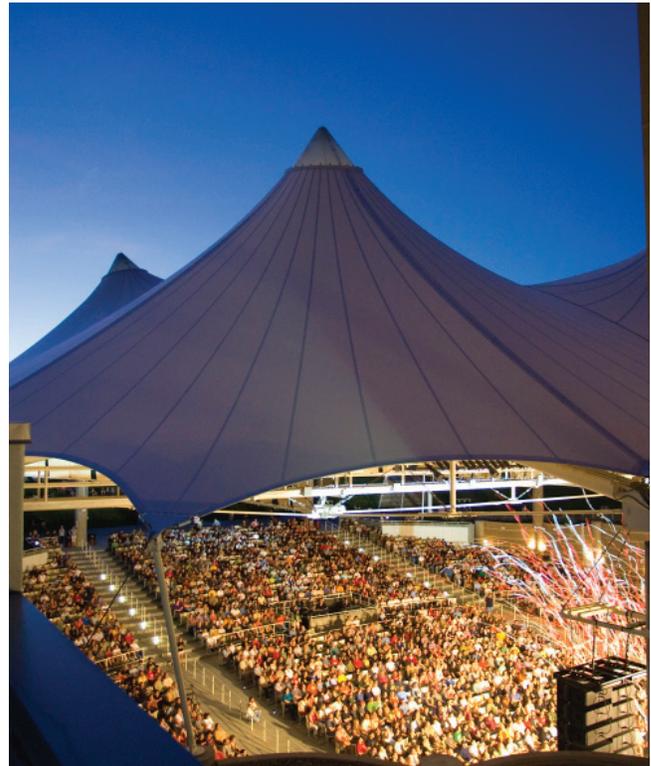
Applications	FY 2011 Budget
Salaries and Wages	\$ -
Employee Benefits	-
Services and Supplies	12,000
Depreciation	-
<b>Total Expenditures</b>	<b>\$ 12,000</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 12,000</b>

# Cultural Arts & Tourism

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

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

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



Concert at Henderson Pavilion



Resources	FY 2011 Budget
Room Tax	\$ 1,400,000
City Gaming License	625,000
Rental Fees	422,500
Interest Earned	15,000
Miscellaneous	22,500
Charges for Services	135,500
<b>Total Revenue</b>	<b>\$ 2,620,500</b>
Operating Transfers In	2,000,000
<b>Total Resources</b>	<b>\$ 4,620,500</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 2,167,229
Employee Benefits	770,316
Services and Supplies	1,801,114
Depreciation	150,000
<b>Total Expenses</b>	<b>\$ 4,888,659</b>
Operating Transfers Out	527
<b>Total Applications</b>	<b>\$ 4,889,186</b>

## Henderson Visitor Statistics

- In Fiscal Year 2010, Henderson hotels generated more than 890,000 room nights, representing an increase of 10.3% over the previous year.
- There were a total of 525,193 visitors who stayed in Henderson during Fiscal Year 2010. Visitors to Henderson generated over \$132,815,000 in economic impact to the local economy.
- The average daily room rate during Fiscal Year 2010 was \$89.32.
- The average citywide occupancy declined by 3%, from 64.8% in Fiscal Year 2009 to 61.2% in Fiscal Year 2010.
- The current room inventory is nearly 4,500 rooms.
- Visitors to Henderson stayed an average of 3.8 nights.



St. Patrick's Day at the Henderson Events Plaza



Jesse Cook Concert at Henderson Amphitheater

# Debt Service

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

Rapid growth challenges a local government's ability to meet the service demands of residents. There is a lag time between growth and the corresponding increases in revenue collected from taxes, fees, etc. Capital projects, therefore, need to be financed in order to keep up with the needed community services in a timely manner. Financing capital projects also allows the cost to be more evenly distributed over the lifetime of the project.



## Outstanding Debt Obligations

	Issuance Date	Original Amount	Outstanding Balance 07/01/10	Current Year Principal & Interest Pmts	Final Payment Date
<b>General Obligation Bonds</b>					
<b>Debt Service Fund</b>					
Refunding/Building	01/01/1997	\$ 10,530,000	\$ 1,425,000	\$ 1,496,250	04/01/2011
Building & Parks Refunding	09/01/2001	12,940,000	4,100,000	1,491,156	06/01/2013
Parks & Recreation Refunding - Series A	03/01/2004	34,505,000	26,490,000	4,412,700	06/01/2018
Various Purpose Refunding - Series B	03/01/2004	43,355,000	37,125,000	6,448,150	04/01/2020
Various Purpose Series 2005D	12/22/2005	56,000,000	51,695,000	3,634,349	06/01/2035
Medium Term Various Purpose Bonds	09/26/2006	2,065,000	1,525,000	248,140	09/01/2016
Medium Term Bonds, Series 2008	03/20/2008	1,162,000	855,000	187,702	06/30/2015
Installment Purchase Agreement	03/04/2009	17,960,000	17,403,000	1,460,929	02/01/2024
Lease Purchase/Medium Term	01/01/2010	446,894	297,930	148,964	01/01/2012
			<u>\$178,963,894</u>	<u>\$140,915,930</u>	<u>\$19,528,340</u>
<b>Revenue Supported Bonds</b>					
<b>Special Assessment</b>					
Assessment District T-2	08/01/1991	\$ 7,000,000	\$ 165,000	\$ 91,875	08/01/2011
		<u>\$ 7,000,000</u>	<u>\$ 165,000</u>	<u>\$ 91,875</u>	

## General Obligation Bonds

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

Resources	FY 2011 Budget
Ad Valorem	\$ 14,035,714
Interest Income	200,000
<b>Total Revenue</b>	<b>\$ 14,235,714</b>
Operating Transfers In	12,165,524
<b>Total Resources</b>	<b>\$ 26,401,238</b>

Applications	FY 2011 Budget
Principal	\$ 12,848,964
Interest	6,679,376
Administrative Costs	30,000
<b>Total Expenditures</b>	<b>\$ 19,558,340</b>
Operating Transfers Out	11,228,571
<b>Total Applications</b>	<b>\$ 30,786,911</b>

General Obligation Bonds Payment Requirements			
Fiscal Year	Principal	Interest	Total
2011	\$ 12,848,964	\$ 6,679,376	\$ 19,528,340
2012	11,896,966	6,194,921	18,091,887
2013	10,127,000	5,633,803	15,760,803
2014	9,176,000	5,156,037	14,329,037
2015-2019	44,783,000	18,675,280	63,458,280
2020-2024	22,229,000	10,143,162	32,372,162
2025-2029	11,705,000	6,102,187	17,807,187
2030-2035	18,150,000	3,271,790	21,421,790
<b>Total</b>	<b>\$ 140,915,930</b>	<b>\$ 61,853,556</b>	<b>\$ 202,769,486</b>

## Revenue Supported Bonds

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

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

Resources	FY 2011 Budget
Special Assessments	\$ 199,638
Interest Income	370,499
Miscellaneous	2,700
<b>Total Revenue</b>	<b>\$ 572,137</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 572,137</b>

Applications	FY 2011 Budget
Principal	\$ 80,000
Interest	11,875
Administrative Costs	8,300
<b>Total Expenditures</b>	<b>\$ 100,175</b>
Operating Transfers Out	271,150
<b>Total Applications</b>	<b>\$ 371,325</b>

Revenue Supported Bonds Payment Requirements			
Fiscal Year	Principal	Interest	Total
2011	\$ 80,000	\$ 11,875	\$ 91,875
2012	85,000	4,038	89,038
<b>Total</b>	<b>\$ 165,000</b>	<b>\$ 15,913</b>	<b>\$ 180,913</b>

# Development Services

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

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

The DSC includes staff from the following departments: Building & Fire Safety, City Clerk's Office, Community Development, Public Works, and DSC Administration.

DSC team members from these departments include a collection of permit technicians, plans examiners, engineers, and support staff who provide centralized service delivery for customers using the City's development process. The expenditures for the employees from the Department of Utility Services are retained in the Utility Services Fund.



Resources	FY 2011 Budget
Licenses & Permits	\$ 2,552,239
Charges for Services	2,958,502
Interest Earned	111,870
Miscellaneous	77,388
<b>Total Revenue</b>	<b>\$ 5,699,999</b>
Operating Transfers In	1,428,365
<b>Total Resources</b>	<b>\$ 7,128,364</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 4,859,896
Employee Benefits	1,720,342
Services and Supplies	3,548,330
Depreciation	190,189
<b>Total Expenses</b>	<b>\$ 10,318,757</b>
Operating Transfers Out	2,371
<b>Total Applications</b>	<b>\$ 10,321,128</b>

# Engineering Services

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

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

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



Public Works Crew at Project Site

The Engineering Services Fund employees are currently involved in over 150 projects. This involvement includes design, inspection, project management, and construction management. These projects include roads, flood control, traffic control, parks, trails, City facilities, and utility projects.

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

Resources	FY 2011 Budget
Charges for Services	\$ 6,034,000
Interest Earned	20,000
<b>Total Revenue</b>	<b>\$ 6,054,000</b>
Operating Transfers In	1,597,516
<b>Total Resources</b>	<b>\$ 7,651,516</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 5,576,820
Employee Benefits	1,953,641
Services and Supplies	3,088,812
Depreciation	2,500
<b>Total Expenses</b>	<b>\$ 10,621,773</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 10,621,773</b>

### Key Fact

*The I-215 Interchange at Galleria was completed, increasing public access to a major business corridor within the City.*



## Engineering Services Projects

### Completed Projects

In January 2009, the City's first LEED Certified Building was completed.

Additional solar power upgrades during Fiscal Year 2010 enable the North Police Substation to produce 45% of its energy requirements.

### Fiscal Year 2011

Channel Replacement (Drake Street to Burkholder Blvd)

Pioneer Detention Basin Upgrade

Horizon Ridge Debris Basin & Outfall at Sumner Ranch Road

Equestrian Tributary Phase II

Galleria Phase II

Equestrian Detention Basin Upgrade

Burkholder Blvd - Lake Mead to Racetrack

Sunrise Heights - Executive Airport to Seven Hills

Executive Airport/Volunteer - St Rose to Anthem Boundary

Anthem Parkway Rehab - Reunion to Hampton

Stephanie Street - Galleria to Russell

Eastern Avenue Widening - I-215 to Candelaris

Volunteer Widening - Las Vegas Blvd to Executive Airport Drive

Warm Springs Road - Pabco to Lake Mead

Cornerstone Lake Community Park

UPRR Trail Phase 2

Reunion Trails Park

Hidden Falls Park

Armagosa Trail Improvements

St Rose Parkway Trail - Phase 2

Detention Center Expansion

Eldorado Valley Police Training Center

280 Water Street Renovation

Energy Efficiency Improvements

Energy Upgrades at the North Police Substation

# Forfeited Assets

Under NRS 179.1187, the Forfeited Assets Special Revenue fund was established to account for the proceeds from the sale of forfeited property. With a few exceptions, the money accumulated in this fund may be used for any purpose deemed appropriate by the Henderson Chief of Police. This fund accounts for both state and federal forfeitures.



## Key Fact

*Forfeited Assets funds have been used to purchase vehicles, surveillance equipment, tactical gear, and other minor equipment to assist officers in safeguarding the community.*

During the 71st State Legislative Session in 2001, Senate Bill 36 introduced additional language to this NRS. Under this amendment, 70% of any remaining funds over \$100,000 at the end of each fiscal year are to be released to the school district. This applied only to state narcotic and general criminal seizures. Proceeds from federal forfeitures and fund balances accumulated prior to October 1, 2001 are exempt from this statute.

Projected state forfeiture and interest revenues, less anticipated expenditures, are not expected to increase the ending fund balance for these programs above \$100,000. For this reason, it is not anticipated that funds will be released to the school district at the end of Fiscal Year 2011.

Budgeted expenditures in Fiscal Year 2011 mainly represent funding received in Fiscal Year 2010 from federal agreements for cooperative sting operations. Participating entities receive a proportionate share of seizure proceeds for these joint operations.

Resources	FY 2011 Budget
Forfeitures— State	\$ 300,000
Interest— State	7,500
<b>Total Revenue</b>	<b>\$ 307,500</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 307,500</b>

Applications	FY 2011 Budget
Services and Supplies	\$ 440,062
<b>Total Expenditures</b>	<b>\$ 440,062</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 440,062</b>

# Gas Tax

The Gas Tax Funds are special revenue funds. They are comprised of various revenue sources that are to be used for street repair and maintenance. During Fiscal Year 2011, the City anticipates spending over \$1 million dollars to complete periodic street maintenance such as crack sealing, and an additional \$700,000 for daily maintenance activities such as sweeping streets and pothole repairs.

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

Resources	FY 2011 Budget
Intergovernmental	\$ 2,727,924
Interest Income	190,000
<b>Total Revenue</b>	<b>\$ 2,917,924</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,917,924</b>

Applications	FY 2011 Budget
Capital Outlay	\$ 2,562,000
Services and Supplies	751,400
<b>Total Expenditures</b>	<b>\$ 3,313,400</b>
Operating Transfers Out	190,000
<b>Total Applications</b>	<b>\$ 3,503,400</b>

## Gas Tax Nevada Revised Statutes

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



Stephanie Street Rehabilitation

# General

The General Fund accounts for activities of the City that are not required to be accounted for in a separate fund by legal requirements or by sound financial management practices.

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

Resources	FY 2011 Budget
Intergovernmental Resources	\$ 74,342,422
Property Tax	52,443,158
Franchise Fees	30,307,396
Charges For Services	18,268,642
Licenses and Permits	7,588,660
Fines and Forfeits	6,500,950
Miscellaneous	598,949
<b>Total Revenue</b>	<b>\$ 190,050,177</b>
Operating Transfers In	27,478,571
<b>Total Resources</b>	<b>\$ 217,528,748</b>

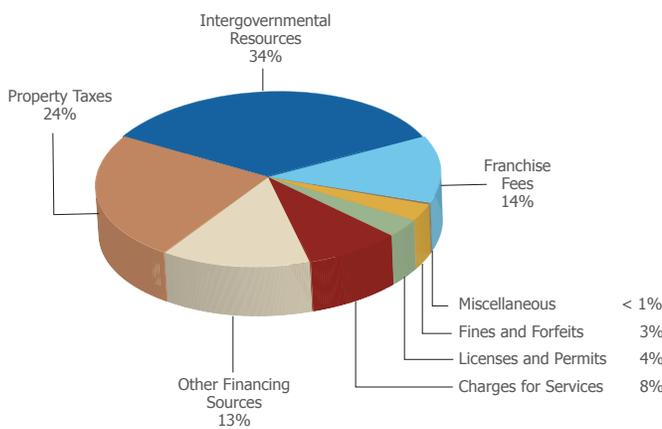


The General Fund Revenue comes from many sources, the largest of which is Intergovernmental Resources. Intergovernmental Resources are revenues received from other governmental entities. These include Consolidated Tax, County Gaming License Fees, and a Motor Vehicle Fuel Tax.

Consolidated Tax comprises \$69.6 million or 94% of Intergovernmental Resources and consists of:

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

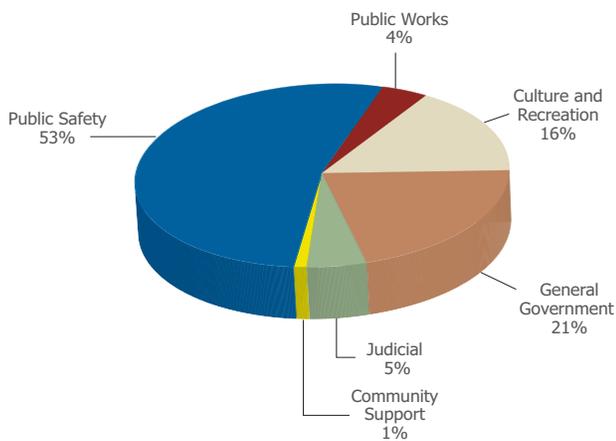
**General Fund Revenue by Source**



Property Taxes represent the second largest revenue source for the General Fund. The City of Henderson has one of the lowest city property tax rates in Nevada. The City rate of \$.7108 per \$100 of assessed valuation has remained relatively steady for the past 21 years.

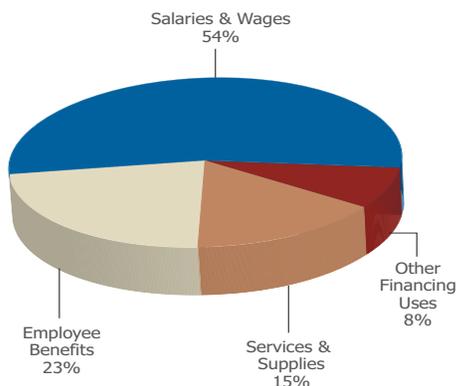
Expenditures by Function	FY 2011 Budget
General Government	\$ 44,866,740
Judicial	11,152,445
Public Safety	114,904,943
Public Works	9,249,152
Culture and Recreation	34,370,189
Community Support	2,026,188
<b>Total Expenditures</b>	<b>\$ 216,569,657</b>

### General Fund Expenditures by Function



Expenditures by Category	FY 2011 Budget
Salaries & Wages	\$ 126,613,893
Employee Benefits	54,006,038
Services & Supplies	35,949,726
Capital Outlay	0
<b>Total Expenditures</b>	<b>\$ 216,569,657</b>

### General Fund Expenditures by Category



General Fund Expenditure Summary by Department	FY 2011 Budget	%
<b>General Government</b>		
Building Maintenance	8,091,831	
City Attorney's Office	4,847,175	
City Clerk's Office	2,268,677	
City Manager's Office	3,566,990	
Community Development	4,104,710	
Finance	5,282,062	
Human Resources	2,964,743	
Information Technology	8,261,465	
Mayor & City Council	713,722	
Miscellaneous	4,765,365	
	<u>\$ 44,866,740</u>	20.7%
<b>Judicial</b>		
Municipal Court	\$ 6,927,365	
Attorney - Criminal	2,335,465	
Attorney - Ct. Programs	1,889,615	
	<u>\$ 11,152,445</u>	5.1%
<b>Public Safety</b>		
Fire	\$ 38,861,707	
Police	74,563,514	
Code Enforcement	1,479,722	
	<u>\$ 114,904,943</u>	53.1%
<b>Public Works</b>		
Paved Streets	\$ 1,025,523	
Street Lighting	4,471,383	
Flood Control	788,311	
Public Works - General	2,963,935	
	<u>\$ 9,249,152</u>	4.3%
<b>Culture &amp; Recreation</b>		
Parks	\$ 13,806,549	
Recreation	20,563,640	
	<u>\$ 34,370,189</u>	15.9%
<b>Community Support</b>		
Economic Development	\$ 719,381	
Neighborhood Services	1,306,807	
	<u>\$ 2,026,188</u>	0.9%
<b>Total All Departments</b>	<u><u>\$ 216,569,657</u></u>	<u>100.0%</u>

# Grant

The Grant Special Revenue fund accounts for the grants awarded to the City.

The City has applied for numerous grants that affect various other functions. Only those grants that were approved at the time of the filing of the Final Budget are included in the budget. Any additional grants received during the fiscal year, or carry-forwards from the prior fiscal year, will be reflected in the augmented budget.

During Fiscal Year 2010, some departments received grant funds that will be carried-forward into Fiscal Year 2011. These departments and their associated grants include but are not limited to: Neighborhood Services—CDBG, LIHTF Projects and HOME Entitlement Grants; Fire and Police Department—Cops Tech AFIS; and Parks and Recreation—SNPLMA.

Resources	FY 2011 Budget
Intergovernmental	\$ 4,272,513
<b>Total Revenue</b>	<b>\$ 4,272,513</b>
Operating Transfers In	897,141
<b>Total Resources</b>	<b>\$ 5,169,654</b>

Applications	FY 2011 Budget
<b>Community Support</b>	
Salaries and Wages	\$ 711,532
Employee Benefits	280,635
Services and Supplies	1,232,939
<b>Public Safety</b>	
Salaries and Wages	239,686
Employee Benefits	89,305
Services and Supplies	41,907
Capital Outlay	357,620
<b>Total Expenditures</b>	<b>\$ 2,953,624</b>
Operating Transfers Out	1,000,000
<b>Total Applications</b>	<b>\$ 3,953,624</b>

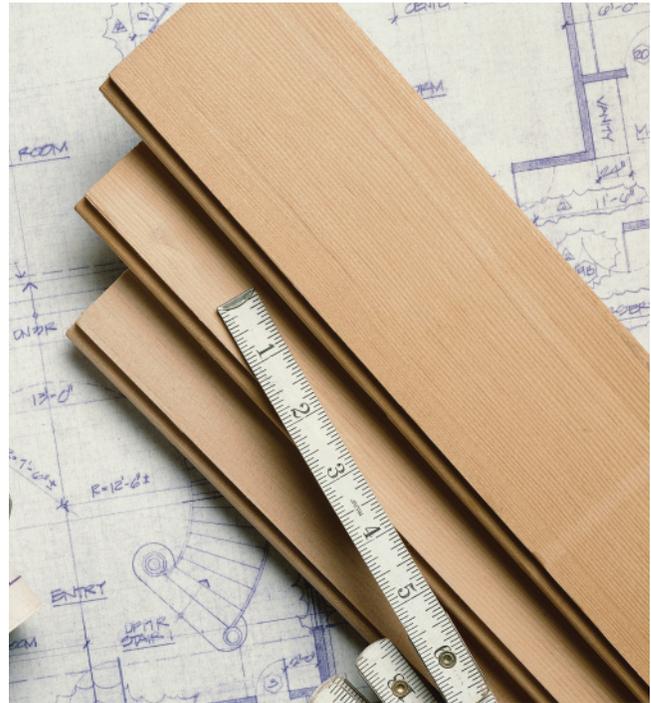
## Grant Awards Summary

Grant Type	FY 2010 Estimated
Energy Efficient Retrofits	\$ 1,298,146
Public Safety - Fire	184,472
Public Safety - Police	2,290,692
Federal Stimulus Projects	4,825,019
Public Works Projects	305,370
Parks Programs	38,087
Southern Nevada Public Lands Management Act (SNPLMA)	4,759,680
Recreation Programs	556,951
Community Development Block Grants	2,119,644
Neighborhood Services	3,833,983
<b>Total Grants</b>	<b>\$ 20,212,044</b>

# Land Sales

The Land Sales Capital Project Fund is used to account for the lease and sale of City-owned property. The proceeds from the sale and lease of property are used to fund additional land purchases and miscellaneous capital projects.

Approximately 65% of the land owned by the City is for flood control, municipal uses, and open space. City owned property that may be developed includes land approved for commercial, industrial and residential uses.



### Key Fact

*The City of Henderson owns over 4,600 acres of land.*

Resources	FY 2011 Budget
Interest Income	\$ 500,000
Other	536,718
<b>Total Revenue</b>	<b>\$ 1,036,718</b>
Land Sales	4,246,581
<b>Total Resources</b>	<b>\$ 5,283,299</b>

Applications	FY 2011 Budget
Services and Supplies	\$ 1,176,900
Capital Outlay	5,600,000
<b>Total Expenditures</b>	<b>\$ 6,776,900</b>
Operating Transfers Out	527
<b>Total Applications</b>	<b>\$ 6,777,427</b>

# Municipal Court

The Municipal Court Administrative Fee Special Revenue Fund accounts for the revenues received from court assessments for misdemeanors. These funds are to be used to improve operations of the court. This fund was established under NRS 176.059.

A second provision was added under NRS 176.0611 that allows for the imposition of a flat \$10 fee in addition to any other fines imposed in the sentencing of an offender. These additional funds are to be dedicated to the acquisition, construction, renovation, or remodel of court facilities, as well as any furniture, fixtures, or technology needed as a result of expansion or remodel of such facilities.

A third provision was added under NRS 176.0642 that allows for the imposition of a collection fee on a sliding scale when a debt owed to the court becomes delinquent. The fee is imposed as follows:

<b>Delinquent Amount Owed</b>	<b>Fee Imposed</b>
up to \$2,000	up to \$100
\$2,000 — \$5,000	up to \$500
\$5,000 +	10% of debt owed

Revenues received in this fund were used to remodel the existing Municipal Court facility to accommodate a third municipal courtroom.



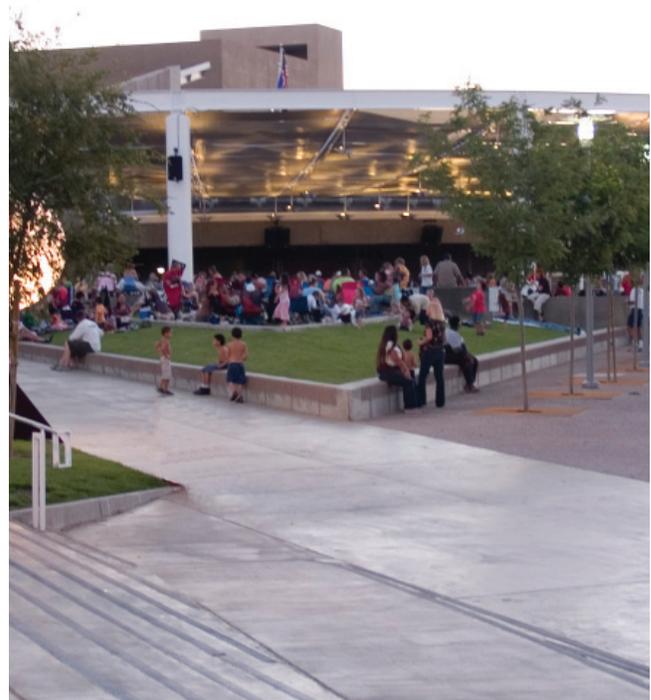
Resources	FY 2011 Budget
Fines and Forfeits	\$ 737,906
<b>Total Revenue</b>	<b>\$ 737,906</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 737,906</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 35,000
Employee Benefits	0
Services and Supplies	667,823
<b>Total Expenditures</b>	<b>\$ 702,823</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 702,823</b>

# Municipal Facilities

The Municipal Facilities Capital Projects Fund is used to account for costs that are associated with the acquisition, construction, and improvement of public facilities or other major City projects. The revenue to construct these projects is derived mainly from bond proceeds. The largest projects currently funded are the City Detention Center expansion, a remodel of 280 Water Street, and security improvements at City facilities.

Projects housed in this fund are citywide projects. Some of the recent completed projects through this fund include the Heritage Park Senior Center, North Police Substation, Justice Facility expansion, and the Justice Facility parking garage.



Henderson Events Plaza

Resources	FY 2011 Budget
Interest Income	\$ 1,000,000
<b>Total Revenue</b>	<b>\$ 1,000,000</b>
Operating Transfers In	6,980,700
<b>Total Resources</b>	<b>\$ 7,980,700</b>

Applications	FY 2011 Budget
<b>Public Safety</b>	
Capital Outlay	\$ 17,474,750
<b>Total Expenditures</b>	<b>\$ 17,474,750</b>
Operating Transfers Out	22,407,705
<b>Total Applications</b>	<b>\$ 39,882,455</b>

## Key Fact

*During Fiscal Year 2011, the City's first Design-Build project, the Detention Center expansion is expected to be completed.*

# Municipal Golf Course

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

In Fiscal Year 2011, Wildhorse Golf Course will maintain some of the lowest public golf fees in the Las Vegas Valley while continuing to balance revenues and operating expenses (not including depreciation).

Resources	FY 2011 Budget
Charges for Services	\$ 3,065,498
Interest Income	30,000
<b>Total Revenue</b>	<b>\$ 3,095,498</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 3,095,498</b>

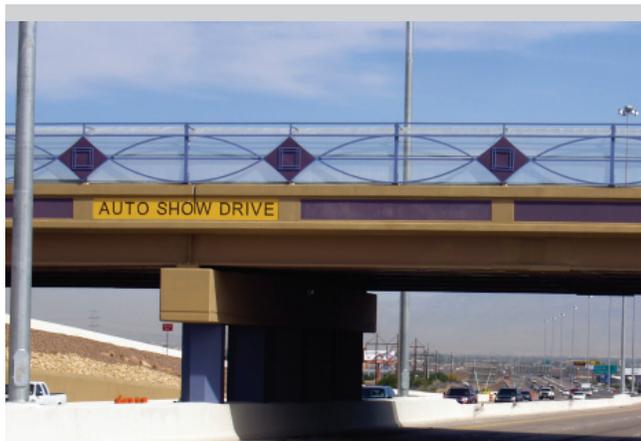
Applications	FY 2011 Budget
Services and Supplies	\$ 3,037,581
Depreciation	1,184,679
<b>Total Expenses</b>	<b>\$ 4,222,260</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 4,222,260</b>



## Other Funds

*This section will briefly describe the funds of the City not presented in their own section. These funds have no budgeted expenditures for Fiscal Year 2011.*

### RTC Capital Project Fund



Auto Show Drive Bridge

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

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

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

### Lake Las Vegas Capital Project Fund

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

Per an agreement reached between the City and the Lake Las Vegas developer, this fund was established in 1989 to be maintained for a period of 30 years. Total contributions to this fund will amount to \$30 million. The City's portion of this comes from the increase in property tax revenue as a result of the commercial and residential properties at Lake Las Vegas. After the 30-year period, any funds not utilized for the above purpose will be available for use on other municipal projects deemed appropriate. At the end of Fiscal Year 2011, the fund balance is estimated to be \$5.6 million.

### Financial Stabilization Special Revenue Fund

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

The City established this fund in Fiscal Year 1996. The maintenance of such a fund is crucial to ensure the financial health of the City and to maintain a high bond rating. The ending fund balance for Fiscal Year 2011 is anticipated to be approximately \$4.8 million.

## LID Revolving Loan Internal Service Fund

This fund, established under NRS 271.536, provides funding on a loan basis, for costs of special assessment districts such as construction and engineering. These costs are repaid from the bond proceeds, if special assessment bonds are issued, or directly from special assessments collected from property owners. The Fiscal Year 2011 Charges for Service is budgeted at \$50,000 while Interest Income is estimated at \$25,000, with no budgeted expenditures for this fund.

## Flood Control Fund

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

## Special Ad Valorem Transportation

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

In the 2009 State Legislative Session, the State reallocated those funds to address the State financial deficit.



# Park Development



Cactus Wren Park

The Park Development Capital Projects Fund receives revenue from Residential Construction Tax, (RCT), which is collected through the building permit process as developers and homeowners pay their development fees. The monies are collected and retained for usage in the six established RCT districts within the City. The funds collected must be used within three years of the district reaching 75% build-out. This is a transaction privilege tax adopted by the City of Henderson through the enactment of state legislation and the current rate of collection is \$.36 per square foot with a maximum of \$1,000 per dwelling unit.

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

### Key Fact

*The City of Henderson is in the process of pre-design, design, and construction of 26 parks and trail projects in excess of \$215 million funded by the Southern Nevada Public Land Management Act (SNPLMA).*



## RCT Completed Projects

### 2008

- Cinnamon Ridge Shade Shelters
- Mission Hills Park Water Features
- O'Callaghan Park Tennis Courts
- Paseo Vista Park Play Equipment

### 2009

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

### 2010

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

Resources	FY 2011 Budget
Charges for Services	\$ 155,000
Interest Income	130,500
<b>Total Revenue</b>	<b>\$ 285,500</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 285,500</b>

Applications	FY 2011 Budget
Capital Outlay	\$ 591,626
<b>Total Expenditures</b>	<b>\$ 591,626</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 591,626</b>

# Redevelopment Agency

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

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



Lake Mead Crossing has added a major shopping and office center on 74 acres at Lake Mead Parkway and Water Street that, at build out, will contain over 700,000 square feet of retail space, including Target, Ross, Marshalls, PetSmart, Staples and more. Recently, Discount Tire and Carl's Jr. broke ground here.



The Pittman Block Party Community Outreach Event was a great opportunity to connect residents with local businesses, City departments and community partners, and to gather neighborhood input on the services and

amenities needed in the area. The event resulted in plans to construct \$2.1 million in improvements to Wells Park, based on feedback from the residents.

### Key Fact

*This year, the Redevelopment Agency implemented 'Action Steps for the Water Street District'. The Actions identify the steps necessary to move the Agency's & City's vision forward for the Water Street District.*

Resources	FY 2011 Budget
Property Tax	\$ 9,585,256
Miscellaneous	264,900
<b>Total Revenue</b>	<b>\$ 9,850,156</b>
Proceeds of Long Term Debt	12,260,000
<b>Total Resources</b>	<b>\$ 22,110,156</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 1,020,400
Employee Benefits	345,144
Services and Supplies	10,710,431
Capital Outlay	0
Principal Retirement	590,000
Interest Expense	765,672
Administrative and Other Costs	387,263
<b>Total Expenses</b>	<b>\$ 13,818,910</b>
Payment to Refunding Escrow Agent	10,840,000
<b>Total Applications</b>	<b>\$ 24,658,910</b>

## Redevelopment Agency Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2011	\$ 590,000	\$ 765,672	\$ 1,355,672
2012	615,000	735,128	1,350,128
2013	650,000	702,789	1,352,789
2014	680,000	669,121	1,349,121
2015 - 2019	3,975,000	2,761,069	6,736,069
2020 - 2024	5,190,000	1,505,892	6,695,892
2025 - 2029	2,515,000	148,534	2,663,534
	<u>\$ 14,215,000</u>	<u>\$ 7,288,205</u>	<u>\$ 21,503,205</u>

## Outstanding Debt Obligations

General Obligation Bonds	Date Issued	Original Amount	Outstanding 7/1/2010	Current Year Principal & Interest	Final Payment Date
Bond Payable	6/26/2002	\$ 12,045,000	\$ 10,415,000	\$ 956,874	10/1/2025
Bond Payable	6/26/2002	4,295,000	3,800,000	398,798	10/1/2025
		<u>\$ 16,340,000</u>	<u>\$ 14,215,000</u>	<u>\$ 1,355,672</u>	

## Redevelopment Agency Future Projects

Develop and implement “Action Steps for the Water Street District.” The Actions include:

- Increasing curb appeal throughout the Water Street District through redevelopment programs, completion of infrastructure projects, and construction of monumentation at Lake Mead and Water Street.
- Develop and implement development and business recruitment incentive packages to attract residential and commercial developers.
- Develop a marketing strategy to attract business, developers, residents, and visitors to the area.
- Create new opportunities for residential development including the creation of a commercial subdivision for the Agency-owned property at the southwest corner of Water Street and Victory Road to allow for a mix of retail, professional, and residential space; support the development of Pacific Pines IV; and begin the RFP process to attract residential developers.
- Create opportunities for a social gathering attraction to provide attractive amenities for residents and visitors to the area at Victory and Water Street.

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

- Nevada Energy Downtown Master Plan & Southwest Gas Utility Upgrades - currently the Downtown area is at maximum capacity for power and natural gas, which means that there is not enough available power and gas to service any new construction of any significant size. The increased capacity, once complete, will service new construction projects over the coming years.
- North Water Street Improvements and Amenities Upgrades - will add landscaping, street furniture, pedestrian and vehicular lighting, and widened sidewalks along Water Street, from approximately Pacific Avenue to Boulder Highway.
- Wells Park Improvements—new recreational options and improvements to an existing park within the Pittman neighborhood.

# Sales & Use Tax

The Sales & Use Tax Special Revenue Fund was established in August 2005 to account for the Sales Tax funds received in conjunction with State Assembly Bill 418. The 1/4 cent Sales Tax increase was approved by Clark County voters in November 2004 to hire and equip police officers in the Las Vegas Valley, Boulder City, and Mesquite.

The Board of Clark County Commissioners was authorized to review the effects of this increase and authorize an additional 1/4 cent increase after October 2009, if deemed necessary. As of the date of this printing, the State has not dedicated the increase to the More Cops program.



Resources	FY 2011 Budget
Sales Tax	\$ 9,000,000
Interest Income	120,000
<b>Total Revenue</b>	<b>\$ 9,120,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 9,120,000</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 6,906,436
Employee Benefits	3,835,423
Services & Supplies	1,081,920
<b>Total Expenditures</b>	<b>\$ 11,823,779</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 11,823,779</b>



# Self-Insurance

This section will address the three City Self-Insurance Internal Service Funds. Each of these funds receives their funding through a combination of interest income, charges to employees via payroll deductions, and assessments to other City funds and departments based on City-established formulas and industry standards.

The Self-Insurance funds include:

- Self-Insurance (Property/Casualty)
- Workers' Compensation
- Health Insurance

## Self-Insurance Fund (Property/Casualty)

The Property/Casualty Self-Insurance Fund accounts for the payment of claims for property and accident liability losses, within certain limits, as well as the cost of purchasing commercial property insurance, excess liability insurance, employee bonds, and other insurance products.

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



Resources	FY 2011 Budget
Charges for Services	\$ 2,448,020
Interest Income	200,000
<b>Total Revenue</b>	<b>\$ 2,648,020</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 2,648,020</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 407,447
Employee Benefits	133,361
Services and Supplies	1,029,262
Claims	1,380,000
Legal Fees	150,000
Depreciation/Amortization	2,933
<b>Total Expenses</b>	<b>\$ 3,103,003</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 3,103,003</b>

## Workers' Compensation

The Workers' Compensation Self-Insurance Fund accounts for the expenditures related to claims filed by City employees for work-related injuries, as well as the purchase of excess insurance, mandatory employee physical examinations, and the general operations of the fund.

Similar to the Property/Casualty Self-Insurance Fund, the claim reserves of the Workers' Compensation Fund are analyzed biannually by an independent actuary hired by the City. It is the actuary's duty to review the current and historical claims experience to establish the City's outstanding claims liability and project future claims costs. Any adjustments needed for this fund are made in the subsequent fiscal year.

Resources	FY 2011 Budget
Charges for Services	\$ 5,000,000
Interest Income	400,000
<b>Total Revenue</b>	<b>\$ 5,400,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 5,400,000</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 296,569
Employee Benefits	114,460
Services and Supplies	899,917
Claims	4,466,638
Legal Fees	20,400
Depreciation/Amortization	13,907
Interest Expense	10,000
<b>Total Expenses</b>	<b>\$ 5,821,891</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 5,821,891</b>

## Health Insurance

The Health Insurance Self-Insurance Fund covers the cost of providing insurance benefits to non-Teamster City full-time employees including medical, dental, life, and disability insurance.

Insurance contracts are negotiated by the City to ensure that adequate insurance coverage is provided to employees at the best possible rates. The cost of this insurance is funded through a combination of City and Employee contributions. Employee portions of insurance premiums are collected through payroll deduction.

Resources	FY 2011 Budget
Insurance Premiums	\$ 10,650,000
Interest Income	200,000
<b>Total Revenue</b>	<b>\$ 10,850,000</b>
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 10,850,000</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 73,442
Employee Benefits	28,655
Services and Supplies	1,980,551
Claims	10,883,660
<b>Total Expenses</b>	<b>\$ 12,966,308</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 12,966,308</b>

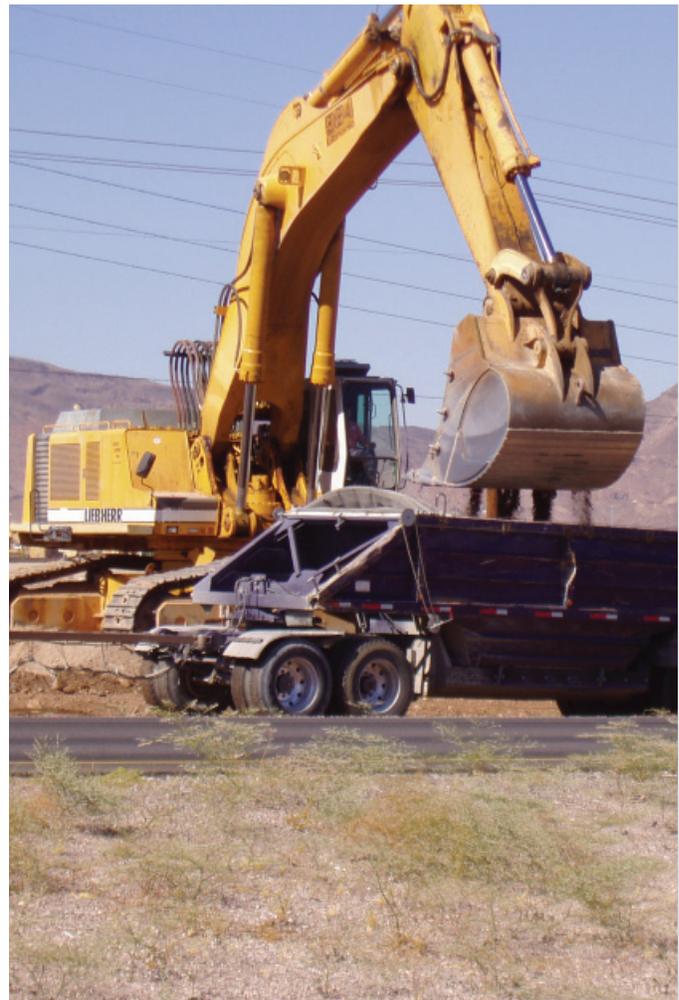
# Special Assessment Districts

The Special Assessment Districts Capital Projects Fund is to account for infrastructure that the City of Henderson requires developers to fund. In some instances, the City establishes assessment districts under NRS 271, which encompass developments benefitting from the construction of improvements such as streets, water, wastewater, stormwater, and other improvements. Assessments are then imposed upon the properties within these districts to repay the bonds issued to finance the improvement project. These assessments usually span a 10-20 year period.

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

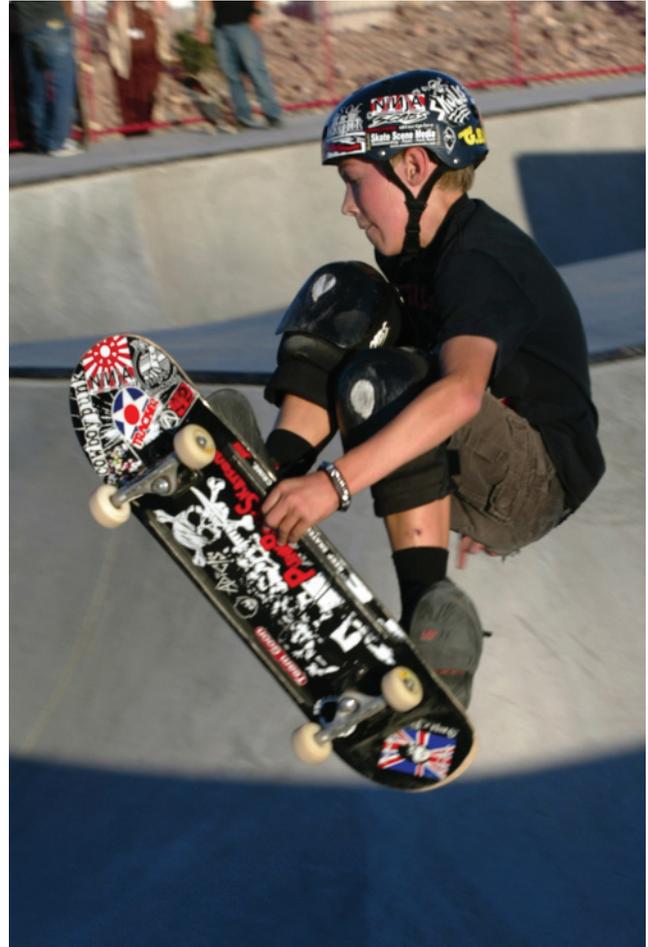
Resources	FY 2011 Budget
Interest Income	\$ 45,200
<b>Total Revenue</b>	<b>\$ 45,200</b>
Operating Transfers In	271,150
<b>Total Resources</b>	<b>\$ 316,350</b>

Applications	FY 2011 Budget
Services and Supplies	\$ 31,429,200
<b>Total Expenditures</b>	<b>\$ 31,429,200</b>
Operating Transfers Out	-
<b>Total Applications</b>	<b>\$ 31,429,200</b>



# Special Recreation

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



### Key Fact

*In Fiscal Year 2010, the Special Recreation Fund provided monies to purchase playground equipment, fitness equipment, park improvements, and recreation center improvements.*

Resources	FY 2011 Budget
Intergovernmental	\$ 2,000,000
Charges for Service	250,000
Interest Income	40,000
<b>Total Revenue</b>	<b>\$ 2,290,000</b>
Operating Transfers In	
<b>Total Resources</b>	<b>\$ 2,290,000</b>

Applications	FY 2011 Budget
Services and Supplies	\$ 1,558,735
Capital Outlay	0
<b>Total Expenditures</b>	<b>\$ 1,558,735</b>
Operating Transfers Out	324,794
<b>Total Applications</b>	<b>\$ 1,883,529</b>

## Utilities - Water and Sewer

The Water and Sewer Funds are Enterprise Funds that account for revenues generated through water and sewer rates, and system development charges.

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

Potable (drinking) water rates consist of a flat monthly service charge, plus a volume charge based on a four-tier rate structure. The City moved from a three-tier to a four-tier rate structure in 2003 to encourage water conservation. As a customer's water consumption increases, there is a proportionally larger increase in their rates as they cross the threshold between tiers. Customers who use less water are rewarded with a lower water rate. The average single family residence consumes 15,000 gallons or less per month, and falls within the first two rate tiers. A rate adjustment increase of 4.4% was enacted January 1, 2010. Projected revenue from potable water sales for Fiscal Year 2011 is \$57,200,000.

### Key Fact

*Henderson has removed approximately 29.7 million square feet of turf since 2002, resulting in annual water savings of 5,013 acre feet of water. This is the equivalent of 18,403 Olympic size swimming pools.*

Sewer rates consist of a flat monthly service charge for all customers, plus an additional volume charge for commercial accounts. The volume charge is based on the customer's water consumption. A rate adjustment increase of 4.7% was enacted January 1, 2010. Projected revenue for wastewater treatment in Fiscal Year 2011 is \$29,100,000.

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



The Southwest Water Reclamation Facility is expected to be completed in 2011 and will add 8 million gallons per day capacity to existing treatment.

is used to irrigate nine Henderson golf courses, a cemetery, and Boulder Highway medians. The use of reclaimed water aligns with the City's strategic goal to preserve our natural resources. Projected revenue from reclaimed water sales for Fiscal Year 2011 is \$2,600,000.

System Development Charges (SDCs) are fees that are charged to development customers for new connections to the City's existing water and sewer infrastructure. SDCs are a non-operating revenue source for the Water and Sewer Funds. Water system development fees for Fiscal Year 2011 are projected at \$1,700,000 and sewer system development fees are projected at \$3,500,000.

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

## Water Fund

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



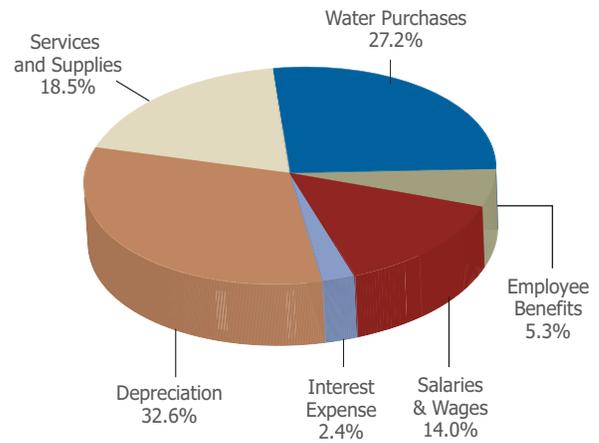
Utility Service Support Building

Resources	FY 2011 Budget
Utility Fees	\$ 58,800,000
Late Charges	1,201,200
Miscellaneous	357,009
Connection Fees	419,000
Interest Income	2,338,811
<b>Total Revenue</b>	<b>\$ 63,116,020</b>
System Development Fees	1,700,000
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 64,816,020</b>



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

### Fiscal Year 2011 Water Expenditures



Applications	FY 2011 Budget
Salaries and Wages	\$ 11,761,810
Employee Benefits	4,460,064
Water Purchases	22,914,000
Services and Supplies	15,538,897
Depreciation	27,462,395
Interest Expense	1,991,617
<b>Total Expenses</b>	<b>\$ 84,128,783</b>
Operating Transfers Out	3,253,012
<b>Total Applications</b>	<b>\$ 87,381,795</b>

## Sewer Fund

The wastewater is cleaned and treated to a high standard which allows it to be used for reclaimed purposes. The City has three uses for treated wastewater: discharge to the Las Vegas Wash, delivery to the City’s extensive water reclamation system, and discharge to the ponds at the Bird Viewing Preserve. Water released to the Wash earns return flow credits, allowing Southern Nevada to draw additional drinking water from Lake Mead, above its yearly allocation of 300,000 acre feet, in an amount equal to what is returned.

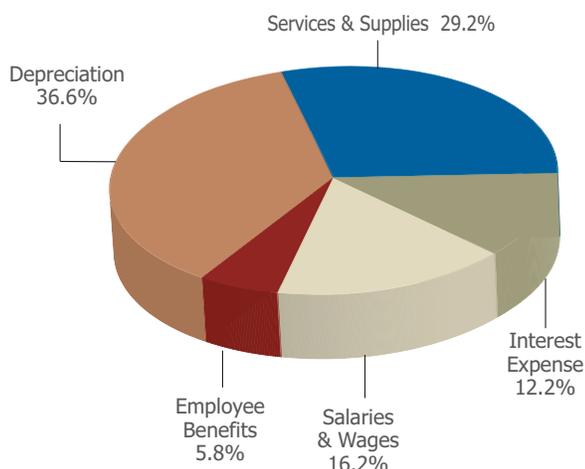
## Sewer Fund

Resources	FY 2011 Budget
Utility Fees	\$ 31,871,000
Late Charges	611,100
Miscellaneous	459,000
Connection Fees	5,000
Sales Tax	3,000,000
Interest Income	1,712,148
<b>Total Revenue</b>	<b>\$ 37,658,248</b>
System Development Fees	3,500,000
Operating Transfers In	-
<b>Total Resources</b>	<b>\$ 41,158,248</b>

Applications	FY 2011 Budget
Salaries and Wages	\$ 9,079,288
Employee Benefits	3,243,987
Services and Supplies	16,387,358
Depreciation	20,513,256
Interest Expense	6,819,996
<b>Total Expenses</b>	<b>\$ 56,043,885</b>
Operating Transfers Out	3,253,125
<b>Total Applications</b>	<b>\$ 59,297,010</b>

<b>UTILITY RATE STRUCTURE</b>	
<b>Water Rates (effective Jan 2010)</b>	
Residential Monthly Service Charge	
3/4 inch or less	\$9.45
1 inch	\$19.50
<b>Volume Charge (per 1,000 gallons)</b>	
First Rate Tier	\$1.46
Second Rate Tier	\$1.90
Third Rate Tier	\$2.47
Fourth Rate Tier	\$3.46
<b>Sewer Rates (effective Jan 2010)</b>	
Residential Monthly Service Charge	
Single Family	\$19.51
Senior Citizen	\$15.85
Commercial Monthly Service Charge	\$3.66
Commercial Volume Charge (per 1,000 gallons)	\$1.79
<b>Reclaimed Water (effective Nov 2006)</b>	
Per 1,000 gallons	\$1.20
<b>Raw Water (effective Nov 2006)</b>	
Per 1,000 gallons	\$1.41

**Fiscal Year 2011 Sewer Expenditures**



NACWA Platinum Peak Performance Award 2009

<b>Water/Sewer Revenue Supported Bond Payment Requirements</b>			
<b>Fiscal Year</b>	<b>Principal</b>	<b>Interest</b>	<b>Total</b>
2011	\$ 13,742,139	\$ 8,811,613	\$ 22,553,752
2012	14,358,664	8,332,421	22,691,085
2013	13,788,841	7,839,785	21,628,626
2014	14,047,915	7,075,969	21,123,884
2015	14,231,192	6,415,762	20,646,954
2016 - 2020	49,122,422	23,691,392	72,813,814
2021 - 2025	21,433,408	15,945,653	37,379,061
2026 - 2030	25,530,546	10,223,250	35,753,796
2031 - 2035	25,285,000	3,238,000	28,523,000
<b>Total</b>	<b>\$ 191,540,127</b>	<b>\$ 91,573,845</b>	<b>\$ 283,113,972</b>

### Outstanding Debt Obligations

	<b>Issuance Date</b>	<b>Original Amount</b>	<b>Outstanding Balance 7/1/2010</b>	<b>Current Principal Interest</b>	<b>Final Payment Date</b>
<b>Water Enterprise Fund</b>					
Municipal Utility Bonds - B - Water	01/01/1993	\$ 987,525	\$ 616,974	\$ 40,755	12/01/2012
State Revolving Loan Bond	09/15/2000	5,500,000	4,007,022	385,389	01/01/2021
Water Refunding Bonds	03/01/2005	22,618,000	20,816,000	2,852,050	09/01/2018
Water Refunding Bonds Series 2007	08/21/2007	27,220,000	22,585,000	4,159,265	09/01/2017
		<b>\$ 56,325,525</b>	<b>\$ 48,024,996</b>	<b>\$ 7,437,459</b>	
<b>Sewer Enterprise Funds</b>					
State Revolving Loan Bond	10/01/1991	\$ 7,221,110	\$ 850,042	\$ 578,291	07/01/2011
State Revolving Loan Bond	10/01/1992	12,300,000	2,193,527	912,561	01/01/2012
State Revolving Loan Bond	07/01/1994	12,410,431	3,679,891	886,446	07/01/2014
State Revolving Loan Bond	09/01/1995	9,504,950	3,377,671	676,049	07/01/2015
Municipal Utility Bonds - Sewer	11/01/2004	110,000,000	99,820,000	7,306,300	06/01/2034
Sewer Refunding Bonds	03/01/2005	33,927,000	31,224,000	4,278,075	09/01/2018
Sewer Refunding Bonds Series 2007	08/21/2007	2,595,000	2,195,000	478,571	09/01/2014
Sewer Revenue Bonds Series 2010*	01/08/2010	2,600,000	175,000	0	See *NOTE
		<b>\$ 190,558,491</b>	<b>\$ 143,515,131</b>	<b>\$ 15,116,293</b>	

\* Note: The first payment on the \$2,600,000 Sewer Revenue bonds does not occur until project completion, the full disbursement of principal, or the expiration of three years from the date of the initial disbursement of loan funds, whichever occurs first. In turn, this will effect the final payment date, which is unknown at this time.

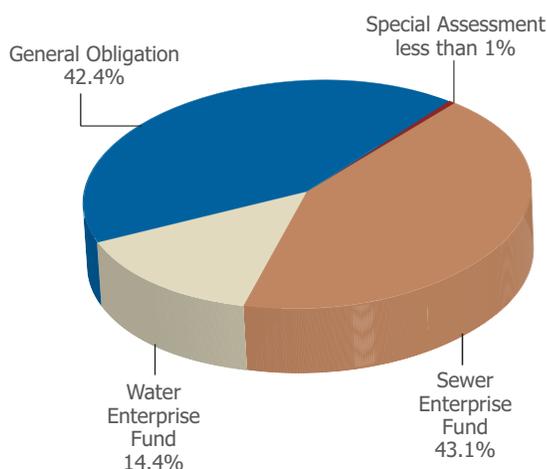
# Debt Management

## Debt Overview

As of July 1, 2010 the City of Henderson’s combined outstanding debt totals \$ 332.6 million, consisting of:

- General Obligation Bonds \$ 140.9 million
- Water Revenue Supported Bonds \$ 48.0 million
- Sewer Revenue Supported Bonds \$ 143.5 million
- Special Assessment Bonds \$ 0.2 million

**Composition of Outstanding Debt  
As of 07/01/10**



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

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

## General Obligation Bonds

### General Obligation Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2011	\$ 12,848,964	\$ 6,679,396	\$ 19,528,340
2012	11,896,966	6,194,921	18,091,887
2013	10,127,000	5,633,803	15,760,803
2014	9,176,000	5,156,037	14,329,037
2015-2019	44,783,000	18,675,280	63,458,280
2020-2024	22,229,000	10,143,162	32,372,162
2025-2029	11,705,000	6,102,187	17,807,187
2030-2035	18,150,000	3,271,790	21,421,790
<b>Total</b>	<b>\$ 140,915,930</b>	<b>\$ 61,853,556</b>	<b>\$ 202,769,486</b>

The City’s \$ 140.9 million general obligation debt can be broken down into three distinct categories:

- General Obligation/Revenue Bonds  
Secured by Consolidated Tax \$ 88.8 million
- General Obligation  
Bond Indebtedness \$ 32.0 million
- General Obligation  
Medium-Term Bonds \$ 19.8 million
- General Obligation  
Lease Purchase/Medium-Term \$ 0.3 million

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

## General Obligation Bond Indebtedness

The City has authority pursuant to Nevada State Statutes and its City Charter to issue general obligation bonds. Ad Valorem (property tax) bonds constitute direct and general obligations of the City, and the full faith and credit of the City is pledged for the payment of principal and interest on the bonds.

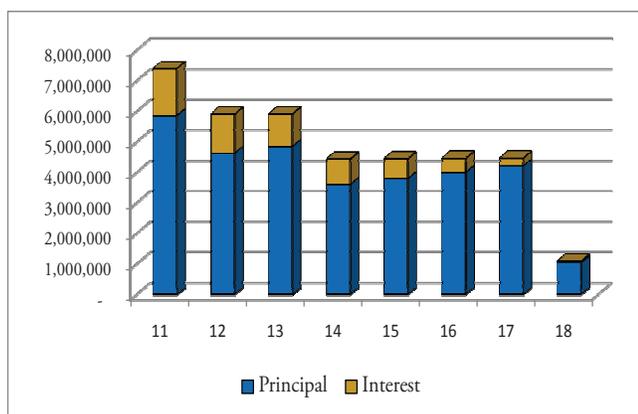
The following table sets forth the City's outstanding general obligation bonded indebtedness supported by property taxes as of July 1, 2010.

**General Obligation Indebtedness Supported by Property Taxes**  
Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2010
Refunding/Buildings	1/1/1997	\$ 10,530	\$ 1,425
Building/Parks Ref	9/5/2001	12,940	4,100
Parks & Rec Ref	3/1/2004	34,505	26,490
<b>Total Outstanding</b>			<b>\$ 32,015</b>

The chart below illustrates the debt service to maturity on the \$32.0 million in outstanding general obligation bonds secured with property taxes.

### Existing Debt Service General Obligation Bonds



## General Obligation Medium-Term Bonds

General Obligation Medium-Term Bonds constitute direct and general obligations of the City, and the full faith and credit of the City is pledged for the payment of principal and interest, subject to Nevada constitutional and statutory limitations regarding the City's operating property tax rate.

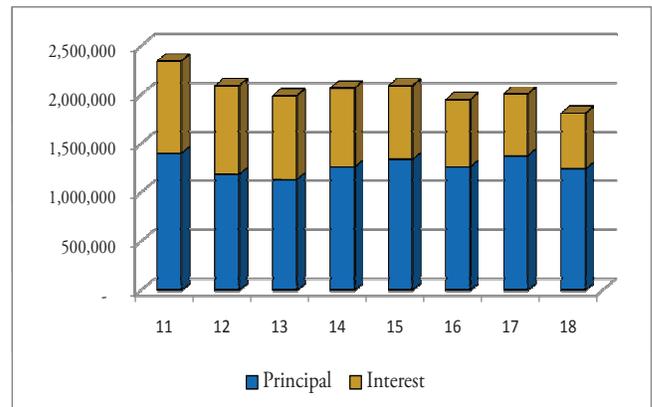
The property tax rate available to pay the Medium-Term Bonds is limited to the City's maximum operating property tax rate. The City's operating property tax rate for Fiscal Year 2011 is \$.3298, which includes \$.231 in voter approved overrides for public safety. The property tax available to pay the bonds is further restricted by the limitation on the combined overlapping tax rate of \$3.64 per \$100 of assessed valuation. The Medium-Term Bonds are a debt of the City and the City shall pledge all legally available funds of the City for their payment.

**General Obligation Medium-Term Bonds**  
Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2010
Various Purpose Bds	9/26/2006	\$ 2,065	\$ 1,525
Bonds, Series 2008	3/20/2008	1,162	855
Purchase Agreement	3/4/2009	17,960	17,403
Lease Purchase	1/1/2010	447	298
<b>Total Outstanding</b>			<b>\$ 20,085</b>

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

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



## General Obligation / Revenue Bonds

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

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

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

The table below sets forth the City’s outstanding general obligation bonded indebtedness that is secured by Consolidated Tax revenues as of July 1, 2010.

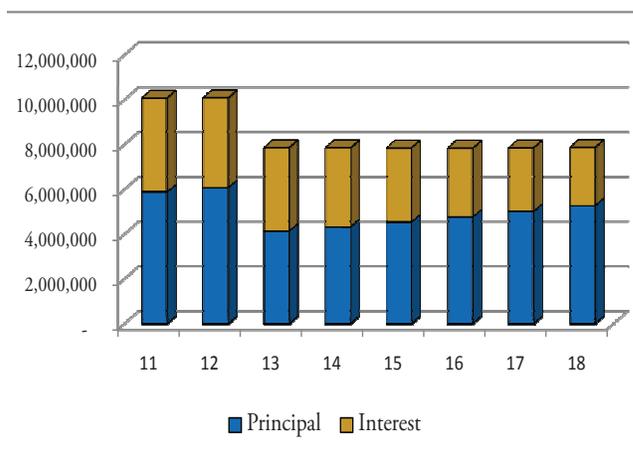
### General Obligation Indebtedness Supported by Consolidated Tax Revenues

Stated in Thousands (000)

	Date Issued	Original Amount	Outstanding 7/1/2010
Various Refund Bds	3/01/2004	\$43,355	\$37,125
Various Purpose Bds	12/22/2005	56,000	51,695
<b>Total Outstanding</b>			<b>\$ 88,820</b>

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

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



### Consolidated Tax Pledged Revenues

	FY 2009 Actual	FY 2010 Estimated	FY 2011 Budget
Consolidated Tax	\$77,752,314	\$69,601,502	\$ 69,601,502
Pledged Revenue Limitation (15%)	11,662,847	10,440,225	10,440.225
Existing Debt Service	7,578,012	7,582,149	10,082,499
Coverage	1.54	1.38	1.04

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

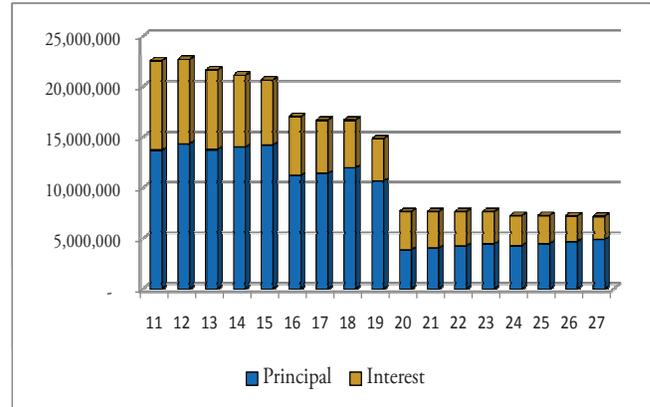
## Water / Sewer Revenue Supported Bonds

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

The City covenants for Bond Ordinances set rates and other charges for the services or commodities pertaining to the utility system. Rates are set in amounts sufficient to pay the operation and maintenance expenses of the system and any debt service related to its outstanding Water and Sewer bonds.

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

## Existing Debt Service Supported by Water and Sewer Revenues



The table below sets forth the City’s bonded indebtedness for its existing and authorized general obligation bonds supported by utility revenues as of July 1, 2010.

## Water / Sewer Revenue Supported Bonds

	Issuance Date	Original Amount	Outstanding Balance 7/1/2010	Current Principal & Interest Pmts	Final Payment Date
<b>Water Enterprise Fund</b>					
Municipal Utility Bonds - B - Water	1/01/93	\$ 987,525	\$ 616,974	\$ 40,755	12/01/12
State Revolving Loan Bond	09/15/00	5,500,000	4,007,022	385,389	01/01/21
Water Refunding Bonds	03/01/05	22,618,000	20,816,000	2,852,050	09/01/18
Water Refunding Bonds Series 2007	08/21/07	27,220,000	22,585,000	4,159,265	09/01/17
		<b>\$ 56,325,525</b>	<b>\$ 48,024,996</b>	<b>\$ 7,437,459</b>	
<b>Sewer Enterprise Fund</b>					
State Revolving Loan Bond	10/01/91	\$ 7,221,110	\$ 850,042	\$ 578,291	07/01/11
State Revolving Loan Bond	10/01/92	12,300,000	2,193,527	912,561	01/01/12
State Revolving Loan Bond	07/01/94	12,410,431	3,679,891	886,446	07/01/14
State Revolving Loan Bond	09/01/95	9,504,950	3,377,671	676,049	07/01/15
Municipal Utility Bonds - Sewer	11/01/04	110,000,000	99,820,000	7,306,300	06/01/34
Sewer Refunding Bonds	03/01/05	33,927,000	31,224,000	4,278,075	09/01/18
Sewer Refunding Bonds Series 2007	08/21/07	2,595,000	2,195,000	478,571	09/01/14
Sewer Revenue Bonds Series 2010	01/08/10	2,600,000	175,000	0	See Note
		<b>\$ 190,558,491</b>	<b>\$ 143,515,131</b>	<b>\$ 15,116,293</b>	

Note: The first payment on the \$2,600,000 Sewer Revenue bonds does not occur until project completion, the full disbursement of principal, or the expiration of three years from the date of the initial disbursement of loan funds, whichever occurs first. In turn, this will effect the final payment date, which is unknown at this time.

### Water/Sewer Revenue Supported Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2011	\$ 13,742,139	\$ 8,811,613	\$ 22,553,752
2012	14,358,664	8,332,421	22,691,085
2013	13,788,841	7,839,785	21,628,626
2014	14,047,915	7,075,969	21,123,884
2015	14,231,192	6,415,762	20,646,954
2016 - 2020	49,122,422	23,691,392	72,813,814
2021 - 2025	21,433,408	15,945,653	37,379,061
2026 - 2030	25,530,546	10,223,250	35,753,796
2031 - 2035	25,285,000	3,238,000	28,523,000
<b>Total</b>	<b>\$191,540,127</b>	<b>\$91,573,845</b>	<b>\$283,113,972</b>

### Revenue Supported Bonds (Special Assessment)

The principal and interest related to the \$7.0 million T-2 District special assessment bonds are payable from the assessment levied in the district. The City's commitment for the local improvement bond is limited to the limitation of foreclosure proceedings, and to the extent that it has legally available surplus funds which it shall apply to the purchase of property in the assessment district that is not sold as a result of foreclosure proceedings.

### Revenue Supported Bonds Payment Requirements

Fiscal Year	Principal	Interest	Total
2011	\$ 80,000	\$ 11,875	\$ 91,875
2012	85,000	4,038	89,038
<b>Total</b>	<b>\$ 165,000</b>	<b>\$ 15,913</b>	<b>\$ 180,913</b>

### Debt Ratio Comparisons

The Debt Ratio Comparison table below illustrates the City's general obligation debt on a per capita basis, as well as a comparison with such debt of other municipalities in the state.

The City of Henderson has an above average debt ratio. This is consistent with many fast growing communities where the demand for essential city services, capital improvements, and infrastructure maintenance and expansion steadily increases as a direct result of population growth and the normal aging of city facilities.

Large capital improvement projects take many years to plan, finance, and complete. Funding for these projects will be needed long before the number of residents moving into the area will support the facility construction costs. It might be several years before population growth is sufficient to generate the revenue needed for ongoing operating expenses.

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

### Debt Ratio Comparison

	Total General Obligation Debt	Estimate Fiscal Year 2009 Population	Fiscal Year 2011 Assessed Value	General Obligation Debt Per Capita	Debt as a % of Assessed Value
Reno	\$ 144,982,234	218,143	\$ 6,444,340,298	\$ 664.62	2.25%
Las Vegas	380,405,000	591,422	13,718,834,481	643.20	2.77%
<b>Henderson*</b>	<b>314,164,940</b>	<b>267,687</b>	<b>9,784,715,277</b>	<b>1,173.63</b>	<b>3.21%</b>
North Las Vegas	482,475,000	215,022	4,719,007,066	2,243.84	10.22%
			<b>Average:</b>	<b>\$ 1,181.32</b>	<b>4.61%</b>

Source: Compiled by Nevada State Bank Public Finance

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

## Debt Capacity

The Charter of the City of Henderson limits the aggregate principal amount of the City’s general obligation debt to 15% of the City’s total reported assessed valuation. Based upon the assessed valuation projected for Fiscal Year 2011 of \$10.2 billion (including the assessed valuation of the Henderson Redevelopment Agency of \$417 million), the City’s debt limit for general obligations is \$1.5 billion. The Chart at the above right illustrates the City’s general obligation statutory debt limitation.

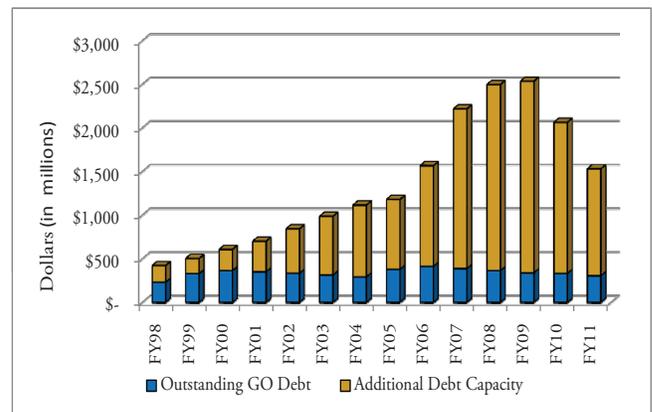
In addition to the City’s legal debt limit as a percentage of its total assessed value, the City’s ability to issue future property tax supported debt is also constrained by constitutional and statutory limits of total property taxes that may be levied.

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

## Statutory Debt Limitation

Statutory Debt Limitation for Fiscal Year 2011	\$ 1,530,298,747
Outstanding General Obligation Indebtedness (as of June 30, 2010)	\$ 332,621,057
<b>Additional Statutory Debt Limitation</b>	<b>\$ 1,197,677,690</b>

## Historical Statutory Debt Limitation



**Key Fact**

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

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



# Capital Improvement Plan Overview

## Contents

Capital Improvement Overview .....	94
Capital Project Funds Project Summary & Detail.....	97
Enterprise Funds Project Summary & Detail.....	123

## Tables & Illustrations

Completed Capital Projects in Fiscal Year 2010 .....	95
Capital Project Funds Fiscal Year 2011 Project Summary.....	97
Fiscal Year 2011 General Government Overview & Detail .....	98
Fiscal Year 2011 Flood Control Overview & Detail.....	101
Fiscal Year 2011 Municipal Facilities Overview & Detail.....	104
Fiscal Year 2011 Parks & Recreation Overview & Detail .....	107
Fiscal Year 2011 Street Lights Overview & Detail.....	115
Fiscal Year 2011 Streets Overview & Detail .....	116
Fiscal Year 2011 Traffic Control Overview & Detail.....	121
Enterprise Funds Fiscal Year 2011 Projects Summary.....	123
Fiscal Year 2011 Water Overview & Detail .....	124
Fiscal Year 2011 Sewer Overview & Detail .....	127

# Capital Improvement Overview



Justice Facility

A Capital Improvement Plan "CIP" provides a foundation for the control of acquisition, expansion, and rehabilitation of significant assets relating to the City's infrastructure. This capital development plan involves infrastructure needs assessment, prioritization of projects, and the identification of available resources. An integral aspect of capital improvement planning is to ensure that the City is meeting citizens' needs, while balancing the City's resources to meet the timing expectations of the projects.

The City annually completes and maintains a CIP in accordance with NRS 354.5945. This statute requires the City to reconcile the first year of the six-year capital improvement plan to the City's final budget. The City of Henderson's six-year CIP includes water and sewer utilities, transportation, flood control, municipal facilities, parks and recreation, and general government projects. The plan currently totals more than \$1.1 billion dollars over the six-year horizon.

The City has established a standard for project identification and selection using essential requirements and selection criteria for each project.

## What is a Capital Improvement Project?

A capital improvement is defined as a public or private investment of \$50,000 or more, which relates directly to the City's goals and objectives and has a useful life of at least three (3) years. Examples include but are not limited to the following:

- Land acquisition
- Improvements to or development of land
- New construction, acquisition rehabilitation, or replacement infrastructure projects
- New, rehabilitated, or replacement equipment, vehicles, and major computer hardware/software systems

Additionally, soft costs related to the above items may include legal costs, engineering costs, and architectural design costs.

## The CIP Process

The City of Henderson recognizes that capital improvements are an investment in the future of the community. The CIP process is designed to help plan for anticipated capital needs and to incorporate them into the financial projections for future services.

The process for publishing the annual CIP document begins in August as part of the annual Performance Budget Process. Each department first informally assesses their projects, both ongoing and anticipated, for suitability within a standard priority framework. All projects, regardless of priority or anticipated funding source, are then entered into the citywide CIP database for tracking and reporting purposes.

Those projects requesting new funding over one million dollars from the City's Municipal Facilities Acquisition and Construction Fund must submit

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

Projects funded from other sources are prioritized by the departments responsible for administering the programs. For example, road construction projects are proposed, reviewed, and prioritized within the framework of the Regional Transportation Commission's Master Streets and Highway Plan. Flood control projects are prioritized in conjunction with Clark County's Regional Flood Control District. Some open parks and trail projects are prioritized and subsequently approved by the Bureau of Land Management (BLM) as grant funds from the Southern Nevada Public Land Management Act (SNPLMA) are utilized.

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

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

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

## CIP and Operating Costs

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

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



## Capital Projects Completed in Fiscal Year 2010

### Parks and Recreation

Amador Vista Park  
Downs 5 Linear Park, Phases I and II  
Anthem Hiking Trails

### Flood Control

Northeast C-1 Detention Basin & Outfall  
Pittman MacDonald Ranch Channel  
Equestrian Tributary

### Utility Services

Water Street Site A Utilities Relocation

### Transportation

Major Avenue - Van Wagenen to Warm Springs  
Energy Efficient Streetlight Upgrades  
Automall Interchange Ramp Signals

### Municipal Facilities

Heritage Park Aquatics Center  
Heritage Park Senior Facility  
Justice Facility Expansion and Parking Garage

## Capital Improvement Plan Detail

The detail of the plan is broken down into two sections. The first section provides details on the projects that are Capital Fund projects and the second section provides the detail on the Enterprise Fund projects. Projects labeled as Tier Two Projects are smaller, independent projects that total under \$1,000,000 in Fiscal Year 2011 and have been grouped here for reporting purposes. Additional information can be found on all projects in the City of Henderson Capital Improvement Plan, which is published annually.

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

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

Funding in this section includes anticipated carryovers from Fiscal Year 2010. These carryovers are not reflected in the expenditure totals in the Final Budget. These carryovers will be included in the Augmented Budget.

### Key Fact

*The Heritage Park Master Plan encompasses 160 acres bordered by Racetrack Rd., Newport Dr., Burkholder Blvd., and Pueblo Blvd. This plan includes an aquatic center, recreation areas, hiking trails, a sports field complex, a dedicated senior center, as well as space for a potential elementary school and police and fire stations.*



New Jail Construction

# Capital Project Funds FY 2011 Project Summary

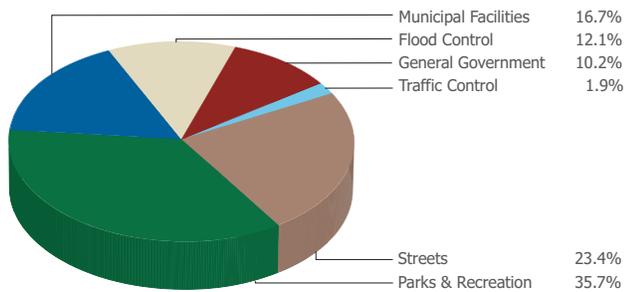
## By Category

Category	Project Costs	Operating Costs
General Government	\$19,163,150	\$413,536
Flood Control	22,790,353	-
Municipal Facilities	31,599,750	-
Parks & Recreation	67,366,084	1,039,185
Streets	44,253,516	-
Traffic Control	3,549,000	-
<b>Total</b>	<b>\$188,721,853</b>	<b>\$1,452,721</b>

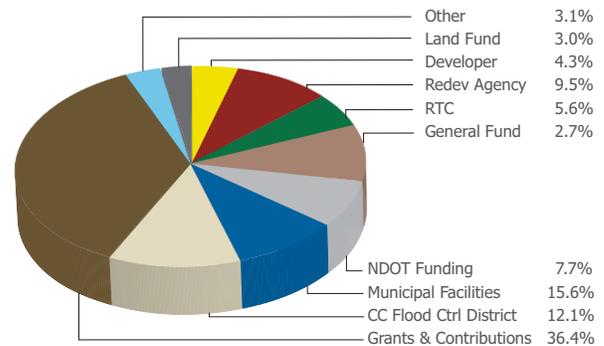
## By Funding Source

Funding Source	Project Costs
Clark County Flood Control District	\$22,790,353
Developer	8,210,000
General Fund	4,993,150
Grants & Contributions	68,621,715
Land Fund	5,600,000
Municipal Fac Acquisition & Construction	29,474,750
Nevada Department of Transportation	14,459,259
Redevelopment Agency	18,015,000
Regional Transportation Commission	10,654,000
Other	5,903,626
<b>Total</b>	<b>\$188,721,853</b>

## Percentage By Category



## Percentage By Funding Source



# General Government Overview

## FY 2011 CIP Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Police In-Car Video Sys (GG-051)	\$1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000
Eastside Land Assemb (GG-R22)	1,500,000	-	-	-	-	-	1,500,000
Texas Street Garage (GG-R23)	6,900,000	-	-	-	-	-	6,900,000
N Water St/Eastside Conx (GG-R24)	4,000,000	1,700,000	-	-	-	-	5,700,000
Wells Park Renovation (GG-R25)	1,500,000	-	-	-	-	-	1,500,000
Tier 2 Projects	4,063,150	5,106,763	3,999,457	4,801,941	4,384,251	4,503,159	26,858,721
<b>Total General Government</b>	<b>\$19,163,150</b>	<b>\$6,806,763</b>	<b>\$3,999,457</b>	<b>\$4,801,941</b>	<b>\$4,384,251</b>	<b>\$4,503,159</b>	<b>\$43,658,721</b>
<b>Funding Sources:</b>							
General Fund	\$1,463,150	\$555,513	\$561,670	\$575,694	\$608,269	\$386,100	\$4,150,396
Capital Replacement - IT Repairs	1,300,000	3,525,300	3,061,509	3,838,681	3,376,790	3,705,892	18,808,172
Citywide Services	365,000	375,950	376,278	387,566	399,192	411,167	2,315,153
Redevelopment - Eastside	7,460,000	2,075,000	-	-	-	-	9,535,000
Redevelopment - Downtown	7,375,000	275,000	-	-	-	-	7,650,000
Grants & Contributions	1,200,000	-	-	-	-	-	1,200,000
<b>Total Funding Sources</b>	<b>\$19,163,150</b>	<b>\$6,806,763</b>	<b>\$3,999,457</b>	<b>\$4,801,941</b>	<b>\$4,384,251</b>	<b>\$4,503,159</b>	<b>\$43,658,721</b>

## Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Police In-Car Video Sys (GG-051)	\$ -	\$183,325	\$188,825	\$195,435	\$202,275	\$209,355	\$ 979,215
Tier 2 Projects	413,536	434,883	456,329	477,933	500,779	524,949	2,808,409
<b>Total Operating Impact</b>	<b>\$ 413,536</b>	<b>\$618,208</b>	<b>\$645,154</b>	<b>\$673,368</b>	<b>\$703,054</b>	<b>\$734,304</b>	<b>\$3,787,624</b>



# General Government Profiles

## Police In-Car Video Systems Installation (Project# GG-051)

Description: Purchase and install in-car dash mounted video systems to capture and record patrol officer encounters, witnesses, and suspects.

Scheduling: Project to be completed in December 2010

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000
<b>Total Project Costs</b>	<b>\$1,200,000</b>	<b>\$ -</b>	<b>\$1,200,000</b>				
Operating Costs	\$ -	\$ 183,325	\$ 188,825	\$ 195,435	\$ 202,275	\$ 209,355	\$ 979,215

## Eastside Land Assemblage (Project# GG-R22)

Description: Purchase of land in the eastside area for future development of affordable housing.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Redev. Agency - Eastside	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,500,000
<b>Total Project Costs</b>	<b>\$1,500,000</b>	<b>\$ -</b>	<b>\$1,500,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Texas Street Garage (Project# GG-R23)

Description: Construction of a three-story parking structure with approximately 341 spaces. Parking garage to provide increased public parking options in the Water Street District.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Redev. Agency - Downtown	\$6,900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$6,900,000
<b>Total Project Costs</b>	<b>\$6,900,000</b>	<b>\$ -</b>	<b>\$6,900,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## North Water Street / Eastside Connection (Project# GG-R24)

Description: Construction of enhancements to North Water Street, to include upgrades to lighting, curbs, gutters, sidewalk and turn lanes.

Scheduling: Project to be completed in December 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Redev. Agency - Eastside	\$4,000,000	\$1,700,000	\$ -	\$ -	\$ -	\$ -	\$5,700,000
<b>Total Project Costs</b>	<b>\$4,000,000</b>	<b>\$1,700,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$5,700,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Wells Park Renovation (Project# GG-R25)

Description: Renovation of the existing Wells Park by removing a portion of Moser Street and adding amenities to the Park, including a splash pad, additional shade structures, skate elements, lighting and public gathering places.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Redev. Agency - Eastside	\$1,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,500,000
<b>Total Project Costs</b>	<b>\$1,500,000</b>	<b>\$ -</b>	<b>\$1,500,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 General Government

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.

Scheduling: Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Core Switch Refresh (GG-012)	\$100,000	\$275,000	\$275,000	\$275,000	\$275,000	\$275,000	\$1,475,000
Closet Refresh (GG-013)	50,000	504,700	519,841	535,463	551,526	568,071	2,729,601
Supervisor Module Refresh (GG-015)	100,000	320,000	320,000	320,000	320,000	320,000	1,700,000
Data Center Server Refresh (GG-017)	300,000	535,600	551,668	568,218	585,264	602,821	3,143,571
Voice Infrastructure (GG-042)	365,000	375,950	376,278	387,566	399,192	411,167	2,315,153
Citywide Asset Mgt Program (GG-044)	252,790	-	-	-	-	-	252,790
911 Emergency Phone Sys (GG-047)	235,115	234,998	234,540	234,743	234,563	-	1,173,959
EVA Storage (GG-052)	50,000	600,000	105,000	600,000	105,000	600,000	2,060,000
External Encryption (GG-067)	80,000	82,400	84,872	90,041	92,724	95,524	525,561
Workstation Replacement (GG-075)	200,000	450,000	450,000	450,000	450,000	450,000	2,450,000
Routers (GG-076)	100,000	90,000	90,000	90,000	90,000	90,000	550,000
Toughbook Replacement (GG-082)	400,000	750,000	750,000	1,000,000	1,000,000	800,000	4,700,000
Fire Protective Equipment (GG-095)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Internal Disc Encryption (GG-103)	300,000	51,500	53,045	54,363	86,275	63,485	608,668
Enterprise Log Management (GG-104)	248,565	41,400	42,642	43,921	45,239	76,139	497,906
Two-Factor Authentication (GG-107)	246,680	45,215	46,571	52,626	49,468	50,952	491,512
Basic HS Health Center (GG-R19)	10,000	-	-	-	-	-	10,000
Downtown Home Program (GG-R20)	275,000	275,000	-	-	-	-	550,000
Eastside Home Program (GG-R21)	375,000	375,000	-	-	-	-	750,000
Facade Improve/Sign Grant (GG-R26)	275,000	-	-	-	-	-	275,000
<b>Total Project Costs</b>	<b>\$4,063,150</b>	<b>\$5,106,763</b>	<b>\$3,999,457</b>	<b>\$4,801,941</b>	<b>\$4,384,251</b>	<b>\$4,503,159</b>	<b>\$26,858,721</b>
<b>Funding Sources:</b>							
General Fund	\$1,463,150	\$555,513	\$561,670	\$575,694	\$608,269	\$386,100	\$4,150,396
Capital Replacement - IT Repairs	1,300,000	3,525,300	3,061,509	3,838,681	3,376,790	3,705,892	18,808,172
Citywide Services	365,000	375,950	376,278	387,566	399,192	411,167	2,315,153
Redevelopment Agency - Eastside	460,000	375,000	-	-	-	-	835,000
Redevelopment Agency - Downtown	475,000	275,000	-	-	-	-	750,000
<b>Total Funding Sources</b>	<b>\$4,063,150</b>	<b>\$5,106,763</b>	<b>\$3,999,457</b>	<b>\$4,801,941</b>	<b>\$4,384,251</b>	<b>\$4,503,159</b>	<b>\$26,858,721</b>
Operating Costs	\$413,536	\$434,883	\$456,329	\$477,933	\$500,779	\$524,949	\$2,808,409

# Flood Control Overview

## FY 2011 CIP

### Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Railroad East Detn Basin (FC-020)	\$2,904,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,904,200
Pittman Wash (FC-084)	3,845,165	-	-	-	-	-	3,845,165
Pittman Burns PTSU (FC-085)	4,951,108	-	-	-	-	-	4,951,108
C1 Channel (FC-091)	3,202,612	-	-	-	-	-	3,202,612
Pittman Burns PTHR (FC-102)	1,310,316	-	-	-	-	-	1,310,316
Equestrian Tributary (FC-130)	3,845,165	-	-	-	-	-	3,845,165
Tier 2 Projects	2,731,787	1,389,955	540,000	540,000	540,000	540,000	6,281,742
<b>Total Flood Control</b>	<b>\$22,790,353</b>	<b>\$1,389,955</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$26,340,308</b>
<b>Funding Sources:</b>							
CC Flood Control District	\$22,790,353	\$1,389,955	\$540,000	\$540,000	\$540,000	\$540,000	\$26,340,308
<b>Total Funding Sources</b>	<b>\$22,790,353</b>	<b>\$1,389,955</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$540,000</b>	<b>\$26,340,308</b>

### Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Railroad East Detn Basin (FC-020)	\$ -	\$ 11,840	\$ 12,255	\$ 12,685	\$ 13,130	\$ 13,590	\$ 63,500
Pittman Wash (FC-084)	-	2,215	2,293	2,373	2,456	2,542	11,879
Pittman Burns PTSU (FC-085)	-	3,241	3,354	3,472	3,593	3,719	17,379
C1 Channel (FC-091)	-	3,174	3,285	3,400	3,519	3,642	17,020
Pittman Burns PTHR (FC-102)	-	4,610	4,771	4,938	5,111	5,290	24,720
Equestrian Tributary (FC-130)	-	122,698	118,404	114,260	110,260	106,401	572,023
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$148,755</b>	<b>\$151,017</b>	<b>\$148,017</b>	<b>\$145,198</b>	<b>\$142,563</b>	<b>\$735,550</b>



Flood Channel

# Flood Control Profiles

## Railroad East Detention Basin (Project# FC-020)

Description: 672 acre-foot detention basin located in a gravel pit between Stephanie, Arroyo Grande, Lake Mead Drive, and the Union Pacific Railroad. Improvements changed to all-conveyance system in January 2007.

Scheduling: Project to be completed in September 2010

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
CC Flood Control District	\$2,904,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,904,200
Total Project Costs	\$2,904,200	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,904,200
Operating Costs	\$ -	\$ 11,840	\$ 12,255	\$ 12,685	\$ 13,130	\$ 13,590	\$ 63,500

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

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
CC Flood Control District	\$3,845,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,845,165
Total Project Costs	\$3,845,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,845,165
Operating Costs	\$ -	\$ 2,215	\$ 2,293	\$ 2,373	\$ 2,456	\$ 2,542	\$ 11,879

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

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

Scheduling: Project to be completed in June 2011

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
CC Flood Control District	\$4,951,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,951,108
Total Project Costs	\$4,951,108	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,951,108
Operating Costs	\$ -	\$ 3,241	\$ 3,354	\$ 3,472	\$ 3,593	\$ 3,719	\$ 17,379

## C-1 Channel Replacement Drake St to Burkholder (Project# FC-091)

Description: The project consists of replacing the existing earthen lined channel bottom with a concrete lined channel bottom. The project is 1,260 feet in length and conveys a flow rate of 721cfs.

Scheduling: Project to be completed in June 2011

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
CC Flood Control District	\$3,202,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,202,612
Total Project Costs	\$3,202,612	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,202,612
Operating Costs	\$ -	\$ 3,174	\$ 3,285	\$ 3,400	\$ 3,519	\$ 3,642	\$ 17,020

## Pittman Burns - PTHR 0203 Through 0205 & 0104 (Project# FC-102)

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
CC Flood Control District	\$1,310,316	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,310,316
<b>Total Project Costs</b>	<b>\$1,310,316</b>	<b>\$ -</b>	<b>\$ 1,310,316</b>				
Operating Costs	\$ -	\$ 4,610	\$ 4,771	\$ 4,938	\$ 5,111	\$ 5,290	\$ 24,720

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

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

Scheduling: Project to be completed in February 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
CC Flood Control District	\$3,845,165	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,845,165
<b>Total Project Costs</b>	<b>\$3,845,165</b>	<b>\$ -</b>	<b>\$3,845,165</b>				
Operating Costs	\$ -	\$ 122,698	\$ 118,404	\$ 114,260	\$ 110,260	\$ 106,401	\$ 572,023

## Tier 2 Flood Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.

Scheduling: Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Flood Control Maint Projects (FC-054)	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$3,240,000
Lower Pittman PTMR (FC-093)	68,398	849,955	-	-	-	-	918,353
Pittman Burns Detention Basin (FC-095)	902,811	-	-	-	-	-	902,811
C-1 Equestrian Detention Basin (FC-100)	763,689	-	-	-	-	-	763,689
Lower Pittman WWDC (FC-122)	456,889	-	-	-	-	-	456,889
<b>Total Project Costs</b>	<b>\$2,731,787</b>	<b>\$1,389,955</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$ 540,000</b>	<b>\$6,281,742</b>
<b>Funding Sources:</b>							
Clark County Flood Control District	\$2,731,787	\$1,389,955	\$ 540,000	\$ 540,000	\$ 540,000	\$ 540,000	\$6,281,742
Operating Costs	\$ -	\$ -	\$ 5,644	\$ 5,842	\$ 6,046	\$ 6,258	\$ 23,790

# Municipal Facilities Overview

## FY 2011 CIP Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
West Henderson Fire Station (MF-023)	\$ 1,150,000	\$ 2,052,210	\$ -	\$ -	\$ -	\$ -	\$ 3,202,210
Energy Performance Contract (MF-145)	12,000,000	5,000,000	-	-	-	-	17,000,000
Detention Center Expansion (MF-058)	16,474,750	3,474,436	-	-	-	-	19,949,186
Eldorado Valley Reg Train Ctr (MF-101)	1,000,000	-	-	-	-	-	1,000,000
Tier 2 Projects	975,000	650,000	650,000	750,000	850,000	650,000	4,525,000
<b>Total Municipal Facilities</b>	<b>\$31,599,750</b>	<b>\$11,176,646</b>	<b>\$ 650,000</b>	<b>\$ 750,000</b>	<b>\$ 850,000</b>	<b>\$ 650,000</b>	<b>\$45,676,396</b>
<b>Funding Sources:</b>							
General Fund	\$12,230,000	\$ 5,000,000	\$ -	\$ -	\$ -	\$ -	\$17,230,000
Developer - Municipal Facilities	1,150,000	2,052,210	-	-	-	-	3,202,210
Muni Facilities Acquisition & Const	17,474,750	3,474,436	-	-	-	-	20,949,186
Capital Replacement - PW Maintenance	650,000	650,000	650,000	750,000	850,000	650,000	4,200,000
Municipal Golf Course	95,000	-	-	-	-	-	95,000
<b>Total Funding Sources</b>	<b>\$31,599,750</b>	<b>\$11,176,646</b>	<b>\$650,000</b>	<b>\$750,000</b>	<b>\$850,000</b>	<b>\$650,000</b>	<b>\$45,676,396</b>

## Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
West Henderson Fire Station (MF-023)	\$ -	\$ -	\$ 59,598	\$ 61,505	\$ 63,476	\$ 65,575	\$ 250,154
Detention Center Expansion (MF-058)	-	-	376,650	389,137	402,041	415,374	1,583,202
Eldorado Valley Reg Train Ctr (MF-101)	-	21,320	22,015	22,725	23,460	24,220	113,740
Tier 2 Projects	-	-	-	-	-	-	-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ 21,320</b>	<b>\$458,263</b>	<b>\$473,367</b>	<b>\$488,977</b>	<b>\$505,169</b>	<b>\$1,947,096</b>



# Municipal Facilities Project Profiles

## West Henderson Fire Station (Project# MF-023)

Description: Construct a new fire station, 10,000 square feet on 2 acres, to be located near the M Resort at Las Vegas Boulevard and St. Rose Parkway. This is the first of three initially planned fire stations for the West Henderson area.

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Developer - Municipal Facilities	\$1,150,000	\$2,052,210	\$ -	\$ -	\$ -	\$ -	\$3,202,210
<b>Total Project Costs</b>	<b>\$1,150,000</b>	<b>\$2,052,210</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$3,202,210</b>
Operating Costs	\$ -	\$ -	\$ 59,598	\$ 61,505	\$ 63,476	\$ 5,575	\$ 250,154

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

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

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Muni Fac Acquisition & Const	\$16,474,750	\$ 3,474,436	\$ -	\$ -	\$ -	\$ -	\$19,949,186
<b>Total Project Costs</b>	<b>\$16,474,750</b>	<b>\$ 3,474,436</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$19,949,186</b>
Operating Costs	\$ -	\$ -	\$ 376,650	\$ 389,137	\$ 402,041	\$ 415,374	\$ 1,583,202

## Eldorado Valley Regional Training Center (Project# MF-101)

Description: The development of a shooting range and emergency vehicle operation course (EVOC) with a unity relationship with Boulder City. This facility will be located in the Eldorado Valley south of U.S. 93 and west of U.S. 95. It is proposed that Boulder City would provide the land and install site utilities (power, water, etc.) and the City of Henderson would then build or locate structures on the site to support operations. The recurring operations and maintenance costs for the facility would be shared equally between the two entities.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Muni Fac Acquisition & Const	\$1,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,000,000
<b>Total Project Costs</b>	<b>\$1,000,000</b>	<b>\$ -</b>	<b>\$1,000,000</b>				
Operating Costs	\$ -	\$ 21,320	\$ 22,015	\$ 22,725	\$ 23,460	\$ 24,220	\$ 113,740

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

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

**Scheduling:** Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
General Fund	\$12,000,000	\$5,000,000	\$ -	\$ -	\$ -	\$ -	\$17,000,000
<b>Total Project Costs</b>	<b>\$12,000,000</b>	<b>\$5,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$17,000,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 Municipal Facilities

**Description:** Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.

**Scheduling:** Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Wildhorse Golf Course (MF-069)	\$ 95,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$95,000
Fire Facility Maintenance - Misc Projects (MF-141)	50,000	50,000	50,000	50,000	50,000	50,000	300,000
Misc Facility Equipment Repair (MF-161)	300,000	300,000	200,000	400,000	300,000	300,000	1,800,000
Misc Planned Maint at Park & Rec Fac (MF-162)	200,000	200,000	300,000	200,000	400,000	200,000	1,500,000
Police Facility Repairs and Rehab (MF-168)	100,000	100,000	100,000	100,000	100,000	100,000	600,000
Repair & Maint Council Chambers A/V (MF-169)	230,000	-	-	-	-	-	230,000
<b>Total Project Costs</b>	<b>\$975,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$750,000</b>	<b>\$850,000</b>	<b>\$650,000</b>	<b>\$4,525,000</b>
<b>Funding Sources:</b>							
General Fund	\$230,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$230,000
Capital Replacement - PW Maintenance	650,000	650,000	650,000	750,000	850,000	650,000	4,200,000
Municipal Golf Course	95,000	-	-	-	-	-	95,000
<b>Total Funding Sources</b>	<b>\$975,000</b>	<b>\$650,000</b>	<b>\$650,000</b>	<b>\$750,000</b>	<b>\$850,000</b>	<b>\$650,000</b>	<b>\$4,525,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



New Jail Construction

# Parks & Recreation Overview

## FY 2011 CIP Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Mission View Park (PR-038)	\$ 1,200,000	\$ 3,172,000	\$ -	\$ -	\$ -	\$ -	\$4,372,000
Cornerstone Lake Park (PR-046)	3,680,108	11,040,325	-	-	-	-	14,720,433
Reunion Trails Park (PR-134)	3,000,000	-	-	-	-	-	3,000,000
Heritage Park - Phase II (PR-135)	5,500,000	16,500,000	-	-	-	-	22,000,000
Hidden Falls Park (PR-137)	2,000,000	-	-	-	-	-	2,000,000
River Mtn Loop Trail (PR-145)	1,800,000	-	-	-	-	-	1,800,000
Amargosa Trailheads (PR-148)	1,200,000	-	-	-	-	-	1,200,000
St. Rose Pkwy Trail - Phase II (PR-149)	1,100,000	1,100,000	-	-	-	-	2,200,000
Boulder Creek Park (PR-153)	3,500,000	-	-	-	-	-	3,500,000
Union Pacific Trail - Phase III (PR-157)	10,000,000	9,425,599	-	-	-	-	19,425,599
Project Green (PR-166)	6,000,000	2,000,000	-	-	-	-	8,000,000
Wetlands Trail Connection (PR-167)	3,000,000	-	-	-	-	-	3,000,000
Whitney Springs Park (PR-168)	7,700,000	3,300,000	-	-	-	-	11,000,000
Lake Mead Parkway Trail (PR-172)	5,000,000	-	-	-	-	-	5,000,000
Amargosa Trail & Connections (PR-179)	1,200,000	-	-	-	-	-	1,200,000
Lake Las Vegas Park "A" (PR-284)	2,551,000	-	-	-	-	-	2,551,000
Lake Las Vegas Park "B-2" (PR-285)	2,551,000	-	-	-	-	-	2,551,000
Flood Control (PR-292)	1,247,470	-	-	-	-	-	1,247,470
Whitney Mesa Nature Presrv (PR-332)	2,788,465	-	-	-	-	-	2,788,465
Tier 2 Projects	2,348,041	7,875,000	125,000	125,000	125,000	-	10,598,041
<b>Total Parks and Recreation</b>	<b>\$67,366,084</b>	<b>\$54,412,924</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$ -</b>	<b>\$122,154,008</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$59,972,458	\$52,921,424	\$ -	\$ -	\$ -	\$ -	\$112,893,882
Park Tax - Henderson East	75,000	25,000	25,000	25,000	25,000	-	175,000
Park Tax - Henderson Southwest	25,000	25,000	25,000	25,000	25,000	-	125,000
Park Tax - Henderson South	441,626	1,391,500	25,000	25,000	25,000	-	1,908,126
Park Tax - Henderson Northwest	25,000	25,000	25,000	25,000	25,000	-	125,000
Park Tax - Henderson West	25,000	25,000	25,000	25,000	25,000	-	125,000
Developer - Parks & Trails	6,802,000	-	-	-	-	-	6,802,000
<b>Total Funding Sources</b>	<b>\$67,366,084</b>	<b>\$54,412,924</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$ -</b>	<b>\$122,154,008</b>

## Parks & Recreation Overview (continued)

### Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Mission View Park (PR-038)	\$ -	\$ -	\$ 192,800	\$ 101,325	\$ 104,670	\$ 172,845	\$ 571,640
Cornerstone Lake Community Park (PR-046)	-	38,990	50,170	51,825	82,685	55,310	278,980
Reunion Trails Park (PR-134)	-	166,750	172,255	177,950	183,830	189,905	890,690
Heritage Com Park - Phase II (PR-135)	-	-	637,830	588,970	961,880	629,500	2,818,180
Hidden Falls Park (PR-137)	941,950	608,900	982,480	650,805	672,830	1,048,585	4,905,550
River Mountain Loop Trail (PR-145)	-	68,720	60,670	82,690	64,775	64,775	341,630
Amargosa Trailheads (PR-148)	69,800	107,060	110,625	150,310	118,125	122,065	677,985
St. Rose Parkway Trail - Phase II (PR-149)	-	71,610	74,000	100,590	79,140	81,780	407,120
Boulder Creek Park (PR-153)	-	130,340	75,695	172,323	80,775	83,445	542,578
Union Pacific RR Trail - Phase III (PR-157)	-	-	80,025	121,270	146,645	129,475	477,415
Project Green (PR-166)	-	135,160	139,300	143,575	147,980	152,515	718,530
Wetlands Trail Connection (PR-167)	25,300	26,140	27,010	27,905	28,835	29,895	165,085
Whitney Springs Park (PR-168)	-	-	320,310	209,345	216,260	341,065	1,086,980
Lake Mead Parkway Trail (PR-172)	-	166,920	151,770	176,785	161,965	187,320	844,760
Amargosa Trail and Connections (PR-179)	-	8,030	8,295	8,565	8,845	9,130	42,865
Lake Las Vegas Park "A" (PR-284)	-	78,455	50,665	52,340	54,070	55,855	291,385
Lake Las Vegas Park "B-2" (PR-285)	-	80,080	52,340	54,070	55,855	57,700	300,045
Tier 2 Projects	2,135	114,320	285,745	390,319	413,167	400,359	1,606,045
<b>Total Operating Impact</b>	<b>\$ 1,039,185</b>	<b>\$ 1,801,475</b>	<b>\$ 3,471,985</b>	<b>\$ 3,260,962</b>	<b>\$ 3,582,332</b>	<b>\$ 3,811,524</b>	<b>\$ 16,967,463</b>



# Parks & Recreation Project Profiles

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

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

Scheduling: Project to be completed in May 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$1,200,000	\$3,172,000	\$ -	\$ -	\$ -	\$ -	\$4,372,000
<b>Total Project Costs</b>	<b>\$1,200,000</b>	<b>\$3,172,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$4,372,000</b>
Operating Costs	\$ -	\$ -	\$ 192,800	\$ 101,325	\$ 104,670	\$ 172,845	\$ 571,640

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

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

Scheduling: Project to be completed in December 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$3,680,108	\$11,040,325	\$ -	\$ -	\$ -	\$ -	\$14,720,433
<b>Total Project Costs</b>	<b>\$3,680,108</b>	<b>\$11,040,325</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$14,720,433</b>
Operating Costs	\$ -	\$ 38,990	\$ 50,170	\$ 51,825	\$ 82,685	\$ 55,310	\$ 278,980

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

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,000,000
<b>Total Project Costs</b>	<b>\$3,000,000</b>	<b>\$ -</b>	<b>\$3,000,000</b>				
Operating Costs	\$ -	\$166,750	\$172,255	\$177,950	\$183,830	\$189,905	\$ 890,690

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

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

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$5,500,000	\$16,500,000	\$ -	\$ -	\$ -	\$ -	\$22,000,000
<b>Total Project Costs</b>	<b>\$5,500,000</b>	<b>\$16,500,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$22,000,000</b>
Operating Costs	\$ -	\$ -	\$ 637,830	\$ 588,970	\$ 961,880	\$ 629,500	\$ 2,818,180

### Hidden Falls Park (Project# PR-137)

Description: Design and construction of a 60 acre community park at Horizon Ridge Parkway and Horizon Drive.  
 Scheduling: Project to be completed in July 2010

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,000,000
<b>Total Project Costs</b>	<b>\$2,000,000</b>	<b>\$ -</b>	<b>\$2,000,000</b>				
Operating Costs	\$ 941,950	\$ 608,900	\$ 982,480	\$ 650,805	\$ 672,830	\$ 1,048,585	\$4,905,550

### River Mountains Loop Trail (Project# PR-145)

Description: Design and construct an addition to the trail system connection to the Lake Mead National Recreation Area (approximately 5 lineal miles).  
 Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$1,800,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,800,000
<b>Total Project Costs</b>	<b>\$1,800,000</b>	<b>\$ -</b>	<b>\$1,800,000</b>				
Operating Costs	\$ -	\$ 68,720	\$ 60,670	\$ 82,690	\$ 64,775	\$ 64,775	\$ 341,630

### Amargosa Trailheads (Project# PR-148)

Description: Connection of Amargosa Trail at Horizon Ridge, Paseo Verde, and Shady Lane (approximately 6.5 lineal miles).  
 Scheduling: Project to be completed in December 2010

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000
<b>Total Project Costs</b>	<b>\$1,200,000</b>	<b>\$ -</b>	<b>\$1,200,000</b>				
Operating Costs	\$ 69,800	\$ 107,060	\$ 110,625	\$ 150,310	\$ 118,125	\$ 122,065	\$ 677,985

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

Description: To design and construct Phase II of the St. Rose Trail, adjacent to St. Rose Parkway from Eastern Avenue to Las Vegas Blvd (approximately 6 lineal miles).  
 Scheduling: Project to be completed in February 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$1,100,000	\$1,100,000	\$ -	\$ -	\$ -	\$ -	\$2,200,000
<b>Total Project Costs</b>	<b>\$1,100,000</b>	<b>\$1,100,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$2,200,000</b>
Operating Costs	\$ -	\$ 71,610	\$ 74,000	\$ 100,590	\$ 79,140	\$ 81,780	\$ 407,120

### Boulder Creek Park (Project# PR-153)

Description: Design and construction of a 7 acre developer built turnkey neighborhood park.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Developer - Parks and Trails	\$3,500,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,500,000
<b>Total Project Costs</b>	<b>\$3,500,000</b>	<b>\$ -</b>	<b>\$3,500,000</b>				
Operating Costs	\$ -	\$ 130,340	\$ 75,695	\$ 172,323	\$ 80,775	\$ 83,445	\$ 542,578

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

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

Scheduling: Project to be completed in March 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$10,000,000	\$9,425,599	\$ -	\$ -	\$ -	\$ -	\$19,425,599
<b>Total Project Costs</b>	<b>\$10,000,000</b>	<b>\$9,425,599</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$19,425,599</b>
Operating Costs	\$ -	\$ -	\$ 80,025	\$121,270	\$146,645	\$129,475	\$ 477,415

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

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

Scheduling: Project to be completed in October 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$6,000,000	\$2,000,000	\$ -	\$ -	\$ -	\$ -	\$8,000,000
<b>Total Project Costs</b>	<b>\$6,000,000</b>	<b>\$2,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$8,000,000</b>
Operating Costs	\$ -	\$ 135,160	\$139,300	\$143,575	\$147,980	\$152,515	\$ 718,530

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

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

Scheduling: Project to be completed in December 2010

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Developer - Parks and Trails	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,000,000
<b>Total Project Costs</b>	<b>\$3,000,000</b>	<b>\$ -</b>	<b>\$3,000,000</b>				
Operating Costs	\$ 25,300	\$26,140	\$27,010	\$27,905	\$28,835	\$29,895	\$ 165,085

### Whitney Springs Park (Project# PR-168)

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

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$7,700,000	\$3,300,000	\$ -	\$ -	\$ -	\$ -	\$11,000,000
Total Project Costs	\$7,700,000	\$3,300,000	\$ -	\$ -	\$ -	\$ -	\$11,000,000
Operating Costs	\$ -	\$ -	\$320,310	\$209,345	\$216,260	\$341,065	\$ 1,086,980

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

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,000,000
Total Project Costs	\$5,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$5,000,000
Operating Costs	\$ -	\$166,920	\$151,770	\$176,785	\$161,965	\$187,320	\$ 844,760

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

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000
Total Project Costs	\$1,200,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,200,000
Operating Costs	\$ -	\$ 8,030	\$ 8,295	\$ 8,565	\$ 8,845	\$9,130	\$ 42,865

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

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Developer - Parks and Trails	1,651,000	-	-	-	-	-	1,651,000
Total Project Costs	\$2,551,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,551,000
Operating Costs	\$ -	\$78,455	\$50,665	\$52,340	\$54,070	\$55,855	\$ 291,385

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

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$ 900,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 900,000
Developer - Parks and Trails	1,651,000	-	-	-	-	-	1,651,000
<b>Total Project Costs</b>	<b>\$2,551,000</b>	<b>\$ -</b>	<b>\$2,551,000</b>				
Operating Costs	\$ -	\$80,080	\$52,340	\$54,070	\$55,855	\$57,700	\$ 300,045

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

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Grants & Contributions	\$2,788,465	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,788,465
<b>Total Project Costs</b>	<b>\$2,788,465</b>	<b>\$ -</b>	<b>\$2,788,465</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Mission Hills Park

## Tier 2 Parks and Recreation

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.

Scheduling: Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Rodeo Park Playground (PR-064)	\$ 50,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 50,000
Mission Hills Park Playground (PR-076)	75,000	-	-	-	-	-	75,000
Arroyo Grande Shade Structures (PR-096)	100,000	-	-	-	-	-	100,000
Union Pacific Railroad Trail - Phase II (PR-125)	250,000	750,000	-	-	-	-	1,000,000
McCullough Hills Trail Connection (PR-126)	300,000	-	-	-	-	-	300,000
Paradise Pointe Park (PR-143)	482,826	1,931,300	-	-	-	-	2,414,126
McCullough Vista Park (PR-176)	500,000	5,068,700	-	-	-	-	5,568,700
Playground Improvements (PR-279)	125,000	125,000	125,000	125,000	125,000	-	625,000
River Mtn Loop Trail Safety & Education (PR-333)	465,215	-	-	-	-	-	465,215
<b>Total Project Costs</b>	<b>\$2,348,041</b>	<b>\$7,875,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$ -</b>	<b>\$10,598,041</b>
<b>Funding Sources:</b>							
Grants & Contributions	\$1,756,415	\$6,383,500	\$ -	\$ -	\$ -	\$ -	\$ 8,139,915
Park Tax - Henderson East	75,000	25,000	25,000	25,000	25,000	-	175,000
Park Tax - Henderson Southwest	25,000	25,000	25,000	25,000	25,000	-	125,000
Park Tax - Henderson South	441,626	1,391,500	25,000	25,000	25,000	-	1,908,126
Park Tax - Henderson Northwest	25,000	25,000	25,000	25,000	25,000	-	125,000
Park Tax - Henderson West	25,000	25,000	25,000	25,000	25,000	-	125,000
<b>Total Funding Sources</b>	<b>\$2,348,041</b>	<b>\$7,875,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$125,000</b>	<b>\$ -</b>	<b>\$10,598,041</b>
Operating Costs	\$ 2,135	\$ 114,320	\$285,745	\$390,319	\$413,167	\$400,359	\$ 1,606,045



Heritage Aquatic Complex

# Streetlights Overview

## Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Tier 2 Projects	\$150,000	\$200,000	\$250,000	\$300,000	\$300,000	\$300,000	\$1,500,000
<b>Total Streetlights</b>	<b>\$150,000</b>	<b>\$200,000</b>	<b>\$250,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,500,000</b>
<b>Funding Sources:</b>							
Capital Replacement - PW Traffic	\$150,000	\$200,000	\$250,000	\$300,000	\$300,000	\$300,000	\$1,500,000
<b>Total Funding Sources</b>	<b>\$150,000</b>	<b>\$200,000</b>	<b>\$250,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,500,000</b>

## Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
N/A	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>

# Streetlights Project Profiles

## Tier 2 Streetlights

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.

Scheduling: Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Streetlight Pole Repl Program (SL-025)	\$150,000	\$200,000	\$250,000	\$300,000	\$300,000	\$300,000	\$1,500,000
<b>Total Project Costs</b>	<b>\$150,000</b>	<b>\$200,000</b>	<b>\$250,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$300,000</b>	<b>\$1,500,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



# Streets Overview

## Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Burkholder - Lake Mead to Racetrack	\$ 1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 1,100,000
Galleria Dr - Pabco to Lake Las Vegas	3,300,000	-	-	-	-	-	3,300,000
Lake Mead Drive Improvements	8,720,000	-	-	-	-	-	8,720,000
Volunteer - Exec Term to Sebring Hills	1,358,307	-	-	-	-	-	1,358,307
Street Rehabilitation	1,500,000	1,400,000	1,400,000	1,500,000	1,500,000	1,500,000	8,800,000
Water Street Improvements - Phase III	3,180,000	-	-	-	-	-	3,180,000
Misc Street & Appurtance Imprv	6,664,257	285,000	285,000	285,000	385,000	385,000	8,289,257
American Pacific - Gibson to Arroyo	1,305,218	-	-	-	-	-	1,305,218
Green Valley - Horizon Ridge to UPRR	3,864,267	-	-	-	-	-	3,864,267
Galleria Dr Phase II, Burns Rd to Moser	4,330,000	-	-	-	-	-	4,330,000
I-515 / Galleria Site Preparation	5,600,000	3,000,000	-	-	-	-	8,600,000
Tier 2 Projects	3,181,467	1,605,000	640,000	640,000	515,000	540,000	7,121,467
<b>Total Streets</b>	<b>\$44,103,516</b>	<b>\$6,290,000</b>	<b>\$2,325,000</b>	<b>\$2,425,000</b>	<b>\$2,400,000</b>	<b>\$2,425,000</b>	<b>\$59,968,516</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$8,138,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$8,138,000
Developer - Streets	3,300,000	-	-	-	-	-	3,300,000
Gas Tax - 1 Cent	520,000	520,000	520,000	520,000	520,000	520,000	3,120,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
Gas Tax - 2.35 Cents	1,467,000	685,000	685,000	785,000	885,000	885,000	5,392,000
NDOT Funding	14,459,259	1,000,000	-	-	-	-	15,459,259
Redevelopment Agency - Downtown	3,180,000	-	-	-	-	-	3,180,000
Grants & Contributions	6,749,257	420,000	420,000	420,000	420,000	420,000	8,849,257
Land Fund	5,600,000	3,000,000	-	-	-	-	8,600,000
Capital Replacement - PW Streets	190,000	165,000	200,000	200,000	75,000	100,000	930,000
<b>Total Funding Sources</b>	<b>\$44,103,516</b>	<b>\$6,290,000</b>	<b>\$2,325,000</b>	<b>\$2,425,000</b>	<b>\$2,400,000</b>	<b>\$2,425,000</b>	<b>\$59,968,516</b>

## Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Galleria Dr Phase II, Burns Rd to Moser	\$ -	\$5,940	\$6,150	\$6,360	\$6,575	\$6,795	\$31,820
Tier 2 Projects	-	-	-	-	-	-	-
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$5,940</b>	<b>\$6,150</b>	<b>\$6,360</b>	<b>\$6,575</b>	<b>\$6,795</b>	<b>\$31,820</b>

# Streets Project Profiles

## Burkholder - Lake Mead to Racetrack (Project# ST-034)

Description: Removal of existing two lane roadway replaced with four lanes per RTC standards with median island improvements, storm drain, street lighting, 5-leg traffic signal at Center and Major, and related appurtenances.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Regional Trans Commission	\$1,100,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,100,000
<b>Total Project Costs</b>	<b>\$1,100,000</b>	<b>\$ -</b>	<b>\$1,100,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Galleria Drive - Pabco Road to Lake Las Vegas (Project# ST-100)

Description: Construct new 100-foot ROW roadway. Pabco to Mohawk to be constructed by Landwell per Landwell 2200 Master Plan overlay dated 6/13/2007. Olson to Lake Las Vegas to be constructed by Lake Las Vegas LID T-14 and/or Ravello Landing.

Scheduling: Project to be completed in January 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Developer - Streets	\$3,300,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,300,000
<b>Total Project Costs</b>	<b>\$3,300,000</b>	<b>\$ -</b>	<b>\$3,300,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Lake Mead Dr Improvements - Boulder to Lake LV Pkwy (Project# ST-130)

Description: NDOT project to widen existing roadway to six lanes from Boulder Highway to just east of Calico Ridge with related storm drain and traffic appurtenances.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
NDOT Funding	\$8,000,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$8,000,000
Regional Trans Commission	720,000	-	-	-	-	-	720,000
<b>Total Project Costs</b>	<b>\$8,720,000</b>	<b>\$ -</b>	<b>\$8,720,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Volunteer Blvd - Executive Terminal Dr to Sebring Hills (Project# ST-133)

Description: Reconstruction of existing roadway utilizing ARRA funding.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
NDOT Funding	\$1,234,307	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,234,307
Gas Tax - 2.35 Cents	124,000	-	-	-	-	-	124,000
<b>Total Project Costs</b>	<b>\$1,358,307</b>	<b>\$ -</b>	<b>\$1,358,307</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Street Rehabilitation (Project# ST-146)

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

Scheduling: Project to be completed in January 2020

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Gas Tax - 1 Cent	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$500,000	\$3,000,000
Gas Tax - 2.35 Cents	500,000	400,000	400,000	500,000	500,000	500,000	2,800,000
Gas Tax - 1% Room Tax	500,000	500,000	500,000	500,000	500,000	500,000	3,000,000
<b>Total Project Costs</b>	<b>\$1,500,000</b>	<b>\$1,400,000</b>	<b>\$1,400,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$1,500,000</b>	<b>\$8,800,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

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

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

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Redev Agency - Downtown	\$3,180,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,180,000
<b>Total Project Costs</b>	<b>\$3,180,000</b>	<b>\$ -</b>	<b>\$3,180,000</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Misc. Street and Appurtenance Replacement & Improv (Project# ST-165)

Description: Miscellaneous improvements to and replacements of streets and appurtenances, including short roadway segments, sidewalks, ADA ramps, curbs, gutters, striping and barrier railing as required.

Scheduling: Project to be completed in January 2020

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Gas Tax - 2.35 Cents	\$335,000	\$285,000	\$285,000	\$285,000	\$385,000	\$385,000	\$1,960,000
Grants & Contributions	6,329,257	-	-	-	-	-	-
<b>Total Project Costs</b>	<b>\$6,664,257</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$285,000</b>	<b>\$385,000</b>	<b>\$385,000</b>	<b>\$1,960,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### American Pacific - Gibson to Arroyo Grande (Project# ST-168)

Description: Mill and overlay of asphalt rubber of American Pacific Drive from Gibson Road to Stephanie Street.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
NDOT Funding	\$1,186,218	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,186,218
Gas Tax - 2.35 Cents	119,000	-	-	-	-	-	119,000
<b>Total Project Costs</b>	<b>\$1,305,218</b>	<b>\$ -</b>	<b>\$1,305,218</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Green Valley Pkwy - Horizon Ridge to South of UPRR (Project# ST-179)

Description: Mill and overlay with asphalt rubber Horizon Ridge Parkway to just south of the UPRR.

Scheduling: Project to be completed in December 2010

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
NDOT Funding	\$3,513,267	\$ -	\$ -	\$ -	\$ -	\$ -	\$3,513,267
Gas Tax - 2.35 Cents	351,000	-	-	-	-	-	351,000
<b>Total Project Costs</b>	<b>\$3,864,267</b>	<b>\$ -</b>	<b>\$3,864,267</b>				
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

### Galleria Drive Phase 2, Burns Road to Moser Drive (Project# ST-181)

Description: Construct RTC section of two travel lanes each way with full improvements adjacent to City owned parcels.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Regional Trans Commission	\$4,330,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$4,330,000
<b>Total Project Costs</b>	<b>\$4,330,000</b>	<b>\$ -</b>	<b>\$4,330,000</b>				
Operating Costs	\$ -	\$ 5,940	\$ 6,150	\$ 6,360	\$ 6,575	\$ 6,795	\$31,820

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

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

Scheduling: Project to be completed in June 2012

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Land Fund	\$5,600,000	\$3,000,000	\$ -	\$ -	\$ -	\$ -	\$8,600,000
<b>Total Project Costs</b>	<b>\$5,600,000</b>	<b>\$3,000,000</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$8,600,000</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 Streets

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.  
 Scheduling: Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Starr/Exec Airport - I-15 to Bruner (ST-139)	\$ 450,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$450,000
Infrastructure Imprv low income areas (ST-164)	440,000	440,000	440,000	440,000	440,000	440,000	2,640,000
Parking Lot Maintenance Program (ST-166)	190,000	165,000	200,000	200,000	75,000	100,000	930,000
Stephanie St - Sunset to UPRR (ST-180)	413,467	-	-	-	-	-	413,467
RTC Bus Turnout on Green Valley Pkwy (ST-182)	200,000	-	-	-	-	-	200,000
Anthem Pkwy Rehabilitation (ST-183)	784,000	-	-	-	-	-	784,000
FY10 Arterial Reconstruction Program (ST-184)	554,000	-	-	-	-	-	554,000
I-515 Sunset Interchange Landscaping (ST-186)	150,000	1,000,000	-	-	-	-	1,150,000
<b>Total Project Costs</b>	<b>\$3,181,467</b>	<b>\$1,605,000</b>	<b>\$640,000</b>	<b>\$640,000</b>	<b>\$515,000</b>	<b>\$540,000</b>	<b>\$7,121,467</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$1,988,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$1,988,000
Grants & Contributions	420,000	420,000	420,000	420,000	420,000	420,000	2,520,000
Gas Tax - 1 Cent	20,000	20,000	20,000	20,000	20,000	20,000	120,000
Gas Tax - 2.35 Cents	38,000	-	-	-	-	-	38,000
NDOT Funding	525,467	1,000,000	-	-	-	-	1,525,467
Capital Replacement - PW Streets	190,000	165,000	200,000	200,000	75,000	100,000	930,000
<b>Total Funding Sources</b>	<b>\$3,181,467</b>	<b>\$1,605,000</b>	<b>\$640,000</b>	<b>\$640,000</b>	<b>\$515,000</b>	<b>\$540,000</b>	<b>\$7,121,467</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



Boulder Highway and Equestrian

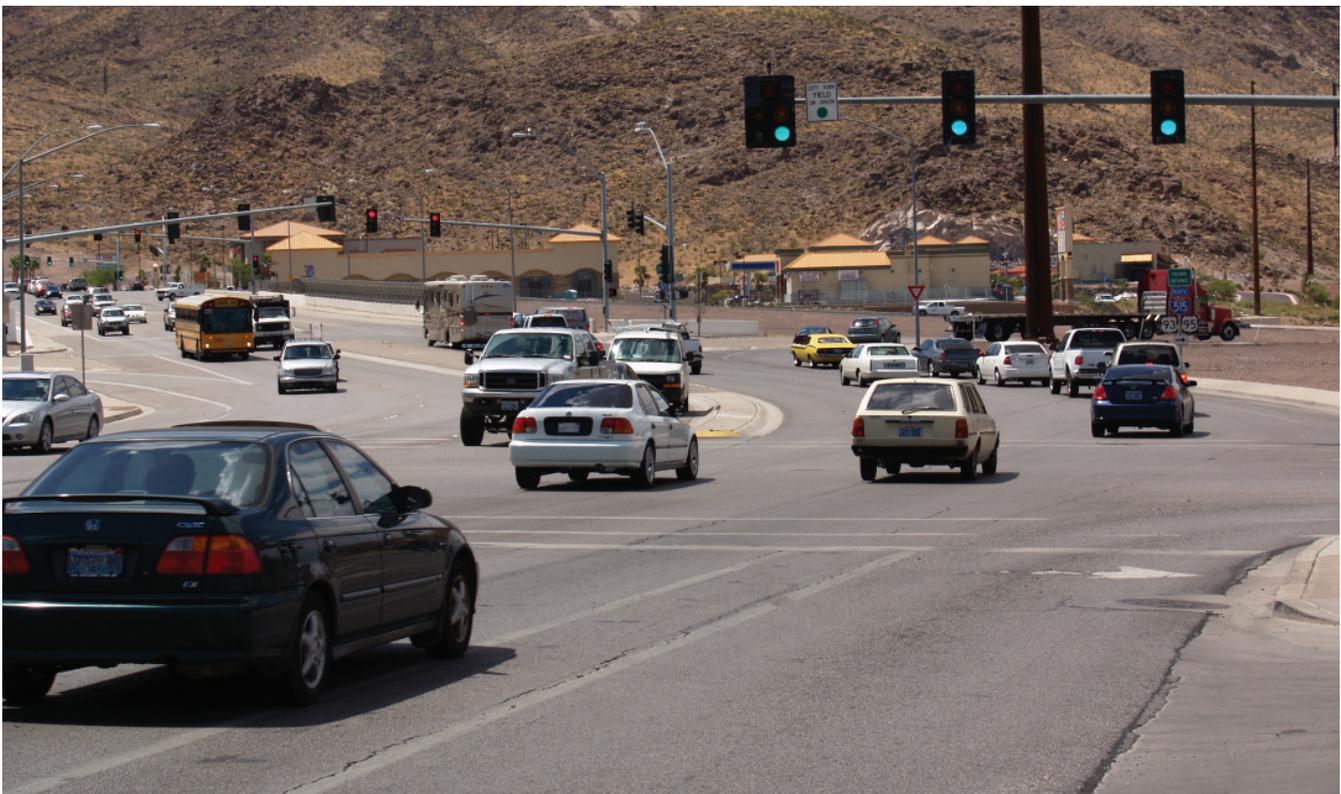
# Traffic Control Overview

## FY 2011 CIP Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Tier 2 Projects	\$3,549,000	\$2,000,000	\$100,000	\$100,000	\$100,000	\$100,000	\$5,949,000
<b>Total Traffic Control</b>	<b>\$3,549,000</b>	<b>\$2,000,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$5,949,000</b>
<b>Funding Sources:</b>							
Regional Transportation Commission	\$2,516,000	\$500,000	\$ -	\$ -	\$ -	\$ -	\$3,016,000
Capital Replace - PW Traffic Dvlpr	258,000	725,000	25,000	25,000	25,000	25,000	1,083,000
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Developer - Traffic Control	700,000	700,000	-	-	-	-	1,400,000
<b>Total Funding Sources</b>	<b>\$3,549,000</b>	<b>\$2,000,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$5,949,000</b>

## Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Tier 2 Projects	\$ -	\$19,875	\$28,770	\$29,680	\$30,660	\$31,640	\$140,625
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$19,875</b>	<b>\$28,770</b>	<b>\$29,680</b>	<b>\$30,660</b>	<b>\$31,640</b>	<b>\$140,625</b>



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

# Traffic Control Project Profiles

## Tier 2 Traffic Control

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.  
 Scheduling: Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Sunset Rd/Eastgate Dr Signalization (TC-026)	\$550,000	\$ -	\$ -	\$ -	\$ -	\$ -	\$550,000
Valle Verde Dr/Windmill Pkwy Signals (TC-027)	530,000	-	-	-	-	-	530,000
Maryland/St. Rose Signalization (TC-045)	50,000	700,000	-	-	-	-	750,000
Warm Springs/Eastgate Signalization (TC-116)	550,000	-	-	-	-	-	550,000
N Gibson/Mary Crest Signalization (TC-125)	9,000	500,000	-	-	-	-	509,000
Equestrian/Magic Way Signalization (TC-140)	530,000	-	-	-	-	-	530,000
Racetrack/Warm Springs Signalization (TC-143)	530,000	-	-	-	-	-	530,000
Traffic Sign Replacement Program (TC-183)	25,000	25,000	25,000	25,000	25,000	25,000	150,000
Misc Striping Contract (TC-184)	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Misc Traffic Control Devices (TC-187)	700,000	700,000	-	-	-	-	1,400,000
<b>Total Project Costs</b>	<b>\$3,549,000</b>	<b>\$2,000,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$5,949,000</b>
<b>Funding Sources:</b>							
Regional Trans Commission	\$2,516,000	\$500,000	\$ -	\$ -	\$ -	\$ -	\$3,016,000
Capital Replacement - PW Traffic Dvlpr	258,000	725,000	25,000	25,000	25,000	25,000	1,083,000
Gas Tax - 2.35 Cents	75,000	75,000	75,000	75,000	75,000	75,000	450,000
Developer - Traffic Control	700,000	700,000	-	-	-	-	1,400,000
<b>Total Funding Sources</b>	<b>\$3,549,000</b>	<b>\$2,000,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$100,000</b>	<b>\$5,949,000</b>
Operating Costs	\$ -	\$ 19,875	\$ 28,770	\$ 29,680	\$ 30,660	\$ 31,640	\$ 140,625



# Enterprise Funds

## FY 2011 Project Summary

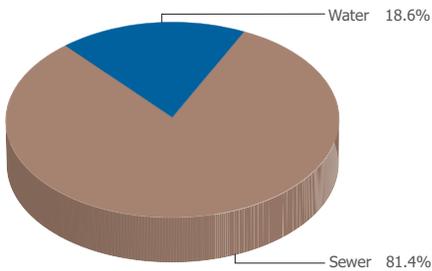
### By Category

Category	Project Costs	Operating Costs
Water	\$ 9,337,027	\$0
Sewer	40,802,461	0
<b>Total</b>	<b>\$50,139,488</b>	<b>\$0</b>

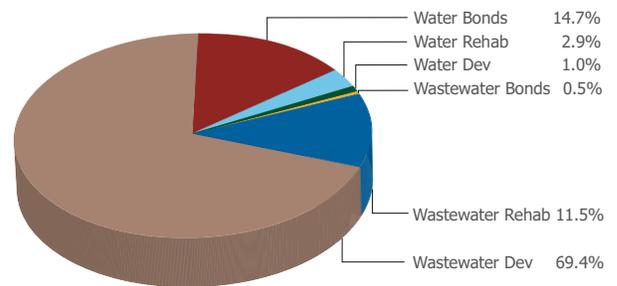
### By Funding Source

Funding Source	Project Costs
Water - Development Enterprise	\$ 515,474
Water - Rehab & Replacement	1,468,461
Water - Improvement Bonds	7,353,092
Wastewater - Development Enterprise	34,784,212
Wastewater - Rehab & Replacement	5,786,557
Wastewater Improvement Bonds	231,692
<b>Total</b>	<b>\$50,139,488</b>

### Percentage By Category



### Percentage By Funding Source



Water Treatment Plant Facility

# Water Overview

## Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Reservoir Overflow Upgrade (U0004)	\$2,056,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 2,056,511
P17-P18 Upgrade & 36" Main (U0007)	3,615,619	4,692,219	5,384,939	2,243,725	-	-	15,936,502
SCADA Upgrades (U0009)*	843,039	516,456	1,493,490	1,629,262	1,629,262	1,493,490	7,604,999
Tier 2 Projects	2,821,858	5,610,063	2,548,387	2,511,947	2,511,947	2,511,947	18,516,149
<b>Total Water</b>	<b>\$9,337,027</b>	<b>\$10,818,738</b>	<b>\$9,426,816</b>	<b>\$6,384,934</b>	<b>\$4,141,209</b>	<b>\$4,005,437</b>	<b>\$44,114,161</b>
<b>Funding Sources:</b>							
Water - Development Enterprise	\$ 515,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,474
Water - Rehab & Replacement	1,468,461	2,949,646	4,041,877	4,141,209	4,141,209	4,005,437	20,747,839
Water - Operations	7,353,092	7,869,092	5,384,939	2,243,725	-	-	22,850,848
<b>Total Funding Sources</b>	<b>\$9,337,027</b>	<b>\$10,818,738</b>	<b>\$9,426,816</b>	<b>\$6,384,934</b>	<b>\$4,141,209</b>	<b>\$4,005,437</b>	<b>\$44,114,161</b>

## Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Tier 2 Projects	\$ -	\$531	\$531	\$531	\$531	\$531	\$2,655
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$531</b>	<b>\$531</b>	<b>\$531</b>	<b>\$531</b>	<b>\$531</b>	<b>\$2,655</b>



P21S Motor Replacement

# Water Project Profiles

## Reservoir Overflow Upgrades Phase I (Project# U-0004)

Description: Evaluation of the overflow structure and drainage conditions, design and construction of recommended overflow prevention improvements that includes R-11 upgrade, pipe extension for R-17A and R-18, and underground piping modifications at all three sites.

Scheduling: Project to be completed in June 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Water - Improvement Bonds	\$2,056,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,056,511
Total Project Costs	\$2,056,511	\$ -	\$ -	\$ -	\$ -	\$ -	\$2,056,511
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## P17-P18 Upgrades and 36-inch Transmission Main (Project# U-0007)

Description: Design and construction to install two pumps, 36-inch yard piping, electrical and miscellaneous improvements at Site 17; three pumps, 36-inch yard piping, electrical and miscellaneous improvements at Site 18; and one mile of a new 36-inch transmission main from P-18 to the 54-inch water main following the Green Valley Parkway alignment near the Parkway.

Scheduling: Project to be completed in December 2013

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Water - Improvement Bonds	\$3,615,619	\$4,692,219	\$5,384,939	\$2,243,725	\$ -	\$ -	\$15,936,502
Total Project Costs	\$3,615,619	\$4,692,219	\$5,384,939	\$2,243,725	\$ -	\$ -	\$15,936,502
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## SCADA Upgrades (Project# U-0009)

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

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Water - Improvement Bonds	\$843,039	\$516,456	\$1,493,490	\$1,629,262	\$1,629,262	\$1,493,490	\$7,604,999
Total Project Costs	\$843,039	\$516,456	\$1,493,490	\$1,629,262	\$1,629,262	\$1,493,490	\$7,604,999
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Tier 2 Water

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.  
 Scheduling: Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Hydroelectric Flow Ctrl Stn 17 (U0001)	\$ 516,595	\$ 314,357	\$ -	\$ -	\$ -	\$ -	\$ 830,952
Advanced Metering Sys-Phase II (U0012)	200,000	2,093,289	2,511,947	2,511,947	2,511,947	2,511,947	12,341,077
Reservoir Overflow Upgr-Phase II (U0014)	84,375	2,056,511	-	-	-	-	2,140,886
P-2 Reliability Improvements (U0016)	13,333	188,865	36,440	-	-	-	238,638
Pebble Creek PZ Conversion (U0047)	412,089	151,036	-	-	-	-	563,125
Misc Util Imprv - Phase IV - (W129)	362,500	-	-	-	-	-	362,500
Wigwam - US95 24-Inch 2120 (W278)	475,059	-	-	-	-	-	475,059
2007 Pressure Zone, 16-Inch (W295)	242,433	806,005	-	-	-	-	1,048,438
Galleria Drive Half Street Imprv (W298)	515,474	-	-	-	-	-	515,474
<b>Total Tier 2 Project Costs</b>	<b>\$2,821,858</b>	<b>\$5,610,063</b>	<b>\$2,548,387</b>	<b>\$2,511,947</b>	<b>\$2,511,947</b>	<b>\$2,511,947</b>	<b>\$18,516,149</b>
<b>Funding Sources:</b>							
Water - Development Enterprise	\$ 515,474	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 515,474
Water - Rehab & Replacement	625,422	2,433,190	2,548,387	2,511,947	2,511,947	2,511,947	13,142,840
Water - Improvement Bonds	1,680,962	3,176,873	-	-	-	-	4,857,835
<b>Total Funding Sources</b>	<b>\$2,821,858</b>	<b>\$5,610,063</b>	<b>\$2,548,387</b>	<b>\$2,511,947</b>	<b>\$2,511,947</b>	<b>\$2,511,947</b>	<b>\$18,516,149</b>
Operating Costs	\$ -	\$ 531	\$ 531	\$ 531	\$ 531	\$ 531	\$ 2,655



Water Reclamation Facility

# Sewer Overview

## Uses and Sources of Funds

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
SCADA Upgrades (U0009)	\$ 562,026	\$ 344,304	\$ 995,661	\$1,086,175	\$1,086,175	\$995,661	\$ 5,070,002
SW Reclamation Facility-Phase I (S-080C)	27,777,226	532,205	-	-	-	-	28,309,431
WWTP #3 Demolition - Phase 2 (S-084)	2,365,368	1,839,909	-	-	-	-	4,205,277
SWRF Off site imprv & Site 16 Res (S-213)	6,663,337	5,888,531	-	-	-	-	12,551,868
Tier 2 Projects	3,434,504	19,649,382	5,466,387	1,011,321	718,552	-	30,280,146
<b>Total Sewer</b>	<b>\$40,802,461</b>	<b>\$28,254,331</b>	<b>\$6,462,048</b>	<b>\$2,097,496</b>	<b>\$1,804,727</b>	<b>\$995,661</b>	<b>\$80,416,724</b>
<b>Funding Sources:</b>							
Wastewater - Development Enterprise	\$34,784,212	\$ 6,420,736	\$ -	\$ -	\$ -	\$ -	\$41,204,948
Wastewater - Rehab & Replacement	5,786,557	4,604,073	3,248,190	1,086,175	1,086,175	995,661	16,806,831
Wastewater Improvement Bonds	231,692	17,229,522	3,213,858	1,011,321	718,552	-	22,404,945
<b>Total Funding Sources</b>	<b>\$40,802,461</b>	<b>\$28,254,331</b>	<b>\$6,462,048</b>	<b>\$2,097,496</b>	<b>\$1,804,727</b>	<b>\$995,661</b>	<b>\$80,416,724</b>

## Operating Budget Impact

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
SW Reclamation Facility-Phase I	\$ -	\$ -	\$ 5,500,000	\$4,500,000	\$4,500,000	\$5,500,000	\$20,000,000
Tier 2 Projects	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
<b>Total Operating Impact</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$5,500,000</b>	<b>\$4,500,000</b>	<b>\$4,500,000</b>	<b>\$5,500,000</b>	<b>\$20,000,000</b>



Backflow Recover Basin Maintenance

# Sewer Project Profiles

## SCADA Upgrades (Project# U-0009)

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

Scheduling: Project to be completed in June 2016

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Wastewater - Rehab & Replace	\$562,026	\$344,304	\$995,661	\$1,086,175	\$1,086,175	\$995,661	\$5,070,002
<b>Total Project Costs</b>	<b>\$562,026</b>	<b>\$344,304</b>	<b>\$995,661</b>	<b>\$1,086,175</b>	<b>\$1,086,175</b>	<b>\$995,661</b>	<b>\$5,070,002</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## Southwest Water Reclamation Facility - Phase I (Project# S-080C)

Description: Design and construction of a new 8-mgd wastewater reclamation facility including coarse screening, pumping, grit removal, fine screening, bioreactor basins, membrane bioreactor system, UV disinfection facilities, blow facilities, air treatment, and administrative building, entrance road and landscaping.

Scheduling: Project to be completed in December 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Wastewater - Dev Enterprise	\$27,777,226	\$532,205	\$ -	\$ -	\$ -	\$ -	\$28,309,431
<b>Total Project Costs</b>	<b>\$27,777,226</b>	<b>\$532,205</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$28,309,431</b>
Operating Costs	\$ -	\$ -	\$5,500,000	\$4,500,000	\$4,500,000	\$5,500,000	\$20,000,000

## WWTP #3 Demolition - Phase II (Project# S-084)

Description: Phase 2 will include: (a) demolition of the old headworks; (b) removal of all above ground and underground piping and conduit; (c) removal of unneeded structures and appurtenances; (d) on-site grading to remove selected earthen berms; and (e) rough graded to accommodate the future solar panel array.

Scheduling: Project to be completed in December 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Wastewater - Rehab & Replace	\$2,365,368	\$1,839,909	\$ -	\$ -	\$ -	\$ -	\$4,205,277
<b>Total Project Costs</b>	<b>\$2,365,368</b>	<b>\$1,839,909</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$4,205,277</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -

## SWRF Offsite Imprv & Site 16 Reservoir Modifications (Project# S-213)

Description: Design and construction of a new reclaimed water pipeline and fiber optic cable and conduit between the existing SWRF effluent pipeline and Reservoir Site 16; a potable water pipeline connection adjacent to St. Rose Parkway; a new rate-of-flow control facility, rehabilitation of an existing 8-MG reservoir, a new 4-MG reservoir, and modifications to the yard piping and security system at Site 16; a new bypass valve vault at the Green Valley Intermediate Pump Station; a new rate of flow control facility at the Green Valley Pump Station; and modifications to existing air release/vacuum relief valves on the Green Valley Reclaimed Water Distribution System.

Scheduling: Project to be completed in October 2011

Project Costs by Funding Source:	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Wastewater - Dev Enterprise	\$6,663,337	\$5,888,531	\$ -	\$ -	\$ -	\$ -	\$12,551,868
<b>Total Project Costs</b>	<b>\$6,663,337</b>	<b>\$5,888,531</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$ -</b>	<b>\$12,551,868</b>
Operating Costs	\$ -	\$ -	\$5,500,000	\$4,500,000	\$4,500,000	\$5,500,000	\$20,000,000

## Tier 2 Sewer

Description: Tier 2 projects are smaller, independent projects with expenditures budgeted under \$1,000,000 for Fiscal Year 2011.

Scheduling: Varies

Project	Budget FY 2011	Forecast FY 2012	Forecast FY 2013	Forecast FY 2014	Forecast FY 2015	Forecast FY 2016	Total
Misc Sanitary Sewer Protect Imprv (S-191)	\$ 603,967	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 603,967
Galleria Dr Half Street Improv (S-214)	343,649	-	-	-	-	-	343,649
Sewer Infrastructure Protection (S-218)	491,849	-	-	-	-	-	491,849
Pittman Wash Sewer Assess Pilot (S-221)	982,336	-	-	-	-	-	982,336
Horizon Sewer Main Rehab (U-0003)	424,322	1,618,104	2,228,361	-	-	-	4,270,787
Paradise Hills Interceptor Sewer (U-0005)	126,889	335,804	-	-	-	-	462,693
WRF Influent Flow Metering (U-0008)	33,333	116,667	640,333	-	-	-	790,333
R18 8-Inch Sewer line Connector (U-0011)	4,600	72,503	24,168	-	-	-	101,271
RR18 & RR20 8-Inch Sewer Connect (U-0013)	9,200	106,251	-	-	-	-	115,451
WRF Facility Odor Control Imprv (U-0015)	6,667	20,833	77,823	783,875	718,552	-	1,607,750
WRF West Solids Bldg Pump (U-0017)	200,000	150,104	-	-	-	-	350,104
Plant 3 Asphalt Replacement (U-0018)	25,200	243,345	-	-	-	-	268,545
HVAC Update at Reclaimed PS MCC (U-0019)	50,000	330,069	-	-	-	-	380,069
Renewable Energy Development (U-0049)	132,492	16,655,702	2,495,702	227,446	-	-	19,511,342
<b>Total Tier 2 Project Costs</b>	<b>\$3,434,504</b>	<b>\$19,649,382</b>	<b>\$5,466,387</b>	<b>\$1,011,321</b>	<b>\$718,552</b>	<b>\$ -</b>	<b>\$30,280,146</b>
<b>Funding Sources:</b>							
Wastewater - Development Enterprise	\$ 343,649	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 343,649
Wastewater - Rehab & Replacement	2,859,163	2,419,860	2,252,529	-	-	-	7,531,552
Wastewater Improvement Bonds	231,692	17,229,522	3,213,858	1,011,321	718,552	-	22,404,945
<b>Total Funding Sources</b>	<b>\$3,434,504</b>	<b>\$19,649,382</b>	<b>\$5,466,387</b>	<b>\$1,011,321</b>	<b>\$718,552</b>	<b>\$ -</b>	<b>\$30,280,146</b>
Operating Costs	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -



*A Place To Call Home*

# Long-Range Planning Overview

## Contents

The Strategic Plan .....	132
Market Environment.....	145
Financial Trends .....	152
General Fund Forecast .....	154
Water & Sewer Forecast .....	162
Development Services Center Forecast .....	164
Cultural Arts & Tourism Forecast .....	166

## Tables & Illustrations

Consumer Confidence Index .....	146
Median Household Effective Buying Income .....	147
Total Population.....	148
Estimated Lost Construction on the LV Strip .....	149
Southern Nevada Forecast: 2010 and 2011 .....	150
Local Demographics .....	151
General Fund Forecast	
Total General Fund Revenue .....	154
General Fund Revenue By Source .....	155
Intergovernmental Resources .....	155
Property Taxes .....	156
Charges for Services.....	156
Franchise Fees.....	157
Licenses and Permits.....	157
Fines, Forfeits, and Misc Revenue .....	157
Other Financing Sources .....	158
Total General Fund Expenditures .....	158
General Fund Expenditures by Category .....	159
General Fund Recurring Revenue vs. Recurring Expenditures.....	161
Water & Sewer Forecast	
Water Operating Revenue .....	162
Sewer Operating Revenue.....	162
Development Services Center Forecast	
Development Services Center Operating Revenue.....	164
Cultural Arts & Tourism Forecast	
Cultural Arts & Tourism Revenue .....	166
Cultural Arts & Tourism Expenditures.....	166



## Letter from the Mayor



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

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

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

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

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

  
 Andy Hafen  
 City of Henderson Mayor



## Introduction



### Did You KNOW...

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

### A Premier Community

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

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

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

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

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

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

## Background to the Plan

### Plan Objective

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

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

### Planning Process

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

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

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

### Participants

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



### Did You KNOW...

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

## Vision/Mission/Values/Goals

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

### Vision

**To be America's premier community**

### Mission

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

### Values

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

### Goals

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

## Living Our Values

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

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

Service

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

Teamwork

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

Accountability

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

Communication

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

Integrity

## Safe Community



### Did You KNOW...

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

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

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

#### Strategies

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

#### Highlights

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

## Strong & Diverse Local Economy

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

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

#### **Strategies**

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

#### **Highlights**

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



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

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

## Vibrant Community



### Did You KNOW...

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

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

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

#### Strategies

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

#### Highlights

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

## Sustainable Practices & Development

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

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

#### **Strategies**

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

#### **Highlights**

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



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

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

## Organizational Excellence



### Did You KNOW...

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

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

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

#### Strategies

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

#### Highlights

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

## Where We Go From Here...

### Plan Implementation

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

### Managing for Results

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



#### Contact Information:

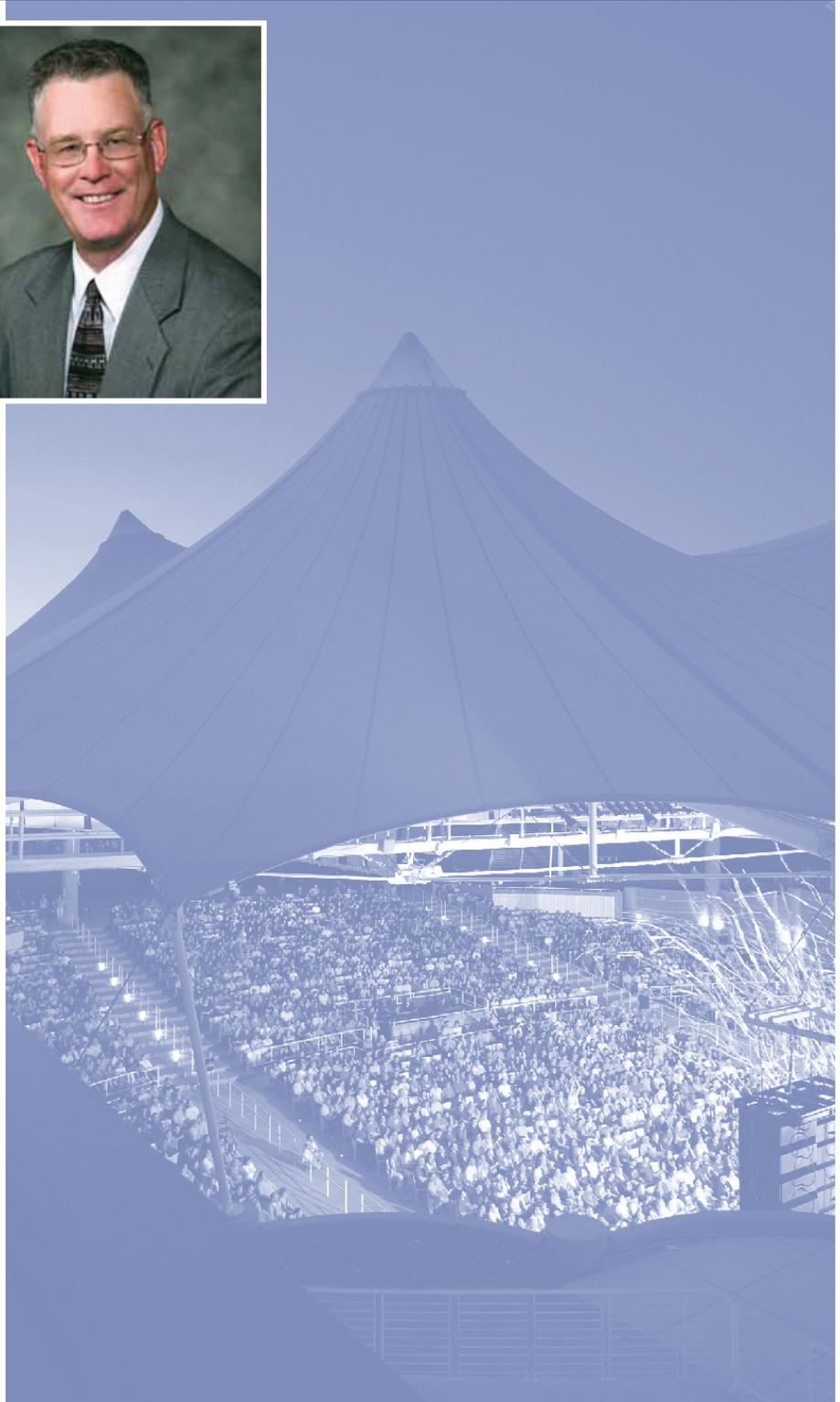
**City of Henderson  
City Manager's Office  
240 S. Water Street  
PO Box 95050  
Henderson, NV 89009  
(702) 267-2080**

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

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



Andy A. Hafen  
*City of Henderson Mayor*



# Market Environment

## Economic Analysis

The U.S. is considered to be in an economic recession that began in December 2007, according to the National Bureau of Economic Research. This recession, which has spread to much of the industrialized world, was initially sparked by the outbreak of the U.S. financial crisis of 2007-2010. Despite various economic headwinds, the U.S. economy is showing many positive signs of recovery. Real Gross Domestic Product (“GDP”) has advanced for three consecutive quarters, retail-sales have been positive since the beginning of 2010, and corporate profits rose by 51% year over year in December. Given this encouraging data, the U.S. economy still remains fragile. U.S. companies continue to do more with less, so that output from U.S. factories and businesses is rising, but the economy has not delivered any meaningful job creation. In the end, we have yet to see signs that the U.S. economy can stand alone without support from the federal government’s monetary and fiscal stimulus packages.

## Gross Domestic Product

Real Gross Domestic Product (GDP) has advanced for the last three quarters (from the third quarter 2009 to the first quarter of 2010). In the fourth quarter of 2009, GDP posted an increase of 5.6%. The primary source of the growth came from growing their inventories which had been allowed to deplete during the depths of the recession. The fact that firms chose to expand inventories suggests that they expect demand for their products to grow in the coming months. In the first quarter of 2010, GDP grew by 3.2%. Much of that growth came from increased spending on personal consumption and purchasing of equipment and software. Still, net exports and a decrease in spending by state and local governments continued to be a drag on GDP.

It seems that the recent growth in GDP is an encouraging sign that both firms and consumers are regaining their optimism about the U.S. economy. As a result, GDP growth is expected to grow by an average of 2.9% in the remaining quarters of 2010. In 2011, GDP is expected to grow by approximately 2.3%.



## Employment

National unemployment, which was at 9.4% in May, 2009, increased to 9.7% in May 2010. The U.S. has lost an estimated 8.4 million jobs since the beginning of the recession in December 2007. Until January 2010, the U.S. economic recovery was best characterized as a jobless recovery as each monthly jobs report painted a picture of a weak labor market. In January 2010, after two consecutive years of contraction in the labor market, the U.S. added 14,000 jobs. Job gains totaled 230,000 in March and 290,000 in April.

The local employment market continued to show signs of weakness during the second quarter of 2010 with Nevada’s unemployment rate increasing to 14.0% in May, up from 13.7% in April. The Nevada Department of Employment Training and Rehabilitation (DETR) reported that unemployment rates were up by nearly 2.5% in each of Nevada’s three metropolitan statistical areas from prior year levels. Unemployment rates were decidedly negative ranging from 14.1% in Las Vegas to 13.2% in Carson City.

The Southern Nevada economy saw a net annualized job loss of 30,700 jobs in May. Clark County’s unemployment rate was 14.1% in May, 25% higher than the 11.3% rate recorded in May 2009 and 2.5 times the 5.7% recorded in May 2008. Job losses occurred in 8 of the 11 major employment sectors this May compared to May 2009. The three industries that saw gains were Education and Health employment (800

jobs), Professional/Business Services (700 jobs) and Other Services (400 jobs). The largest losses occurred in construction (-16,500 jobs), Trade, Transportation & Utilities (-5,600 jobs), and Leisure and Hospitality (-5,300 jobs). On a positive note, six industries saw increases between April and May: Leisure and Hospitality (1,100 jobs), Construction (500 jobs), Government (400 jobs), Manufacturing (100 jobs), Trade, Transportation & Utilities (100 jobs), and Information (100 jobs).

## Consumer Confidence

The Conference Board’s Consumer Confidence Index (CCI) registered a reading of 52.9 in June 2010, compared to a reading of 62.7 in May. The June figure ended a string of three consecutive months where the CCI rose over the prior month. On June 29, 2010, Lynn Franco, Director of the Conference Board Consumer Research Center stated: “Consumer Confidence, which had posted three consecutive monthly gains and appeared to be gaining some traction, retreated sharply in June. Increasing uncertainty and apprehension about the future state of the economy and labor market, no doubt a result of the recent slowdown in job growth, are the primary reasons for the sharp reversal in confidence. Until the pace of job growth picks up, consumer confidence is not likely to pick up.”

## Inflation

The Consumer Price Index (CPI) is probably the most widely recognized and used measure of price level changes for consumer goods and services. The CPI is based on a weighted average of prices for specified goods from six different categories including food, housing, apparel, transportation, health, and recreation. Stability in these price levels is generally beneficial and, coupled with continued low rates of inflation, indicate a positive trend.

The CPI declined 0.2% in May 2010 on a seasonally adjusted basis. Over the last 12 months, the index increased 2.0% before seasonal adjustment. For the second month in a row, a decline in the energy index accounted for the seasonally adjusted decrease in the all items index. The index for energy decreased 2.9% in May and more than offset a slight increase in the index for all items less food and energy. The food index was unchanged. The index for all items less

## Consumer Confidence Index



food and energy increased 0.1% in May, posting a monthly increase for only the second time in 2010. Contributing to the May rise were increases in shelter, used cars and trucks, tobacco, apparel, and medical care.

The Producer Price Index (PPI) for finished goods moved down 0.3% in May. The decline follows a 0.1% decrease in April and a 0.7% increase in March.



## Interest Rates

The Federal Reserve has lowered its target overnight lending rate only once since October 2008, when the rate was at 1.00% to the current 0.25% established in December 2008. The Federal Funds rate has not changed in the past 18 months.

In June 2010, Standard and Poor's Rating Service affirmed the City of Henderson's general obligation bond rating of AA+, making the City of Henderson the only state municipality with a bond rating equal to that of Clark County and the State of Nevada. Standard and Poor's cited the City's good management practices, multi-year financial planning and conservative spending as a basis for the AA+ rating. The City's borrowing rate is between 2.0% and 6.5% (between 3.5% and 7.2% Redevelopment Agency) for long-term debt. The City's AA+ bond rating will continue to maintain the marketability for its debt. We will continue to monitor the yield curve for refunding opportunities and new money financing opportunities.

On the other side of this equation is the interest earnings the City receives from the investment of its surplus funds. In June 2010, the City's internally managed investment portfolio was earning approximately 2.3%. This yield is expected to be in the 2.0% to 2.5% range if there is no major change in policy by the Federal Open Market Committee that impacts the Federal Funds Rate.

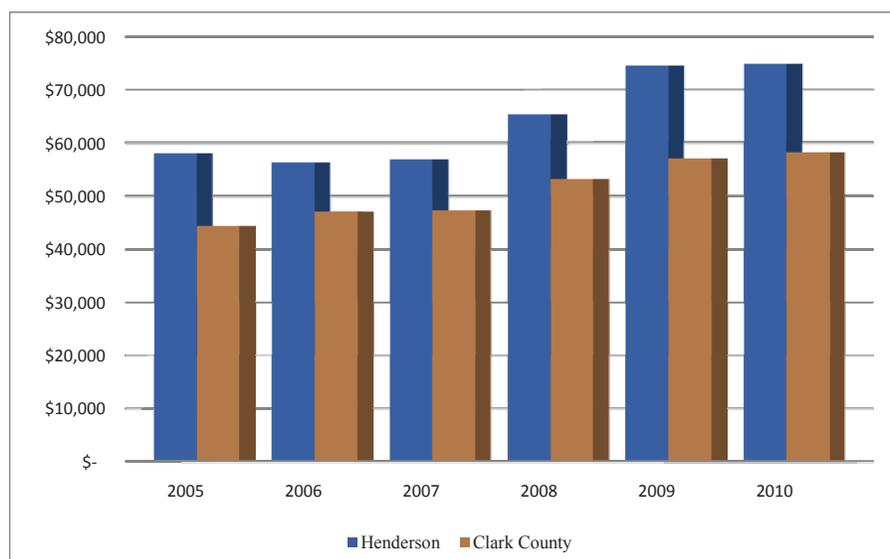
## Median Buying Income

The median household buying income in Henderson continues to outpace the rest of Clark County. According to the 2010 Las Vegas Perspective, the Median Household Income for Henderson is \$74,730 compared to \$58,221 for the rest of Clark County.

## Population

Throughout the past two decades, economic migration had been the main driver of population growth in Southern Nevada. Due to expanding hospitality and construction sectors, the inflow of economic migrants kept the Clark County population growth rate above the national population growth rate. In the last two years, however, the trend has begun to reverse. The Las Vegas economy was among one of the nation's metropolitan areas hit the hardest by the economic recession of 2008. As a result, the Clark county population growth rate fell below the national population growth rate and in 2009, Southern Nevada experienced negative population growth for the first time in history. Changes in population can have a direct effect on the City revenues. Many taxes are collected on a per capita basis, and many intergovernmental revenues are distributed according to population. For these reasons, a gradually declining population trend is considered unfavorable. The local economy is currently going through a correction in which growth rates for population, jobs, and real estate

### Median Household Income



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

assets are adjusting and will eventually settle and resume at a more normal rate of growth.

Henderson's population is estimated at 267,687 for July 1, 2010, a 0.7% decrease over July 2009. Due to the continued economic challenges facing the region, population is expected to follow a more normal pattern somewhere between flat and the U.S. average growth rate of 1%.

## Leisure & Tourism Indicators

Through May 2010, Clark County visitor volume was up 1.5% compared to the prior year. Gross gaming revenue for Clark County increased by 0.5%, and total passengers through McCarran Airport decreased by 3.4% over the same period in 2009. Clark County taxable sales decreased 12.6% year-to-date April compared to the same period in 2009.

Total passengers at the Henderson Executive Airport increased 62.4% for the six months ending June 30, 2010, and FAA Control Tower increased by 37.0% over the same time period of 2009.

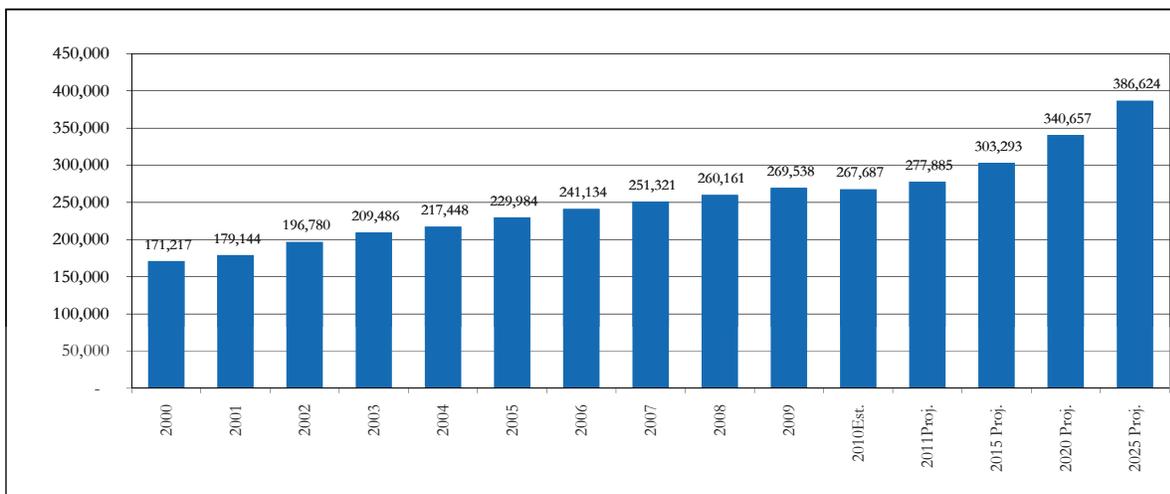
Market demand in Henderson remains steady as reflected by occupancy and average daily room rates. Henderson citywide occupancy rates for the first six

### Key Fact

*Henderson received recognition for becoming Nevada's highest rated city with a bond rating affirmation of "AA+" by Standard and Poor.*



Total Population



months of 2010 averaged 63%, which is up slightly from the 2009 average rate of 57%. The average daily room rate averaged \$88 in the first six months of 2010, which is down compared to the 2009 average rate of \$103.



M Resort

Currently, construction activity in the tourism industry remains weak as the project stoppage from four major casino/hotel projects has led to lost construction activity estimated at \$1 billion in 2008 and over \$2 billion in 2009 (see table).

### Estimated Lost Construction on the LV Strip

Project	Total Cost (Billion \$) (1)	Estimated Proportion Completed	Lost Construction in 2008 (billion \$)	Lost Construction in 2009 (billion \$)
Echelon	4.800	0.330	1.070	1.600
Fontainebleu	2.900	0.930	0.000	0.190
St. Regis Condo Tower	0.465	0.380	0.100	0.190
Wyndham (Desert Blue)	0.117 (2)	0.530	0.000	0.055
Total (3)	8.160	0.210	1.160	2.045

1. Source: [www.vegastodayandtomorrow.com](http://www.vegastodayandtomorrow.com)

2. Source: [www.lvbusinesspress.com](http://www.lvbusinesspress.com)

3. Values may not sum in total due to rounding

Several large properties recently opened, including the M Resort in March 2009 (390 rooms) and City Center in December 2009 (total of 5,891 rooms of which 4,004 rooms were attributed to Aria, 1,495 rooms were attributed to Vdara Hotel and 392 rooms were attributed to Mandarin Oriental). In addition, various properties underwent expansion and increased their room supply including the Hard Rock Hotel

(865 rooms), Golden Nugget (500 rooms) and Planet Hollywood (480 rooms).

Looking forward, construction activity is limited to two large properties that are scheduled to open in late 2010. The properties are The Cosmopolitan (2,998 rooms) and City Center's Harmon Hotel & Spa (400 rooms).

The Las Vegas Convention and Visitors Authority estimate future hotel/casino development in the Las Vegas Valley to be absent through 2011 as Las Vegas continues to absorb the recent additions to room inventories.

## Residential Construction Activity

According to data collected by UNLV's Center for Business and Economic Research (CBER), an estimated 9,000 housing units were present in the greater Las Vegas housing market during the first quarter of 2010. The excess supply in the housing market displaces new housing units that would have been built. This in turn lowers demand for construction services. Local economists estimate that the value of the lost housing construction activity, due to the excess housing supply, was \$0.6 billion in 2008 and \$0.4 billion in 2009. The apartment market showed a slight change in rental rates, decreasing from \$876 to \$871 in the third quarter of 2009. The average apartment vacancy rate increased from 7.7% to 8.1% during the quarter.

## Median New Home & Resale Price

Data released by Home Builders Research (HBR) showed 3,629 resale closings in May 2010 versus 3,714 in May 2009, a change of -2.3%. Total home sales for the 12 months ending May 2010 were 51,971. Sales from the same period ending May 2009 were 43,975, showing an increase of 18.1% over 2009 results. Much of the activity in May could be attributed to the Federal government's home buyer credit program.

## Conclusion

The Southern Nevada unemployment rate continues to rise amid record levels of foreclosures and mortgaged properties with negative equity. Based on current employment estimates, the Southern Nevada economy has lost all the jobs that had been created since 2004 which is equivalent to approximately 120,000 jobs. In short, the leading indices of the Southern Nevada economy continue to show a downward trend.

Economists from CBER are forecasting a mixed picture for the remainder of 2010 followed by a gradual turnaround beginning in 2011. It is anticipated that we will see continued job losses until at least the end of 2010 as the construction and retail sectors struggle amid falling visitor spending and cancellation of planned hotel projects. It is also expected that personal income and wages will fall as the unemployment rate climbs by up to 1% over the next six to eight months.

Gaming revenue and visitor volume are expected to show moderate growth in 2010. It is expected that the population growth rate will remain near the U.S. average growth rate of 1% as the employment outlook remains bleak both in Southern Nevada and the nation as a whole. Housing starts are expected to remain near historical low levels as the market tries to eliminate the existing excess housing supply. Economists are expecting a monthly average of approximately 500 new units permitted for 2010 which would represent a 4.5% increase over 2009.

The outlook for 2011 is more optimistic than for 2010. In general, local economists are anticipating the Southern Nevada economy will show real signs of life in the first quarter of 2011. It is expected that visitor volume and gaming revenue will grow in 2011 and will assist in job creation during the first half of the year. It is expected that, as the year progresses, the unemployment rate will fall slowly as jobs are created in the hotel & gaming, retail trade, and health sectors. It is not expected that construction activity will advance much in 2011, mainly due to the oversupply in residential and commercial units.

**Southern Nevada Forecast: 2010 and 2011**

Indicator	2010	2011 Estimate
Employment	-5.0%	0.5%
Housing unit permits	-0.1%	1.5%
Gross gaming revenue	1.0%	1.2%
Total personal income	-1.5%	1.1%
Population	0.2%	0.4%
Visitor volume	2.5%	2.0%
Number of hotel rooms	2.7%	0.1%

Source: UNLV Center for Business & Economic Research



# Local Demographics

	Zip Code							
	<u>89002</u>	<u>89011</u>	<u>89012</u>	<u>89014</u>	<u>89015</u>	<u>89044</u>	<u>89052</u>	<u>89074</u>
Population	32,843	23,623	28,713	40,170	41,523	16,027	52,035	50,155
Household Income								
Under \$15,000	4%	6%	5%	5%	10%	4%	4%	4%
\$15,000 - \$24,999	4%	6%	4%	7%	9%	2%	3%	5%
\$25,000 - \$34,999	5%	10%	9%	12%	8%	3%	5%	7%
\$35,000 - \$49,999	10%	14%	12%	17%	14%	10%	10%	12%
\$50,000 - \$74,999	24%	28%	22%	23%	22%	14%	18%	20%
\$75,000 - \$99,999	24%	18%	19%	16%	17%	16%	18%	18%
\$100,000 - \$149,999	21%	12%	18%	12%	14%	25%	23%	19%
\$150,000 - \$249,999	6%	5%	8%	6%	4%	16%	12%	10%
\$250,000 and Over	1%	2%	3%	2%	1%	10%	6%	5%
Median Household Income	\$76,475	\$63,402	\$72,898	\$59,585	\$59,895	\$101,415	\$86,342	\$77,830
Age of Adults								
Under 18	27%	25%	23%	23%	27%	16%	22%	24%
18 to 24	8%	8%	7%	10%	9%	4%	6%	8%
25 to 34	12%	14%	15%	17%	13%	6%	13%	14%
35 to 44	15%	15%	16%	15%	14%	12%	16%	15%
45 to 54	15%	14%	13%	15%	14%	14%	14%	16%
55 to 64	12%	12%	12%	11%	11%	23%	15%	12%
65 and Over	10%	12%	15%	9%	12%	25%	14%	11%
Housing Units								
Occupied	11,687	8,907	12,033	15,842	14,750	6,979	21,225	18,907
Total	12,155	9,711	12,681	16,643	15,478	7,206	22,233	19,828
Type of Dwelling								
Single Family	82%	56%	72%	44%	71%	95%	76%	68%
Condominium	6%	19%	7%	15%	3%	0%	9%	9%
Townhouses	6%	13%	7%	9%	3%	3%	3%	9%
Plexes (2-4 units)	0%	1%	0%	0%	2%	0%	0%	0%
Mobile Homes	3%	2%	0%	0%	4%	1%	0%	2%
Apartments	3%	9%	15%	33%	17%	0%	11%	12%

Source: 2010 Las Vegas Perspective

# Financial Trends

## Introduction

The City of Henderson maintains a forecast of the financial condition of the City's major operating funds over a five-year horizon. It is an invaluable tool used to assist the City Council, City Manager, and department heads in developing long-range goals and objectives to be included in their Performance Budget and ultimately in formulating budget requests.

The long-range forecast is updated on an annual basis and is used to evaluate the current status of citywide short and long-range goals and objectives, and to make predictions about how future events and circumstances may affect the City's financial stability.

The forecasting process is continuous. Fine-tuning adjustments are made each year to update assumptions and historical data. Forecasting is one of the most powerful tools the City has available to help make informed financial decisions that will ensure the City's future vitality and economic stability.

## Forecast Methodology

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

The City's forecasting methodology reflects a combination of internal analysis and locally generated consensus forecasts covering such factors as population growth, changes in assessed valuation, and inflation. Specifically, for the revenue forecasts, we begin with models that include prior year actual collections and project the balance of the current fiscal year based on prior year patterns. For the remaining years of the revenue forecast, consensus forecasts are used for an indication of the expected trends in key economic and demographic indicators. Typically, these forecasts cover the state or the metropolitan Las Vegas area as a whole, so adjustments to reflect unique conditions in Henderson are sometimes necessary.

In general, forecasting methodologies try to match revenue sources with the economic and/or demographic variables that most directly affect year-to-date changes in those revenues. For example, a revenue such as the Consolidated Tax (sales tax) will reflect consensus forecasts related to taxable sales growth. In contrast, revenue from building permits and plan review are tied to the expected trends in development. Other revenues, such as those from recreation services, are linked to Henderson's expected population growth. By identifying and utilizing as many revenue-related variables as possible in our forecast, we hope to minimize the risks of overstating or understating revenues that could arise from using only a few variables to forecast all revenue sources. For expenditures, growth is closely linked to two major factors: 1) inflation (including general inflation, market adjustments to salaries and changes in benefit costs) and 2) City financial policies related to the amount of new funding added each year for new programs and/or the expansion of existing programs (including new funding associated with Capital Improvement Program (CIP) projects). As with our revenue forecasts, consensus forecasts are related to general inflation. For certain expenditure categories (such as fuel and utilities), inflation factors are used that reflect the historical rate of price inflation in these categories relative to overall inflation. Amounts for new programs and/or program expansions are assumed to be constant over the forecast period (the same amount is added to each year of the forecast).

## Economic Challenges

In a worst-case scenario, if a prolonged economic downturn occurred, and annual revenues could not support the costs of essential services and infrastructure development, the City could consider several options. The first option could be to increase revenues from existing sources such as property taxes or creating new taxing sources. The second option could include delaying future growth-related infrastructure development. Other options include expense reductions by various operating means.

The purpose of financial forecasting is to reduce the likelihood of ever having to resort to any worst-case financial alternatives, except in the most extreme circumstances. For this reason a conservative approach is used to ensure revenues are not overstated, and expenses are not understated.

A city's ability to generate revenue or create new revenue sources is limited by social and economic conditions, state statutes, City Council policy, and public sentiment, which is increasingly being manifested in the form of voter led ballot initiatives. Municipal tax rates and bonding (borrowing) capacity are also limited by state law and require citizen support and/or voter approval. Revenues generated from funds such as water and sewer must be used only for legally specified

purposes. Therefore, most of the City's operating costs are paid for from General Fund revenues. Many City departments rely exclusively on General Fund revenues to finance their operating costs, and most departments receive at least some financial support from the General Fund. It is therefore imperative that the City plans for growth and ensure that growth pays for itself as much as economically possible.

## Forecast Assumptions

The City's approach to forecasting in general is to apply a conservative philosophy that will produce the long-term goals of not overstating revenues nor understating expenditures. Economic forecasting is not an exact science and at times relies upon the best professional judgment of the forecaster. To reduce the risks of miscalculating revenues or expenditures, we attempt to identify as many factors as possible that may contribute to changes in revenues and expenditures. The City's revenue and expenditure budgets are comprised of many unique elements that respond to a variety of external factors such as population growth, development, inflation, and interest rates. The forecast data provided on the next few pages include the assumptions relating to major revenues and expenditures for the various funds based on the current political and economic environment.



# General Fund Forecast

*The General Fund is the City's largest single fund, and serves as the primary operating fund. Revenues that the City is not required to account for in a separate fund are deposited in the General Fund. The sources of revenue that comprise the General Fund are described below:*

## Operating Revenues:

### Property Taxes

Property taxes are levied against the tangible assessed valuation of real and personal property as of January 1 of each year. The County Assessor determines the taxable value of each parcel of improved and unimproved property in Henderson.

### Franchise Fees

Franchise fees are assessments, based upon gross receipts, for gas, electric, telephone, and other public utility companies.

### Licenses & Permits

Licenses and permits include revenue for business, gaming, liquor, and animal licenses.

### Intergovernmental Resources

These resources are comprised of revenues received from other governmental entities. The City's predominant funding source is the Consolidated Tax, which is controlled by and distributed through the State of Nevada. The Consolidated Tax is comprised mainly of sales taxes and accounts for almost half of the City's General Fund revenue.

### Charges for Services

Charges for services include emergency response service fees (ambulance) and other judicial and public safety fees, and charges for parks and recreation programs and facility usage.

### Fines & Forfeits

This category of revenue includes court fines and forfeitures, as well as traffic fines.

### Miscellaneous

Miscellaneous receipts include revenues such as interest income, rents, developer contributions, and reimbursements.

## Other Financing Sources:

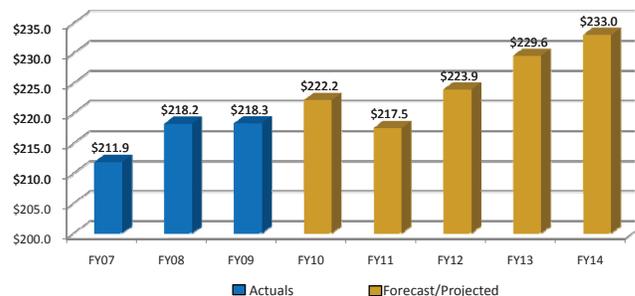
### Proceeds of Capital Lease

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

### Operating Transfers In

Operating transfers include funds provided from various other City Funds.

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



## Operating Revenues

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

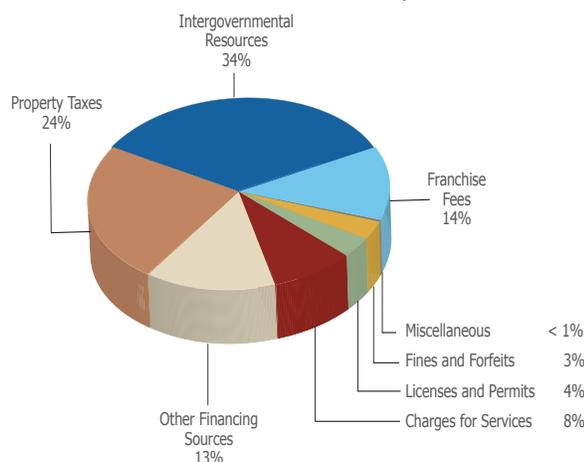
The graph on the previous page shows the historical trends and projections for General Fund revenues. There had been steady growth in all major revenue categories up until the financial crisis that occurred in Fiscal Year 2008. Most of this revenue growth was a direct result of the strong economy and growth in population in Southern Nevada. Since Fiscal Year 2008, revenues have declined in many categories of the General Fund. Fiscal Year 2010 revenues show an increase as a result of a budgeted transfer from the Municipal Facilities fund to cover the VESP.

By Fiscal Year 2012, General Fund revenues and Other Financing Sources are estimated to reach \$223.9 million, a \$6.4 million increase over Fiscal Year 2011 revenues.

The major sources that make up the General Fund revenues and Other Financing Sources for Fiscal Year 2011 include: Intergovernmental Resources (34%), Property Taxes (24%), Franchise Fees (14%), Charges for Services (8%), Licenses and Permits (4%), Fines and Forfeits (3%), Misc. (0.4%), and Other Financing Sources (12.6%).

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

**General Fund Revenue by Source**



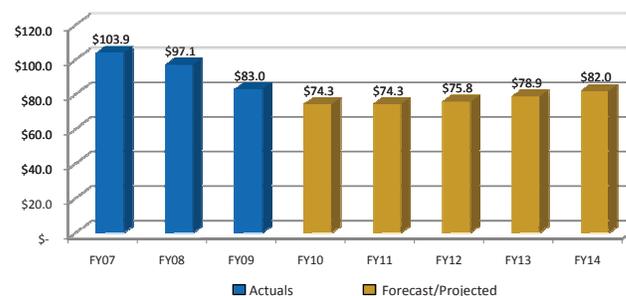
## Intergovernmental Resources

Intergovernmental Resources for Fiscal Year 2011 are expected to total \$74.3 million, or 34.2% of the total General Fund revenue and Other Financing Sources. As such, it represents a significant source of the City's revenue base. Revenues in this category are derived from state and county revenue sharing that includes a Consolidated Tax (\$69.6 million), County Gaming License Fees (\$2.1 million) and a Motor Vehicle Fuel Tax (\$2.0 million). The Consolidated Tax is the most significant source and is made up of six different components: Basic City-County Relief Tax (BCCRT), Supplemental City County Relief Tax (SCCRT), Cigarette Tax, Liquor Tax, Real Property Transfer Tax, and a Motor Vehicle Privilege Tax.

Effective in Fiscal Year 1999, the Nevada State Legislature, through a sub-committee's recommendation, adjusted the formula distribution of revenue and created the Consolidated Tax. This change in methodology created a shift in distribution among local governments. Governmental entities such as enterprise districts, townships and special districts who were not previously receiving the benefits of some of the revenue streams are now fully participating in all sources. In addition, the new formula not only relied on growth in population and assessed valuation, but also included a factor to provide consideration of the jurisdiction's current base allocation. This additional base factor resulted in slowing down the amount of increase that faster growing cities had received in the past.

During the 2001 Legislature, the City of Henderson successfully lobbied the Nevada State Legislature to again modify the formula, phasing out the reliance on

**Intergovernmental Resources (in millions)**



a jurisdiction's base allocation. City staff will continue to work with Legislative sub-committees to continually examine the formula and recommend changes to better align the increases in resources with high growth areas. We believe the initial impact and revisions of the formula have run their course and the level of future growth will occur at a more moderate rate than in the past. Intergovernmental Resources is projected to increase 2% to 4% per year for each of the next four years.

## Property Taxes

Property tax revenue for Fiscal Year 2011 is expected to total \$52.4 million, or 24.1% of the total General Fund revenue and Other Financing Sources. Property tax revenue has experienced a decrease due to the continued declines of assessed valuation.

For Fiscal Year 2011, the General Fund portion of the tax rate is made up of two components, an operating rate of .3273 and a .231 voter approved public safety tax override. The City of Henderson property tax rate has remained relatively steady for the past twenty-one years and continues to be one of the lowest rates in the State of Nevada.

The entire Las Vegas Valley has experienced a drop in assessed valuation in the past two consecutive fiscal years. It is unknown when the assessed valuation will stabilize. At this time we are projecting zero growth for Fiscal Year 2012, and modest growth for the next several years. Legislation currently in place limits the growth on the tax bills of residents and businesses.

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

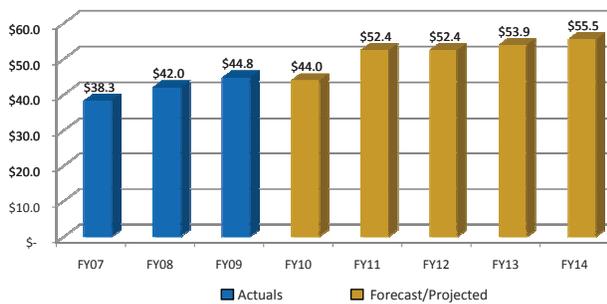
An 8% cap on the tax bill will be applied to residences that are not owner occupied. The 8% cap would also apply to land, commercial buildings, business personal property, aircraft, etc. New construction or property that has a change of use (zoning change or manufactured home conversion) will not qualify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

## Charges for Services

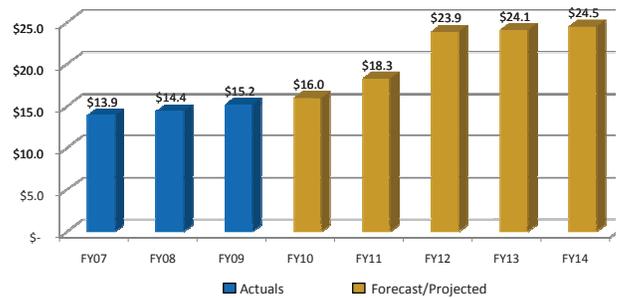
Charges for Services for Fiscal Year 2011 are expected to total \$18.3 million, or 8.4% of the total General Fund revenue and Other Financing Sources. This revenue source includes a variety of City fees, including emergency medical transport services, prison detention fees to house inmates from other jurisdictions and cultural and recreation charges.

Wherever practical, charges for services provided are used to support the delivery of the specific services rendered. Charges for services has risen steadily over the past several years. This can be attributed to the continued growth of Parks & Recreation facilities and programs. Future growth in this revenue category is related to the opening of the Detention Center expansion which will allow the city to increase its population of contract prisoners from other jurisdictions.

**Property Taxes  
(in millions)**



**Charges for Services  
(in millions)**



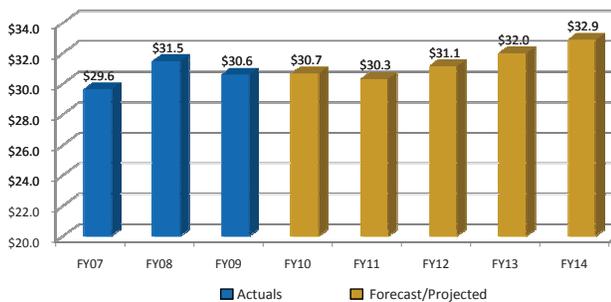
\* Starting in FY2011, General Fund Property Tax includes SCCRT loss previously recorded in the Municipal Facilities Fund.

## Franchise Fees

Franchise fees for Fiscal Year 2011 are expected to total \$30.3 million, or 13.9% of the total General Fund revenue. They are collected from public utility companies and include electricity, natural gas, phone, cable, sanitation, water and wastewater. The fees are based upon designated percentages of gross receipts pursuant to each firm's respective franchise agreement. City Franchise fees have experienced slight declines over the past years and are expected to continue that same trend.

In the 2005 and 2007 Legislative sessions, bills were introduced which would have eliminated local governments' ability to impose franchise fees and other similar fees upon public utility companies. While these bills failed to get out of the Senate Commerce and Labor Committee, proponents of the bill have suggested that future efforts will be made to enact similar legislation. If such legislation were to be adopted the City would need to revise revenue forecasts to reflect such policy changes.

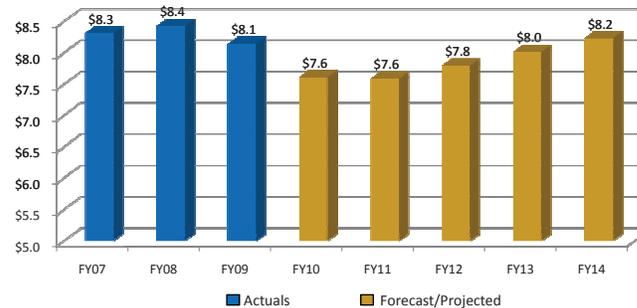
**Franchise Fees  
(in millions)**



## Licenses and Permits

Licenses and permits for this fiscal year are expected to total \$7.6 million, or 3.5% of the total General Fund revenue. This category includes such revenue sources as business, gaming, liquor, and animal licenses. A business license fee is charged to persons engaged in any trade, business, or profession, or maintaining offices within the City limits. The fee consists of a base rate, or depending on the business classification, a percentage of gross sales. Permits are expected to increase about 2.3% over the next four years.

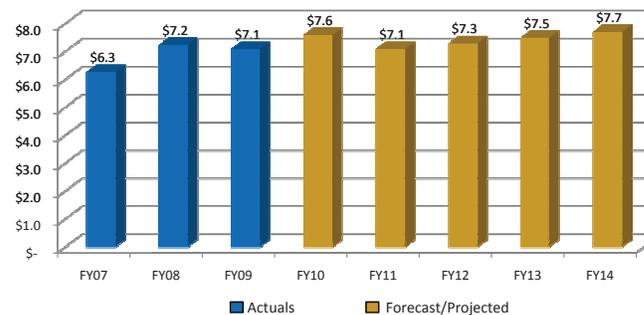
**Licenses and Permits  
(in millions)**



## Fine, Forfeits, and Miscellaneous

Fines, Forfeits, and Miscellaneous for Fiscal Year 2011 are expected to be \$7.1 million, or 3.0% of the total General Fund revenue and Other Financing Sources. This category includes fines and forfeitures for a full range of violations of State and City codes, interest income, and miscellaneous developer contributions and reimbursements. The revenues are expected to increase by approximately 3% over the next four years.

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

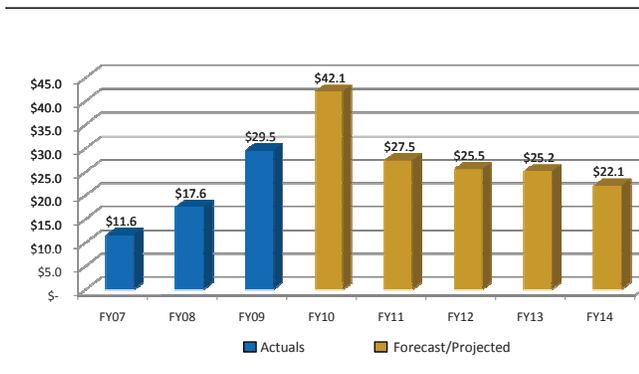


## Other Financing Sources

Other Financing Sources for Fiscal Year 2011 are expected to total \$27.5 million, or 12.6% of the total General Fund revenue & Other Financing Sources. This revenue source originates mainly as a transfer from the Debt Service Fund, representing proceeds from a voter approved property tax measure that encompassed operating expenses along with the construction costs of several recreation facilities and parks.

Also included is a transfer in from the Municipal Facilities Fund for Ad Valorem Revenue (SCCRT loss) that has historically gone into Municipal Facilities Fund for Capital Projects. Due to revenue decreases in the General Fund, future capital projects will be deferred and this money will now be redirected to city operations.

**Other Financing Sources  
(in millions)**

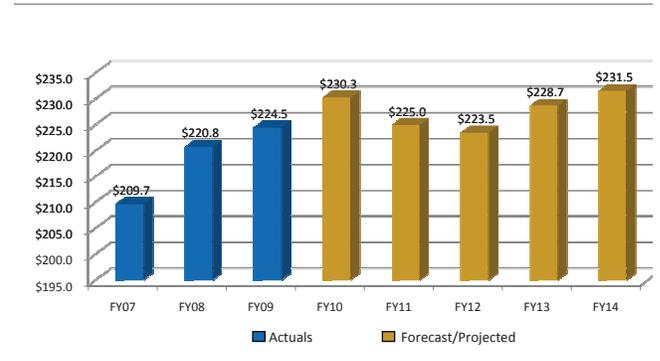


## Operating Expenditures

The City's future will be shaped by the continued refinement of strategic issues and goals the citizens, Mayor and Council, and management identify through their planning process. The identification of these issues and concerns will affect the overall cost of providing the high quality level of services that the citizens of Henderson have come to expect.

The following graph shows the historical trends and projections for all General Fund expenditures. Over the past decade there has been steady growth in all major expenditure categories, resulting from the growth in the City's population and the need for increased services. Recently, management has implemented extensive expenditure reductions in response to the current economic downturn. These reductions can be viewed in the chart below.

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



Expenditures are broken down by category and function as follows:

## Categories

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

## Functions

### General Government

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

### Judicial

Municipal Court  
 City Attorney-Criminal  
 City Attorney-Court Programs

### Public Safety

Fire  
 Police  
 Code Enforcement & Fire Safety

### Public Works

Paved Streets  
 Street Lighting  
 Flood Control  
 Public Works General

### Culture and Recreation

Parks Maintenance  
 Recreation

### Community Support

Economic Development  
 Neighborhood Services

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

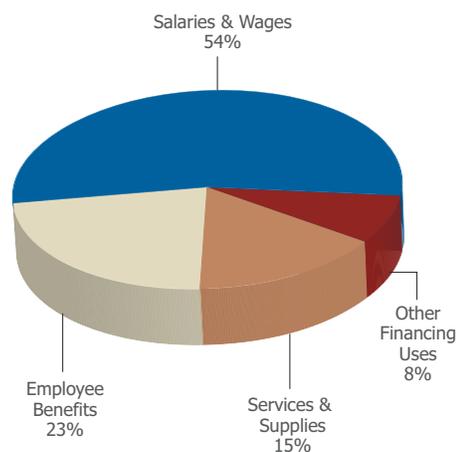
## General Fund Expenditures by Category

The major expenditures that make up the General Fund for Fiscal Year 2011 include Salaries and Wages (54.0%), Employee Benefits (23.1%), Services and Supplies (15.3%), Capital Outlay (0.0%), and Other Financing Uses (7.6%). A description of each expenditure category as well as a discussion of the outlook over the next five years follows.

## Salaries, Wages and Employee Benefits

Salaries, wages and employee benefits represent the largest expenditure category in the General Fund. The City's payroll and benefits for Fiscal Year 2011 is expected to total \$180.6 million, or 77.1% of the total General Fund expenses and other financing uses, as the majority of personnel and major functions of City government are located within the General Fund.

**General Fund Expenditures by Category**



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

Our expectation is that health care costs will continue to rise at a rate exceeding the overall Consumer Price Index. We will continue to monitor the situation and make the necessary adjustments to the forecast.

## Services and Supplies

Services and Supplies represent \$35.9 million, or 15.3% of the total General Fund expenses. This category encompasses all operating expenditures including supplies, utility costs (electricity, water, natural gas, refuse, and sewer), contracted services, and equipment rental and repair. Utility expenses continue to increase and are adjusted for the new facilities that are projected to be completed during Fiscal Year 2011.

## Capital Outlay

Capital Outlay is not budgeted in the General Fund during Fiscal Year 2011. This category represents new and replacement equipment for General Fund operations. Any expenditures in Fiscal Year 2011 would be from Budget Authority carried over from Fiscal Year 2010.

## Other Financing Uses

Other Financing Uses for Fiscal Year 2011 are expected to total \$8.4 million, or 7.6% of the total General Fund expenses. This amount represents a transfer to the Engineering Fund (\$1.6 million), Development Services Fund (\$1.4 million), Capital Repair and Replacement Fund (\$1.5 million), Debt Service Fund (\$1.9 million), and Cultural Arts and Tourism Fund (\$2.0 million). The transfer to Capital Repair and Replacement reflects ongoing reinvestment in the City's infrastructure and technology, as well as specific remodeling projects.

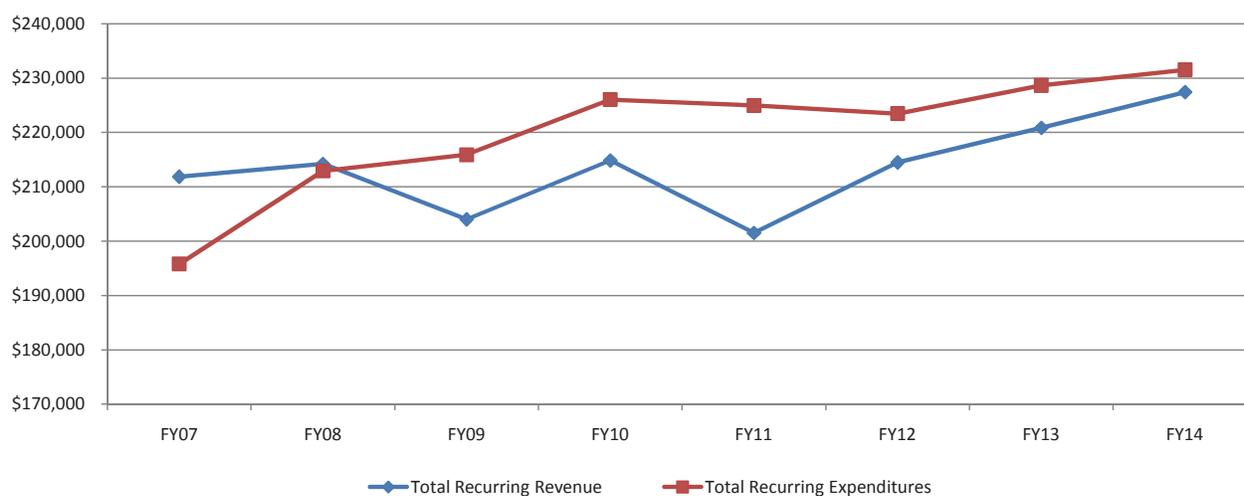
## Capital Improvement Program Impacts

The City's Capital Improvement Program will provide an array of facilities and services to Henderson residents. Over the next six years, improvements will include the Southwest Reclamation Facility, Jail Expansion, and Roadway Improvements. We have included the incremental impacts of the new facilities and services in the projection models, as well as the continued growth of the City's expenditure base.

## Recurring Revenue Versus Recurring Expenditures

The City's forecasting model continues to evaluate the relationship between recurring revenues and recurring expenditures, as evidenced on the table on the following page. The forecast horizon includes a matching of two variables, allowing the City to maximize available resources to provide growth-related services. Salaries and wages are projected at current levels. Due to the hiring freeze, savings from employee attrition will occur throughout the year. This conservative method of budgeting allows the City to maximize its resources for service delivery and maintain a healthy financial position.

## General Fund Recurring Revenue vs Recurring Expenditures



	FY07 Actual	FY08 Actual	FY09 Actual	FY10 Forecast	FY11 Budget	FY12 Projected	FY13 Projected	FY14 Projected
<b>Recurring Revenue (\$000)</b>								
Property Taxes	\$38,262	\$42,015	\$44,779	\$44,002	\$52,443	\$52,443	\$53,911	\$55,529
Franchise Fees	29,625	31,468	30,586	30,656	30,307	31,156	32,028	32,925
Licenses & Permits	8,307	8,426	8,138	7,614	7,589	7,801	8,020	8,244
Intergovernmental	103,926	97,105	82,979	74,289	74,342	75,829	78,862	82,016
Charges for Services	13,896	14,397	15,163	15,961	18,269	23,845	24,085	24,502
Fines, Forfeits, & Misc	6,273	7,244	7,099	7,600	7,100	7,313	7,518	7,728
Other Financing Sources	11,579	13,558	15,285	34,723	11,479	16,113	16,423	16,480
<b>Total Recurring Revenue</b>	<b>\$211,868</b>	<b>\$214,213</b>	<b>\$204,029</b>	<b>\$214,845</b>	<b>\$201,529</b>	<b>\$214,500</b>	<b>\$220,847</b>	<b>\$227,425</b>
<b>Recurring Expenditures (\$000)</b>								
Salaries and Wages	\$105,674	\$115,131	\$124,369	\$125,848	\$126,614	\$124,930	\$126,952	\$126,915
Employee Benefits	40,709	46,282	46,492	52,692	54,006	54,307	55,634	56,285
Services & Supplies	36,899	37,308	32,150	35,083	35,950	35,936	36,186	38,436
Capital Outlay	-	-	-	2,191	-	-	-	-
Other Financing Uses	12,518	14,212	12,896	10,223	8,388	8,296	9,893	9,893
<b>Total Recurring Expenditures</b>	<b>\$195,800</b>	<b>\$212,933</b>	<b>\$215,907</b>	<b>\$226,037</b>	<b>\$224,958</b>	<b>\$223,469</b>	<b>\$228,665</b>	<b>\$231,529</b>
<b>Current Surplus/(Deficit)</b>	<b>\$16,068</b>	<b>\$1,280</b>	<b>\$(11,878)</b>	<b>\$(11,192)</b>	<b>\$(23,429)</b>	<b>\$(8,969)</b>	<b>\$(7,818)</b>	<b>\$(4,104)</b>
<b>Non-Recurring Revenue (\$000)</b>								
Proceeds of Capital Lease	\$9	\$-	\$-	\$-	\$-	\$-	\$-	\$-
One-Time Transfers	-	4,000	14,260	7,331	16,000	9,425	8,728	5,610
<b>Non-Recurring Expenditures (\$000)</b>								
Salaries & Wages (Attrition)	\$-	\$-	\$-	\$-	\$-	\$-	\$-	\$-
Other Financing Uses	7,478	-	-	-	-	-	-	-
Services & Supplies	4,257	6,363	6,287	4,250	-	-	-	-
Capital Leases	-	-	-	-	-	-	-	-
Capital Outlay	2,131	1,473	2,277	-	-	-	-	-
<b>Total All Revenue</b>	<b>\$211,877</b>	<b>\$218,213</b>	<b>\$218,289</b>	<b>\$222,176</b>	<b>\$217,529</b>	<b>\$223,925</b>	<b>\$229,575</b>	<b>\$233,035</b>
<b>Total All Expenditures</b>	<b>\$209,666</b>	<b>\$220,769</b>	<b>\$224,471</b>	<b>\$230,287</b>	<b>\$224,958</b>	<b>\$223,469</b>	<b>\$228,665</b>	<b>\$231,529</b>
<b>Total Surplus / (Deficit)</b>	<b>\$2,211</b>	<b>\$(2,556)</b>	<b>\$(6,182)</b>	<b>\$(8,111)</b>	<b>\$(7,429)</b>	<b>\$456</b>	<b>\$910</b>	<b>\$1,506</b>
Fund Balance - Beginning	\$31,515	\$33,726	\$31,170	\$24,988	\$16,877	\$9,448	\$9,904	\$10,814
Fund Balance - End	\$33,726	\$31,170	\$24,988	\$16,877	\$9,448	\$9,904	\$10,814	\$12,320

# Water & Sewer Forecast

*The City of Henderson provides water and sewer services to approximately 277,885 residents. The City has designated both water and sewer as separate Enterprise Funds for the tracking of all resources and expenditures related to these utility services.*

Utility funds are comprised of four major components:

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

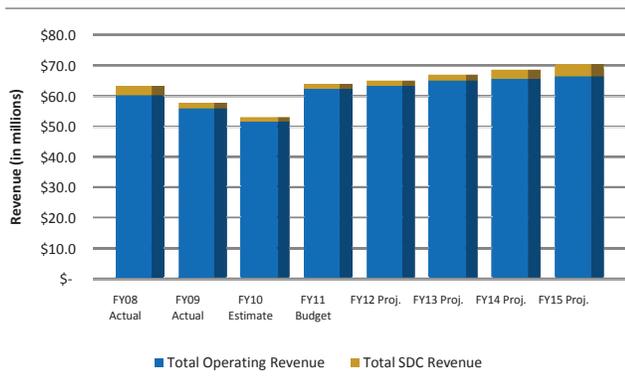
## Operating Funds

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

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

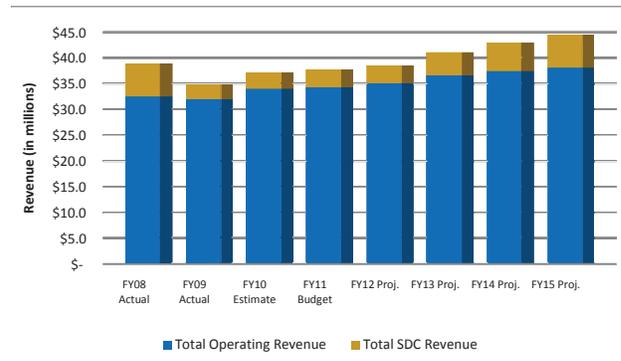
Based on growth projections, total operating revenue is forecasted to increase from \$60.7 million in Fiscal Year 2011 to \$66.3 million in Fiscal Year 2015.

### Water Operating Revenue



The sources of revenue for the Sewer Operating Fund comes from the following areas: sewer service sales, reclaimed water sales, interest income, and miscellaneous. Sewer service sales represent the most significant source of revenue to the sewer operating fund and averages about 85% of the total operating fund revenue. Total operating revenues are expected to increase from \$32.5 million in Fiscal Year 2011 to \$38.0 million in Fiscal Year 2015.

### Sewer Operating Revenue



The wastewater utility sells reclaimed water to golf courses, developers who use it for construction, and commercial customers that use it for irrigation. The sewer operating fund also receives a portion of sales tax receipts, which is then used exclusively for water reclamation facility improvements. Additional operating revenues include: billed labor/equipment, lateral fees, main extension fees, refund agreement surcharge, extra-strength surcharges, late charges, and miscellaneous sources.

## System Development Charge (SDC)

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

The system buy-in method is based upon the concept that existing customers, through rates and other assessments, have developed a valuable water and sewer system. A new customer "buys-in" to each system by making a contribution equal to the amount of equity a similar existing customer has in the system. The implementation of the System Development Charge using the system buy-in method results in new customers paying their proportionate share of facility costs incurred to serve them.

Water System Development Charges for Fiscal Year 2011 are \$1,600 per equivalent dwelling unit (EDU). Sewer System Development Charges for Fiscal Year 2011 are \$1,800 per Equivalent Residential Unit (ERU).

## Capital Project Funds

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

## Rehabilitation and Replacement Funds

The Rehabilitation and Replacement Funds (R&R) were created in Fiscal Year 2008. The purpose of the R&R funds is to provide a planning mechanism and dedicated funding source to ensure that infrastructure is rehabilitated or replaced as needed to maintain the integrity and quality of the water and wastewater treatment systems. By planning and funding for future infrastructure replacement, unexpected large capital expenditures causing sudden increases in water and sewer rates can be avoided. This funding source will also

alleviate the reliance on other funds, primarily capital project funds, to pay for R&R related projects.

## Expenditures

Water operating fund expenditures include operation and maintenance expenses (O&M), routine capital outlays and debt service on bonds and loans.

Projected Water operation and maintenance expenses consist of the costs for personnel, materials, supplies, and contractual services incurred to supply, treat, and distribute water on a routine basis. These expenses are expected to increase from \$54.7 million in Fiscal Year 2011 to \$61.7 million in Fiscal Year 2015. Allowances for growth and inflation are incorporated into these operation and maintenance projections.

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

Sewer operating fund expenditures consist of the costs for personnel, materials, supplies and contractual services to collect, treat and dispose of wastewater on a routine basis. Future operation and maintenance expenses are expected to increase from \$34.0 million in Fiscal Year 2011 to \$35.2 million in Fiscal Year 2015.

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

# Development Services Center Forecast

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

The DSC includes staff from the following departments: Building & Fire Safety, City Clerk's Office, Community Development, Public Works, Utility Services and DSC Administration.

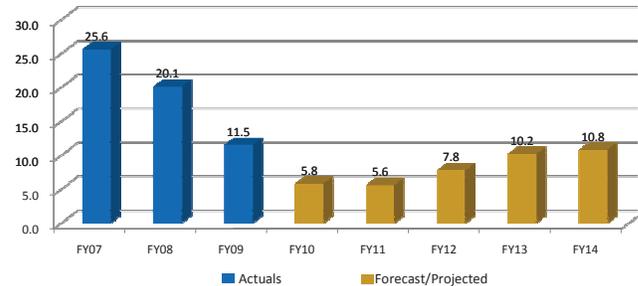
The staff and operations related to the Utility Services Department are funded from Utility Services Enterprise Funds.

## Revenue Trends

The sources of revenue for the Development Services Center Fund can be divided into four distinct categories: licenses & permits, charges for services, developer contributions and miscellaneous revenues. The fees are reviewed by the DSC Steering Committee, the DSC Advisory Committee, and are adopted by the City Council.

The revenues for the DSC fund are heavily reliant upon development activity, which can fluctuate with the economy and normal business cycles. Approximately six years ago, an extensive fee study was commissioned to ensure a more predictable revenue stream and reinforce the solvency of the fund. A new fee structure, approved by the City Council in October 2004 and implemented on May 1, 2005, is now based on the cost of doing business instead of utilizing a construction valuation

**DSC Operating Revenue  
(in millions)**



methodology. Part of the implementation of this fee structure included a partnership with the development industry through the establishment of an Industry Advisory Committee, to deliver an on-time rate of 90% or better for plan review and inspection services.

Fiscal Year 2010 estimated revenues for June 30, 2010 decreased by 49.6% over revenues for Fiscal Year 2009. This decrease was primarily due to an economic slowdown in the greater Las Vegas valley.

To continue the provision of service at this level, the DSC will have to stay ahead of the curve in training, utilizing resources and new technologies efficiently, and effectively communicating with developers. Part of this communication includes specialized public training



Inspirada

programs, improvement of DSC online services, surveys, and quarterly DSC Advisory Committee meetings, whose members consist of representatives from the public and private sector. Fiscal responsibility and responsiveness are the cornerstones of the DSC's relationship with the industry and every effort to accurately reflect actual and forecasted revenues is being made.

DSC operating revenue projections for Fiscal Year 2011 through Fiscal Year 2014 includes projections for some of the projects that are currently under construction. Revenues for Fiscal Year 2011 are expected to be \$5.6 million.

## Expenditures

The Fiscal Year 2011 budgeted expenditures are \$10.3 million, representing an 9.4% decrease over Fiscal Year 2010.

During Fiscal Year 2011, the DSC will evaluate its Industry Report Card that provides a snapshot of the DSC's effectiveness. Proactive business decisions to strengthen the performance of the fund have been made through the adoption of a 5-year balanced budget plan, management reservations of working capital, and the deferral of revenues for prepaid fees.



New Jail Construction

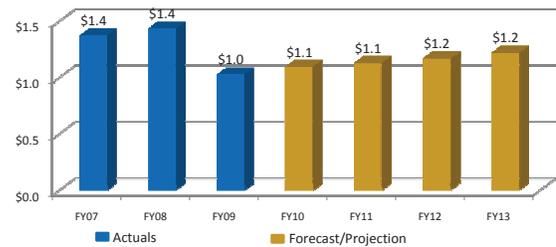
# Cultural Arts & Tourism Forecast

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

## Operating Revenues

Operating Revenues for Cultural Arts & Tourism are generated from ticket sales for programs held at the Henderson Pavilion, and associated space and equipment rentals at the convention center, as well as gaming license fees. The Convention Center rental revenue forecast for Fiscal Year 2011 reflects an increase of 9.6% compared to prior year. Pavilion ticket sales and rental revenues are projected to increase 17% as compared to Fiscal Year 2010, due to a heightened level of programming activity.

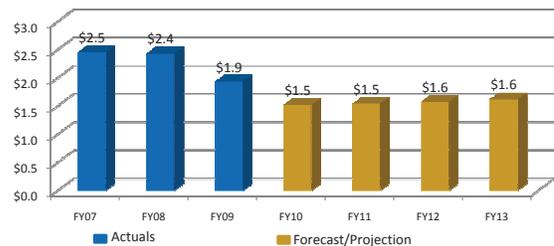
**Cultural Arts & Tourism  
Operating Revenue  
(in millions)**



## Non-Operating Revenues

Non-operating revenues are generated from earned interest and Room Taxes, which are directly related to hotel occupancy rates. Tourism in Nevada has experienced a decline over the past two years due to the national recession and other geopolitical events. Room Tax revenues for Fiscal Year 2011 are anticipated to remain consistent with the prior year.

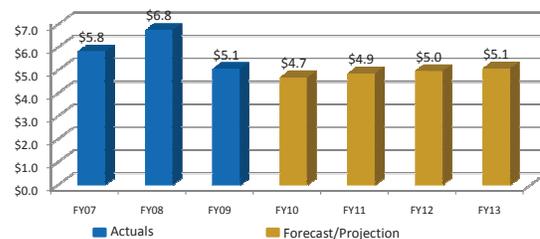
**Cultural Arts & Tourism  
Non-Operating Revenue  
(in millions)**



## Expenditures

The Cultural Arts & Tourism Fund's expenditures are comprised of 60.1% salaries and benefits, 36.8% services and supplies and 3.1% depreciation. Despite the marginal decline in profitability over the projection period, the cash position of the Cultural Arts & Tourism Fund is expected to remain strong over the next several years.

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



# Performance Budget Overview

## Contents

Performance Budget Introduction .....	169
Process Overview .....	169
Annual Performance Budget Cycle.....	169
Departments/Funding Sources.....	170
Departmental Performance Budgets.....	172
Building and Fire Safety .....	174
City Attorney’s Office.....	177
City Clerk’s Office.....	180
City Manager’s Office.....	183
Community Development.....	187
Cultural Arts & Tourism .....	190
Development Services Center .....	194
Economic Development .....	199
Finance.....	202
Fire.....	206
Human Resources.....	211
Information Technology .....	215
Mayor and Council .....	218
Municipal Court .....	221
Neighborhood Services.....	223
Parks and Recreation .....	227
Police.....	231
Public Works .....	235
Utility Services.....	239

## Tables & Illustrations

Process Overview .....	169
Annual Performance Budget Cycle.....	169
Departments/Funding Sources.....	171
Departmental Performance Budgets	
What You Will Find On Each Department’s Page.....	172
Building and Fire Safety .....	174
City Attorney’s Office.....	177
City Clerk’s Office.....	180
City Manager’s Office.....	183

Community Development.....	187
Cultural Arts & Tourism .....	190
Development Services Center.....	194
Economic Development .....	199
Finance.....	202
Fire.....	206
Human Resources.....	211
Information Technology .....	215
Mayor and Council .....	218
Municipal Court .....	221
Neighborhood Services.....	223
Parks and Recreation .....	227
Police.....	231
Public Works .....	235
Utility Services.....	239

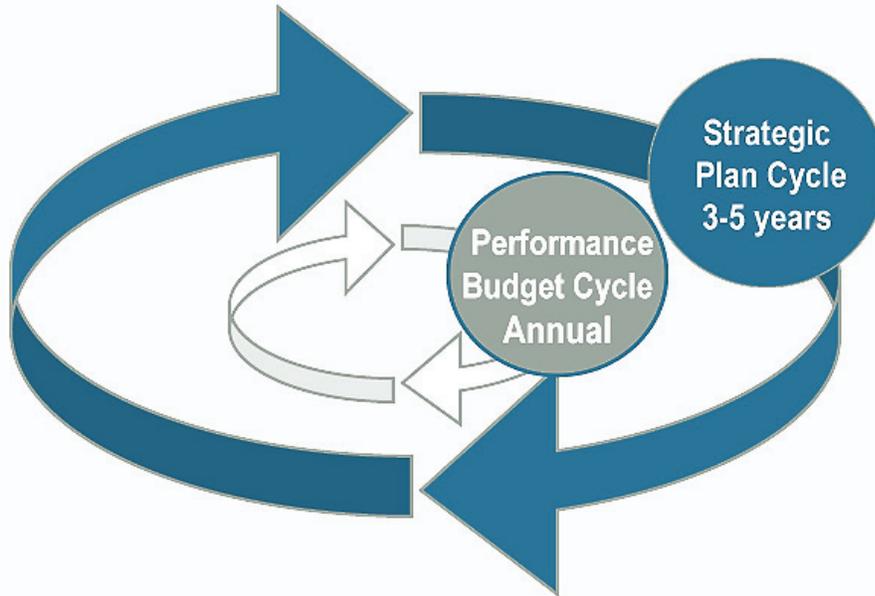
# Performance Budget Introduction

The current Department Performance Management Plans were developed for Fiscal Year 2011. They are prepared including short-term and long-term goals. The Performance Measurement aspect of the Performance Budget is being refined and developed to assist each department in providing beneficial data to enable them to evaluate their current business processes in a more

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

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

## Process Overview



## Annual Performance Budget Cycle



# Departments/Funding Sources

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

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

## FY 2011 Budget By Fund

<b>General Fund</b>	\$ 216,569,657
<b>Special Revenue Funds</b>	
Forfeited Assets Rev Fund	440,062
Grants	2,953,624
Commissary	12,000
Code Enforcement	1,000
Muni Court Admin. Fee	702,823
Sales & Use Tax	11,823,779
<b>Capital Projects Funds</b>	
Capital Replacement	3,599,341
Special Recreation	1,558,735
<b>Internal Service Funds</b>	
City Shop	13,632,066
Citywide	6,246,715
Engineering	10,621,773
Health Insurance	12,966,308
Self Insurance-Liability	3,103,003
Workmen's Compensation	5,821,891
<b>Enterprise Funds</b>	
Cultural Arts & Tourism	4,888,659
Development Services	10,318,757
Sewer	56,043,885
Water	84,128,783
<b>Redevelopment Agency</b>	13,818,910
<b>Total</b>	<b>\$459,251,771</b>
<i>Funds Not Included In This Section</i>	
Debt Service Funds	19,658,515
Gas Tax	3,313,400
Land Sales	6,776,900
Municipal Facilities	17,474,750
Park Development	591,626
Municipal Golf Course	4,222,260
Special Assessment Districts	31,429,200
	<b>\$83,466,651</b>
<b>Total All Funds*</b>	<b>\$542,718,422</b>

## FY 2011 Budget By Department

Building & Fire Safety	\$8,807,276
City Attorney's Office	9,072,255
City Clerk's Office	2,845,777
City Manager's Office	3,566,990
Community Development	4,368,003
Cultural Arts & Tourism	5,368,659
Development Services Center**	699,237
Economic Development	14,538,291
Finance	5,282,062
Fire	38,861,707
Human Resources	24,855,945
Information Technology	16,896,938
Mayor & City Council	713,722
Miscellaneous***	4,765,365
Municipal Court	7,630,188
Neighborhood Services	3,925,767
Parks and Recreation	35,450,500
Police	87,174,019
Public Works	44,256,402
Utilities- Water & Sewer	140,172,668
<b>Total</b>	<b>459,251,771</b>

\*\* The expenditures related to the Development Services Center (DSC) are presented in the individual departments that comprise the DSC. The DSC as presented above represents the administrative expenditures related to the department. DSC budgeted expenditures across departments total \$10,318,757 for Fiscal Year 2011.

\*\*\* These costs represent City-Wide expenditures for vacation buy back, leave buy off at retirement, and the General Fund assessment for property liability insurance. These costs are not reflected in the Performance Budget section of this document.

\* This total includes City funds of \$528,899,512 and Redevelopment Agency of \$13,818,910.

# FY 2011 Budget

## Departments & Funding Sources

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

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

# Departmental Performance Budgets

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

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

1) **Title of Department**

2) **Purpose Statement**

Developed by the Department to identify the overall purpose of the department's functions as a City unit.

3) **Core Services**

A list and an explanatory paragraph about each of the department's cornerstone services that formulate the essence of the department.

4) **Organizational Chart (not titled)**

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

Municipal Court

Purpose Statement

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

Core Services

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

- Case Management
- Safety and Security
- Enforcement

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

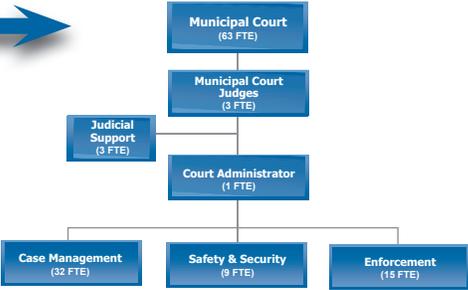
Safety and Security is achieved through the use of uniformed personnel throughout the Justice Facility. The Marshal Service is responsible to ensure appropriate separation of victims, witnesses, defendants, Judges, court personnel, and the public during Court proceedings and at the counter. Environmental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



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

Key Fact

The Henderson Justice Facility expansion and parking garage was completed in June 2009 on-time and under-budget.



```

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

City of Henderson, Nevada 221

5) **Past Accomplishments**

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

6) **Performance Tactics**

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

7) **Expenditures by Category/Program**

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

8) **Financial Overview**

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

9) **Performance Measures**

Information pertaining to past and projected performance measures the department.

10) **Key Facts**

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

PERFORMANCE BUDGET

Past Accomplishments

- Jan. 2010 - Implemented the Henderson Life of Crime grant.
- June 2009 - Justice Facility expansion project and parking garage completed.
- Jan. 2009 Implemented electronic probable cause reviews for weekend arrests.
- March 2010 - worked with City Attorney's Office to establish the Division of Alternative Sentencing.

Performance Tactics

- August 2010 - Implemented electronic public access to court records.
- Fall 2010 - Implement e-Payment module for public to pay electronically.
- Continue to work on and implement elements of the 2009 Continuous Process Improvement (CPI) study.
- Develop better electronic linkage within the City, the public, and other organization.

Municipal Court Expenditures by Category/Program

Category	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$3,897,030	\$4,566,269	\$4,553,402	\$4,578,948	\$25,546	1%
Employee Benefits	1,657,194	1,833,984	1,953,513	1,778,163	\$(175,350)	-9%
Services and Supplies	817,777	1,149,911	942,566	1,273,077	330,511	35%
Capital Outlay	186,520	106,517	69,144	-	\$(69,144)	-100%
<b>Total</b>	<b>\$6,558,521</b>	<b>\$7,656,681</b>	<b>\$7,518,625</b>	<b>\$7,630,188</b>	<b>\$111,563</b>	<b>1%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$6,030,621	\$6,961,157	\$7,063,658	\$6,927,365	\$(136,293)	-2%
<b>Sub-Total General Fund</b>	<b>\$6,030,621</b>	<b>\$6,961,157</b>	<b>\$7,063,658</b>	<b>\$6,927,365</b>	<b>\$(136,293)</b>	<b>-2%</b>
<b>Muni Court Special Revenue</b>	<b>\$527,900</b>	<b>\$695,524</b>	<b>\$454,967</b>	<b>\$702,823</b>	<b>\$247,856</b>	<b>54%</b>
<b>Total</b>	<b>\$6,558,521</b>	<b>\$7,656,681</b>	<b>\$7,518,625</b>	<b>\$7,630,188</b>	<b>\$111,563</b>	<b>1%</b>
<b>Full Time Employees</b>						
General Fund	60	65	63	63	-	0%
Muni-Court Special Revenue Fund	-	-	-	-	-	N/A
<b>Total</b>	<b>60</b>	<b>65</b>	<b>63</b>	<b>63</b>	<b>-</b>	<b>0%</b>

Financial Overview

The Fiscal Year 2011 budget includes expenses for three projects associated with the justice facility expansion. The three projects include the upgrade of technology in various courtrooms, the installation of security cameras and a cover for the judges secured parking area.

Key Fact

The Henderson Justice Facility expansion and parking garage was completed in June 2009 on-time and under budget.

Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Average Cost Per Case	\$156.00	\$149.00	\$144.00	\$140.00
Cost Per Capita (City of Henderson)	\$25.59	\$27.19	\$27.00	\$26.00

222
City of Henderson, Nevada

# Building and Fire Safety

## Purpose Statement

*To ensure safe and properly maintained buildings and properties for those who live, learn, work and play in our community.*

## Core Services

- **Permitting**
- **Plans Check**
- **Inspections**
- **Code Enforcement**
- **Administration**

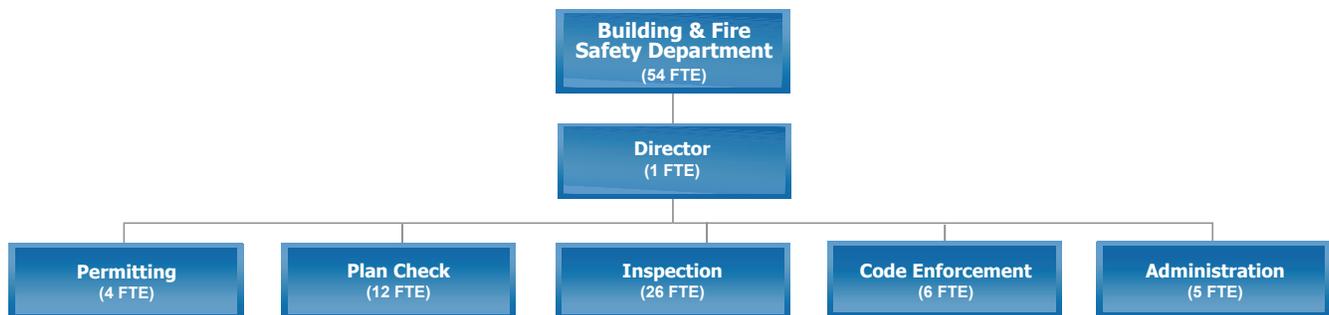
**Permitting** assists citizens and the development community by facilitating the permit process in a professional and courteous manner.

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

**Inspections** is responsible for providing professional building and fire inspection services. These inspections facilitate code compliance of new and existing buildings and premises through site visits.

**Code Enforcement** is responsible for citizen compliance with regulatory issues pertaining to “disturbance of the quality of life.”

**Administration** functions include budget and program development, performance audit and measurement coordination, strategic planning and administrative support.



## Past Accomplishments

- Responded to over 3,000 requests for service regarding quality of life issues.
- Fire Inspections completed inspections on over 50 fireworks stands throughout the City ensuring their compliance with adopted fire codes regarding sale, storage, use or transport of fireworks. Fire inspectors were also on site throughout the city for all professional aerial firework displays.
- A combined initiative with Neighborhood Services assisted residents in the Manganese Park neighborhood with a clean-up effort that saw the disposal of nearly nine and one-half tons of garbage.
- Permits division developed a faxed permit process for plumbing contractors with large amounts of appliance replacement and plumbing retrofit permits. This initiative streamlined the process of application and payment for the customer, reduced the resources required by the City of Henderson to process the permit, and alleviated the bottleneck that was often caused with a large influx of permit application by one contractor without having to institute a procedural limit on the number of applications submitted at once.

## Performance Tactics

- Maintain customer satisfaction in conformance with specified goals.
- Achieve Building & Fire Safety re-accreditation with International Accreditation Services.
- Adopt and Implement the 2009 editions of construction codes.
- Evaluate construction codes related to sustainability and the changing economic landscape.
- Update the Property Maintenance Code to include provisions for the registration of foreclosed properties and abatement of dangerous buildings.
- Implement a departmental emergency response plan and obtain post-disaster assessment training for Building & Fire Safety Staff.

### Key Fact

*The Building and Fire Safety Department oversees a wide-range of activities such as building and fire inspections, building permit issuance, engineering-related plan reviews and enforcement of property maintenance code enforcement.*



New Construction Inspection

## Building & Fire Safety Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$8,989,984	\$8,072,358	\$5,322,720	\$4,952,422	\$(370,298)	-7%
Employee Benefits	3,431,269	2,744,495	1,719,305	1,762,591	43,286	3%
Services and Supplies	5,088,030	3,459,761	2,435,087	1,981,802	(453,285)	-19%
Capital Outlay	25,962	-	-	-	-	N/A
Depreciation	(58,405)	34,074	177,077	110,461	(66,616)	-38%
<b>Total</b>	<b>\$17,476,840</b>	<b>\$14,310,688</b>	<b>\$9,654,189</b>	<b>\$8,807,276</b>	<b>\$(846,913)</b>	<b>-9%</b>
<b>Program</b>						
<b>General Fund</b>						
Administration	\$ -	\$ 79,273	\$ -	\$ -	\$ -	N/A
Code Enforcement	662,958	725,788	778,964	849,984	71,020	9%
Fire Safety Administration	403,191	468,505	270,297	303,800	33,503	12%
Fire Safety Inspections	491,260	481,787	309,568	325,938	16,370	5%
Subtotal General Fund	\$1,557,409	\$1,755,353	\$1,358,829	\$1,479,722	\$120,893	9%
<b>Development Services Fund</b>						
Administration	\$1,827,523	\$1,271,070	\$1,405,955	\$1,238,928	\$(167,027)	-12%
Plans Check	2,012,214	1,586,390	1,304,510	1,138,484	(166,026)	-13%
Building Permits	1,140,553	1,086,355	528,853	493,596	(35,257)	-7%
Fire Safety Inspection	1,742,890	1,285,656	754,853	661,394	(93,459)	-12%
Fire Safety Plans Exam	973,676	847,136	659,165	567,397	(91,768)	-14%
Building Inspection	8,222,575	6,478,728	3,642,024	3,226,755	(415,269)	-11%
Subtotal Code Enforcement	\$15,919,431	\$12,555,335	\$8,295,360	\$7,326,554	\$(968,806)	-12%
Code Enforcement	\$0	\$0	\$0	\$1,000	\$1,000	100%
<b>Total</b>	<b>\$17,476,840</b>	<b>\$14,310,688</b>	<b>\$9,654,189</b>	<b>\$8,807,276</b>	<b>\$(846,913)</b>	<b>-9%</b>
<b>Full Time Employees</b>						
General Fund	12	13	12	12	-	0%
DSC-Building	95	93	42	42	-	0%
<b>Total</b>	<b>107</b>	<b>106</b>	<b>54</b>	<b>54</b>	<b>-</b>	<b>0%</b>

## Financial Overview

In Fiscal Year 2010, the city of Henderson Building and Fire Safety Department reduced its staff by approximately 49% as a result of the economic downturn.

Despite the reduction in department staff, Henderson's Development Services Center continues to exceed all service target levels for its customers.

## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Average time from receipt of complaint to response	2 days	2 days	2 days	2 days
% of time Building Plans Check achieves service level goals	99.6%	99.9%	99.6%	90.0%
% of time Fire Plans Check achieves service level goals	99.5%	99.7%	100.0%	90.0%
% of Building Inspections completed next business day	100.0%	99.8%	99.3%	90.0%
% of Fire Inspections completed next business day	99.7%	99.6%	99.9%	90.0%

# City Attorney's Office

## Purpose Statement

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

## Core Services

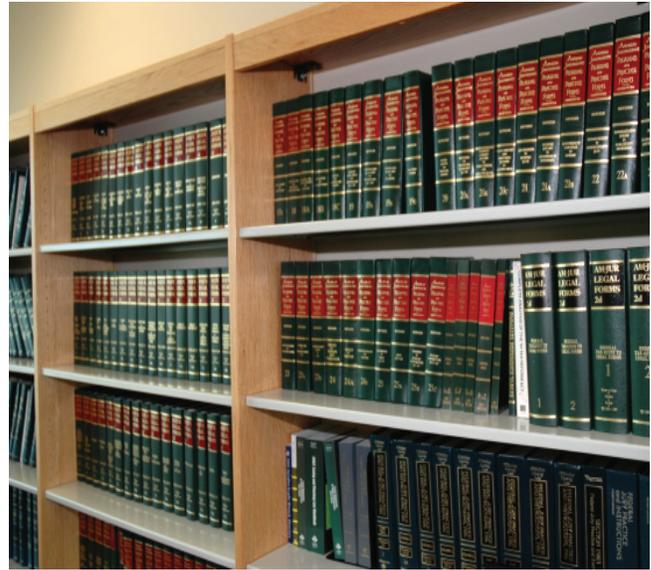
- Civil
- Criminal
- Legal Administration and Support
- Alternative Sentencing

The **Civil** division provides legal guidance and support for elected City officials, City departments, and boards and commissions as they conduct the business of the City. The department represents the City before judicial and administrative agencies in civil litigation proceedings; furnishes legal advice and opinions; drafts and reviews contracts and other legal documents; initiates legal action and interprets law.

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

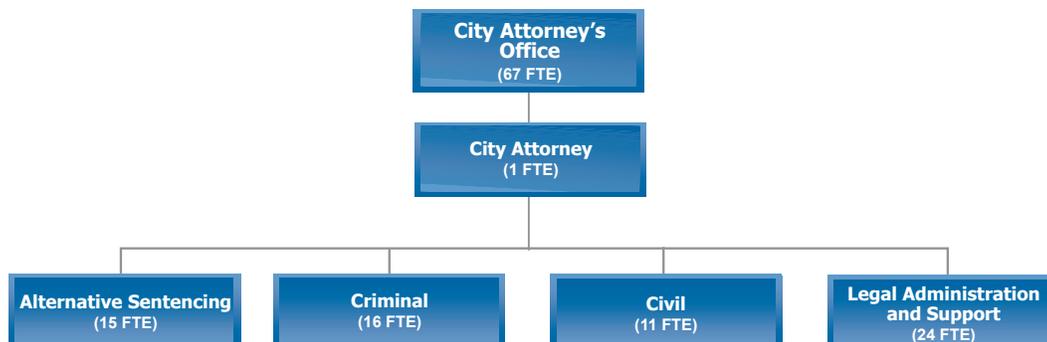
**Legal Administration and Support** enhances the quality of legal services provided to the City through para-professional support, legal secretarial support, specialized clerical work in criminal justice, and administrative management.

**Alternative Sentencing** is a newly created division that supervises court ordered defendants utilizing various methodologies. Case managers supervise all sentencing



conditions imposed on defendants and conduct criminal record checks in order to be informed regarding any new arrest which may constitute a probation violation. The case manager remains in close contact with the offender to assess status and ensure compliance with all court ordered conditions. Any breach or violation results in the offender being taken back before the Judge for review and possible sanctions. The new programs now place the cost of supervision directly onto the offender rather than on the taxpayers in the community.

This division also offers a number of educational programs including state licensed DUI program, Traffic Safety, Anger Management, and a state accredited Assessment Center which evaluates DUI and other offenders for possible sentencing recommendations.

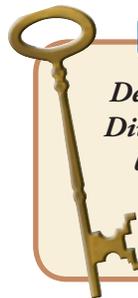


## Past Accomplishments

- Sponsored the bill in the 75th legislative session giving Cities the right to establish their own alternative sentencing programs under NRS 211A. NRS 211A provides supervising officers with significant powers to enforce sentencing conditions to make our community safe.
- Created the Alternative Sentencing Division, which provides a way of enforcing the Court's orders in a productive, expedient manner.
- Created an offender drug and alcohol testing program, thereby allowing for immediate testing of offenders and ensuring the integrity of the testing.
- Created litigation team to assist in efforts to reduce outside counsel expenses.
- Negotiated contracts with outside counsel, thus providing more oversight and transparency regarding legal expenditures.
- Recommended use of Agenda Information Development Report (AIDR) and General Information Report (GIR) to assist communication between departments and elected officials.
- Drafted City's first Design-Build agreement that provides for construction expanding the City's inmate detention facility which, when completed, will provide up to 250 additional beds for jailed inmates.
- Successfully transitioned department leadership, institutional knowledge, and continuity of service during the retirement of four of our most experienced and seasoned attorneys.
- In Fiscal Year 2010, the City Attorney's Office generated \$437,686 both federally and locally due to prosecution of Asset Forfeiture and property seizure cases. The litigation of these cases generates substantial benefits for the HPD programs that are supported by the cash and vehicles and other property forfeited or seized.

## Key Fact

*Development of the Alternative Sentencing Division is intended to remove the financial burden of offender supervision from the taxpayers to the individual offender.*



## Performance Tactics

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

## City Attorney's Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$4,603,379	\$5,417,993	\$5,055,125	\$5,233,761	\$178,636	4%
Employee Benefits	1,969,931	1,926,648	1,851,511	1,882,777	31,266	2%
Services and Supplies	1,802,348	1,720,000	2,201,203	1,955,717	(245,486)	-11%
Capital Outlay	41,949	-	-	-	-	N/A
<b>Total</b>	<b>\$8,417,607</b>	<b>\$9,064,641</b>	<b>\$9,107,839</b>	<b>\$9,072,255</b>	<b>\$(35,584)</b>	<b>0%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$3,059,308	\$4,042,783	\$3,638,684	\$3,553,948	\$(84,736)	-2%
Grant Funded	173,875	182,388	185,031	193,293	8,262	4%
Court Programs	1,191,800	1,160,029	1,818,732	1,895,892	77,160	4%
Legal Administration	1,883,338	2,067,518	1,934,706	2,039,081	104,375	5%
Environmental Management	1,473,298	1,137,059	1,142,922	858,816	(284,106)	-25%
Criminal	2,333,351	2,363,077	2,089,521	2,139,495	49,974	2%
Admin Cost Reimbursement	(1,733,199)	(1,893,476)	(1,701,757)	(1,608,270)	93,487	-5%
<b>Subtotal - General Fund</b>	<b>\$8,381,771</b>	<b>\$9,059,378</b>	<b>\$9,107,839</b>	<b>\$9,072,255</b>	<b>\$(35,584)</b>	<b>0%</b>
<b>Grant Fund</b>	<b>\$35,836</b>	<b>\$5,263</b>	<b>\$0</b>	<b>\$0</b>	<b>0</b>	<b>0%</b>
<b>Total</b>	<b>\$8,417,607</b>	<b>\$9,064,641</b>	<b>\$9,107,839</b>	<b>\$9,072,255</b>	<b>\$(35,584)</b>	<b>0%</b>
<b>Full Time Employees</b>						
General Fund	68	69	69	67	(2)	-3%
<b>Total</b>	<b>68</b>	<b>69</b>	<b>69</b>	<b>67</b>	<b>(2)</b>	<b>-3%</b>

### Financial Overview

Given the current economy and funding resources, the City may have fewer projects and consequently, fewer contract opportunities. Additionally, because the City has made some efforts this past year to streamline renewal periods, the number of new contracts will also be reduced for the upcoming fiscal year(s).

The Real Property Specialist was transferred to Economic Development, and the Environmental Programs Manager was transferred to the Utilities Department in Fiscal Year 2011.

#### Key Fact

*Through coordination efforts of Criminal Division and Alternative Sentencing Division, the CAO offers quality programs designed to reduce recidivism and promote victim safety as well as defendant compliance with Court orders.*

### Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
% increase in misdemeanor cases opened	4.2%	4.3%	5.4%	4.6%
% increase in traffic cases opened	15.0%	0.3%	-4.3%	0.8%
Subpoenas/Summons Served	5,389	4,859	5,103	5,300
Forfeiture Cases	57	65	73	81
Contracts Reviewed or Drafted	641	841	1,148	950*
Victim Advocate Contacts	4,527	4,582	4,966	5,200
Customer Satisfaction Rating for Anger Management Classes	100%	97%	95%	95%

\*Reduced projection for CAO contract reviews in Fiscal Year 2011.

# City Clerk's Office

## Purpose Statement

*To ensure the integrity of municipal governance through the administration of the electoral, legislative, and record keeping processes.*

### Core Services

- City Council and Commission Services
- Election Administration and Voter Services
- Records Management & Archive Services
- U.S. Passport and Public Information Resources

The City Clerk is appointed by the Mayor and City Council and is responsible for administration and facilitation of City Council meetings, municipal elections, City Archives, Development Services Records Center, and lobby information services in accordance with local, state, and federal regulations. The City Clerk's Office also administers a full-service passport acceptance program on behalf of the U.S. Department of State and serves as the City's municipal corporate secretary and official custodian of records.

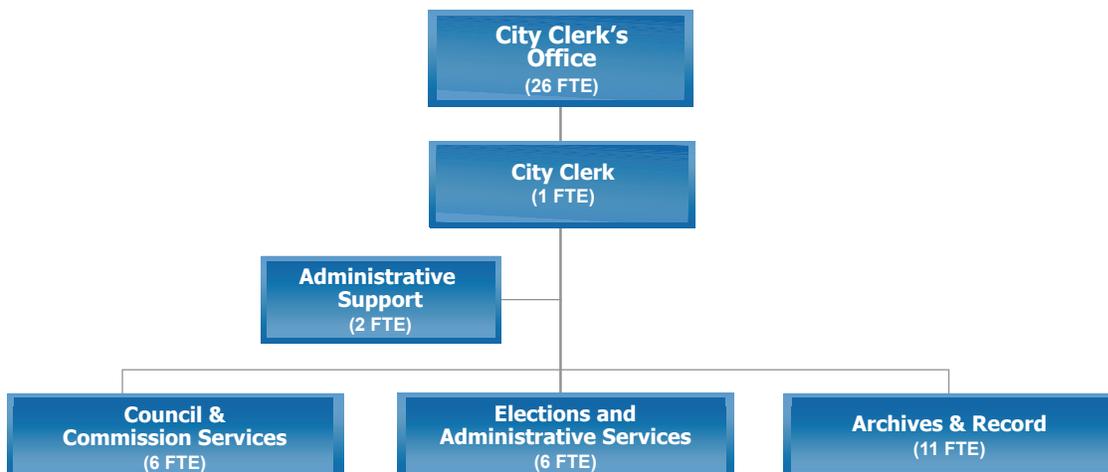
**City Council and Commission Services** facilitates the municipal legislative process through compliance with the Nevada Open Meeting Law, Henderson Municipal Code, and City Charter. Direct support to the City Council, staff, and public is provided through management of the agenda, public notice, ordinance, resolution, and municipal codification processes for the City Council and Redevelopment Agency. Administrative support is also provided to



City Council Chambers

all Citizen Advisory Boards and Commissions established by the City Council. Ongoing civic education programs are also offered through various public outreach opportunities.

**Election Administration and Voter Services** ensures municipal elections are administered in accordance with local, state, and federal regulations (NRS Chapter 293, The Voter Rights Act, and The Help America Vote Act). Civic education programs and convenient voting opportunities are provided throughout the community promoting voter education and participation while preserving the integrity of the election process.



**Records Management and Archive Services** ensures that public records are managed and made accessible to the public in accordance with federal, state, and City regulations. Policies and procedures have been developed and implemented for the effective and efficient management of municipal records, including archives services for the preservation of historical and permanent records, microfilming services, digital imaging, and records storage for inactive records and reference resources.

**U.S. Passport and Public Information Resources** ensures optimal customer service through coordination of standardized citywide lobby information. Full-service United States passport acceptance is also

provided along with various official services, including: lobbyist registration, public bid openings, lien releases, certification services, oath administration, and public notary services. Marriage services, fictitious firm name filing, and notary bond filing are offered in the City Clerk's office in partnership with the Clark County Clerk's office.

### Past Accomplishments

- Implemented an electronic version of the City Council Meeting agenda packet saving an average of 7,000 printed pages per meeting and substantially contributing to the City's sustainability efforts.
- Partnered with Kids Voting USA by hosting the 2009 KidsVention: Democracy in Action event at the Henderson Pavilion. 2,500 fifth and seventh-graders from 21 schools throughout the valley participated in the mock political convention. Local leaders and high school students debated issues important to the youth. Students participated, cast their votes, and ultimately became more informed of the political process.
- The Office of the City Clerk collected \$151,545 processing 1,438 U.S. passport applications, generating \$46,465 in direct revenue to the City. Since implementation, a grand total of 11,796 passports have been processed generating \$428,315 in total revenue for the City.
- Implemented Records Assessment Program to review file systems for departments and make recommendations to improve record keeping systems and check for compliance with current record keeping policies.
- Implemented active file scanning in DSC Records resulting in quicker desktop access to active records along with cost savings of approximately \$6,000 annually.

### Key Fact



*In 2010, the City Clerk Information Services team assisted over 50,000 customers - 24,490 visiting City Hall and 25,031 telephone inquiries. The Informational Services team provides a critical link between the public and city services and is recognized for their premier level of customer service.*

### Performance Tactics

- Implement new agenda management system including electronic signatures and agenda workflow.
- Implement audio/visual clips and/or streaming of City Council meetings.
- Create greater efficiencies in municipal elections through continued re-evaluation of Vote Center and Early Voting locations and processes.
- Establish Vital Records Plan in conjunction with update to City's All-Hazard Emergency Operations Plan.
- Collaborate with DoIT/PIO to build Off-Site Records Center/Hot Site/Emergency Communications Center.

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

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$1,546,713	\$1,509,575	\$1,450,622	\$1,490,636	\$40,014	3%
Employee Benefits	645,813	550,326	576,003	582,744	6,741	1%
Services and Supplies	568,518	825,356	739,979	772,397	32,418	4%
Capital Outlay	26,650	-	21,600	-	(21,600)	-100%
<b>Total</b>	<b>\$2,787,694</b>	<b>\$2,885,257</b>	<b>\$2,788,204</b>	<b>\$2,845,777</b>	<b>\$57,573</b>	<b>2%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$2,439,302	\$2,580,509	\$2,931,305	\$2,518,898	\$(412,407)	-14%
Elections	16,301	397,847	10,119	402,673	392,554	3879%
Passports	19,190	13,227	12,357	-	(12,357)	-100%
Admin Cost Reimbursement	(630,604)	(813,780)	(652,107)	(652,894)	(787)	0%
<b>Subtotal General Fund</b>	<b>\$1,844,189</b>	<b>\$2,177,803</b>	<b>\$2,301,674</b>	<b>\$2,268,677</b>	<b>\$(32,997)</b>	<b>-1%</b>
<b>Development Services Fund</b>	<b>\$943,505</b>	<b>\$707,454</b>	<b>\$486,530</b>	<b>\$577,100</b>	<b>\$90,570</b>	<b>19%</b>
<b>Total</b>	<b>\$2,787,694</b>	<b>\$2,885,257</b>	<b>\$2,788,204</b>	<b>\$2,845,777</b>	<b>\$57,573</b>	<b>2%</b>
<b>Full Time Employees</b>						
General Fund	20	22	22	22	-	0%
DSC - City Clerk	7	7	4	4	-	0%
<b>Total</b>	<b>27</b>	<b>29</b>	<b>26</b>	<b>26</b>	<b>-</b>	<b>0%</b>

### Financial Overview

The City Clerk’s election budget fluctuates significantly between years due to Municipal, Primary and General Elections. Fiscal Year 2011 will be an election year.

Key Fact



*In 2010, the Office of the City Clerk supported the City’s sustainability efforts by implementing the use of electronic City Council meeting agendas and back up information. This will save an average of 168,000 pages per year from being printed and discarded.*

### Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Total # of registered voters vs. voter turnout (municipal)	N/A	14.6%	N/A	15.0%
Total % of voter signatures for early voting, mail ballots, and election day vs. total vote count on canvas (municipal)	N/A	100%	N/A	100%
% of voters satisfied with DRE voting machines (municipal)	N/A	98%	N/A	98%
% of time DSC Records Center service target (1 day) is met	100%	100%	100%	100%
% of records received for records storage/reformatting failing to meet acceptable standards	N/A	0%	0%	0%
Average # of days draft minutes are available to the public after a City Council Meeting.	N/A	5	5	5
Average # of days between City Council Meeting and availability of annotated agenda	N/A	1	1	1
Average length of processing time per passport applications	N/A	20 min	20 min	20 min

# City Manager's Office

## Purpose Statement

*To provide strategic leadership to the City of Henderson organization and promote the vision and priorities of the City Council.*

### Core Services

- City Management Services
- Communications and Council Support
  - Public Information Office
  - Graphics
  - Printing
  - Messenger Services
- Intergovernmental Relations
- Internal Audit
- Economic Development / Redevelopment\*
- Neighborhood Services\*

*\*These areas are offices reporting to the City Manager's office, not departments. Additional information on these offices is in this section of the document.*

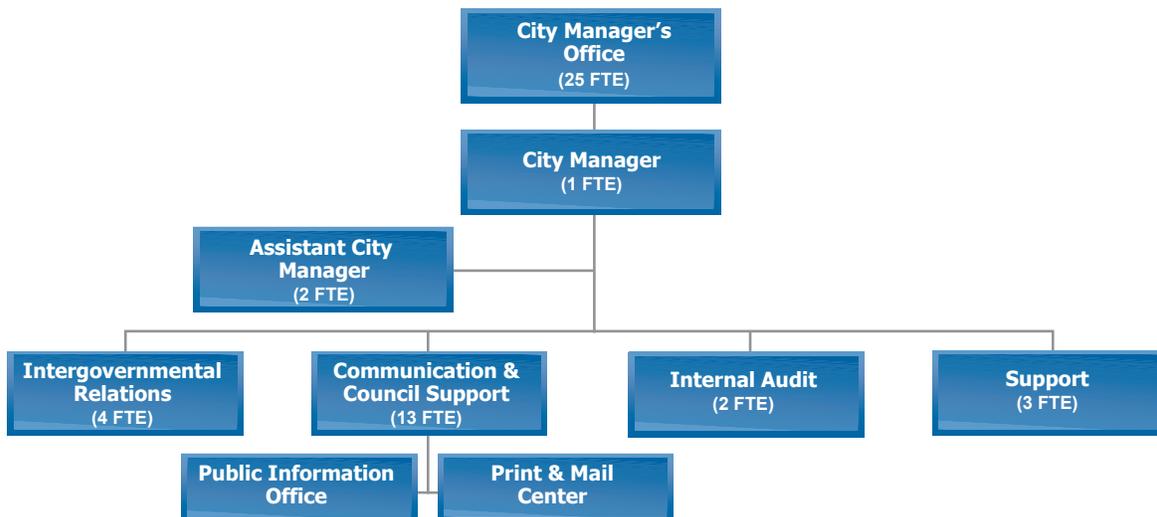


Henderson City Hall

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

City Management Services incorporates both organizational leadership and organizational advocacy. Organizational leadership involves the direction of internal management and oversight for the implementation of policies, goals and strategies established by the Mayor and City Council. The City

Manager's Office works to ensure interdepartmental coordination; increase the capacity of the organization to meet the growing needs of the community; and coordinates and prioritizes departmental business tactics. Organizational advocacy is directing and supporting external management issues. The City Manager's Office supports the Mayor and Council as they serve on regional boards (such as the Southern Nevada Regional Planning Coalition, Regional Flood



Control, Regional Transportation Commission, etc.) and in negotiations with other governmental agencies.

**Internal Audit** is responsible for planning and conducting financial and operational audits, as well as providing management support/non-audit services. Internal audits are independent, objective assurance and consulting activities designed to add value and improve City operations.



Members of Senior Management

**Intergovernmental Relations** serves as the City's chief lobbyist and is responsible for representing the City's interests with other governmental and non-governmental agencies at the local, regional, state and national levels.

**Communications and Council Support** serves as spokesperson for the City Manager's Office and City organization. The office is responsible for communication during emergencies, media relations, graphic arts, printing and messenger services, community research and analysis, community outreach, and professional communications support to City departments. Additionally, the office provides administrative and clerical support to the Mayor and Council offices.

## Resident Survey Efforts

The City of Henderson continues to conduct resident surveys as part of the City's ongoing commitment to citizen input. We have participated in the ICMA National Citizens Survey and conducted community assessment surveys. These surveys ask residents to rate how various community and City services are meeting citizen needs. These ongoing survey efforts allow the

City to analyze trends in residents' quality of life as well as gauge the levels of satisfaction of services and programs offered to Henderson citizens.

The trends show that 95% of residents rated their quality of life as being somewhat satisfied or very satisfied, with 8 out of 10 residents believing the quality of life in Henderson will be better in the future or stay about the same. Residents rated City satisfaction levels consistently high in the surveys. Nine out of 10 residents gauged their satisfaction levels as somewhat satisfied or very satisfied when rating the quality levels of City of Henderson services. In the 2009 community assessment survey residents were again asked to rate the quality of 40 services provided by the city. Of these services, 18 have increased in satisfaction levels since the last survey. The following ten services rated highest in satisfaction and importance.

## City Services That Ranked High In Importance & Satisfaction

- *Appearance/maintenance of parks*
- *Repair/maintenance of local streets and roads*
- *Appearance/maintenance of City grounds and median strips along city roads*
- *Inform community about services and events*
- *Provide recreation programs for youth*
- *Provide water and sewer services*
- *Enforce traffic laws*
- *Provide emergency medical services*
- *Increase the number of walking trails and paths*

## Customer Service

In the citizen survey, City employees were also graded on various aspects of customer service contacts. Among residents who interacted with the City, 4 out of 5 respondents rated their overall impression of City employees as excellent or good.

## Resident's Top Issues

Residents identified the management of city government finances as the top issue confronting Henderson.

## Past Accomplishments

- Initiated the Organizational Review Committee and have successfully begun the reorganization/ right sizing of the organization.
- Guided financial strategy that allowed the City to implement cuts without impacting public safety service or response.
- Oversaw the implementation of a process that has led to the creation of a new Strategic Plan involving appointed and elected officials, city leadership, staff and the public.
- Facilitated a comprehensive on-boarding process to new city council members that provided an orientation to city priorities and procedures, as well as an overview of each department's function and current initiatives.
- Participated in the 26th Special Session of the Nevada State Legislature which sought to close an \$887 million state budget shortfall. The City of Henderson emerged without any reduction in our revenue stream.
- Served as host for the 50th Annual Conference of the Nevada League of Cities and Municipalities.
- Hosted the first-ever Local Government Summit which included the participation of elected officials from every county and city in the state.
- Facilitated the ground-breaking ceremony for the Eldorado Valley Regional Training Facility, which included the participation of Senate Majority Leader Harry Reid, Representative Dina Titus, and House Homeland Security Chairman, Benny Thompson.
- Integrated department functions resulting in increased support for elected and executive departments with no increased cost to the City.
- Successfully launched City of Henderson social media.
- Provided enhanced in-house communications to capabilities for city departments and City Council Meetings resulting in increased savings citywide.
- Conducted 2009 Community Assessment Survey to trend resident satisfaction and needs with City services, providing a policy-making tool to aid in decisions on possible service cuts.

## Ongoing Survey Efforts

The City will be conducting a comprehensive community assessment telephone survey to gauge levels of satisfaction among our residents as compared to the results of the 2009 survey.

## Performance Tactics

- Provide effective guidance on financial strategies that will not impact cuts in public safety personnel or services to the community.
- Continue to work to find efficiencies that will lower the cost of government while sustaining morale among city employees.
- Continue to lead the roll out and implementation of the new Strategic Plan.
- Continue right-sizing the organization to meet the demands of economic circumstances while maintaining outstanding levels of customer service to residents.
- Collaborate with Finance Department to identify financial performance risk concerns.
- Participate in 2011 Nevada State Legislature, 76th Session, in support of City initiatives.
- Protect the continued viability of our redevelopment areas.
- Establish and maintain key relationships, within and outside the City.
- Lead the effort with stakeholders to obtain funds to form the Compassionate Care Campus at Nevada State College.
- Develop citizen outreach initiatives.
- Research and develop new electronic options of communication including social media.
- Increase constituent communications and customer service offered through Contact Henderson.
- Work to strategically promote City service and essential public information.
- Enhance communication strategies to support effective internal employee communication.

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

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$1,056,874	\$1,521,109	\$1,438,737	\$1,800,474	\$361,737	25%
Employee Benefits	411,043	520,683	579,466	637,233	57,767	10%
Services and Supplies	604,975	681,208	815,447	1,129,283	313,836	38%
Capital Outlay	24,479	-	-	-	-	N/A
<b>Total</b>	<b>\$2,097,371</b>	<b>\$2,723,000</b>	<b>\$2,833,650</b>	<b>\$3,566,990</b>	<b>\$733,340</b>	<b>26%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,369,447	\$1,527,572	\$1,213,131	\$1,251,073	\$37,942	3%
PIO/Research	900,235	1,252,115	1,084,026	1,099,560	15,534	1%
Intergovernmental	797,256	1,009,646	1,031,231	1,053,425	22,194	2%
Print & Mail Center	-	-	352,080	962,834	610,754	173%
Internal Audit	-	-	61,019	172,516	111,497	183%
Admin Cost Reimbursement	(969,567)	(1,066,333)	(907,837)	(972,418)	(64,581)	7%
<b>Total</b>	<b>\$2,097,371</b>	<b>\$2,723,000</b>	<b>\$2,833,650</b>	<b>\$3,566,990</b>	<b>\$733,340</b>	<b>26%</b>
<b>Full Time Employees</b>						
General Fund	18	19	25	25	-	0%
<b>Total</b>	<b>18</b>	<b>19</b>	<b>25</b>	<b>25</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The city successfully implemented more than \$90 million dollars in cost cutting strategies including the implementation of first and second tier efficiency cuts. A 5-year financial plan has been developed and implemented in order to stabilize the General fund and Development Services Center fund as a result of the continued economic downturn. The plan is monitored and updated based on changing economic conditions.

Key Fact



*Henderson has maintained the same property tax rate for the past 21 years and continues to have one of the lowest rates in the Las Vegas metropolitan area, as well as the State of Nevada.*

## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
% of residents that rate the overall quality of life in Henderson as good or excellent	88%	95%	92%	94%
% of residents that rate Henderson as a good or excellent place to live	92%	N/A	90%	92%
% of residents that rate overall quality of City services as good or excellent	84%	90%	88%	90%
% of residents that rate the overall impression of their most recent contact with City employees as good or excellent	73%	80%	82%	84%

# Community Development

## Purpose Statement

*To partner with the community to plan and promote a vibrant, balanced and cohesive city for today and tomorrow.*

### Core Services

- Entitlements
- Development Services
- Long Range Planning
- Regional Collaboration
- Demographic Services
- GIS

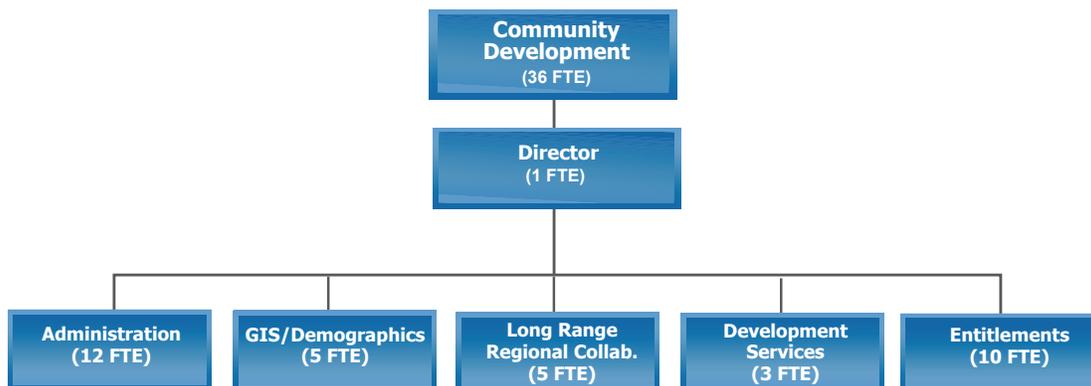
**Entitlements** Oversees all stages of development applications from the concept plan through final entitlement approval. Current Planning coordinates the Development Review Committee which works with internal and external departments, applicants and customers on their entitlement projects. This group works with the development community, residents, and property owners to collaborate and provide recommendations to the Planning Commission and City Council. The team is responsible for the coordination of Planning Commission meetings, Development Agreements, public meetings and workshops. Staff performs analysis of future projects and negotiates with developers to ensure the highest quality of development for the City. They answer customer inquiries with regards to zoning information, development applications, and development code compliance.

**Development Services** The team is responsible for reviewing building permits, sign permits, wall permits, accessory permits and civil improvement permit



review for compliance with the Development Code and Entitlement applications. They are the lead group for reviewing map applications, address parcels and commercial/industrial developments. As part of the final process in development of property, they are involved with inspections for compliance with city codes, including commercial, industrial and multifamily developments, cell tower facilities, landscaping and certificate of occupancy permits.

**Long-Range Planning** Staff works with our community stakeholders, including residents, developers, city department, elected and appointed officials to create and implement a vision for the community's future. To implement this future vision, staff works with all



impacted stakeholders to create the policies and plans to address current and future community needs.

**Regional Collaboration** Requires leadership in working with other local entities to address issues that cross jurisdictional boundaries and have impacts across the Las Vegas valley. City staff coordinates much of this work under the auspices of the Southern Nevada Regional Planning Coalition (SNRPC).

**Demographic Services** Prepares population estimates and forecasts, conducts analyses in support of a wide range of projects, and maintains demographic data from a variety of sources.

**GIS** Supports the activities and decision making of City departments through spatial analysis, maintaining numerous data sets, and preparing a variety of standard and custom exhibits. They also support outreach and communication with the public by producing a wide array of products.



### Past Accomplishments

- Facilitated the adoption of the City’s first Sustainability Action Plan and developed an interdepartmental process for plan implementation.
- Adopted and began implementation of the Boulder Highway Investment Strategy.
- Facilitated the SNPLMA round 11 internal nomination processes and participated in the Parks, Trails, and Natural Areas ranking process.
- Facilitated ACE Green Line rapid transit services along Boulder Highway with the RTC.
- Completed development standards for the Galleria & 95 City Site.
- Focused on preserving quality of life through the creation of new ordinances regarding protected uses.
- Amended the Comprehensive plan to include a process to preserve neighborhoods deemed to have historical, architectural, or cultural significance.
- Provided support for the creation of “Green Chips” as a new public-private partnership to encourage and facilitate environmental sustainability initiatives throughout Southern Nevada.
- Completed an update to the City of Henderson development code that improves upon design, connectivity and sustainability.

### Performance Tactics

- Development of a Renewable Energy and Energy Efficiency (REEE) revolving loan fund.
- Amend the Multiple Species Habitat Conservation Permit to balance future growth areas and endangered species natural habitats.
- Submit for adoption the Nevada State College campus master plan.
- Create and implement a citywide coordinated process for development agreements.
- Implement a Single Stream recycling program and increase the number of households participating in recycling.
- Complete and submit Limited Transition Area (LTA) development standards for adoption.
- Establish allowed uses for the Galleria & 95 site.
- Implement Premier Community Development department initiative.
- Promote infill along the Boulder Highway Corridor.
- Coordinate the development of the Henderson Campus for Healthcare Collaboration (HC2 ).

## Community Development Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$4,183,673	\$4,305,795	\$3,040,944	\$2,808,459	\$(232,485)	-8%
Employee Benefits	1,641,106	1,584,813	1,171,096	1,005,812	(165,284)	-14%
Services and Supplies	3,799,300	5,178,072	3,677,664	553,732	(3,123,932)	-85%
Miscellaneous	-	-	41,310	-	(41,310)	100%
Interest Expense	839,724	865,314	-	-	-	N/A
Principal Retirement	520,000	540,000	-	-	-	N/A
<b>Total</b>	<b>\$10,983,803</b>	<b>\$12,473,994</b>	<b>\$7,931,014</b>	<b>\$4,368,003</b>	<b>\$(3,563,011)</b>	<b>-45%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,677,986	\$1,556,340	\$1,429,096	\$1,464,701	\$35,605	2%
Regional Planning	89,175	30,656	-	51,000	51,000	100%
Property Management	635,867	575,050	184,061	-	(184,061)	-100%
Club Ride	6,416	1,142	38	38	-	0%
Planning Commission	25,316	17,204	12,456	19,173	6,717	54%
Current Planning	1,246,232	1,444,123	1,327,757	1,313,864	(13,893)	-1%
Long Range Planning	1,116,512	1,405,426	1,553,745	1,255,934	(297,811)	-19%
<b>Subtotal General Fund</b>	<b>\$4,797,504</b>	<b>\$5,029,941</b>	<b>\$4,507,153</b>	<b>\$4,104,710</b>	<b>\$(402,443)</b>	<b>-9%</b>
<b>Development Services Fund</b>	<b>\$966,613</b>	<b>\$636,542</b>	<b>\$389,433</b>	<b>\$263,293</b>	<b>\$(126,140)</b>	<b>-32%</b>
<b>Grants Special Revenue Fund</b>	<b>\$0</b>	<b>\$909,484</b>	<b>\$3,034,428</b>	<b>\$0</b>	<b>\$(3,034,428)</b>	<b>-100%</b>
<b>Redevelopment</b>	<b>\$5,219,686</b>	<b>\$5,898,027</b>	<b>\$0</b>	<b>\$0</b>	<b>\$0</b>	<b>N/A</b>
<b>Total</b>	<b>\$10,983,803</b>	<b>\$12,473,994</b>	<b>\$7,931,014</b>	<b>\$4,368,003</b>	<b>\$(3,563,011)</b>	<b>-45%</b>
<b>Full Time Employees</b>						
General Fund	38	38	33	33	-	0%
DSC - Community Development	7	7	3	3	-	0%
Grants Special Revenue Fund	-	-	-	-	-	0%
Redevelopment	9	10	-	-	-	0%
<b>Total</b>	<b>54</b>	<b>55</b>	<b>36</b>	<b>36</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The Redevelopment Agency and the Property Management function were reorganized from the Community Development department to other areas in the City during Fiscal Year 2010. The operating expenditures between Fiscal Year 2010 and Fiscal Year 2011 decreased by 45%.

### Key Fact

*The Development Code was updated and took effect March 1, 2010. Changes include improved descriptions of standards, new mixed-use districts and new sustainability standards.*

## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Entitlements	5,396	4,130	3,806	3,502
DSC Permits	5,541	3,809	3,663	3,516
DSC Inspections	1,301	982	631	600
DSC Front Counter	4,847	3,764	2,592	2,500

# Cultural Arts & Tourism

## Purpose Statement

*To create and promote innovative events, entertainment, programming and venues that celebrate diverse cultural arts, enhance tourism, involve and serve the community, and enrich the economic and cultural fabric of Henderson.*

## Core Services

- **Convention Center**
- **Cultural Arts**
- **Special Events**
- **Pavilion**
- **Tourism**

The City of Henderson Department of Cultural Arts & Tourism provides high quality cultural arts programs including performing arts, traveling exhibitions, arts education programs, public art, as well as produce several cultural publications. The Department also hosts over 11 signature annual events including the Silverman Triathlon, St. Patrick's Day Celebration, Super Run Classic Car Show, Shakespeare in the Park, and Fourth of July Celebration.

The Department manages several venues for a wide range of programs and events. These venues include:

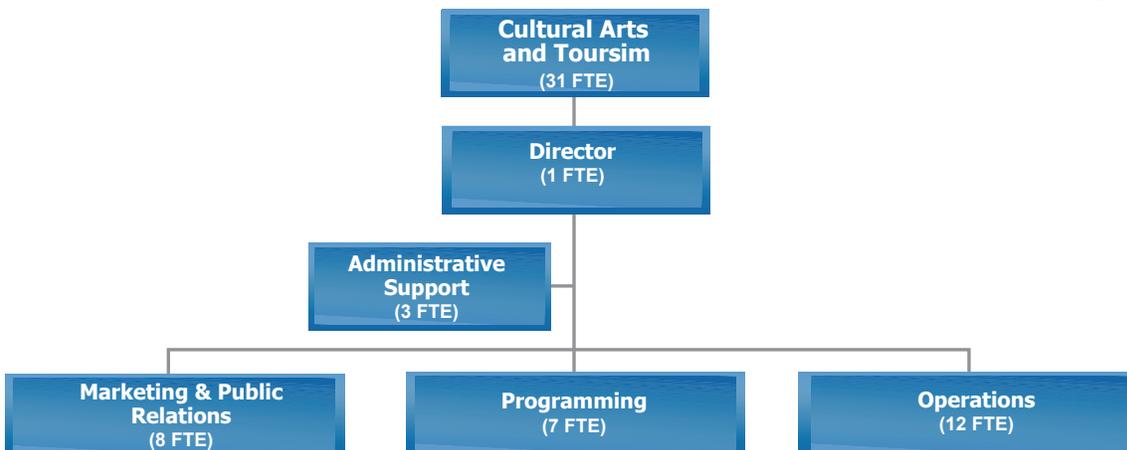
- Henderson Convention Center - 13,800 square-foot of meeting space and hosts nearly 500 events annually.
- Henderson Pavilion - 2,500 seat state-of-the-art venue for visual and performing arts and hosts nearly 50 events annually.



The Henderson Pavilion

- Henderson Events Plaza - 60,000 square-foot of programmable space. Houses citywide signature events and is also rented for public and private events.
- Henderson Amphitheater - outdoor intimate performing arts venue with seating up to 400.

The Department also promotes Henderson as a world-class leisure and meetings destination. Henderson has over 4,000 rooms citywide, several challenging golf



courses and excellent visitor attractions such as Ethel M. Chocolates, Bird Viewing Preserve and the Clark County Heritage Museum. Henderson hotels generated more than 890,000 room nights citywide. There were a total of over 525,000 visitors who stayed in Henderson during Fiscal Year 2010, collectively generating nearly \$220 million in non-gaming economic impact to the local economy. World class resorts such as Loews at Lake Las Vegas, Green Valley Ranch Resort and the M Resort all call Henderson home.

The websites HendersonLive.com and VisitHenderson.com are both managed by the Department of Cultural Arts & Tourism. All of the exciting programs and events are listed on HendersonLive.com in addition to information on the cultural offerings of Henderson. VisitHenderson.com provides all the visitor information

on Destination Henderson. Hotel and golf reservations can be made on the site as well as contact information for all hotels and visitor attractions.

#### Key Fact

*The Department of Cultural Arts & Tourism hosted 21 arts education programs and two traveling exhibits directly impacting over 10,000 Henderson students.*



Ho'olaule'a Dancers



Henderson Symphony Orchestra

### Past Accomplishments

- Hosted 50 performing arts and arts education programs, with over 30,841 attendees.
- Dolls of Japan, a culturally rich international exhibit, was held at the Henderson Convention Center which attracted over 5,200 attendees.
- Partnered with Target to produce ArtBeat, a weekly performing arts series at the Henderson Events Plaza, attracting over 6,000 attendees.
- Hosted 11 signature/annual events with over 300,000 attendees and garnering over \$17 million in economic impact.
- Henderson hotels generated more than 890,000 room nights with an average daily room rate of \$89.32. There were over 525,000 visitors who stayed in Henderson during Fiscal Year 2010, collectively generating over \$220 million in economic impact for the local economy.
- Henderson was chosen as the host destination for several widely recognized conferences. Some of which include Vacations.Com, Hip Hop International, US Bowling Congress, US Sports Congress, and the ITU World Triathlon Championships.
- The Convention Center hosted 497 functions, with over 435,000 people in attendance and generated over \$300,000 in revenue. This is an increase of 33% over Fiscal Year 2009.
- The Pavilion hosted 46 events in Fiscal Year 2010, with nearly 45,000 attendees and generated \$145,000 in revenue.



Missoula Children's Theater

### Performance Tactics

- Continue to work with Henderson Space and Science Center Board of Directors to develop the Henderson Space and Science Center.
- Present diverse and innovative City-programmed concerts and events and pursue public/private partnership opportunities to increase utilization of all CAT facilities.
- Develop arts residency programs in collaboration with progressive artists to provide arts education at local schools.
- Host unique and high-quality traveling art exhibits.
- Target the following niche markets: (1) Develop eco-tourism programs to attract the adventure tourism market. (2) Target national event promoters to heighten utilization of Henderson Events Plaza. (3) Attract space and science themed conventions and conferences. (4) Leverage Henderson sport amenities by attracting national sporting groups/teams to Henderson.

## Cultural Arts & Tourism Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$2,677,054	\$2,406,384	\$2,309,867	\$2,167,229	\$(142,638)	-6%
Employee Benefits	959,281	828,962	788,461	770,316	(18,145)	-2%
Services and Supplies	3,583,312	2,138,729	2,286,681	2,281,114	482,260	27%
Depreciation	129,200	134,733	150,000	150,000	-	0%
<b>Total</b>	<b>\$7,348,847</b>	<b>\$5,508,808</b>	<b>\$5,535,009</b>	<b>\$5,368,659</b>	<b>\$321,477</b>	<b>6%</b>
<b>Program</b>						
<b>Cultural Arts &amp; Tourism Fund</b>						
Administration	\$1,624,120	\$1,182,322	\$1,100,992	\$1,002,610	\$ (98,382)	-9%
Sales & Marketing	1,767,370	1,239,737	1,216,827	1,189,852	(26,975)	-2%
Downtown	-	-	29,985	-	(29,985)	-100%
Grants	68,338	66,899	36,539	-	(36,539)	-100%
Tourism	-	75,947	75,922	100,980	25,058	33%
Cultural Arts & Special Events	1,416,555	963,841	1,025,419	1,060,735	35,316	3%
Facilities	1,326,113	1,286,488	1,300,887	1,248,736	(52,151)	-4%
Events Center	31,786	-	-	-	-	N/A
Pavilion	523,978	240,337	260,611	285,746	25,135	10%
<b>Subtotal Cultural Arts Fund</b>	<b>\$6,758,260</b>	<b>\$5,055,571</b>	<b>\$5,047,182</b>	<b>\$4,888,659</b>	<b>(158,523)</b>	<b>-3%</b>
<b>Special Recreation Fund</b>	<b>\$ 590,587</b>	<b>\$ 453,237</b>	<b>\$ 487,827</b>	<b>\$480,000</b>	<b>\$480,000</b>	<b>100%</b>
<b>Total</b>	<b>\$7,348,847</b>	<b>\$5,508,808</b>	<b>\$5,535,009</b>	<b>\$5,368,659</b>	<b>\$321,477</b>	<b>6%</b>
<b>Full Time Employees</b>						
Cultural Arts & Tourism	32	35	31	31	0	0%
Special Recreation	0	0	0	0	0	0%
<b>Total</b>	<b>32</b>	<b>35</b>	<b>31</b>	<b>31</b>	<b>0</b>	<b>0%</b>

## Financial Overview

Through successful outreach of grants and sponsorships with community partners, the Department of Cultural Arts & Tourism continues to provide the same level of quality programs, events & outreach it has historically.



Farmer's Market

## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Convention Center Functions	736	471*	497	530
City-wide visitor volume	494,547	476,174	525,193	526,000
City-wide occupancy	74.3%	64.8%	61.2%	62.0%
City-wide room nights	841,648	810,380	893,804	894,000
City-wide Average Daily Rate (ADR)	\$136.18	\$112.76	\$89.32	\$90.00

\* Note: Decrease due to planned Convention Center remodel, which was postponed due to economic conditions.

# Development Services Center

## Purpose Statement

*To be the premier location for all development permitting needs in one of America's fastest growing cities.*

### Core Services

- Permit Intake and Issuance
- Plan Review
- Inspections
- Technology and Records Support Services
- DSC Administrative Office

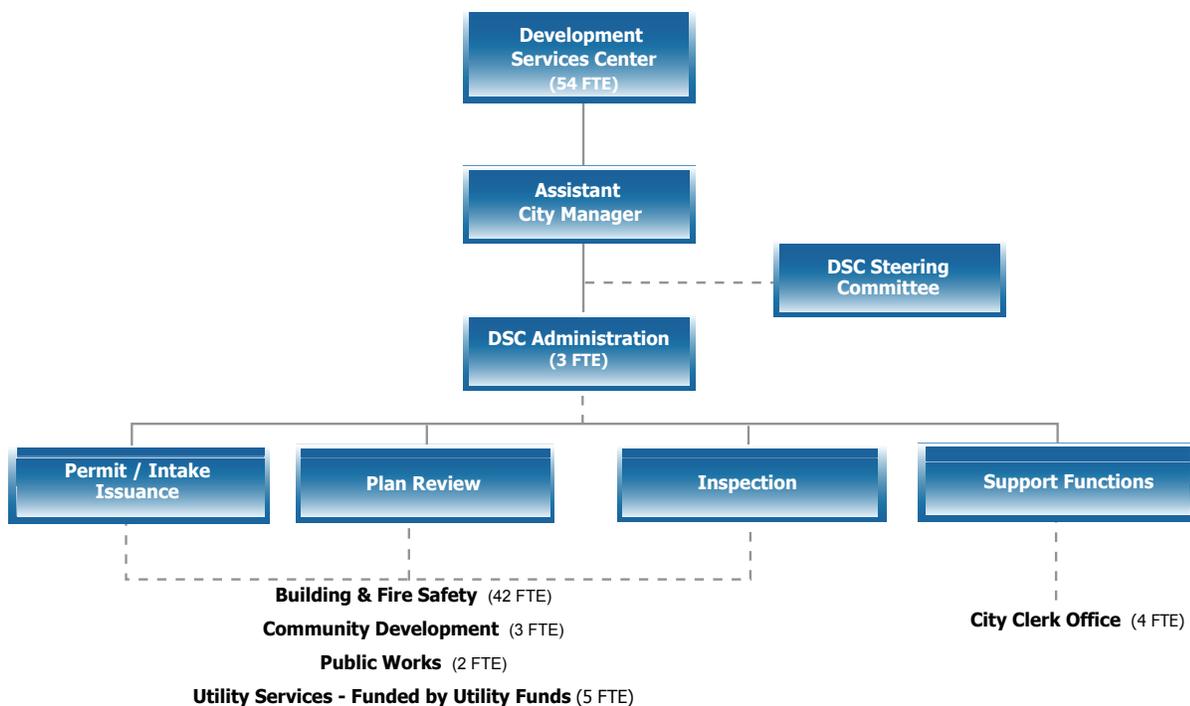
The Development Services Center (DSC) is a centralized, one-stop location to coordinate the development process for the City of Henderson customers. The budget information in this section reflects operating revenues and expenses. NRS 354.59891 provides for the creation and operating guidelines for this Enterprise Fund.

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



DSC Lobby

The DSC includes staff from the following departments: Building and Fire Safety, City Clerk's Office, Community Development, Public Works, Utility Services and DSC Administration. Additionally, there are currently chargebacks from the Public Works Quality Control division that equate to 10 full-time employees.



The staff and operations related to the Utility Services Department are funded by Utility Services Enterprise Funds.

**Permit Intake and Issuance** begins with accepting customer applications and submitted plans to start the permitting process. Applications are then pre-screened to assure they are complete and ready for review. Once the plan review process is complete, Permit Technicians calculate fees and issue the permit.

**Plan Review** is the actual review of permit applications for compliance with regional and local standards, related codes and ordinances. Plan reviewers work directly with the applicant's design professionals on design requirements. Plan review includes civil improvement, building, final maps, parcel maps, as well as traffic and flood studies.

**Inspections** are performed once a permit is issued and construction is underway on a project. Field inspections ensure what is actually built in the field conforms to approved plans. Inspections are performed for buildings, fire protection systems, and on-site and off-site improvements. Inspections are conducted for several stages of construction and a project is not completed until passing final inspection and issuance of a certificate of occupancy or bond release.

**Records Support Services** is an internal support service for the DSC. The Records Center is responsible for managing the DSC records retention policy and ensuring construction plans and technical reports are eventually digitized for electronic storage.

The **DSC Administrative Office**, created in July 2004, provides day-to-day management of the DSC's operation. The DSC Office works with the DSC Steering Committee on policy issues and the DSC Supervisors and Managers on process issues. The Development Services Center Manager monitors the enterprise fund to assure that revenues and expenses are on target, produces overall performance reports, and communicates regularly with customers through quarterly meetings with the DSC Advisory Committee.

## Past Accomplishments

- Maintained an overall on-time rate of 99% for plan review and 99% for inspection services throughout the DSC.
- Implemented phase 2 for the E-Commerce project that allows for the payment of most development fees and the printing of certain over-the-counter permits on-line.
- Developed a 5-year balanced budget that included significant operating expenditure reductions in an effort to effectively manage the enterprise fund. Quarterly reviews are performed to ensure actual expenditures and revenues are in line with forecasts.
- Developed a Business Continuity Plan that details the processes that commence when normal DSC operations are interrupted for a prolonged period of time.
- Conducted an external customer survey to determine how the DSC can provide better customer service to the development community and the general public.
- Developed training curriculum for the provision of new DSC 101 classes to assist the development community with submittal and review requirements.
- Created a policy and checklist to allow the cancellation of previously approved civil improvement plans, whereby certain fee refunds could be considered.
- Received the Gold Award for Municipal Excellence from the National League of Cities for our Service Guarantee Program.

### Key Fact

*The DSC has a 99% on-time rating for plan review and inspection services from 2005 through 2010.*



## Performance Tactics

- Sustain a 90% or better on-time rate for DSC plan review and inspection services.
- Sustain the DSC’s cost recovery model by keeping an appropriate balance between DSC operating expenses and fee revenues.
- Sustain the accuracy of the DSC’s Work In Progress Liability (WIPL) and ensure compliance with statutory working capital thresholds.
- Increase the efficiency and effectiveness of DSC processes through the use of process improvement teams and front line committees.
- Sustain lines of communication between staff and management, whereby new ideas of staff are considered, DSC profitability and key operational statistics are reported, and answers to FAQ’s are provided.
- Increase the understanding of the DSC functions and processes for both internal and external customers through the provision of DSC orientation sessions.



DSC Lobby



## Development Services Center Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$12,878,743	\$8,872,290	\$5,461,365	\$4,909,797	\$(551,568)	-10%
Employee Benefits	5,005,575	3,080,785	1,732,637	1,720,342	(12,295)	-1%
Services and Supplies	8,555,866	6,919,717	3,782,579	3,498,429	(284,150)	-8%
Depreciation	251,970	174,162	304,884	190,189	(114,695)	-38%
<b>Total</b>	<b>\$26,575,773</b>	<b>\$19,069,728</b>	<b>\$11,388,589</b>	<b>\$10,318,757</b>	<b>\$(1,069,832)</b>	<b>-9%</b>
<b>Program</b>						
<b>DSC Enterprise Fund</b>						
DSC - Administration	\$113,936	\$78,040	\$100,632	\$49,769	\$(50,863)	-51%
DSC - Enterprise Wide	822,563	711,499	689,833	649,468	(40,365)	-6%
Building & Fire Safety						
Administration	1,827,523	1,271,070	1,405,955	1,238,928	(167,027)	-12%
Plans Check	2,012,214	1,586,390	1,304,510	1,138,484	(166,026)	-13%
Building Permits	1,140,553	1,086,355	528,853	493,596	(35,257)	-7%
Fire Safety Inspections	1,742,890	1,285,656	754,853	661,394	(93,459)	-12%
Fire Safety Plans Exam	973,676	847,136	659,165	567,397	(91,768)	-14%
Building Inspection	8,222,575	6,478,728	3,642,024	3,226,755	(415,269)	-11%
Community Development						
General	966,613	636,542	389,433	263,293	(126,140)	-32%
City Clerk						
Administration	943,505	707,454	486,530	577,100	90,570	19%
Public Works						
DSC - Traffic	340,119	207,974	63,064	68,000	4,936	8%
DSC - Engineering						
New Development	1,246,320	878,169	310,496	332,649	22,153	7%
Construction Management	-	-	107,124	-	(107,124)	-100%
Quality Control	4,726,478	2,670,632	903,300	976,928	73,628	8%
Flood Control	591,910	302,255	35,975	36,003	28	0%
Parks & Recreation	61,536	74,954	1,368	1,576	208	15%
Information Technology						
General	843,362	246,874	5,474	37,417	31,943	584%
<b>Total</b>	<b>\$26,575,773</b>	<b>\$19,069,728</b>	<b>\$11,388,589</b>	<b>\$10,318,757</b>	<b>\$(1,069,832)</b>	<b>-9%</b>
<b>Full Time Employees</b>						
Administration	4	5	3	3	-	0%
Other Departments	153	145	51	51	-	0%
<b>Total</b>	<b>157</b>	<b>150</b>	<b>54</b>	<b>54</b>	<b>-</b>	<b>0%</b>



## Financial Overview

In Fiscal Year 2009, the DSC had actual expenditures of \$19.1 million. However, as discussed more below, due to economic conditions and fiscal prudence by DSC Management, spending for Fiscal Year 2010 is estimated to be \$11.4 million, representing a 40.3% decrease. To continue to match expenses with the current level of business, reductions were made to Fiscal Year 2011 expenditures by 9.4% to \$10.3 million. These reductions were part of a 5-year fund balancing plan that attempts to match expenses with forecasted revenues. These extreme financial measures were put in place to properly manage DSC resources that had been negatively impacted by the economic downturn. In the adoption of these plans, every effort was made to continue providing the same high level of service that the development community has come to expect.

In order to minimize the impact of the DSC’s budget reductions and the ongoing economic downturn, the DSC has continually focused on process improvements.

Key Fact



*The DSC had a daily average of 100 projects under review from July 1, 2009 through June 30, 2010.*

The DSC will continue to provide web-based services that allow end-to-end transaction processing of permits.

Web-based solutions and standard operating procedures will continue to be examined to further improve the efficiency in which our customers are served.

The process of making the City of Henderson the premier location to develop is a very high priority for the City and the DSC. In order to accomplish this we strive to maintain our current on-time service standards and provide quality reviews and inspections for our contractors and entrepreneurs in a budget conscious environment.

## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Actual	FY 2011 Projected
% of all projects reviewed on time	99%	99%	99%	99%
# of permits issued	12,401	8,427	10,810	11,500
# of inspections performed	263,009	182,790	126,562	115,000



Commercial Building Site

# Economic Development

## Purpose Statement

*To enhance the well-being of the community by creating a healthy economy through the attraction, retention and expansion of businesses.*

### Core Services

- Economic Development
- Redevelopment
- Real Estate Portfolio Management

The purpose of these core services is to create new job opportunities for the local residents and to generate balanced sources of tax revenues from businesses which support public services provided by the City of Henderson.

**Economic Development** provides professional and business services to the public, private development companies, local and out-of-state businesses, Henderson Chamber of Commerce, the Mayor, Council and City Management.

Attraction of new businesses to Henderson is accomplished through marketing and customer service activities which favor the recruitment of out-of-state companies that fit into selective 'targeted' industries. Business Retention & Expansion is approached through outreach and communications efforts including personal assistance, educational services, online resources and referrals to strategic business development partners.

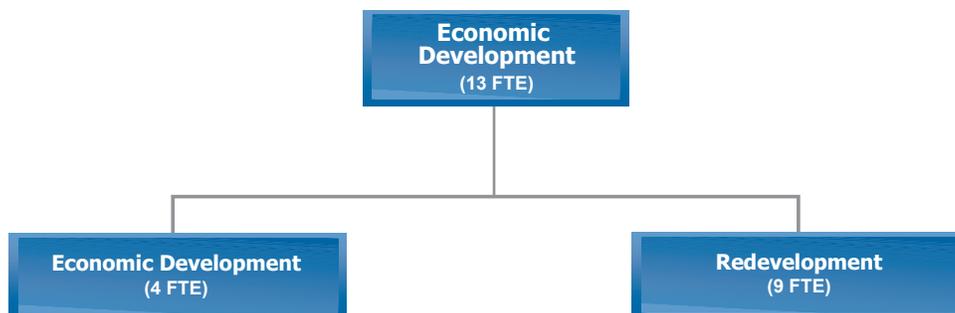
**Redevelopment** was established to revitalize specific areas of the community. Revenues and expenditures for this core service are accounted for in the Redevelopment Agency Special Revenue Fund. Redevelopment



Cashman Equipment Facility

continues to look for opportunities to re-energize and invigorate older communities within the city through programs and assistance designed to improve existing homes and storefronts; attract new businesses, residents, developers, and investment to those communities.

**Real Estate Portfolio Management** is responsible for the strategic planning, management and coordination of programs related to the purchase, sale, and lease of City and Redevelopment Agency real estate assets. In order to maximize the return on real estate and provide a high degree of public benefit, the division is continually seeking opportunities to develop new programs, including public-private partnerships.



## Past Accomplishments

- Provided information, assistance and outreach to over 400 local companies in the past year.
- Developed and produced six marketing initiatives targeting out-of-state companies for relocation or expansion.
- Secured funding for the Wells Park Improvement Project and sponsored and facilitated community outreach events to solicit project design ideas through community feedback.
- Finalized the plans for the Downtown area utilities infrastructure improvement projects and secured funding for the projects which will expand the capacity for power and natural gas to facilitate future development projects.
- Developed and implemented the Tenant Improvement Program which will provide grants to eligible property owners and/or business owners to enhance commercial buildings within the program designated area.
- Funded the Homeowners Assistance Program providing financial assistance for residential property upgrades to approximately 200 homeowners within the Downtown and Eastside redevelopment areas.
- Led an interdepartmental team in to process land conveyance from BLM and develop a land use plan for the Limited Transition Area.



Business Office Complex

## Performance Tactics

- Foster local business expansions and start-up companies by providing information, assistance and outreach services.
- Maintain communications with locally-based international business organizations and Nevada's international trade representatives.
- Develop and maintain educational partnerships focused on private and public colleges/universities in Henderson.
- Execute marketing and customer service initiatives primarily focused on employers which may create primary jobs.
- Implement and complete the identified action steps identified for the Water Street District, including creating new opportunities for residential development; increasing curb appeal throughout the Water Street District; development of a business recruitment incentive package; creating an opportunity for a social gathering attraction; and development of a comprehensive marketing plan.
- Continue funding and/or administering various programs offered within identified redevelopment areas, including funding of Cultural Arts and Tourism events and programming within the Water Street District; funding of the Homeowners Assistance Program; and funding and administering the Facade Improvement Program, Sign Grant Program, and Tenant Improvement Program.
- Increase efforts to attract new businesses to the redevelopment areas, including the adoption and implementation of a proactive Business Recruitment Plan; researching and identifying opportunities for targeted business sectors/employment generators within redevelopment areas; and development of an updated database of vacant commercial space within those areas.
- Pursue investment and development opportunities in redevelopment areas, including funding for utility upgrades within redevelopment areas; identifying and pursuing opportunity sites for redevelopment property acquisitions and market to potential developers; and providing parking at various targeted locations within the redevelopment areas.

## Economic Development Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$325,489	\$343,237	\$1,386,362	\$1,440,024	\$53,662	4%
Employee Benefits	131,446	131,327	511,762	487,623	(26,139)	-5%
Services and Supplies	266,276	251,387	12,804,553	10,867,709	(1,936,844)	-15%
Capital Outlay	-	-	-	-	-	N/A
Administrative & Other Costs	-	-	-	387,263	387,263	100%
Interest Expense	-	-	793,176	765,672	(27,504)	-3%
Principal Retirement	-	-	565,000	590,000	25,000	4%
<b>Total</b>	<b>\$723,211</b>	<b>\$725,951</b>	<b>\$16,060,853</b>	<b>\$14,538,291</b>	<b>\$(1,522,562)</b>	<b>-9%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$723,211	\$725,951	\$664,171	\$719,381	\$55,210	8%
<b>Redevelopment Fund</b>	-	-	15,396,682	13,818,910	(1,577,772)	-10%
<b>Total</b>	<b>\$723,211</b>	<b>\$725,951</b>	<b>\$16,060,853</b>	<b>\$14,538,291</b>	<b>\$(1,522,562)</b>	<b>-9%</b>
<b>Full Time Employees</b>						
General Fund	3	3	3	4	1	33%
Redevelopment	-	-	9	9	-	0%
<b>Total</b>	<b>3</b>	<b>3</b>	<b>12</b>	<b>13</b>	<b>1</b>	<b>8%</b>

### Financial Overview

The increase in salaries and wages, and employee benefits are due to moving a second FTE from Community Development to the Real Estate Division of Economic Development.

#### Key Fact

*The Economic Development Division utilizes over 300 volunteers to help with business programs and activities.*



### Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
# of requests for information on business relocation/expansion opportunities.	136	129	160	150
Average response time (in days)	1.02	1.12	1.00	1.00
Local business requests for information/assistance/outreach	414	659	746	500
Estimated economic impact of business attraction/expansion activities (local payroll, purchases, and construction)	\$64,040,000	\$50,940,500	\$48,873,500	\$50,000,000
# of jobs created	1,190	425	411	500

# Finance

## Purpose Statement

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

### Core Services

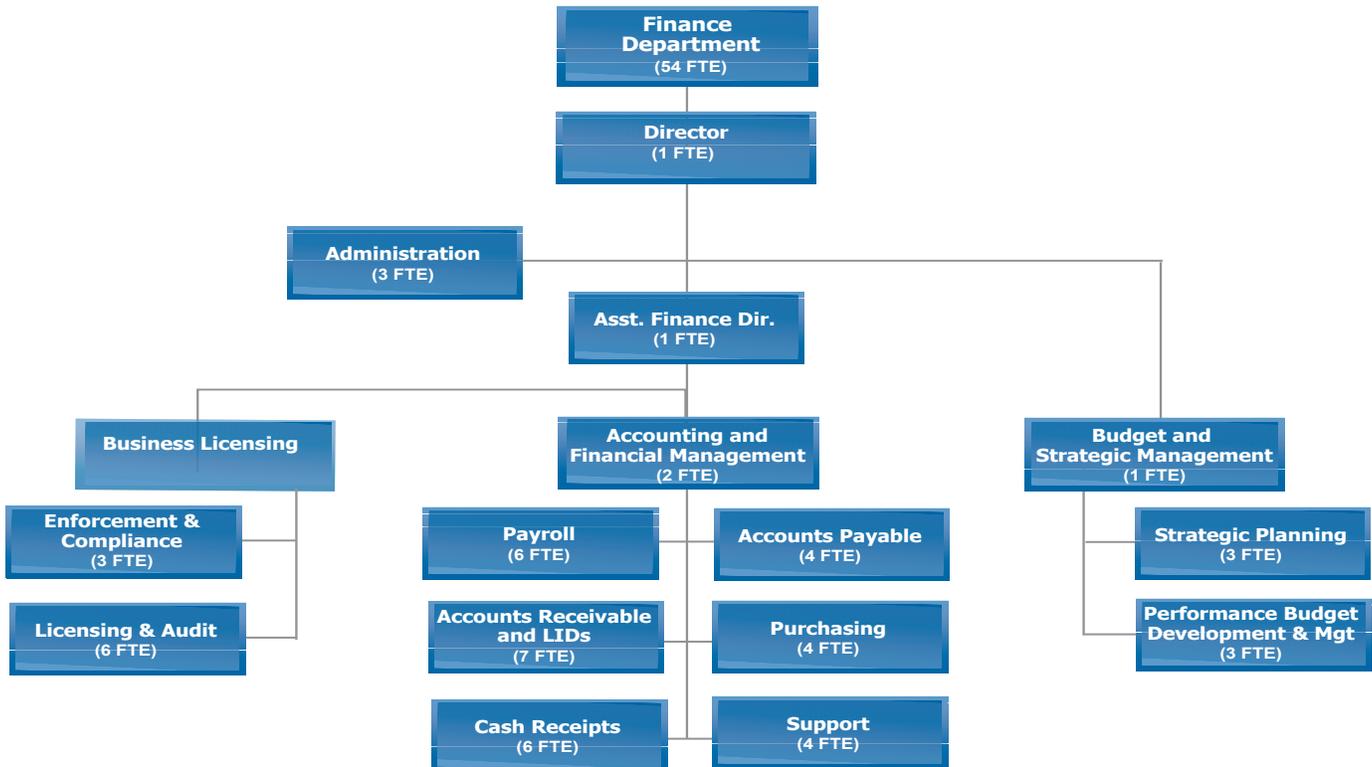
- Accounting and Financial Management
- Budget and Strategic Management
- Licensing

The Finance Department provides financial management services to the public, state agencies, bondholders, grantors, auditors, the Mayor, Council, and City management. As a support department, Finance provides leadership and skills to assist in the delivery of services by the line departments in a manner that promotes and balances both the immediate and long-term financial health of the City of Henderson.

Accounting and Financial Management includes accounts payable, accounts receivable, cash receipts, grant accounting, local improvement district administration, payroll, purchasing, and treasury management. Financial reporting is an important service provided by this division and includes the



preparation of the City's Comprehensive Annual Financial Report (CAFR). Internal Controls are maintained through the administration of financial policies and procedures, which helps ensure the availability of accurate and up-to-date financial data. Treasury management involves managing the City's





**Key Fact**

*Henderson continues to be Nevada's highest rated city with a bond rating of "AA+" by Standard and Poor's and "Aa2" by Moody's Investor's.*

debt, cash investments, and projecting cash flows to ensure liquidity while earning a market yield on City funds. The City's bond rating from Standard & Poor's remains AA+, which is the highest of any city in the state and the same as the State of Nevada. Maintaining a high bond rating contributes directly to the ability to secure lower rates on bond debt.

**Budget and Strategic Management** provides long-term financial planning and financial analysis as they assist the City Council, City Manager's Office, department heads and senior management establish the City and departmental strategic plans and annual budget. The budget process includes establishing a framework for budget preparation and adoption that emphasizes performance management, and encourages that decisions be made based on the efficiency and effectiveness of service delivery to the community.

**Past Accomplishments**

- Received AA+ bond rating from Standard and Poor's, which is the highest possible rating and the highest of any city within the state of Nevada.
- Maintained a comprehensive 5 Year Financial Plan to help the City navigate the financial downturn and avoid layoffs.
- Consolidated the City's financial services through the merger of Finance and Budget & Strategic Management.
- Received the "Certificate of Achievement for Excellence in Financial Reporting" for the 28th consecutive year.
- Credit Card payment ability implemented for customers of Animal Control, Court Programs, Parks & Recreation and Utility Services.
- Revised Henderson Municipal Code relative to Business Licensing.
- Upgraded the PeopleSoft Human Resources module to version 9.0.

Long-range planning is one of the most powerful tools the City has available to help make the kind of informed decisions that will ensure the City's financial stability.

The Business **Licensing** Division provides service to the general public, business license applicants and existing licensees, ensuring compliance with Nevada Revised Statutes (NRS) and the City's business license ordinances. Complaint investigation and license inspections are components of the Business Licensing Division, and are an integral part of conducting business within the City of Henderson. Business license audits are performed mainly on gross revenue businesses, but may also include audits of telecommunication fees, room tax, or franchise fees. These audits are designed to ensure that fee payments comply with applicable laws and regulations.



**Key Fact**

*As of July 1, 2010 there were 12,619 active business licenses in the City of Henderson.*

**Performance Tactics**

- Continue to monitor the economy and maintain 5 Year Financial Plan.
- Continuous communication of the City's financial status to all stakeholders.
- Maintain standard of excellence in financial and budgetary reporting.
- Develop a financial recovery plan.
- Implement GASB 54 – Fund Balance Reporting & Governmental Fund Type Definitions.
- Implement an integrated absence management system.
- Implement electronic records process for Business Licensing.
- Reestablish financial collaboration efforts with local entities.
- Preserve a quality level bond rating for the City.
- Develop process for linking performance budgets and the citywide strategic plan.

## Finance Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$2,956,931	\$3,226,255	\$3,629,444	\$3,495,117	\$(134,327)	-4%
Employee Benefits	1,248,145	1,212,455	1,365,700	1,319,224	(46,476)	-3%
Services and Supplies	452,285	490,110	624,669	467,721	(156,948)	-25%
<b>Total</b>	<b>\$4,657,361</b>	<b>\$4,928,820</b>	<b>\$5,619,813</b>	<b>\$5,282,062</b>	<b>\$(337,751)</b>	<b>-6%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$3,626,815	\$4,045,903	\$4,589,365	\$4,568,198	\$(21,167)	0%
Licensing/Purchasing	1,024,678	912,614	931,332	892,803	(38,529)	-4%
Special Assessments	178,962	134,866	292,739	294,058	1,319	0%
Support Services	920,506	921,910	519,502	-	(519,502)	-100%
Budget	-	-	1,058,528	1,033,025	(25,503)	-2%
Purchasing	253,543	315,341	2,259	-	(2,259)	-100%
Audit	337,450	387,432	104,531	-	(104,531)	-100%
Admin Cost Reimbursement	(1,684,593)	(1,789,246)	(1,878,443)	(1,506,022)	372,421	-20%
<b>Total</b>	<b>\$4,657,361</b>	<b>\$4,928,820</b>	<b>\$5,619,813</b>	<b>\$5,282,062</b>	<b>\$(337,751)</b>	<b>-6%</b>
<b>Full Time Employees</b>						
General Fund	55	56	54	54	-	0%
<b>Total</b>	<b>55</b>	<b>56</b>	<b>54</b>	<b>54</b>	<b>-</b>	<b>0%</b>

## Financial Overview

A reorganization took place in Fiscal Year 2010 that placed the Office of Budget and Strategic Planning under the Finance Department. Also, in Fiscal Year 2011, Internal Audit and Print & Messenger Service functions were transferred from the Finance Department to the City Manager’s Office.



Key Fact

*Henderson has received the Certificate of Achievement for Excellence in Financial Reporting for the last twenty-eight consecutive years.*





## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Business Licenses issued per FTE (annual)	767	646	645	695
Average number of days to process business invoices (from the time received in finance)	1.15	1.19	1.27	1.25
Maintain or improve bond ratings (outside objective measure of the City's economic & financial status)				
Moody's Investor Service	Aa2	Aa2	Aa2	Aa2
Standard & Poors Rating Group	AA+	AA+	AA+	AA+
Number of consecutive years awarded the "Certificate of Achievement for Excellence in Financial Reporting"	26	27	28	29
Credit Card Receipt volume (millions)	\$17.4	\$17.1	\$19.6	\$20.6
Number of Credit Card Receipt transactions	145,672	177,061	215,903	226,698
AP check payments processed (millions)	\$253	\$318	\$217	\$200
AP check payment transactions processed (thousands)	20	22	19	20
AP electronic payments processed (millions)	\$11.0	\$29.2	\$53.0	\$120.0
AP electronic transactions processed (thousands)	34	26	22	25

# Fire

## Purpose Statement

*To provide rapid mitigation of fire, rescue and medical emergencies with compassion, integrity, and respect towards our customers. We will maintain a safe community with quality public education and fire prevention.*

## Core Services

- Emergency Medical Services
- Fire and Rescue Services
- Community Outreach

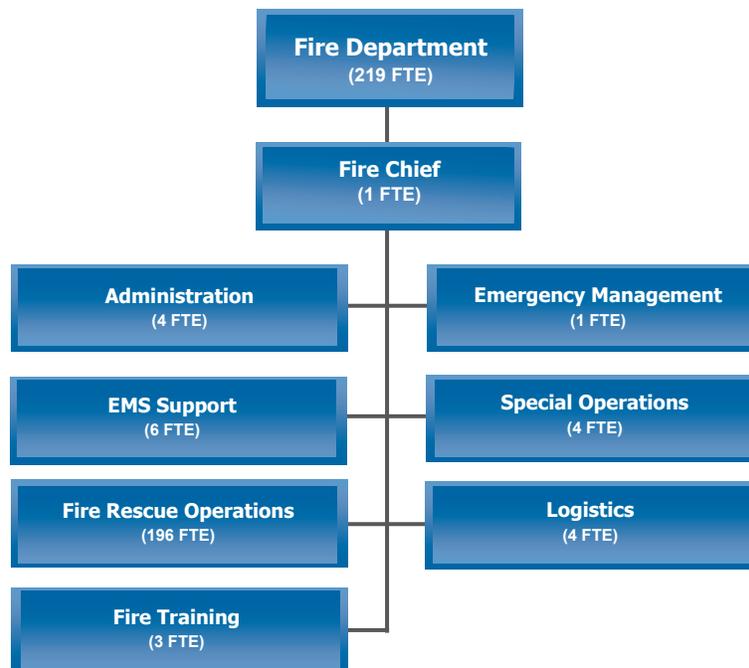
The City of Henderson Fire Department is a full service department providing fire and rescue operations, emergency medical services, and public fire safety and prevention education. The department delivers service utilizing nine engine companies, seven transport-capable paramedic rescue units, two ladder trucks, and one fire boat strategically located to provide rapid response. The department maintains dual accreditation through the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services (CAAS).

**Emergency Medical Services** are provided by firefighter paramedics trained to provide advanced life support treatments such as defibrillation, advanced airway



Fire Station 81

procedures, and medication administration. All fire department units are staffed with at least one firefighter paramedic and are equipped with sophisticated tools to allow the department to provide the highest level of service to the community. The department is one of



the largest fire departments in Southern Nevada that provides complete EMS services from first response, to treatment and primary transport of the sick and injured to area hospitals.

The EMS Division is responsible for managing the delivery of emergency medical services including the training of all personnel certified at the EMT and EMT Paramedic levels. This division also coordinates quality improvement processes and initiatives, which are used to evaluate and improve emergency medical services provided to our customers.

**Fire and Rescue Operations** include fire suppression and the treatment of the sick and injured. The fire department staffs a technical rescue team providing expertise in swift water, confined-space, high angle, vehicle and heavy machinery extrication, and trench rescues. In addition, a water rescue team provides surface water, swift water, and rope rescue at Lake Las Vegas and the surrounding area. All fire and rescue personnel are trained to provide operations level first response to hazardous material incidents.

Non-emergency duties of fire rescue personnel include pre-planning target hazards for local businesses, fire and emergency exit drills for local schools, and public education.

Fire Investigations is responsible for researching all fires to determine origin and cause. Upon determination of suspicious or incendiary fires (arson fires), follow-up investigations are conducted to gather evidence to prosecute suspected arsonists. The Fire Investigators collaborate with police, federal, state and other fire agencies to aggressively enforce arson related statutes.

The Training Division's mission is to facilitate, coordinate, support, and provide the department's current and projected training initiatives. Training initiatives are outlined in the department's training plan which is updated annually.

The Training Division provides training to the entire fire department according to federal, state, county, and city mandates. In addition, National Fire Protection Association (NFPA) standards and certification programs are supported. Training Division personnel also assist in providing training to other city departments and agencies throughout the county.

In addition to supporting the initiatives of the training plan, the Training Division staff assists in the

development and implementation of new or updated policies and procedures. Other responsibilities include cadet academy training, tactics and strategies, subject matter experts for promotional testing, construction of training props, and the review and training of target hazards. The Training Division, as the liaison to the Department of Human Resources, also assists with new hire recruitment and testing including pre-test orientation and physical agility testing.

**Community Outreach** is a vital ingredient to the community and all city departments. The Public Safety and Education function of the fire department provides effective, community-related educational and informational programs with the emphasis on risk reduction and life safety. Each year, thousands of people receive important safety information through school visits, station tours, intervention programs, community presentations and events. The programs provided are enhanced through partnerships with other city departments, local police and fire departments, and state agencies. Each department brings a unique knowledge base that increases the opportunity to educate and serve the public.

Logistics is responsible for the purchasing of all supplies, protective clothing, communications equipment, and vehicles. This division also oversees the maintenance and repair of all apparatus and fire department facilities.

Emergency Management coordinates all components of the emergency management system in the City of Henderson. These components consist of fire, police, public works, utilities, parks and recreation, emergency medical service, public information, volunteers, and

**Key Fact**




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

## Key Fact

*The City of Henderson Fire Department transitioned from mono-phasic defibrillators to a new fleet of bi-phasic defibrillators, providing the most up-to-date technology for patient care.*

other groups contributing to the management of major emergencies or disasters. The Emergency Management Coordinator (EMC) facilitates homeland security issues for the city. The EMC position is appointed by the City Manager and is subject to the direction and control of the Fire Chief. The EMC performs and exercises other functions as necessary to promote and secure public safety and protection within the territorial limits of the City.

Special Operations is responsible for implementing computer information and communications systems, maintaining the department's fire service accreditation, and providing data analysis. This division provides the ability to evaluate the department's services, needs, and accomplishments, and consequently determine future goals through effective information management.



## Past Accomplishments

- Customer service survey cards sent from the department between July 1, 2009 and June 30, 2010 had a return rate of 28.8%, with 96.9% rated as "Outstanding" or "Excellent" compared to 93% the previous year.
- Successfully maintained fire department accreditation in accordance with the Commission on Fire Accreditation International (CFAI).
- Successfully maintained ambulance service accreditation in accordance with the Commission on Accreditation of Ambulance Services (CAAS).
- Thirteen cadets completed the Fire Academy.
- Expanded life safety public education programs and staffing through grant funding.
- Transitioned from mono-phasic defibrillators to a new fleet of bi-phasic defibrillators providing the most up-to-date technology for caring for patients.
- Updated fleet of self contained breathing apparatus (SCBA) from low pressure SCBA's to high pressure SCBA's providing a greater safety margin for employees working in atmospheres which are dangerous to life and health. The majority of these funds were provided by the Assistance to Firefighters federal grant.
- Purchased a mobile air and rehabilitation vehicle for the purpose of supporting the high pressure air bottles and firefighter health and wellness by providing hydration and cooling during extended operations.
- Purchased an Emergency Fire Dispatching system to improve fire dispatching, reduce response times, and provide a consistent method for interviewing 911 callers and dispatching fire department units.

## Performance Tactics

- Improve crew response times (from “alarm time” to “wheels rolling”) and emergency call processing times via process improvements, quality assurance, and training.
- Implement a statewide inter-operable hazard assessment and pre-emergency planning program to be used by emergency responders.
- Plan for and execute exercises to train, test, and improve plans related to the ability of the City of Henderson to operate in emergency situations.
- Participate in a series of regional exercises (planned for 2010-2011) to test emergency plans involving multi-jurisdictional responses.
- Continue to pursue federal homeland security and Assistance to Fire Fighter grants to fund programs outlined in the Fire Department Strategic Plan.
- Implement an Electronic Patient Care Reporting system (ePCR) to improve data capture and transmission relative to emergency medical responses.
- Improve fire dispatching with the implementation of Emergency Fire Dispatching software, training, and quality assurance.
- Ensure annual compliance with accreditation requirements of the Commission on Fire Accreditation International and the Commission on Accreditation of Ambulance Services.

## Fire Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$23,767,962	\$25,023,591	\$25,998,378	\$26,000,391	\$ 2,013	0%
Employee Benefits	8,861,128	9,195,511	11,365,516	11,333,676	(31,840)	0%
Services and Supplies	3,662,603	4,043,439	1,834,244	1,921,494	87,250	5%
Capital Outlay	30,172	1,783,154	77,232	-	(77,232)	-100%
<b>Total</b>	<b>\$36,321,865</b>	<b>\$40,045,695</b>	<b>\$39,275,370</b>	<b>\$39,255,561</b>	<b>\$ (19,809)</b>	<b>0%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,412,346	\$1,298,602	\$1,206,945	\$1,140,606	\$ (66,339)	-5%
EMS	1,853,887	2,176,077	1,209,797	1,150,998	(58,799)	-5%
Fire Suppression	31,013,724	33,532,252	34,571,156	34,521,244	(49,912)	0%
Training	674,485	580,480	505,268	515,013	9,745	2%
Fire Prevention	473,319	525,680	434,473	302,179	(132,294)	-30%
Emergency Management*	136,531	123,163	191,805	200,352	8,547	4%
Special Operations	364,982	558,445	704,915	703,633	(1,282)	0%
Logistics	282,085	325,319	298,922	327,682	28,760	10%
<b>Subtotal General Fund</b>	<b>\$36,211,359</b>	<b>\$39,120,018</b>	<b>\$39,123,281</b>	<b>\$38,861,707</b>	<b>\$ (261,574)</b>	<b>-1%</b>
<b>Grants Special Revenue Fund</b>	<b>\$99,433</b>	<b>\$664,820</b>	<b>\$152,089</b>	<b>\$393,854</b>	<b>\$ 241,765</b>	<b>159%</b>
<b>Extraordinary Repairs</b>	<b>\$11,073</b>	<b>\$260,857</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>N/A</b>
<b>Total</b>	<b>\$36,321,865</b>	<b>\$40,045,695</b>	<b>\$39,275,370</b>	<b>\$39,255,561</b>	<b>\$ (19,809)</b>	<b>0%</b>
<b>Full Time Employees</b>						
General Fund	216	219	219	219	-	0%
<b>Total</b>	<b>216</b>	<b>219</b>	<b>219</b>	<b>219</b>	<b>-</b>	<b>0%</b>

\*Note: Emergency Management department received a grant during Fiscal Years 2008 and 2009, thereby reducing expenditures during these years.

## Financial Overview

Funding for Public Safety has remained steady even through the recession.

## Performance Measures - Fire Department

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
<b>Incidents</b>				
Incidents	20,941	20,886	21,557	21,800
EMS Incidents	15,471	15,446	16,162	16,400
Transports	10,172	10,594	11,328	11,800
Fire Incidents	712	606	552	500
Other Incidents	4,758	4,834	4,843	4,900
<b>Customer Service</b>				
Respiratory Customer Service Survey				
Outstanding and Excellent Overall Ratings	96.0%	96.9%	96.0%	96.3%
Cardiac Customer Service Survey				
Outstanding and Excellent Overall Ratings	97.9%	98.6%	97.3%	97.3%
Orthopedic Customer Service Survey				
Outstanding and Excellent Overall Ratings	92.6%	94.8%	97.4%	98.0%
General Fire & Rescue Customer Service Survey				
Outstanding and Excellent Overall Ratings	99.7%	98.0%	97.5%	96.5%
Non-Transport Customer Service Survey				
Outstanding and Excellent Overall Ratings	96.8%	95.6%	96.5%	96.1%
<b>Ambulance Billing</b>				
Collection Rate	65.0%	65.0%	65.0%	65.0%



# Human Resources

## Purpose Statement

*Through our strategic partnerships, we function as a catalyst to create a positive work environment that attracts, develops, and fosters a workforce committed to the City's mission and vision.*

## Core Services

- **Employment and Compensation**
- **Employee Relations**
- **Organization Development and Training**
- **Risk Management and Employee Benefits**

The Human Resources Department collaborates with City departments to hire, compensate, develop, and retain a highly skilled workforce who share a commitment to professionalism and team fortitude, while providing the highest quality of service to our citizens.

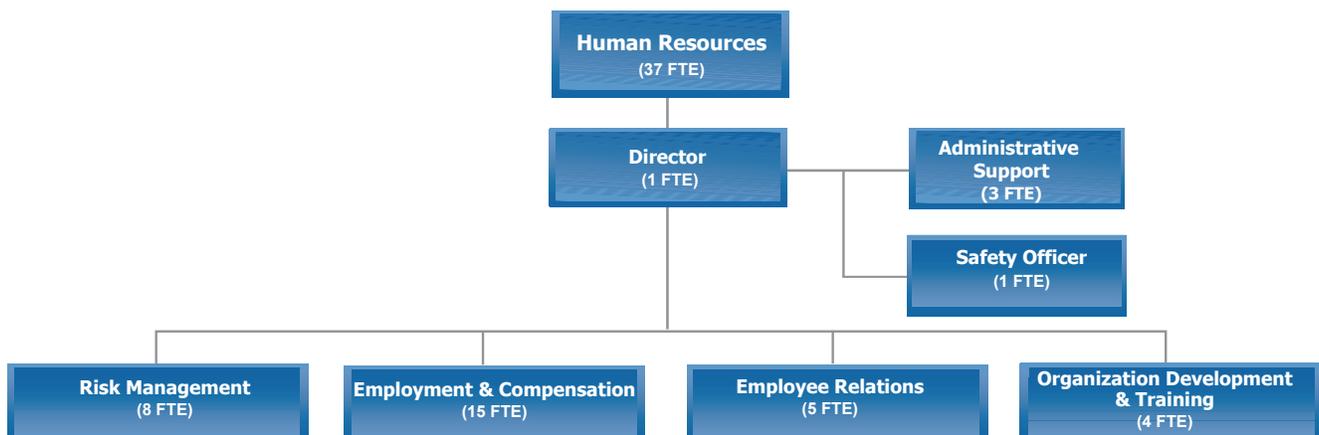
Our role in this progressive, values-driven organization, is to optimize organizational effectiveness by attracting, developing, and retaining a talented and diverse workforce, encouraging life-long learning, inspiring loyalty and commitment to the organization's values, and providing a safe and productive work environment.

The **Employment and Compensation Division** responsibilities include employee recruitment, assessment, selection, job classification, compensation development and administration, job analysis, workforce analysis, organizational structure development, affirmative action, and coordination of employment actions. Candidate selection is administered through innovative assessment strategies and programs, which includes a broad range of screening, examination, and



interviewing techniques. The Division implemented the Henderson Information on Recruitment and Employment (H.I.R.E.) automated online application system in December 2008. The entire hiring process, from requisition to selection documentation, is coordinated and retained in the system. Since implementation of the H.I.R.E. system, of the 13,688 employment applications received, 13,494 have been submitted online.

Responsible for developing policies and procedures, the Division partners with City Departments to provide



excellent career opportunities and a comprehensive total rewards package for employees and external candidates.

The competitive and attractive wage and employment package offered enables the City of Henderson to recruit and retain highly qualified employees who embrace the City's values, and that, in turn, provides exceptional service to customers and residents.

**The Employee Relations Division** fosters a positive workplace through effective communication and problem-solving across the organization. Collaborative relationships with each local union and the employees represented by these unions are cultivated through regular labor/management meetings that facilitate the timely resolution of operational and personal issues.

Employee reward and recognition programs are in place to facilitate effective employee relations and to encourage employees to make a full commitment to the City's goals and objectives. As the City's workforce grows and becomes more diverse, constructively addressing employee concerns is becoming more complex and challenging.

**The Organization Development and Training Division** provides a broad range of learning and developmental opportunities for employee performance, career, team, and leadership development. The learning and development architecture is based on success factors across three levels: technical/professional, supervisory/management, and executive. The organization development programs, including consulting and coaching services, have been shown to have a significant savings and cost avoidance related to ineffective and dysfunctional behaviors and teamwork.

The leadership programs have maintained their legacy and institutional effectiveness, as the City has promoted over seventy leaders who attended the Leadership Institutes over the past five years. These internal promotions allow significant savings in recruitment and selection costs and positively impacts team morale and organizational continuity, as well.

Looking forward, the emphasis continues to be on learning and applying process improvement methodologies to increase organizational effectiveness. Three new courses launched in 2010 support employee and team development in the art and science of continuous process improvement and have already shown monetary and efficiency results.

For Fiscal Year 2011, employee performance appraisals will receive a complete overhaul in how they are accomplished and perceived. Technology will support the new process. Supervisors and their employees will be rated against the City's Values and associated behaviors/skills required for their position. The process will ensure that employee development and engagement continues to be a critical initiative.

**Risk and Employee Benefits** coordinates the City's property, liability, workers' compensation, and employee health insurance programs. The division focuses on loss control and prevention through ongoing safety consultation, promotion of employee health and wellness, and active claims management. The City's assets are protected through a blend of self-insurance and risk transfer, including the selected purchase of commercial insurance. Risk financing is managed through three Internal Service Funds established for this purpose.



Henderson Leadership Program

## Past Accomplishments

- Consolidated employee Life and Long-Term Disability insurance programs with a single provider resulting in a 42% decrease in cost to the City.
- Competitively bid the Self-Funded Health Plan Stop-loss insurance resulting in a 37% decrease in cost to the plan.
- Continued flat trend in the per employee, per month cost of medical and prescription drug claims for the 2009 Self-Funded Health Plan year.
- Successfully implemented Voluntary Employee Severance Plan (VESP) resulting in a total inception-to-date salary and benefits savings of \$9,403,805 (through June 13, 2010).
- Successfully partnered with both the Henderson Police Officers' Association (HPOA) and the International Association of Fire Fighters (IAFF) 1883, in the negotiation and implementation of the extension to the collective bargaining agreements.
- In partnership with Teamsters Local 14, successfully negotiated concessionary bargaining for the Blue Collar, Clerical/Technical, and Supervisory collective bargaining agreements.
- Implemented new, on-line Performance Appraisal Process to develop and execute new, integrated performance-driven processes that align and drive City values-based behavior, improve business planning, and facilitate performance improvement.
- Increase the knowledge transfer and development of high potential successors so that they are prepared to fill key positions of retiring employees.
- Increase career opportunities for employees with the implementation of a career development and coaching process.
- Develop loss control tracking and risk management cost allocation system.
- Decrease work-related injuries, absenteeism, and healthcare costs by implementing wellness initiatives.
- Administer a cultural survey to identify areas for change to increase organizational effectiveness.

## Performance Tactics

- Complete the required due diligence to understand, implement, and wherever possible mitigate the City's increased cost for providing health and welfare benefits emanating from the Patient Protection and Affordable Care Act.
- Create a nexus between the City's liability losses and departmental and employee performance standards.
- Complete a comprehensive review of the HR/Risk Management related legal, policy, and procedural requirements to mitigate potential systemic risk within the City's operations.
- Complete a comprehensive restructuring of the City's compensation practices for non-represented employees, with a foundation in rewarding performance on an annual basis; based on satisfying personal goals aligned to the City's Strategic Plan.
- Complete the implementation of the Halogen Performance Management System across all employee groups.
- Continue to ensure the City's labor unions are intimately knowledgeable of the elements of the five-year financial plan.
- Further develop the inherent efficiencies within the City's H.I.R.E. System, while completing the process improvement initiatives across the recruitment spectrum.
- Further develop the HR PeopleSoft modules; creating efficiencies in HRIS deliverables.
- Create an Executive Safety Committee.
- Increase the knowledge transfer and development of high potential successors so that they are prepared to fill key positions of retiring employees.

## Human Resources Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$2,525,157	\$3,031,170	\$2,662,309	\$2,736,803	\$74,494	3%
Employee Benefits	1,133,703	1,324,597	1,011,885	977,247	(34,638)	-3%
Services and Supplies	15,380,355	16,781,149	20,849,501	21,115,055	265,554	1%
Depreciation	16,840	16,840	16,840	16,840	-	0%
Interest Expense	1,088	2,610	10,000	10,000	-	0%
<b>Total</b>	<b>\$19,057,143</b>	<b>\$21,156,366</b>	<b>\$24,550,535</b>	<b>\$24,855,945</b>	<b>\$305,410</b>	<b>1%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,422,973	\$1,650,690	\$1,009,041	\$1,022,989	\$13,948	1%
Extra Help	10,287	4,434	47,417	65,628	18,211	38%
Employment & Compensation	1,153,038	1,347,316	1,362,093	1,327,994	(34,099)	-3%
Admin & Labor Relations	276,018	193,476	469,039	435,712	(33,327)	-7%
Org Development & Training	963,351	862,163	809,664	697,045	(112,619)	-14%
Union Liaison	258,569	363,160	309,178	312,171	2,993	1%
Admin Cost Reimbursement	(972,127)	(1,141,163)	(1,000,829)	(896,796)	104,033	-10%
<b>Subtotal General Fund</b>	<b>\$3,112,109</b>	<b>\$3,280,076</b>	<b>\$3,005,603</b>	<b>\$2,964,743</b>	<b>(\$40,860)</b>	<b>-1%</b>
<b>Health Insurance Self Funded</b>	<b>\$10,022,912</b>	<b>\$9,684,919</b>	<b>\$12,209,442</b>	<b>\$12,966,308</b>	<b>\$756,866</b>	<b>6%</b>
<b>Self-Insurance (Liability)</b>	<b>\$2,306,955</b>	<b>\$3,087,068</b>	<b>\$2,637,934</b>	<b>\$3,103,003</b>	<b>\$465,069</b>	<b>18%</b>
<b>Worker's Compensation</b>	<b>\$3,615,167</b>	<b>\$5,104,303</b>	<b>\$6,697,556</b>	<b>\$5,821,891</b>	<b>\$(875,665)</b>	<b>-13%</b>
<b>Total</b>	<b>\$19,057,143</b>	<b>\$21,156,366</b>	<b>\$24,550,535</b>	<b>\$24,855,945</b>	<b>\$305,410</b>	<b>1%</b>
<b>Full Time Employees</b>						
General Fund	28	29	27	27	-	0%
Health Insurance Self-Funded	1	1	1	1	-	0%
Self-Insurance (Liability) Fund	4	4	4	5	1	25%
Workers' Compensation Fund	4	4	4	4	-	0%
<b>Total</b>	<b>37</b>	<b>38</b>	<b>36</b>	<b>37</b>	<b>1</b>	<b>3%</b>

## Financial Overview

The 2011 budget for Human Resources includes expenses associated with the launch of an automated performance appraisal system called Halogen. Halogen is a strategic workforce alignment tool that is designed to link organizational objectives with departmental and employee goals and will promote accountability within the entire performance review process. Halogen will provide a host of benefits not available with the current paper-based system.

Fiscal Year 2011's Self-Funded Health Insurance Fund continues to be financially stable due to a continued flat trend in claims costs as well as decreases in stop loss and life/disability premiums.

## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Medical Costs per Employee	\$513	\$527	\$558	\$603
COH Course Satisfaction Rating (on 5 point scale)	4.84	4.85	4.85	4.90

# Information Technology

## Purpose Statement

*To provide a customer-focused environment that integrates people, processes, and technology to increase the efficiency and effectiveness of City services.*

### Core Services

- Information Systems (IS)
- Infrastructure Operations
- Product & Value Management (PVM)
- Project Management Office (PMO)
- Service Center
- Security and Compliance
- Business Support

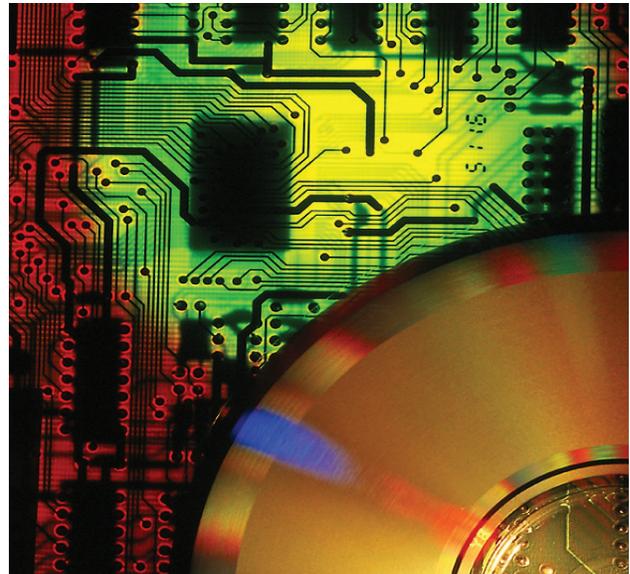
We are committed to a customer-centric environment that emphasizes transparency, accountability, accessibility, quality, and customer satisfaction.

We strive to enable the vision of our customers, and in doing so, create innovative solutions to satisfy business needs.

**Information Systems (IS)** - Implementing smart, dependable, and secure computer applications that help City employees and residents conduct business and obtain information.

**Infrastructure Operations** - Supplying seamless network connectivity and continuous up time to the employee and citizen community.

**Product & Value Management (PVM)** - Creating simplified, repeatable processes, standards, and methodologies that enhance the value and performance

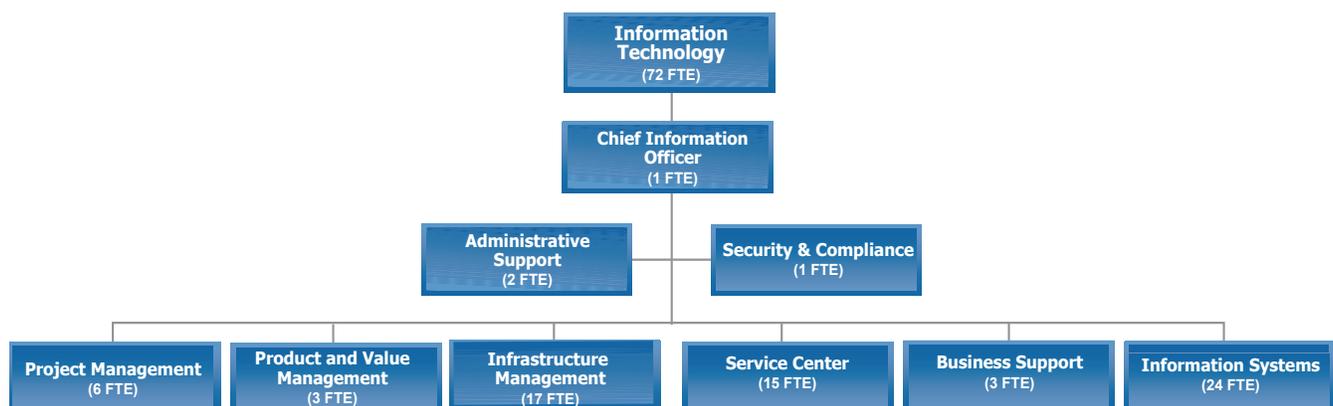


of information systems and services to higher levels of customer satisfaction.

**Project Management Office (PMO)** - Exemplifying exceptional service in actualizing client projects that transparently result in increased organizational value.

**Security and Compliance** - Mitigating the liability risks and costs associated with security incidents, as well as raising user awareness about security issues in preserving the City's IT assets.

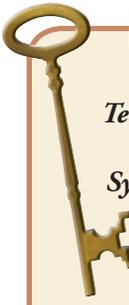
**Service Center** - Epitomizing quality customer care as a leader in the delivery of products and services that reduce costs, increase productivity, and offer positive end-user experiences.



**Business Support** - Providing an instrumental business services support function to all the City of Henderson departments to accomplish their goals and meet customer expectations.

### Past Accomplishments

- Established the IT Governance Board and IT Steering Committee for scoring and evaluating technology projects and approving Citywide IT policies.
- Formed the Project Management Office to manage customer relationships and be the central authority for planning and managing IT projects.
- Fashioned a Service Center around IT Service Management best practices using ITIL as the foundation and framework.
- Established an Architecture Standards Committee that has developed technology and architecture standards and a process for evaluating technology to safeguard the City from harmful effects of wrongful technology purchases.
- Developed a Technology Roadmap to keep the City's technology up-to-date and operations running smoothly and without service interruption.



Key Fact

*The City of Henderson Information Technology Department maintains critical business systems: Utility Management System, Land Management, HR, Financial Services, Public Safety, and Records Management, including system applications: PeopleSoft, Printrak, Damion, Maximus, Hummingbird, KIVA, CRM, e-Commerce, and Microsoft.*

### Performance Tactics

- To achieve ISO/IEC 2000 certification and establish ourselves as a premier information services provider.
- To protect and secure the City's information assets and keep the City's operations running smoothly without service interruption.
- To expand our sustainable practices and social responsibility by being more environmentally sensible in the purchase and use of our products and services.
- To increase the accessibility and quality of information and services to the City and its citizens.

## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Percentage of tickets closed by Service Center	75%	69%	72%	72%
Percentage of Service Center tickets closed on initial contact	33%	50%	43%	46%
Average time to close by Service Center (days)	11.0	9.4	9.2	9.0
Service Center average time to close detail (days):				
Applications Support	N/A	7.5	8.0	N/A
Computer Services	N/A	15.2	13.3	13.0
Desktop	8.9	13.0	N/A	N/A
HelpDesk	5.0	4.3	3.3	3.0
GIS	9.8	11.0	N/A	N/A
Mobile Services	14.2	16.3	N/A	N/A
Telecommunications	10.0	N/A	N/A	N/A
In-House IT training:				
IT training courses conducted	162	160	152	146
Number of participants	581	621	667	713

## Information Technology Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$ 4,506,894	\$5,202,660	\$ 5,617,995	\$ 5,706,558	\$ 83,357	2%
Employee Benefits	1,798,948	1,929,460	2,193,993	1,980,658	(213,335)	-10%
Services and Supplies	7,744,487	6,761,216	8,077,229	7,732,491	(344,738)	-7%
Capital Outlay	878,681	2,360,859	2,378,716	1,300,000	(1,078,716)	-45%
Interest Expense	35,250	11,250	-	-	-	N/A
Depreciation	160,224	170,431	180,114	177,231	(2,883)	-2%
<b>Total</b>	<b>\$15,124,484</b>	<b>\$16,435,876</b>	<b>\$18,448,047</b>	<b>\$ 16,896,938</b>	<b>\$(1,551,109)</b>	<b>-8%</b>
<b>Program - General Fund</b>						
General	\$ 7,728,794	\$ 1,510,482	\$ 2,355,852	\$ 2,188,378	\$ (167,474)	-7%
Computer Services	-	905,662	1,625,227	1,497,330	(127,897)	-8%
Citywide Communication	127,678	8,582	35,633	36,796	1,163	3%
Information Security	-	755	152,472	166,587	14,115	9%
Infrastructure	-	681,189	484,086	613,019	128,933	27%
Public Safety	8,302	986,806	5,553	-	(5,553)	-100%
Network	459,978	746,085	1,737,700	1,702,758	(34,942)	-2%
Database	-	1,322,895	1,409,138	1,172,486	(236,652)	-17%
Customer Support	-	1,158,582	1,644,241	1,535,758	(108,483)	-7%
GIS	461,534	328,986	271,569	266,842	(4,727)	-2%
Product & Value Management	5,579	691,652	710,854	546,370	(164,484)	-23%
Web	-	567,598	746,605	773,939	27,334	4%
Citywide Recurring	4,177,643	1,872,605	8,399	-	(8,399)	-100%
Citywide Capital	284,487	-	-	-	-	N/A
Admin Cost Reimbursement	(3,162,250)	(2,723,290)	(2,400,447)	(2,238,798)	161,649	-7%
<b>Subtotal General Fund</b>	<b>\$ 10,091,745</b>	<b>\$ 8,058,589</b>	<b>\$ 8,786,882</b>	<b>\$ 8,261,465</b>	<b>\$ (525,417)</b>	<b>-6%</b>
<b>Development Services Fund</b>	<b>\$ 843,362</b>	<b>\$ 246,874</b>	<b>\$ 5,474</b>	<b>\$ 37,417</b>	<b>\$ 31,943</b>	<b>584%</b>
<b>Capital Replacement Fund</b>	<b>\$ 974,785</b>	<b>\$ 2,555,028</b>	<b>\$ 2,962,466</b>	<b>\$ 2,351,341</b>	<b>\$ (611,125)</b>	<b>-21%</b>
<b>Citywide Internal Services Fund</b>	<b>\$ 3,214,592</b>	<b>\$ 5,575,385</b>	<b>\$ 6,693,225</b>	<b>\$ 6,246,715</b>	<b>\$ (446,510)</b>	<b>-7%</b>
<b>Total</b>	<b>\$15,124,484</b>	<b>\$16,435,876</b>	<b>\$18,448,047</b>	<b>\$ 16,896,938</b>	<b>\$(1,551,109)</b>	<b>-8%</b>
<b>Full Time Employees</b>						
General Fund	68	70	67	67	-	0%
Capital Replacement	1	1	1	1	-	0%
DSC - Information Technology	4	-	-	-	-	N/A
Citywide Internal Service Fund	3	4	4	4	-	0%
<b>Total</b>	<b>76</b>	<b>75</b>	<b>72</b>	<b>72</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The FY11 budget includes funding for multiple Information Security projects. These projects will work to ensure compliance with Payment Card Industry (PCI), Criminal Justice Information System (CJIS), and other industry standards.

The Capital Replacement Fund encompasses repair and refresh needs of the City's core infrastructure, maintenance of workstations and Public Safety laptops. This fund fluctuates due to management prioritization for economic conditions.

The Citywide Internal Services Fund expanded with the addition of citywide printing and copying management within the Department of Information Technology. This fund continues to support software assurance, PBX, and Southern Nevada Area Command Council (SNACC) radio services. There is an increase in Fiscal Year 2011 for software assurance due to implementations of new applications technologies (such as Verizon E911 and Maximo). There is a decrease for PBX due to implementation of new voice technologies that has allowed the Department of Information Technology to reduce third party maintenance and support.

# Mayor and Council

## Purpose Statement

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

## Mayor and Council Goals

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

### Safe Community

Providing for the safety of our community continues to be one of the highest priorities of the City. With the expansion of our population and boundaries, Henderson is committed to providing the best public safety services and programs in partnership with our community. This includes efficient emergency response, state-of-the-art technology, prevention programs, and coordination with other governmental entities on Homeland Security initiatives.

### Strong & Diverse Local Economy

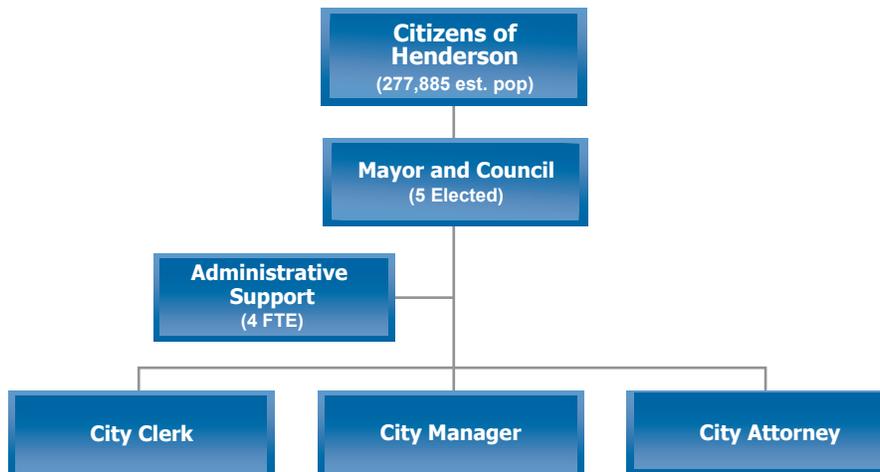
The City continues to promote itself as a destination for new residents, visitors and relocating businesses. Our local economy is enhanced through the pursuit of businesses that leverage local resources, improve intellectual advancement, and provide opportunities and stability for our citizens.



From left to right:  
 Gerri Schroder, Councilwoman Ward I  
 Kathleen Boutin, Councilwoman Ward III  
 Andy A. Hafen, Mayor  
 Debra March, Councilwoman Ward II  
 Steven D. Kirk, Councilman Ward IV

### Vibrant Community

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



to preserving our community fabric and exceptional quality of life.

### Sustainable Practice & Development

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

### Organizational Excellence

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



The Mayor and four city Council members are elected at large on a nonpartisan basis, although no two Council members can be from the same ward of the city's four wards. The Council appoints a City Manager, City Attorney and City Clerk.

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



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Mayor Pro Tempore is elected by members of the City Council and performs the duties of the Mayor during the Mayor's absence. The Mayor and City Council decide, by majority vote, on all land use issues, business licenses, city ordinances and expenditures of city funds.

Citizen involvement in the decision making process is a priority for the Mayor and Council. Appointments are made to advisory boards and commissions, and public committees are often formed to address specific citywide issues.

#### Key Fact

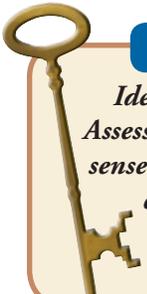
*Identified through the 2009 Community Assessment Survey, 95% of residents reported that they are either very satisfied (72%) or somewhat satisfied (23%) with their quality of life in Henderson.*

## Mayor and Council Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$388,647	\$338,490	\$269,976	\$338,864	\$68,888	26%
Employee Benefits	234,835	211,850	104,269	125,825	21,556	21%
Services and Supplies	201,208	192,565	364,463	249,033	(115,430)	-32%
<b>Total</b>	<b>\$824,690</b>	<b>\$742,905</b>	<b>\$738,708</b>	<b>\$713,722</b>	<b>\$(24,986)</b>	<b>-3%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,117,607	\$1,044,899	\$1,011,874	\$942,714	\$(69,160)	-7%
Admin Cost Reimbursement	(292,917)	(301,994)	(273,166)	(228,992)	44,174	-16%
<b>Total</b>	<b>\$824,690</b>	<b>\$742,905</b>	<b>\$738,708</b>	<b>\$713,722</b>	<b>\$(24,986)</b>	<b>-3%</b>
<b>Full Time Employees</b>						
General Fund	9	9	9	9	-	0%
<b>Total</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>9</b>	<b>-</b>	<b>0%</b>

### Financial Overview

The increase in Salaries and Wages and Employee Benefits are due to a reduction in Administrative cost reimbursement and the addition of a temporary position. The reduction in services and supplies is due to cost savings reductions.



Key Fact

Identified through the 2009 Community Assessment Survey, 9 out of 10 residents feel a sense of community living in Henderson, with close to 3 out of 4 reporting a very strong or somewhat strong sense of community.

### Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Residents that feel safe in their neighborhood during the day	92%	92%	N/A	92%
Residents who rated the overall quality of services provided by the City as “good” or “excellent”	79%	80%	N/A	80%
Residents who rated the quality of land use, planning, and zoning as “good” or “excellent”	54%	55%	N/A	55%
Residents satisfied with recreational opportunities	78%	79%	N/A	79%
Satisfaction with Quality of Life in Henderson	88%	89%	N/A	89%



# Municipal Court

## Purpose Statement

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

## Core Services

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

- **Case Management**
- **Safety and Security**
- **Enforcement**

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

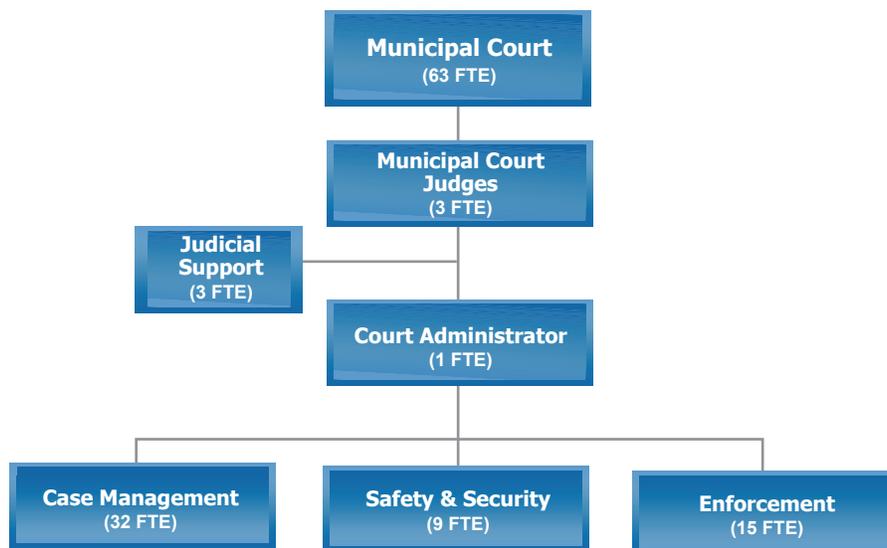
**Safety and Security** is achieved through the use of uniformed personnel throughout the Justice Facility. The Marshal Service is responsible to ensure appropriate separation of victims, witnesses, defendants, Judges, court personnel, and the public during Court proceedings and at the counter. Environmental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



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

## Key Fact

*The Henderson Justice Facility expansion and parking garage was completed in June 2009 on-time and under-budget.*



### Past Accomplishments

- Jan. 2010 - Kick off the Henderson Life of Crime Program.
- June 2009 - Justice Facility expansion project and parking garage completed.
- Jan. 2009 Implemented electronic probable cause reviews for weekend arrests.
- March 2010 - worked with City Attorney's Office to establish the Division of Alternative Sentencing.

### Performance Tactics

- August 2010 - Implemented electronic public access to court records.
- Fall 2010 - Implement e-Payment module for public to pay electronically.
- Continue to work on and implement elements of the 2009 Continuous Process Improvement (CPI) study.
- Develop better electronic linkage within the City, the public, and other organization.

## Municipal Court Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$3,897,030	\$4,566,269	\$4,553,402	\$4,578,948	\$25,546	1%
Employee Benefits	1,657,194	1,833,984	1,953,513	1,778,163	(175,350)	-9%
Services and Supplies	817,777	1,149,911	942,566	1,273,077	330,511	35%
Capital Outlay	186,520	106,517	69,144	-	(69,144)	-100%
<b>Total</b>	<b>\$6,558,521</b>	<b>\$7,656,681</b>	<b>\$7,518,625</b>	<b>\$7,630,188</b>	<b>\$111,563</b>	<b>1%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$6,030,621	\$6,961,157	\$7,063,658	\$6,927,365	\$(136,293)	-2%
<b>Sub-Total General Fund</b>	<b>\$6,030,621</b>	<b>\$6,961,157</b>	<b>\$7,063,658</b>	<b>\$6,927,365</b>	<b>\$(136,293)</b>	<b>-2%</b>
<b>Muni Court Special Revenue</b>	<b>\$527,900</b>	<b>\$695,524</b>	<b>\$454,967</b>	<b>\$702,823</b>	<b>\$247,856</b>	<b>54%</b>
<b>Total</b>	<b>\$6,558,521</b>	<b>\$7,656,681</b>	<b>\$7,518,625</b>	<b>\$7,630,188</b>	<b>\$111,563</b>	<b>1%</b>
<b>Full Time Employees</b>						
General Fund	60	65	63	63	-	0%
Muni-Court Special Revenue Fund	-	-	-	-	-	N/A
<b>Total</b>	<b>60</b>	<b>65</b>	<b>63</b>	<b>63</b>	<b>-</b>	<b>0%</b>

## Financial Overview

The Fiscal Year 2011 budget includes expenses for three projects associated with the justice facility expansion. The three projects include the upgrade of technology in various courtrooms, the installation of security cameras and a cover for the judges secured parking area.



### Key Fact

*The Henderson Justice Facility expansion and parking garage was completed in June 2009 on-time and under budget.*

## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Average Cost Per Case	\$156.00	\$149.00	\$144.00	\$140.00
Cost Per Capita (City of Henderson)	\$25.59	\$27.19	\$27.00	\$26.00

# Neighborhood Services

## Purpose Statement

*To make a difference in the lives of our residents by offering premier services, programs and resources that enhance our neighborhoods and communities.*

## Core Services

Neighborhood Services is a division of the City Manager's Office. The core services are as follows:

- **Neighborhood Stabilization**
- **Citizen Relationship Management**
- **Leverage Resources to Serve Community**

The City of Henderson operates numerous programs focused on **Neighborhood Stabilization** within the community. The purpose of these programs is to provide and maintain safe, decent affordable housing for all residents of the City of Henderson, as well as enhance and preserve existing homes and neighborhoods. Using a variety of funding sources, the City supports programs designed to provide affordable and workforce housing.

Funds may be provided for affordable rental and homeownership housing through various programs such as down payment assistance, rehabilitation, new construction and tenant-based rental assistance. To achieve these goals the City has developed programs to assist eligible individuals and families with a variety of housing needs. These programs include: Interest-Free Deferred Loans, Emergency/Repair Grants, Low-Interest Loans, First Time Home Buyer Programs,

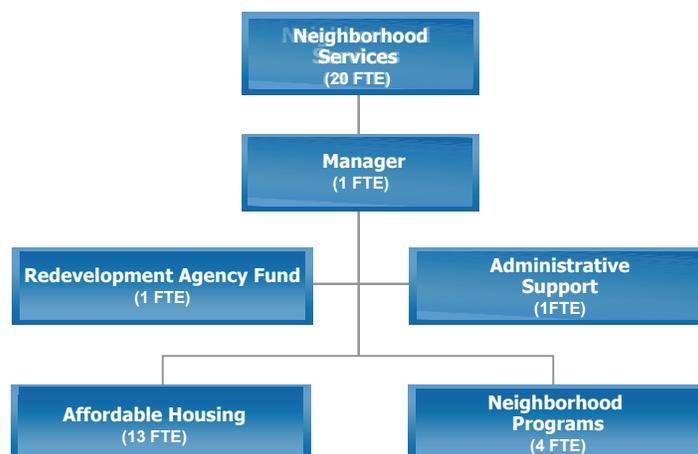


Weatherization Grants, and Affordable Housing Production.

In April of 2009 the City received \$1.4 million to assist with the purchase and rehabilitation of foreclosed homes to help stabilize the hardest hit neighborhoods.

In an effort to provide energy efficiency to lower income households, the City successfully sought grant funds from the State of Nevada and local utility companies. These funds are used to install energy efficient materials in eligible houses and apartments.

Neighborhood Enhancement programs are designed to provide assistance and resources that enrich and



enhance the physical characteristics of Henderson neighborhoods.

These programs assist residential property owners and renters with neighborhood cleanup events, cleanup assistance and neighborhood enhancement grants. The Neighborhood Clean-up Program assists residents within designated areas with organized clean-up events in their neighborhoods. The focus is to reduce unsightly conditions before they develop into more serious concerns. The purpose of the Clean-up Assistance and Grant program is to help seniors, the disabled and low income residents in cleaning up their properties. The Neighborhood Enhancement Grants are to provide organized neighborhoods with an incentive to work together on projects that will enhance their neighborhoods.

**Citizen Relationship Management** programs are designed to help foster positive relationships with citizens, neighborhood groups and the City through a variety of different services, programs and partnerships that promote a sense of community. One such popular program is the “Neighborhood Leadership Forum.” These programs provide opportunities for Neighborhood Services to work with existing neighborhood group associations to build and network for the exchange of information between neighborhoods and the City.



Stimulus Dollars at Work

The Volunteer Partnership Program is an on-line program that builds a bridge between those who need help and those who can provide it. Civic, church and other groups register with the City of Henderson and specify the type of project they’re interested in, such as painting a block wall, picking up trash in a vacant lot or helping a senior resident with yard cleanup. Those residents needing assistance also register, letting us know the type of help they need. Through the Volunteer Partnership, the two parties are connected.

Peer Consulting offers a variety of services to internal departments dealing with neighborhood meetings, issues, projects, and programs. Consulting services include “Your Neighborhood Matters” newsletter publication, meeting design and meeting facilitation.

Neighborhood education and information involves a variety of programs and events including Neighborhood Association and Homeowner Association events, City Hall at the Mall, and FOCUS Speakers Bureau program to help educate and pass information about City services and programs available to the community.

Through the Grants Clearinghouse, the City of Henderson continually searches to leverage resources to serve the community when possible to supplement the City’s financial condition. Staff researches publications, websites, foundations, federal agencies and organizations to tap into additional funds that may benefit a City project or a community based non-profit organization that serves our community.

To **leverage resources**, the City uses the Community Development Block Grant Program (CDBG). HUD allocates funds by formula among eligible states and

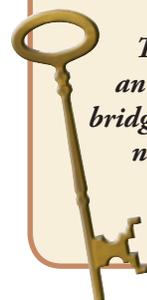
local governments to expand economic opportunities, ensure decent housing and provide a suitable living environment for citizens. Henderson has utilized CDBG funds for such valuable projects as Pittman neighborhood sidewalks, and street paving; shade shelters and trails in various parks; S.A.F.E. House; Opportunity Village building improvements; St. Rose Helping Hands; and Giving Life Ministries' Emergency Assistance Program.

Major projects include the Headstart, Affordable Childcare Center near Morrell Park, and the new Hopelink Family Resource Center. CDBG also funded the construction of the Nathan Adelson Hospice & Adult Daycare Center and assisted micro enterprises through the Nevada Small Business Development Program.

Economic Development Initiative Grants provided approximately \$485,000 toward acquiring property in the Water Street District to be utilized for approximately 80 units of affordable senior housing, a parking structure and information kiosks.



Key Fact



*The "Volunteer Partnership Program" is an on-line matching program that builds a bridge between those Henderson residents who need help and those who can provide it.*

Past Accomplishments

- Provided economic opportunities and services for 17,116 low income persons.
- Saved 896,165 kilo watt hours for 284 Henderson residents which equates to a combined savings of \$106,536.
- Provided 88 dumpsters which collected 184 tons of debris from Henderson neighborhoods.
- Assisted 219 homes in RDA area with loans to improve their homes.
- Utilized federal Neighborhood Stabilization Program funds to assist 18 families purchase and rehab a foreclosed home.
- Brought a City speaker to 232 events which served 17,423 residents.
- Provided outreach opportunities to Neighborhood Leaders 4,944 times.

Performance Tactics

- Provide enhancement programs that support code compliance in the Henderson community.
- Award CDBG and LIHTF grant funds to non-profit agencies that provide direct services and resources to our citizens.
- Coordinate City events and presentations to better educate and inform citizens about local government.
- Foster opportunities to connect citizens to local government.
- Offer programs that support sustainable practices.

## Neighborhood Services Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$1,058,237	\$1,103,341	\$1,417,833	\$1,348,581	\$(69,252)	-5%
Employee Benefits	456,101	437,424	456,383	515,366	58,983	13%
Services and Supplies	3,082,000	4,282,692	4,552,720	1,667,966	(2,884,754)	-63%
Capital Outlay	4,971	100,000	-	-	-	N/A
<b>Total</b>	<b>\$4,601,309</b>	<b>\$5,923,457</b>	<b>\$6,426,936</b>	<b>\$3,531,913</b>	<b>\$(2,895,023)</b>	<b>-45%</b>
<b>Program</b>						
<b>General Fund</b>						
Neighborhood Services	\$1,495,582	\$1,467,917	\$1,675,650	\$1,416,803	\$(258,847)	-15%
Grant Fund	-	-	-	250,000	250,000	100%
Admin Cost Reimbursement	(433,620)	(471,698)	(416,140)	(359,996)	\$56,144	-13%
<b>Subtotal General Fund</b>	<b>\$1,061,962</b>	<b>\$996,219</b>	<b>\$1,259,510</b>	<b>\$1,306,807</b>	<b>\$47,297</b>	<b>4%</b>
<b>Grant/Multipurpose Special Rev Fund</b>	<b>\$3,539,347</b>	<b>\$4,927,238</b>	<b>\$5,167,426</b>	<b>\$2,225,106</b>	<b>\$(2,942,320)</b>	<b>-57%</b>
<b>Total</b>	<b>\$4,601,309</b>	<b>\$5,923,457</b>	<b>\$6,426,936</b>	<b>\$3,531,913</b>	<b>\$(2,895,023)</b>	<b>-45%</b>
<b>Full Time Employees</b>						
General Fund	11	11	9	9	-	0%
Grant/Multipurpose Special Revenue Fund	5	5	10	10	-	0%
Redevelopment Fund	-	-	1	1	-	0%
<b>Total</b>	<b>16</b>	<b>16</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>0%</b>

### Financial Overview

The Neighborhood Services Fiscal Year 2011 budget contains approximately \$3.9 million in grant funding for a neighborhood stabilization program.

**Key Fact**

“The City was the first entity in Nevada to put a homeowner into a foreclosed home that was purchased with NSP funds.”





### Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
# of homes weatherized	216	142	312	325
# of FOCUS events	69	77	160	160
# of homeowner assistance program clients served	163	200	223	220

# Parks and Recreation

## Purpose Statement

*To provide community services through diverse and innovative parks, and natural resource opportunities.*

### Core Services

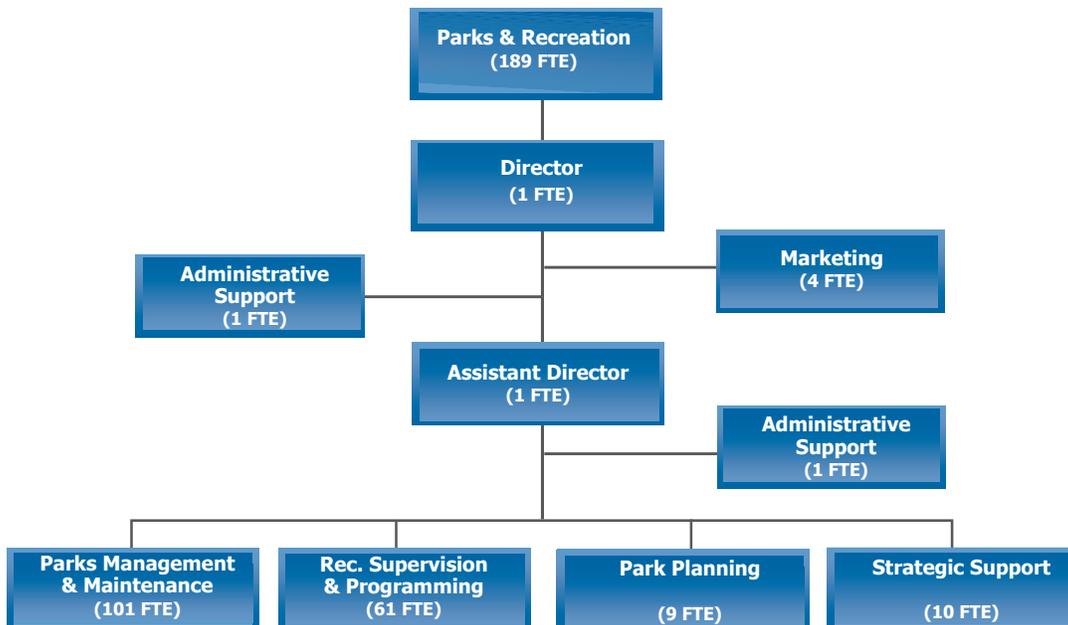
- Strategic Support
- Community Services
- Parks and Facilities Operations and Management
- Planning
- Recreation Opportunities and Services

**Strategic Support** includes marketing, resource development, and administrative support functions. This core service supports strategic direction of the department through the comprehensive Master Plan, Five Year Plan, and annual Budget Performance programs in line with overall City strategic objectives. This core service also enables and maximizes delivery of the department's core services.

**Community Services** provides programs that contribute to the overall development of individuals by enhancing their physical, mental, and social well-being. This core service includes a variety of recreation programs focused on addressing the special needs of many Henderson



residents. The City's senior adult residents are offered programs such as health screenings, outreach, tax assistance, volunteer opportunities, and nutrition. For the population with disabilities, a number of adaptive and mainstreaming activities are offered. The younger school-age residents benefit from programs such as Safekey, Kids Zone, Teen Zone, Children at Play, and Teen Choice.



**Park and Facilities Management** provides stewardship and asset management of parks and recreation facilities, city government landscaped facilities, and open space areas with overall management and maintenance of over 1,155 acres of developed park land, open space, trails, and civic grounds. Henderson’s parks and facility inventory includes 51 parks, trailheads, and facilities including 15 swimming pools, six community centers, and one senior facility. There are a number of streetscapes also maintained as part of this core service area.

There are over 80 lighted and non-lighted sports fields throughout the park system. Park sites offer the community opportunities for both active and passive usage; active use such as sports leagues and passive use such as hiking and picnics.

**Planning** for parks, trails and open spaces to ensure quality development. Services include protection of open spaces; management of capital improvement program; and the oversight of parks, trails, and open space projects.

**Recreation Opportunities and Services** is striving to provide residents with the most admired, value-driven recreation, aquatic, athletic, and special interest programs in Southern Nevada. General recreation programs such as fee classes, fitness, drop-in classes, sports, aquatics, and special events are offered through the department's community centers and special sports facilities. Services are available for all Henderson residents.

### Past Accomplishments

- Four construction projects funded by the Southern Nevada Public Lands Management Act were completed in Fiscal Year 2010, including; Anthem East Trails Phase II, Amador Vista Park, Heritage Park Phase I, and Whitney Mesa Nature Preserve.
- Youth Enrichment exceeded its goal of 2,000,000 reading minutes for Safekey and Teen Scene participants by 338,784 minutes. The final reading minutes total was 2,338,784 – equal to 38,979 hours.
- Senior Facility served over 120,000 meals through the Black Mountain Nutrition Program.
- The Safekey program had over 50,000 enrollments. Those enrollments resulted in over 320,000 participants attending the program throughout the year.
- In response to the drought, the Parks and Recreation Department implemented a turf conversion program in 2003. Since the inception of the program 1,407,263 square feet of turf has been converted to xeriscape which has saved the City of Henderson an estimated 77,399,465 gallons of water annually (SNWA estimated 55 gallons of water saved for each SF of turf converted).

### Key Fact



*The City of Henderson received the Nevada Recreation and Parks Society Program Excellence Award of the Year for its Healthy Henderson program.*

### Performance Tactics

- To maintain at 2 the number of community health and fitness events sponsored and/or participated in.
- To increase by 2 the number of in-house training programs implemented within the Parks Division.
- To increase from 52% to 75% the percentage of Parks Division assets inventoried.
- To maintain at 24,300 the annual number of volunteer hours in support of existing and new service areas.
- To increase by 75,000 the number of square feet of non-function turf converted to xeriscape.

## Park and Recreation Expenditures by Category/Program

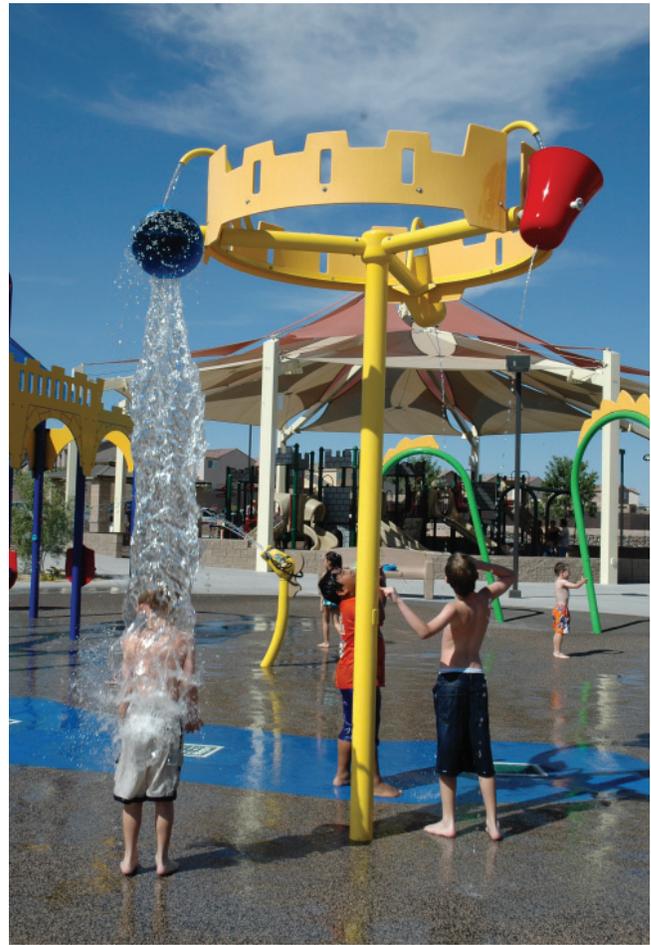
	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	17,911,070	19,009,562	21,148,694	18,774,760	\$(2,373,934)	-11%
Employee Benefits	5,539,766	5,653,761	6,418,842	6,739,833	320,991	5%
Services and Supplies	14,642,143	15,832,709	17,632,846	9,935,907	(7,696,939)	-44%
Capital Outlay	3,438,917	16,472,983	13,501,869	-	(13,501,869)	-100%
<b>Total</b>	<b>\$41,531,896</b>	<b>\$56,969,015</b>	<b>\$58,702,251</b>	<b>\$35,450,500</b>	<b>\$(23,251,751)</b>	<b>-40%</b>
<b>Program</b>						
<b>General Fund</b>						
Parks						
General	\$2,332,656	\$2,044,761	\$2,262,218	\$1,984,143	\$(278,075)	-12%
Parkway Median Lands	-	-	-	-	-	N/A
Planning/Resource Development	205,334	482,950	775,454	682,048	(93,406)	-12%
SNPLMA	-	-	-	-	-	N/A
Maintenance General	3,979,238	4,472,133	4,544,291	4,371,031	(173,260)	-4%
O & M Bond Funded	7,115,472	7,250,007	6,865,059	6,769,327	(95,732)	-1%
<b>Subtotal Parks</b>	<b>\$13,632,700</b>	<b>\$14,249,851</b>	<b>\$14,447,022</b>	<b>\$13,806,549</b>	<b>\$640,473</b>	<b>-4%</b>
Recreation						
General	\$1,983,190	\$1,562,083	\$1,129,815	\$914,744	\$(215,071)	-19%
Communication	710,208	592,934	865,181	777,455	(87,726)	-10%
Bird Viewing Preserve	101,641	82,088	112,966	97,786	(15,180)	-13%
Recreation - Inclusion	516,097	446,212	462,440	413,398	(49,042)	-11%
Special Events	-	-	-	115	115	100%
Sports	771,817	712,210	809,287	731,073	(78,214)	-10%
Technical Services	384,420	315,034	417,875	361,810	(56,065)	-13%
Recreation Centers	5,697,630	5,718,076	6,575,075	5,875,598	(699,477)	-11%
Adult Senior Services	667,062	651,301	1,870,551	1,805,468	(65,083)	-3%
Swimming Pools	1,925,246	1,751,272	2,047,981	2,018,283	(29,698)	-1%
O & M Bond Funded	6,220,631	7,180,354	7,625,164	7,567,910	(57,254)	-1%
<b>Subtotal Recreation</b>	<b>\$18,977,942</b>	<b>\$19,011,564</b>	<b>\$21,916,335</b>	<b>\$20,563,640</b>	<b>\$(1,352,695)</b>	<b>-6%</b>
<b>Subtotal General Fund</b>	<b>\$32,610,642</b>	<b>\$33,261,415</b>	<b>\$36,363,357</b>	<b>\$34,370,189</b>	<b>\$(1,993,168)</b>	<b>-5%</b>
<b>Special Recreation Fund</b>	<b>\$1,644,100</b>	<b>\$1,418,038</b>	<b>\$1,949,982</b>	<b>\$1,078,735</b>	<b>\$(871,247)</b>	<b>-45%</b>
<b>Development Services Fund</b>	<b>\$61,536</b>	<b>\$74,954</b>	<b>\$1,368</b>	<b>\$1,576</b>	<b>\$208</b>	<b>15%</b>
<b>Capital Replacement Fund</b>	<b>\$648,672</b>	<b>\$568,714</b>	<b>\$1,985,202</b>	<b>\$-</b>	<b>\$(1,985,202)</b>	<b>-100%</b>
<b>Grants Special Revenue Fund</b>	<b>\$6,566,946</b>	<b>\$21,645,894</b>	<b>\$18,402,342</b>	<b>\$-</b>	<b>\$(18,402,342)</b>	<b>-100%</b>
<b>Total</b>	<b>\$41,531,896</b>	<b>\$56,969,015</b>	<b>\$58,702,251</b>	<b>\$35,450,500</b>	<b>\$(23,251,751)</b>	<b>-40%</b>
<b>Full Time Employees</b>						
General Fund	190	204	189	189	-	0%
DSC - Parks & Rec	1	-	-	-	-	N/A
<b>Total</b>	<b>191</b>	<b>204</b>	<b>189</b>	<b>189</b>	<b>-</b>	<b>0%</b>



## Financial Overview

The Parks and Recreation Department has two main operating funding sources. The General Fund and the 1997 voter-approved tax override. The general fund is comprised of charges for facility and program use and is a major source of funding for the department. The Parks and Recreation Department also receives funds from room tax distributed into the Special Recreation Operating Fund. The financial data presented in the table depicts expenditures by facilities and programs.

Parks and Recreation also has a considerable capital budget from a variety of sources. The largest source of funds comes from the Southern Nevada Public Lands Management Act (SNPLMA). These funds now are estimated to be in excess of \$238 million, approved as of June 2010. The developers of Henderson’s residential and commercial developments are expected to provide approximately \$9 million in parks and trails projects to be dedicated to the City over the next five years. This enhanced capital program will add to the City’s trails, open space, and park inventory.



## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
# of total park acres constructed	26	23	28	38
# of total trail miles constructed	8.0	1.4	10.9	13.0
# of park staff per acre maintained	1:11	1:12	1:12	1:12

# Police

## Purpose Statement

*To enhance the quality of life by working in partnership with the public within the framework of the U.S. Constitution to enforce the laws, preserve the peace and provide a safe community.*

## Core Services

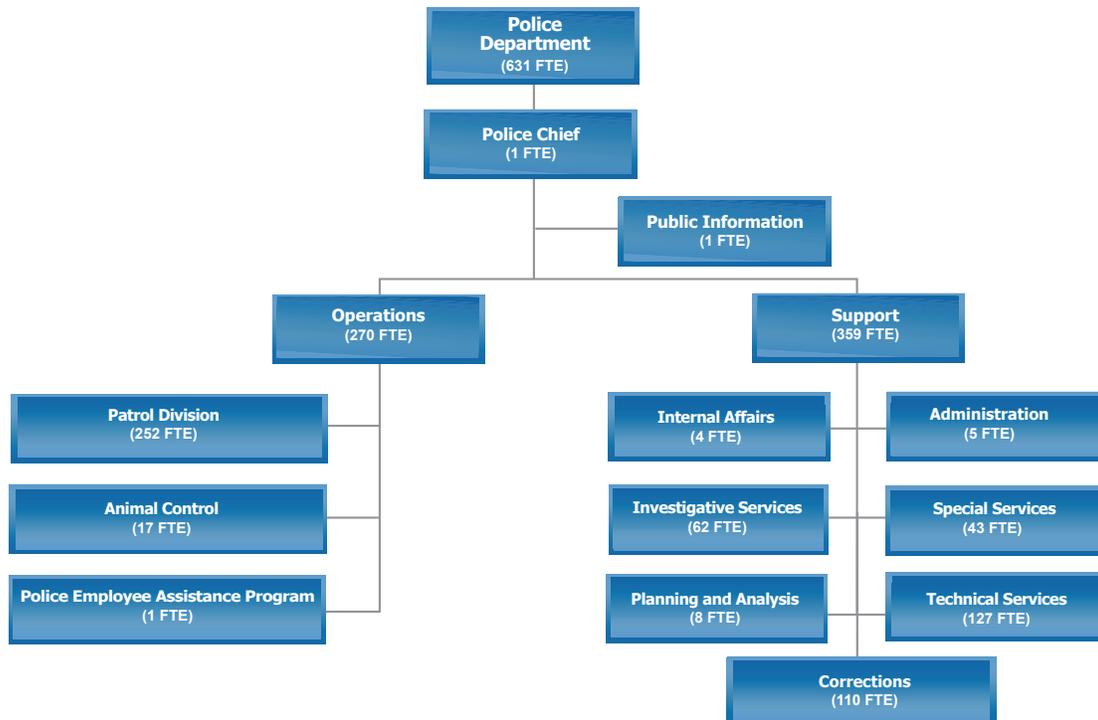
- Response
- Investigations
- Detention Services
- Support

The **Response** function preserves the law, protects life and property, and enforces Federal laws, statutes of the State of Nevada, and ordinances of the City of Henderson. These personnel strive to respond to the emergency and law enforcement needs of the community through response to calls for service in accordance with established priorities, visible police patrols, enforcement of traffic laws, investigation and abatement of crime, and coordination of problem solving units and activities. Animal Control investigates animal cruelty, abuse and neglect calls, and strives to protect the public by responding to complaints of animals running loose. They provide a humane, full-service shelter and animal adoptions.



Community relations are enhanced through the Department's use of community policing philosophies.

The **Investigations** function investigates all major crimes, conducts follow up on reported crimes, conducts backgrounds on licensing applications, acts



## Past Accomplishments

- In April, a new and more efficient 9-1-1 and logging recorder system was implemented.
- Added additional 9-1-1 lines to eliminate busy signals.
- Started a Commissary Program at the Detention Center.
- Implemented Video Arraignments for Boulder City & Justice Court Inmates for improved efficiency and cost effectiveness.
- Opened new North Patrol Division and station.
- Established 35 newly formed Neighborhood Watch groups with 999 citizens participating.
- Conducted five (5) alcohol compliance checks in conjunction with the Enforcing Underage Drinking Laws (EUDL) grant, issuing 51 citations for selling alcohol to minors.
- Graduated 5,204 students from the DARE program.
- Started commercial enforcement unit & DUI Squad.
- Implemented "Peer to Peer" investigations, or otherwise P2P, giving HPD the unique ability to proactively conduct investigations regarding crimes against children.
- Completed and found in compliance with FBI Technical audit, FBI UCR audit & completed all requirements from State of Nevada Technical audit.
- In calendar year 2009, the Henderson Police Volunteer program logged more than 10,000 hours of service to the community.
- CrossFit exercise program implemented Department and City-wide.
- HPD started a series of Town Hall type meetings throughout the City on a fairly regular basis to open up additional possibilities of communication with the public we serve.
- Strategic Plan completed, implemented and entered in the City's strategic tracking and reporting system.

as liaison to the District Attorney's office, and conducts forensic investigations. Criminal deterrent activities are performed through the use of specialized task forces, the Narcotics Unit, and intelligence gathering. Investigations uncovers the evidence needed to arrest offenders and bring them to justice while protecting the rights of the innocent.

## Performance Tactics

- Establish an Accreditation representative with Communications and Corrections to work with OOPS to obtain CALEA accreditation.
- Collect information and develop a book commemorating the 60 year anniversary of the founding of the Henderson Police Department.
- Maintain DARE and implement Play by the Rules and DREAMS programs.
- Increase communication with the various divisions regarding training needs/concerns.
- Develop notification and forecast of equipment needed for new officers and academy graduates.
- Decrease expenditures for inmate supplies by allowing inmates to purchase food, clothing and hygiene items through Commissary, charging medical co-pay for medical services performed in the Detention Center and increase average number of contract inmates.
- Increase employee safety by increasing use of seatbelts and decreasing at fault motor vehicle accidents and unintentional firearm discharges.
- Implement Explorer programs.
- Increase City-wide knowledge of Crime Prevention through Environmental Design (CPTED) principles.
- Increase crime lab capabilities to be able to process DNA, blood-alcohol and blood-drug requests.
- Decrease number of impaired drivers on the road by increasing number of DUI arrests by at least 5%.
- Increase access to video arraignment for other jurisdictions and decrease inmate court transports.
- Establish online report submission capabilities.

**Detention Services** books, incarcerates, houses, releases, classifies and moves inmates. Detention provides transportation to and from medical facilities and municipal and justice courts. A medical contractor provides in-house medical services.

The **Support** function includes Communications, Records, Professional Standards, Planning & Analysis

Bureau, Training Bureau, Civil Processing and Crime Prevention. The function of NEPS (Non-Enforcement Police Support) is to support Patrol, Investigations, Detention, and Animal Control through the use of documents, programs, statistics, administrative duties, and other such support functions. Crime statistics and trends are reported and maintained as well.

## Police Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$46,501,516	\$49,800,973	\$51,312,757	\$53,108,388	\$1,795,631	3%
Employee Benefits	21,906,172	21,702,466	24,957,383	26,209,114	1,251,731	5%
Services and Supplies	10,034,687	11,037,595	9,217,376	7,856,517	(1,360,859)	-15%
Capital Outlay	1,818,929	953,848	1,479,137	-	(1,479,137)	-100%
<b>Total</b>	<b>\$80,261,304</b>	<b>\$83,494,882</b>	<b>\$86,966,653</b>	<b>\$87,174,019</b>	<b>\$207,366</b>	<b>0%</b>
<b>Program</b>						
<b>General Fund</b>						
General	\$1,757,247	\$1,927,069	\$2,017,370	\$2,030,127	\$12,757	1%
Support Services	2,329,099	1,945,573	2,159,849	2,303,720	143,871	7%
Animal Control	1,657,529	1,731,906	1,769,625	1,752,965	(16,660)	-1%
Jail	10,337,883	10,527,114	11,085,612	13,825,133	2,739,521	25%
Patrol Admin	915,842	967,568	1,224,020	1,219,622	(4,398)	0%
Patrol-East Command	6,692,481	6,398,021	5,739,064	5,388,772	(350,292)	-6%
Patrol-West Command	6,596,701	6,623,728	5,773,757	5,236,863	(536,894)	-9%
Patrol-North Command	5,111,932	6,039,458	6,417,054	6,771,390	354,336	6%
K-9, Narc, Traffic	5,037,408	5,858,612	6,791,190	6,896,418	105,228	2%
Investigations	7,363,946	8,045,069	8,968,849	9,159,930	191,081	2%
Information Services	5,301,127	5,264,444	5,205,703	5,379,706	174,003	3%
Police Training	5,264,114	4,167,615	3,163,030	3,443,227	280,197	9%
Records	1,276,704	1,184,402	1,271,383	1,299,904	28,521	2%
Special Operations	2,575,853	2,588,496	2,543,809	2,349,748	(194,061)	-8%
Crime Prevention	1,710,347	1,756,607	1,874,857	2,014,759	139,902	7%
Professional Standards	1,450,370	1,601,390	2,001,067	2,051,627	50,560	3%
Criminalistics	2,386,871	2,887,475	2,115,614	2,338,321	222,707	11%
Homeland Security	165,478	177,562	170,347	221,780	51,433	30%
Patrol Central	-	83,468	79,995	84,907	4,912	6%
Internal Affairs	-	-	506,257	794,595	288,338	57%
<b>Total General Fund</b>	<b>\$67,930,932</b>	<b>\$69,775,577</b>	<b>\$70,878,452</b>	<b>\$74,563,514</b>	<b>\$3,685,062</b>	<b>5%</b>
<b>Forfeited Assets Special Revenue Fund</b>	<b>\$223,494</b>	<b>\$223,749</b>	<b>\$300,000</b>	<b>\$440,062</b>	<b>\$140,062</b>	<b>47%</b>
<b>Grants Special Revenue Fund</b>	<b>\$522,478</b>	<b>\$1,060,390</b>	<b>\$3,016,885</b>	<b>\$334,664</b>	<b>\$(2,682,221)</b>	<b>-89%</b>
<b>Capital Replacement Fund</b>	<b>\$21,417</b>	<b>\$310,761</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>N/A</b>
<b>Commissary Fund</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$12,000</b>	<b>\$12,000</b>	<b>100%</b>
<b>Sales &amp; Use Tax Fund</b>	<b>\$11,562,983</b>	<b>\$12,124,405</b>	<b>\$12,771,316</b>	<b>\$11,823,779</b>	<b>\$(947,537)</b>	<b>-7%</b>
<b>Total</b>	<b>\$80,261,304</b>	<b>\$83,494,882</b>	<b>\$86,966,653</b>	<b>\$87,174,019</b>	<b>\$207,366</b>	<b>0%</b>
<b>Full Time Employees</b>						
General Fund	472	475	480	511	31	6%
Multipurpose Special Revenue Fund			3	3	-	0%
Sales & Use Tax Fund	117	117	117	117	-	0%
<b>Total</b>	<b>589</b>	<b>592</b>	<b>600</b>	<b>631</b>	<b>31</b>	<b>5%</b>

## Financial Overview

The Henderson Police Department added three grant funded positions to the Criminalistics Unit during Fiscal Year 2010. These positions will further the progress of developing a fully functional crime lab in Henderson. In Fiscal Year 2011, the crime lab is scheduled to begin toxicology testing for HPD and outside agencies, expediting cases and providing additional revenue. The Detention Center will add 31 positions during Fiscal Year 2011 to staff the expanded facility.

General Fund division variances are attributable in part to the allocation of expenditures to the appropriate divisions, and restructuring within the department.



The variances in Forfeited Assets Funding is in part a result of interagency agreements for the sharing of proceeds from forfeited assets in major sting operations.

The Grant Special Revenue fund (previously the Multipurpose Special Revenue fund) includes grant funds received during the year that will be augmented through City Council action and will be included in the budget augmentation filed with the state next May.

Sales & Use Tax fund from the 1/4 cent Sales Tax increase approved by voters in 2006 enabled the City to approve 117 Sales Tax police officer positions.



### Key Fact

*In Fiscal Year 2010, the City broke ground on the Detention Center construction project. Once completed, the new facility will nearly double inmate capacity and provide additional revenues to the City of Henderson through the housing of inmates from neighboring jurisdictions.*



## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Reports	27,417	26,761	26,466	N/A
General Fund OT Expenditures	\$2,053,493	\$1,153,032	\$822,508	N/A
Jail Revenues	\$1,751,066	\$2,381,740	\$3,181,967	\$5,284,320

# Public Works

## Purpose Statement

*To provide safe, integrated public buildings and community infrastructure for existing and future needs.*

## Core Services

- Facility & Property Management
- Fleet Management
- Floodplain Management
- Street Management
- Traffic Management
- Capital Improvement
- New Development

**Facility Management** provides the management, operation, maintenance, and repair services for City facilities. **Property Management** provides management for the purchase, sale and lease of City-owned real property.

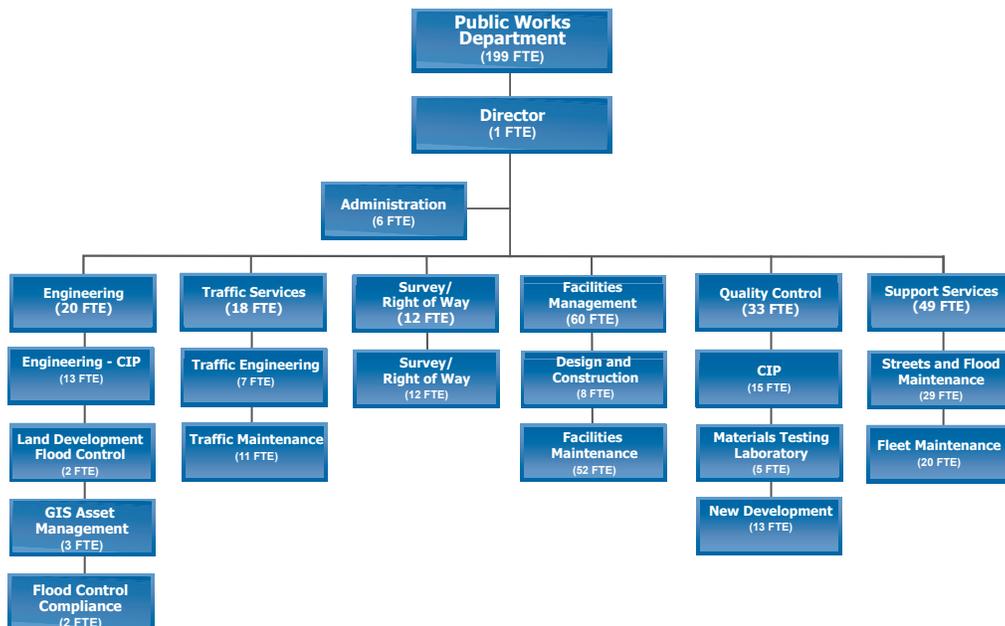
**Fleet Management** provides procurement, preventive maintenance, repair, replacement and disposition services of the City's vehicles and equipment.

**Floodplain Management** plans and maintains flood control facilities; provides street sweeping; assures



compliance with environmental permits, regulations, and standards; and provides emergency preparedness, response, recovery and mitigation services.

**Street Management** provides pavement management, maintenance and repair services for streets, sidewalks, curbs and gutters.



**Traffic Management** provides planning, design, evaluation, operation, repair and maintenance of the City's transportation network and street light system; temporary traffic control permitting and inspections; special permit issuance; graffiti removal services; and traffic control warrant evaluation.

**Capital Improvement** provides planning, design, project management, construction management, inspection, and testing services for City-owned infrastructure projects.

**New Development** provides plan review, inspection, testing, permitting, and regulatory compliance services from project development through construction for developer projects.



## Past Accomplishments

- The City's fuel dispensing system was upgraded to a web-based fuel management system, which increased security and accountability for fuel acquisition and improves customer service through web access.
- Entered into an agreement with the Metropolitan Police Department to outsource the repair of Henderson's Police Motorcycle fleet, saving \$33,000 annually.
- Completed the investment grade audit for the city-wide energy upgrade project with Ameresco for a total project cost of \$18 million. The implementation has begun with 73% of the Energy Conservation Measures completed. It is anticipated to save the City over \$1.5 million in utility costs annually with the project paying for itself in less than 12 years. As part of this project, the retrofitting of over 26,000 street lights from high pressure sodium lamps to induction technology will be completed August of 2010.
- Initiated a vehicle pool for City Hall which will reduce total number of vehicles in the City inventory while providing access to vehicles for offsite business.
- Increased recycling at City facilities and enhanced the program through providing large recycling containers in offices. Set up a large item recycling location at the City's sweeper yard.
- Facilities Maintenance staff has adjusted the heating and cooling schedules at City Hall to conserve energy and cut costs. It is estimated that the City can save \$80,000 per year through this measure.
- Upgrade of traffic signal equipment at intersections to facilitate reset of signals from flashing to normal operations by police officers to reduce overtime requirements for traffic maintenance staff.
- Construction completed: Aquatics Facility at Heritage Park, Utility Services Support Building, Galleria Interchange and Roadway between Stephanie and Boulder Highway, Equestrian Detention Basin Outfall/Heritage Park Outfall Channel, Blackridge Storm Drain, UPRR Channel Ramps at Pecos, Green Valley Pkwy and Valle Verde, Project Green Pedestrian Crossing near Legacy Park, Racetrack Road Improvements, Serene Ave - Pecos to Eastern, Eastgate Rd - Auto Show to Lake Mead Dr, Amador Vista Park, Anthem east Hiking Trails, Northwest C-1 Detention Basin and Outfall, Handicap Ramp Rehabilitation Project, Democracy Trail Crossing and Desert Shadow Trail Driveway. Greenway Flood Channel Maintenance Ramps, St. Rose Parkway Trail Phase 1, Water Street Phase 2, Liberty Point Parking Lot improvements.
- Completed construction of the Heritage Park Senior Facility, a 29,600 square foot new recreation facility dedicated to active residents 50 and over.

## Public Works Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$13,895,607	\$14,482,280	\$14,167,710	\$13,498,432	\$(669,278)	-5%
Employee Benefits	5,499,199	5,196,536	5,377,746	5,092,872	\$(284,874)	-5%
Services and Supplies	19,859,070	17,342,023	24,963,843	18,605,792	\$(6,358,051)	-25%
Capital Outlay	3,273,482	1,145,107	6,566,960	1,248,000	\$(5,318,960)	-81%
Depreciation	4,909,529	5,148,713	6,435,286	5,811,306	\$(623,980)	-10%
Interest Expense	3	3	-	-	\$-	N/A
<b>Total</b>	<b>\$47,436,890</b>	<b>\$43,314,662</b>	<b>\$57,511,545</b>	<b>\$44,256,402</b>	<b>\$(13,255,143)</b>	<b>-23%</b>
<b>General Fund</b>						
Building Maintenance	\$6,084,446	\$5,915,755	\$7,187,744	\$8,091,831	\$904,087	13%
Streets	2,160,804	1,992,979	1,488,366	1,025,523	(462,843)	-31%
Traffic	4,542,692	4,348,955	4,718,827	4,471,383	(247,444)	-5%
Flood	1,904,477	1,943,899	1,856,523	788,311	(1,068,212)	-58%
Support Services	3,350,542	3,255,287	5,299,817	2,963,935	(2,335,882)	-44%
<b>Subtotal General Fund</b>	<b>\$18,042,961</b>	<b>\$17,456,875</b>	<b>\$20,551,277</b>	<b>\$17,340,983</b>	<b>\$(3,210,294)</b>	<b>-16%</b>
<b>Engineering Fund</b>						
Administration	\$1,406,364	\$1,164,531	\$1,356,575	\$1,839,626	\$483,133	36%
Drafting/Design	1,675,267	1,630,197	1,376,541	1,377,437	896	0%
Improvement Districts	163,678	165,903	149,152	157,305	8,153	5%
New Development	205,522	415,581	567,918	401,568	(166,350)	-29%
Quality Control	1,772,740	4,079,661	5,217,349	4,495,331	(722,018)	-14%
Flood Control-Admin	259,977	540,830	600,551	608,853	8,302	1%
Construction Mgmt	1,165,331	1,301,019	1,118,509	1,231,300	112,791	10%
Traffic Clerical	67,181	238,986	326,626	379,538	52,912	16%
QC Pavement Mgmt	138,827	134,725	124,864	130,815	5,951	5%
Parks Design	-	-	-	-	-	N/A
<b>Subtotal Engineering Fund</b>	<b>\$6,854,887</b>	<b>\$9,671,433</b>	<b>\$10,838,085</b>	<b>\$10,621,773</b>	<b>\$(216,312)</b>	<b>-2%</b>
<b>Development Services Fund</b>						
DSC-Traffic	\$340,119	\$207,974	\$63,064	\$68,000	\$4,936	8%
New Development	1,246,320	878,169	310,496	332,649	22,153	7%
Construction Mgmt	-	-	107,124	-	(107,124)	-100%
Quality Control	4,726,478	2,670,632	903,300	976,928	73,628	8%
Flood Control	591,910	302,255	35,975	36,003	28	0%
<b>Subtotal Dev Services Fund</b>	<b>\$6,904,827</b>	<b>\$4,059,030</b>	<b>\$1,419,877</b>	<b>\$1,413,580</b>	<b>\$(6,379)</b>	<b>0%</b>
<b>City Shop Fund</b>	<b>\$11,569,744</b>	<b>\$10,650,975</b>	<b>\$13,761,299</b>	<b>\$13,632,066</b>	<b>\$(129,233)</b>	<b>-1%</b>
<b>Grants Special Revenue Fund</b>	<b>\$51,145</b>	<b>\$5,699</b>	<b>\$5,585,757</b>	<b>\$-</b>	<b>\$(5,585,757)</b>	<b>-100%</b>
<b>Capital Replacement Fund</b>	<b>\$4,013,326</b>	<b>\$1,470,650</b>	<b>\$5,355,250</b>	<b>\$1,248,000</b>	<b>\$(4,107,250)</b>	<b>-76%</b>
<b>Flood Control Capital Projects Fund</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>\$-</b>	<b>N/A</b>
<b>Total</b>	<b>\$47,436,890</b>	<b>\$43,314,662</b>	<b>\$57,511,545</b>	<b>\$44,256,402</b>	<b>\$(13,255,143)</b>	<b>-23%</b>
<b>Full Time Employees</b>						
General Fund	110	119	115	115	-	0%
Engineering Fund	37	35	62	62	-	0%
DSC - Public Works	39	38	2	2	-	0%
City Shop Fund	19	20	20	20	-	0%
<b>Total</b>	<b>205</b>	<b>212</b>	<b>199</b>	<b>199</b>	<b>-</b>	<b>0%</b>



### Financial Overview

Fiscal Year 2009 - The original Fiscal Year 2009 budget included 212 Public Works positions. After reorganization, 9 vacant positions were identified for deletion and 23 staff transferred from the Development Services Fund to the Engineering Services Fund. This transfer increased staffing flexibility to support both developer and City infrastructure development projects. Time is charged back to the Development Services Fund for actual time worked supporting developer needs. One additional Fleet Manager position was approved in the City Shop fund during Fiscal Year 2009.

Fiscal Year 2010 - In an effort to contain costs, 6 additional vacant full-time positions were deleted during Fiscal Year 2010. A City-wide reorganization resulted in 2 additional Real Property Agent positions being transferred to Public Works. Several positions remained “frozen” and “unfunded” for Fiscal Year 2010.

The Fiscal Year 2011 budget contains funding for 199 positions. Further cost containment required that several authorized positions remain “frozen”.

### Performance Measures

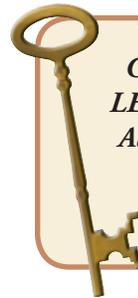
	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Engineering Service Fund: % of work hours billed	57%	66%	76%	75%
Contact Henderson average # days for a response	2.05	1.83	1.64	2.00

### Performance Tactics

- Continue to pursue a USGBC LEED Gold certification for the Heritage Park Senior Facility and Platinum certification for the Heritage Park Aquatics Center.
- Complete construction of City facility improvements, including the Detention Center Expansion and 280 Water Street renovation.
- Complete initial implementation of asset management program, including computerized maintenance management system, business practices and planning process.
- Increase efficiency and effectiveness of infrastructure performance through the use of remote access and control technology.
- Maintain safety in school zones.
- Improve multi-modal transit throughout the City.
- Provide citizen access to on-line, interactive project information and real-time traffic congestion information for route planning.
- Develop unique and creative infrastructure to enhance the character and livability of neighborhoods.
- Design and construct infrastructure that maximizes user experience while minimizing life cycle costs.

#### Key Fact

*Completed construction of the City's first LEED certified building in January 2009. Additional solar power upgrades in FY10 enable the North Police Sub-Station to produce 45% of its energy requirements.*



# Utility Services

## Purpose Statement

*To provide vital water and wastewater services to our citizens while protecting the environment, health, and prosperity of our community.*

### Core Services

- Community Water Supply
- Wastewater Treatment and Reclamation
- Customer Service, Information and Support
- Strategic Planning and Systems Development

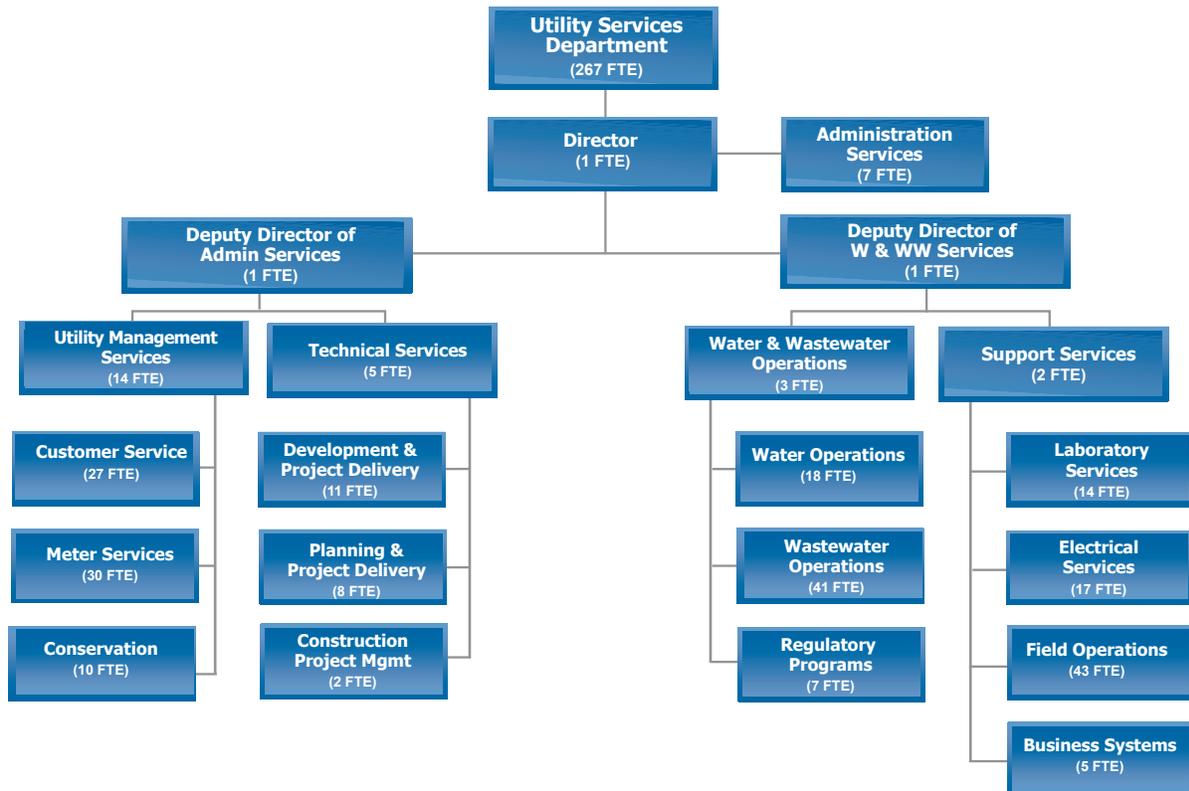
The Department of Utility Services is responsible for all facets of water, wastewater, and reclaimed water services for the Henderson community. The Department provides treatment and delivery of drinking water, collection and reclamation of wastewater, laboratory testing services, utility infrastructure planning and management, customer and billing services, as well as conservation and public outreach programs.

The Department is organized into four divisions: Technical Services, Utility Management Services, Utility Support Services, and Water and Wastewater Operations.



Southwest Water Reclamation Facility - March 2010

These divisions are comprised of thirteen sections, which include: 1) Customer Service, 2) Meter Services, 3) Regulatory Programs, 4) New Development, 5) Resource Planning, 6) Conservation, 7) Technical Support, 8) Water Operations, 9) Wastewater Operations, 10) Laboratory Services, 11) Electrical



Services, 12) Field Operations, and 13) Business systems.

**Community Water Supply** provides drinking water treatment, water transmission and distribution, and protection of the City’s water supply.

**Wastewater Treatment and Reclamation** includes wastewater collection, wastewater treatment and reclaimed water delivery, laboratory services, regulatory involvement and compliance, and technical support.

**Customer Service, Information, and Support** provides billing and collection services, public outreach, metering services, water conservation, and customer relations.



**Key Fact**

*The construction of the Southwest Water Reclamation Facility (SWRF) began in 2008 and will be completed in 2011. The facility will add eight million gallons per day (mgd) to our existing 32 mgd wastewater treatment capacity.*

**Past Accomplishments**

- Received the National Association of Clean Water Agencies’ Platinum Peak Performance Award for maintaining a five-year history of zero violations at the Water Reclamation Facility.
- One of only five North American communities selected to participate in a Multisector Asset Management Case Study, presented by the U.S. Environmental Protection Agency and the Department of Transportation, Federal Highway Administration.
- Completed the decommissioning of the lagoon system at Wastewater Treatment Plant 3, removing 8,460 tons of sludge and making way for installation of a 4 megawatt solar farm.
- Began implementation of Maximo, computerized management and maintenance system software that will help manage and better organize work processes for the \$2.6 billion in “mission critical” Utility Services and Public Works infrastructure.
- Developed a Capital Improvement Program validation model for evaluating all proposed capital improvement projects based upon predetermined criteria, which includes a “financial efficiency” component.
- Partnered with the Henderson Police Department to produce and present an educational video for police officers and other first-responders to increase the security of departmental assets.
- Completed two emergency response tabletop exercises with Police department and Other departments increasing Regulatory Requirements.
- Formulated a plan to create a dedicated Conservation Section within the department.
- Conducted training for landscape professionals working in the City of Henderson, to help them understand and communicate our water resource challenges to their customers and encourage compliance with current water conservation measures.
- Funded 50 residential turf removal projects through the Turf Removal Loan Program, assisting residents in paying for their landscape conversion to water-efficient vegetation.
- Opened the 25,000 square foot Utility Services Support Building at the Water Reclamation Facility, consolidating employees from across four sections of the department into one location, giving them the ability to collaborate and function more efficiently.
- Joined with other valley utilities to form the Nevada Water/Wastewater Agency Response Network with the goal of unified restoration efforts following an emergency event.
- Increased water conservation compliance and public outreach efforts including a “Henderson Knows H2O” campaign to increase public awareness.
- Participated in more than 20 public events, with attendance of more than 12,000, to provide conservation information and increase public education of drought and water conservation tools.
- Achieved an 80% response rate to conservation notices.

**Strategic Planning and Systems Development** involves long-range facilities planning, water resource planning, plans review, inspections, technical support, financial planning, regional coordination and engagement, and capital improvement program development and management.

Other vital programs the Department performs include:

- **Training and Safety** - the Department is committed to keeping all employees up-to-date on technical, operational, maintenance and safety issues through its employee development program.
- **Customer Service** - a commitment to deliver quality service to customers.
- **Water Conservation** - the Department is committed to ensuring sufficient water resources by increasing water conservation behaviors of our customers. The Department has added a dedicated Conservation section to increase efficiencies and the effectiveness of heightened water conservation efforts.
- **Bird Viewing Preserve** - the Department and the Parks and Recreation Department jointly operate the Bird Viewing Preserve, an award winning facility.
- **Environmental** - the Department is committed to protecting the environment in all of its operations.
- **Asset Management** - the Department is committed to sound asset management principles and practices that assures reliable service to our customers.

### Key Fact

*The City of Henderson received the 2009 NACWA Platinum Peak Performance Award for the Water Reclamation Facility.*

## Performance Tactics

- Ensure water and wastewater system integrity by anticipating and addressing infrastructure needs.
- Evaluate and implement water and wastewater master plan requirements to foster local business expansions and start-up companies.
- Develop renewable energy sources in support of water and wastewater operations.
- Decrease per capita water consumption in the City of Henderson.
- Implement AMWA Effective Utility Management initiatives, which reflect best practices from the Utility industry.
- Integrate the annual operating budget, capital plan, and rate model to sustain a comprehensive financial plan.
- Implement new Supervisory Control and Data Acquisition (SCADA) system in order to ensure safe and reliable water/wastewater operations.
- Increase safety performance through enhanced training, education and work processes.



## Water Fund Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$10,990,680	\$11,234,725	\$11,769,596	\$11,761,810	\$(7,786)	0%
Employee Benefits	4,441,188	4,264,940	4,322,081	4,460,064	137,983	3%
Services and Supplies	37,996,671	38,839,848	41,388,920	38,452,897	(2,936,023)	-7%
Depreciation	21,900,954	23,544,577	26,500,154	27,462,395	962,241	4%
Interest Expense	2,367,326	2,083,122	2,235,315	1,991,617	(243,698)	-11%
Loss on Disposition of Asset	-	-	-	-	-	N/A
<b>Total</b>	<b>\$77,696,819</b>	<b>\$79,967,212</b>	<b>\$86,216,066</b>	<b>\$84,128,783</b>	<b>\$(2,087,283)</b>	<b>-2%</b>
<b>Program</b>						
<b>Water Fund</b>						
Field Services	\$4,288,379	\$4,112,439	\$4,915,369	\$4,154,984	\$(760,385)	-15%
Water Operations	27,459,143	\$26,445,198	\$28,929,686	28,448,687	(480,999)	-2%
Customer Service	4,648,408	4,763,119	5,473,469	4,861,953	(611,516)	-11%
Administration/General	29,355,999	31,163,995	35,116,544	34,869,623	(246,921)	-1%
Laboratory Services	17,582	11,417	25,731	17,000	(8,731)	-34%
Tech Services	3,245,113	2,713,530	2,865,014	2,056,623	(808,391)	-28%
Meter Services	6,148,956	5,951,190	4,884,126	4,792,246	(91,880)	-2%
Electric Services	1,117,273	1,146,013	1,420,723	1,210,787	(209,936)	-15%
Regulatory Programs	343,891	370,820	428,757	395,090	(33,667)	-8%
Water Capital Projects	-	1,713,579	-	-	-	N/A
Business Systems	-	-	-	830,593	830,593	100%
Conservation	-	183,062	756,395	966,256	209,861	28%
Management Service	1,072,075	1,401,850	1,375,770	1,434,941	59,171	4%
Neighborhood Services	-	-	24,482	90,000	65,518	268%
<b>Total</b>	<b>\$77,696,819</b>	<b>\$79,967,212</b>	<b>\$86,216,066</b>	<b>\$84,128,783</b>	<b>\$(2,087,283)</b>	<b>-2%</b>
<b>Full Time Employees</b>						
Water Fund	150	157	147	150	3	2%
<b>Total</b>	<b>150</b>	<b>157</b>	<b>147</b>	<b>150</b>	<b>7</b>	<b>2%</b>



## Performance Measures

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Projected
Employee lost time accident ratio (per 200,000 hrs worked)	0.00	1.39	0.43	0.41
Training hours per employee	69	42	38	35
Customer accounts per employee (Water)	553	537	563	567
Customer accounts per employee (Wastewater)	678	674	697	708
Debt to Asset ratio	20.2%	18.9%	17.5%	16.5%
Drinking water compliance rate (% days)	100.0%	100.0%	100.0%	100.0%
Wastewater treatment regulatory compliance	100.0%	100.0%	100.0%	100.0%

## Sewer Fund Expenditures by Category/Program

	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Category</b>						
Salaries and Wages	\$8,228,081	\$9,288,108	\$9,372,404	\$9,079,288	\$(293,116)	-3%
Employee Benefits	3,336,122	3,336,147	3,403,629	3,243,987	(159,642)	-5%
Services and Supplies	15,554,603	14,908,657	18,793,094	16,387,358	(2,405,736)	-13%
Depreciation	13,194,586	14,732,301	19,000,000	20,513,256	1,513,256	8%
Interest Expense	7,113,028	5,578,146	7,100,699	6,819,996	(280,703)	-4%
<b>Total</b>	<b>\$47,426,420</b>	<b>\$47,843,359</b>	<b>\$57,669,826</b>	<b>\$56,043,885</b>	<b>\$(1,625,941)</b>	<b>-3%</b>
<b>Program</b>						
<b>Sewer Fund</b>						
Field Services	\$2,753,128	\$2,013,447	\$2,487,713	\$2,304,180	\$(183,533)	-7%
Wastewater Operations	23,883,797	24,348,544	31,928,840	31,097,939	(830,901)	-3%
Customer Service	2,831,802	2,899,287	2,760,611	2,745,300	(15,311)	-1%
Quality	11,181,122	11,423,636	14,164,931	13,469,039	(695,892)	-5%
Laboratory Services	1,992,626	2,018,365	1,692,821	1,854,438	161,617	10%
Tech Services	2,904,020	2,260,840	2,003,053	1,921,311	(81,742)	-4%
Electric Services	624,670	840,190	1,318,059	1,263,656	(54,403)	-4%
Regulatory Programs	525,197	493,180	468,202	492,071	23,869	5%
Management Services	730,058	1,274,337	845,596	820,251	(25,345)	-3%
Sewer Capital Projects	-	271,533	-	-	-	N/A
Business Systems	-	-	-	75,700	75,700	100%
<b>Total</b>	<b>\$47,426,420</b>	<b>\$47,843,359</b>	<b>\$57,669,826</b>	<b>\$56,043,885</b>	<b>\$(1,625,941)</b>	<b>-3%</b>
<b>Full Time Employees</b>						
Sewer Fund	119	122	116	117	1	1%
<b>Total</b>	<b>119</b>	<b>122</b>	<b>116</b>	<b>117</b>	<b>1</b>	<b>1%</b>

## Financial Overview

The Department went through some reorganization in Fiscal Year 2010. The Business Services Division was absorbed by two other Divisions. Three of the Sections under Business Services – Customer Service, Meter Services, and Conservation – were assigned to the Utility Management Services Division. The remaining Section under Business Services, Regulatory Programs, was assigned to the Water and Wastewater Operations Division.

A new Section, Business Systems, was added to the Utility Support Services Division in Fiscal Year 2010. The purpose of this new Section is to consolidate the management of utility business systems, primarily information technology systems, into one central unit for the Department. Staffing (five) came from existing Divisions/Sections. The Business Systems manager was formerly in Utility Management Services, two Senior Systems Support Analysts (SSSA) were in Technical Services, one SSSA was in Customer Service, and one SSSA was in Water Operations.

Due to the recession and budgetary constraints in Fiscal Year 2009 and Fiscal Year 2010, twenty one positions were eliminated over that time period and just nine were added. Six of the added positions will be needed to operate the new Southwest Reclamation Facility, scheduled for completion in April, 2011.



Water Environment Federation Award to Wastewater Operation Manger



*A Place To Call Home*

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# Schedules & Summaries Overview

## Contents

Staff Complement Additions.....246

Staffing Summary .....246

Staffing Detail.....248

## Tables & Illustrations

Staff Complement Additions.....246

Staffing Summary .....246

Staffing Detail.....248

# Staff Complement Additions

Department	Full-time Equivalents (FTEs)
<b>General Fund</b>	
Police - Corrections Officer	24.0
Police - Corrections Lieutenant	1.0
Police - Classification Technician	1.0
Police - Central Control Room Operator	3.0
Police - Detention Center Technician	2.0
<b>General Fund Total</b>	<b>31.0</b>
<b>Utility Services Fund</b>	
Wastewater Facilities Operator	2.0
Wastewater Facilities Operator II	2.0
<b>Utility Services Fund Total</b>	<b>4.0</b>
<b>Total Fiscal Year 2011 Staff Complement Additions</b>	<b>35.0</b>

# Staffing Summary

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>General Fund</b>						
Budget & Strategic Management	8	8	-	-	-	0%
Building & Fire Safety	12	13	12	12	-	0%
City Attorney	68	69	69	67	(2)	-3%
City Clerk	20	22	22	22	-	0%
City Council	9	9	9	9	-	0%
City Manager	18	19	25	25	-	0%
Community Development	38	38	33	33	-	0%
Economic Development	3	3	3	4	1	33%
Finance	55	56	54	54	-	0%
Fire	216	219	219	219	-	0%
Human Resources	28	29	27	27	-	0%
Information Technology	68	70	67	67	-	0%
Municipal Court	60	65	63	63	-	0%
Neighborhood Services	11	11	9	9	-	0%
Parks & Recreation	190	204	189	189	-	0%
Police	472	475	480	511	31	6%
Property Management	-	-	-	-	-	0%
Public Works	110	119	115	115	-	0%
<b>Total General Fund</b>	<b>1,386</b>	<b>1,429</b>	<b>1,396</b>	<b>1,426</b>	<b>30</b>	<b>2%</b>

# Staffing Summary (Cont)

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Proprietary Funds</b>						
Cultural Arts and Tourism	32	35	31	31	-	0%
Sewer	119	122	116	117	1	1%
Water	150	157	147	150	3	2%
<b>DSC</b>						
Building & Fire Safety	95	93	42	42	-	0%
Community Development	7	7	3	3	-	0%
City Clerk	7	7	4	4	-	0%
Parks & Recreation	1	-	-	-	-	0%
Public Works	39	38	2	2	-	0%
DSC-Admin	4	5	3	3	-	0%
Information Technology	4	-	-	-	-	0%
Subtotal DSC	157	150	54	54	-	0%
Workmen's Comp	4	4	4	4	-	0%
Self-funded Insurance	4	4	4	5	1	25%
Health Insurance	1	1	1	1	-	0%
Engineering	37	35	62	62	-	0%
Citywide	3	4	4	4	-	0%
City Shop	19	20	20	20	-	0%
<b>Total Proprietary Funds</b>	526	532	443	448	5	1%
<b>Other</b>						
Police Tax Initiative	117	117	117	117	-	0%
Grant Funded	5	5	13	13	-	0%
Municipal Court Special Revenue	-	-	-	-	-	0%
Redevelopment	9	10	10	10	-	0%
Capital Repair & Replacement	1	1	1	1	-	0%
Special Recreation	-	-	-	-	-	0%
<b>Total Other Funds</b>	132	133	141	141	-	0%
<b>Total Full Time Employees</b>	2,044	2,094	1,980	2,015	35	2%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Budget &amp; Strategic Management *</b>						
Performance Budget Dev & Management	4	4	-	-	-	0%
Strategic & Long-term Planning	4	4	-	-	-	0%
<b>Department Total</b>	8	8	-	-	-	0%
<b>General Fund</b>	8	8	-	-	-	0%
<b>Sub Total</b>	8	8	-	-	-	0%
<b>Building &amp; Fire Safety</b>						
Code Enforcement	5	6	6	6	-	0%
Fire Safety - Plans Exam	3	3	3	3	-	0%
Fire Safety - Inspections	4	4	3	3	-	0%
DSC - Bldg Administration	8	8	6	6	-	0%
DSC - Plans Check	11	11	6	6	-	0%
DSC - Building Inspection	50	49	19	19	-	0%
DSC - Permitting	9	9	4	4	-	0%
DSC - Fire Plans Exam	5	4	3	3	-	0%
DSC - Fire Inspections	12	12	4	4	-	0%
<b>Department Total</b>	107	106	54	54	-	0%
<b>General Fund</b>	12	13	12	12	-	0%
<b>DSC Fund</b>	95	93	42	42	-	0%
<b>Sub Total</b>	107	106	54	54	-	0%
<b>City Attorney</b>						
Civil	12	13	13	12	(1)	-8%
Victim Advocate	2	2	2	2	-	0%
Court Appointed Programs	12	12	15	15	-	0%
Criminal	17	17	14	14	-	0%
Legal Administration	24	24	24	24	-	0%
Environmental Management	1	1	1	-	(1)	-100%
<b>Department Total</b>	68	69	69	67	(2)	-3%
<b>General Fund</b>	68	69	69	67	(2)	-3%
<b>Sub Total</b>	68	69	69	67	(2)	-3%
<b>City Clerk</b>						
General Administration	20	22	22	22	-	0%
DSC - Clerk Admin	7	7	4	4	-	0%
<b>Department Total</b>	27	29	26	26	-	0%
<b>General Fund</b>	20	22	22	22	-	0%
<b>DSC Fund</b>	7	7	4	4	-	0%
<b>Sub Total</b>	27	29	26	26	-	0%

\* In Fiscal Year 2010 the Office of Budget and Strategic Management was realigned to the Finance Departments

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>City Council</b>						
General Administration	4	4	4	4	-	0%
Elected	5	5	5	5	-	0%
<b>Department Total</b>	9	9	9	9	-	0%
<b>General Fund</b>	9	9	9	9	-	0%
<b>Sub Total</b>	9	9	9	9	-	0%
<b>City Manager</b>						
General Administration	7	8	6	6	-	0%
Research	-	-	-	-	-	0%
Public Information	7	7	7	7	-	0%
Intergovernmental	4	4	4	4	-	0%
Print & Mail Center	-	-	6	6	-	0%
Audit & Compliance	-	-	2	2	-	0%
<b>Department Total</b>	18	19	25	25	-	0%
<b>General Fund</b>	18	19	25	25	-	0%
<b>Sub Total</b>	18	19	25	25	-	0%
<b>Community Development</b>						
General Administration	12	12	13	13	-	0%
GIS	11	11	10	10	-	0%
Long Range Planning	11	11	10	10	-	0%
Property Management	4	4	-	-	-	0%
Regional Planning	-	-	-	-	-	0%
Redevelopment	5	6	-	-	-	0%
Redevelopment - Downtown	2	2	-	-	-	0%
Redevelopment - Eastside	2	2	-	-	-	0%
DSC - Community Dev General	7	7	3	3	-	0%
<b>Department Total</b>	54	55	36	36	-	0%
<b>General Fund</b>	38	38	33	33	-	0%
<b>DSC Fund</b>	7	7	3	3	-	0%
<b>Redevelopment Fund</b>	9	10	-	-	-	0%
<b>Sub Total</b>	54	55	36	36	-	0%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Cultural Arts &amp; Tourism</b>						
Convention Center	8	5	3	3	-	0%
Visitor's Bureau	7	9	8	8	-	0%
Cultural Arts & Special Events	4	5	4	4	-	0%
Facilities	5	8	8	8	-	0%
Sales, Marketing & Tourism	1	1	1	1	-	0%
Cultural Arts & Special Events	4	4	4	4	-	0%
Facilities	2	2	2	2	-	0%
Pavilion	1	1	1	1	-	0%
<b>Department Total</b>	32	35	31	31	-	0%
<b>CAT Fund</b>	32	35	31	31	-	0%
<b>Sub Total</b>	32	35	31	31	-	0%
<b>DSC-Administration</b>						
General Administration	4	5	3	3	-	0%
<b>Department Total</b>	4	5	3	3	-	0%
<b>DSC Fund</b>	4	5	3	3	-	0%
<b>Sub Total</b>	4	5	3	3	-	0%
<b>Economic Development</b>						
General Administration	3	3	3	4	1	33%
Redevelopment	-	-	9	9	-	0%
<b>Department Total</b>	3	3	12	13	1	8%
<b>General Administration</b>	3	3	3	4	1	33%
<b>Redevelopment</b>	-	-	9	9	-	0%
<b>Sub Total</b>	3	3	12	13	1	8%
<b>Finance</b>						
Accounting and Administration	32	33	37	37	-	0%
Licensing/Purchasing	10	9	9	9	-	0%
Improvement Districts	1	1	1	1	-	0%
Printing & Messenger Services	6	7	-	-	-	0%
Budget	-	-	7	7	-	0%
Purchasing	3	3	-	-	-	0%
Audit	3	3	-	-	-	0%
<b>Department Total</b>	55	56	54	54	-	0%
<b>General Fund</b>	55	56	54	54	-	0%
<b>Sub Total</b>	55	56	54	54	-	0%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Fire</b>						
Administration & Payroll	5	5	5	5	-	0%
EMS	6	6	6	6	-	0%
Fire Rescue Operations	193	195	196	196	-	0%
Training	4	4	3	3	-	0%
Investigations	2	2	2	2	-	0%
Emergency Management	1	1	1	1	-	0%
Special Operations	3	4	4	4	-	0%
Logistics	2	2	2	2	-	0%
<b>Department Total</b>	216	219	219	219	-	0%
<b>General Fund</b>	216	219	219	219	-	0%
<b>Sub Total</b>	216	219	219	219	-	0%
<b>Human Resources</b>						
General Administration	11	11	7	7	-	0%
Employment & Compensation	10	11	11	11	-	0%
Labor Relations	1	1	3	3	-	0%
Training & Org Dev	4	4	4	4	-	0%
Union Liaison Program	2	2	2	2	-	0%
Self-Fund Workmens Comp	4	4	4	4	-	0%
Self-Insurance	4	4	4	5	1	25%
Health Insurance	1	1	1	1	-	0%
<b>Department Total</b>	37	38	36	37	1	3%
<b>General Fund</b>	28	29	27	27	-	0%
<b>Workmens Comp Fund</b>	4	4	4	4	-	0%
<b>Self Insurance Fund</b>	4	4	4	5	1	25%
<b>Health Insurance Fund</b>	1	1	1	1	-	0%
<b>Sub Total</b>	37	38	36	37	1	3%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Information Technology</b>						
General Administration	65	7	6	6	-	0%
GIS	3	-	-	-	-	0%
Information Security	-	-	1	1	-	0%
Public Safety	-	7	-	-	-	0%
Business Service	-	6	2	2	-	0%
City Wide Services	-	9	-	-	-	0%
Project Management Office	-	-	3	3	-	0%
Relationship Management	-	-	2	2	-	0%
Project Management	-	-	1	1	-	0%
Equipment Repair & Refresh	1	-	-	-	-	0%
DSC-Citywide	4	-	-	-	-	0%
Citywide Communications	3	-	-	-	-	0%
Infrastructure	-	4	3	3	-	0%
Infrastructure	-	4	4	4	-	0%
Network	-	5	5	5	-	0%
Servers	-	4	4	4	-	0%
Database	-	3	-	-	-	0%
Web	-	4	-	-	-	0%
Operations	-	4	3	3	-	0%
Desktop	-	6	7	7	-	0%
Mobile	-	2	-	-	-	0%
GIS	-	4	-	-	-	0%
HelpDesk	-	5	3	3	-	0%
App Support & Training	-	-	6	6	-	0%
Information Systems	-	-	4	4	-	0%
Software & Web Development	-	-	6	6	-	0%
GIS	-	-	3	3	-	0%
Enterprise applications	-	-	5	5	-	0%
Database Systems	-	-	3	3	-	0%
Helpdesk	-	1	1	1	-	0%
<b>Department Total</b>	76	75	72	72	-	0%
<b>General Fund</b>	68	70	67	67	-	0%
<b>Capital Repair &amp; Replacement</b>	1	1	1	1	-	0%
<b>DSC Fund</b>	4	-	-	-	-	0%
<b>Citywide Fund</b>	3	4	4	4	-	0%
<b>Sub Total</b>	76	75	72	72	-	0%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Municipal Court Services</b>						
General Administration	57	62	60	60	-	0%
General - Elected	3	3	3	3	-	0%
<b>Department Total</b>	60	65	63	63	-	0%
<b>General Fund</b>	60	65	63	63	-	0%
<b>Sub Total</b>	60	65	63	63	-	0%
<b>Neighborhood Services</b>						
Neighborhood Services	11	11	9	9	-	0%
Redevelopment Funded	-	-	1	1	-	0%
Grant Funded	5	5	9	9	-	0%
CDBG Funded	-	-	1	1	-	0%
<b>Department Total</b>	16	16	20	20	-	0%
<b>General Fund</b>	11	11	9	9	-	0%
<b>Grant Funded</b>	5	5	10	10	-	0%
<b>Redevelopment Funded</b>	-	-	1	1	-	0%
<b>Sub Total</b>	16	16	20	20	-	0%
<b>Parks &amp; Recreation</b>						
Parks Maintenance	2	1	1	1	-	0%
Parks Planning	3	4	5	5	-	0%
Parks Maint - Area 1	21	21	12	12	-	0%
Parks Maint - Area 2	9	10	15	15	-	0%
Parks Maint - Area 3	8	7	7	7	-	0%
Parks Maint - Support Services	4	4	4	4	-	0%
Parks Maint Bond	7	3	2	2	-	0%
Parks Maint - Plan / Develop	-	5	4	4	-	0%
Parks Area 1 - Bond	14	14	15	15	-	0%
Parks Area 2 - Bond	19	18	14	14	-	0%
Parks Area 3 - Bond	18	19	18	18	-	0%
Parks - Aquatics - Bond	4	5	5	5	-	0%
Parks Maint - Bond	6	6	7	7	-	0%
Recreation - Administration	8	6	6	6	-	0%
Recreation - Comm & Mktg	2	2	2	2	-	0%
Recreation - Grant Inclusion	1	1	-	-	-	0%
Recreation - Sports	1	1	1	1	-	0%
Recreation - Technical Services	1	1	1	1	-	0%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Parks &amp; Recreation - Continued</b>						
Rec - Administration	-	2	2	2	-	0%
Rec - Valley View Rec Center	2	2	2	2	-	0%
Rec - Silver Springs Rec Center	3	3	3	3	-	0%
Recreation - Safekey	3	3	3	3	-	0%
Rec - Black Mountain Rec Center	2	2	2	2	-	0%
Rec - Whitney Rec Center	1	1	1	1	-	0%
Recreation - Senior Center	3	3	3	3	-	0%
Recreation - East Pools	1	1	1	1	-	0%
Rec - General Bond	17	9	8	8	-	0%
Rec - Downtown Bond	2	2	2	2	-	0%
Rec - Therapeutic Bond	1	1	1	1	-	0%
Rec - Sports Bond	4	6	6	6	-	0%
Rec - Technical Services Bond	3	3	3	3	-	0%
Rec - Safekey Bond	-	8	8	8	-	0%
Rec- Aquatics Bond	1	1	1	1	-	0%
Rec - Safekey Bond	2	2	2	2	-	0%
Rec - Black Mountain (Bond)	1	1	1	1	-	0%
Rec - Whitner (Bond)	2	2	2	2	-	0%
Rec - Special Events (Bond)	4	4	4	4	-	0%
Rec - Heritage	-	6	2	2	-	0%
Rec - West Pools (Bond)	2	3	3	3	-	0%
Rec - Heritage AQ Ctr	-	3	2	2	-	0%
Rec - Outdoor Rec (Tax)	-	1	1	1	-	0%
Rec - Multigen Center (bond)	4	4	4	4	-	0%
Rec - Aquatics (Bond)	4	3	3	3	-	0%
Park Planning	1	-	-	-	-	0%
<b>Department Total</b>	191	204	189	189	-	0%
<b>General Fund</b>	190	204	189	189	-	0%
<b>DSC</b>	1	-	-	-	-	0%
<b>Sub Total</b>	191	204	189	189	-	0%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Police</b>						
General Administration	9	9	8	8	-	0%
Support Services	11	11	13	13	-	0%
Animal Control	16	16	16	17	1-	6%
Jail	73	73	80	110	30	38%
Patrol Administration	1	2	2	2	-	0%
Investigations	51	53	56	56	-	0%
Information Services	46	46	46	46	-	0%
Police Training	19	30	21	21	-	0%
Records Division	13	13	11	11	-	0%
Special Operations	14	14	14	14	-	0%
Crime Prevention	13	13	13	13	-	0%
Patrol - East Command	47	37	38	38	-	0%
Patrol - West Command	45	35	36	36	-	0%
Professional Standards	11	11	13	13	-	0%
Criminalistics	19	20	17	17	-	0%
Homeland Security	2	2	2	2	-	0%
Mounted Police	-	3	-	-	-	0%
Patrol - North	46	46	47	47	-	0%
K-9	6	6	6	6	-	0%
Narcotics	7	9	8	8	-	0%
Traffic	23	26	29	29	-	0%
Internal Affairs	-	-	4	4	-	0%
Forensics	-	-	3	3	-	0%
Patrol East - Tax Initiative	34	30	29	29	-	0%
Patrol West - Tax Initiative	37	28	29	29	-	0%
Investigations - Tax Initiative	1	-	-	-	-	0%
Training - Tax Initiative	-	26	31	31	-	0%
Patrol North - Tax Initiative	35	33	28	28	-	0%
Traffic - Tax Initiative	10	-	-	-	-	0%
<b>Department Total</b>	589	592	600	631	31	5%
<b>General Fund</b>	472	475	480	511	31	6%
<b>Grant Funded</b>	-	-	3	3	-	0%
<b>Tax Initiative</b>	117	117	117	117	-	0%
<b>Sub Total</b>	589	592	600	631	31	5%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Public Works</b>						
Building & Facility Maintenance	19	24	21	21	-	0%
Bldg Maint - Bond Funded	6	6	6	6	-	0%
Custodial	23	25	25	25	-	0%
Streets - General	13	13	12	12	-	0%
Traffic - Maintenance	6	6	6	6	-	0%
Traffic - Design	3	3	3	3	-	0%
Street Lighting	2	2	2	2	-	0%
Graffiti Removal	2	2	2	2	-	0%
Traffic - Barricades	1	1	1	1	-	0%
Traffic - Neigh Enhancement	-	1	1	1	-	0%
Flood Control	6	6	6	6	-	0%
Flood Control - Street Sweeping	7	7	7	7	-	0%
CIP	2	2	2	2	-	0%
Public Works - Administration	7	7	5	5	-	0%
Property Management	4	4	6	6	-	0%
Survey	6	6	6	6	-	0%
Support Services	3	4	4	4	-	0%
City Shop - Fund	19	20	20	20	-	0%
Engineering - Drafting/Design	13	11	10	10	-	0%
Engineering - Improvement Districts	1	1	1	1	-	0%
Engineering - New Development	1	-	-	-	-	0%
Engineering - Quality Control	11	11	11	11	-	0%
Engineering - Flood Control Administration	2	2	2	2	-	0%
Engineering - Construction Management	7	8	8	8	-	0%
Traffic - Clerical	1	1	3	3	-	0%
Pavement Management	1	1	1	1	-	0%
New Development	-	-	3	3	-	0%
Quality Control	-	-	21	21	-	0%
Flood Control	-	-	2	2	-	0%
DSC - Traffic Design	2	2	-	-	-	0%
DSC - New Development	9	8	2	2	-	0%
DSC - Quality Control	25	25	-	-	-	0%
DSC - Flood Control	3	3	-	-	-	0%
<b>Department Total</b>	<b>205</b>	<b>212</b>	<b>199</b>	<b>199</b>	<b>-</b>	<b>0%</b>
<b>General Fund</b>	<b>110</b>	<b>119</b>	<b>115</b>	<b>115</b>	<b>-</b>	<b>0%</b>
<b>Engineering Fund</b>	<b>37</b>	<b>35</b>	<b>62</b>	<b>62</b>	<b>-</b>	<b>0%</b>
<b>City Shop Fund</b>	<b>19</b>	<b>20</b>	<b>20</b>	<b>20</b>	<b>-</b>	<b>0%</b>
<b>DSC Fund</b>	<b>39</b>	<b>38</b>	<b>2</b>	<b>2</b>	<b>-</b>	<b>0%</b>
<b>Sub Total</b>	<b>205</b>	<b>212</b>	<b>199</b>	<b>199</b>	<b>-</b>	<b>0%</b>

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Sewer Department</b>						
Administration	3	3	3	3	-	0%
Field Operations	16	16	16	15	(1)	-6%
Quality Control	38	39	37	41	4	11%
Customer Services	12	12	12	11	(1)	-8%
Laboratory Section	15	15	14	14	-	0%
Technical Services	19	16	15	15	-	0%
Electrical Unit	7	8	8	9	1	13%
Compliance	4	4	4	3	(1)	-25%
Management Services	5	9	7	6	(1)	-14%
<b>Department Total</b>	119	122	116	117	1	1%
<b>Sewer Fund</b>	119	122	116	117	1	1%
<b>Sub Total</b>	119	122	116	117	1	1%
<b>Water Department</b>						
Administration	3	5	5	6	1	20%
Field Operations	29	28	28	28	-	0%
Quality Control	24	26	24	24	-	0%
Customer Services	19	19	18	18	-	0%
Technical Services	21	17	13	13	-	0%
Meter Services	37	37	31	31	-	0%
Electrical	8	8	8	9	1	13%
Compliance	3	3	3	4	1	33%
Management Services	6	9	9	9	-	0%
Conservation	-	5	8	8	-	0%
<b>Department Total</b>	150	157	147	150	3	2%
<b>Water Fund</b>	150	157	147	150	3	2%
<b>Sub Total</b>	150	157	147	150	3	2%
<b>Total Staffing - By Department</b>	2,044	2,094	1,980	2,015	35	2%

# Staffing Detail

Department	FY 2008 Actual	FY 2009 Actual	FY 2010 Estimate	FY 2011 Budget	Increase/ (Decrease)	% Change
<b>Total Staffing - Fund Totals</b>						
DSC	157	150	54	54	-	0%
General Fund	1,386	1,429	1,396	1,426	30	2%
Police Tax Initiative	117	117	117	117	-	0%
Water	150	157	147	150	3	2%
Sewer	119	122	116	117	1	1%
Grant	5	5	13	13	-	0%
Cultural Arts & Tourism	32	35	31	31	-	0%
Engineering	37	35	62	62	-	0%
City Shop	19	20	20	20	-	0%
Workmens Compensation	4	4	4	4	-	0%
Health Insurance	1	1	1	1	-	0%
Capital Replacement	1	1	1	1	-	0%
Self-Funded Insurance	4	4	4	5	1	25%
Citywide Communications	3	4	4	4	-	0%
Redevelopment	9	10	10	10	-	0%
<b>Total Staffing - By Fund</b>	<b>2,044</b>	<b>2,094</b>	<b>1,980</b>	<b>2,015</b>	<b>35</b>	<b>2%</b>

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# Appendix Overview

## Contents

Abbreviations & Acronyms .....260

Glossary of Terms.....263

Index.....269

# Abbreviations & Acronyms

## A

ADA	American Disabilities Act
ADR	Average Daily Rate
AFIS	Automated Fingerprint Identification System
AICP	American Institute of Certified Planners
AICPA	American Institute of Certified Public Accountants
AIDR	Agenda Information Development Report
AMWA	Association of Metropolitan Water Agencies
ARRA	American Recovery and Reinvestment Act
AV	Assessed Value
AWCPD	Average Warrants Cleared per Day

## B

B & FS	Building and Fire Safety Department
BCCRT	Basic City - County Relief Tax
BLM	Bureau of Land Management

## C

CAAS	Commission on Accreditation of Ambulance Service
CABR	Comprehensive Annual Budget Report
CAFR	Comprehensive Annual Financial Report
CALEA	Commission of Accreditation for Law Enforcement
CBER	Center for Business & Economic Research
CCI	Consumer Confidence Index
CCRFCDD	Clark County Regional Flood Control District
CDBG	Community Development Block Grant
CFAI	Commission on Fire Accreditation International
CIP	Capital Improvement Project
CJIS	Criminal Justice Information System
CLE	Continuing Legal Education
CMO	City Manager's Office
COLA	Cost of Living Allowance
CPI	Consumer Price Index (Financial Related)
CPI	Continuous Process Improvement
CPTED	Crime Prevention through Environmental Design
CRM	Customer Relationship Management
CSN	Community College of Southern Nevada
CWC	Clean Water Coalition

## D

DARE	Drug Abuse Resistance Education
DETR	Department of Employment, Training & Rehabilitation
DOT	Department of Transportation
DSC	Development Services Center
DUI	Driving Under the Influence

## E

EBI	Effective Buying Income
EDMS	Electronic Document Management System
EDU	Equivalent Dwelling Unit
EECBG	Energy Efficiency and Conservation Block Grant
EMC	Emergency Management Coordinator
EMS	Emergency Medical Service
EMT	Emergency Medical Technician
EOC	Emergency Operations Center
ePCR	Electronic Patient Care Reporting System
ERMS	Electronic Records Management System
ERU	Equivalent Residential Unit
ESF	Engineering Service Fund
ESF	Emergency Services Facility
EUDL	Enforcing Underage Drinking Laws
EVOC	Emergency Vehicle Operation Course

## F

FED	Federal Reserve Board
FEMA	Federal Emergency Management Administration
FFE	Furniture, Fixtures, & Equipment
FICA	Federal Insurance Contributions Act
FOMC	Federal Open Market Committee
F/T	Full-Time
FTE	Full-Time Equivalent
FY	Fiscal Year

## G

GAAP	Generally Accepted Accounting Principals
GASB	Governmental Accounting Standards Board
GDP	Gross Domestic Product
GFOA	Government Finance Officers Association
GIR	General Information Report
GIS	Geographic Information Systems
GO	General Obligation

## H

HACA	Henderson Allied Community Advocates
HAZ-MAT	Hazardous Materials
HBR	Home Builders Research
HC2	Henderson Campus for Healthcare Collaboration
HIPAA	Health Insurance Privacy & Accountability Act
HIRE	Henderson Information on Recruitment and Employment
HMC	Henderson Municipal Code
HMI	Human Machine Interface
HMO	Health Maintenance Organization
HPD	Henderson Police Department
HPOA	Henderson Police Officers' Association
HR	Human Resources
HRIS	Human Resources Information System
HUD	Housing and Urban Development
HVAC	Heating, Ventilation, and Air Conditioning

## I

IAFC	International Association of Fire Chiefs
IAFF	International Association of Fire Fighters
IBC	International Building Code
ICMA	International City/County Management Association
IEC	Industrial Emergency Council
ISF	Internal Service Fund
ISP	Internet Service Provider
IT	Information Technology
ITIL	Information Technology Infrastructure Library
IVR	Integrated Voice Response

## L

LEED	Leadership in Energy and Environmental Design
LID	Land Improvement District
LIHTF	Low Income Housing Tax Credit
LTA	Limited Transition Area
LVCVA	Las Vegas Convention & Visitors Authority

## M

MBR	Membrane Bioreactor
MGD	Million Gallons per Day
MVFT	Motor Vehicle Fuel Tax

## N

N/A	Not Available or Not Applicable
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NACWA	National Association of Clean Water Agencies
NDOT	Nevada Department of Transportation
NEPS	Non-Enforcement Police Support
NFPA	National Fire Protection Association
NRS	Nevada Revised Statutes
NSP	Neighborhood Stabilization Program

## O

O&M	Operating and Maintenance
OOPS	Office of Professional Standards

## P

PCI	Payment Card Industry
PIO	Public Information Office
PMO	Product Management Office
PPI	Producer Price Index
PT	Part Time
PVM	Product and Value Management
PW	Public Works

## Q

QC	Quality Control
QI	Quality Improvement

## R

R&R	Rehabilitation and Replacement Funds
RCT	Residential Construction Tax
RDA	Redevelopment Agency
REEE	Renewable Energy & Energy Efficiency
ROW	Right of Way
RPTT	Real Property Transfer Tax
RTC	Regional Transportation Commission

## S

SCADA	Supervisory Control & Data Acquisition
SCBA	Self Contained Breathing Apparatus
SCCRT	Supplemental City-County Relief Tax
SCOP	System Conveyance and Operating Program
SDC	System Development Charge
SF	Square Foot
SNACC	So. Nevada Area Communications Council
SNPLMA	So. Nevada Public Lands Management Act
SNRPC	So. Nevada Regional Planning Commission
SNWA	So. Nevada Water Authority
SOS	Strategic Operations Support
SRT	Special Response Team

## S (Continued)

SSSA	Senior Systems Support Analyst
SWOT	Strengths, Weaknesses, Opportunities, and Threats
SWRF	Southern Water Reclamation Facility

## T

TBD	To Be Determined
TRIMS	Truth in Millage Notification

## U

UBC	Uniform Building Code
UCR	Uniform Crime Reports
UMS	Utilities Management Services
USGBC	U.S. Green Building Council

## V

VESP	Voluntary Employee Severance Plan
VOIP	Voice-Over Internet Protocol

## W

WIPL	Work in Progress Liability
WRF	Water Reclamation Facility
WTP	Water Treatment Plant
WWTP	Wastewater Treatment Plant

## Y

YTD	Year to Date
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# Glossary

## A

**Account** A separate financial reporting unit. All budgetary transactions are recorded in accounts.

**Accrual Basis** A basis of accounting in which transactions are recognized at the time they are incurred, as opposed to when cash is received or spent.

**Actuarial** A person or methodology that makes determinations or required contributions to achieve future funding levels that address risk and time.

**Ad Valorem Tax** A tax levied on the assessed value of real estate and personal property. This tax is also known as property tax.

**Adopted Budget** The proposed budget as formally approved by the City Council.

**Appropriation** An authorization made by the City Council which permits the City to incur obligations to make expenditures for specific purposes.

**Assessed Valuation** A value that is established for real and personal property for use as a basis for levying property taxes.

**Asset** Resources owned or held by a government which have monetary value.

**Available (Undesignated) Fund Balance** Refers to the funds remaining from the prior year which are available for appropriation and expenditure in the current year.

## B

**Balanced Budget** A budget in which planned funds or revenues available are equal to planned fund expenditures.

**Bond** A written promise to pay a sum of money on a specific date at a specified interest rate. The interest payments and the repayment of the principal are detailed in a bond ordinance. The most common types of bonds are general obligation, revenue bonds, and special improvement district bonds. These are most frequently used to finance capital projects.

**Bond Rating** The City of Henderson uses both of the Nations' primary bond rating services- Moody's Investors Service and Standard & Poors. These rating services perform credit analysis to determine the probability of an issuer of debt defaulting partially or fully.

**Bond Refinancing** The payoff and re-issuance of bonds to obtain better interest rates and/or bond conditions.

**Budget** A plan of financial operation for a specified period of time (fiscal year). The Annual Budget authorizes, and provides the basis for control of, financial operations during the fiscal year.

**Budget Adjustment** A procedure to revise a budget appropriation either by City Council approval through the adoption of a supplemental appropriation ordinance for any interdepartmental or inter-fund adjustments or by City Manager authorization to adjust appropriations within a departmental budget.

**Budget Calendar** The schedule of key dates or milestones which the City follows in the preparation, adoption, and administration of the budget.

**Budget Document** The instrument used by the budget-making authority to present a comprehensive financial program to the City Council.

**Budget Team** A fun group of hard working employees responsible for budget preparation, benchmarking, forecasting, and financial analysis.

**Budget Message** The opening section of the budget which provides the City Council and the public with a general summary of the most important aspects of the budget, changes from the current and previous fiscal years, and recommendations regarding the financial policy for the upcoming period.

**Budgetary Basis** This refers to the form of accounting utilized throughout the budget process. These generally take one of three forms: GAAP, Cash, Modified Accrual, or some type of statutory form.

**Budgetary Control** The control or management of a governmental unit or enterprise in accordance with an approved budget for the purpose of keeping expenditures within the limitations of authorized appropriations and available revenues.

## C

**Capital Assets** Assets of long-term character which are intended to continue to be held or used, such as land, buildings, machinery, furniture and other equipment.

**Capital Budget** The appropriation of bonds or operating revenue for improvements to facilities and other infrastructure.

**Capital Improvements** Expenditures related to the acquisition, expansion, or rehabilitation of an element of the government's physical plant, sometimes referred to as infrastructure.

**Capital Improvements Plan** A plan for capital expenditures to provide long-lasting physical improvements to be incurred over a fixed period of several future years. The City of Henderson's City Charter requires annual submission of a five-year capital program for City Council acceptance.

**Capital Outlay** Expenditures which result in the acquisition of or addition to fixed assets.

**Cash Basis** A basis of accounting in which transactions are recognized only when cash is increased or decreased.

**Contingency** A budgetary reserve set aside for emergencies or unforeseen expenditures not otherwise budgeted.

**Core Service** A principal service or product delivered by a program or department that is necessary to the successful operation of the city.

## D

**Debt Service** The amount of interest and principal that a City must pay each year on net direct long-term debt plus the interest it must pay on direct short-term debt.

**Deficit** The excess of an entity's liabilities over its assets or the excess of expenditures over revenues during a single accounting period.

**Department** A major administrative unit of the City which indicates overall management responsibility for an operation or a group of related operations within a functional area. Departments are comprised of divisions, programs, and/or sections.

**Depreciation** Expiration in the service life of capital assets attributable to wear and tear, deterioration, action of the physical elements, inadequacy, or obsolescence.

**Division** A functional unit within a department.

## E

**Encumbrance** The legal commitment of appropriated funds to purchase an item or service. To encumber funds means to set aside or commit funds for a future expenditure.

**Estimated Revenue** The amount of projected revenue to be collected during the fiscal year.

**Expenditure/Expense** This term refers to the outflow of funds paid for an asset obtained or goods and services obtained.

## F

**Fiscal Year** The time period designated by the City signifying the beginning and ending period for recording financial transactions. The City of Henderson has specified July 1 to June 30 as its fiscal year.

**Forfeiture** The automatic loss of property, including cash, as a penalty for breaking the law, or as compensation for losses resulting from illegal activities. Once property has been forfeited, the City may claim it, resulting in confiscation of the property.

**Full Faith and Credit** A pledge of a government's taxing power to repay debt obligations.

**Full-Time Equivalent** A full-time employee working 38-40 hours per week and receiving benefits.

**Fund** A set of inter-related accounts to record revenues and expenditures associated with a specific purpose. Fund structure presented below:

### **Governmental Funds**

**Capital Projects Fund** Capital Projects Funds are used to account for financial resources to be used for the acquisition or construction of major capital facilities (other than those financed by Proprietary Funds and Trust Funds).

**Debt Service Fund** Debt Service Funds are set up to receive dedicated revenues used to make principal and interest payments on City debt. They are used to account for the accumulation of resources for, and the payment of, general obligation and special assessment debt principal, interest and related costs, except the debt service accounted for in the Special Revenue Funds and Enterprise Funds.

**General Fund** The General Fund is the general operating fund of the City. It is used to account for all activities of the City not accounted for in another fund.

**Special Revenue Fund** Special Revenue Funds are set up as accounts for Federal or State grants legally restricted to expenditures for specific purposes.

### **Proprietary Funds**

**Enterprise Funds** Enterprise Funds are used to account for operations including debt service (a) that are financed and operated in a manner similar to private businesses – where the intent of the government body is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis is financed or recovered primarily through user charges; or (b) where the governing body has determined that periodic determination of revenues earned, expenses incurred, and/or net income is appropriate for capital maintenance, public policy, management control accountability, or other purposes.

**Internal Service Funds** Internal Service Funds are established to account for an entity which provides goods and services to other City entities and charges those entities for the goods and services provided.

**Fund Balance** The difference between revenues and expenditures. The beginning fund balance represents the residual funds brought forward from the previous year (ending balance).

## G

**Generally Accepted Accounting Principles (GAAP)** Uniform minimum standards for financial accounting and recording, encompassing the conventions, rules, and procedures that define accepted accounting principles.

**General Governmental Revenue** The revenues of a government other than those derived from and retained in an Enterprise Fund. General Governmental revenues include those from the General, Debt Service, and Special Revenue Funds.

**General Obligation Bonds** Bonds that finance a variety of public projects such as streets, buildings, and improvements; the repayment of these bonds is usually made from secondary property taxes, and these bonds are backed by the “full faith and credit” of the issuing government.

**Goal** A statement of direction based on identified strategic issues. Should be measurable and able to be achieved in 3 to 5 years.

**Grant** A contribution by the State or Federal government or other organization to support a particular function. Grants may be classified as either categorical or block depending upon the amount of discretion allowed the grantee.

## I

**Indirect Cost** A cost necessary for the functioning of the organization as a whole, but which cannot be directly assigned, such as administrative support, facility maintenance or custodial services.

**Inflation** A rise in price levels caused by an increase in available funds beyond the proportion of available goods.

**Infrastructure** Public domain fixed assets including roads, curbs, gutters, sidewalks, drainage systems, lighting systems, and other items that have value only to the city.

**Interest Income** Revenue associated with the city cash management activities of investing fund balances.

**Intergovernmental Resources** Funds received from federal, state, and other local government sources in the form of grants, shared revenues, and payments in lieu of taxes.

**Inter-fund Transfer** The movement of monies between funds of the same governmental entity.

**Inter-local Agreement** A contractual agreement between two or more governmental entities.

**Internal Services Charges** The charges to user departments for internal services provided by another government agency, such as data processing, equipment maintenance and communications.

## L

**Levy** To impose taxes for the support of government activities.

**Long-Term Debt** Debt with a maturity of more than one year after the date of issuance.

## M

**Mandate** A requirement from a higher level of government that a lower level of government perform a task in a particular way or standard.

**Mission Statement** The statement that identifies the particular purpose and function of an entity.

**Modified Accrual Basis** The basis of accounting under which revenues are recognized when measurable and available to pay liabilities. Expenditures are recognized when the liability is incurred except for interest on long-term debt which is recognized when due, and the noncurrent portion of accrued vacation and sick leave which is recorded in general long-term debt.

**Municipal Code** A collection of laws, rules, and regulations that apply to the City and its citizens.

## N

**Neighborhood Services** A program developed to promote and strengthen the stability, development,

revitalization, and preservation of neighborhoods through community-based problem solving.

## O

**Objective** A specific measurable and observable result of an organization's activity which advances the organization toward its goal.

**Ombudsman** One that investigates reported complaints, reports findings, and helps to achieve equitable settlements.

**Operating Budget** The portion of the budget that pertains to daily operations that provide basic governmental services. The operating budget contains appropriations for expenditures such as personnel, supplies, utilities, materials, travel, and fuel.

**Operating Expenses** The cost for personnel, materials, and equipment required for a department to function.

**Operating Revenue** Funds that the government receives as income to pay for ongoing operations, including such items as taxes, user fees, interest earnings, and grant revenues. Operating revenues are used to pay for day-to-day services.

## P

**Pay-As-You-Go Financing** A term used to describe a financial policy by which the capital program is financed from current revenues rather than through borrowing.

**Per Capita** A measurement of the proportion of some statistic to an individual resident determined by dividing the statistic by the current population.

**Performance Budget** A budget that focuses upon departmental goals and objectives rather than line items, programs, or funds. Workload and unit cost data are collected in order to assess the effectiveness and efficiency of services. Typical measures collected might include average emergency response time for fire.

**Performance Measure** Data collected to determine how effective and/or efficient a program is in achieving its objectives.

**Policy** A plan, course of action or guiding principle, designed to set parameters for decisions and actions.

**Prior Year Encumbrances** Obligations from previous years in the form of purchase orders or contracts which are chargeable to an appropriation, and for which a part of the appropriation is reserved. They cease to be encumbrances when the obligations are paid or otherwise terminated.

**Potable Water** Water that is fit to drink.

**Program** Group activity, operations, or organizational units directed to attaining specific objectives and achievements and budgeted as sub-units of a department.

**Program Budget** A budget which allocates money to the functions or activities of a government rather than to specific items of cost or to specific departments.

**Property Tax** A levy upon the assessed valuation of the property within the City of Henderson upon each \$100 of assessment.

## R

**Retained Earnings** An equity account reflecting the accumulated earnings of an enterprise or internal service fund.

**Revenue** Funds that the government receives as income. It includes such items as tax payments, fees from specific services, receipts from other governments, fines, forfeitures, grants, shared revenues, and interest income.

**Revenue Bonds** Bonds usually sold for constructing a project that will produce revenue for the government. That revenue is pledged to pay the principal and interest of the bond.

**Reserve** An account used to indicate that a portion of a fund's assets are legally restricted for a specific purpose and is, therefore, not available for general appropriation.

**Resolution** A special or temporary order of a legislative body requiring less legal formality than an ordinance or statute.

**Resources** Total amounts available for appropriation including estimated revenues, fund transfers, and beginning balances.

**Risk Management** An organized attempt to protect a government's assets against accidental loss in the most economical method.

## S

**Sales Tax** Tax imposed on the taxable sales of all final goods.

**Source of Revenue** Revenues are classified according to their source or point of origin.

**Special Assessment** A compulsory levy made against certain properties to defray part or all of the cost of a specific improvement or service deemed to primarily benefit those properties.

**Strategic Plan** A document outlining long term goals, critical issues, and action plans which will increase the organization's effectiveness in attaining its vision, priorities, mission, goals and objectives.

**System Development Charge** That portion of the connection charge that is determined to be the customer's proportionate share of the cost of providing transmission, pumping, and storage facilities required to serve the various distribution areas or zones within the system.

## T

**Tax Levy** The resultant product when the tax rate per one hundred dollars is multiplied by the tax base.

**Taxes** Compulsory charges levied by a government for the purpose of financing services performed for the common benefit of the people. This term does not include specific charges made against particular persons or property for current or permanent benefit, such as special assessments.

**Transfers In/Out** Amounts transferred from one fund to another to assist in financing the services for the recipient fund.

## U

**Unencumbered Balance** The amount of an appropriation that is neither expended nor encumbered. It is essentially the amount of money still available for future purposes.

**Unreserved Fund Balance** The portion of a fund's balance that is not restricted for a specific purpose and is available for general appropriation.

**Useful Life** The period of time that a fixed asset is able to be used. This can refer to a budget period of time for an equipment class or the actual amount of time for a particular item.

**User Charges** The payment of a fee for direct receipt of a public service by the party who benefits from the service.

## W

**Workload Indicator** A unit of work to be done (e.g., number of permit applications received).

# Index

## A

Abbreviations & Acronyms: 260  
 Accounting Basis: 26  
 Assessed Taxable Property Valuation: 10

## B

Bonds: 6, 59-60, 77, 86-92  
 Budget & Strategic Mgmt: 21, 203, 246  
 Budget Highlights: 5  
 Budget Process: 38-42  
 Budget Timeline: 38  
 Budgetary Basis: 26  
 Building and Fire Safety: 170-171, 174-176, 246

## C

Capital Improvement Plan (CIP): 93-130  
 Capital Projects Funds: 5, 43, 47, 51, 97-122, 170-171  
 Capital Replacement Fund 51, 52, 170-171, 258  
 City Attorney's Office: 170-171, 177-179, 246, 248  
 Clerk's Office: 170-171, 180-182, 246, 248  
 City Manager's Office: 170-171, 183-186, 246, 249  
 City Shop Enterprise Fund: 51, 53, 170-171, 237, 247, 256, 258  
 Citywide Internal Service Fund: 51, 54, 170-171, 217, 247, 252, 258  
 Code Enforcement Fund 51, 55, 170-171  
 Commissary Fund 51, 56, 170-171  
 Community Development: 170-171, 187-189, 246, 249  
 Community Profile: 13-18  
 Contact Information: 21  
 Cultural Arts & Tourism: 57-58, 166, 170-171, 190-193, 250, 258  
 Cultural Arts & Tourism Enterprise Fund: 51, 57-58, 166, 170-171, 190-193, 250, 258

## D

Debt Obligations: 33, 59-60, 77, 86-92  
 Debt Ratio: 91  
 Debt Service Funds: 43, 46, 51, 59-60  
 Demographics: 151  
 Development Services Center: 51, 61, 164-165, 170-171, 176, 182, 189, 194-198, 217, 237, 247-250, 252, 256, 258

Development Services Center Enterprise Fund: 51, 61, 164-165, 170-171, 176, 182, 189, 194-198, 217, 237, 247-250, 252, 256, 258

## E

Economic Development: 170-171, 199-201, 246, 250  
 Economy: 145-150  
 Employee Productivity: 12  
 Engineering Services Internal Service Fund: 51, 62- 63, 170-171, 247, 256, 258  
 Enterprise Funds: 51, 123-129, 170-171  
 Equipment Repair & Maintenance Special Revenue Fund: 52

## F

Finance: 170-171, 202-205, 246, 250  
 Financial & Budget Policies: 26-42  
 Financial Forecasts: 40, 152-153  
 Financial Reserves: 6, 43-50, 73  
 Financial Stabilization Special Revenue Fund: 6, 31, 73  
 Fire: 170-171, 206-210, 246, 251  
 Forfeited Assets Special Revenue Fund: 51, 64, 170-171, 233  
 Fund Balance: 4-6, 31-32, 43-50  
 Fund Overview: 43-51, 170-171

## G

Gas Tax Special Revenue Fund: 51, 65, 170  
 General Fund: 4, 43, 44, 51, 66-67, 159-161, 170-171, 176, 179, 182, 186, 189, 197, 201, 204, 209, 214, 217, 222, 226, 229, 233, 237, 246, 248-258  
 Governmental Funds: 4, 43-51, 170-171  
 Grant Special Revenue Fund: 34, 51, 68, 170-171, 179, 189, 209, 226, 229, 233, 237

## H

Health Insurance Fund: 51, 79-80, 170-171, 214, 247, 251  
 History: 19-20  
 Human Resources: 170-171, 211-214, 246, 251

## I

Information Technology: 170-171, 215-217, 246, 252

## L

Lake Las Vegas Capital Project Fund: 73  
 Land Sales Capital Projects Fund: 51, 69  
 Land Use: 15  
 LID Revolving Internal Service Fund: 74  
 Long-Range Planning: 131-166

## M

Mayor & City Council: 170-171, 218-220, 246, 249  
 Municipal Court: 170-171, 221-222, 246-247, 253  
 Municipal Court Special Revenue Fund: 51, 70, 170-171, 222  
 Municipal Facilities Capital Projects Fund: 51, 71, 170  
 Municipal Golf Course Enterprise Fund: 51, 72, 170

## N

Neighborhood Services: 170-171, 223-226, 246, 253

## O

Organization Chart, City: 2

## P

Park Development Capital Projects Fund: 51, 75  
 Parks and Recreation: 75, 82, 107-114, 170-171, 227-230, 246, 253-254  
 Police: 170-171, 231-234, 246, 255  
 Population: 10, 12, 14, 148  
 Property Tax: 4, 6, 10-11, 66-67, 156  
 Proprietary Funds: 5, 43, 48-49, 170-171  
 Public Works: 170-171, 235-238, 246-247, 256  
     Flood Control: 74, 101-103  
     Streets: 115-120  
     Traffic Control: 121-122

## R

Recreation & Attractions: 17  
 Redevelopment Agency Fund: 4, 43, 50, 51, 76-77, 170-171, 246, 247  
 RTC Capital Projects Fund: 73

## S

Sales & Use Tax Special Revenue Fund: 51, 78, 170-171, 233, 247  
 Self Insurance Internal Service Fund: 51, 79-80, 170-171, 247, 251  
 Sewer: See Utility Services  
 Sewer Enterprise Fund: 51, 83-86, 90-91, 123, 127-129, 162-163, 170-171, 239-243, 246-247, 257-258  
 Special Assessment Districts Capital Projects Fund: 51, 81, 170  
 Special Recreation Capital Projects Fund: 51, 82, 170-171, 229  
 Special Revenue Funds: 43, 45, 49, 170-171  
 Staff Complement: 246-258  
 Strategic Plan: 5, 132-144  
 Strategic Plan in Action: 132-144  
 Streets: See Public Works

## T

Traffic control: See Public Works

## U

Utility Rates: 85  
 Utility Services: 170-171, 239-243, 246-247, 257-258

## V

Vision, Values, Mission & Goals: 8-9

## W

Water: See Utility Services  
 Water Enterprise Fund: 51, 83-86, 90-91, 123-129, 162-163, 170-171, 239-243, 246-247, 257-258  
 Workmen's Compensation Fund: 51, 80, 170-171, 214, 247, 251, 258